FY2020/21 COST OF SERVICE RATE STUDY

Prepared for

Seacoast Utility Authority, Florida

June 2021

by

Environmental Financial Group, Inc.

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List of Abbreviations

\$M Millions of US dollars CCF Hundred Cubic Feet

CIP Capital Improvement Plan
CPI Consumer Price Index

EFG Environmental Financial Group, Inc.

ENR Engineering News Record

FY Fiscal Year Gal Gallons

I Annual Bond Interest Payment IRR Financial Internal Rate of Return

K Thousand

000gal Thousands of Gallons

M Million

MGal Millions of Gallons NPV Net present value

O&M Operations and Maintenance P Annual Bond Principal Payment

US United States

USD United States Dollars

V, v Version

O Executive Summary & Recommendations

The Seacoast Utility Authority ("Seacoast" or "the Authority") engaged the services of Environmental Financial Group, Inc. ("EFG") to prepare a fiscal year ("FY") 20/21 Cost of Service Rate Study ("Study") examining rates, fees and charges levied by the Authority to its water and wastewater utility customers and to develop specific recommendations to adjust those fees to conform with FY 2020/21 revenue requirements. The Study analyses, assumptions, recommendations, and conclusions as set forth in this Study report are submitted for your consideration.

Based on meetings with Authority staff at the onset of the Study, it was determined that this analysis should meet several goals and objectives. The single most important objective is to produce sufficient revenue to meet operating expenses, fully fund depreciation, and meet debt service payment obligations for the FY2020/21 period. While depreciation is a non-cash expense, it is considered a minimum level of capital investment to be made from current year rate revenue.

The analysis should also achieve the following.

- Reflect full cost recovery principles.
- Promote the continued conservation of water resources.
- Maintain a strong financial position through stable revenues, cash funding of capital projects to the
 extent practicable, and maintenance of adequate operating and capital reserves.
- Fees charged for various miscellaneous utility services should be aligned with the average cost of
 providing each service, including direct labor costs, direct materials and equipment costs, and indirect
 Department-level supervisory costs.

In addition, EFG reviewed the Authority's Connection Charges. This is documented in a separate report.

Summary Recommendations

Target Year FY2020/21 annual revenue requirements from rates are set forth in TABLE 1 below. These total revenue requirements are aligned with current year budget obligations. The underlying cost of service allocations were developed using FY2017/18 Test Year revenue requirements. TABLE 2 illustrates the allocation of these Test Year revenue requirements between water service and wastewater service and form the basis for the various cost of service recommendations included below. It should be noted that 74 percent of annual revenue requirements is allocable to water service and 26 percent to wastewater service. This is due in large part to the recent investment in new water treatment technology at the Hood Road water treatment facility and its related principal and interest payments.

Table 1:: Test Year and Target Year Revenue Requirements from Rates

	FY2017/18	FY2020/21
	Test Year [1]	Target Year [2]
OPERATING EXPENSES		
Administrative	\$3,162,628	
Finance	\$1,148,899	
Customer Service	\$1,857,011	
Water Treatment	\$8,817,643	
Water Distribution	\$1,603,394	
Wastewater Treatment	\$3,168,378	
Wastewater Collection	\$2,139,310	
Utility Services	\$1,499,637	
General and Administrative	\$1,812,931	
SUBTOTAL	\$25,209,831	
DEBT SERVICE Bond Principal Interest Expense on Bonds	\$8,250,521 \$7,531,360	
	\$15,781,881	
CAPITAL PROJECTS FUNDED FROM CURRENT YEAR RATES [3]	\$14,233,322	
GROSS REVENUE REQUIREMENTS	\$55,225,034	
	<i>+ ,</i> - <i>,</i> -	
Less Other Available Revenues [4]	\$3,782,530	
TARGET REVENUES FROM RATES	\$51,442,504	\$55,393,288

¹ FY 2017/18 Comprehensive Annual Financial Report (CAFR)

7.68%

² Based on indexing between the test year and the FY2020/21 target year

³ Capital outlay in excess of this amount would be funded from cash reserves

⁴ Other Available Revenues include reclaimed water sales, bulk sales, guaranteed revenues, interest income, and others.

Table 2 :: Test Year FY2017/18 Revenue Allocations Between Water and Wastewater Service

	FY2017/18	Allocation	Percent	Percent	Water	Wastewater
	Actual	Basis	Water	Wastewater	Allocation	Allocation
OPERATING EXPENSES [1]						
Administrative	\$3,162,628	Accounts	53.8%	46.2%	\$1,701,494	\$1,461,134
Finance	\$1,148,899	Accounts	53.8%	46.2%	\$618,108	\$530,791
Customer Service	\$1,857,011	Services	53.8%	46.2%	\$999,072	\$857,939
Water Treatment	\$8,817,643	Utility Service	100.0%	0.0%	\$8,817,643	\$0
Water Distribution	\$1,603,394	Utility Service	100.0%	0.0%	\$1,603,394	\$0
Wastewater Treatment	\$3,168,378	Utility Service	0.0%	100.0%	\$0	\$3,168,378
Wastewater Collection	\$2,139,310	Utility Service	0.0%	100.0%	\$0	\$2,139,310
Utility Services	\$1,499,637	Line Item	50.0%	50.0%	\$749,819	\$749,819
General and Administrative	\$1,812,931	Accounts	50.0%	50.0%	\$906,466	\$906,466
SUBTOTAL	\$25,209,831			_	\$15,395,994	\$9,813,837
					61.1%	38.9%
DEBT SERVICE [2]						
Bond Principal	\$8,250,521	Bonded Projects	100.0%	0.0%	\$8,250,521	\$0
Interest Expense on Bonds	\$7,531,360	Bonded Projects	100.0%	0.0%	\$7,531,360	\$0
_	\$15,781,881			_	\$15,781,881	\$0
CAPITAL PROJECTS [3]	\$14,233,322	Fixed Assets	67.0%	33.0%	\$9,536,326	\$4,696,996
GROSS REVENUE REQUIREMENTS	\$55,225,034		73.7%	26.3%	\$40,714,201	\$14,510,833
LESS OTHER AVAILABLE REVENUES [4]	\$3,782,530	Pro Rata	73.7%	26.3%	\$2,788,639	\$993,891
TARGET REVENUES FROM RATES	\$51,442,504		73.7%	26.3%	\$37,925,562	\$13,516,942

¹ FY2017/18 Comprehensive Annual Financial Report

The following points summarize the key recommendations arising from the Study.

- The Authority should continue to annually consider the need to index its online charges at the lesser of 3 percent or the Consumer Price Index, Water and Sewer Maintenance published by the U.S. Bureau of Labor Statistics. This will help to ensure that online charges keep pace with inflation. It should be noted that indexing between FY2017/18 and FY2020/21 has increased revenue requirements by 7.68 percent.
- Due to changes in water consumption patterns due to the COVID pandemic, it is highly
 recommended that the online base and commodity charges set forth in this Study be reviewed
 annually through FY2024/25 to ensure that sufficient revenue continues to be raised from rates. For
 this Study, Non-Residential water consumption was adjusted downward by ten percent in alignment
 with the FY2020/21 operating budget. Accordingly, all rates moved upward slightly on a pro rata

² Allocated 100% to Water Service for the new WTP.

³ Refer to the FY2020/21 Connection Charge Study Report

⁴ Other Available Revenues include reclaimed water sales, bulk sales, guaranteed revenues, interest income, and others. These are allocated on a pro rata basis.

basis to accommodate the reduction in consumption to ensure a revenue-neutral cost of service adjustment in rates.

- The cost of service analysis conducted for this Study aligns residential upper tier commodity charges with the cost to provide service to customers using larger quantities of water. This approach conforms to an emerging utility rate management best practice and sends properly-structured pricing signals to those customers. The underlying cost of service rationale is that there is a higher cost to produce and deliver water in larger amounts over relatively short peak periods of time. As the Authority's advanced meter technology system generates a longer data record of short-duration water consumption datapoints, there will be an opportunity to refine this aspect of the water rate schedules in coming years.
- Based on various cost of service analyses detailed in APPENDIX B of this report, recommended FY2020/21 base and commodity charges are presented in TABLES 3, 4, 5 alongside existing FY2020/21 rates.
- Based on an analysis of recent historical water consumption for each customer class and meter size, it
 is recommended that the Authority maintain the existing cost proportionality between each meter
 size as evidenced in the schedule of Base Facility Charges. The definition of an equivalent residential
 connection, (or "ERC") should also remain the same.
- Continue to balance revenue stability and water conservation policy objectives by charging both Base
 Facility Charges and tiered, inclining Commodity Charges—the former providing revenue stability
 and the latter providing pricing signals commensurate with the cost of providing potable water
 service at peak times. Reduce the third residential Commodity Charge tier to align it with the cost of
 providing water service at peak times.
- Increase Point of Service Charges to \$2.21 per month per account for potable water service and \$1.99 per month per account for wastewater service to reflect the cost of reading meters and preparing utility bills. The increased revenue of this fee increase will be offset by a reduction in revenue experienced by the reduction in the third residential commodity rate tier. The cost of service analysis detailing this cost is included in APPENDIX B.
- Continue to collect Connection Charges at their current levels from new customers connecting to the system. Please refer to the separate Connection Charge Report.

Table 3:: Recommended FY2020/21 Single-Family Residential Water and Wastewater Rates

	FY2017/18 Indicated	FY2020/21 Indexed	FY2020/21	Indicated	Percent
	Cost of Service[1]	Cost of Service[2]	Adopted	Monthly Increase	Monthly Increase
	Cost of Service[i]	Cost of Service[2]		(Decrease)	(Decrease)
				(Decircuse)	(Decircuse)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Water Service					
Monthly Base Facility Charge, \$/month	405.47	407.40	400.04	40.00	04.040/
5/8-Inch Meter	\$25.47	\$27.43	\$20.81	\$6.62	31.81%
1-Inch Meter	\$63.69	\$68.58	\$52.01	\$16.57	31.86%
1-1/2-Inch Meter	\$127.37	\$137.16	\$104.03	\$33.13	31.85%
2-Inch Meter	\$203.80	\$219.45	\$166.45	\$53.00	31.84%
Gallonage Charge					
0-6,000 gal, \$/000 [3]	\$2.35	\$2.53	\$1.12	\$1.41	125.89%
7,000-30,000 gal, \$/000	\$4.06	\$4.37	\$4.41	(\$0.04)	-0.91%
≥31,000 gal, \$/000	\$4.91	\$5.29	\$6.62	(\$1.33)	-20.09%
Wastewater Service					
Monthly Base Facility Charge, \$/month					
5/8-Inch Meter	\$17.43	\$18.77	\$30.19	(\$11.42)	-37.83%
1-Inch Meter	\$17.43	\$18.77	\$75.48	(\$56.71)	-75.13%
1-1/2-Inch Meter	\$17.43	\$18.77	\$150.95	(\$132.18)	-87.57%
2-Inch Meter	\$17.43	\$18.77	\$241.54	(\$222.77)	-92.23%
Gallonage Charge					
0-10,000 gal, \$/000	\$0.79	\$0.85	\$0.74	\$0.11	14.86%

¹ Taken from tables B-10, B-11, and B-12

7.68%

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

^{3 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

Table 4:: Recommended FY2020/21 Multi-Family Residential Water and Wastewater Rates

	FY2017/18 Indicated Cost of Service[1]	FY2020/21 Indexed Cost of Service[2]	FY2020/21 Adopted	Indicated Monthly Increase (Decrease)	Percent Monthly Increase (Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Water Monthly Base Facility Charge, \$/month (Stacked) Monthly Base Facility Charge, \$/month (Mixed) [3]	\$10.60	\$11.41	\$13.94	(\$2.53)	-18.15%
	\$15.82	\$17.03	\$20.81	(\$3.78)	-18.16%
Gallonage Charge 0-4,000, \$/000 [4] 5,000-20,000, \$/000 ≥21,000, \$/000	\$3.32 \$4.53 \$5.14	\$3.58 \$4.88 \$5.53	\$1.12 \$4.41 \$6.62	\$2.46 \$0.47 (\$1.09)	219.64% 10.66% -16.47%
Wastewater Monthly Base Facility Charge, \$/month (Stacked) Monthly Base Facility Charge, \$/month (Mixed) [3] Gallonage Charge 0-6,000, \$/000 per Unit	\$9.46	\$10.19	\$24.15	(\$13.96)	-57.81%
	\$14.13	\$15.21	\$30.19	(\$14.98)	-49.62%
	\$0.79	\$0.85	\$0.74	\$0.11	14.86%

¹ Taken from tables B-14 and B-15

7.68%

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

³ Based on a blended rate for the Multi-Family Mixed Unit subclass. The amounts shown here apply the maximum rate.

Actual charges will vary from \$13.94 to \$20.81 per month for water (multi-family and single family rates, respectively), and between \$24.15 and \$30.19 per month for wastewater.

^{4 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

Table 5:: Recommended FY2020/21 Non-Residential Water and Wastewater Rates

	FY2017/18	FY2020/21	FY2020/21	Indicated	Percent
	Indicated	Indexed	Adopted	Monthly	Monthly
	Cost of Service[1]	Cost of Service[2]		Increase	Increase
				(Decrease)	(Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Potable Water					
Monthly Base Facility Charge, \$/month					
5/8 Inch Meter, \$/month	\$23.43	\$25.23	\$20.81	\$4.42	21.24%
1 Inch Meter, \$/month	\$58.58	\$63.08	\$52.01	\$11.07	21.28%
1-1/2 Inch Meter, \$/month	\$117.16	\$126.15	\$104.03	\$22.12	21.26%
2 Inch Meter, \$/month	\$187.45	\$201.85	\$166.45	\$35.40	21.27%
3 Inch Meter, \$/month	\$374.90	\$403.69	\$332.87	\$70.82	21.28%
4 Inch Meter, \$/month	\$585.78	\$630.77	\$520.13	\$110.64	21.27%
6 Inch Meter, \$/month	\$1,171.55	\$1,261.54	\$1,040.23	\$221.31	21.28%
Gallonage Charge					
0-6,000, \$/000[3]	\$1.87	\$2.02	\$1.12	\$0.90	80.36%
≥7,000, \$/000	\$3.91	\$4.21	\$4.41	(\$0.20)	-4.54%
Wastewater					
Monthly Base Facility Charge, \$/month					
5/8 Inch Meter, \$/month	\$32.21	\$34.69	\$30.19	\$4.50	14.91%
1 Inch Meter, \$/month	\$80.54	\$86.72	\$75.48	\$11.24	14.89%
1-1/2 Inch Meter, \$/month	\$161.07	\$173.44	\$150.95	\$22.49	14.90%
2 Inch Meter, \$/month	\$257.71	\$277.51	\$241.54	\$35.97	14.89%
3 Inch Meter, \$/month	\$515.43	\$555.02	\$483.08	\$71.94	14.89%
4 Inch Meter, \$/month	\$805.35	\$867.22	\$754.79	\$112.43	14.90%
6 Inch Meter, \$/month	\$1,610.71	\$1,734.43	\$1,509.62	\$224.81	14.89%
Gallonage Charge					
All Flow, \$/000	\$0.71	\$0.77	\$0.74	\$0.03	4.05%

¹ Taken from tables B-17 and B-18

• The Authority should adopt updated Deposits, Installation Charges, and Miscellaneous Charges as set forth in this report to reflect the increasing cost of providing these services. Recommended charges are presented in TABLEs 6, 7 and 8 below. The EFG team analyzed all miscellaneous service charges in accordance with cost of service principles to determine to what extent they reflect the total direct cost of providing each service. Working closely with Authority staff, average direct labor, equipment, materials, and other ancillary expenses attributable to each charge were identified.

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

^{7.68%}

^{3 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

Department-level supervisory costs were also identified and added to the cost basis for each charge. APPENDIX D includes the calculation sheets for each charge analyzed for this Study.

Table 6 :: Recommended FY2020/21 Customer Deposits

			<u>Chan</u>	<u>ge</u>
	Existing	Proposed	Amount	Percent
Single Family Residential Customer Deposit on Exisiting Prope	erty (Water and Sewer)			
5/8" Meter	\$160.00	\$150.00	-\$10.00	(6.25%)
1" Meter	\$210.00	\$360.00	\$150.00	71.43%
1.5" Meter	\$295.00	\$910.00	\$615.00	208.47%
2" Meter	\$395.00	\$1,490.00	\$1,095.00	277.22%
Single Family Residential Customer Deposit on Existing Proper	rty (Water Only)			
5/8" Meter	\$95.00	\$90.00	-\$5.00	(5.26%)
1" Meter	\$145.00	\$300.00	\$155.00	106.90%
1.5" Meter	\$230.00	\$850.00	\$620.00	269.57%
2" Meter	\$330.00	\$1,430.00	\$1,100.00	333.33%
Single Family Residential Customer Deposit on Exisiting Prope	erty (Sewer Only)			
5/8" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
1" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
1.5" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
2" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
Multi Family Residential Customer Deposit on Existing Property	/ (per Dwelling Unit)]			
Water and Sewer Service	\$110.00	\$100.00	-\$10.00	(9.09%)
Water Service	\$65.00	\$70.00	\$5.00	7.69%
Sewer Service	\$70.00	\$30.00	-\$40.00	(57.14%)
Non-Residential Customer Deposit (Water and Sewer)	2x actual average monthly bill	ings, non-refu	ndable until te	ermination

Table 7 :: Recommended FY2020/21 Meter Installation Charges

			<u>Char</u>	
	Existing	Proposed	Amount	Percent
Land Davidson mant Face With Davnit (Minimum)	\$1,750.00	\$2,300.00	\$550.00	31.43%
Land Development Fee - With Permit (Minimum)	\$1,750.00	\$2,300.00	\$550.00	31.43%
Administration Fee Water Installation - Minimum/No Permit	\$450.00	\$570.00	\$120.00	26.67%
Administration Fee Sewer Installation - Minimum/No Permit	\$450.00	\$570.00	\$120.00	26.67%
Plan Revision Administration Fee (First Sheet)	\$100.00	\$380.00	\$280.00	280.00%
Plan Revision Administration Fee (Each Sheet thereafter)	\$50.00	\$120.00	\$70.00	140.00%
New Meter Application & Meter Charge - 5/8" Meter	\$500.00	\$950.00	\$450.00	90.00%
New Meter Application & Meter Charge - 1" Meter	\$600.00	\$1,020.00	\$420.00	70.00%
New Meter Application & Meter Charge - 1.5" Meter	\$1,300.00	\$1,610.00	\$310.00	23.85%
New Meter Application & Meter Charge - 2" Meter	\$1,550.00	\$2,520.00	\$970.00	62.58%
New Meter Application & Meter Charge - 2 "Meter" New Meter Appplication & Meter Charge - 3" or Greater	ψ1,550.00	Actual plus OH	ψ370.00	02.30%
New Meter Appplication & Meter Charge - 3 of Greater	Actual plus OH & Fuel	& Fuel	N/A	N/A
Water Service Line Installation Charge (Residential)				
1" Service Tap & Line (Short Side)	\$850.00	\$3,130.00	\$2,280.00	268.24%
1" Service Tap & Line (Long Side)	\$1,825.00	\$4,610.00	\$2,785.00	152.60%
1.5" and 2" Service Tap & Line (Short Side)	\$1,200.00	\$3,330.00	\$2,130.00	177.50%
1.5" and 2" Service Tap & Line (Long Side)	\$2,175.00	\$4,760.00	\$2,585.00	118.85%
Water Service Line Installation Charge (Non-Residential)	Actual Cost			
Minimum Charge	\$850.00	\$3,130.00	\$2,280.00	268.24%

Table 8 :: Recommended FY2020/21 Miscellaneous Charges

			Chan	<u>ge</u>
	Existing	Proposed	Amount	Percent
Request for Meter Test Charge (First in 12 mos)	\$ 50.00	# 200.00	¢2.40.00	400.000/
5/8" and 1" Meter	\$50.00	\$290.00	\$240.00	480.00%
1.5" Meter	\$60.00	\$360.00	\$300.00	500.00%
2" and Above Meter	Actual	\$390.00	\$390.00	100.00%
Request for Meter Test Charge (Additional Test in 12 mos)				
5/8" and 1" Meter	\$250.00	\$290.00	\$40.00	16.00%
1.5" Meter	\$300.00	\$340.00	\$40.00	13.33%
2" and Above Meter	Actual	\$390.00	\$390.00	100.00%
Initial Connection				
Normal Hours	\$20.00	\$20.00	\$0.00	0.00%
After Hours	\$25.00	\$30.00	\$5.00	20.00%
Violation Reconnection Charge				
Normal Hours	\$30.00	\$50.00	\$20.00	66.67%
After Hours	\$35.00	\$60.00	\$25.00	71.43%
Premises Visit Charge				
Normal Hours	\$10.00	\$20.00	\$10.00	100.00%
After Hours	\$20.00	\$30.00	\$10.00	50.00%
Reminder Notice Late Charge (Water or Sewer)	\$5.00	\$5.00	\$0.00	0.00%
Temporary Water Service Charge				
Installation Fee	\$60.00	\$330.00	\$270.00	450.00%
Relocation Fee	\$30.00	\$30.00	\$0.00	0.00%
Monthly Fixed Fee - All Meter Sizes	Non-Residential Water Rate S			cility for all
Commodity Rates	Per Non-Reside			74.000/
Point of Service Charge	\$1.27	\$2.21	\$0.94	74.02%
Temporary Water Service Deposit				
5/8" Meter	\$300.00	\$410.00	\$110.00	36.67%
1" Meter	\$350.00	\$740.00	\$390.00	111.43%
1.5" Meter	\$400.00	\$740.00	\$340.00	85.00%
2" Meter	\$450.00	\$740.00	\$290.00	64.44%
3" Meter	\$500.00	\$740.00	\$240.00	48.00%
Tanker Truck Operator Fee	\$50.00	\$50.00	\$0.00	0.00%

1 Introduction

This Report sets forth a comprehensive FY2020/21 Cost of Service Rate Study for the Seacoast Utility Authority, Florida. The Report includes a description of goals and objectives, methods employed, forecasts, and appendices of supporting data.

Goals and Objectives

The goals and objectives of this study are as follows:

- Assess the cost of water and wastewater service for a representative Test Year.
- Analyze the efficacy of the existing rate structure, including Point of Service Charges, Base Facility Charges, and Commodity Charges.
- Review and update miscellaneous utility service charges using cost of service techniques.

A FY2020/21 Connection Charge Study has also been conducted and is published in a separate report.

Report Organization

Section 0 provides an executive summary of conclusions and recommendations.

Section 1 introduces the Study and sets forth its goals and objectives.

Section 2 presents revenue requirements from rates.

Section 3 sets forth recommended FY2020/21 water and wastewater rates.

Section 4 presents recommended miscellaneous utility service charges.

Appendices provide supporting information, calculations and related information used in the analysis.

Authorization

This study was conducted by Environmental Financial Group, Inc. (EFG) as part of purchase order 20190243 between the Authority and EFG.

Scope and Limitations

EFG provides its professional services to the Authority as utility business consultants and does not provide legal, accounting, investment banking services, or financial advisory services associated with the timing and structuring of utility debt.

Due to the COVID pandemic and related changes in water consumption patterns, there is some uncertainty as to commodity charge revenues going forward. Reasonable attempts were made to evaluate the impacts due to COVID and adjust various assumptions in alignment with Authority budgeting.

Acknowledgements

The EFG team wishes to acknowledge the substantial support it received from Authority staff.

2 Revenue Requirements

The Authority's water and wastewater utility system (the "System") is accounted like that of a municipal utility enterprise fund. General accounting policies and prudent utility management require that the Authority should realize annual rate revenues at least equal to the costs of providing service and, accordingly, the Authority should establish rates sufficient to meet the cost of operating, maintaining, repairing, and financing the System.

The cost of operating and maintaining the utility system, financing renewals and replacements of existing facilities, and constructing capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the Authority's System. The sum of these costs, after deducting other available revenues, represents the net revenue requirements to be raised from rates. The revenue requirements equal amounts required to be funded from monthly user charges. The development of the net revenue requirements of the System is a critical component of the Study since utility rates should be designed to fully recover the cost of providing service. The estimates of the revenue requirements associated with the Authority's System are consistent with methods generally employed by publicly owned utilities that rely on revenue bond financing to fund capital investment needs.

This Study and its recommendations are based on an assessment of a representative retroactive FY2017/18 Test Year for which audited financial information and complete consumption statistics are available. These Test Year allocations and unit costs are then applied and indexed forward to the FY2020/21 for comparison with adopted FY2020/21 rates. It is anticipated that the Authority will apply indexing to these recommended FY2020/21 rates in conformance with its FY2021/22 budget for implementation at the onset of FY2021/22. Designing rates and charges to provide revenues to match near-term future operating needs and capital funding requirements furthers the System's financial integrity. The projected revenue requirements include the various generalized cost components described below.

Operating Expenses: These expenses include salaries and associated benefits, utilities, chemicals, materials, and supplies, allocated administrative charges, and other items necessary for the daily operations and maintenance of the water and wastewater utility systems.

Debt Service: Debt Service includes anticipated future principal and interest on the Authority's outstanding debt obligations payable from the net operating revenues of the System.

Capital Projects Funded from Rates: This cost component includes: i) the annual funding of renewal, replacement, and betterment of existing infrastructure and ongoing capital expenditures (i.e., capital re-investment); and ii) the financing of deposits to operating and capital reserves to provide funds for future capital needs.

Test Year and Target Year Revenue Requirements

TABLE 9 below sets forth net revenues for rates for the defined FY2017/18 Test Year and FY2020/21 Target Year. Test Year expenses were then carried forward into the cost of service analysis detailed in APPENDIX B.

Table 9 :: Test Year FY2017/18 and Target Year FY2020/21 Revenue Requirements

	FY2017/18	FY2020/21
	Test Year [1]	Target Year [2]
OPERATING EXPENSES		
Administrative	\$3,162,628	
Finance	\$1,148,899	
Customer Service	\$1,857,011	
Water Treatment	\$8,817,643	
Water Distribution	\$1,603,394	
Wastewater Treatment	\$3,168,378	
Wastewater Collection	\$2,139,310	
Utility Services	\$1,499,637	
General and Administrative	\$1,812,931	
SUBTOTAL	\$25,209,831	
DEDT CEDVICE		
DEBT SERVICE	¢ο 250 521	
Bond Principal	\$8,250,521	
Interest Expense on Bonds	\$7,531,360	
	\$15,781,881	
CAPITAL PROJECTS FUNDED FROM CURRENT YEAR RATES [3]	\$14,233,322	
GROSS REVENUE REQUIREMENTS	\$55,225,034	
Less Other Available Revenues [4]	\$3,782,530	
TARGET REVENUES FROM RATES	\$51,442,504	\$55,393,288

¹ FY2017/18 Comprehensive Annual Financial Report (CAFR)

² Based on indexing between the test year and the FY2020/21 target year

^{7.68%}

³ Capital outlay in excess of this amount would be funded from cash reserves

⁴ Other Available Revenues include reclaimed water sales, bulk sales, guaranteed revenues, interest income, and others.

3 Recommended FY2020/21 Rate Structure

The recommended FY20120/21 rate structure has been derived considering the required revenue to operate, maintain and improve the water and wastewater.

Cost of Service Analysis

TABLE 10 below summarizes the cost of service analysis that is detailed in APPENDIX B to this report. The analysis used FY 2017/18 audited and budgeted expenses, accounts, units, and consumption. This analysis should be considered a "snapshot" of the relative cost contributions from each of the three customer classes and should form the basis for adjustments in the rate structure to align user charges with the cost of providing service to average customers in each customer class. TABLE 11 results indicate the need to shift some rate responsibility from wastewater service to water service and to shift some rate responsibility from class to class. The revenue shifts represent a "revenue-neutral" re-allocation with a very slight difference to rounding.

Table 10 :: FY2020/21 Cost of Service Indications of Customer Class Costs

Meter Size	Existing	Indicated	Indicated	Existing	Indicated	Indicated
	Potable Water	Potable Water	Adjustment	Wastewater	Wastewater	Adjustment
	Annual	Annual	Increase/	Annual	Annual	Increase/
	Revenue	Revenue	Decrease	Revenue	Revenue	Decrease
Point of Service Charge	\$502,169	\$882,131	\$379,962	\$723,355	\$699,810	(\$23,546)
_						
Single-Family Residential	\$20,323,545	\$24,307,503	\$3,983,957	\$10,509,822	\$7,239,429	(\$3,270,392)
Multi-Family Residential	\$4,385,072	\$5.403.685	\$1.018.613	\$5,349,096	\$2.629.962	(\$2,719,134)
Non-Residential	\$7,015,863	\$7,332,244	\$316,381	\$2,633,227	\$2.947.740	\$314,514
Non-Residential				. , ,	, ,- , -	
TOTALS	\$32,226,649	\$37,925,562	\$5,698,913	\$19,215,500	\$13,516,942	(\$5,698,558)

Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption). "Existing" revenue line items from the FY2017/18 CAFR.

The proposed FY2020/21 rate structure is based on the following general ratemaking recommendations.

• Maintain existing residential customer classes. Single Family Residential customers should continue to be defined as those single family residential customers comprised of a single dwelling unit. Multi-Family

[&]quot;Indicated" revenue line items are developed in Tables B-5 through B-9 and summarized here.

Residential customers are to to be defined as those residential customers located in "stacked" or "mixed" multi-unit apartment, condominium and townhouse buildings and served by a "master meter" serving multiple dwelling units.

- Retain a structure which includes both Monthly Base Facility Charges and Commodity Charges. Monthly Base Facility Charge revenue addresses the fixed and non-variable costs of utility service and the Commodity Charge revenue addresses the variable cost of service. Fixed costs include labor, renewal and replacement capital projects, bond debt service payments, and a portion of equipment maintenance. Bond debt service payment costs will be used for renewal and replacement capital projects later. Variable costs include electric power, diesel fuel and other fossil fuels, chemicals, and a portion of equipment maintenance.
- Retain a series of "stepped", or "tiered", Single Family Residential and Multi-Family Residential Commodity
 Charges within currently defined consumption gallonage ranges. Inclining usage charges provide both revenue
 stability and pricing signals to encourage water conservation. The first Commodity Charge tier
 continues to address primarily domestic, inside-the-dwelling consumption with the upper tiers
 address outside uses.

FY2020/21 Rate Schedules

TABLEs 11, 12, and 13 on the following pages set forth a comparison of existing and recommended online rates and charges. The analysis details for these tables are set forth in APPENDIX B.

Table 11 :: Recommended FY2020/21 Single Family Residential Water and Wastewater Rates

	FY2017/18	FY2020/21	FY2020/21	Indicated	Percent
	Indicated	Indexed	Adopted	Monthly	Monthly
	Cost of Service[1]	Cost of Service[2]		Increase	Increase
				(Decrease)	(Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Ç					
Water Service					
Monthly Base Facility Charge, \$/month					
5/8-Inch Meter	\$25.47	\$27.43	\$20.81	\$6.62	31.81%
1-Inch Meter	\$63.69	\$68.58	\$52.01	\$16.57	31.86%
1-1/2-Inch Meter	\$127.37	\$137.16	\$104.03	\$33.13	31.85%
2-Inch Meter	\$203.80	\$219.45	\$166.45	\$53.00	31.84%
Gallonage Charge					
0-6,000 gal, \$/000 [3]	\$2.35	\$2.53	\$1.12	\$1.41	125.89%
7,000-30,000 gal, \$/000	\$4.06	\$4.37	\$4.41	(\$0.04)	-0.91%
≥31,000 gal, \$/000	\$4.91	\$5.29	\$6.62	(\$1.33)	-20.09%
Wastewater Service					
Monthly Base Facility Charge, \$/month					
5/8-Inch Meter	\$17.43	\$18.77	\$30.19	(\$11.42)	-37.83%
1-Inch Meter	\$17.43	\$18.77	\$75.48	(\$56.71)	-75.13%
1-1/2-Inch Meter	\$17.43	\$18.77	\$150.95	(\$132.18)	-87.57%
2-Inch Meter	\$17.43	\$18.77	\$241.54	(\$222.77)	-92.23%
Gallonage Charge					
0-10,000 gal, \$/000	\$0.79	\$0.85	\$0.74	\$0.11	14.86%
0-10,000 yai, \$/000	Ф0./9	Φ0.05	Ф0.74	Ф U.11	14.80%

¹ Taken from tables B-10, B-11, and B-12

7.68%

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

^{3 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

Table 12 :: Recommended FY2020/21 Multi-Family Residential Water and Wastewater Rates

	FY2017/18 Indicated Cost of Service[1]	FY2020/21 Indexed Cost of Service[2]	FY2020/21 Adopted	Indicated Monthly Increase (Decrease)	Percent Monthly Increase (Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Water Monthly Base Facility Charge, \$/month (Stacked) Monthly Base Facility Charge, \$/month (Mixed) [3]	\$10.60	\$11.41	\$13.94	(\$2.53)	-18.15%
	\$15.82	\$17.03	\$20.81	(\$3.78)	-18.16%
Gallonage Charge 0-4,000, \$/000 [4] 5,000-20,000, \$/000 ≥21,000, \$/000	\$3.32 \$4.53 \$5.14	\$3.58 \$4.88 \$5.53	\$1.12 \$4.41 \$6.62	\$2.46 \$0.47 (\$1.09)	219.64% 10.66% -16.47%
Wastewater Monthly Base Facility Charge, \$/month (Stacked) Monthly Base Facility Charge, \$/month (Mixed) [3] Gallonage Charge 0-6,000, \$/000 per Unit	\$9.46	\$10.19	\$24.15	(\$13.96)	-57.81%
	\$14.13	\$15.21	\$30.19	(\$14.98)	-49.62%
	\$0.79	\$0.85	\$0.74	\$0.11	14.86%

¹ Taken from tables B-14 and B-15

7.68%

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

³ Based on a blended rate for the Multi-Family Mixed Unit subclass. The amounts shown here apply the maximum rate.

Actual charges will vary from \$13.94 to \$20.81 per month for water (multi-family and single family rates, respectively), and between \$24.15 and \$30.19 per month for wastewater.

^{4 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

Table 13:: Recommended FY2020/21 Non-Residential Water and Wastewater Rates

	FY2017/18	FY2020/21	FY2020/21	Indicated	Percent
	Indicated	Indexed	Adopted	Monthly	Monthly
	Cost of Service[1]	Cost of Service[2]		Increase	Increase
				(Decrease)	(Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Potable Water					
Monthly Base Facility Charge, \$/month					
5/8 Inch Meter, \$/month	\$23.43	\$25.23	\$20.81	\$4.42	21.24%
1 Inch Meter, \$/month	\$58.58	\$63.08	\$52.01	\$11.07	21.28%
1-1/2 Inch Meter, \$/month	\$117.16	\$126.15	\$104.03	\$22.12	21.26%
2 Inch Meter, \$/month	\$187.45	\$201.85	\$166.45	\$35.40	21.27%
3 Inch Meter, \$/month	\$374.90	\$403.69	\$332.87	\$70.82	21.28%
4 Inch Meter, \$/month	\$585.78	\$630.77	\$520.13	\$110.64	21.27%
6 Inch Meter, \$/month	\$1,171.55	\$1,261.54	\$1,040.23	\$221.31	21.28%
Gallonage Charge					
0-6,000, \$/000[3]	\$1.87	\$2.02	\$1.12	\$0.90	80.36%
≥7,000, \$/000	\$3.91	\$4.21	\$4.41	(\$0.20)	-4.54%
Wastewater					
Monthly Base Facility Charge, \$/month					
5/8 Inch Meter, \$/month	\$32.21	\$34.69	\$30.19	\$4.50	14.91%
1 Inch Meter, \$/month	\$80.54	\$86.72	\$75.48	\$11.24	14.89%
1-1/2 Inch Meter, \$/month	\$161.07	\$173.44	\$150.95	\$22.49	14.90%
2 Inch Meter, \$/month	\$257.71	\$277.51	\$241.54	\$35.97	14.89%
3 Inch Meter, \$/month	\$515.43	\$555.02	\$483.08	\$71.94	14.89%
4 Inch Meter, \$/month	\$805.35	\$867.22	\$754.79	\$112.43	14.90%
6 Inch Meter, \$/month	\$1,610.71	\$1,734.43	\$1,509.62	\$224.81	14.89%
Gallonage Charge					
All Flow, \$/000	\$0.71	\$0.77	\$0.74	\$0.03	4.05%

¹ Taken from tables B-17 and B-18

7.68%

Financial Performance Criteria

Key underlying assumptions used in the development of the FY2020/21 revenue requirements are based on financial performance criteria for similar utilities seeking to preserve and improve the quality of its credit rating.

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

^{3 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

4 Miscellaneous Service Charges

The Authority maintains a schedule of charges for various miscellaneous utility services related to the initiation of service, inspections, and several administrative tasks related to a customer's account. This Rate Study included a comprehensive review and analysis of each utility service charge. The purpose of the analysis was to check how well each charge conformed to the cost of providing the service.

Cost Components

Miscellaneous utility services typically involve customer service, field services, and engineering Authority Utility staff in a series of tasks. The cost components of these services include the following.

- Direct Labor. These costs are based on staff salaries and number of hours of work required, on average, to complete the service. This includes the cost of benefits for each employee.
- Direct Labor Overhead. A percentage multiplier applied to Direct Labor to address manage oversight required for the service.
- Vehicle Expenses. In some cases, FEMA factors for average hourly vehicle expense rates were
 applied to reflect maintenance and other factors affecting the cost of the Authority vehicle fleet.
- Other Equipment Expenses.
- Materials and Supplies.

Recommended FY 2020/21 Miscellaneous Utility Service Charges

TABLE 14 below presents recommended Deposits for Authority customers.

TABLE 15 presents Meter Installation Charges.

TABLE 16 sets forth recommended Miscellaneous Charges for account administrative services, service calls, inspection services, and violations of Authority regulations.

Table 14 :: Recommended FY2020/21 Deposits

			0'	
			Chan	
	Existing	Proposed	Amount	Percent
	D . (W)			
Single Family Residential Customer Deposit on Exisiting		4.=	4.0.00	
5/8" Meter	\$160.00	\$150.00	-\$10.00	(6.25%)
1" Meter	\$210.00	\$360.00	\$150.00	71.43%
1.5" Meter	\$295.00	\$910.00	\$615.00	208.47%
2" Meter	\$395.00	\$1,490.00	\$1,095.00	277.22%
Single Family Residential Customer Deposit on Existing F	Property (Water Only)			
5/8" Meter	\$95.00	\$90.00	-\$5.00	(5.26%)
1" Meter	\$145.00	\$300.00	\$155.00	106.90%
1.5" Meter	\$230.00	\$850.00	\$620.00	269.57%
2" Meter	\$330.00	\$1,430.00	\$1,100.00	333.33%
Single Family Residential Customer Deposit on Exisiting	Property (Sewer Only)			
5/8" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
1" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
1.5" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
2" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
Multi Family Residential Customer Deposit on Existing Pro	operty (per Dwelling Unit)]			
Water and Sewer Service	\$110.00	\$100.00	-\$10.00	(9.09%)
Water Service	\$65.00	\$70.00	\$5.00	7.69%
Sewer Service	\$70.00	\$30.00	-\$40.00	(57.14%)
Non-Residential Customer Deposit (Water and Sewer)	2x actual average monthly bi	llings, non-refu	ndable until te	ermination

Table 15 :: Recommended FY2020/21 Meter Installation Charges

			<u>Chan</u>	<u>ge</u>
	Existing	Proposed	Amount	Percent
Land Development Fee - With Permit (Minimum)	\$1,750.00	\$2,300.00	\$550.00	31.43%
Administration Fee Water Installation - Minimum/No Permit	\$450.00	\$570.00	\$120.00	26.67%
Administration Fee Sewer Installation - Minimum/No Permit	\$450.00	\$570.00	\$120.00	26.67%
Plan Revision Administration Fee (First Sheet)	\$100.00	\$380.00	\$280.00	280.00%
Plan Revision Administration Fee (Each Sheet thereafter)	\$50.00	\$120.00	\$70.00	140.00%
New Meter Application & Meter Charge - 5/8" Meter	\$500.00	\$950.00	\$450.00	90.00%
New Meter Application & Meter Charge - 1" Meter	\$600.00	\$1,020.00	\$420.00	70.00%
New Meter Application & Meter Charge - 1.5" Meter	\$1,300.00	\$1,610.00	\$310.00	23.85%
New Meter Application & Meter Charge - 2" Meter	\$1,550.00	\$2,520.00	\$970.00	62.58%
New Meter Appplication & Meter Charge - 3" or Greater	A	Actual plus OH		.
	Actual plus OH & Fuel	& Fuel	N/A	N/A
Water Service Line Installation Charge (Residential)				
1" Service Tap & Line (Short Side)	\$850.00	\$3,130.00	\$2,280.00	268.24%
1" Service Tap & Line (Long Side)	\$1,825.00	\$4,610.00	\$2,785.00	152.60%
1.5" and 2" Service Tap & Line (Short Side)	\$1,200.00	\$3,330.00	\$2,130.00	177.50%
1.5" and 2" Service Tap & Line (Long Side)	\$2,175.00	\$4,760.00	\$2,585.00	118.85%
Water Service Line Installation Charge (Non-Residential)	Actual Cost			
Minimum Charge	\$850.00	\$3,130.00	\$2,280.00	268.24%

Table 16 :: Recommended FY2020/21 Miscellaneous Charges

			Chan	
	Existing	Proposed	Amount	Percent
Request for Meter Test Charge (First in 12 mos)				
5/8" and 1" Meter	\$50.00	\$290.00	\$240.00	480.00%
1.5" Meter	\$60.00	\$360.00	\$300.00	500.00%
2" and Above Meter	Actual	\$390.00	\$390.00	100.00%
Request for Meter Test Charge (Additional Test in 12 mos)				
5/8" and 1" Meter	\$250.00	\$290.00	\$40.00	16.00%
1.5" Meter	\$300.00	\$340.00	\$40.00	13.33%
2" and Above Meter	Actual	\$390.00	\$390.00	100.00%
Initial Connection				
Normal Hours	\$20.00	\$20.00	\$0.00	0.00%
After Hours	\$25.00	\$30.00	\$5.00	20.00%
Violation Reconnection Charge				
Normal Hours	\$30.00	\$50.00	\$20.00	66.67%
After Hours	\$35.00	\$60.00	\$25.00	71.43%
Premises Visit Charge				
Normal Hours	\$10.00	\$20.00	\$10.00	100.00%
After Hours	\$20.00	\$30.00	\$10.00	50.00%
Reminder Notice Late Charge (Water or Sewer)	\$5.00	\$5.00	\$0.00	0.00%
Temporary Water Service Charge				
Installation Fee	\$60.00	\$330.00	\$270.00	450.00%
Relocation Fee	\$30.00	\$30.00	\$0.00	0.00%
Monthly Fixed Fee - All Meter Sizes Commodity Rates	Non-Residential Water Rate S Per Non-Resider			cility for all
Point of Service Charge	\$1.27	\$2.21	\$0.94	74.02%
Temporary Water Service Deposit				
5/8" Meter	\$300.00	\$410.00	\$110.00	36.67%
1" Meter	\$350.00	\$740.00	\$390.00	111.43%
1.5" Meter	\$400.00	\$740.00	\$340.00	85.00%
2" Meter	\$450.00	\$740.00	\$290.00	64.44%
3" Meter	\$500.00	\$740.00	\$240.00	48.00%
Tanker Truck Operator Fee	\$50.00	\$50.00	\$0.00	0.00%

A :: Document Revision History

Version	Date	Description
1.0	May, 2019	Draft analysis discussed
2.0	June, 2019	Revised analysis submitted
3.0	July, 2019	Draft appendices reviewed
4.0	August, 2019	Revised appendices reviewed
5.0	March, 2020	Appendices revised and misc. fees added
6.0	June, 2020	Appendices revised and misc. fees added
7.0	March, 2021	Analysis updated due to COVID changes
8.0	May, 2021	Public Hearing Review Copy submitted
9.0	June, 2021	Public Hearing Review Copy submitted

B :: Cost of Service Model

This appendix includes graphical and tabular summaries of the cost of service analyses that were conducted as part of this Study.

TABLE B-1 POTABLE WATER AND WASTEWATER COST OF SERVICE ANALYSIS FY2017/18 Test Year Customer Class Cost Summary

Meter Size	Existing	Indicated	Indicated	Existing	Indicated	Indicated
	Potable Water	Potable Water	Adjustment	Wastewater	Wastewater	Adjustment
	Annual	Annual	Increase/	Annual	Annual	Increase/
	Revenue	Revenue	Decrease	Revenue	Revenue	Decrease
Point of Service Charge	\$502,169	\$882,131	\$379,962	\$723,355	\$699,810	(\$23,546)
Single-Family Residential	\$20,323,545	\$24,307,503	\$3,983,957	\$10,509,822	\$7,239,429	(\$3,270,392)
Multi-Family Residential	\$4,385,072	\$5,403,685	\$1,018,613	\$5,349,096	\$2,629,962	(\$2,719,134)
Non-Residential	\$7,015,863	\$7,332,244	\$316,381	\$2,633,227	\$2,947,740	\$314,514
TOTALS	\$32,226,649	\$37,925,562	\$5,698,913	\$19,215,500	\$13,516,942	(\$5,698,558)

Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption). "Existing" revenue line items from the FY2017/18 CAFR.

[&]quot;Indicated" revenue line items are developed in Tables B-5 through B-9 and summarized here.

TABLE B-2 POTABLE WATER COST OF SERVICE ANALYSIS FY2017/18 Test Year Water Service Units of Service

	Base		Max Da	ay [1]	Max Ho	our [1]	Customer	Customer
	Annual Usage	Average Daily	Peaking Factor, %	Capacity kGal/Day	Peaking Factor, %	Capacity kGal/Day	Service	POS
RETAIL SERVICE	000/yr [2]	000/day		000/yr		000/yr	ERCs[3]	Meters [4]
Single-Family Residential	3,920,326	10,741	124%	13,318	250%	26,852	35,118	30,220
Multi-Family Residential	833,911	2,285	124%	2,833	250%	5,712	12,646	2,582
Non-Residential [5]	1,198,814	3,284	124%	4,073	250%	8,211	8,500	2,965
TOTAL RETAIL SERVICE	5,953,050	16,310	_	20,224	_	40,774	56,264	35,767

- 1 Based on engineering planning assumptions included in the Authority's Uniform Extension Policy
- 2 000/yr refers to 1,000s of gallons per year. (Source: FY2017/18 CAFR)
- 3 ERCs (Equivalent Residential Connections) are derived and presented in TABLE B-20.
- 4 Source: FY2017/18 CAFR
- 5 Non-residential consumption for the test year was adjusted to comport with FY2021 budgeted consumption estimates

TABLE B-3 POTABLE WATER COST OF SERVICE ANALYSIS FY2017/18 Test Year Cost Allocation Summary

	Total		Extra Ca	Extra Capacity		Customer Costs [1]	
	Amount	Base	Max Day	Max Hour	Meters/Svcs	POS	
UNITS OF SERVICE	\$/Year	000/yr	000/yr	000/yr	ERCs	Accounts	
Total System		5,953,050	20,224	40,774	56,264	35,767	
O&M Costs [2]	\$15,395,994	\$10,708,891	\$1,233,992	\$739,274	\$1,766,845	\$946,993	
Debt Service [3]	\$15,781,881	\$10,258,223	\$4,734,564	\$789,094	\$0	\$0	
Capital [3]	\$9,536,326	\$5,721,795	\$2,384,081	\$476,816	\$953,633	\$0	
Non-Rate Revenues [4]	(\$2,788,639)	(\$1,828,004)	(\$572,097)	(\$137,341)	(\$186,334)	(\$64,862)	
TOTAL	\$37,925,562	\$24,860,905	\$7,780,540	\$1,867,843	\$2,534,143	\$882,131	
Total percent allocations		65.5518%	20.5153%	4.9250%	6.6819%	2.3260%	

¹ Some customer costs are allocated to customer classes on an ERC basis, some on an Account basis.

³ Debt service and capital are allocated as follows:

Debt Service	100%	65%	30%	5%	0%	0%
Capital	100%	60%	25%	5%	10%	0%

Capital costs are based on long-term average meter investment costs.

Currently, outstanding bonds are allocated entirely to Water Service

² Refer to O&M cost allocations set forth in TABLES B-22 through B-31.

⁴ Non-rate revenues are allocated based on pro rata shares of the other cost components.

TABLE B-4
POTABLE WATER COST OF SERVICE ANALYSIS
FY2017/18 Test Year Unit Costs of Service

	Total		Extra Ca	nacity	Custome	r Costs
	Amount	Base	Max Day	Max Hour	Meters/Svcs	POS
Units	\$/Year	000/yr	000/yr	000/yr	ERCs	Accounts
Total System Units		5,953,050	20,224	40,774	56,264	35,767
O&M EXPENSE Total, \$ Unit Cost, \$/Unit	\$15,395,994	\$10,708,891 \$1.80	\$1,233,992 \$61.02	\$739,274 \$18.13	\$1,766,845 \$31.40	\$946,993 \$26.48
DEBT SERVICE Systemwide, \$ Unit Cost, \$/Unit	\$15,781,881	\$10,258,223 \$1.72	\$4,734,564 \$234.11	\$789,094 \$19.35	\$0 \$0.00	\$0 \$0.00
CAPITAL Total, \$ Unit Cost, \$/Unit	\$9,536,326	\$5,721,795 \$0.96	\$2,384,081 \$117.88	\$476,816 \$11.69	\$953,633 \$16.95	\$0 \$0.00
NONRATE REVENUE Total, \$ Unit Cost, \$/Unit	(\$2,788,639)	(\$1,828,004) (\$0.31)	(\$572,097) (\$28.29)	(\$137,341) (\$3.37)	(\$186,334) (\$3.31)	(\$64,862) (\$1.81)
TOTAL Total Unit Cost, \$/Unit	\$37,925,562	\$24,860,905 \$4.18	\$7,780,540 \$384.72	\$1,867,843 \$45.81	\$2,534,143 \$45.04	\$882,131 \$24.66

Data presented here are summarized from TABLE B-3 and exported to TABLE B-5

TABLE B-5 POTABLE WATER COST OF SERVICE ANALYSIS FY2017/18 Test Year Customer Class Costs

	Total		Extra Ca	Extra Capacity		Customer Costs			
	Costs [1]	Base	Max Day	Max Hour	Meters/Svcs	POS	Rate		
	\$/Year	000/yr	000/yr	000/yr	ERCs	Accounts			
SYSTEMWIDE									
Unit Costs of Service		\$4.18	\$384.72	\$45.81	\$45.04	\$24.66			
SINGLE-FAMILY RESIDENTIAL [2]									
Units of Service		3,920,326	13,318	26,852	35,118	30,220			
Allocated Costs of Service	\$25,052,826	\$16,371,918	\$5,123,802	\$1,230,051	\$1,581,731	\$745,324	\$ 6.39		
	66.058%	65.854%	65.854%	65.854%	62.417%	84.491%			
MULTI-FAMILY RESIDENTIAL [3]									
Units of Service		833,911	2,833	5,712	12,646	2,582			
Allocated Costs of Service	\$5,467,366	\$3,482,546	\$1,089,908	\$261,650	\$569,582	\$63,681	\$ 6.56		
	14.416%	14.008%	14.008%	14.008%	22.476%	7.219%			
NON-RESIDENTIAL [4]									
Units of Service		1,198,814	4,073	8,211	8,500	2,965			
Allocated Costs of Service	\$7,405,370	\$5,006,441	\$1,566,830	\$376,143	\$382,830	\$73,127	\$ 6.18		
	19.526%	20.138%	20.138%	20.138%	15.107%	8.290%			
TOTAL	\$37,925,562	\$24,860,905	\$7,780,540	\$1,867,843	\$2,534,143	\$882,131			
	100.000%	65.552%	20.515%	4.925%	6.682%	2.326%			

¹ Total Costs net of Non-Rate Revenues, per TABLE B-3.

Shaded cells are used to derive cost of service rate schedules

² See TABLE B-11. Max Day and Max Hour costs are assumed to be recovered by Commodity Charges.
Base and meter/services costs are assumed to be recovered by Base Facility Charges.

³ See TABLE B-14. Max Day and Max Hour costs are assumed to be recovered by Commodity Charges. Base and meter/services costs are assumed to be recovered by Base Facility Charges.

⁴ See TABLE B-17. Max Day and Max Hour costs are assumed to be recovered by Commodity Charges. Base and meter/services costs are assumed to be recovered by Base Facility Charges.

TABLE B-6 WASTEWATER COST OF SERVICE ANALYSIS FY2017/18 Test Year Wastewater Service Units of Service [1]

	Volume _	Waste	water Strengt	Customer	Customer	
		TSS	BOD	TKN	Service	POS
	000/yr [3]	lbs/Yr[4]	lbs/Yr[4]	lbs/Yr[4]	ERCs [5]	Accounts [6]
RETAIL SERVICE						
Single Family Residential	1,946,868	4,059,221	4,059,221	162,369	27,252	27,252
Multi-Family Residential	676,693	1,410,904	1,410,904	56,436	12,361	2,557
Non-Residential [7]	857,602	1,788,100	1,788,100	71,524	5,874	1,751
TOTAL	3,481,163	7,258,225	7,258,225	290,329	45,487	31,560

- 1 Based on FY2017/18 CAFR
- 2 Based on assumed average wastewater strength as follows:
 Single Family Residential, mg/L 250 250 10
 Multi-Family Residential, mg/L 250 250 10
 Non-Residential, mg/L 250 250 10
- 3 000/yr refers to 1,000s of gallons per year. Source: FY2017/18 Authority consumption reports and EFG analysis.
- 4 | lbs/yr of various strength constituents is calculated as follows: mg/L * 000/yr * 0.00834
- 5 ERCs (Equivalent Residential Connections) refer to TABLE B-20
- 6 Source: FY2017/18 CAFR
- 7 Test year non-residential consumption was adjusted to comport with FY2021 budget estimates

TABLE B-7 WASTEWATER COST OF SERVICE ANALYSIS FY2017/18 Test Year Cost Allocation Summary

	Total	Volume _	Volume Wastewater Strength		th	Customer	Customer	
	Amount		TSS	BOD	TKN	Service [1]	POS [1]	
UNITS OF SERVICE		000/yr	lbs/Yr	lbs/Yr	lbs/Yr	ERCs	Accounts	
Total System		3,481,163	7,258,225	7,258,225	290,329	45,487	31,560	
O&M Costs [2]	\$9,813,837	\$5,597,295	\$900,556	\$469,232	\$173,904	\$1,921,584	\$751,266	
Debt Service [3]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital [3]	\$4,696,996	\$3,287,897	\$939,399	\$469,700	\$0	\$0	\$0	
Non-Rate Revenues [4]	(\$993,891)	(\$608,574)	(\$126,024)	(\$64,310)	(\$11,911)	(\$131,615)	(\$51,456)	
TOTAL	\$13,516,942	\$8,276,618	\$1,713,931	\$874,622	\$161,992	\$1,789,969	\$699,810	
		61.2314%	12.6799%	6.4706%	1.1984%	13.2424%	5.1773%	

¹ Some customer costs are allocated to customer classes on an ERC basis, some on an Account basis.

Debt service and capital are allocated as follows:

Debt Service	100%	100%	0%	0%	0%	0%	0%
Capital	100%	70%	20%	10%	0%	0%	0%

Currently, outstanding bonds are allocated entirely to Water Service

Refer to O&M cost allocations also provided in TABLES B-32 through B-41.

⁴ Non-rate revenues are allocated based on pro rata shares of the other cost components.

TABLE B-8
WASTEWATER COST OF SERVICE ANALYSIS
FY2017/18 Test Year Unit Costs of Service

	Total	Volume	Wastewater Strength		Customer	Costs	
	Amount	_	TSS	BOD	TKN	Cust Svc	POS
UNITS OF SERVICE		000/yr	lbs/Yr	lbs/Yr	lbs/Yr	ERCs	Accounts
Total System		3,481,163	7,258,225	7,258,225	290,329	45,487	31,560
Units		kGal	lbs/Yr	lbs/Yr	lbs/Yr	ERCs	Bills
O&M EXPENSE							
Total, \$	\$9,813,837	\$5,597,295	\$900,556	\$469,232	\$173,904	\$1,921,584	\$751,266
Unit Cost, \$/Unit		\$1.61	\$0.12	\$0.06	\$0.60	\$42.24	\$23.80
DEBT SERVICE Systemwide, \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unit Cost, \$/Unit	4 0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Offit Cost, \$70fit		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL	\$4606,006	¢2 207 007	¢020.200	¢400.700	# 0	# 0	# 0
Total, \$	\$4,696,996	\$3,287,897	\$939,399	\$469,700	\$0	\$0	\$0
Unit Cost, \$/Unit		\$0.94	\$0.13	\$0.06	\$0.00	\$0.00	\$0.00
NONRATE REVENUE							
Total, \$	(\$993,891)	(\$608,574)	(\$126,024)	(\$64,310)	(\$11,911)	(\$131,615)	(\$51,456)
Unit Cost, \$/Unit		(\$0.17)	(\$0.02)	(\$0.01)	(\$0.04)	(\$2.89)	(\$1.63)
TOTAL Total Unit Cost, \$/Unit	\$13,516,942	\$8,276,618 \$2.38	\$1,713,931 \$0.24	\$874,622 \$0.12	\$161,992 \$0.56	\$1,789,969 \$39.35	\$699,810 \$22.17

Data presented here are input from TABLE B-7 and exported to TABLE B-9.

TABLE B-9
WASTEWATER COST OF SERVICE ANALYSIS
FY2017/18 Test Year Customer Class Costs

	Total	Volume	Wastewater Strength		Customer	Other	
	Costs [1]		TSS	BOD	TKN	Service	POS
		000/yr	lbs/Yr	lbs/Yr	lbs/Yr	ERCs	Accounts
SYSTEMWIDE							
Unit Costs of Service		\$2.38	\$0.24	\$0.12	\$0.56	\$39.35	\$22.17
CINICLE FAMILY DECIDENTIAL [3]							
SINGLE-FAMILY RESIDENTIAL [2]		4046060	4.050.224	4.050.004	462.260	27252	27.252
Units of Service		1,946,868	4,059,221	4,059,221	162,369	27,252	27,252
Allocated Costs of Service	\$7,843,714	\$4,628,765	\$958,530	\$489,139	\$90,596	\$1,072,400	\$604,284
	58.029%	55.926%	<i>55.926%</i>	55.926%	55.926%	59.912%	86.350%
MULTI-FAMILY RESIDENTIAL [3]							
Units of Service		676,693	1,410,904	1,410,904	56,436	12,361	2,557
Allocated Costs of Service	\$2,686,661	\$1,608,867	\$333,166	\$170,015	\$31,489	\$486,426	\$56,699
	19.876%	19.439%	19.439%	19.439%	19.439%	27.175%	8.102%
NON-RESIDENTIAL [4]							
Units of Service		857,602	1,788,100	1,788,100	71,524	5,874	1,751
Allocated Costs of Service	\$2,986,567	\$2,038,986	\$422,235	\$215,467	\$39,908	\$231,144	\$38,827
	22.095%	24.636%	24.636%	24.636%	24.636%	12.913%	5.548%
_							
TOTAL	\$13,516,942	\$8,276,618	\$1,713,931	\$874,622	\$161,992	\$1,789,969	\$699,810
	100.000%	61.231%	12.680%	6.471%	1.198%	13.242%	5.177%

¹ Total Costs net of Non-Rate Revenues, per TABLE B-3.

² See TABLE B-12. Volume and customer service costs are assumed to be recovered by Base Facility Charges.
Strength Costs are assumed to be recovered by Commodity Charges

³ See TABLE B-15. Volume and customer service costs are assumed to be recovered by Base Facility Charges. Strength Costs are assumed to be recovered by Commodity Charges

⁴ See TABLE B-18. Volume and customer service costs are assumed to be recovered by Base Facility Charges. Strength Costs are assumed to be recovered by Commodity Charges

TABLE B-10

COST OF SERVICE ANALYSIS RATE DERIVATION

FY2017/18 Test Year Water and Wastewater Point of Service Charges

			Indicated	Monthly
	Revenue [1]	Units [1]	Cost [2]	Rate
	Annual	Accounts	Annual	\$/month
Water Point of Service All Accounts	\$502,169	35,767	\$882,131	\$2.06
Wastewater Point of Service All Accounts	\$723,355	31,560	\$699,810	\$1.85
TOTAL	\$1,225,524		\$1,581,940	

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption).

² Indicated costs are as summarized in TABLE B-1

TABLE B-11 POTABLE WATER COST OF SERVICE ANALYSIS RATE DERIVATION FY2017/18 Test Year Single Family Residential Class Indicated Rates

	Test Year					Indicated	Monthly
	Revenue [1]	Units [1]				Cost [2]	Rate
Base Facility Charge		Accounts	ERCs/Account[3]	ERCs [3]	LPRO adi[4]	Annual	\$/month
5/8 Inch	\$6,462,308	27.874	1.0	27,874	(\$1,852,897)	\$8,520,921	\$25.47
1 Inch	\$1,073,419	1,852	2.5	4,630	(\$307,775)	\$1,415,364	\$63.69
1-1/2 Inch	\$517,003	446	5.0	2,230	(\$148,237)	\$681,698	\$127.37
2-Inch	\$89,032	48	8.0	384	(\$25,526)	\$117,387	\$203.80
SUBTOTAL	\$8,141,763	30,220	_	35,118	(\$2,334,434)		
Commodity Charge		000/Yr	Max/Avg Mo [5]		LPRO adj[4]	Annual	\$/000gal
Tier 1	\$1,736,632	1,669,838	1.1		\$674,878	\$3,923,663	\$2.35
Tier 2	\$6,741,250	1,648,227	1.9		\$1,150,612	\$6,689,526	\$4.06
Tier 3	\$3,703,900	602,260	2.3		\$508,944	\$2,958,943	\$4.91
SUBTOTAL	\$12,181,782	3,920,326		-	\$2,334,434		
TOTAL	\$20,323,545					\$24,307,503	

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption).

Base Facility Charges address costs incurred in support of average (or Base) consumption and customer service. Commodity Charges address costs to support peaking (Extra Capacity) and LPRO/Floridan supply capital costs. Single Family Residential cost allocation to Base and Commodity Charges from Table B-5

	Extra Capacity		Customer	Indicated	
Base	Max Day	Max Hour	Meters/Svcs	POS	Cost
50.0%	0.0%	0.0%	75.0%	0.0%	\$13,069,804
50.0%	100.0%	100.0%	25.0%	0.0%	\$11,237,698
				•	\$24,307,503

³ ERCs are as reported in TABLE B-20.

⁴ FY2017/18 LPRO and Floridan water supply capital costs are as follows:

	Depreciation	Original Cost	Debt Service	<u>Capital</u>	<u>Percent</u>
LPRO/Floridan	\$1,132,284	\$23,463,311	\$4,734,564	\$881,793	22%
Rest of System	\$11,113,028	\$238,120,025	\$11,047,317	\$8,654,533	78%
TOTAL	\$12,245,312	\$261,583,336	<i>\$15,781,881</i>	\$9,536,326	100%

(Refer to the Connection Charge Study Report for fixed asset summary information)

Debt service on outstanding bonds:

30% related to LPRO/Floridan assets

Base % on 8/14 assets as portion of 2009/2016 bonds

 Potable Water Debt Service
 \$10,258,223

 Potable Water PAYGO Capital
 \$5,721,795

 TOTAL
 \$15,980,018

22% LPRO/Floridan share of capital costs

LPRO/Floridan Share \$3,544,860

SFR Allocation of LPRO/Floridan Supply \$2,334,434 (% Class allocation from TABLE B-5)

This result is used to allocate costs to the tier 2 and tier 3 commodity charge above.

SFR Class LPRO/Floridan capital costs are recovered from the rate tiers as follows:

 Tier 1
 28.9%

 Tier 2
 49.3%

 Tier 3
 21.8%

These parameters take into account the contribution to maximum monthly consumption for tiers 2 and 3.

² Indicated costs are as summarized in TABLE B-1.

⁵ Peaking factors are based on the ratio of maximum monthly to average monthly consumption, which vary by tier.

TABLE B-12 WASTEWATER COST OF SERVICE ANALYSIS SUMMARY FY2017/18 Test Year Single Family Residential Class Indicated Rates

Annual Revenue [1] U	Jnits [1]	Annual Cost [2]	
Acc	counts		
9,166,483 27	7,252	5,701,165	
C	000/Yr		
1,343,339 1,946	6,868	1,538,264	
,509,822		\$7,239,429	
	Acc 23,166,483 23	Accounts 9,166,483 27,252 000/Yr 1,343,339 1,946,868	Accounts 9,166,483 27,252 5,701,165 1,343,339 1,946,868 1,538,264

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption).

Commodity Charges are assumed to address costs incurred to support wastewater strength needs.

Volume	Was	Wastewater Strength			Indicated
•	TSS	BOD	TKN	Service	Cost
100.0%	0.0%	0.0%	0.0%	100.0%	\$5,701,165
0.0%	100.0%	100.0%	100.0%	0.0%	\$1,538,264

² Indicated cost totals are as summarized in TABLE B-1.

Base Facility Charges are assumed to address costs incurred in support of average (or Base) consumption and customer service needs.

TABLE B-13
COST OF SERVICE ANALYSIS
Single Family Residential Rate Comparison

	FY2017/18	FY2020/21	FY2020/21	Indicated	Percent
	Indicated	Indexed	Adopted	Monthly	Monthly
	Cost of Service[1]	Cost of Service[2]		Increase	Increase
				(Decrease)	(Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Water Service					
Monthly Base Facility Charge, \$/month					
5/8-Inch Meter	\$25.47	\$27.43	\$20.81	\$6.62	31.81%
1-Inch Meter	\$63.69	\$68.58	\$52.01	\$16.57	31.86%
1-1/2-Inch Meter	\$127.37	\$137.16	\$104.03	\$33.13	31.85%
2-Inch Meter	\$203.80	\$219.45	\$166.45	\$53.00	31.84%
Gallonage Charge					
0-6,000 gal, \$/000 [3]	\$2.35	\$2.53	\$1.12	\$1.41	125.89%
7,000-30,000 gal, \$/000	\$4.06	\$4.37	\$4.41	(\$0.04)	-0.91%
≥31,000 gal, \$/000	\$4.91	\$5.29	\$6.62	(\$1.33)	-20.09%
Wastewater Service					
Monthly Base Facility Charge, \$/month					
5/8-Inch Meter	\$17.43	\$18.77	\$30.19	(\$11.42)	-37.83%
1-Inch Meter	\$17.43	\$18.77	\$75.48	(\$56.71)	-75.13%
1-1/2-Inch Meter	\$17.43	\$18.77	\$150.95	(\$132.18)	-87.57%
2-Inch Meter	\$17.43	\$18.77	\$241.54	(\$222.77)	-92.23%
Gallonage Charge					
0-10,000 gal, \$/000	\$0.79	\$0.85	\$0.74	\$0.11	14.86%

¹ Taken from tables B-10, B-11, and B-12

7.68%

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

^{3 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

TABLE B-14 POTABLE WATER COST OF SERVICE ANALYSIS RATE DERIVATION FY2017/18 Test Year Multi Family Residential Class Indicated Rates

	Test Year Revenue [1]	Units [1]				Indicated Cost [2]	Monthly Rate
Base Facility Charge Stacked Units Mixed Units SUBTOTAL	\$2,671,282 \$259,661 \$2,930,943	Dwellings 17,203 1,120 18,323	ERC/Account[3] 0.67 1.00	ERCs [3] 11,526 1,120 12,646	LPRO cap adj[4] (\$452,589) (\$43,979) (\$496,568)	Annual \$2,187,563 \$212,569	\$/Dwelling/mo \$10.60 \$15.82
Commodity Charge Tier 1 Tier 2 Tier 3 SUBTOTAL	\$669,928 \$759,936 \$24,265 \$1,454,130	000/Yr 644,161 185,804 3,946 833,911	Max/Avg Mo [5] 1.1 1.5 1.7	-	\$353,984 \$139,233 \$3,351 \$496,568	Annual \$2,141,118 \$842,167 \$20,268	\$/000ga/ \$3.32 \$4.53 \$5.14
TOTAL	\$4,385,072					\$5,403,685	

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption).

Base Facility Charges address costs incurred in support of average (or Base) consumption and customer service. Commodity Charges address costs to support peaking (Extra Capacity) and LPRO/Floridan supply capital costs. Multi Family Residential cost allocation to Base and Commodity Charges from Table B-5

	Extra Capacity		Customer Co	sts	Indicated
Base	Max Day	Max Hour	Meters/Svcs	POS	Cost
50.0%	0.0%	0.0%	75.0%	0.0%	\$2,896,700
50.0%	100.0%	100.0%	25.0%	0.0%	\$2,506,985
				_	\$5,403,685

³ ERCs are as reported in TABLE B-20.

⁴ FY2017/18 LPRO and Floridan water supply capital costs are as follows:

	Depreciation	Original Cost	Debt Service	<u>Capital</u>	<u>Percent</u>
LPRO/Floridan	\$1,132,284	<i>\$23,463,311</i>	\$4,734,564	\$881,793	22%
Rest of System	\$11,113,028	\$238,120,025	\$11,047,317	\$8,654,533	78%
TOTAL	\$12,245,312	\$261,583,336	\$15,781,881	\$9,536,326	100%

(Refer to the Connection Charge Study Report for fixed asset summary information)

Debt service on outstanding bonds:

30% related to LPRO/Floridan assets

Base % on 8/14 assets as portion of 2009/2016 bonds

 Potable Water Debt Service
 \$10,258,223

 Potable Water PAYGO Capital
 \$5,721,795

 TOTAL
 \$15,980,018

22% LPRO/Floridan share of capital costs

LPRO/Floridan Share \$3,544,860

MFR Allocation of LPRO/Floridan Supply \$496,568 (% Class allocation from TABLE B-5)

This result is used to allocate costs to the tier 2 commodity charge above.

MFR Class LPRO/Floridan capital costs are recovered from the rate tiers as follows:

Tier 1 71.3% Tier 2 28.0%

Tier 3 0.7%

These parameters take into account the contribution to maximum monthly consumption for tiers 2 and 3.

5 Peaking factors are based on the ratio of maximum monthly to average monthly consumption, which vary by tier.

² Indicated cost totals are as summarized in TABLE B-1

TABLE B-15 WASTEWATER COST OF SERVICE ANALYSIS SUMMARY FY2017/18 Test Year Multi Family Residential Class Indicated Rates

	Annual Revenue [1]	Units [1]	Parameters	Parameters	Indicated Cost [2]	Monthly Rate
Base Facility Charge		Dwellings	ERC/Account[3]	ERCs [3]	Annual	\$/Dwelling/mo
Stacked Units	\$4,451,637	16,539	0.67	11,081	\$1,878,324	\$9.46
Mixed Units	\$430,541	1,280	1.00	1,280	\$216,968	\$14.13
SUBTOTAL	\$4,882,178	17,819	_	12,361	2,095,292	
Commodity Chargo		000/Yr	May/Ava Ma 541		Annual	\$1000 mal
Commodity Charge	# 466 646		Max/Avg Mo [4]			\$/000gal
Tier 1	\$466,918	676,693	1.0		534,670	\$0.79
TOTAL	\$5,349,096				\$2,629,962	

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumptic

Base Facility Charges are assumed to address costs incurred in support of average (or Base) consumption and customer service needs.

Commodity Charges are assumed to address costs incurred to support wastewater strength needs.

Volume	Waste	ewater Strength		Customer	Indicated
_	TSS	BOD	TKN	Service	Cost
100.0%	0.0%	0.0%	0.0%	100.0%	\$2,095,292
0.0%	100.0%	100.0%	100.0%	0.0%	\$534,670
				_	\$2,629,962

³ ERCs are as reported in TABLE B-20.

² Indicated cost totals are as summarized in TABLE B-1.

⁴ Peaking factors are based on the ratio of maximum monthly to average monthly consumption, which vary by tier.

TABLE B-16
COST OF SERVICE ANALYSIS
Multi Family Residential Rate Comparison

	FY2017/18 Indicated Cost of Service[1]	FY2020/21 Indexed Cost of Service[2]	FY2020/21 Adopted	Indicated Monthly Increase (Decrease)	Percent Monthly Increase (Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$ 0.07)	-3.40%
Water Monthly Base Facility Charge, \$/month (Stacked) Monthly Base Facility Charge, \$/month (Mixed) [3]	\$10.60	\$11.41	\$13.94	(\$2.53)	-18.15%
	\$15.82	\$17.03	\$20.81	(\$3.78)	-18.16%
Gallonage Charge 0-4,000, \$/000 [4] 5,000-20,000, \$/000 ≥21,000, \$/000	\$3.32 \$4.53 \$5.14	\$3.58 \$4.88 \$5.53	\$1.12 \$4.41 \$6.62	\$2.46 \$0.47 (\$1.09)	219.64% 10.66% -16.47%
Wastewater Monthly Base Facility Charge, \$/month (Stacked) Monthly Base Facility Charge, \$/month (Mixed) [3] Gallonage Charge 0-6,000, \$/000 per Unit	\$9.46	\$10.19	\$24.15	(\$13.96)	-57.81%
	\$14.13	\$15.21	\$30.19	(\$14.98)	-49.62%
	\$0.79	\$0.85	\$0.74	\$0.11	14.86%

- 1 Taken from tables B-14 and B-15
- 2 Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

7.68%

- 3 Based on a blended rate for the Multi-Family Mixed Unit subclass. The amounts shown here apply the maximum rate. Actual charges will vary from \$13.94 to \$20.81 per month for water (multi-family and single family rates, respectively), and between \$24.15 and \$30.19 per month for wastewater.
- 4 \$/000 refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

TABLE B-17 POTABLE WATER COST OF SERVICE ANALYSIS RATE DERIVATION FY2017/18 Test Year Non-Residential Class Indicated Rates

	Test Year Revenue [1]	Units [1]	Parameters	Parameters	Indicated Cost [2]	Monthly Rate
Paga Facility Chargo		Accounts	FDC/Apparent[2]	FDC: [2]	Appual	¢/manth
Base Facility Charge	4007.000	Accounts	ERC/Account[3]	ERCs [3]	Annual	\$/month
5/8 Inch	\$387,636	1,672	1.0	1,672	\$470,121	\$23.43
1 Inch	\$365,728	631	2.5	1,578	\$443,550	\$58.58
1-1/2 Inch	\$345,442	298	5.0	1,490	\$418,947	\$117.16
2-Inch	\$536,049	289	8.0	2,312	\$650,071	\$187.45
3-Inch	\$196,607	53	16.0	848	\$238,434	\$374.90
4-Inch	\$115,925	20	25.0	500	\$140,586	\$585.78
6-Inch	\$23,185	2	50.0	100	\$28,117	\$1,171.55
SUBTOTAL	\$1,970,571	2,965	_	8,500	\$2,389,828	
Commodity Charge		000/Yr	Max/Avg Mo [4]	LPRO cap adj[4]	Annual	\$/000gal
Tier 1	\$137,297	132,016	1.1	\$0	\$247,048	\$1.87
Tier 2	\$4,907,995	1,199,999	2.3	\$0	\$4,695,368	\$3.91
SUBTOTAL	\$5,045,292	1,332,015	_	\$0	\$4,942,416	
TOTAL	\$7,015,863				\$7,332,244	

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption).

Base Facility Charges are assumed to address costs incurred in support of average (or Base) consumption and customer service needs.

Commodity Charges are assumed to address costs incurred to support peaking (Extra Capacity) and LPRO/Floridan supply capital costs.

	Extra C	apacity	Customer	Costs	Indicated
Base	Max Day	Max Hour	Meters/Svcs	POS	Cost
42.0%	0.0%	0.0%	75.0%	0.0%	\$2,389,828
58.0%	100.0%	100.0%	25.0%	0.0%	\$4,942,416
					\$7,332,244

³ ERCs are as reported in TABLE B-20.

² Indicated cost totals are as summarized in TABLE B-1.

⁴ Peaking factors are based on the ratio of maximum monthly to average monthly consumption, which vary by tier.

TABLE B-18 WASTEWATER COST OF SERVICE ANALYSIS RATE DERIVATION FY2017/18 Test Year Non-Residential Class Indicated Rates

	Annual Revenue [1]	Units [1]	Parameters	Parameters	Indicated Cost [2]	Monthly Rate
Base Facility Charge		Accounts	ERC/Account	ERCs [3]	Annual	\$/month
5/8 Inch	\$291,624	867	1.0	867	\$335,156	\$32.21
1 Inch	\$352,413	419	2.5	1,048	\$404,932	\$80.54
1-1/2 Inch	\$296,060	176	5.0	880	\$340,181	\$161.07
2-Inch	\$597,562	222	8.0	1,776	\$686,548	\$257.71
3-Inch	\$253,022	47	16.0	752	\$290,700	\$515.43
4-Inch	\$151,405	18	25.0	450	\$173,956	\$805.35
6-Inch	\$33,646	2	50.0	100	\$38,657	\$1,610.71
SUBTOTAL	\$1,975,732	1,751	_	5,873	2,270,130	
Commodity Charge		000/Yr	Max/Avg Mo [4]		Annual	\$/000gal
Tier 1 TOTAL	\$657,495 \$2,633,227	952,891	1.0	_	677,610 \$2,947,740	\$0.71

¹ Based on an analysis of FY2017/18 audited expenses and service units (eg customers, accounts, and consumption).

Base Facility Charges are assumed to address costs incurred in support of average (or Base) consumption and customer service needs.

Commodity Charges are assumed to address costs incurred to support wastewater strength needs.

Volume	Waste	water Strength		Customer	Indicated
	TSS	BOD	TKN	Service	Cost
100.0%	0.0%	0.0%	0.0%	100.0%	\$2,270,130
0.0%	100.0%	100.0%	100.0%	0.0%	\$677,610
				_	\$2,947,740

³ ERCs are as reported in TABLE B-20.

² Indicated cost totals are as summarized in TABLE B-1.

⁴ Peaking factors are based on the ratio of maximum monthly to average monthly consumption, which vary by tier.

TABLE B-19
COST OF SERVICE ANALYSIS
Non-Residential Rate Comparison

	FY2017/18	FY2020/21	FY2020/21	Indicated	Percent
	Indicated	Indexed	Adopted	Monthly	Monthly
	Cost of Service[1]	Cost of Service[2]		Increase	Increase
				(Decrease)	(Decrease)
Water Point of Service Charge	\$2.06	\$2.21	\$1.27	\$0.94	74.02%
Wastewater Point of Service Charge	\$1.85	\$1.99	\$2.06	(\$0.07)	-3.40%
Wasternater Ferrice Grange	ψσσ	ψσσ	Ψ2.00	(φσ.σ.)	0.1070
Potable Water					
Monthly Base Facility Charge, \$/month					
5/8 Inch Meter, \$/month	\$23.43	\$25.23	\$20.81	\$4.42	21.24%
1 Inch Meter, \$/month	\$58.58	\$63.08	\$52.01	\$11.07	21.28%
1-1/2 Inch Meter, \$/month	\$117.16	\$126.15	\$104.03	\$22.12	21.26%
2 Inch Meter, \$/month	\$187.45	\$201.85	\$166.45	\$35.40	21.27%
3 Inch Meter, \$/month	\$374.90	\$403.69	\$332.87	\$70.82	21.28%
4 Inch Meter, \$/month	\$585.78	\$630.77	\$520.13	\$110.64	21.27%
6 Inch Meter, \$/month	\$1,171.55	\$1,261.54	\$1,040.23	\$221.31	21.28%
Gallonage Charge					
0-6,000, \$/000[3]	\$1.87	\$2.02	\$1.12	\$0.90	80.36%
≥7,000, \$/000	\$3.91	\$4.21	\$4.41	(\$0.20)	-4.54%
<u>Wastewater</u>					
Monthly Base Facility Charge, \$/month					
5/8 Inch Meter, \$/month	\$32.21	\$34.69	\$30.19	\$4.50	14.91%
1 Inch Meter, \$/month	\$80.54	\$86.72	\$75.48	\$11.24	14.89%
1-1/2 Inch Meter, \$/month	\$161.07	\$173.44	\$150.95	\$22.49	14.90%
2 Inch Meter, \$/month	\$257.71	\$277.51	\$241.54	\$35.97	14.89%
3 Inch Meter, \$/month	\$515.43	\$555.02	\$483.08	\$71.94	14.89%
4 Inch Meter, \$/month	\$805.35	\$867.22	\$754.79	\$112.43	14.90%
6 Inch Meter, \$/month	\$1,610.71	\$1,734.43	\$1,509.62	\$224.81	14.89%
Gallonage Charge					
All Flow, \$/000	\$0.71	\$0.77	\$0.74	\$0.03	4.05%

¹ Taken from tables B-17 and B-18

7.68%

² Compound indexing from FY2017/18 to FY2020/21 (3%, 3%, 1.5%):

^{3 \$/000} refers to dollars per thousand gallons of metered water. The Authority bills in 1,000 gallon increments.

TABLE B-20 POTABLE WATER COST OF SERVICE ANALYSIS ERC DERIVATION FY2017/18 Test Year ERCs

Service/Customer Class	Consumption [1]	ERC Equi	valencies
	-	Existing	AWWA [2]
	Gal/Mo	ERCs/Meter	ERCs/Meter
Single-Family Residential			
5/8x3/4 Inch Meter	8,677	1.0	1.0
1 Inch Meter	19,784	2.5	2.5
1-1/2 Inch Meter	61,371	5.0	5.0
2 Inch Meter	99,917	8.0	8.0
Multi-Family Residential			
All Meter Sizes (per Dwelling Unit)	2,326	0.7	0.7
Mixed Units			
Non-Residential			
5/8x3/4 Inch Meter	8,784	1.0	1.0
1 Inch Meter	29,939	2.5	2.5
1-1/2 Inch Meter	60,811	5.0	5.0
2 Inch Meter	119,475	8.0	8.0
3 Inch Meter	207,476	16.0	16.0
4 Inch Meter	517,325	25.0	25.0
6 Inch Meter	1,565,958	50.0	50.0

¹ Average billed consumption for FY2017/18 Test Year

² Ratio of meter capacities. (Source: AWWA Manual M1.)

TABLE B-21
SEACOAST UTILITY AUTHORITY
Operating Expense Allocation Between Water and Wastewater Service
FY2017/18 Test Year Revenue Requirements

	FY2017/18	Allocation	Percent	Percent	Water	Wastewater
	Actual	Basis	Water	Wastewater	Allocation	Allocation
ODEDATING EVERNOES M						
OPERATING EXPENSES [1]	#2462.622		E0.00/	46.00/	¢4.704.40.4	#4.464404
Administrative	\$3,162,628	Accounts	53.8%	46.2%	\$1,701,494	\$1,461,134
Finance	\$1,148,899	Accounts	53.8%	46.2%	\$618,108	\$530,791
Customer Service	\$1,857,011	Services	53.8%	46.2%	\$999,072	\$857,939
Water Treatment	\$8,817,643	Utility Service	100.0%	0.0%	\$8,817,643	\$0
Water Distribution	\$1,603,394	Utility Service	100.0%	0.0%	\$1,603,394	\$0
Wastewater Treatment	\$3,168,378	Utility Service	0.0%	100.0%	\$0	\$3,168,378
Wastewater Collection	\$2,139,310	Utility Service	0.0%	100.0%	\$0	\$2,139,310
Utility Services	\$1,499,637	Line Item	50.0%	50.0%	\$749,819	\$749,819
General and Administrative	\$1,812,931	Accounts	50.0%	50.0%	\$906,466	\$906,466
SUBTOTAL	\$25,209,831			_	\$15,395,994	\$9,813,837
					61.1%	38.9%
DEBT SERVICE [2]						
Bond Principal	\$8,250,521	Bonded Projects	100.0%	0.0%	\$8,250,521	\$0
Interest Expense on Bonds	\$7,531,360	Bonded Projects	100.0%	0.0%	\$7,531,360	\$0
<u>-</u>	\$15,781,881			-	\$15,781,881	\$0
CAPITAL PROJECTS [3]	\$14,233,322	Fixed Assets	67.0%	33.0%	\$9,536,326	\$4,696,996
GROSS REVENUE REQUIREMENTS	\$55,225,034		73.7%	26.3%	\$40,714,201	\$14,510,833
LESS OTHER AVAILABLE REVENUES [4]	\$3,782,530	Pro Rata	73.7%	26.3%	\$2,788,639	\$993,891
TARGET REVENUES FROM RATES	\$51,442,504		73.7%	26.3%	\$37,925,562	\$13,516,942

- 1 FY 2017/18 Comprehensive Annual Financial Report
- 2 Allocated 100% to Water Service for the new WTP.
- 3 Refer to APPENDIX D, TABLE D-1 to this report.
- 4 Other Available Revenues include reclaimed water sales, bulk sales, guaranteed revenues, interest income, and others. These are allocated on a pro rata basis.

FY2019/20 Plan 60,890,635 63,708,522 WSA Allocations 31.7% TABLE B-22 SEACOAST UTILITY AUTHORITY FY 2017/18 Actual Test Period Operating Expenses Potable Water - Cost Allocations

	FY2017/18	Potable Water		Extra	Capacity	Customer	Customer Costs		
	Actual	Allocation	Base	Maximum Day	Maximum Hour	Service	POS	Protection	
Administrative	\$3,162,628	\$1,701,494	\$ 765,672	\$ -	\$ -	\$ 595,523 \$	340,299	\$ -	
Finance	\$1,148,899	\$618,108	401,770	-	-	123,622	92,716	-	
Customer Service	\$1,857,011	\$999,072	99,907	-	-	799,258	99,907	-	
Water Treatment	\$8,817,643	\$8,817,643	7,646,074	752,974	418,595	-	-	-	
Water Distribution	\$1,603,394	\$1,603,394	801,697	481,018	320,679	-	-	-	
Wastewater Treatment	\$3,168,378	\$0	-	-	-	-	-	-	
Wastewater Collection	\$2,139,310	\$0	-	-	-	-	-	-	
Utility Services	\$1,499,637	\$749,819	449,891	-	-	112,473	187,455	-	
General and Administrative	\$1,812,931	\$906,466	543,879	-	-	135,970	226,616	-	
TOTALS	\$ 25,209,831	\$ 15,395,994	\$10,708,891	\$ 1,233,992	\$ 739,274	\$ 1,766,845 \$	946,993	\$ -	
Percentage Potable Water		61.1%							
Percentage Allocations within	Potable Water		69.6%	8.0%	4.8%	11.5%	6.2%	0.0%	

Source: FY2019/20 Budget, Page III-1

Data presented here are summarized from Tables B-23 through B-31.

TABLE B-23
SEACOAST UTILITY AUTHORITY
Administrative - Department 10
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Potable		Extra-C	apacity	Custome	r Costs
	Actual [1]		Water	Base	Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$1,607,289	53.8%	\$864,721	45.0%	0.0%	0.0%	35.0%	20.0%
512106 - Park Of Commerce Wages	\$32,400	53.8%	\$17,431	45.0%	0.0%	0.0%	35.0%	20.0%
512107 - Longevity Pay	\$35,948	53.8%	\$19,340	45.0%	0.0%	0.0%	35.0%	20.0%
512140 - Holiday Pay	\$75,650	53.8%	\$40,700	45.0%	0.0%	0.0%	35.0%	20.0%
512190 - Sick Leave	\$20,471	53.8%	\$11,013	45.0%	0.0%	0.0%	35.0%	20.0%
512191 - Paid Time Off	\$116,677	53.8%	\$62,772	45.0%	0.0%	0.0%	35.0%	20.0%
513100 - Hurricane Wages	\$0	53.8%	\$0	45.0%	0.0%	0.0%	35.0%	20.0%
514120 - Overtime & Misc Leave Pay	\$13,922	53.8%	\$7,490	45.0%	0.0%	0.0%	35.0%	20.0%
515100 - Safety Program Pay	\$704	53.8%	\$379	45.0%	0.0%	0.0%	35.0%	20.0%
515200 - Shoe Allowance Pay	\$800	53.8%	\$430	45.0%	0.0%	0.0%	35.0%	20.0%
515300 - Paid Time Off Sold	\$14,181	53.8%	\$7,629	45.0%	0.0%	0.0%	35.0%	20.0%
515400 - Sick Leave Conversion Pay	\$24,466	53.8%	\$13,163	45.0%	0.0%	0.0%	35.0%	20.0%
521200 - Social Security Expense	\$136,006	53.8%	\$73,171	45.0%	0.0%	0.0%	35.0%	20.0%
522300 - General Pension Expense	\$191,901	53.8%	\$103,243	45.0%	0.0%	0.0%	35.0%	20.0%
523240 - Health Insurance	\$269,324	53.8%	\$144,896	45.0%	0.0%	0.0%	35.0%	20.0%
523245 - Dental Insurance	\$17,261	53.8%	\$9,286	45.0%	0.0%	0.0%	35.0%	20.0%
524220 - Workers Compensation Insurance	\$26,855	53.8%	\$14,448	45.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$2,583,855		\$1,390,114	\$625,551	\$0	\$0	\$486,540	\$278,023
531230 - Temporary Labor Services	\$0	53.8%	\$0	45.0%	0.0%	0.0%	35.0%	20.0%
532400 - Other Contractual Services	\$19,402	53.8%	\$10,438	45.0%	0.0%	0.0%	35.0%	20.0%
533100 - Bulk Service Purchase	\$445,171	53.8%	\$239,502	45.0%	0.0%	0.0%	35.0%	20.0%
546290 - Safety Expenses	\$32,544	53.8%	\$17,509	45.0%	0.0%	0.0%	35.0%	20.0%
546310 - Materials & Supplies	\$10,230		\$5,504	45.0%	0.0%	0.0%	35.0%	20.0%
546315 - Park of Commerce Expenses	\$4,070	53.8%	\$2,190	45.0%	0.0%	0.0%	35.0%	20.0%
546330 - Maintenance & Repairs	\$14,411	53.8%	\$7,753	45.0%	0.0%	0.0%	35.0%	20.0%
551010 - Office/Drafting Supplies	\$2,572	53.8%	\$1,384	45.0%	0.0%	0.0%	35.0%	20.0%
552140 - Consumable Equipment/Tools	\$3,283	53.8%	\$1,766	45.0%	0.0%	0.0%	35.0%	20.0%
554280 - Licenses/Certifications	\$14,773	53.8%	\$7,948	45.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$546,456		\$293,993	\$132,297	\$0	\$0	\$102,898	\$58,799
540030 - Training & Education	\$18,730	53.8%	\$10,077	45.0%	0.0%	0.0%	35.0%	20.0%
554260 - Professional Memberships	\$9,314	53.8%	\$5,011	45.0%	0.0%	0.0%	35.0%	20.0%
554270 - Subscriptions/Technical Pubs	\$4,273	53.8%	\$2,299	45.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$32,317		\$17,387	\$7,824	\$0	\$0	\$6,085	\$3,477
TOTALS	\$ 3,162,628		\$ 1,701,494 53.8%	\$ 765,672	\$ -	\$ -	\$ 595,523	\$ 340,299

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-a-2

TABLE B-24
SEACOAST UTILITY AUTHORITY
Finance - Department 20
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Potable		Extra-C	Capacity	Customer	Costs
	Actual [1]		Water	Base	Max Day	Max Hour	Service	POS
F42400 Collector & Warren	¢==== 40=	F2.00/	¢204220	CE 00/	0.00/	0.00/	20.0%	1F 00/
512100 - Salaries & Wages	\$565,495		\$304,236	65.0%	0.0%	0.0%		15.0%
512107 - Longevity Pay	\$10,748	53.8%	\$5,782	65.0%	0.0%	0.0%	20.0%	15.0%
512140 - Holiday Pay	\$28,457		\$15,310	65.0%	0.0%	0.0%	20.0%	15.0%
512190 - Sick Leave	\$17,873		\$9,616	65.0%	0.0%	0.0%	20.0%	15.0%
512191 - Paid Time Off	\$36,631		\$19,707	65.0%	0.0%	0.0%	20.0%	15.0%
513100 - Hurricane Wages	. \$0	53.8%	\$0	65.0%	0.0%	0.0%	20.0%	15.0%
514120 - Overtime & Misc Leave Pay	\$7,482		\$4,025	65.0%	0.0%	0.0%	20.0%	15.0%
515100 - Safety Program Pay		53.8%	\$108	65.0%	0.0%	0.0%	20.0%	15.0%
515200 - Shoe Allowance Pay		53.8%	\$172	65.0%	0.0%	0.0%	20.0%	15.0%
515300 - Paid Time Off Sold	\$5,954		\$3,203	65.0%	0.0%	0.0%	20.0%	15.0%
515400 - Sick Leave Conversion Pay		53.8%	\$1,491	65.0%	0.0%	0.0%	20.0%	15.0%
521200 - Social Security Expense	\$50,050	53.8%	\$26,927	65.0%	0.0%	0.0%	20.0%	15.0%
522300 - General Pension Expense	\$68,666	53.8%	\$36,942	65.0%	0.0%	0.0%	20.0%	15.0%
523240 - Health Insurance	\$118,864	53.8%	\$63,949	65.0%	0.0%	0.0%	20.0%	15.0%
523245 - Dental Insurance	\$8,191	53.8%	\$4,407	65.0%	0.0%	0.0%	20.0%	15.0%
524220 - Workers Compensation Insurance	\$4,808	53.8%	\$2,587	65.0%	0.0%	0.0%	20.0%	15.0%
TOTALS	\$926,510	_	\$498,462	\$324,001	\$0	\$0	\$99,692	\$74,769
531230 - Temporary Labor Services	\$0	53.8%	\$0	65.0%	0.0%	0.0%	20.0%	15.0%
531240 - Accounting & Auditing Services	\$39.000	53.8%	\$20.982	65.0%	0.0%	0.0%	20.0%	15.0%
532400 - Other Contractual Services	\$70.330	53.8%	\$37.838	65.0%	0.0%	0.0%	20.0%	15.0%
546330 - Maintenance & Repairs	\$65,737		\$35,367	65.0%	0.0%	0.0%	20.0%	15.0%
551010 - Office/Drafting Supplies	\$2,906		\$1,563	65.0%	0.0%	0.0%	20.0%	15.0%
552140 - Consumable Equipment/Tools	\$22,369		\$12,035	65.0%	0.0%	0.0%	20.0%	15.0%
332116 Consumable Equipment 19913	\$200,342	33.070	\$107,784	\$70,060	\$0	\$0	\$21,557	\$16,168
540030 - Training & Education	\$15.924	53.8%	\$8.567	65.0%	0.0%	0.0%	20.0%	15.0%
554260 - Professional Memberships	, .	53.8%	\$1,148	65.0%	0.0%	0.0%	20.0%	15.0%
554270 - Subscriptions/Technical Pubs	\$3,989		\$2,146	65.0%	0.0%	0.0%	20.0%	15.0%
554270 - Subscriptions/ reclinical rubs	\$22,047	33.6 %	\$11,861	\$7,710	\$0	\$0	\$2,372	\$1,779
TOTALS	\$1,148,899		\$618,108 53.8%	\$ 401,770	\$ -	\$ -	\$ 123,622	\$ 92,716

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-b-2

TABLE B-25
SEACOAST UTILITY AUTHORITY
Customer Service - Department 30
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Potable		Extra-C	apacity	Customer	Costs
	Actual [1]		Water	Base	Max Day	Max Hour	Service	POS
	4700.004	E0.00/	4077.050	40.00/	0.00/	0.00/	00.00	40.00/
512100 - Salaries & Wages	\$702,334		\$377,856	10.0%	0.0%	0.0%	80.0%	10.0%
512107 - Longevity Pay	\$19,584		\$10,536	10.0%	0.0%	0.0%	80.0%	10.0%
512140 - Holiday Pay	\$35,187		\$18,931	10.0%	0.0%	0.0%	80.0%	10.0%
512190 - Sick Leave	\$28,166		\$15,153	10.0%	0.0%	0.0%	80.0%	10.0%
512191 - Paid Time Off	\$51,306		\$27,603	10.0%	0.0%	0.0%	80.0%	10.0%
513100 - Hurricane Wages		53.8%	\$0	10.0%	0.0%	0.0%	80.0%	10.0%
514120 - Overtime & Misc Leave Pay	\$23,959		\$12,890	10.0%	0.0%	0.0%	80.0%	10.0%
515100 - Safety Program Pay		53.8%	\$324	10.0%	0.0%	0.0%	80.0%	10.0%
515200 - Shoe Allowance Pay	\$1,600		\$861	10.0%	0.0%	0.0%	80.0%	10.0%
515300 - Paid Time Off Sold	\$19,699		\$10,598	10.0%	0.0%	0.0%	80.0%	10.0%
515400 - Sick Leave Conversion Pay	\$17,777		\$9,564	10.0%	0.0%	0.0%	80.0%	10.0%
521200 - Social Security Expense	\$67,744		\$36,446	10.0%	0.0%	0.0%	80.0%	10.0%
522300 - General Pension Expense	\$88,462	53.8%	\$47,593	10.0%	0.0%	0.0%	80.0%	10.0%
523240 - Health Insurance	\$216,746	53.8%	\$116,609	10.0%	0.0%	0.0%	80.0%	10.0%
523245 - Dental Insurance	\$12,923	53.8%	\$6,953	10.0%	0.0%	0.0%	80.0%	10.0%
524220 - Workers Compensation Insurance	\$11,485	53.8%	\$6,179	10.0%	0.0%	0.0%	80.0%	10.0%
	 \$1,297,574	•	\$698,095	\$69,809	\$0	\$0	\$558,476	\$69,809
531230 - Temporary Labor Services	\$4,268	53.8%	\$2,296	10.0%	0.0%	0.0%	80.0%	10.0%
532400 - Other Contractual Services	\$274,112	53.8%	\$147,472	10.0%	0.0%	0.0%	80.0%	10.0%
542010 - Postage	\$180,028	53.8%	\$96,855	10.0%	0.0%	0.0%	80.0%	10.0%
546310 - Materials & Supplies	\$2.546	53.8%	\$1.370	10.0%	0.0%	0.0%	80.0%	10.0%
546330 - Maintenance & Repairs	\$85,485	53.8%	\$45,991	10.0%	0.0%	0.0%	80.0%	10.0%
551010 - Office/Drafting Supplies	\$8,728	53.8%	\$4,696	10.0%	0.0%	0.0%	80.0%	10.0%
552140 - Consumable Equipment/Tools		53.8%	\$37	10.0%	0.0%	0.0%	80.0%	10.0%
	 \$555,235	•	\$298,716	\$29,872	\$0	\$0	\$238,973	\$29,872
540030 - Training & Education	\$3,512	53.8%	\$1,889	10.0%	0.0%	0.0%	80.0%	10.0%
554260 - Professional Memberships	\$390	53.8%	\$210	10.0%	0.0%	0.0%	80.0%	10.0%
554270 - Subscriptions/Technical Pubs	\$300	53.8%	\$161	10.0%	0.0%	0.0%	80.0%	10.0%
·	 \$4,202	•	\$2,261	\$226	\$0	\$0	\$1,809	\$226
TOTALS	\$ 1,857,011		\$ 999,072 53.8%	\$ 99,907	\$ -	\$ -	\$ 799,258	\$ 99,907

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-c-2

TABLE B-26 SEACOAST UTILITY AUTHORITY Water Treatment - Department 40 FY 2017/18 Actual Test Period Operating Expenses Functional Cost Allocations

	=\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\							
	FY2017/18		Potable	_	Extra-Ca	· · ·	Customer	
	Actual [1]		Water	Base	Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$1,282,194	100.0%	\$1,282,194	85.0%	10.0%	5.0%	0.0%	0.0%
512106 - Park Of Commerce Wages		100.0%	\$1,727	85.0%	10.0%	5.0%	0.0%	0.0%
512107 - Longevity Pay	\$26,466		\$26,466	85.0%	10.0%	5.0%	0.0%	0.0%
512140 - Holiday Pay	\$60,864		\$60,864	85.0%	10.0%	5.0%	0.0%	0.0%
512190 - Sick Leave	\$51,659		\$51,659	85.0%	10.0%	5.0%	0.0%	0.0%
512191 - Paid Time Off	\$81,370		\$81,370	85.0%	10.0%	5.0%	0.0%	0.0%
513100 - Hurricane Wages		100.0%	\$0	85.0%	10.0%	5.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	\$183,051		\$183,051	85.0%	10.0%	5.0%	0.0%	0.0%
515100 - Safety Program Pay		100.0%	\$368	85.0%	10.0%	5.0%	0.0%	0.0%
515200 - Shoe Allowance Pay		100.0%	\$3,360	85.0%	10.0%	5.0%	0.0%	0.0%
515300 - Paid Time Off Sold	,	100.0%	\$9,171	85.0%	10.0%	5.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	+-,	100.0%	\$5,208	85.0%	10.0%	5.0%	0.0%	0.0%
521200 - Social Security Expense	\$126.035		\$126,035	85.0%	10.0%	5.0%	0.0%	0.0%
522300 - General Pension Expense	\$170,208		\$170,208	85.0%	10.0%	5.0%	0.0%	0.0%
523240 - Health Insurance	\$341,228		\$341,228	85.0%	10.0%	5.0%	0.0%	0.0%
523245 - Dental Insurance	\$18,052		\$18,052	85.0%	10.0%	5.0%	0.0%	0.0%
524220 - Workers Compensation Insurance		100.0%	\$46,971	85.0%	10.0%	5.0%	0.0%	0.0%
TOTALS	\$2,407,932	100.0%	\$2,407,932				\$0	\$0
TOTALS	\$2,407,932		\$2,407,932	\$2,046,742	\$240,793	\$120,397	\$ 0	\$0
531221 - Laboratory Services - Outside	\$25,713	100.0%	\$25,713	85.0%	10.0%	5.0%	0.0%	0.0%
532400 - Other Contractual Services	\$61,171	100.0%	\$61,171	85.0%	10.0%	5.0%	0.0%	0.0%
543510 - Electricity	\$1,684,341	100.0%	\$1,684,341	75.0%	15.0%	10.0%	0.0%	0.0%
544040 - Equipment Rental	\$7,457	100.0%	\$7,457	85.0%	10.0%	5.0%	0.0%	0.0%
546310 - Materials & Supplies	\$727,029	100.0%	\$727,029	85.0%	10.0%	5.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$1,746,362	100.0%	\$1,746,362	85.0%	10.0%	5.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools	\$12,859	100.0%	\$12,859	85.0%	10.0%	5.0%	0.0%	0.0%
552330 - Chemical Supplies	\$141,280	100.0%	\$141,280	100.0%	0.0%	0.0%	0.0%	0.0%
552334 - Chlorine	\$146,154	100.0%	\$146,154	100.0%	0.0%	0.0%	0.0%	0.0%
552335 - Ammonia	\$63.404	100.0%	\$63,404	100.0%	0.0%	0.0%	0.0%	0.0%
552339 - Hypochlorite	\$130,052	100.0%	\$130,052	100.0%	0.0%	0.0%	0.0%	0.0%
552342 - Sulfuric Acid	\$682.071		\$682,071	100.0%	0.0%	0.0%	0.0%	0.0%
552343 - Polyphosphate	\$76,757		\$76,757	100.0%	0.0%	0.0%	0.0%	0.0%
552344 - Carbon Dioxide	\$141,333		\$141,333	100.0%	0.0%	0.0%	0.0%	0.0%
552345 - Sodium Hydroxide	\$582,990		\$582,990	100.0%	0.0%	0.0%	0.0%	0.0%
552347 - Anti-Scalant	\$156,287		\$156,287	100.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications		100.0%	\$9,750	100.0%	0.0%	0.0%	0.0%	0.0%
33 1250 Electises/ Gerunduolis	\$6,395,010	100.070	\$6,395,010	\$5,586,836	\$510,710	\$297,464	\$0	\$0
540030 - Training & Education	\$12,936		\$12,936	85.0%	10.0%	5.0%	0.0%	0.0%
554260 - Professional Memberships	\$1,765	100.0%	\$1,765	85.0%	10.0%	5.0%	0.0%	0.0%
	\$14,701		\$14,701	\$12,496	\$1,470	\$735	\$0	\$0
TOTALS	\$ 8,817,643		\$ 8,817,643 100.0%	\$ 7,646,074	\$ 752,974	\$ 418,595	\$ - \$	-

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-d-2

TABLE B-27
SEACOAST UTILITY AUTHORITY
Water Distribution - Department 50
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Potable		Extra-C	apacity	Custome	r Costs
	Actual [1]		Water	Base	Max Day	Max Hour	Service	POS
F12100 Calarias & Warran	\$717.974	100.0%	\$717,974	50.0%	30.0%	20.0%	0.0%	0.0%
512100 - Salaries & Wages		100.0%	\$717,974 \$7.454	50.0%	30.0%	20.0%	0.0%	0.0%
512106 - Park Of Commerce Wages		100.0%	\$7,454 \$7.728	50.0%	30.0%	20.0%	0.0%	0.0%
512107 - Longevity Pay	\$7,728 \$33.885		\$7,728 \$33.885	50.0%	30.0%	20.0%	0.0%	0.0%
512140 - Holiday Pay	\$33,885 \$16.129		\$33,885 \$16.129	50.0%	30.0%	20.0%		0.0%
512190 - Sick Leave	,		, .				0.0%	
512191 - Paid Time Off	\$46,348	100.0%	\$46,348	50.0%	30.0%	20.0%	0.0%	0.0%
513100 - Hurricane Wages	\$0		\$0	50.0%	30.0%	20.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	\$47,012		\$47,012	50.0%	30.0%	20.0%	0.0%	0.0%
515100 - Safety Program Pay	\$237	100.0%	\$237	50.0%	30.0%	20.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	\$2,400	100.0%	\$2,400	50.0%	30.0%	20.0%	0.0%	0.0%
515300 - Paid Time Off Sold	\$2,499	100.0%	\$2,499	50.0%	30.0%	20.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	\$4,136	100.0%	\$4,136	50.0%	30.0%	20.0%	0.0%	0.0%
521200 - Social Security Expense	\$65,612		\$65,612	50.0%	30.0%	20.0%	0.0%	0.0%
522300 - General Pension Expense	\$82,861		\$82,861	50.0%	30.0%	20.0%	0.0%	0.0%
523240 - Health Insurance	\$183,492		\$183,492	50.0%	30.0%	20.0%	0.0%	0.0%
523245 - Dental Insurance		100.0%	\$11,981	50.0%	30.0%	20.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	\$25,455	100.0%	\$25,455	50.0%	30.0%	20.0%	0.0%	0.0%
TOTALS	\$1,255,203		\$1,255,203	\$627,602	\$376,561	\$251,041	\$0	\$0
532400 - Other Contractual Services	\$666	100.0%	\$666	50.0%	30.0%	20.0%	0.0%	0.0%
544040 - Equipment Rental	\$2,968	100.0%	\$2,968	50.0%	30.0%	20.0%	0.0%	0.0%
546310 - Materials & Supplies	\$164,085	100.0%	\$164,085	50.0%	30.0%	20.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$163,637	100.0%	\$163,637	50.0%	30.0%	20.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools	\$12,419	100.0%	\$12,419	50.0%	30.0%	20.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$0	100.0%	\$0	50.0%	30.0%	20.0%	0.0%	0.0%
	\$343,775	•	\$343,775	\$171,888	\$103,133	\$68,755	\$0	\$0
540030 - Training & Education	\$3967	100.0%	\$3,967	50.0%	30.0%	20.0%	0.0%	0.0%
554260 - Professional Memberships	\$449	100.0%	\$449	50.0%	30.0%	20.0%	0.0%	0.0%
33 1200 1 Tolessional Memberships	\$4,416	100.070	\$4,416	\$2,208	\$1,325	\$883	\$0	\$0
TOTALS	\$ 1,603,394		\$ 1,603,394 100.0%	\$ 801,697	\$ 481,018	\$ 320,679	\$ -	\$ -

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-e-2

TABLE B-28
SEACOAST UTILITY AUTHORITY
Wastewater Treatment - Department 60
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		P	otable		Extra-0	Capacity	Customer C	osts
	Actual [1]			Water	Base	Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$907,135	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
512107 - Longevity Pay	\$13.139	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
512140 - Holiday Pay	\$43.122		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
512190 - Sick Leave	\$16,734	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
512191 - Paid Time Off	\$45,837		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
513100 - Hurricane Wages		0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
514120 - Overtime & Misc Leave Pay	\$102,192	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
515100 - Safety Program Pay	\$400	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
515200 - Shoe Allowance Pay	\$2,560		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
515300 - Paid Time Off Sold	\$12.081		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
515400 - Sick Leave Conversion Pav	\$9.864		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
521200 - Social Security Expense	\$86,133		\$	-	0.0%	0.0%	0.0%	0.0%	0.09
522300 - General Pension Expense	\$113,220		\$	-	0.0%	0.0%	0.0%	0.0%	0.09
523240 - Health Insurance	\$204,580	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
523245 - Dental Insurance	\$11.562		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
524220 - Workers Compensation Insurance	\$21,663	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
TOTALS	\$1,590,222		\$	-	\$0	\$0	\$0	\$0	\$0
531221 - Laboratory Services - Outside	\$29,326	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
532400 - Other Contractual Services	\$52.174		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
541050 - Telemetry	\$22,994	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
543510 - Electricity	\$631,384	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
543600 - Residual Removal	\$108,225	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
544040 - Equipment Rental	\$58,950	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
546310 - Materials & Supplies	\$54,648	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
546330 - Maintenance & Repairs	\$450.332		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
552140 - Consumable Equipment/Tools	\$1,520	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
552329 - Lab Chemicals	\$22,660		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
552331 - Lime		0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
552333 - Polymer	\$65,250	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
552334 - Chlorine	\$66,726		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
552339 - Hypochlorite	\$3,395		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
554280 - Licenses/Certifications	\$6,701		\$	_	0.0%	0.0%	0.0%	0.0%	0.09
<u>-</u>	\$1,574,285		\$	-	\$0	\$0	\$0	\$0	\$0
540030 - Training & Education	\$3.411	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.09
554260 - Professional Memberships	. ,	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.09
_	\$3,871		\$	-	\$0	\$0	\$0	\$0	\$0
TOTALS	\$3,168,378		\$	_	\$ -	\$ -	\$ -	\$ - :	\$ -

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-f-2

TABLE B-29
SEACOAST UTILITY AUTHORITY
Wastewater Collection - Department 70
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Po	table		Extra-0	Capacity	Customer C	osts
	Actual [1]		١	Water	Base	Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$744,152	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
512106 - Park Of Commerce Wages	-	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
512107 - Longevity Pay	11,833	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
512140 - Holiday Pay	34,333	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
512190 - Sick Leave	7,187	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
512191 - Paid Time Off	51,592	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
513100 - Hurricane Wages	0	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	49,833	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
515100 - Safety Program Pay	191	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	2,400		\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
515300 - Paid Time Off Sold	5,814	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	7,122	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
521200 - Social Security Expense	66,708	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
522300 - General Pension Expense	78,226	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
523240 - Health Insurance	215,940	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
523245 - Dental Insurance	12,558	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	16,879	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
TOTALS	\$1,304,768		\$	-	\$0	\$0	\$0	\$0	\$0
532400 - Other Contractual Services	\$129,478	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
541050 - Telemetry	\$28,541	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
543510 - Electricity	\$291,475	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
544040 - Equipment Rental	\$4,769	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies	\$102,098	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$270,076	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools	\$4,211	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
552330 - Chemical Supplies	\$804	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$170	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$831,622		\$	-	\$0	\$0	\$0	\$0	\$0
540030 - Training & Education	\$2,320	0.0%	\$	_	0.0%	0.0%	0.0%	0.0%	0.0%
554260 - Professional Memberships	\$600	0.0%	\$	-	0.0%	0.0%	0.0%	0.0%	0.0%
•	\$2,920		\$	-	\$0	\$0	\$0	\$0	\$0
TOTALS	\$2,139,310	\$0		\$0	\$0	\$0	\$0	\$0	\$0
				0.0%					

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-g-2

TABLE B-30
SEACOAST UTILITY AUTHORITY
Utility Services - Department 80
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Potable		Extra-C	apacity	Custome	r Costs
	Actual [1]		Water	Base	Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$505,646	50.0%	\$252,823	60.0%	0.0%	0.0%	15.0%	25.0%
512107 - Longevity Pay	\$15,088		\$7,544	60.0%	0.0%	0.0%	15.0%	25.0%
512140 - Holiday Pay	\$23.686		\$11.843	60.0%	0.0%	0.0%	15.0%	25.0%
512190 - Sick Leave	\$10,200		\$5.100	60.0%	0.0%	0.0%	15.0%	25.0%
512191 - Paid Time Off	\$29,340		\$14,670	60.0%	0.0%	0.0%	15.0%	25.0%
513100 - Hurricane Wages		50.0%	\$0	60.0%	0.0%	0.0%	15.0%	25.0%
514120 - Overtime & Misc Leave Pay	\$12.113	50.0%	\$6.057	60.0%	0.0%	0.0%	15.0%	25.0%
515100 - Safety Program Pay	\$307	50.0%	\$154	60.0%	0.0%	0.0%	15.0%	25.0%
515200 - Shoe Allowance Pay	\$1,253	50.0%	\$627	60.0%	0.0%	0.0%	15.0%	25.0%
515300 - Paid Time Off Sold	\$6,250	50.0%	\$3,125	60.0%	0.0%	0.0%	15.0%	25.0%
515400 - Sick Leave Conversion Pay	\$3,819	50.0%	\$1,910	60.0%	0.0%	0.0%	15.0%	25.0%
521200 - Social Security Expense	\$44,752	50.0%	\$22,376	60.0%	0.0%	0.0%	15.0%	25.0%
522300 - General Pension Expense	\$58,319	50.0%	\$29,160	60.0%	0.0%	0.0%	15.0%	25.0%
523240 - Health Insurance	\$126,513	50.0%	\$63,257	60.0%	0.0%	0.0%	15.0%	25.0%
523245 - Dental Insurance	\$7,775	50.0%	\$3,888	60.0%	0.0%	0.0%	15.0%	25.0%
524220 - Workers Compensation Insurance	\$15,471	50.0%	\$7,736	60.0%	0.0%	0.0%	15.0%	25.0%
TOTALS	\$860,532		\$430,266	\$258,160	\$0	\$0	\$64,540	\$107,567
544040 - Equipment Rental	\$11,426	50.0%	\$5,713	60.0%	0.0%	0.0%	15.0%	25.0%
546310 - Materials & Supplies	\$36,632	50.0%	\$18,316	60.0%	0.0%	0.0%	15.0%	25.0%
546320 - Materials & Supplies-Vehicles	\$105,935	50.0%	\$52,968	60.0%	0.0%	0.0%	15.0%	25.0%
546330 - Maintenance & Repairs	\$82,454	50.0%	\$41,227	60.0%	0.0%	0.0%	15.0%	25.0%
552110 - Fuel, Diesel, Oil	\$246,278	50.0%	\$123,139	60.0%	0.0%	0.0%	15.0%	25.0%
552140 - Consumable Equipment/Tools	\$8,309	50.0%	\$4,155	60.0%	0.0%	0.0%	15.0%	25.0%
552320 - Trash Removal	\$144,692	50.0%	\$72,346	60.0%	0.0%	0.0%	15.0%	25.0%
552330 - Chemical Supplies	\$2,021	50.0%	\$1,011	60.0%	0.0%	0.0%	15.0%	25.0%
554280 - Licenses/Certifications	\$958	50.0%	\$479	60.0%	0.0%	0.0%	15.0%	25.0%
	\$638,705	-	\$319,353	\$191,612	\$0	\$0	\$47,903	\$79,838
540030 - Training & Education		50.0%	\$0	60.0%	0.0%	0.0%	15.0%	25.0%
554270 - Subscriptions/Technical Pubs		50.0%	\$200	60.0%	0.0%	0.0%	15.0%	25.0%
	\$400		\$200	\$120	\$0	\$0	\$30	\$50
TOTALS	\$1,499,637		\$ 749,819 50.0%	\$ 449,891	\$ -	\$ -	\$ 112,473	\$ 187,455

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-h-2

TABLE B-31
SEACOAST UTILITY AUTHORITY
General and Administrative - Department 90
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Potable			Extra-C	apacity	Custome	r Costs
	Actual [1]		Water	Base	9	Max Day	Max Hour	Service	POS
F12402 Carranted Abanasa	\$94.450	E0 00/	\$47,225	60.0	0/	0.0%	0.0%	15.0%	25.0%
512192 - Compensated Absences	\$24,450 \$24.776		\$47,225 \$12.388	60.0		0.0%	0.0%	15.0%	25.0%
523241 - Life Insurance Expense			\$33,309	60.0		0.0%	0.0%	15.0%	25.0%
523250 - Disability Insurance	\$66,618 \$133.817			60.0				15.0%	25.0%
523260 - Other Employee Benefits			\$66,909			0.0%	0.0%		
523270 - Unemployment Expense		50.0%	\$317	60.0		0.0%	0.0%	15.0%	25.0%
TOTALS	\$320,295		\$160,148	\$96,08	9	\$0	\$0	\$24,022	\$40,037
529880 - Contingency	\$0	50.0%	\$0	60.0	%	0.0%	0.0%	15.0%	25.0%
531210 - Engineering Services	\$148,612	50.0%	\$74,306	60.0	%	0.0%	0.0%	15.0%	25.0%
531220 - Professional Services	\$24,372	50.0%	\$12,186	60.0	%	0.0%	0.0%	15.0%	25.0%
531250 - Financial Consultants	\$24,672	50.0%	\$12,336	60.0	%	0.0%	0.0%	15.0%	25.0%
531260 - Legal Services	\$169,996	50.0%	\$84,998	60.0	%	0.0%	0.0%	15.0%	25.0%
532400 - Other Contractual Services	\$195,228	50.0%	\$97,614	60.0	%	0.0%	0.0%	15.0%	25.0%
541020 - Telephone	\$89,988	50.0%	\$44,994	60.0	%	0.0%	0.0%	15.0%	25.0%
542010 - Postage	\$13,490	50.0%	\$6,745	60.0	%	0.0%	0.0%	15.0%	25.0%
543510 - Electricity	\$48,449	50.0%	\$24,225	60.0	%	0.0%	0.0%	15.0%	25.0%
545710 - Liability Insurance	\$265,732	50.0%	\$132,866	60.0	%	0.0%	0.0%	15.0%	25.0%
545780 - Property Insurance	\$306,027	50.0%	\$153,014	60.0	%	0.0%	0.0%	15.0%	25.0%
546310 - Materials & Supplies	\$26,910	50.0%	\$13,455	60.0	%	0.0%	0.0%	15.0%	25.0%
546330 - Maintenance & Repairs	\$56,412	50.0%	\$28,206	60.0	%	0.0%	0.0%	15.0%	25.0%
549260 - Bad Debt Expense	\$14,840	50.0%	\$7,420	60.0	%	0.0%	0.0%	15.0%	25.0%
551010 - Office/Drafting Supplies	\$19,134	50.0%	\$9,567	60.0	%	0.0%	0.0%	15.0%	25.0%
552420 - Uniforms	\$30,183	50.0%	\$15,092	60.0	%	0.0%	0.0%	15.0%	25.0%
554280 - Licenses/Certifications	\$9,975	50.0%	\$4,988	60.0	%	0.0%	0.0%	15.0%	25.0%
554285 - Advertising Expense	\$12,054	50.0%	\$6,027	60.0	%	0.0%	0.0%	15.0%	25.0%
554290 - Authority Board Fees	\$19,200	50.0%	\$9,600	60.0	%	0.0%	0.0%	15.0%	25.0%
554295 - Misc. Travel Expense	\$411	50.0%	\$206	60.0	%	0.0%	0.0%	15.0%	25.0%
554300 - Reserve SelfInsurance	\$0	50.0%	\$0	60.0	%	0.0%	0.0%	15.0%	25.0%
590450 - Interest Expense Customer Deposits	\$16,951	50.0%	\$8,476	60.0	%	0.0%	0.0%	15.0%	25.0%
	\$1,492,636	_	\$ 746,318	\$ 447,79	91 \$	-	\$ -	\$ 111,948	\$ 186,580
TOTALS	\$1,812,931		\$ 906,466 50.0%	\$ 543,87	9 \$	-	\$ -	\$ 135,970	\$ 226,616

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-i-2

TABLE B-32
SEACOAST UTILITY AUTHORITY
FY 2017/18 Actual Test Period Operating Expenses
Wastewater Allocations

	EV2047/40	Wastewater	Valuma	West	acceptant Ctrame	ėla.	Customer	Custaman
	FY2017/18	Wastewater	Volume _		ewater Streng		Customer	Customer
	Actual	Allocation		TSS	BOD	TKN	Service	POS
Administrative	\$3,162,628	\$1,461,134	\$657,510	\$0	\$0	\$0	\$511,397	\$292,227
Finance	\$1,148,899	\$530,791	\$238,856	\$0	\$0	\$0	\$185,777	\$106,158
Customer Service	\$1,857,011	\$857,939	\$0	\$0	\$0	\$0	\$686,351	\$171,588
Water Treatment	\$8,817,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution	\$1,603,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater Treatment	\$3,168,378	\$3,168,378	\$1,912,241	\$611,643	\$362,267	\$173,904	\$108,324	\$0
Wastewater Collection	\$2,139,310	\$2,139,310	\$1,818,414	\$213,931	\$106,966	\$0	\$0	\$0
Utility Services	\$1,499,637	\$749,819	\$562,364	\$74,982	\$0	\$0	\$112,473	\$0
General and Administrative	\$1,812,931	\$906,466	\$407,909	\$0	\$0	\$0	\$317,263	\$181,293
TOTALS	\$25,209,831	\$9,813,837	\$5,597,295	\$900,556	\$469,232	\$173,904	\$1,921,584	\$751,266
Percentage Wastewater		38.9%						
Percentage Allocations within	Wastewater		57.0%	9.2%	4.8%	1.8%	19.6%	7.7%

Data presented here are summarized from tables B-33 through B-41.

TABLE B-33
SEACOAST UTILTY AUTHORITY
Administrative - Department 10
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Masta	water Strength		Customer	Customer
	Actual [1]		Waste	volume	TSS	BOD BOD	TKN	Service	POS
512100 - Salaries & Wages	\$1.607.289	46.2%	\$742.568	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512106 - Park Of Commerce Wages	\$32.400		\$14.969	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512107 - Longevity Pay	\$35.948	46.2%	\$16.608	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512140 - Holiday Pay	\$75,650	46.2%	\$34,950	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512190 - Sick Leave	\$20,471	46.2%	\$9,458	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512191 - Paid Time Off	\$116,677	46.2%	\$53,905	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
513100 - Hurricane Wages	\$0	46.2%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
514120 - Overtime & Misc Leave Pay	\$13,922	46.2%	\$6,432	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515100 - Safety Program Pay	\$704	46.2%	\$325	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515200 - Shoe Allowance Pay	\$800	46.2%	\$370	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515300 - Paid Time Off Sold	\$14,181	46.2%	\$6,552	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515400 - Sick Leave Conversion Pay	\$24,466	46.2%	\$11,303	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
521200 - Social Security Expense	\$136,006	46.2%	\$62,835	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
522300 - General Pension Expense	\$191,901	46.2%	\$88,658	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523240 - Health Insurance	\$269,324	46.2%	\$124,428	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523245 - Dental Insurance	\$17,261	46.2%	\$7,975	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
524220 - Workers Compensation Insurance	\$26,855	46.2%	\$12,407	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$2,583,855		\$1,193,741	\$537,183	\$0	\$0	\$0	\$417,809	\$238,748
531230 - Temporary Labor Services	\$0	46.2%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
532400 - Other Contractual Services	\$19,402	46.2%	\$8,964	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
533100 - Bulk Service Purchase	\$445,171	46.2%	\$205,669	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546290 - Safety Expenses	\$32,544	46.2%	\$15,035	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546310 - Materials & Supplies	\$10,230	46.2%	\$4,726	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546315 - Park of Commerce Expenses	\$4,070	46.2%	\$1,880	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546330 - Maintenance & Repairs	\$14,411	46.2%	\$6,658	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
551010 - Office/Drafting Supplies	\$2,572	46.2%	\$1,188	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
552140 - Consumable Equipment/Tools	\$3,283		\$1,517	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554280 - Licenses/Certifications	\$14,773	46.2%	\$6,825	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$546,456	_	\$ 252,463	\$113,608	\$0	\$0	\$0	\$88,362	\$50,493
540030 - Training & Education	\$18,730	46.2%	\$8,653	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554260 - Professional Memberships	\$9,314	46.2%	\$4,303	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554270 - Subscriptions/Technical Pubs	\$4,273	46.2%	\$1,974	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$32,317	_	\$14,930	\$6,719	\$0	\$0	\$0	\$5,226	\$2,986
TOTALS	\$ 3,162,628		\$ 1,461,134 46.2%	\$ 657,510 \$	- \$	- \$	-	\$ 511,397	\$ 292,227

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-a-2

TABLE B-34
SEACOAST UTILTY AUTHORITY
Finance - Department 20
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Waste	ewater Strength		Customer	Customer
	Actual [1]		Water	_	TSS	BOD	TKN	Service	POS
512100 - Salaries & Wages	\$565,495	46.2%	\$261,259	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512100 - Salaries & Wages 512107 - Longevity Pay	\$10.748	46.2%	\$4,966	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512140 - Holiday Pay	\$28.457	46.2%	\$13.147	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512190 - Sick Leave	\$17.873	46.2%	\$8,257	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
512191 - Paid Time Off	\$36.631	46.2%	\$16.924	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
513100 - Hurricane Wages	\$0,031	46.2%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
514120 - Overtime & Misc Leave Pay	\$7,482	46.2%	\$3,457	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515100 - Safety Program Pay	\$200	46.2%	\$92	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515200 - Shoe Allowance Pay	\$320	46.2%	\$148	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515300 - Paid Time Off Sold	\$5.954	46.2%	\$2.751	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
515400 - Sick Leave Conversion Pav	\$2,771	46.2%	\$1,280	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
521200 - Social Security Expense	\$50,050	46.2%	\$23,123	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
522300 - General Pension Expense	\$68.666	46.2%	\$31,724	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523240 - Health Insurance	\$118.864	46.2%	\$54,915	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523245 - Dental Insurance	\$8,191	46.2%	\$3,784	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
524220 - Workers Compensation Insurance	\$4,808	46.2%	\$2,221	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$926,510	.0.270_	\$428,048	\$192,621	\$0	\$0	\$0	\$149,817	\$85,610
531230 - Temporary Labor Services	\$0	46.2%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
531240 - Accounting & Auditing Services	\$39,000	46.2%	\$18,018	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
532400 - Other Contractual Services	\$70,330	46.2%	\$32,492	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546330 - Maintenance & Repairs	\$65,737	46.2%	\$30,370	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
551010 - Office/Drafting Supplies	\$2,906	46.2%	\$1,343	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
552140 - Consumable Equipment/Tools	\$22,369	46.2%	\$10,334	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
•	\$200,342	_	\$92,558	\$41,651	\$0	\$0	\$0	\$32,395	\$18,512
540030 - Training & Education	\$15.924	46.2%	\$7.357	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554260 - Professional Memberships	\$2,134	46.2%	\$986	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554270 - Subscriptions/Technical Pubs	\$3,989	46.2%	\$1,843	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
	\$22,047	- · · · · -	\$10,186	\$4,584	\$0	\$0	\$0	\$3,565	\$2,037
TOTALS	\$1,148,899		\$ 530,791 46.2%	\$ 238,856 \$	- \$	- \$	-	\$ 185,777	\$ 106,158

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-b-2

TABLE B-35
SEACOAST UTILTY AUTHORITY
Customer Service - Department 30
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Waste	water Strength		Customer	Customer
	Actual [1]		Water		TSS	BOD	TKN	Service	POS
512100 - Salaries & Wages	\$702.334	46.2%	\$324,478	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
512100 - Salaries & Wages 512107 - Longevity Pay	\$19.584	46.2%	\$9,048	0.0%	0.0%	0.0%	0.0%	80.0%	20.09
512140 - Holiday Pay	\$35,187		\$16,256	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
512190 - Sick Leave	\$28,166	46.2%	\$13,013	0.0%	0.0%	0.0%	0.0%	80.0%	20.09
512191 - Paid Time Off	\$51.306	46.2%	\$23,703	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
513100 - Hurricane Wages	,		\$0	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
514120 - Overtime & Misc Leave Pav	\$23,959	46.2%	\$11,069	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
515100 - Safety Program Pay	\$602		\$278	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
515200 - Shoe Allowance Pay	\$1.600		\$739	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
515300 - Paid Time Off Sold	\$19,699	46.2%	\$9,101	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
515400 - Sick Leave Conversion Pay	\$17,777		\$8,213	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
521200 - Social Security Expense	\$67,744	46.2%	\$31,298	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
522300 - General Pension Expense	\$88.462	46.2%	\$40.869	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
523240 - Health Insurance	\$216,746	46.2%	\$100,137	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
523245 - Dental Insurance	\$12,923	46.2%	\$5,970	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
524220 - Workers Compensation Insurance	\$11,485	46.2%	\$5,306	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
	\$1,297,574	-	\$599,479	\$0	\$0	\$0	\$0	\$479,583	\$119,896
531230 - Temporary Labor Services	\$4,268	46.2%	\$1,972	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
532400 - Other Contractual Services	\$274.112	46.2%	\$126.640	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
542010 - Postage	\$180.028	46.2%	\$83.173	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
546310 - Materials & Supplies	\$2.546	46.2%	\$1,176	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
546330 - Maintenance & Repairs	\$85.485	46.2%	\$39,494	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
551010 - Office/Drafting Supplies	\$8.728	46.2%	\$4,032	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
552140 - Consumable Equipment/Tools	\$68	46.2%	\$31	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
	\$555,235	· · · · · · -	\$256,519	\$0	\$0	\$0	\$0	\$205,215	\$51,304
540030 - Training & Education	\$3,512	46.2%	\$1,623	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
554260 - Professional Memberships	\$390		\$180	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
554270 - Subscriptions/Technical Pubs		46.2%	\$139	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
	\$4,202	-	\$1,941	\$0	\$0	\$0	\$0	\$1,553	\$388
TOTALS	\$ 1,857,011		\$ 857,939 46.2%	\$ - \$	- \$	- \$	-		\$ 171,588

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-c-2

TABLE B-36
SEACOAST UTILTY AUTHORITY
Water Treatment - Department 40
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Waste	water Strength		Customer	Custome
	Actual [1]		Water		TSS	BOD	TKN	Service	POS
512100 - Salaries & Wages	\$1,282,194	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512106 - Park Of Commerce Wages	\$1,727		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.09
512107 - Longevity Pay	\$26.466		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.09
512140 - Holiday Pay	\$60.864		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.09
512190 - Sick Leave	\$51,659		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512191 - Paid Time Off	\$81,370		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
513100 - Hurricane Wages		0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	\$183,051		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515100 - Safety Program Pay		0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515200 - Shoe Allowance Pav	\$3.360		\$0 \$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515200 - Snoe Allowance Pay 515300 - Paid Time Off Sold	\$3,360 \$9.171		\$0 \$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515300 - Paid Time Oπ Sold 515400 - Sick Leave Conversion Pay	\$9,171 \$5,208		\$0 \$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
· ·									
521200 - Social Security Expense	\$126,035		\$0 \$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
522300 - General Pension Expense	,	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
523240 - Health Insurance	\$341,228	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
523245 - Dental Insurance	\$18,052		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	\$46,971	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTALS	\$2,407,932		\$0	\$0	\$0	\$0	\$0	\$0	\$0
531221 - Laboratory Services - Outside	\$25,713	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
532400 - Other Contractual Services	\$61,171	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
543510 - Electricity	\$1,684,341	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
544040 - Equipment Rental	\$7,457	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies		0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$1,746,362	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools		0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552330 - Chemical Supplies	\$141,280		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552334 - Chlorine	\$146,154		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552335 - Ammonia	\$63,404		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552339 - Hypochlorite	\$130,052		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552342 - Sulfuric Acid	\$682.071		\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552343 - Polyphosphate	\$76,757		\$O	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552344 - Carbon Dioxide	\$141,333		\$0 \$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552345 - Sodium Hydroxide	\$582,990		\$0 \$0	0.0%	0.0% 0.0%	0.0%	0.0%	0.0%	0.0%
552347 - Anti-Scalant	\$156,287			0.0%		0.0%			
554280 - Licenses/Certifications	\$9,750 \$6,395,010	0.0%	\$0 \$0	9.0%	0.0% \$0	0.0% \$0	0.0% \$0	9.0%	0.0%
				, -					
540030 - Training & Education	\$12,936	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
554260 - Professional Memberships	\$1,765	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	\$14,701		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS	\$ 8,817,643		\$0 0.0%	\$ - \$	- \$	- \$	-	\$ -	\$ -

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-d-2

TABLE B-37
SEACOAST UTILTY AUTHORITY
Water Distribution - Department 50
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Was	stewater Strength		Customer	Customer
	Actual [1]		Water		TSS	BOD	TKN	Service	POS
	4747.074.	200/ 4		0.00/	0.00/	0.00/	0.00/	0.00/	0.00/
512100 - Salaries & Wages	\$717,974 0		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512106 - Park Of Commerce Wages	. ,	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512107 - Longevity Pay		0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512140 - Holiday Pay	,	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512190 - Sick Leave		0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512191 - Paid Time Off		0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
513100 - Hurricane Wages		0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay		0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515100 - Safety Program Pay	\$237 0	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	\$2,400 0	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515300 - Paid Time Off Sold		0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	\$4,136	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
521200 - Social Security Expense	\$65,612	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
522300 - General Pension Expense	\$82,861 0	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
523240 - Health Insurance	\$183,492 0	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
523245 - Dental Insurance	\$11,981	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	\$25,455	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTALS	\$1,255,203	\$	-	\$0	\$0	\$0	\$0	\$0	\$0
532400 - Other Contractual Services	\$666 0	0.0% \$	_	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
544040 - Equipment Rental	\$2,968	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies	\$164.085	0.0% \$	_	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$163,637	0.0% \$	_	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools		0.0% \$	_	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications		0.0% \$	_	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	\$343,775	<u> </u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540030 - Training & Education	\$3,967 0		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
554260 - Professional Memberships	\$449 0	0.0% \$	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	\$4,416		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS	\$ 1,603,394		\$0 0.0%	\$ - \$	-	\$ - \$	-	\$ -	\$ -

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-e-2

TABLE B-38
SEACOAST UTILTY AUTHORITY
Wastewater Treatment Department 60
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18	Waste		Volume	Wastewater Strength			Customer	Customer
	Actual [1]		Water		TSS	BOD	TKN	Service	POS
512100 - Salaries & Wages	\$907,135	100.0%	\$907,135	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
512107 - Longevity Pay	\$13,139	100.0%	\$13,139	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
512140 - Holiday Pay	\$43,122	100.0%	\$43,122	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
512190 - Sick Leave	\$16,734	100.0%	\$16,734	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
512191 - Paid Time Off	\$45,837	100.0%	\$45,837	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
513100 - Hurricane Wages	\$0	100.0%	\$0	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
514120 - Overtime & Misc Leave Pay	\$102,192	100.0%	\$102,192	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
515100 - Safety Program Pay	\$400	100.0%	\$400	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
515200 - Shoe Allowance Pay	\$2,560	100.0%	\$2,560	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
515300 - Paid Time Off Sold	\$12,081	100.0%	\$12,081	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
515400 - Sick Leave Conversion Pay	\$9,864	100.0%	\$9,864	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
521200 - Social Security Expense	\$86,133	100.0%	\$86,133	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
522300 - General Pension Expense	\$113,220	100.0%	\$113,220	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
523240 - Health Insurance	\$204,580	100.0%	\$204,580	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
523245 - Dental Insurance	\$11,562	100.0%	\$11,562	75.0%	10.0%	10.0%	5.0%	0.0%	0.0
524220 - Workers Compensation Insurance	\$21,663	100.0%	\$21,663	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
TOTALS	\$1,590,222		\$1,590,222	\$1,192,667	\$159,022	\$159,022	\$79,511	\$0	\$0
531221 - Laboratory Services - Outside	\$29,326	100.0%	\$29,326	25.0%	25.0%	25.0%	25.0%	0.0%	0.09
532400 - Other Contractual Services	\$52,174	100.0%	\$52,174	25.0%	25.0%	25.0%	25.0%	0.0%	0.09
541050 - Telemetry	\$22,994	100.0%	\$22,994	80.0%	20.0%	0.0%	0.0%	0.0%	0.09
543510 - Electricity	\$631,384	100.0%	\$631,384	50.0%	20.0%	15.0%	5.0%	10.0%	0.09
543600 - Residual Removal	\$108,225	100.0%	\$108,225	5.0%	95.0%	0.0%	0.0%	0.0%	0.09
544040 - Equipment Rental	\$58,950	100.0%	\$58,950	80.0%	20.0%	0.0%	0.0%	0.0%	0.09
546310 - Materials & Supplies	\$54,648	100.0%	\$54,648	25.0%	25.0%	25.0%	25.0%	0.0%	0.0
546330 - Maintenance & Repairs	\$450,332	100.0%	\$450,332	50.0%	20.0%	15.0%	5.0%	10.0%	0.09
552140 - Consumable Equipment/Tools	\$1,520	100.0%	\$1,520	50.0%	20.0%	15.0%	5.0%	10.0%	0.0
552329 - Lab Chemicals	\$22,660	100.0%	\$22,660	25.0%	25.0%	25.0%	25.0%	0.0%	0.0
552331 - Lime	\$0	100.0%	\$0	5.0%	95.0%	0.0%	0.0%	0.0%	0.0
552333 - Polymer	\$65,250	100.0%	\$65,250	5.0%	95.0%	0.0%	0.0%	0.0%	0.0
552334 - Chlorine	\$66,726	100.0%	\$66,726	80.0%	20.0%	0.0%	0.0%	0.0%	0.09
552339 - Hypochlorite	\$3,395	100.0%	\$3,395	80.0%	20.0%	0.0%	0.0%	0.0%	0.09
554280 - Licenses/Certifications	\$6,701	100.0%	\$6,701	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
	\$1,574,285		\$1,574,285	\$716,672	\$452,234	\$202,858	\$94,199	\$108,324	\$0
540030 - Training & Education	\$3,411	100.0%	\$3,411	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
554260 - Professional Memberships	\$460	100.0%	\$460	75.0%	10.0%	10.0%	5.0%	0.0%	0.09
•	\$3,871		\$3,871	\$2,903	\$387	\$387	\$194	\$0	\$0
TOTALS	\$3,168,378		\$3,168,378 100.0%	\$ 1,912,241	\$ 611,643	\$ 362,267 \$	173,904	\$ 108,324	\$ -

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-f-2

TABLE B-39
SEACOAST UTILTY AUTHORITY
Wastewater Collection - Department 70
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Was	tewater Strength	n Custome		Customer
	Actual [1]		Water	_	TSS	BOD	TKN	Service	POS
512100 - Salaries & Wages	\$744,152	100.0%	\$744,152	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
512106 - Park Of Commerce Wages	-	100.0%	\$0	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
512107 - Longevity Pay	11,833	100.0%	\$11,833	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
512140 - Holiday Pay	34,333	100.0%	\$34,333	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
512190 - Sick Leave	7,187	100.0%	\$7,187	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
512191 - Paid Time Off	51,592	100.0%	\$51,592	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
513100 - Hurricane Wages	0	100.0%	\$0	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	49,833	100.0%	\$49,833	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
515100 - Safety Program Pay	191	100.0%	\$191	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	2,400	100.0%	\$2,400	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
515300 - Paid Time Off Sold	5,814	100.0%	\$5,814	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	7,122	100.0%	\$7,122	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
521200 - Social Security Expense	66,708	100.0%	\$66,708	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
522300 - General Pension Expense	78,226	100.0%	\$78,226	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
523240 - Health Insurance	215,940	100.0%	\$215,940	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
523245 - Dental Insurance	12,558	100.0%	\$12,558	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	16,879	100.0%	\$16,879	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
TOTALS	\$1,304,768		\$1,304,768	\$1,109,053	\$130,477	\$65,238	\$0	\$0	\$0
532400 - Other Contractual Services	\$129,478	100.0%	\$129,478	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
541050 - Telemetry	\$28.541	100.0%	\$28,541	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
543510 - Electricity	\$291,475	100.0%	\$291,475	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
544040 - Equipment Rental		100.0%	\$4,769	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies	\$102,098		\$102,098	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$270,076	100.0%	\$270,076	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools	\$4.211	100.0%	\$4,211	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
552330 - Chemical Supplies	\$804	100.0%	\$804	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$170	100.0%	\$170	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
	\$831,622		\$831,622	\$706,879	\$83,162	\$41,581	\$0	\$0	\$0
540030 - Training & Education	\$2,320	100.0%	\$2,320	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
554260 - Professional Memberships		100.0%	\$600	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
	\$2,920		\$2,920	\$2,482	\$292	\$146	\$0	\$0	\$0
TOTALS	\$2,139,310		\$ 2,139,310 100.0%	\$ 1,818,414	\$ 213,931	\$ 106,966 \$	-	\$ -	\$ -

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-g-2

TABLE B-40
SEACOAST UTILTY AUTHORITY
Utility Services - Department 80
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/1	8	Waste	Volume	Wast	ewater Strength		Customer	Customer
	Actual []	Water	-	TSS	BOD	TKN	Service	POS
512100 - Salaries & Wages	\$505,646	5 50.0%	\$252,823	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
512107 - Longevity Pay	15,088	3 50.0%	\$7,544	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
512140 - Holiday Pay	23,686	50.0%	\$11,843	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
512190 - Sick Leave	10,200	50.0%	\$5,100	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
512191 - Paid Time Off	29,340	50.0%	\$14,670	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
513100 - Hurricane Wages	(50.0%	\$0	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
514120 - Overtime & Misc Leave Pay	12,113	3 50.0%	\$6,057	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
515100 - Safety Program Pay	307	7 50.0%	\$154	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
515200 - Shoe Allowance Pay	1,253	3 50.0%	\$627	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
515300 - Paid Time Off Sold	6,250	50.0%	\$3,125	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
515400 - Sick Leave Conversion Pay	3,819	50.0%	\$1,910	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
521200 - Social Security Expense	44,752	2 50.0%	\$22,376	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
522300 - General Pension Expense	58,319	50.0%	\$29,160	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
523240 - Health Insurance	126,513	3 50.0%	\$63,257	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
523245 - Dental Insurance	7,775	50.0%	\$3,888	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
524220 - Workers Compensation Insurance	15,47	1 50.0%	\$7,736	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
TOTALS	\$860,532)	\$430,266	\$322,700	\$43,027	\$0	\$0	\$64,540	\$0
			50.0%	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
544040 - Equipment Rental	11,426	5 50.0%	\$5,713	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
546310 - Materials & Supplies	36,632	2 50.0%	\$18,316	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
546320 - Materials & Supplies-Vehicles	105,935	50.0%	\$52,968	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
546330 - Maintenance & Repairs	82,454	1 50.0%	\$41,227	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
552110 - Fuel, Diesel, Oil	246,278	3 50.0%	\$123,139	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
552140 - Consumable Equipment/Tools	8,309	50.0%	\$4,155	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
552320 - Trash Removal	144,692	2 50.0%	\$72,346	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
552330 - Chemical Supplies	2,02	1 50.0%	\$1,011	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
554280 - Licenses/Certifications	958	3 50.0%	\$479	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
	\$638,705	5	\$319,353	\$239,514	\$31,935	\$0	\$0	\$47,903	\$0
540030 - Training & Education	\$	0 50.0%	\$0	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
554270 - Subscriptions/Technical Pubs	\$40	0 50.0%	\$200	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
,	\$40		\$200.00	\$150	\$20	\$0	\$0	\$30	\$0
TOTALS	\$ 1,499,63	7	\$749,819 50.0%	\$562,364	\$ 74,982 \$	- \$	-	\$ 112,473	\$ -

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-h-2

TABLE B-41
SEACOAST UTILTY AUTHORITY
General and Administrative - Department 90
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste	Volume	Waste	water Strength		Customer	Customer
	Actual [1]		Water		TSS	BOD	TKN	Service	POS

512192 - Compensated Absences	\$94,450		\$47,225	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523241 - Life Insurance Expense		50.0%	\$12,388	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523250 - Disability Insurance	\$66,618		\$33,309	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523260 - Other Employee Benefits	\$133,817		\$66,909	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523270 - Unemployment Expense		50.0%	\$317	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
TOTALS	\$320,295		\$160,148	\$72,066	\$0	\$0	\$0	\$56,052	\$32,030
529880 - Contingency	\$0	50.0%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
531210 - Engineering Services	\$148,612	50.0%	\$74,306	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
531220 - Professional Services	\$24,372	50.0%	\$12,186	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
531250 - Financial Consultants	\$24,672		\$12,336	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
531260 - Legal Services	\$169,996	50.0%	\$84,998	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
532400 - Other Contractual Services	\$195,228	50.0%	\$97,614	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
541020 - Telephone	\$89,988	50.0%	\$44,994	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
542010 - Postage	\$13,490	50.0%	\$6,745	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
543510 - Electricity	\$48,449	50.0%	\$24,225	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
545710 - Liability Insurance	\$265,732	50.0%	\$132,866	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
545780 - Property Insurance	\$306,027	50.0%	\$153,014	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546310 - Materials & Supplies	\$26,910	50.0%	\$13,455	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
546330 - Maintenance & Repairs	\$56,412	50.0%	\$28,206	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
549260 - Bad Debt Expense	\$14,840	50.0%	\$7,420	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
551010 - Office/Drafting Supplies	\$19,134	50.0%	\$9,567	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
552420 - Uniforms	\$30.183		\$15,092	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554280 - Licenses/Certifications	\$9,975	50.0%	\$4,988	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554285 - Advertising Expense	\$12,054	50.0%	\$6,027	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554290 - Authority Board Fees	\$19,200	50.0%	\$9,600	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554295 - Misc. Travel Expense	\$411	50.0%	\$206	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
554300 - Reserve Self Insurance		50.0%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
590450 - Interest Expense Customer Deposits	\$16.951		\$8,476	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
	\$1,492,636		\$746,318	\$335,843	\$0	\$0	\$0	\$261,211	\$149,264
TOTALS	\$1,812,931		\$906,466 50.0%	\$ 407,909 \$	- \$	- \$	-	\$ 317,263	\$ 181,293

Source: Seacoast Utility Authority FY 2019/20 Budget, Page III-i-2

C :: Billing Forecast and Impacts

This appendix includes billing impacts of recommended rate structure changes in 1,000 gallon consumption increments.

TABLE C-1 SINGLE FAMILY RESIDENTIAL - 5/8-Inch Meter Monthly Bills in 1,000 gallon increments

	FY2020/21 Adopted				FY2020/21 Cost of Service						
000/mo	Water	Sewer	Total Bill			Water	Sewer	Total Bill			
	# 22.00	#22.25	ΦE 4.22			¢20.64	40076	ΦEO 40	(4.2)		
-	\$22.08	\$32.25	\$54.33			\$29.64	\$20.76	\$50.40	(\$3.		
1	\$23.20	\$32.99	\$56.19			\$32.17	\$21.61	\$53.78	(\$2		
2	\$24.32	\$33.73	\$58.05			\$34.70	\$22.46	\$57.16	(\$0.8		
3	\$25.44	\$34.47	\$59.91			\$37.23	\$23.31	\$60.54	\$0.		
4	\$26.56	\$35.21	\$61.77			\$39.76	\$24.16	\$63.92	\$2		
5	\$27.68	\$35.95	\$63.63			\$42.29	\$25.01	\$67.30	\$3.		
6	\$28.80	\$36.69	\$65.49			\$44.82	\$25.86	\$70.68	\$5		
7	\$33.21	\$37.43	\$70.64			\$49.19	\$26.71	\$75.90	\$5.2		
8	\$37.62	\$38.17	\$75.79			\$53.56	\$27.56	\$81.12	\$5.		
9	\$42.03	\$38.91	\$80.94			\$57.93	\$28.41	\$86.34	\$5.		
10	\$46.44	\$39.65	\$86.09			\$62.30	\$29.26	\$91.56	\$5.		
11	\$50.85	\$39.65	\$90.50			\$66.67	\$29.26	\$95.93	\$5.		
12	\$55.26	\$39.65	\$94.91			\$71.04	\$29.26	\$100.30	\$5.3		
13	\$59.67	\$39.65	\$99.32			\$75.41	\$29.26	\$104.67	\$5.3		
14	\$64.08	\$39.65	\$103.73			\$79.78	\$29.26	\$109.04	\$5		
15	\$68.49	\$39.65	\$108.14			\$84.15	\$29.26	\$113.41	\$5		
16	\$72.90	\$39.65	\$112.55			\$88.52	\$29.26	\$117.78	\$5.		
17	\$77.31	\$39.65	\$116.96			\$92.89	\$29.26	\$122.15	\$5		
18	\$81.72	\$39.65	\$121.37			\$97.26	\$29.26	\$126.52	\$5		
19	\$86.13	\$39.65	\$125.78			\$101.63	\$29.26	\$130.89	\$5		
20	\$90.54	\$39.65	\$130.19			\$106.00	\$29.26	\$135.26	\$ 5.		
21	\$94.95	\$39.65	\$134.60			\$110.37	\$29.26	\$139.63	\$ 5.		
22	\$99.36	\$39.65	\$139.01			\$114.74	\$29.26	\$144.00	\$4.9		
23	\$103.77	\$39.65	\$143.42			\$119.11	\$29.26	\$148.37	\$4.9		
24	\$108.18	\$39.65	\$147.83			\$123.48	\$29.26	\$152.74	\$4.		
25	\$112.59	\$39.65	\$152.24			\$127.85	\$29.26	\$157.11	\$4.		
26	\$117.00	\$39.65	\$156.65			\$132.22	\$29.26	\$161.48	\$4.		
27	\$121.41	\$39.65	\$161.06			\$136.59	\$29.26	\$165.85	\$4.		
28	\$125.82	\$39.65	\$165.47			\$140.96	\$29.26	\$170.22	\$4.		
29	\$130.23	\$39.65	\$169.88			\$145.33	\$29.26	\$174.59	\$4		
30	\$134.64	\$39.65	\$174.29			\$149.70	\$29.26	\$174.39	\$4.		
31	\$134.04 \$141.26	\$39.65	\$180.91			\$149.70	\$29.26	\$176.96	\$4. \$3.		
32	\$147.88	\$39.65	\$187.53			\$160.28	\$29.26	\$189.54	\$2		
33	\$154.50	\$39.65	\$194.15			\$165.57	\$29.26	\$194.83	\$0.0		
34	\$161.12	\$39.65	\$200.77			\$170.86	\$29.26	\$200.12	(\$0.6		
35	\$167.74	\$39.65	\$207.39			\$176.15	\$29.26	\$205.41	(\$1.9		
36	\$174.36	\$39.65	\$214.01			\$181.44	\$29.26	\$210.70	(\$3		
37	\$180.98	\$39.65	\$220.63			\$186.73	\$29.26	\$215.99	(\$4.		
38	\$187.60	\$39.65	\$227.25			\$192.02	\$29.26	\$221.28	(\$5.		
39	\$194.22	\$39.65	\$233.87			\$197.31	\$29.26	\$226.57	(\$7.		
40	\$200.84	\$39.65	\$240.49			\$202.60	\$29.26	\$231.86	(\$8.		
POS	¢1 27	\$2.0C				¢2.21	\$1.99				
BFC	\$1.27 \$20.81	\$2.06 \$30.19				\$2.21 \$27.43	\$1.99 \$18.77				
<i>"</i> C	Ψ20.01	Ψ50.15				ΨZ / .TJ	Ψ10.77				
GC .											
0 6	\$1.12	\$0.74		0	6	\$2.53	\$0.85				
7 10	\$4.41	\$0.74		7	10	\$4.37	\$0.85				
11 30	\$4.41	\$0.00		11	30	\$4.37	\$0.00				
31 9999	\$6.62	\$0.00		31	9999	\$5.29	\$0.00				

refers to bill increase

000/mothousands of gallons per monthPOSPoint of Service ChargeBFCBase Facility ChargeGCGallonage Charge

refers to bill decrease

TABLE C-2 SINGLE FAMILY RESIDENTIAL - 1-Inch Meter Monthly Bills in 1,000 gallon increments

	FY202	20/21 Adopte	d			FY2020	/21 Cost of Se	rvice	Delta
000/mo	Water	Sewer	Total Bill			Water	Sewer	Total Bill	
	\$53.28	\$77.54	\$130.82			\$70.79	\$20.76	\$91.55	(\$39.27)
1	\$53.28 \$54.40	\$77.34	\$132.68			\$70.79	\$20.76	\$94.93	(\$39.27)
2	\$55.52	\$78.28	\$134.54			\$75.85	\$21.01	\$98.31	(\$36.23
3	\$55.52 \$56.64	\$79.02 \$79.76	\$136.40			\$73.83	\$23.31	\$101.69	(\$30.23
4	\$50.04	\$80.50	\$138.26			\$80.91	\$23.31	\$101.69	(\$33.19
5	\$57.76 \$58.88	\$81.24	\$140.12			\$83.44	\$25.01	\$103.07	(\$31.67
6	\$60.00	\$81.98	\$140.12			\$85.97	\$25.86	\$111.83	(\$30.15
7	\$64.41	\$82.72	\$141.96 \$147.13			\$90.34	\$25.00	\$117.05	(\$30.08
8	\$68.82	\$83.46	\$152.28			\$94.71	\$20.71	\$117.03	(\$30.00
9	\$73.23	\$84.20	\$157.43			\$99.08	\$27.30	\$122.27	(\$29.94
10	\$73.23 \$77.64	\$84.94	\$162.58			\$103.45	\$29.26	\$127.49	(\$29.87
11	\$82.05	\$84.94	\$166.99			\$103.43	\$29.26	\$132.71	(\$29.97
12	\$86.46	\$84.94	\$171.40			\$107.82	\$29.26	\$137.08	(\$29.95
									(\$29.99
13 14	\$90.87 \$95.28	\$84.94 \$84.94	\$175.81 \$180.22			\$116.56 \$120.93	\$29.26 \$29.26	\$145.82 \$150.19	(\$29.99
15		\$84.94				\$120.93	\$29.26	\$150.19	
	\$99.69		\$184.63						(\$30.07
16 17	\$104.10	\$84.94	\$189.04			\$129.67	\$29.26	\$158.93	(\$30.1
	\$108.51	\$84.94	\$193.45			\$134.04	\$29.26	\$163.30	(\$30.15
18	\$112.92	\$84.94	\$197.86			\$138.41	\$29.26	\$167.67	(\$30.19
19	\$117.33	\$84.94	\$202.27			\$142.78	\$29.26	\$172.04	(\$30.23
20	\$121.74	\$84.94	\$206.68			\$147.15	\$29.26	\$176.41	(\$30.27
21	\$126.15	\$84.94	\$211.09			\$151.52	\$29.26	\$180.78	(\$30.3
22	\$130.56	\$84.94	\$215.50			\$155.89	\$29.26	\$185.15	(\$30.35
23	\$134.97	\$84.94	\$219.91			\$160.26	\$29.26	\$189.52	(\$30.39
24	\$139.38	\$84.94	\$224.32			\$164.63	\$29.26	\$193.89	(\$30.43
25	\$143.79	\$84.94	\$228.73			\$169.00	\$29.26	\$198.26	(\$30.47
26	\$148.20	\$84.94	\$233.14			\$173.37	\$29.26	\$202.63	(\$30.5
27	\$152.61	\$84.94	\$237.55			\$177.74	\$29.26	\$207.00	(\$30.55
28	\$157.02	\$84.94	\$241.96			\$182.11	\$29.26	\$211.37	(\$30.59
29	\$161.43	\$84.94	\$246.37			\$186.48	\$29.26	\$215.74	(\$30.63
30	\$165.84	\$84.94	\$250.78			\$190.85	\$29.26	\$220.11	(\$30.67
31	\$172.46	\$84.94	\$257.40			\$196.14	\$29.26	\$225.40	(\$32.00
32	\$179.08	\$84.94	\$264.02			\$201.43	\$29.26	\$230.69	(\$33.33
33	\$185.70	\$84.94	\$270.64			\$206.72	\$29.26	\$235.98	(\$34.66
34	\$192.32	\$84.94	\$277.26			\$212.01	\$29.26	\$241.27	(\$35.99
35	\$198.94	\$84.94	\$283.88			\$217.30	\$29.26	\$246.56	(\$37.32
36	\$205.56	\$84.94	\$290.50			\$222.59	\$29.26	\$251.85	(\$38.65
37	\$212.18	\$84.94	\$297.12			\$227.88	\$29.26	\$257.14	(\$39.98
38	\$218.80	\$84.94	\$303.74			\$233.17	\$29.26	\$262.43	(\$41.3
39	\$225.42	\$84.94	\$310.36			\$238.46	\$29.26	\$267.72	(\$42.64
40	\$232.04	\$84.94	\$316.98			\$243.75	\$29.26	\$273.01	(\$43.97
	44.07	40.00				40.04	4400		
POS	\$1.27	\$2.06				\$2.21	\$1.99		
BFC	\$52.01	\$75.48				\$68.58	\$18.77		
GC .									
0 6	\$1.12	\$0.74		0	6	\$2.53	\$0.85		
7 10	\$4.41	\$0.74		7	10	\$4.37	\$0.85		
11 30	\$4.41	\$0.00		11	30	\$4.37	\$0.00		
31 9999	\$6.62	\$0.00		31	9999	\$5.29	\$0.00		

000/mothousands of gallons per monthPOSPoint of Service ChargeBFCBase Facility ChargeGCGallonage Charge

TABLE C-3
SINGLE FAMILY RESIDENTIAL - 1-1/2-Inch Meter
Monthly Bills in 1,000 gallon increments

000/mo - 1 2 3 4 5 6 7 8 13 18 23 28 33 38 43 48 53 58 61 66 71	\$105.30 \$106.42 \$107.54 \$108.66 \$109.78 \$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22 \$423.08	\$153.01 \$153.75 \$154.49 \$155.23 \$155.97 \$156.71 \$157.45 \$158.99 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$258.31 \$260.17 \$262.03 \$263.89 \$265.75 \$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33 \$497.43			\$139.37 \$141.90 \$144.43 \$146.96 \$149.49 \$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69 \$275.30	\$20.76 \$21.61 \$22.46 \$23.31 \$24.16 \$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26	\$160.13 \$163.51 \$166.89 \$170.27 \$173.65 \$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$98.18) (\$96.66) (\$95.14) (\$93.62) (\$92.10) (\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
2 3 4 5 6 7 8 13 18 23 28 33 38 43 48 53 58 61 66	\$106.42 \$107.54 \$108.66 \$109.78 \$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$370.12 \$403.22	\$153.75 \$154.49 \$155.23 \$155.97 \$156.71 \$157.45 \$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$260.17 \$262.03 \$263.89 \$265.75 \$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$141.90 \$144.43 \$146.96 \$149.49 \$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$21.61 \$22.46 \$23.31 \$24.16 \$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$163.51 \$166.89 \$170.27 \$173.65 \$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$96.66) (\$95.14) (\$93.62) (\$92.10) (\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
2 3 4 5 6 7 8 13 18 23 28 33 38 43 48 53 58 61	\$106.42 \$107.54 \$108.66 \$109.78 \$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$370.12 \$403.22	\$153.75 \$154.49 \$155.23 \$155.97 \$156.71 \$157.45 \$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$260.17 \$262.03 \$263.89 \$265.75 \$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$141.90 \$144.43 \$146.96 \$149.49 \$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$21.61 \$22.46 \$23.31 \$24.16 \$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$163.51 \$166.89 \$170.27 \$173.65 \$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$96.66) (\$95.14) (\$93.62) (\$92.10) (\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
2 3 4 5 6 7 8 13 18 23 28 33 38 43 48 53 58 61	\$107.54 \$108.66 \$109.78 \$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$370.12 \$403.22	\$154.49 \$155.23 \$155.97 \$156.71 \$157.45 \$158.99 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$262.03 \$263.89 \$265.75 \$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$144.43 \$146.96 \$149.49 \$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$22.46 \$23.31 \$24.16 \$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$166.89 \$170.27 \$173.65 \$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$95.14) (\$93.62) (\$92.10) (\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
3 4 5 6 7 8 13 18 23 28 33 38 43 48 53 58 61	\$108.66 \$109.78 \$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$370.12 \$403.22	\$155.23 \$155.97 \$156.71 \$157.45 \$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$263.89 \$265.75 \$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$146.96 \$149.49 \$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$23.31 \$24.16 \$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$170.27 \$173.65 \$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$93.62) (\$92.10) (\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
4 5 6 7 8 13 18 23 28 33 38 43 48 53 58 61	\$109.78 \$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$370.12 \$403.22	\$155.97 \$156.71 \$157.45 \$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$265.75 \$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$149.49 \$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$24.16 \$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$173.65 \$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$92.10) (\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
5 6 7 8 13 18 23 28 33 38 43 48 53 58 61	\$110.90 \$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$156.71 \$157.45 \$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$267.61 \$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$152.02 \$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$25.01 \$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$177.03 \$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$90.58) (\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
6 7 8 13 18 23 28 33 38 43 48 53 58 61	\$112.02 \$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$157.45 \$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$269.47 \$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$154.55 \$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$25.86 \$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$180.41 \$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$89.06) (\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
7 8 13 18 23 28 33 38 43 48 53 58 61	\$116.43 \$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$158.19 \$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$274.62 \$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$158.92 \$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$26.71 \$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$185.63 \$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$88.99) (\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
8 13 18 23 28 33 38 43 48 53 58 61	\$120.84 \$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$158.93 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$279.77 \$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$163.29 \$185.14 \$206.99 \$228.84 \$250.69	\$27.56 \$29.26 \$29.26 \$29.26 \$29.26	\$190.85 \$214.40 \$236.25 \$258.10 \$279.95	(\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
13 18 23 28 33 38 43 48 53 58 61	\$142.89 \$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$303.30 \$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$185.14 \$206.99 \$228.84 \$250.69	\$29.26 \$29.26 \$29.26 \$29.26	\$214.40 \$236.25 \$258.10 \$279.95	(\$88.92) (\$88.90) (\$89.10) (\$89.30) (\$89.50)
18 23 28 33 38 43 48 53 58 61	\$164.94 \$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$325.35 \$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$206.99 \$228.84 \$250.69	\$29.26 \$29.26 \$29.26	\$236.25 \$258.10 \$279.95	(\$89.10) (\$89.30) (\$89.50)
23 28 33 38 43 48 53 58 61	\$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$347.40 \$369.45 \$398.13 \$431.23 \$464.33			\$228.84 \$250.69	\$29.26 \$29.26	\$258.10 \$279.95	(\$89.10) (\$89.30) (\$89.50)
23 28 33 38 43 48 53 58 61	\$186.99 \$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$369.45 \$398.13 \$431.23 \$464.33			\$228.84 \$250.69	\$29.26 \$29.26	\$258.10 \$279.95	(\$89.30) (\$89.50)
28 33 38 43 48 53 58 61	\$209.04 \$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41 \$160.41	\$369.45 \$398.13 \$431.23 \$464.33			\$250.69	\$29.26	\$279.95	(\$89.50)
33 38 43 48 53 58 61	\$237.72 \$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41	\$398.13 \$431.23 \$464.33						
38 43 48 53 58 61	\$270.82 \$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41 \$160.41	\$431.23 \$464.33				\$29.26	\$304.56	(\$93.57)
43 48 53 58 61	\$303.92 \$337.02 \$370.12 \$403.22	\$160.41 \$160.41 \$160.41	\$464.33			\$301.75	\$29.26	\$331.01	(\$100.22)
48 53 58 61 66	\$337.02 \$370.12 \$403.22	\$160.41 \$160.41				\$328.20	\$29.26	\$357.46	(\$106.87)
53 58 61 66	\$370.12 \$403.22	\$160.41				\$354.65	\$29.26	\$383.91	(\$113.52)
58 61 66	\$403.22		\$530.53			\$381.10	\$29.26	\$410.36	(\$120.17)
61 66		\$160.41	\$563.63			\$407.55	\$29.26	\$436.81	(\$126.82)
66	Ψ 120.00	\$160.41	\$583.49			\$423.42	\$29.26	\$452.68	(\$130.81)
	\$456.18	\$160.41	\$616.59			\$449.87	\$29.26	\$479.13	(\$137.46)
/ 1	\$489.28	\$160.41	\$649.69			\$476.32	\$29.26	\$505.58	(\$144.11)
76	\$522.38	\$160.41	\$682.79			\$502.77	\$29.26	\$532.03	(\$150.76)
81	\$555.48	\$160.41	\$715.89			\$529.22	\$29.26	\$558.48	(\$157.41)
86	\$588.58	\$160.41	\$748.99			\$555.67	\$29.26	\$584.93	(\$164.06)
91	\$621.68	\$160.41	\$782.09			\$582.12	\$29.26	\$611.38	(\$104.00)
96	\$654.78	\$160.41	\$815.19			\$608.57	\$29.26	\$637.83	(\$170.71)
101	\$687.88	\$160.41	\$848.29			\$635.02	\$29.26	\$664.28	(\$177.30)
106	\$720.98	\$160.41	\$881.39			\$661.47	\$29.26	\$690.73	(\$190.66)
111							\$29.26		
	\$754.08	\$160.41	\$914.49			\$687.92		\$717.18	(\$197.31)
116	\$787.18 \$820.28	\$160.41	\$947.59			\$714.37	\$29.26	\$743.63 \$770.08	(\$203.96)
121		\$160.41	\$980.69			\$740.82	\$29.26		(\$210.61)
126	\$853.38	\$160.41	\$1,013.79			\$767.27	\$29.26	\$796.53	(\$217.26)
131	\$886.48	\$160.41	\$1,046.89			\$793.72	\$29.26	\$822.98	(\$223.91)
136	\$919.58	\$160.41	\$1,079.99			\$820.17	\$29.26	\$849.43	(\$230.56)
141	\$952.68	\$160.41	\$1,113.09			\$846.62	\$29.26	\$875.88	(\$237.21)
146	\$985.78	\$160.41	\$1,146.19			\$873.07	\$29.26	\$902.33	(\$243.86)
151	\$1,018.88	\$160.41	\$1,179.29			\$899.52	\$29.26	\$928.78	(\$250.51)
156	\$1,051.98	\$160.41	\$1,212.39			\$925.97	\$29.26	\$955.23	(\$257.16)
161	\$1,085.08	\$160.41	\$1,245.49			\$952.42	\$29.26	\$981.68	(\$263.81)
166	\$1,118.18	\$160.41	\$1,278.59			\$978.87	\$29.26	\$1,008.13	(\$270.46)
		4							
POS	\$1.27	\$2.06				\$2.21	\$1.99		
BFC	\$104.03	\$150.95				\$137.16	\$18.77		
GC									
0 6	\$1.12	\$0.74		0	6	\$2.53	\$0.85		
7 10	\$4.41	\$0.74		7	10	\$4.37	\$0.85		
11 30	\$4.41	\$0.00		11	30	\$4.37	\$0.00		
31 9999	\$6.62	\$0.00		31	9999	\$5.29	\$0.00		

000/mothousands of gallons per monthPOSPoint of Service ChargeBFCBase Facility ChargeGCGallonage Charge

TABLE C-4 SINGLE FAMILY RESIDENTIAL - 2-Inch Meter Monthly Bills in 1,000 gallon increments

	FY20	20/21 Adopte	ed			FY2020	0/21 Cost of Se	ervice	Delta
000/mo	Water	Sewer	Total Bill			Water	Sewer	Total Bill	
-	\$167.72	\$243.60	\$411.32			\$221.66	\$20.76	\$242.42	(\$168.90)
1	\$168.84	\$244.34	\$413.18			\$224.19	\$21.61	\$245.80	(\$167.38)
2	\$169.96	\$245.08	\$415.04			\$226.72	\$22.46	\$249.18	(\$165.86)
3	\$171.08	\$245.82	\$416.90			\$229.25	\$23.31	\$252.56	(\$164.34)
4	\$172.20	\$246.56	\$418.76			\$231.78	\$24.16	\$255.94	(\$162.82)
5	\$173.32	\$247.30	\$420.62			\$234.31	\$25.01	\$259.32	(\$161.30)
6	\$174.44	\$248.04	\$422.48			\$236.84	\$25.86	\$262.70	(\$159.78)
7	\$178.85	\$248.78	\$427.63			\$241.21	\$26.71	\$267.92	(\$159.71)
8	\$183.26	\$249.52	\$432.78			\$245.58	\$27.56	\$273.14	(\$159.64)
9	\$187.67	\$250.26	\$437.93			\$249.95	\$28.41	\$278.36	(\$159.57)
10	\$192.08	\$251.00	\$443.08			\$254.32	\$29.26	\$283.58	(\$159.50)
15	\$214.13	\$251.00	\$465.13			\$276.17	\$29.26	\$305.43	(\$159.70)
20	\$236.18	\$251.00	\$487.18			\$298.02	\$29.26	\$327.28	(\$159.90)
25	\$258.23	\$251.00	\$509.23			\$319.87	\$29.26	\$349.13	(\$160.10)
30	\$280.28	\$251.00	\$531.28			\$341.72	\$29.26	\$370.98	(\$160.30)
35	\$313.38	\$251.00	\$564.38			\$368.17	\$29.26	\$397.43	(\$166.95)
40	\$346.48	\$251.00	\$597.48			\$394.62	\$29.26	\$423.88	(\$173.60)
45	\$379.58	\$251.00	\$630.58			\$421.07	\$29.26	\$450.33	(\$180.25)
50	\$412.68	\$251.00	\$663.68			\$447.52	\$29.26	\$476.78	(\$186.90)
55	\$445.78	\$251.00	\$696.78			\$473.97	\$29.26	\$503.23	(\$193.55)
60	\$478.88	\$251.00	\$729.88			\$500.42	\$29.26	\$529.68	(\$200.20)
65	\$511.98	\$251.00	\$762.98			\$526.87	\$29.26	\$556.13	(\$206.85)
70	\$545.08	\$251.00	\$796.08			\$553.32	\$29.26	\$582.58	(\$213.50)
75	\$578.18	\$251.00	\$829.18			\$579.77	\$29.26	\$609.03	(\$220.15)
80	\$611.28	\$251.00	\$862.28			\$606.22	\$29.26	\$635.48	(\$226.80)
85	\$644.38	\$251.00	\$895.38			\$632.67	\$29.26	\$661.93	(\$233.45)
90	\$677.48	\$251.00	\$928.48			\$659.12	\$29.26	\$688.38	(\$240.10)
95	\$710.58	\$251.00	\$961.58			\$685.57	\$29.26	\$714.83	(\$246.75)
100	\$743.68	\$251.00	\$994.68			\$712.02	\$29.26	\$741.28	(\$253.40)
105	\$776.78	\$251.00	\$1,027.78			\$738.47	\$29.26	\$767.73	(\$260.05)
110	\$809.88	\$251.00	\$1,060.88			\$764.92	\$29.26	\$794.18	(\$266.70)
115	\$842.98	\$251.00	\$1,093.98			\$791.37	\$29.26	\$820.63	(\$273.35)
120	\$876.08	\$251.00	\$1,127.08			\$817.82	\$29.26	\$847.08	(\$280.00)
125	\$909.18	\$251.00	\$1,160.18			\$844.27	\$29.26	\$873.53	(\$286.65)
130	\$942.28	\$251.00	\$1,193.28			\$870.72	\$29.26	\$899.98	(\$293.30)
135	\$975.38	\$251.00	\$1,226.38			\$897.17	\$29.26	\$926.43	(\$299.95)
140	\$1,008.48	\$251.00	\$1,259.48			\$923.62	\$29.26	\$952.88	(\$306.60)
145	\$1,041.58	\$251.00	\$1,292.58			\$950.07	\$29.26	\$979.33	(\$313.25)
150	\$1,074.68	\$251.00	\$1,325.68			\$976.52	\$29.26	\$1,005.78	(\$319.90)
155	\$1,107.78	\$251.00	\$1,358.78			\$1,002.97	\$29.26	\$1,032.23	(\$326.55)
160	\$1,140.88	\$251.00	\$1,391.88			\$1,029.42	\$29.26	\$1,058.68	(\$333.20)
POS	\$1.27	\$2.06				\$2.21	\$1.99		
BFC	\$166.45	\$241.54				\$219.45	\$18.77		
GC	¢110	¢0.74		0	6	ሰ ጋ E ጋ	<u></u>		
0 6 7 10	\$1.12	\$0.74 \$0.74		7	6	\$2.53	\$0.85 \$0.85		
	\$4.41 \$4.41	\$0.74			10	\$4.37 \$4.37	\$0.85 \$0.00		
11 30 31 9999	\$4.41 \$6.62	\$0.00		11 31	30 9999	\$4.37 \$5.29	\$0.00 \$0.00		
	⊅6.6∠	\$0.00		- 31	9999	\$5.29	\$0.00		

000/mothousands of gallons per monthPOSPoint of Service ChargeBFCBase Facility ChargeGCGallonage Charge

Board Workshop Review Copy

TABLE C-5
MASTER METER RESIDENTIAL (MIXED)
Monthly Bills in 1,000 gallon increments
8 Dwelling Units per Account Example

			20/04 4					E) (C 2 2 2 1			
0001			20/21 Adopted						1 Cost of Ser		Delta
000/mo		Water	Sewer	Total Bill				Water	Sewer	Total Bill	
_	\$	167.75 \$	243.58 \$	411.33			\$	138.45 \$	123.67 \$	262.12	(\$149.21)
3	\$	171.11 \$	245.80 \$	416.91			\$	149.19 \$	126.22 \$	275.41	(\$141.50)
6	\$	174.47 \$	248.02 \$	422.49			\$	159.93 \$	128.77 \$	288.70	(\$133.79)
9	\$	177.83 \$	250.24 \$	428.07			\$	170.67 \$	131.32 \$	301.99	(\$126.08)
12	\$	181.19 \$	252.46 \$	433.65			\$	181.41 \$	133.87 \$	315.28	(\$118.37)
15	\$	184.55 \$	254.68 \$	439.23			\$	192.15 \$	136.42 \$	328.57	(\$110.66)
18	\$	187.91 \$	256.90 \$	444.81			\$	202.89 \$	138.97 \$	341.86	(\$102.95)
21	\$	191.27 \$	259.12 \$	450.39			\$	213.63 \$	141.52 \$	355.15	(\$95.24)
24	\$	194.63 \$	261.34 \$	455.97			\$	224.37 \$	144.07 \$	368.44	(\$87.53)
30	\$	201.35 \$	265.78 \$	467.13			\$	245.85 \$	149.17 \$	395.02	(\$72.11)
32	\$	203.59 \$	267.26 \$	470.85			\$	253.01 \$	150.87 \$	403.88	(\$66.97)
40	\$	238.87 \$	273.18 \$	512.05			\$	292.05 \$	157.67 \$	449.72	(\$62.33)
48	\$	274.15 \$	279.10 \$	553.25			\$	331.09 \$	164.47 \$	495.56	(\$57.69)
56	\$	309.43 \$	279.10 \$	588.53			\$	370.13 \$	164.47 \$	534.60	(\$53.93)
64	\$	344.71 \$	279.10 \$	623.81			\$	409.17 \$	164.47 \$	573.64	(\$50.17)
72	\$	379.99 \$	279.10 \$	659.09			\$	448.21 \$	164.47 \$	612.68	(\$46.41)
80	\$	415.27 \$	279.10 \$	694.37			\$	487.25 \$	164.47 \$	651.72	(\$42.65)
88	\$	450.55 \$	279.10 \$	729.65			\$	526.29 \$	164.47 \$	690.76	(\$38.89)
96	\$	485.83 \$	279.10 \$	764.93			\$	565.33 \$	164.47 \$	729.80	(\$35.13)
104	\$	521.11 \$	279.10 \$	800.21			\$	604.37 \$	164.47 \$		(\$31.37)
112	\$	556.39 \$	279.10 \$	835.49			\$	643.41 \$	164.47 \$	807.88	(\$27.61)
120	\$	591.67 \$	279.10 \$	870.77			\$	682.45 \$	164.47 \$	846.92	(\$23.85)
128	\$	626.95 \$	279.10 \$	906.05			\$	721.49 \$	164.47 \$	885.96	(\$20.09)
136	\$	662.23 \$	279.10 \$	941.33			\$	760.53 \$	164.47 \$	925.00	(\$16.33)
144	\$	697.51 \$	279.10 \$	976.61			\$	799.57 \$	164.47 \$	964.04	(\$12.57)
152	\$	732.79 \$ 768.07 \$	279.10 \$	1,011.89			\$	838.61 \$ 877.65 \$	164.47 \$ 164.47 \$	1,003.08	(\$8.81)
160	\$ \$	768.07 \$ 821.03 \$	279.10 \$ 279.10 \$	1,047.17			\$ \$	877.65 \$ 921.89 \$		1,042.12	(\$5.05)
168 176	\$	873.99 \$	279.10 \$	1,100.13 1,153.09			\$	966.13 \$	164.47 \$ 164.47 \$	1,086.36 1,130.60	(\$13.77) (\$22.49)
184	\$ \$	926.95 \$	279.10 \$	1,206.05			\$	1,010.37 \$	164.47 \$	1,174.84	(\$22.49) (\$31.21)
192	э \$	979.91 \$	279.10 \$	1,206.05			\$	1,010.37 \$	164.47 \$	1,174.84	(\$39.93)
132	Ψ	979.91 Ф	279.10 \$	1,239.01			Ψ	1,034.01 \$	104.47 ф	1,219.00	(459.95)
POS		\$1.27	\$2.06					\$2.21	\$1.99		
BFC		\$20.81	\$30.19					\$17.03	\$15.21		
								,	,		
GC											
0	4	\$1.12	\$0.74		0	4		\$3.58	\$0.85		
5	6	\$4.41	\$0.74		5	6		\$4.88	\$0.85		
7	20	\$4.41	\$0.00		7	20		\$4.88	\$0.00		
21	9999	\$6.62	\$0.00		21	9999		\$5.53	\$0.00		
Dwelling U	Jnits	8									

000/mo thousands of gallons per month
POS Point of Service Charge
BFC Base Facility Charge
GC Gallonage Charge

TABLE C-6
MASTER METER RESIDENTIAL (STACKED)
Monthly Bills in 1,000 gallon increments
8 Dwelling Units per Account Example

			0/21 Adopt					20/21	I Cost of Se		De
000/mo		Water	Sewer	Total E			Water		Sewer	Total Bill	
_	\$	112.79 \$	195.26	\$ 308.0			\$ 93.49	\$	83.51	\$ 177.00	(\$131.0
3	\$	116.15 \$		\$ 313.6			\$ 104.23	\$	86.06		(\$123.
6	\$	119.51 \$		\$ 319.			\$ 114.97		88.61		(\$115.
9	\$	122.87 \$		\$ 324.7			\$ 125.71		91.16		(\$107.9
12	\$	126.23 \$		\$ 330.3			136.45	\$	93.71		(\$100
15	\$	129.59 \$	206.36	\$ 335.9	;		\$ 147.19	\$	96.26	\$ 243.45	(\$92.
18	\$	132.95 \$		\$ 341.5			157.93	\$	98.81		(\$84.
21	\$	136.31 \$		\$ 347			\$ 168.67	\$		\$ 270.03	(\$77.0
24	\$	139.67 \$	213.02	\$ 352.6)		\$ 179.41	\$	103.91		(\$69.
30	\$	146.39 \$	217.46	\$ 363.8	i		\$ 200.89	\$	109.01	\$ 309.90	(\$53.9
32	\$	148.63 \$	218.94	\$ 367.5	,		\$ 208.05	\$	110.71	\$ 318.76	(\$48.
40	\$	183.91 \$	224.86	\$ 408.7	,		\$ 247.09	\$	117.51	\$ 364.60	(\$44
48	\$	219.19 \$	230.78	\$ 449.9	,		\$ 286.13	\$	124.31	\$ 410.44	(\$39.
56	\$	254.47 \$	230.78	\$ 485.2			\$ 325.17	\$	124.31	\$ 449.48	(\$35.
64	\$	289.75 \$	230.78	\$ 520.5	3		\$ 364.21	\$	124.31	\$ 488.52	(\$32.
72	\$	325.03 \$	230.78	\$ 555.	I		\$ 403.25	\$	124.31	\$ 527.56	(\$28.2
80	\$	360.31 \$	230.78	\$ 591.0)		\$ 442.29	\$	124.31	\$ 566.60	(\$24.
88	\$	395.59 \$	230.78	\$ 626.3	,		\$ 481.33	\$	124.31	\$ 605.64	(\$20.
96	\$	430.87 \$		\$ 661.6	i		\$ 520.37	\$	124.31	\$ 644.68	(\$16.
104	\$	466.15 \$		\$ 696.9			\$ 559.41	\$	124.31		(\$13
112	\$	501.43 \$		\$ 732.			\$ 598.45	\$	124.31		(\$9.
120	\$	536.71 \$		\$ 767.4			\$ 637.49	\$	124.31		(\$5.6
128	\$	571.99 \$		\$ 802.			\$ 676.53		124.31		(\$1.
136	\$	607.27 \$		\$ 838.0			\$ 715.57		124.31		\$1.5
144	\$	642.55 \$		\$ 873.3			754.61		124.31		\$5.5
152	\$	677.83 \$		\$ 908.			\$ 793.65	\$		\$ 917.96	\$9.3
160	\$	713.11 \$		\$ 943.8			\$ 832.69	\$	124.31		\$13
168	\$	766.07 \$		\$ 996.8			\$ 876.93		124.31		\$4.
176	\$	819.03 \$		\$ 1,049.			\$ 921.17		124.31		(\$4.
184	\$	871.99 \$		\$ 1,102.7			\$ 965.41 \$ 1.009.65		124.31		(\$13.0
192	\$	924.95 \$	230.78	\$ 1,155.7	3		\$ 1,009.65	\$	124.31	\$ 1,133.96	(\$21.
os		\$1.27	\$2.06				\$2.21		\$1.99		
BFC		\$13.94	\$24.15				\$11.41		\$10.19		
SC .											
0	4	\$1.12	\$0.74		0	4	\$3.58		\$0.85		
5	6	\$4.41	\$0.74		5	6	\$4.88		\$0.85		
7	20	\$4.41	\$0.00		7	20	\$4.88		\$0.00		
21	9999	\$6.62	\$0.00		21	9999	\$5.53		\$0.00		
welling Units		8									

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

TABLE C-7
MASTER METER RESIDENTIAL (STACKED)
Monthly Bills in 1,000 gallon increments
16 Dwelling Units per Account Example

			0/21 Adopt						20/21	Cost of Sen		Delt
000/mo		Water	Sewer	Т	otal Bill			Water		Sewer	Total Bill	
-	\$	224.31 \$	388.46	\$	612.77			\$ 184.77	\$	165.03 \$	349.80	(\$262.9
6	\$	231.03 \$	392.90	\$	623.93			\$ 206.25	\$	170.13 \$	376.38	(\$247.5
12	\$	237.75 \$	397.34	\$	635.09			\$ 227.73	\$	175.23 \$	402.96	(\$232.1
18	\$	244.47 \$	401.78	\$	646.25			\$ 249.21	\$	180.33 \$	429.54	(\$216.7
24	\$	251.19 \$	406.22	\$	657.41			\$ 270.69	\$	185.43 \$	456.12	(\$201.2
30	\$	257.91 \$	410.66	\$	668.57			\$ 292.17	\$	190.53 \$	482.70	(\$185.8
40	\$	269.11 \$	418.06	\$	687.17			\$ 327.97	\$	199.03 \$	527.00	(\$160.1
48	\$	278.07 \$		\$	702.05			\$ 356.61	\$	205.83 \$	562.44	(\$139.6
56	\$	287.03 \$	429.90	\$	716.93			\$ 385.25	\$	212.63 \$	597.88	(\$119.0
72	\$	331.27 \$	441.74	\$	773.01			\$ 452.93	\$	226.23 \$	679.16	(\$93.8
80	\$	366.55 \$	447.66	\$	814.21			\$ 491.97	\$	233.03 \$	725.00	(\$89.2
96	\$	437.11 \$	459.50	\$	896.61			\$ 570.05	\$	246.63 \$	816.68	(\$79.9
104	\$	472.39 \$	459.50	\$	931.89			\$ 609.09	\$	246.63 \$	855.72	(\$76.1
112	\$	507.67 \$	459.50	\$	967.17			\$ 648.13	\$	246.63 \$	894.76	(\$72.4
120	\$	542.95 \$	459.50	\$ 1,	002.45			\$ 687.17	\$	246.63 \$	933.80	(\$68.6
128	\$	578.23 \$	459.50	\$ '	1,037.73			\$ 726.21	\$	246.63 \$	972.84	(\$64.89
136	\$	613.51 \$	459.50	\$	1,073.01			\$ 765.25	\$	246.63 \$	1,011.88	(\$61.1
144	\$	648.79 \$	459.50	\$ 1	,108.29			\$ 804.29	\$	246.63 \$	1,050.92	(\$57.3
152	\$	684.07 \$	459.50	\$	1,143.57			\$ 843.33	\$	246.63 \$	1,089.96	(\$53.6
160	\$	719.35 \$	459.50	\$	1,178.85			\$ 882.37	\$	246.63 \$	1,129.00	(\$49.8
168	\$	754.63 \$	459.50	\$	1,214.13			\$ 921.41	\$	246.63 \$	1,168.04	(\$46.09
176	\$	789.91 \$	459.50	\$	1,249.41			\$ 960.45	\$	246.63 \$	1,207.08	(\$42.3
184	\$	825.19 \$	459.50	\$ 1,	284.69			\$ 999.49	\$	246.63 \$	1,246.12	(\$38.5
192	\$	860.47 \$	459.50	\$	1,319.97			\$ 1,038.53	\$	246.63 \$	1,285.16	(\$34.8
POS		\$1.27	\$2.06					\$2.21		\$1.99		
BFC		\$13.94	\$24.15					\$11.41		\$10.19		
GC												
0	4	\$1.12	\$0.74			0	4	\$3.58		\$0.85		
5	6	\$4.41	\$0.74			5	6	\$4.88		\$0.85		
7	20	\$4.41	\$0.00			7	20	\$4.88		\$0.00		
21	9999	\$6.62	\$0.00			21	9999	\$5.53		\$0.00		
Owelling Units		16										

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

POS

BFC

GC

TABLE C-8 MASTER METER RESIDENTIAL (STACKED) Monthly Bills in 1,000 gallon increments 24 Dwelling Units per Account Example

		FY20	20/21 Adop	ted					FY202	0/2	Cost of S	Serv	ice	Delt
000/mo		Water	Sewer	icu	Total Bill				Water	-0, -	Sewer		Total Bill	Den
		205.00 #	E04.00	.	047.40			Φ.	276.05	.	0.40.55	Φ.	E00.00	(0.00.4.0)
- 12	\$ \$	335.83 \$ 349.27 \$		\$ \$	917.49 939.81			\$	276.05 319.01	\$ \$	246.55 256.75		522.60 575.76	(\$394.89 (\$364.09
24	\$			\$					361.97	\$	266.95	\$	628.92	V *
					962.13			\$		T.		\$		(\$333.2
48	\$	389.59 \$		\$	1,006.77			\$	447.89	\$	287.35	\$	735.24	(\$271.5
72	\$	416.47 \$		\$	1,051.41			\$		\$	307.75	\$	841.56	(\$209.85
96	\$	443.35 \$		\$	1,096.05			\$	619.73	\$	328.15	\$	947.88	(\$148.17
128	\$	584.47 \$		\$	1,260.85			\$	775.89	\$	355.35	\$	1,131.24	(\$129.6
136	\$	619.75 \$		\$	1,302.05			\$	814.93	\$	362.15	\$	1,177.08	(\$124.97
144	\$	655.03 \$			1,343.25			\$		\$	368.95	\$	1,222.92	(\$120.33
152	\$	690.31 \$			1,378.53			\$		\$		\$	1,261.96	(\$116.57
160	\$	725.59 \$		\$	1,413.81			\$	932.05	\$	368.95	\$	1,301.00	(\$112.8
168	\$	760.87 \$		\$	1,449.09			\$	971.09	\$	368.95	\$	1,340.04	(\$109.05
176	\$	796.15 \$		\$	1,484.37			\$	1,010.13	\$	368.95	\$	1,379.08	(\$105.29
184	\$	831.43 \$			1,519.65			\$	1,049.17	\$	368.95	\$	1,418.12	(\$101.53
192	\$	866.71 \$	688.22	\$	1,554.93			\$	1,088.21	\$	368.95	\$	1,457.16	(\$97.7
POS		\$1.27	\$2.06						\$2.21		\$1.99			
BFC		\$13.94	\$24.15						\$11.41		\$10.19			
GC														
0	4	\$1.12	\$0.74			0	4		\$3.58		\$0.85			
5	6	\$4.41	\$0.74			5	6		\$4.88		\$0.85			
7	20	\$4.41	\$0.00			7	20		\$4.88		\$0.00			
21	9999	\$6.62	\$0.00			21	9999		\$5.53		\$0.00			
Dwelling Units		24												

refers to bill increase 000/mo thousands of gallons per month Point of Service Charge Base Facility Charge Gallonage Charge

Board Workshop Review Copy

TABLE C-9 **NON-RESIDENTIAL 5/8 INCH** Monthly Bills in 1,000 gallon increments

		FY202	0/21 Adopted				FY2020/2	1 Cost of Ser	vice	Delta
000/mo		Water	Sewer	Total Bill			Water	Sewer	Total Bill	
_	\$	22.08 \$	32.25 \$	54.33		\$	27.44 \$	36.68 \$	64.12	\$ 9.79
1	\$	23.20 \$	32.99 \$	56.19		\$	29.46 \$	37.45 \$	66.91	\$10.72
2	\$	24.32 \$	33.73 \$	58.05		\$	31.48 \$	38.22 \$	69.70	\$11.65
3	\$	25.44 \$	34.47 \$	59.91		\$	33.50 \$	38.99 \$	72.49	\$12.58
4	\$	26.56 \$	35.21 \$	61.77		\$	35.52 \$	39.76 \$	75.28	\$13.5
5	\$	27.68 \$	35.95 \$	63.63		\$	37.54 \$	40.53 \$	78.07	\$14.44
6	\$	28.80 \$	36.69 \$	65.49		\$	39.56 \$	41.30 \$	80.86	\$15.3
7	\$	33.21 \$	37.43 \$	70.64		\$	43.77 \$	42.07 \$	85.84	\$15.20
8	\$	37.62 \$	38.17 \$	75.79		\$	47.98 \$	42.84 \$	90.82	\$15.03
9	\$	42.03 \$	38.91 \$	80.94		\$	52.19 \$	43.61 \$	95.80	\$14.86
10	\$	46.44 \$	39.65 \$	86.09		\$	56.40 \$	44.38 \$	100.78	\$14.69
11	\$	50.85 \$	40.39 \$	91.24		\$	60.61 \$	45.15 \$	105.76	\$14.52
12	\$	55.26 \$	41.13 \$	96.39		\$	64.82 \$	45.92 \$	110.74	\$14.35
13	\$	59.67 \$	41.87 \$	101.54		\$	69.03 \$	46.69 \$	115.72	\$14.18
14	\$	64.08 \$	42.61 \$	106.69		\$	73.24 \$	47.46 \$	120.70	\$14.0
15	\$	68.49 \$	43.35 \$	111.84		\$	77.45 \$	48.23 \$	125.68	\$13.84
16	\$	72.90 \$	44.09 \$	116.99		\$	81.66 \$	49.00 \$	130.66	\$13.67
17	\$	77.31 \$	44.83 \$	122.14		\$	85.87 \$	49.77 \$	135.64	\$13.50
18	\$	81.72 \$	45.57 \$	127.29		\$	90.08 \$	50.54 \$	140.62	\$13.33
19	\$	86.13 \$	46.31 \$	132.44		\$	94.29 \$	51.31 \$	145.60	\$13.16
20	\$	90.54 \$	47.05 \$	137.59		\$	98.50 \$	52.08 \$	150.58	\$12.99
21	\$	94.95 \$	47.79 \$	142.74		\$	102.71 \$	52.85 \$	155.56	\$12.82
22	\$	99.36 \$	48.53 \$	147.89		\$	106.92 \$	53.62 \$	160.54	\$12.65
23	\$	103.77 \$	49.27 \$	153.04		\$	111.13 \$	54.39 \$	165.52	\$12.48
24	\$	108.18 \$	50.01 \$	158.19		\$	115.34 \$	55.16 \$	170.50	\$12.3
25	\$	112.59 \$	50.75 \$	163.34		\$	119.55 \$	55.93 \$	175.48	\$12.1
30	\$	134.64 \$	54.45 \$	189.09		\$	140.60 \$	59.78 \$	200.38	\$11.29
31	\$	139.05 \$	55.19 \$	194.24		\$	144.81 \$	60.55 \$	205.36	\$11.12
32	\$	143.46 \$	55.93 \$	199.39		\$	149.02 \$	61.32 \$	210.34	\$10.95
33	\$	147.87 \$	56.67 \$	204.54		\$	153.23 \$	62.09 \$	215.32	\$10.78
34	\$	152.28 \$	57.41 \$	209.69		\$	157.44 \$	62.86 \$	220.30	\$10.6
OS		\$1.27	\$2.06				\$2.21	\$1.99		
FC		\$20.81	\$30.19				\$25.23	\$34.69		
С										
0	6	\$1.12	\$0.74		0	6	\$2.02	\$0.77		
7	9999	\$4.41	\$0.74		7	9999	\$4.21	\$0.77		

thousands of gallons per month

POS BFC GC

000/mo

Point of Service Charge Base Facility Charge Gallonage Charge

Board Workshop Review Copy

TABLE C-10 **NON-RESIDENTIAL 1 INCH** Monthly Bills in 1,000 gallon increments

		FY202	20/21 Adopted				FY2020/	21 Cost of Se	rvice	Del
000/mo		Water	Sewer	Total Bill			Water	Sewer	Total Bill	
_	\$	53.28 \$	77.54 \$	130.82		\$	65.29 \$	88.71	154.00	\$23.1
2	\$	55.52 \$	79.02 \$	134.54		\$	69.33 \$	90.25		\$25.0
4	\$	57.76 \$	80.50 \$	138.26		\$	73.37 \$	91.79		\$26.9
6	\$	60.00 \$	81.98 \$	141.98		\$	77.41 \$	93.33		\$28.7
8	\$	68.82 \$	83.46 \$	152.28		\$	85.83 \$	94.87		\$28.4
10	\$	77.64 \$	84.94 \$	162.58		\$	94.25 \$	96.41		\$28.0
12	\$	86.46 \$	86.42 \$	172.88		\$	102.67 \$	97.95		\$27.7
14	\$	95.28 \$	87.90 \$	183.18		\$	111.09 \$	99.49	210.58	\$27.4
16	\$	104.10 \$	89.38 \$	193.48		\$	119.51 \$	101.03		\$27.0
18	\$	112.92 \$	90.86 \$	203.78		\$	127.93 \$	102.57	230.50	\$26.7
20	\$	121.74 \$	92.34 \$	214.08		\$	136.35 \$	104.11	240.46	\$26.3
22	\$	130.56 \$	93.82 \$	224.38		\$	144.77 \$	105.65	250.42	\$26.0
24	\$	139.38 \$	95.30 \$	234.68		\$	153.19 \$	107.19	260.38	\$25.7
26	\$	148.20 \$	96.78 \$	244.98		\$	161.61 \$	108.73	270.34	\$25.3
28	\$	157.02 \$	98.26 \$	255.28		\$	170.03 \$	110.27	280.30	\$25.0
30	\$	165.84 \$	99.74 \$	265.58		\$	178.45 \$	111.81	290.26	\$24.6
32	\$	174.66 \$	101.22 \$	275.88		\$	186.87 \$	113.35	\$ 300.22	\$24.3
34	\$	183.48 \$	102.70 \$	286.18		\$	195.29 \$	114.89		\$24.0
36	\$	192.30 \$	104.18 \$	296.48		\$	203.71 \$	116.43		\$23.6
38	\$	201.12 \$	105.66 \$	306.78		\$	212.13 \$	117.97		\$23.3
40	\$	209.94 \$	107.14 \$	317.08		\$	220.55 \$	119.51		\$22.9
42	\$	218.76 \$	108.62 \$	327.38		\$	228.97 \$	121.05		\$22.6
44	\$	227.58 \$	110.10 \$	337.68		\$	237.39 \$	122.59		\$22.3
46	\$	236.40 \$	111.58 \$	347.98		\$	245.81 \$	124.13		\$21.9
48	\$	245.22 \$	113.06 \$	358.28		\$	254.23 \$	125.67		\$21.6
50	\$	254.04 \$	114.54 \$	368.58		\$	262.65 \$	127.21		\$21.2
52	\$	262.86 \$	116.02 \$	378.88		\$	271.07 \$	128.75		\$20.9
54	\$	271.68 \$	117.50 \$	389.18		\$	279.49 \$	130.29		\$20.6
56	\$	280.50 \$	118.98 \$	399.48		\$	287.91 \$	131.83		\$20.2
58	\$	289.32 \$	120.46 \$	409.78		\$	296.33 \$	133.37		\$19.9
60	\$	298.14 \$	121.94 \$	420.08		\$	304.75 \$	134.91	439.66	\$19.5
POS		\$1.27	\$2.06				\$2.21	\$1.99		
BFC		\$52.01	\$75.48				\$63.08	\$86.72		
GC .										
0	6	\$1.12	\$0.74		0	6	\$2.02	\$0.77		
7	9999	\$4.41	\$0.74		7	9999	\$4.21	\$0.77		

thousands of gallons per month

POS BFC GC

000/mo

Point of Service Charge Base Facility Charge Gallonage Charge

Board Workshop Review Copy

TABLE C-11 **NON-RESIDENTIAL 1-1/2 INCH** Monthly Bills in 1,000 gallon increments

		FY202	20/21 Adopted				FY2020/2	1 Cost of Ser	vice	Del
000/mo		Water	Sewer	Total Bill			Water	Sewer	Total Bill	20.
-	\$	105.30 \$	153.01 \$	258.31		\$	128.36 \$	175.43 \$	303.79	\$45.4
2	\$	107.54 \$	154.49 \$	262.03		\$	132.40 \$	176.97 \$	309.37	\$47.3
4	\$	109.78 \$	155.97 \$	265.75		\$	136.44 \$	178.51 \$	314.95	\$49.2
6	\$	112.02 \$	157.45 \$	269.47		\$	140.48 \$	180.05 \$	320.53	\$51.C
8	\$	120.84 \$	158.93 \$	279.77		\$	148.90 \$	181.59 \$	330.49	\$50.7
10	\$	129.66 \$	160.41 \$	290.07		\$	157.32 \$	183.13 \$	340.45	\$50.3
12	\$	138.48 \$	161.89 \$	300.37		\$	165.74 \$	184.67 \$	350.41	\$50.0
14	\$	147.30 \$	163.37 \$	310.67		\$	174.16 \$	186.21 \$	360.37	\$49.7
16	\$	156.12 \$	164.85 \$	320.97		\$	182.58 \$	187.75 \$	370.33	\$49.3
18	\$	164.94 \$	166.33 \$	331.27		\$	191.00 \$	189.29 \$	380.29	\$49.0
20	\$	173.76 \$	167.81 \$	341.57		\$	199.42 \$	190.83 \$	390.25	\$48.6
22	\$	182.58 \$	169.29 \$	351.87		\$	207.84 \$	192.37 \$	400.21	\$48.3
24	\$	191.40 \$	170.77 \$	362.17		\$	216.26 \$	193.91 \$	410.17	\$48.0
26	\$	200.22 \$	172.25 \$	372.47		\$	224.68 \$	195.45 \$	420.13	\$47.6
28	\$	209.04 \$	173.73 \$	382.77		\$	233.10 \$	196.99 \$	430.09	\$47.3
30	\$	217.86 \$	175.21 \$	393.07		\$	241.52 \$	198.53 \$	440.05	\$46.9
32	\$	226.68 \$	176.69 \$	403.37		\$	249.94 \$	200.07 \$	450.01	\$46.6
34	\$	235.50 \$	178.17 \$	413.67		\$	258.36 \$	201.61 \$	459.97	\$46.3
36	\$	244.32 \$	179.65 \$	423.97		\$	266.78 \$	203.15 \$	469.93	\$45.9
38	\$	253.14 \$	181.13 \$	434.27		\$	275.20 \$	204.69 \$	479.89	\$45.6
40	\$	261.96 \$	182.61 \$	444.57		\$	283.62 \$	206.23 \$	489.85	\$45.2
42	\$	270.78 \$	184.09 \$	454.87		\$	292.04 \$	207.77 \$	499.81	\$44.9
44	\$	279.60 \$	185.57 \$	465.17		\$	300.46 \$	209.31 \$	509.77	\$44.6
46	\$	288.42 \$	187.05 \$	475.47		\$	308.88 \$	210.85 \$	519.73	\$44.2
48	\$	297.24 \$	188.53 \$	485.77		\$	317.30 \$	212.39 \$	529.69	\$43.9
50	\$	306.06 \$	190.01 \$	496.07		\$	325.72 \$	213.93 \$	539.65	\$43.5
52	\$	314.88 \$	191.49 \$	506.37		\$	334.14 \$	215.47 \$	549.61	\$43.2
54	\$	323.70 \$	192.97 \$	516.67		\$	342.56 \$	217.01 \$	559.57	\$42.9
56	\$	332.52 \$	194.45 \$	526.97		\$	350.98 \$	218.55 \$	569.53	\$42.5
58	\$	341.34 \$	195.93 \$	537.27		\$	359.40 \$	220.09 \$	579.49	\$42.2
60	\$	350.16 \$	197.41 \$	547.57		\$	367.82 \$	221.63 \$	589.45	\$41.8
os		\$1.27	\$2.06				\$2.21	\$1.99		
BFC		\$104.03	\$150.95				\$126.15	\$173.44		
SC .										
0	6	\$1.12	\$0.74		0	6	\$2.02	\$0.77		
7	9999	\$4.41	\$0.74		7	9999	\$4.21	\$0.77		

thousands of gallons per month

000/mo POS Point of Service Charge BFC Base Facility Charge GC Gallonage Charge

TABLE C-12 NON-RESIDENTIAL 2 INCH Monthly Bills in 1,000 gallon increments

		FY202	20/21 Adopted	I			F	Y2020	/21 Cost of	Sen	/ice	Delta
000/mo		Water	Sewer	Total Bill			V	Vater	Sewe	r	Total Bill	
-	\$	167.72 \$	243.60 \$	411.32				04.06			483.56	\$72.24
8	\$	183.26 \$	249.52 \$	432.78		9	5 22	4.60	285.66	5 \$	510.26	\$77.48
16	\$	218.54 \$	255.44 \$	473.98		3	25	8.28	291.82	2 \$	550.10	\$76.12
24	\$	253.82 \$	261.36 \$	515.18		9	5 29	91.96	297.98	3 \$	589.94	\$74.76
36	\$	306.74 \$	270.24 \$	576.98		9	34	12.48	307.22	2 \$	649.70	\$72.72
48	\$	359.66 \$	279.12 \$	638.78		9	39	3.00	316.46	5 \$	709.46	\$70.68
50	\$	368.48 \$	280.60 \$	649.08			6 4	01.42	318.00) \$	719.42	\$70.34
52	\$	377.30 \$	282.08 \$	659.38		9	3 40	9.84	319.54	1 \$	729.38	\$70.00
54	\$	386.12 \$	283.56 \$	669.68		9	6 41	8.26	321.08	3 \$	739.34	\$69.66
56	\$	394.94 \$	285.04 \$	679.98		9	6 42	6.68	322.62	2 \$	749.30	\$69.32
58	\$	403.76 \$	286.52 \$	690.28		9	6 4	35.10	324.16	5 \$	759.26	\$68.98
60	\$	412.58 \$	288.00 \$	700.58		3	5 44	13.52	325.70	\$	769.22	\$68.64
		4.00							***			
POS		\$1.27	\$2.06					\$2.21	\$1.9			
BFC		\$166.45	\$241.54				\$2	01.85	\$277.5	51		
GC												
0	6	\$1.12	\$0.74		0	6	9	\$2.02	\$0.7	7		
7	9999	\$4.41	\$0.74		7	9999		\$4.21	\$0.7	7		

refers to bill increase

000/mo

thousands of gallons per month Point of Service Charge

POS Point of Service Char BFC Base Facility Charge GC Gallonage Charge

Board Workshop Review Copy

TABLE C-13 NON-RESIDENTIAL 3 INCH Monthly Bills in 1,000 gallon increments

		FY2	020/21 Adopte	ed he			FY202	0/2	1 Cost of S	en	ice	Delt
000/mo		Water	Sewer	Total Bill			Water	.0,2	Sewer	C1 V	Total Bill	Deit
-	\$	334.14		\$ 819.28			\$	\$	557.01	\$	962.91	\$143.6
16	\$			\$ 881.94			\$ 460.12	\$	569.33	\$	1,029.45	\$147.5
32	\$		Ψ 000.02	\$ 964.34			\$ 527.48	\$	581.65	\$	1,109.13	\$144.7
48	\$			\$ 1,046.74			\$ 594.84	\$		\$	1,188.81	\$142.0
64	\$	596.64	\$ 532.50	\$ 1,129.14			\$ 662.20	\$	606.29	\$	1,268.49	\$139.3
80	\$	667.20	\$ 544.34	\$ 1,211.54			\$ 729.56	\$	618.61	\$	1,348.17	\$136.6
96	\$	737.76	,	\$ 1,293.94			\$ 796.92	\$		\$	1,427.85	\$133.9
112	\$	808.32	\$ 568.02	\$ 1,376.34			\$ 864.28	\$	643.25	\$	1,507.53	\$131.19
128	\$	878.88	\$ 579.86	\$ 1,458.74			\$ 931.64	\$	655.57	\$	1,587.21	\$128.4
144	\$	949.44	\$ 591.70	\$ 1,541.14			\$ 999.00	\$	667.89	\$	1,666.89	\$125.7
160	\$	1,020.00	\$ 603.54	\$ 1,623.54			\$ 1,066.36	\$	680.21	\$	1,746.57	\$123.0
176	\$	1,090.56	\$ 615.38	\$ 1,705.94			\$ 1,133.72	\$		\$	1,826.25	\$120.3
184	\$,		\$ 1,747.14			\$ 1,167.40	\$	698.69	\$	1,866.09	\$118.9
192	\$	1,161.12		\$ 1,788.34			\$ 1,201.08	\$		\$	1,905.93	\$117.59
200	\$	1,196.40	\$ 633.14	\$ 1,829.54			\$ 1,234.76	\$	711.01	\$	1,945.77	\$116.2
208	\$	1,231.68	\$ 639.06	\$ 1,870.74			\$ 1,268.44	\$	717.17	\$	1,985.61	\$114.8
216	\$	1,266.96	\$ 644.98	\$ 1,911.94			\$ 1,302.12	\$	723.33	\$	2,025.45	\$113.5
224	\$	1,302.24	\$ 650.90	\$ 1,953.14			\$ 1,335.80	\$	729.49	\$	2,065.29	\$112.1
232	\$	1,337.52	\$ 656.82	\$ 1,994.34			\$ 1,369.48	\$	735.65	\$	2,105.13	\$110.7
240	\$	1,372.80	\$ 662.74	\$ 2,035.54			\$ 1,403.16	\$	741.81	\$	2,144.97	\$109.4
OS		\$1.27	\$2.06				\$2.21		\$1.99			
BFC		\$332.87	\$483.08				\$403.69		\$555.02			
SC .												
0	6	\$1.12	\$0.74		0	6	\$2.02		\$0.77			
7	9999	\$4.41	\$0.74		7	9999	\$4.21		\$0.77			

000/mo POS BFC GC thousands of gallons per month Point of Service Charge Base Facility Charge Gallonage Charge

TABLE C-14
NON-RESIDENTIAL 4 INCH
Monthly Bills in 1,000 gallon increments

		FY202	20/21 Adopte	d			FY2020/	21 Cost of Se	ervice	Delta
000/mo		Water	Sewer	Total Bill			Water	Sewer	Total Bill	
	\$	521.40 \$	756.85	5 1.278.25		9	632.98 \$	869.21	\$ 1,502.19	\$223.94
- 20	\$	589.86 \$	771.65	,		4			\$ 1,502.19	\$223.94 \$227.14
40	\$	678.06 \$	786.45						, , ,	•
				.,		\$, , , , , , , ,	\$223.74
60	\$	766.26 \$	801.25	.,		\$, , , , , , , , , , , , , , , , , , , ,	\$220.34
80	\$	854.46 \$	816.05	,		9			, , , , , , , ,	\$216.94
100	\$	942.66 \$	830.85	,		9	,		\$ 1,987.05	\$213.54
120	\$	1,030.86 \$	845.65	,		9			\$ 2,086.65	\$210.14
140	\$	1,119.06 \$	860.45	,		9	,		\$ 2,186.25	\$206.74
150	\$	1,163.16 \$	867.85	,		9	,		\$ 2,236.05	\$205.04
160	\$	1,207.26 \$	875.25	,		\$,		\$ 2,285.85	\$203.34
180	\$	1,295.46 \$	890.05	,		\$,	.,	\$ 2,385.45	\$199.94
200	\$	1,383.66 \$	904.85	,		\$,	, -	\$ 2,485.05	\$196.54
220	\$	1,471.86 \$	919.65	2,391.51		\$	5 1,546.04 \$	1,038.61	\$ 2,584.65	\$193.14
240	\$	1,560.06 \$	934.45	2,494.51		\$	5 1,630.24 \$	1,054.01	\$ 2,684.25	\$189.74
260	\$	1,648.26 \$	949.25	2,597.51		\$	5 1,714.44 \$	1,069.41	\$ 2,783.85	\$186.34
270	\$	1,692.36 \$	956.65	2,649.01		\$	1,756.54 \$	1,077.11	\$ 2,833.65	\$184.64
280	\$	1,736.46 \$	964.05	2,700.51		\$	1,798.64 \$	1,084.81	\$ 2,883.45	\$182.94
290	\$	1,780.56 \$	971.45	2,752.01		\$	5 1,840.74 \$	1,092.51	\$ 2,933.25	\$181.24
300	\$	1,824.66 \$	978.85	2,803.51		\$	5 1,882.84 \$	1,100.21	\$ 2,983.05	\$179.54
POS		\$1.27	\$2.06				\$2.21	\$1.99		
BFC		\$520.13	\$754.79				\$630.77	\$867.22		
GC										
0	6	\$1.12	\$0.74		0	6	\$2.02	\$0.77		
7	9999	\$4.41	\$0.74		7	9999	\$4.21	\$0.77		

000/mo POS BFC GC thousands of gallons per month Point of Service Charge Base Facility Charge Gallonage Charge

TABLE C-15 NON-RESIDENTIAL 6 INCH Monthly Bills in 1,000 gallon increments

		FY2	202	0/21 Adop	ted				FY2020/2	1 Cost of S	ervice	Delt
000/mo		Water		Sewer		Total Bill			Water	Sewer	Total Bill	
-	9	1,041.50	\$	1,511.68	\$	2,553.18			\$ 1,263.75 \$	1,736.42	\$ 3,000.17	\$446.99
20	9	1,109.96	\$	1,526.48	\$	2,636.44			\$ 1,334.81 \$	1,751.82	\$ 3,086.63	\$450.19
40	9	1,198.16	\$	1,541.28	\$	2,739.44			\$ 1,419.01 \$	1,767.22	\$ 3,186.23	\$446.7
60	9	1,286.36	\$	1,556.08	\$	2,842.44			\$ 1,503.21 \$	1,782.62	\$ 3,285.83	\$443.3
80	9	1,374.56	\$	1,570.88	\$	2,945.44			\$ 1,587.41 \$	1,798.02	\$ 3,385.43	\$439.9
100	9	1,462.76	\$	1,585.68	\$	3,048.44			\$ 1,671.61 \$	1,813.42	\$ 3,485.03	\$436.59
120	9	1,550.96	\$	1,600.48	\$	3,151.44			\$ 1,755.81 \$	1,828.82	\$ 3,584.63	\$433.19
140	9	1,639.16	\$	1,615.28	\$	3,254.44			\$ 1,840.01 \$	1,844.22	\$ 3,684.23	\$429.79
150	9	1,683.26	\$	1,622.68	\$	3,305.94			\$ 1,882.11 \$	1,851.92	\$ 3,734.03	\$428.09
160	9	1,727.36	\$	1,630.08	\$	3,357.44			\$ 1,924.21 \$	1,859.62	\$ 3,783.83	\$426.39
180	9	1,815.56	\$	1,644.88	\$	3,460.44			\$ 2,008.41 \$	1,875.02	\$ 3,883.43	\$422.99
200	9	1,903.76	\$	1,659.68	\$	3,563.44			\$ 2,092.61 \$	1,890.42	\$ 3,983.03	\$419.59
220	9	1,991.96	\$	1,674.48	\$	3,666.44			\$ 2,176.81 \$	1,905.82	\$ 4,082.63	\$416.19
240	9	2,080.16	\$	1,689.28	\$	3,769.44			\$ 2,261.01 \$	1,921.22	\$ 4,182.23	\$412.79
260	9	2,168.36	\$	1,704.08	\$	3,872.44			\$ 2,345.21 \$	1,936.62	\$ 4,281.83	\$409.39
270	9	2,212.46	\$	1,711.48	\$	3,923.94			\$ 2,387.31 \$	1,944.32	\$ 4,331.63	\$407.6
280	\$	2,256.56	\$	1,718.88	\$	3,975.44			\$ 2,429.41 \$	1,952.02	\$ 4,381.43	\$405.99
290	\$	2,300.66	\$	1,726.28	\$	4,026.94			\$ 2,471.51 \$	1,959.72	\$ 4,431.23	\$404.29
300	\$	2,344.76	\$	1,733.68	\$	4,078.44			\$ 2,513.61 \$	1,967.42	\$ 4,481.03	\$402.59
OS		\$1.27		\$2.06					\$2.21	\$1.99		
FC		\$1,040.23		\$1,509.62					\$1,261.54	\$1,734.43		
iC .												
0	6	\$1.12		\$0.74			0	6	\$2.02	\$0.77		
6	9999	\$4.41		\$0.74			6	9999	\$4.21	\$0.77		

refers to bill increase

000/mo POS BFC GC thousands of gallons per month Point of Service Charge Base Facility Charge Gallonage Charge

D:: Miscellaneous Charge Calculation Sheets

This appendix includes the calculation sheets that were used to derive each recommended miscellaneous charge.

TABLE D-1
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Existing and Proposed Fee Schedule

			Chan	ige_
	Existing	Proposed	Amount	Percent
Land Development Fee - With Permit (Minimum)	\$1,750.00	\$2,300.00	\$550.00	31.43%
Administration Fee Water Installation - Minimum/No Permit	\$450.00	\$570.00	\$120.00	26.67%
Administration Fee Sewer Installation - Minimum/No Permit	\$450.00	\$570.00	\$120.00	26.67%
Plan Revision Administration Fee (First Sheet)	\$100.00	\$380.00	\$280.00	280.00%
Plan Revision Administration Fee (Each Sheet thereafter)	\$50.00	\$120.00	\$70.00	140.00%
New Meter Application & Meter Charge - 5/8" Meter	\$500.00	\$950.00	\$450.00	90.00%
New Meter Application & Meter Charge - 1" Meter	\$600.00	\$1,020.00	\$420.00	70.00%
New Meter Application & Meter Charge - 1.5" Meter	\$1,300.00	\$1,610.00	\$310.00	23.85%
New Meter Application & Meter Charge - 2" Meter	\$1,550.00	\$2,520.00	\$970.00	62.58%
New Meter Appplication & Meter Charge - 3" or Greater	Actual plus OH & Fuel	Actual plus OH & Fuel	N/A	N/A
Water Service Line Installation Charge (Residential)				
1" Service Tap & Line (Short Side)	\$850.00	\$3,130.00	\$2,280.00	268.24%
1" Service Tap & Line (Long Side)	\$1,825.00	\$4,610.00	\$2,785.00	152.60%
1.5" and 2" Service Tap & Line (Short Side)	\$1,200.00	\$3,330.00	\$2,130.00	177.50%
1.5" and 2" Service Tap & Line (Long Side)	\$2,175.00	\$4,760.00	\$2,585.00	118.85%
Water Service Line Installation Charge (Non-Residential)	Actual Cost			
Minimum Charge	\$850.00	\$3,130.00	\$2,280.00	268.24%

			Char	ge
	Existing	Proposed	Amount	Percent
Single Family Residential Customer Deposit on Exisiting Prope				
5/8" Meter	\$160.00	\$150.00	-\$10.00	(6.25%)
1" Meter	\$210.00	\$360.00	\$150.00	71.43%
1.5" Meter	\$295.00	\$910.00	\$615.00	208.47%
2" Meter	\$395.00	\$1,490.00	\$1,095.00	277.22%
Single Family Residential Customer Deposit on Existing Proper	ty (Water Only)			
5/8" Meter	\$95.00	\$90.00	-\$5.00	(5.26%)
1" Meter	\$145.00	\$300.00	\$155.00	106.90%
1.5" Meter	\$230.00	\$850.00	\$620.00	269.57%
2" Meter	\$330.00	\$1,430.00	\$1,100.00	333.33%
Single Family Residential Customer Deposit on Exisiting Prope	rty (Sewer Only)			
5/8" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
1" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
1.5" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
2" Meter	\$85.00	\$60.00	-\$25.00	(29.41%)
Multi Family Residential Customer Deposit on Existing Property	(per Dwelling Unit)]			
Water and Sewer Service	\$110.00	\$100.00	-\$10.00	(9.09%)
Water Service	\$65.00	\$70.00	\$5.00	7.69%
Sewer Service	\$70.00	\$30.00	-\$40.00	(57.14%)
Non-Residential Customer Deposit (Water and Sewer)	2x actual average monthly bi	llings, non-refu	ndable until t	ermination

			01	
	Existing	Proposed	Char Amount	Percent
	Existing	Floposeu	Amount	reiteiit
Request for Meter Test Charge (First in 12 mos)				
5/8" and 1" Meter	\$50.00	\$290.00	\$240.00	480.00%
1.5" Meter	\$60.00	\$360.00	\$300.00	500.00%
2" and Above Meter	Actual	\$390.00	\$390.00	100.00%
Request for Meter Test Charge (Additional Test in 12 mos)				
5/8" and 1" Meter	\$250.00	\$290.00	\$40.00	16.00%
1.5" Meter	\$300.00	\$340.00	\$40.00	13.33%
2" and Above Meter	Actual	\$390.00	\$390.00	100.00%
Initial Connection				
Normal Hours	\$20.00	\$20.00	\$0.00	0.00%
After Hours	\$25.00	\$30.00	\$5.00	20.00%
Violation Reconnection Charge				
Normal Hours	\$30.00	\$50.00	\$20.00	66.67%
After Hours	\$35.00	\$60.00	\$25.00	71.43%
Premises Visit Charge				
Normal Hours	\$10.00	\$20.00	\$10.00	100.00%
After Hours	\$20.00	\$30.00	\$10.00	50.00%
Reminder Notice Late Charge (Water or Sewer)	\$5.00	\$5.00	\$0.00	0.00%
Temporary Water Service Charge				
Installation Fee	\$60.00	\$330.00	\$270.00	450.00%
Relocation Fee	\$30.00	\$30.00	\$0.00	0.00%
Monthly Fixed Fee - All Meter Sizes	Non-Residential Water Rate			cility for all
Commodity Rates		ential Water Rate		
Point of Service Charge	\$1.27	\$2.21	\$0.94	74.02%
Temporary Water Service Deposit				
5/8" Meter	\$300.00	\$410.00	\$110.00	36.67%
1" Meter	\$350.00	\$740.00	\$390.00	111.43%
1.5" Meter	\$400.00	\$740.00	\$340.00	85.00%
2" Meter	\$450.00	\$740.00	\$290.00	64.44%
3" Meter	\$500.00	\$740.00	\$240.00	48.00%
Tanker Truck Operator Fee	\$50.00	\$50.00	\$0.00	0.00%

TABLE D-2 SEACOAST UTILITY AUTHORITY Development of Department Overhead Rates

	FY 2020/21	
Description	Approved Budget	
Administration Salaries	2,044,065	
Personal Services Overhead and Benefits	1,320,380	64.60%
Operations and Maintenance Overhead	2,113,257	04.00%
Training, Memberships and Subscriptions	65,489	
Totals	5,543,191	
Finance		
Salaries	597,458	
Personal Services Overhead and Benefits	419,987	70.30%
Operations and Maintenance Overhead	393,410	
Training, Memberships and Subscriptions	26,345	
Totals	1,437,200	
Customer Service	722 542	
Salaries Personal Services Overhead and Benefits	723,542	01 600/
Operations and Maintenance Overhead	591,097 682,275	81.69%
Training, Memberships and Subscriptions	13,545	
Totals	2,010,459	
Water Treatment		
Salaries	1,435,439	
Personal Services Overhead and Benefits	1,282,369	89.34%
Operations and Maintenance Overhead	7,388,187	
Training, Memberships and Subscriptions	24,389	
Totals	10,130,384	
Water Distribution		
Salaries	812,401	00 540/
Personal Services Overhead and Benefits	719,019	88.51%
Operations and Maintenance Overhead Training, Memberships and Subscriptions	660,900 8,895	
Totals	2,201,215	
Wastewater Treatment		
Salaries	1,033,711	
Personal Services Overhead and Benefits	879,649	85.10%
Operations and Maintenance Overhead	2,570,450	
Training, Memberships and Subscriptions	11,225	
Totals	4,495,035	
Wastewater Collection		
Salaries	822,305	
Personal Services Overhead and Benefits	693,694	84.36%
Operations and Maintenance Overhead Training, Memberships and Subscriptions	1,211,550 9,495	
Totals	2,737,044	
Utility Services		
Salaries	498,484	
Personal Services Overhead and Benefits	363,360	72.89%
Operations and Maintenance Overhead	929,900	
Training, Memberships and Subscriptions	5,890	
Totals	1,797,634	
General and Administrative Overhead		
Personal Services	947,650	
Operations and Maintenance	1,822,010 2,769,660	
	2,700,000	
FEMA - Vehicle Expense (Rates Per Hour)		\$22.64
0.5-Ton Pickup Truck (F-250) (8807) 1-Ton Pickup Truck (F-350) (8808)		\$22.04
1.5-Ton Pickup Truck (F-450) (8810)		\$26.82
1.5-Ton Pickup Truck (F-450) with Crane (8498)		\$37.46
1.75-Ton Pickup Truck (F-550) (8811)		\$27.55
Average Departmental Overhead Rate	53.66%	
(Operations & Maintenance Overhead All Departments/Total All Departments)		

TABLE D-3
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Land Development Fee - With Permit (Minimum)

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director	Plan reviews, supervision	0.50	\$83.70	\$41.85	
Chief Operations Officer	Plan reviews, supervision	0.50	\$79.30	\$39.65	
Engineering Department Manager	Plan reviews, supervision	4.00	\$65.54	\$262.15	
Engineering Supervisor Construction Coordination Supervisor	Plan analysis and review	8.00 8.00	\$45.27 \$41.94	\$362.15 \$335.52	
Engineering Services Specialist	Coordination and communications	2.50	\$23.89	\$59.73	
Engineering Jervices Specialist	Inspection	5.50	\$1.00	\$5.50	
Engineering Technician	Plan analysis	2.50	\$20.21	\$50.52	
Engineering Info Supervisor	Plan analysis	1.00	\$50.15	\$50.15	
GIS Analyst	Plan analysis	1.00	\$26.82	\$26.82	
ubtotal Administration Direct Labor Cost			-	\$1,234.04	
plus Direct Administration Overhead			64.60%	\$797.14	
plus Departmental materials otal Administration Expense	Computer time, postage/courier		-	\$50.00	\$2,081.1
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
subtotal Department Direct Labor Cost plus Direct Finance Overhead			70.30%	\$10.64 \$7.48	
plus Departmental materials			70.30%	\$0.00	
otal Department Expense			-	φ0.00	\$18.1
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			01.000/	\$0.00	
plus Direct Finance Overhead plus Departmental materials			81.69%	\$0.00 \$0.00	
otal Department Expense			_		\$0.00
VATER DISTRIBUTION			******	***	
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor Water Distribution Foreman		0.00 0.00	\$46.01 \$32.68	\$0.00 \$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost		0.00	Ψ10.7 1	\$0.00	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Labor Expense			-		\$0.0
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00 \$0.00	
subtotal Department Direct Labor Cost plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			12.03/0	\$0.00	
otal Department Expense			-	Ψ0.00	\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		5.50	\$22.64	\$124.52	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other ubtotal Equipment and Materials Direct (Cost	0.00	\$10.00	\$0.00 \$124.52	
plus Average Departmental O&M Ove			53.66%	\$66.81	
OTAL EQUIPMENT AND MATERIALS CO	OST		-		\$191.3
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			-	\$2,290.6
ECOMMENDED CHARGE					\$2,300.0
					\$1,750.0

TABLE D-4
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Administration Fee Water Installation - Minimum/No Permit

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director	Supervision, reviews and approvals	0.25	\$83.70	\$20.92	
Chief Operations Officer	Supervision, reviews and approvals	0.25	\$79.30	\$19.83	
Engineering Department Manager	Supervision, reviews and approvals	1.00	\$65.54	\$65.54	
Engineering Supervisor	Plan analysis and review	1.50	\$45.27	\$67.90	
Construction Coordination Supervisor	The state of the s	1.50	\$41.94	\$62.91	
Engineering Services Specialist	Coordination and communications Inspection	1.00 1.50	\$23.89 \$1.00	\$23.89 \$1.50	
Engineering Inspector Engineering Technician	Plan analysis	1.00	\$20.21	\$20.21	
Engineering Info Supervisor	Tidit didiy5i5	0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost			-	\$282.70	
plus Direct Administration Overhead			64.60%	\$182.61	
plus Departmental materials	Computer time, postage/courier		_	\$25.00	
otal Administration Expense			_		\$490.3
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I	Cash management/oversight	0.00 0.25	\$24.60 \$42.58	\$0.00 \$10.64	
Senior Accountant Procurement Specialist	Cash management/oversight	0.25	\$42.58 \$33.81	\$10.64 \$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost			-	\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			-	\$0.00	\$18.1
otal Department Expense					Ψ10.1
CUSTOMER SERVICE Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials Fotal Department Expense			-	\$0.00	\$0.0
WATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost				\$0.00	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$0.00	
plus Departmental materials otal Department Labor Expense			-	\$0.00	\$0.0
JTILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost			-	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			-	\$0.00	
otal Department Expense					\$0.0
OTHER EQUIPMENT AND MATERIALS		450	¢22.04	¢22.00	
F-250 Truck F-350 Truck		1.50	\$22.64	\$33.96	
F-450 Truck		0.00	\$22.99 \$26.82	\$0.00 \$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Subtotal Equipment and Materials Direct C			-	\$33.96	
plus Average Departmental O&M Over OTAL EQUIPMENT AND MATERIALS CO			53.66%	\$18.22	\$52.1
OTAL AVERAGE EXPENSE RECOVERED				-	\$560.6
	, DI 1 EC			=	
ECOMMENDED CHARGE					\$570.0

TABLE D-5
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Administration Fee Sewer Installation - Minimum/No Permit

Deputy Executive Director Chel Operations Officer Chel Operations Officer Supervision, reviews and approvals Construction Coordination Supervisor Plan analysis and review 150 Construction Coordination Supervisor Plan analysis and review 150 Engineering Services Specialis Coordination and communications 150 Engineering Inspector Engineering Inspector Construction Coordination Supervisor Plan analysis and review 150 Engineering Info Supervisor Gis Analysis Suborolal Administration Direct Labor Cost plus Departmental materials Computer time, postage/courier Total Administration Direct Labor Cost plus Departmental materials Computer time, postage/courier Total Administration Expense Chel Financia Officer Finance Department Manager Accountant Cash management/oversight 0.00 Accountant Service Court 0.00 Accountant 0.00 Acco		Hours Hourly Subto Required Cost Co	
Executive Director Deputy Executive Director Supervision, reviews and approvals O.25 Chief Operations Officer Engineering Department Manager Engineering Department Manager Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Engineering Technician Engineering Technician Fingineering Interviews Fingineering Technician Fingineering Technician Fingineering Technician Fingineering Technician Fingineering Technician Fingineering Technician Fingineering Fi			
Chief Operations Officer Engineering Department Manager Engineering Supervisor Engineering Supervisor Engineering Supervisor Plan analysis and review 150 Construction Coordination Supervisor Engineering Inspector Engineering Inspector Engineering Inspector Engineering Inspector Engineering Inspector Engineering Technician Cis Analysis Subtotal Administration Overhead plus Departmental materials Computer time, postage/courier Cicla Administration Expenses Plan analysis Computer time, postage/courier Consider Accountant Cash management/oversight Cash manage	\$103.86	0.00 \$103.86 \$0.0	0
Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Plan analysis and review 150 Engineering Revices Specialst Coordination and communications 150 Engineering Inspector Engineering Technician Engineering Technicia	\$83.70	0.25 \$83.70 \$20.9	2
Engineering Supervisor Plan analysis and review 150 Construction Coordination Supervisor Plan analysis and review 150 Engineering Inspector Engineering Inspector 150 Engineering Technician Plan analysis 100 Engineering Technician Plan analysis 100 Engineering Info Supervisor 0,00 Sid Saralyst 0,00 Subtoral Administration Overhead plus Departmental materials 0,00 Subtoral Administration Overhead plus Department Manager 0,00 Accountant Cash management/oversight 0,00 Senior Accountant Cash management/oversight 0,00 Senior Accountant Cash management/oversight 0,00 Senior Procurement Specialist 0,00 Senior Specialist 0,00 Senior Specialist 0,00 Senior Specialist 0,00 Senior Procurement Specialist 0,00 Senior Specialist 0,00 Specia			
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Engineering Inspector Inspector Engineering Inspector Engineering Inspector Engineering Technician Plan analysis 100 Engineering Info Supervisor GIS Analyst Ubitotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials orial Administration Experses INANCE Chief Financial Officer Finance Department Manager Accountant I Cash management/oversight 0.00 Accountant I Cash management/oversight 0.00 Senior Accountant I Cash management/oversight 0.00 Senior Accountant I Cash management/oversight 0.00 Senior Procurement Specialist 0.00 Senior Specialist 0.00 Specialist 0.0			
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Engineering Technician Plan analysis 1.00 Engineering Info Supervisor 0.00 GIS Analyst idubtotal Administration Direct Labor Cost plus Direct Administration Coverhead plus Departmental materials Computer time, postage/courier orial Administration Experses INANCE Chief Financial Officer Finance Department Manager 0.00 Accountant 0.00 Accountant 0.00 Accountant 0.00 Accountant 0.00 Eserior Accountant 0.00 Accoun			
Engineering Info Supervisor GIS Analyst subtotal Administration Direct Labor Cost plus Direct Administration Direct Labor Cost plus Direct Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant 0,00 Senior Procurement Specialist 0,00 Warehouse Technician 0,00 Warehouse Technician 0,00 Warehouse Technician 0,00 Usubtotal Department Direct Labor Cost plus Direct Finance Overheed plus Departmental materials oral Department Expense USTOMER SERVICE 0,00 Customer/Community Supervisor 0,00 Customer/Relations Rep - Office 0,00 Customer Relations Rep - Office 0,00 Customer Relations Rep - Office 0,00 Customer Relations Rep - Office 0,00 Usitotal Department Direct Labor Cost 0,00 Diling/Filed Tech Supervisor 0,00 Usitotal Department Direct Labor Cost 0,00 Usitotal Departmen			
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plus Departmental materials cola Administration Expense INANCE Chief Financial Officer Chief Financial Officer Chief Finance Department Manager Caccountant Cash management/oversight Oserior Accountant Cash management/oversight Oserior Accountant Senior Accountant Senior Accountant Cash management/oversight Oserior Procurement Specialist Osorior Procurement Direct Labor Cost plus Direct Finance Overheed plus Departmental materials otal Department Expense USTOMER SERVICE Customer/Billing Manager Customer/Community Supervisor Osorior Customer/Community Supervisor Osorior Customer Relations Rep - Office Outsomer Representative Osorior Customer Service Field Technicians Osorior Customer Service Field Technicians Osorior Osor		\$282.7	
INANCE Chief Financial Officer Chief Financial Officer Chief Financial Officer Finance Department Manager Accountant I 0.00 Accountant I 0.25 Procurement Specialist 0.00 Senior Accountant Cash management/oversight 0.25 Procurement Specialist 0.00 Warehouse Technician 0.00 Ustoial Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense UUSTOMER SERVICE Customer/Falling Manager 0.00 Customer/Community Supervisor 0.00 Customer Relations Rep - Office 0.00 Customer Service Field Technicians 0.00 Billing/Field Tech Supervisor 0.00 Customer Service Field Technicians 0.00 Billing/Field Tech Supervisor 0.00 Billing/Field Tech Supervisor 0.00 Ustotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VATER DISTRIBUTION Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Operator Certified 0.00 Water Distributio	64.60%	64.60% \$182.6	
Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Cash management/oversight OD Accountant Specialist OD Senior Procurement Specialist OD Cutstomer Relations Rep - Office OD Customer Representative OD Senior Procurement Special OD Senior Procurement Specialist OD		\$25.0	0 \$490.3
Chief Financial Officer Finance Department Manager Accountant 1 Senior Accountant Cash management/oversight 0.25 Finance Popartment Specialist 0.00 Senior Procurement Specialist 0.00 Warehouse Technician 0.00 Warehouse Technician 0.00 Warehouse Technician 0.00 Usto Diprect Finance Overhead plus Department Direct Labor Cost plus Direct Finance Overhead plus Department and aretais otal Department Expense USTOMER SERVICE Customer/Billing Manager 0.00 Customer Relations Rep - Office 0.00 Customer Relations Rep - Office 0.00 Customer Relations Rep - Office 0.00 Collections Representative 0.00 Billing/Field Tech Supervisor 0.00 Ustotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VATER DISTRIBUTION Water Manager 0.00 Water Distribution Operator Certified 0.00 Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Operator Certified 0.00 Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Operator Certified 0.00 Water Distribution Supervisor 0			
Finance Department Manager	\$79.30	0.00 \$79.30 \$0.0	0
Senior Accountant Cash management/oversight 0.25 Procurement Specialist 0.00 Warehouse Technician 0.00 Ustotal Department Direct Labor Cost plus Direct Finance Overhead plus Department expense 0.00 EUSTOMER SERVICE Customer/Billing Manager 0.00 Customer Relations Rep - Office 0.00 Customer Relations Rep - Office 0.00 Customer Representative 0.00 Billing/Field Tech Supervisor 0.00 Billing/Field Tech Supervisor 0.00 Billing/Field Tech Supervisor 0.00 Billing/Field Tech Supervisor 0.00 Water Distribution Overhead plus Departmental materials otal Department Expense 0.00 Water Distribution Supervisor 0.00 Water Distribution Operator Certified 0.00 Water Distribution Operator Certified 0.00 Water Distribution Mechanic	\$51.44	0.00 \$51.44 \$0.0	0
Procurement Specialist 0.00 Senior Procurement Specialist 0.00 Warehouse Technician 0.00 Warehouse Technician 0.00 withotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense **CUSTOMER SERVICE** CUSTOMER SERVICE** CUSTOMER SERVICE** CUSTOMER SERVICE** CUSTOMER SERVICE** Outsomer/Community Supervisor 0.00 Customer/Community Supervisor 0.00 Customer Relations Rep - Office 0.00 Customer Relations Rep - Office 0.00 Gustomer Representative 0.00 Billing/Field Tech Supervisor 0.00 Water Distribution Proeman 0.00 Water Distribution Supervisor 0.00 Water Distribution Supervisor 0.00 Water Distribution Foreman 0.00 Water Distribution Mechanic 0.00 Water Distribution Mechanic 0.00 Water Distribution Mechanic 0.00 Billing/Field Departmental Personal Services Overhead plus Department Inter Labor Cost plus Direct Departmental Personal Services Overhead plus Department Expense 0.00 Water Distribution Department Process 0.00 Water Distribution Department Process 0.00 Water Distribution Department Process 0.00 Water Distribution Mechanic 0.00 Water Distribution Department Direct Labor Cost plus Direct Department Process 0.00 Water Distribution Operator Certified 0.00 Water Distribution Mechanic 0.00 Water Distr			
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ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense **CUSTOMER SERVICE** Customer/Billing Manager** Customer/Community Supervisor** Customer Relations Rep - Office** Customer Service Field Technicians** Collections Representative** 0,00 Customer Service Field Technicians* 0,00 Collections Representative** 0,00 Billing/Field Tech Supervisor 0,00 Ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense **VATER DISTRIBUTION Water Manager** VATER DISTRIBUTION Water Distribution Supervisor 0,00 Water Distribution Foreman 0,00 Water Distribution Foreman 0,00 Water Distribution Mechanic 0,00 Water Distribution Personal Services Overhead plus Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Department Direct Labor Cost plus Direct Supervisor 0,00 Administrative Assistant 0,00 Feet Service Supervisor 0,00 Administrative Assistant 0,00 Administrative Assi			
plus Direct Finance Overhead plus Department Expense **CUSTOMER SERVICE** Customer/Billing Manager** Customer/Billing Manager** Customer/Beltions Rep - Office** Customer Service Field Technicians** Collections Representative** 000 Customer Service Field Technicians* Collections Representative** 000 Dilling/Field Tech Supervisor* 000 uibtotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VATER DISTRIBUTION Water Manager** VATER DISTRIBUTION Water Distribution Supervisor** 000 Water Distribution Operator Certified** 000 Water Distribution Mechanic** uibtotal Department Jinect Labor Cost plus Direct Departmental Personal Services Overhead plus Department Labor Expense VITILITY SERVICES Utility Services Manager** Piect Service Supervisor** 000 Administrative Assistant** 001 Woltotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense OTHER EQUIPMENT AND MATERIALS F-250 Truck F-350 Truck F-450 Truck with Crane F-550 Truck Other 000 Other 001 Other 000 Other 001 Other 000 Other 001 Other 001 Other 000 Other 001 Other 001 Other 001 Other 001 Other 001 Other 002 Other 003 Other 004 Other 005 Other 006 Other 007 Other 007 Other 007 Other 008 Other 009 Other 000 Other 000 Other 001 Other 000 Other 001 Other 001 Other	\$29.33	0.00 \$29.33 <u>\$0.0</u> \$10.6	
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intal Department Expense CUSTOMER SERVICE Customer/Gilling Manager Customer/Community Supervisor Customer Relations Rep - Office Customer Relations Rep - Office Customer Service Field Technicians Collections Representative Billing/Field Tech Supervisor Usbotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VATER DISTRIBUTION Water Manager VATER DISTRIBUTION Water Distribution Supervisor Water Distribution Foreman Outhout Water Distribution Foreman Outhout Department Expense VATER DISTRIBUTION Water Distribution Mechanic Usbotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Department Labor Expense VITILITY SERVICES Utility Services Manager Outhout Department Direct Labor Cost plus Direct Finance Overhead plus Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VITILITY SERVICES Utility Services Manager Fied Supervisor Administrative Assistant Outhout Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VITILET SERVICES Utility Services Manager Fied Supervisor Administrative Assistant Outhout Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense VITILET SERVICES Utility Services Manager Fied Supervisor Administrative Assistant Outhouthouth Department Direct Labor Cost plus Direct Finance Overhead Outhouthouth Department Direct Labor Cost plus Direct Finance Overhead Outhouthouth Department Direct Cost plus Direct Finance Overhead Outhouthouth Department Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST	. 3.5570	\$0.0	
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Water Manager Water Distribution Supervisor Water Distribution Foreman O.00 Water Distribution Operator Certified O.00 Water Distribution Operator Certified O.00 Water Distribution Mechanic Unitotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Departmental materials Interest Supervisor Administrative Assistant Unitotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Materials Interest Supervisor Administrative Assistant Unitotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense Interest Supervisor Administrative Assistant O.00 Administrative Assi			\$0.0
Water Distribution Supervisor 0.00 Water Distribution Foreman 0.00 Water Distribution Operator Certified 0.00 Water Distribution Operator Certified 0.00 Water Distribution Mechanic 0.00 water Distribution Mechanic 0.00 ubtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Departmental materials fotal Department Labor Expense Utility Services Manager 0.00 Fleet Service Supervisor 0.00 Administrative Assistant 0.00 Administrative Assistant 0.00 ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense UTILITY SERVICES Utility Services Manager 1.00 Administrative Assistant 0.00 Administrative Assistant 1.00 Administrat	\$65.54	0.00 \$65.54 \$0.0	n
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Plus Departmental materials		\$0.0	
International Department Labor Expense	88.51%	88.51% \$0.0	
Utility Services Manager 0.00 Fleet Service Supervisor 0.00 Administrative Assistant 0.00 Administrative Assistant 0.00 Ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense OTHER EQUIPMENT AND MATERIALS F-250 Truck 1.50 F-350 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 Other 0.00 Other 0.00 Other 0.00 Other 0.00 ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST		\$0.0	0 \$0.0
Utility Services Manager 0.00 Fleet Service Supervisor 0.00 Administrative Assistant 0.00 Administrative Assistant 0.00 ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense UTHER EQUIPMENT AND MATERIALS F-250 Truck 1.50 F-350 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 Other 0.00 Other 0.00 Other 0.00 Other 0.00 ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST			
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Plus Direct Finance Overhead plus Departmental materials Otal Departmental materials Otal Department Expense	\$20.85	0.00 \$20.85 \$0.0	
plus Departmental materials otal Department Expense OTHER EQUIPMENT AND MATERIALS F-250 Truck F-250 Truck F-350 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 Other 0.00	72.000	\$0.0 72.90% \$0.0	
otal Department Expense OTHER EQUIPMENT AND MATERIALS F-250 Truck F-350 Truck F-350 Truck F-450 Truck Comparison of the Comparison o	72.89%	72.89% \$0.0 \$0.0	
F-250 Truck 1.50 F-350 Truck 0.00 F-450 Truck 0.00 F-450 Truck 0.00 F-450 Truck with Crane 0.00 Other 0.00 Other 0.00 Other 0.00 ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST		<u> </u>	\$0.0
F-350 Truck 0.00 F-450 Truck 0.00 F-450 Truck with Crane 0.00 F-550 Truck 0.00 Other 0.00 Other 0.00 Other 0.00 ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST			
F-450 Truck 0.00 F-450 Truck with Crane 0.00 F-550 Truck 0.00 Other 0.00 Other 0.00 Other 0.00 ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead 0.00 OTAL EQUIPMENT AND MATERIALS COST 0.00		1.50 \$22.64 \$33.9	6
F-450 Truck with Crane 0.00 F-550 Truck 0.00 Other 0.00 Other 0.00 Other 0.00 Other 0.00 Under 0.00 Other 0.00 Other 0.00 Other 0.00 Other 0.00 Undotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST		0.00 \$22.99 \$0.0	
F-550 Truck 0.00 Other 0.00 Other 0.00 Other 0.00 ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST		0.00 \$26.82 \$0.0	
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ubtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST			
plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST	Ψ10.00	\$33.9	
	53.66%	53.66% \$18.2	2
OTAL AVEDAGE EXPENSE DECOVEDED BY FFF			\$52.1
OTAL AVERAGE EXPENSE RECOVERED BY FEE			\$560.6
ECOMMENDED CHARGE xisting Charge			\$570.0 \$450.0

TABLE D-6
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Plan Revision Administration Fee (First Sheet)

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
DMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer	Supervision, reviews and approvals	0.50	\$79.30	\$39.65	
Engineering Department Manager	Supervision, reviews and approvals	1.00	\$65.54	\$65.54	
Engineering Supervisor	Plan analysis and review	1.00	\$45.27	\$45.27	
Construction Coordination Supervisor		1.00	\$41.94	\$41.94	
Engineering Services Specialist Engineering Inspector	Coordination and communications	0.50 0.00	\$23.89 \$1.00	\$11.95 \$0.00	
Engineering Technician		0.00	\$1.00	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			-	\$204.35	
plus Direct Administration Overhead			64.60%	\$132.00	
plus Departmental materials otal Administration Expense	Computer time, postage/courier		-	\$25.00	\$361.3
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			70.30%	\$10.64 \$7.48	
plus Direct Finance Overhead plus Departmental materials			70.30%	\$0.00	
otal Department Expense			-	\$0.00	\$18.
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead			81.69%	\$0.00 \$0.00	
plus Departmental materials			61.09%	\$0.00	
otal Department Expense					\$0.0
/ATER DISTRIBUTION		0.00	¢05.54	¢0.00	
Water Manager Water Distribution Supervisor		0.00 0.00	\$65.54 \$46.01	\$0.00 \$0.00	
Water Distribution Supervisor Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost				\$0.00	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Labor Expense					\$0.0
TILITY SERVICES Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			-	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS F-250 Truck		0.00	\$22.64	\$0.00	
F-350 Truck		0.00	\$22.64	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct (plus Average Departmental O&M Ove			53.66%	\$0.00 \$0.00	
DTAL EQUIPMENT AND MATERIALS CO			55.5576	Ψ3.00	\$0.0
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			-	\$379.
				_	\$380.0
ECOMMENDED CHARGE					

TABLE D-7
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Plan Revision Administration Fee (Each Sheet thereafter)

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer	Supervision, reviews and approvals	0.10	\$79.30	\$7.93	
Engineering Department Manager	Supervision, reviews and approvals	0.10 0.25	\$65.54 \$45.27	\$6.55 \$11.32	
Engineering Supervisor Construction Coordination Supervisor	Plan analysis and review Plan analysis and review	0.25	\$41.94	\$10.48	
Engineering Services Specialist	Coordination and communications	0.25	\$23.89	\$5.97	
Engineering Inspector		0.00	\$1.00	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost plus Direct Administration Overhead			64.60%	\$42.25 \$27.29	
plus Departmental materials	Computer time, postage/courier		04.0070	\$25.00	
otal Administration Expense	,,,,,		-	,	\$94.5
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant Procurement Specialist	Cash management/oversight	0.25 0.00	\$42.58 \$33.81	\$10.64 \$0.00	
Senior Procurement Specialist		0.00	\$33.81	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost				\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			-	\$0.00	\$18.
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Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			04.000/	\$0.00	
plus Direct Finance Overhead plus Departmental materials			81.69%	\$0.00 \$0.00	
otal Department Expense			-	\$0.00	\$0.0
VATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified Water Distribution Mechanic		0.00 0.00	\$25.11	\$0.00	
ubtotal Department Direct Labor Cost		0.00	\$18.74	\$0.00	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Labor Expense			•		\$0.0
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor Administrative Assistant		0.00 0.00	\$41.71 \$20.85	\$0.00 \$0.00	
ubtotal Department Direct Labor Cost		0.00	\$20.05	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			-		\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck F-350 Truck		0.00	\$22.64	\$0.00	
F-450 Truck		0.00 0.00	\$22.99 \$26.82	\$0.00 \$0.00	
F-450 Truck F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other	_	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct plus Average Departmental O&M Ove			53.66%	\$0.00 \$0.00	
OTAL EQUIPMENT AND MATERIALS CO					\$0.0
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			-	\$112.6
ECOMMENDED CHARGE					\$120.0
LCOMMENDED CHARGE					

TABLE D-8
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
New Meter Application & Meter Charge - 5/8" Meter

Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst Subtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials Cotal Administration Expense GINANCE Chief Financial Officer Finance Department Manager Accountant I	Application initiation and oversight Application processing Computer time, postage/courier Cash management/oversight	0.00 0.00 0.00 0.00 0.50 1.00 0.00 0.00	\$103.86 \$83.70 \$79.30 \$65.54 \$45.27 \$41.94 \$23.89 \$1.00 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$20.97 \$23.89 \$0.00 \$0.00 \$44.86 \$28.98 \$25.00 \$0.00 \$	\$98.8
Executive Director Deputy Executive Director Chief Operations Officer Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor A Engineering Services Specialist Engineering Inspector Engineering Info Supervisor GIS Analyst Subtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials Cotal Administration Expense SINANCE Chief Financial Officer Finance Department Manager Accountant Procurement Specialist Senior Accountant Procurement Specialist Warehouse Technician Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials Custon Cost Senior Accountant Control Cost Procurement Specialist Custon Cost Plus Direct Finance Overhead plus Departmental materials Custon Department Expense Custon Cost Custon Cost Chief Cost Cost Cost Cost Cost Cost Cost Cost	Application processing Computer time, postage/courier	0.00 0.00 0.00 0.50 1.00 0.00 0.00 0.00	\$83.70 \$79.30 \$65.54 \$45.27 \$41.94 \$23.89 \$1.00 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$0.00 \$20.97 \$23.89 \$0.00 \$0.00 \$0.00 \$44.86 \$28.98 \$25.00 \$0.00 \$	3.8e\$
Chief Operations Officer Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Engineering Services Specialist Engineering Technician Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst Subtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials Total Administration Expense SINANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Control Control Senior Procurement Specialist Warehouse Technician Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials Total Department I materials Total Department Expense CUSTOMER SERVICE	Application processing Computer time, postage/courier	0.00 0.00 0.50 1.00 0.00 0.00 0.00 0.00	\$79.30 \$65.54 \$45.27 \$41.94 \$23.89 \$1.00 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$20.97 \$23.89 \$0.00 \$0.00 \$0.00 \$44.86 \$28.98 \$25.00 \$0.00 \$	\$98.8
Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor A Engineering Services Specialist Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst Subtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials Total Administration Expense ENANCE Chief Financial Officer Finance Department Manager Accountant Senior Accountant Procurement Specialist Senior Procurement Specialist Warehouse Technician Subtotal Department Direct Labor Cost plus Direct Enjance Overhead plus Department I materials Total Department I materials Total Department I materials Total Department I materials Total Department Expense	Application processing Computer time, postage/courier	0.00 0.00 0.50 1.00 0.00 0.00 0.00 0.00	\$65.54 \$45.27 \$41.94 \$23.89 \$1.00 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$20.97 \$23.89 \$0.00 \$0.00 \$0.00 \$44.86 \$28.98 \$25.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$98.8
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Construction Coordination Supervisor A Engineering Services Specialist A Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst subtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials o'total Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Cornorment Specialist Senior Procurement Specialist Warehouse Technician Subtotal Departmental materials o'total Departmental materials o'total Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials o'tal Department Expense	Application processing Computer time, postage/courier	0.50 1.00 0.00 0.00 0.00 0.00 0.00 0.00	\$41.94 \$23.89 \$1.00 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$20.97 \$23.89 \$0.00 \$0.00 \$0.00 \$44.86 \$28.98 \$25.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	3.86\$
Engineering Services Specialist Engineering Inspector Engineering Technician Engineering Technician Engineering Info Supervisor GIS Analyst Isubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials Total Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Crocument Specialist Senior Procurement Specialist Warehouse Technician Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials Total Department Expense CUSTOMER SERVICE	Application processing Computer time, postage/courier	1.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	\$23.89 \$1.00 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$23.89 \$0.00 \$0.00 \$0.00 \$44.86 \$28.98 \$25.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$98.8
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otal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist Senior Procurement Specialist Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE		0.00 0.00 0.25 0.00 0.00	\$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$0.00 \$10.64 \$0.00 \$0.00	\$98.8
Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist Senior Procurement Specialist Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE	Cash management/oversight	0.00 0.00 0.25 0.00 0.00	\$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$10.64 \$0.00 \$0.00	
Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist Senior Procurement Specialist Warehouse Technician Jubtatal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE	Cash management/oversight	0.00 0.00 0.25 0.00 0.00	\$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$10.64 \$0.00 \$0.00	
Finance Department Manager Accountant I Senior Accountant Procurement Specialist Senior Procurement Specialist Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE	Cash management/oversight	0.00 0.25 0.00 0.00	\$51.44 \$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$0.00 \$10.64 \$0.00 \$0.00	
Accountant I Senior Accountant Procurement Specialist Senior Procurement Specialist Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE	Cash management/oversight	0.00 0.25 0.00 0.00	\$24.60 \$42.58 \$33.81 \$38.31 \$29.33	\$0.00 \$10.64 \$0.00 \$0.00	
Senior Accountant C Procurement Specialist Senior Procurement Specialist Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE	Cash management/oversight	0.25 0.00 0.00	\$42.58 \$33.81 \$38.31 \$29.33	\$10.64 \$0.00 \$0.00	
Procurement Specialist Senior Procurement Specialist Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense		0.00 0.00	\$33.81 \$38.31 \$29.33	\$0.00 \$0.00	
Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE		0.00	\$38.31 \$29.33	\$0.00	
Warehouse Technician ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense USTOMER SERVICE		0.00	\$29.33		
ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense				ψυ.υυ	
plus Departmental materials otal Department Expense USTOMER SERVICE				\$10.64	
otal Department Expense USTOMER SERVICE			70.30%	\$7.48	
USTOMER SERVICE				\$0.00	\$18.
					\$10.
Customer/Billing Manager					
		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
	Application processing/communication	0.25	\$24.07	\$6.02	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			81.69%	\$6.02 \$4.92	
plus Direct Finance Overhead plus Departmental materials			81.09%	\$0.00	
otal Department Expense			-	Ψ0.00	\$10.9
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
	Supervisor oversight	0.10	\$32.68	\$3.27	
Water Distribution Operator Certified In		1.25	\$25.11	\$31.39	
	nstallation	1.25	\$18.74	\$23.43	
ubtotal Department Direct Labor Cost				\$58.09	
plus Direct Departmental Personal Servi	ces Overhead		88.51%	\$51.41	
plus Departmental materials				\$0.00	
tal Department Labor Expense			-		\$109.
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			-	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			-	\$0.00	
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		1.25	\$22.64	\$28.30	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
5/8 Inch Meter		1.00	\$431.71	\$431.71	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Co plus Average Departmental O&M Overh			53.66%	\$460.01 \$246.82	
OTAL EQUIPMENT AND MATERIALS COS					\$706.8
OTAL AVERAGE EXPENSE RECOVERED E	BY FEE			-	\$944.
				-	
ECOMMENDED CHARGE xisting Charge					\$950. \$500.

Based on FY2019/20 estimated unit labor, materials and equipment costs Average truck costs based on 2019 FEMA Rates Average Meter costs provided by SUA

TABLE D-9
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
New Meter Application & Meter Charge - 1" Meter

ADMINISTRATION Executive Director 0.00 \$103.86 \$0.00 \$0.00 \$103.86 \$0.00 \$1						
Executive Director	Item	Functions Performed				COST TOTALS
Executive Director	ADAMANGTO ATION					
Deputy Executive Director 0,00 \$83,70 \$0.00 \$10.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$79,30 \$0.00 \$70,30 \$70,30			0.00	\$103.86	\$0.00	
Engineering Department Manager 0.00 \$65.54 \$0.00 Engineering Supervisor Application intitation and oversight 0.50 \$41.94 \$2.097 \$2.097 \$4.097						
Engineering Supervisor			0.00	\$79.30	\$0.00	
Construction Coordination Supervisor Application initiation and oversight 0.50 \$4.194 \$2.037 Engineering Specials Application processing 1.00 \$2.338 \$2.33	Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Services Space-lisit Application processing 100 52388 \$2338 Engineering Technician 0.00 \$100 \$100 \$0.00 Engineering Technician 0.00 \$20.21 \$0.00 Engineering Technician 0.00 \$50.51 \$0.00 Engineering Technician 0.00 \$50.51 \$0.00 GS Analyst 0.00 \$56.82 \$0.00 Schotal Administration Direct Labor Cost plias Direct Administration Overhead plias Department and aterials						
Engineering Technician Engineering Technician Engineering Info Supervisor Sis Analyst Subtotal Administration Direct Labor Cost Indirecting Management (1985) Subtotal Administration Overhead plus Departmental materials Franca Department Manager Finance Department Manager Finance Department Manager Finance Department Manager Finance Septiment Cash management/oversight Cash management/oversight Senior Accountant Cash management/oversight Senior Accountant Cash management/oversight Senior Procusement Specialst Senior Specialst		- · · ·				
Engineering Technolan Engineering Tick Supervisor (SS Analyst (SS SUbtotal Administration Direct Labor Cost plus Direct Administration Coverhead plus Department and materials (SS 28.98 (SS 28.98) (SS 28.9		Application processing				
Engineering Info Supervisor						
GIS Analyst						
plus Direct Administration Overhead plus Departmental materials 50.00			0.00	\$26.82	\$0.00	
PILOS PATRICHED TOTAL Administration Expense				-		
Total Administration Expense				64.60%		
PNANCE				-	\$0.00	\$73.84
Chief Financial Officer						,
Finance Department Manager			0.00	¢70.00	#0.00	
Accountant						
Senior Accountant						
Procurement Specialist		Cash management/oversight				
Warehouse Technician						
Subtotal Department Direct Labor Cost plus Direct Pranace Overhead 70.30% \$7.48 \$0.00	Senior Procurement Specialist		0.00	\$38.31	\$0.00	
plus Direct Finance Overhead 70.30% \$7.48 plus Departmental materials \$0.00	Warehouse Technician		0.00	\$29.33		
Distribution Dist						
Total Department Expense CUSTOMER SERVICE Customer/Billing Manager Customer/Community Supervisor Customer Relations Rep - Office Customer Review Enter Technicians Collections Representative Billing/Field Tech Supervisor Customer Representative Billing/Field Tech Supervisor Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials Total Department Expense WATER DISTRIBUTION Water Manager Water Distribution Supervisor Water Distribution Supervisor Water Distribution Operator Certified Installation 125 \$32.63 Subtotal Department Direct Labor Cost plus Direct Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Department Labor Expense UTILITY SERVICES UTILI				70.30%		
Customer/Edilling Manager				-	\$0.00	\$18.12
Customer/Edilling Manager	CUCTOMED CEDIMOS					
Customer/Community Supervisor			0.00	¢ // 20	40.00	
Customer Relations Rep - Office Application processing/communication 0.25 \$24.07 \$6.02 \$0.00 \$22.56 \$0.00 \$0.00 \$22.56 \$0.00 \$0.00 \$32.55 \$0.00 \$0.00 \$32.55 \$0.00	9 9					
Customer Service Field Technicians		Application processing/communication				
Billing/Field Tech Supervisor Subtotal Department Direct Labor Cost \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.02 \$6.00 \$6.0	Customer Service Field Technicians					
Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials \$6.02 plus Departmental materials \$0.00 plus Departmental Direct Labor Cost plus Departmental Direct Labor Cost \$0.00 plus Departmental Direct Labor Cost plus Direct Departmental Direct Labor Cost \$0.00 plus Direct Departmental Direct Labor Cost \$0.00 plus Direct Departmental Direct Department Department Department Department Department Direct Department	Collections Representative		0.00	\$22.56	\$0.00	
Plus Direct Finance Overhead \$1.69% \$4.92	=		0.00	\$33.50		
Plus Departmental materials \$0.00				04.000/		
WATER DISTRIBUTION Water Manager				81.69%		
Water Manager 0.00 \$65.54 \$0.00 Water Distribution Supervisor 0.00 \$46.01 \$0.00 Water Distribution Foreman Supervisor oversight 0.10 \$32.68 \$32.78 Water Distribution Operator Certified Installation 125 \$25.11 \$31.39 Water Distribution Mechanic Installation 125 \$18.74 \$23.43 Subtotal Department Labor Cost 125 \$18.74 \$23.43 Plus Direct Departmental Personal Services Overhead 88.51% \$51.41 plus Departmental materials \$0.00 \$51.41 Total Department Labor Expense \$0.00 UTILITY SERVICES Utility Services Manager 0.00 \$41.71 \$0.00 Heet Service Supervisor 0.00 \$41.71 \$0.00 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost \$0.00 \$0.00 plus Department Expense \$0.00 \$0.00 OTHER EQUIPMENT AND MATERIALS \$22.64 \$28.30 F-2				-	Ψ0.00	\$10.94
Water Manager 0.00 \$65.54 \$0.00 Water Distribution Supervisor 0.00 \$46.01 \$0.00 Water Distribution Foreman Supervisor oversight 0.10 \$32.68 \$32.78 Water Distribution Operator Certified Installation 125 \$25.11 \$31.39 Water Distribution Mechanic Installation 125 \$18.74 \$23.43 Subtotal Department Labor Cost 125 \$18.74 \$23.43 Plus Direct Departmental Personal Services Overhead 88.51% \$51.41 plus Departmental materials \$0.00 \$51.41 Total Department Labor Expense \$0.00 UTILITY SERVICES Utility Services Manager 0.00 \$41.71 \$0.00 Heet Service Supervisor 0.00 \$41.71 \$0.00 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost \$0.00 \$0.00 plus Department Expense \$0.00 \$0.00 OTHER EQUIPMENT AND MATERIALS \$22.64 \$28.30 F-2	WATER DISTRIBUTION					
Water Distribution Supervisor 0.00 \$46.01 \$0.00 Water Distribution Foreman Supervisor oversight 0.10 \$32.68 \$3.27 Water Distribution Operator Certified Installation 125 \$25.11 \$31.39 Water Distribution Mechanic Installation 125 \$18.74 \$22.43 Subtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead 88.51% \$51.41 plus Direct Departmental materials \$0.00 \$0.00 Total Department Labor Expense \$0.00 \$0.00 UTILITY SERVICES \$0.00 \$1.71 \$0.00 Utility Services Manager 0.00 \$41.71 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Department Expense 72.89% \$0.00 OTHER EQUIPMENT AND MATERIALS \$25 Tuck \$27.55 \$0.00			0.00	\$65.54	\$0.00	
Water Distribution Operator Certified Installation 125 \$25.11 \$31.39 Water Distribution Mechanic Installation 125 \$18.74 \$23.43 Subtotal Department Direct Labor Cost \$58.09 \$58.09 plus Direct Departmental Personal Services Overhead 88.51% \$51.41 plus Department Labor Expense \$0.00 \$1.41 \$0.00 Total Department Labor Expense \$1.00 \$0.00 \$1.41 \$0.00 UTILITY SERVICES UTILITY SERVICES \$0.00 \$41.71 \$0.00 <td< td=""><td>=</td><td></td><td>0.00</td><td>\$46.01</td><td>\$0.00</td><td></td></td<>	=		0.00	\$46.01	\$0.00	
Water Distribution Mechanic Installation 1.25 \$18.74 \$23.43 Subtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Departmental materials 88.51% \$51.41 Total Departmental materials \$0.00 \$1.41 \$0.00 UTILITY SERVICES Utility Services Manager 0.00 \$41.71 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost plus Direct Finance Overhead 72.89% \$0.00 plus Departmental materials 20.00 \$0.00 Total Department Expense 30.00 \$0.00 OTHER EQUIPMENT AND MATERIALS \$22.64 \$28.30 F-250 Truck 1.25 \$22.64 \$28.30 F-350 Truck 0.00 \$37.46 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$37.46 \$0.00	Water Distribution Foreman	Supervisor oversight	0.10	\$32.68	\$3.27	
Subtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Departmental Personal Services Overhead plus Departmental materials \$1.000						
Plus Direct Departmental Personal Services Overhead plus Departmental materials \$0.00 \$1.41 \$1.41 \$1		Installation	1.25	\$18.74		
Disable Department Labor Expense \$0.00 \$1.00 \$		nvices Overhead		QQ 51%		
State		vices Overnead		00.31/0		
Utility Services Manager 0.00 \$54.43 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials 72.89% \$0.00 Total Department Expense \$0.00 \$0.00 OTHER EQUIPMENT AND MATERIALS F-250 Truck 125 \$22.64 \$28.30 F-350 Truck 0.00 \$22.99 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$37.45 \$0.00 F-550 Truck 0.00 \$49.48 \$494.86 Other 0.00 \$10.00 \$0.00 Other 0.00 \$10.00 \$0.00 Other 0.00 \$10.00 \$0.00 Subtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead 53.66% \$280.71 TOTAL EQUIPMENT AND MATERIALS COST \$8.80	· · · · ·			-	Ψ0.00	\$109.50
Utility Services Manager 0.00 \$54.43 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials 72.89% \$0.00 Total Department Expense \$0.00 \$0.00 OTHER EQUIPMENT AND MATERIALS \$22.64 \$28.30 F-350 Truck 0.00 \$22.99 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck with Crane 0.00 \$37.45 \$0.00 F-550 Truck with Crane 1.00 \$49.486 \$494.86 Other 0.00 \$21.00 \$0.00 Other 0.00 \$10.00 \$0.00 Subtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead 53.66% \$280.71 TOTAL EQUIPMENT AND MATERIALS COST \$8						
Fleet Service Supervisor			0.00	\$5443	\$0.00	
Administrative Assistant Subtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials Total Department Expense OTHER EQUIPMENT AND MATERIALS F-250 Truck F-250 Truck F-350 Truck F-450 Truck F-450 Truck F-450 Truck F-550 Tr						
Plus Direct Finance Overhead 72.89% \$0.00						
Plus Departmental materials \$0.00	Subtotal Department Direct Labor Cost			-		
Total Department Expense OTHER EQUIPMENT AND MATERIALS F-250 Truck F-250 Truck F-350 Truc				72.89%		
OTHER EQUIPMENT AND MATERIALS F-250 Truck 125 \$22.64 \$28.30 F-350 Truck 0.00 \$22.99 \$0.00 F-450 Truck 0.00 \$37.46 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$49.86 \$494.86 Other 100 \$494.86 \$494.86 Other 0.00 \$10.00 \$0.00 Other 0.00 \$10.00 \$0.00 Subtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead 53.66% \$280.71 TOTAL EQUIPMENT AND MATERIALS COST \$8				-	\$0.00	\$0.00
F-250 Truck 125 \$22.64 \$28.30 F.350 Truck 0.00 \$22.99 \$0.00 F.450 Truck 0.00 \$22.99 \$0.00 F.450 Truck 0.00 \$27.55 \$0.00 F.450 Truck with Crane 0.00 \$37.46 \$0.00 F.550 Truck 0.00 \$27.55 \$0.00 F.550 Truck 0.00 \$27.55 \$0.00 F.550 Truck 0.00 \$10.00 \$27.55 \$0.00 F.550 Truck 0.00 \$10.00 \$10.00 \$0.00 \$10.00 \$0.0						40.00
F-350 Truck			405	¢22.64	¢20.20	
F-450 Truck 0.00 \$26.82 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck with Crane 1.00 \$494.86 \$494.8						
F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$27.55 \$0.00 \$1 \$1 \$1 \$1 \$1 \$1 \$1						
F-550 Truck						
Other 0.00 \$10.00 \$0.00 Other 0.00 \$10.00 \$0.00 Subtotal Equipment and Materials Direct Cost plus Average Departmental O&M Overhead \$523.16 TOTAL EQUIPMENT AND MATERIALS COST \$8						
Other 0.00 \$10.00 \$0.00 Subtotal Equipment and Materials Direct Cost \$523.16 \$523.16 plus Average Departmental O&M Overhead 53.66% \$280.71 TOTAL EQUIPMENT AND MATERIALS COST \$8						
Subtotal Equipment and Materials Direct Cost \$523.16 plus Average Departmental O&M Overhead 53.66% \$280.71 TOTAL EQUIPMENT AND MATERIALS COST \$6						
plus Average Departmental O&M Overhead 53.66% \$280.71 TOTAL EQUIPMENT AND MATERIALS COST \$8		Cont	0.00	\$10.00		
TOTAL EQUIPMENT AND MATERIALS COST \$8				5366%		
TOTAL AVERAGE EXPENSE RECOVERED BY FEE \$1,				55.00%	Ψ200./1	\$803.87
· · · · · · · · · · · · · · · · · · ·	TOTAL AVERAGE EXPENSE RECOVERED	D BY FEE			-	\$1,016.27
DECOMMENDED CHARGE					-	
						\$1,020.00 \$600.00

TABLE D-10
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
New Meter Application & Meter Charge - 1.5" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor	Anna Parasta and Astronomy and a constraint	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.50	\$41.94	\$20.97	
Engineering Services Specialist Engineering Inspector	Application processing	1.00 0.00	\$23.89 \$1.00	\$23.89 \$0.00	
Engineering Inspector Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost				\$44.86	
plus Direct Administration Overhead			64.60%	\$28.98	
plus Departmental materials			_	\$0.00	
otal Administration Expense					\$73.
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist Senior Procurement Specialist		0.00 0.00	\$33.81 \$38.31	\$0.00 \$0.00	
Warehouse Technician		0.00	\$38.31	\$0.00	
ubtotal Department Direct Labor Cost		0.00	Ψ∠ 3.33	\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials			, 0.5070	\$0.00	
otal Department Expense			-		\$18
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	Application processing/communication	0.25	\$24.07	\$6.02	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost			01.000/	\$6.02	
plus Direct Finance Overhead			81.69%	\$4.92	
plus Departmental materials otal Department Expense			_	\$0.00	\$10.
VATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman	Supervisor oversight	0.10	\$32.68	\$3.27	
Water Distribution Operator Certified	Installation	1.25	\$25.11	\$31.39	
Water Distribution Mechanic	Installation	1.25	\$18.74	\$23.43	
Subtotal Department Direct Labor Cost				\$58.09	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$51.41	
plus Departmental materials			_	\$0.00	# 400
otal Department Labor Expense					\$109.
TILITY SERVICES		0.00	¢E440	40.00	
Utility Services Manager		0.00 0.00	\$54.43 \$41.71	\$0.00 \$0.00	
Fleet Service Supervisor Administrative Assistant		0.00	\$41.71 \$20.85	\$0.00	
ubtotal Department Direct Labor Cost		0.00	Φ∠∪.δ⊃	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.
THER EQUIPMENT AND MATERIALS					
F-250 Truck		1.25	\$22.64	\$28.30	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
1-1/2 Inch		1.00	\$877.99	\$877.99	
Other		0.00	\$10.00	\$0.00	
Other	Cost	0.00	\$10.00	\$0.00	
Subtotal Equipment and Materials Direct (plus Average Departmental O&M Ove			53.66%	\$906.29 \$486.28	
OTAL EQUIPMENT AND MATERIALS CO				Ţ.20.20	\$1,392.
OTAL EQUIPMENT AND MATERIALS CO					
) BY FEE			-	\$1,604.
OTAL AVERAGE EXPENSE RECOVERED ECOMMENDED CHARGE) BY FEE			-	\$1,604. \$1,610.

TABLE D-11
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
New Meter Application & Meter Charge - 2" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	Application initiation and oversight	0.50	\$41.94	\$20.97	
Engineering Services Specialist	Application processing	1.00	\$23.89	\$23.89	
Engineering Inspector		0.00	\$1.00	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
subtotal Administration Direct Labor Cost				\$44.86	
plus Direct Administration Overhead			64.60%	\$28.98	
plus Departmental materials			_	\$0.00	
otal Administration Expense					\$73.8
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician	Purchasing, inventorying & distribution of meter	0.25	\$29.33	\$7.33	
Subtotal Department Direct Labor Cost			_	\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			_	\$0.00	\$18.1
					φισ.
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Billing Manager Customer/Community Supervisor		0.00	\$36.52	\$0.00	
	Application processing/communication	0.00	\$24.07	\$6.02	
Customer Relations Rep - Office Customer Service Field Technicians	Application processing/communication	0.25	\$23.78	\$0.02	
Collections Representative		0.00	\$23.78 \$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost		0.00	\$33.30	\$6.02	
plus Direct Finance Overhead			81.69%	\$4.92	
plus Departmental materials			01.03%	\$0.00	
otal Department Expense			-	\$0.00	\$10.9
VATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman	Supervisor oversight	0.10	\$32.68	\$3.27	
Water Distribution Operator Certified		1.00	\$25.11	\$25.11	
Water Distribution Mechanic	Installation	1.00	\$18.74	\$18.74	
Subtotal Department Direct Labor Cost			_	\$47.12	
plus Direct Departmental Personal Se	rvices Overhead		88.51%	\$41.70	
plus Departmental materials				\$0.00	
otal Department Labor Expense			_		\$88.8
ITILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost			' <u>-</u>	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck	Site visit	1.00	\$22.64	\$22.64	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
2 Inch Meter		1.00	\$1,487.16	\$1,487.16	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
subtotal Equipment and Materials Direct	Cost		_	\$1,509.80	
plus Average Departmental O&M Ove OTAL EQUIPMENT AND MATERIALS CO			53.66%	\$810.10	\$2,319.9
				_	
OTAL AVERAGE EXPENSE RECOVERED) BX FEE			=	\$2,511.6
ECOMMENDED CHARGE					\$2,520.0
xisting Charge					\$1,550.0

TABLE D-12
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Water Service Line Installation Charge (Residential)

1" Service Tap & Line (Short Side) COST Hours Hourly Subtotal Functions Performed TOTALS Required Cost Cost ADMINISTRATION 0.00 \$103.86 \$0.00 Executive Director Deputy Executive Director 0.00 \$83.70 \$0.00 Chief Operations Office 0.00 \$79.30 \$0.00 1.00 Engineering Department Manager Supervision \$65.54 \$65.54 0.50 \$45.27 \$22.63 Engineering Supervisor Work order prep, supervision Construction Coordination Supervisor Work order prep, supervision 0.50 \$41.94 \$20.97 Engineering Services Specialist 0.00 \$2389 \$0.00 Communications and coordination Engineering Inspector 0.00 \$1.00 \$0.00 Engineering Technician 0.00 \$20.21 \$0.00 Engineering Info Supervisor GIS Analyst 0.00 \$50.15 \$0.00 0.00 \$26.82 \$0.00 Subtotal Administration Direct Labor Cost plus Direct Administration Overhead 64.60% \$70.50 plus Departmental materials Computer time, postage/courier \$25.00 Total Administration Expense \$204.64 FINANCE Chief Financial Officer 0.00 \$79.30 \$0.00 Finance Department Manager 0.00 \$51.44 \$0.00 Accountant I 0.00 \$24.60 \$0.00 \$42.58 \$10.64 Senior Accountant 0.25 Cash management/oversight Procurement Specialist 0.00 \$33.81 \$0.00 Senior Procurement Specialist 0.00 \$38.31 \$0.00 Warehouse Technician 0.00 \$29.33 \$0.00 Subtotal Department Direct Labor Cost \$10.64 plus Direct Finance Overhead \$7.48 plus Departmental materials \$0.00 \$18.12 Total Department Expense CUSTOMER SERVICE Customer/Billing Manager 0.00 \$41.38 \$0.00 Customer/Community Supervisor 0.00 \$36.52 \$0.00 Customer Relations Rep - Office 0.00 \$24.07 \$0.00 Customer Service Field Technicians 0.00 \$23.78 \$0.00 Collections Representative 0.00 \$22.56 \$0.00 Billing/Field Tech Supervisor Subtotal Department Direct Labor Cost \$0.00 81.69% plus Direct Finance Overhead \$0.00 plus Departmental materials \$0.00 Total Department Expense WATER DISTRIBUTION Water Manager 0.00 \$0.00 Water Distribution Supervisor Supervision to assess work needed 0.50 \$46.01 \$32.68 \$23.00 0.00 \$0.00 Water Distribution Foreman \$301.30 Water Distribution Operator Certified 12.00 \$25.11 Water Distribution Mechanic 12.00 \$18.74 \$224.92 Subtotal Department Direct Labor Cost \$549.22 plus Direct Departmental Personal Services Overhead \$486.09 88.51% plus Departmental materials \$0.00 \$1,035,31 Total Department Labor Expense UTILITY SERVICES Utility Services Manager 0.00 \$54.43 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Subtotal Department Direct Labor Cost plus Direct Finance Overhead 72 89% \$0.00 plus Departmental materials \$0.00 Total Department Expense \$0.00 OTHER EQUIPMENT AND MATERIALS F-250 Truck 12.00 \$22.64 \$271.68 Site visit F-350 Truck 0.00 \$22.99 \$0.00 F-450 Truck 0.00 \$26.82 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$27.55 \$0.00 Other Restoration Costs 100 \$50.00 \$50.00 1.00 \$156.00 Other Estimated tapping materials \$156.00 Other Excavator Rental by day 1.00 \$736.00 \$736.00 Subtotal Equipment and Materials Direct Cost \$1,213,68 53.66% plus Average Departmental O&M Overhead TOTAL EQUIPMENT AND MATERIALS COST \$651.22 \$1,864.90 \$3,122.97 TOTAL AVERAGE EXPENSE RECOVERED BY FEE RECOMMENDED CHARGE \$3,130.00 Existing Charge \$850.00

TABLE D-13
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Water Service Line Installation Charge (Residential)
1" Service Tap & Line (Long Side)

DMINISTRATION Executive Director Deputy Executive Director Chief Operations Officer Engineering Department Manager Engineering Supervisor					
Executive Director Deputy Executive Director Chief Operations Officer Engineering Department Manager					
Deputy Executive Director Chief Operations Officer Engineering Department Manager		0.00	\$103.86	\$0.00	
Chief Operations Officer Engineering Department Manager		0.00	\$83.70	\$0.00	
Engineering Department Manager		0.00	\$79.30	\$0.00	
	Supervision	1.00	\$65.54	\$65.54	
	Work order prep, supervision	0.50	\$45.27	\$22.63	
Construction Coordination Supervisor		0.50	\$41.94	\$20.97	
Engineering Services Specialist	Communications and coordination	0.00	\$23.89	\$0.00	
Engineering Inspector	Communications and Coordination	0.00	\$1.00	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cos	t		_	\$109.14	
plus Direct Administration Overhead			64.60%	\$70.50	
plus Departmental materials	Computer time, postage/courier			\$25.00	
otal Administration Expense	· · · · · ·		_		\$204.6
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost				\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			_	\$0.00	\$18.
USTOMER SERVICE		0.00	\$41.38	\$0.00	
Customer/Billing Manager		0.00			
Customer/Community Supervisor Customer Relations Rep - Office		0.00	\$36.52	\$0.00	
· ·		0.00	\$24.07	\$0.00 \$0.00	
Customer Service Field Technicians		0.00 0.00	\$23.78 \$22.56		
Collections Representative Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00 \$0.00	
		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			81.69%	\$0.00	
plus Departmental materials			81.09%	\$0.00	
plus Departmental materials otal Department Expense			_	\$0.00	\$0.0
/ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor	Supervisor oversight	8.00	\$46.01	\$368.08	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	Installation	16.00	\$25.11	\$401.74	
Water Distribution Mechanic	Installation	16.00	\$18.74	\$299.89	
ubtotal Department Direct Labor Cost	instanctori	10.00	Ψ10:7 · <u> </u>	\$1,069.71	
plus Direct Departmental Personal Se	rvices Overhead		88.51%	\$946.75	
plus Departmental materials			00.0170	\$0.00	
otal Department Labor Expense			_	Ψ0.00	\$2,016.4
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ıbtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck	Site visit	24.00	\$22.64	\$543.36	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter	Restoration Costs	1.00	\$100.00	\$100.00	
Other	Estimated tapping materials	1.00	\$162.00	\$162.00	
Other	Excavator Rental by day	1.00	\$736.00	\$736.00	
ubtotal Equipment and Materials Direct				\$1,541.36	
plus Average Departmental O&M Ove OTAL EQUIPMENT AND MATERIALS C			53.66%	\$827.04	\$2,368.4
				-	
OTAL AVERAGE EXPENSE RECOVERE	N RI LEF			-	\$4,607.6
ECOMMENDED CHARGE kisting Charge					\$4,610.0 \$1,825.0

TABLE D-14
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Water Service Line Installation Charge (Residential)
1.5" and 2" Service Tap & Line (Short Side)

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager	Supervision	1.00	\$65.54	\$65.54	
Engineering Supervisor	Work order prep, supervision	0.50	\$45.27	\$22.63	
Construction Coordination Supervisor		0.50	\$41.94	\$20.97	
Engineering Services Specialist	Communications and coordination	0.00	\$23.89	\$0.00	
Engineering Inspector	Communications and Coordination	0.00	\$1.00	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
abtotal Administration Direct Labor Cost			-	\$109.14	
plus Direct Administration Overhead			64.60%	\$70.50	
plus Departmental materials	Computer time, postage/courier			\$25.00	
otal Administration Expense			_		\$204.6
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			_	\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			-	\$0.00	\$18.
					,
USTOMER SERVICE		0.00	£44.00	40.00	
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			01.00%	\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials otal Department Expense			-	\$0.00	\$0.0
VATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor	Supervision to assess work needed	0.50	\$46.01	\$23.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	Installation	12.00	\$25.11	\$301.30	
Water Distribution Mechanic	Installation	12.00	\$18.74	\$224.92	
ubtotal Department Direct Labor Cost			-	\$549.22	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$486.09	
plus Departmental materials				\$0.00	
otal Department Labor Expense			_		\$1,035.
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	***
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS F-250 Truck	Site visit	12.00	\$22.64	\$271.68	
F-350 Truck	Site Visit	0.00	\$22.64 \$22.99	\$271.68	
F-450 Truck		0.00	\$22.99 \$26.82	\$0.00	
F-450 Truck F-450 Truck with Crane		0.00	\$20.82 \$37.46	\$0.00	
F-450 Truck With Crane F-550 Truck		0.00	\$37.46 \$27.55	\$0.00	
	Restoration Costs				
5/8 Inch Meter Other	Estimated tapping materials	1.00 1.00	\$10.00 \$325.18	\$10.00 \$325.18	
Other	Excavator Rental by day	1.00	\$325.18 \$736.00	\$325.18 \$736.00	
		1.00	φ/30.00_		
ubtotal Equipment and Materials Direct (plus Average Departmental O&M Ove	rhead		53.66%_	\$1,342.86 \$720.53	
OTAL EQUIPMENT AND MATERIALS CO	DST		_		\$2,063.3
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			<u>-</u>	\$3,321.4
ECOMMENDED CHARGE					\$3,330.0

TABLE D-15
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Water Service Line Installation Charge (Residential)
1.5" and 2" Service Tap & Line (Long Side)

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager	Supervision	1.00	\$65.54	\$65.54	
Engineering Supervisor	Work order prep, supervision	0.50	\$45.27	\$22.63	
Construction Coordination Supervisor		0.50	\$41.94	\$20.97	
Engineering Services Specialist	Communications and coordination	0.00	\$23.89	\$0.00	
Engineering Inspector	Communications and coordination	0.00	\$1.00	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			_	\$109.14	
plus Direct Administration Overhead			64.60%	\$70.50	
plus Departmental materials	Computer time, postage/courier			\$25.00	
otal Administration Expense	· · · · · ·		_		\$204.6
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			70	\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			-	\$0.00	\$18.
LICTOMED CEDVICE					
USTOMER SERVICE		0.00	\$41.38	\$0.00	
Customer/Billing Manager					
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			01.000/	\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials otal Department Expense			-	\$0.00	\$0.0
/ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor	Supervisor oversight	8.00	\$46.01	\$368.08	
Water Distribution Supervisor Water Distribution Foreman	Supervisor oversignic	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	Installation	16.00	\$25.11	\$401.74	
Water Distribution Mechanic	Installation	16.00	\$18.74	\$299.89	
ubtotal Department Direct Labor Cost	Installation	10.00	\$10.74	\$1,069.71	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$946.75	
plus Departmental materials	vices overnedd		00.5170	\$0.00	
otal Department Labor Expense			-	Ψ0.00	\$2,016.4
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Department Expense			<u>-</u>		\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck	Site visit	24.00	\$22.64	\$543.36	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter	Restoration Costs	1.00	\$10.00	\$10.00	
Other	Estimated tapping materials	1.00	\$350.18	\$350.18	
Other	Excavator Rental by day	1.00	\$736.00	\$736.00	
ubtotal Equipment and Materials Direct			_	\$1,639.54	
plus Average Departmental O&M Ove OTAL EQUIPMENT AND MATERIALS CO			53.66%	\$879.72	\$2,519.2
				-	
OTAL AVERAGE EXPENSE RECOVERED) RX FFF			-	\$4,758.4
ECOMMENDED CHARGE					\$4,760.0
kisting Charge					\$2,175.0

MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING Water Service Line Installation Charge (Non-Residential) Minimum Charge

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
OMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
		0.00	\$83.70 \$79.30	\$0.00	
Chief Operations Officer Engineering Department Manager	Reviews	1.00	\$65.54	\$65.54	
Engineering Department Manager Engineering Supervisor	Work order prep, supervision	0.50	\$45.27	\$22.63	
Construction Coordination Supervisor		0.50	\$41.94	\$22.03	
Engineering Services Specialist	Communications and coordination	0.00	\$23.89	\$0.00	
Engineering Services Specialist Engineering Inspector	Communications and Coordination	0.00	\$1.00	\$0.00	
Engineering Trispector Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ibtotal Administration Direct Labor Cost		0.00	\$20.02	\$109.14	
plus Direct Administration Overhead			64.60%	\$70.50	
plus Departmental materials	Computer time, postage/courier		04.00%	\$25.00	
ital Administration Expense	Computer time, postage/couner		_	\$25.00	\$204.
NANCE Chief Financial Officer		0.00	\$79.30	\$0.00	
		0.00	\$51.44	\$0.00	
Finance Department Manager					
Accountant I	Cook	0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.25	\$42.58	\$10.64	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
btotal Department Direct Labor Cost				\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials tal Department Expense			_	\$0.00	\$18
тап в сранители Ехрепос					φιο
JSTOMER SERVICE		0.05	A 44 00	40.00	
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
btotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials				\$0.00	
tal Department Expense			_		\$0.
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Manager Water Distribution Supervisor	Supervision to assess work needed	0.50	\$46.01	\$23.00	
Water Distribution Foreman	Supervision to assess work needed	0.00	\$32.68	\$0.00	
	Installation				
Water Distribution Operator Certified		12.00	\$25.11	\$301.30	
Water Distribution Mechanic	Installation	12.00	\$18.74	\$224.92	
btotal Department Direct Labor Cost			00.540/	\$549.22	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$486.09	
plus Departmental materials			_	\$0.00	
tal Department Labor Expense					\$1,035
ILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
btotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
tal Department Expense			_		\$0.
HER EQUIPMENT AND MATERIALS					
F-250 Truck	Sito visit	12.00	\$22 GA	¢27160	
F-350 Truck	Site visit		\$22.64	\$271.68	
F-450 Truck		0.00	\$22.99	\$0.00 \$0.00	
		0.00	\$26.82		
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck	De et este Contra	0.00	\$27.55	\$0.00	
Meter	Restoration Costs	1.00	\$50.00	\$50.00	
Other	Estimated tapping materials	1.00	\$156.00	\$156.00	
Other	Excavator Rental by day	1.00	\$736.00	\$736.00	
btotal Equipment and Materials Direct (Cost		_	\$1,213.68	
plus Average Departmental O&M Ove			53.66%	\$651.22	#100 :
TAL FOLUBLISHED AND AND AND THE	JS1				\$1,864.
TAL EQUIPMENT AND MATERIALS CO					
) BY FEE			-	\$3,122
)TAL EQUIPMENT AND MATERIALS CO)TAL AVERAGE EXPENSE RECOVERED COMMENDED CHARGE	BY FEE			-	\$3,122 \$3,130.

TABLE D-17
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Exisiting Property (Water and Sewer)
5/8" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00 \$0.00	
Engineering Inspector Engineering Technician	0.00	\$1.00 \$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost		· · · · · =	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials Fotal Administration Expense		_	\$0.00	\$0.0
otal Administration Expense				φ0.0
FINANCE Chief Financial Officer	0.00	¢70.20	#0.00	
Chief Financial Officer Finance Department Manager	0.00	\$79.30 \$51.44	\$0.00 \$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.0
CUSTOMER SERVICE Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials Fotal Department Expense		_	\$0.00	\$0.0
WATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	40.0
otal Department Labor Expense				\$0.0
JTILITY SERVICES	0.00	# E 4 40	# 0.00	
Utility Services Manager Fleet Service Supervisor	0.00	\$54.43 \$41.71	\$0.00 \$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost	0.00	Ψ20.00 <u></u>	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials			\$0.00	
otal Department Expense		_		\$0.0
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter (Replacement) Bill Payment Security Months at average consumption (2.0x Industry Standar	0.00	\$0.00 \$70.68	\$0.00 \$141.36	
Bill Payment Security Months at average consumption (2.0x Industry Standar Other	rd) 2.00 0.00	\$10.00	\$141.36	
ubtotal Equipment and Materials Direct Cost	0.00	_ 00.00	\$141.36	
No department overhead included in deposit cost basis		0.00%	\$0.00	
OTAL EQUIPMENT AND MATERIALS COST			· · · · · ·	\$141.3
OTAL AVERAGE EXPENSE RECOVERED BY FEE			-	\$141.3
RECOMMENDED CHARGE				\$150.0
				ا. الادا ب

TABLE D-18
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Exisiting Property (Water and Sewer)
1" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor Construction Coordination Supervisor	0.00 0.00	\$45.27 \$41.94	\$0.00 \$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$1.00	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials otal Administration Expense		_	\$0.00	\$0.0
•				Ψ0.0
NANCE Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials otal Department Expense		-	\$0.00	\$0.0
ordi Bepartinent Expense				Ψ0.0
USTOMER SERVICE Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.0
				Ψ0.0
VATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Supervisor Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Labor Expense				\$0.0
TILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00 \$0.00	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials		12.03/0	\$0.00	
otal Department Expense		_	¥3.00	\$0.0
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter (Replacement)	1.00	\$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry		\$176.41	\$352.82	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost		-	\$352.82	
No department overhead included in deposit cost basis OTAL EQUIPMENT AND MATERIALS COST		0.00%_	\$0.00	\$352.8
			_	
OTAL AVERAGE EXPENSE RECOVERED BY FEE			-	\$352.8
ECOMMENDED CHARGE				\$360.0
xisting Charge				\$210.0

TABLE D-19
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Exisiting Property (Water and Sewer)
1.5" Meter

Item Functions Performed	Hour I Require		Subtotal Cost	TOTA
DMINISTRATION				
Executive Director	0.0		\$0.00	
Deputy Executive Director	0.0	3 \$83.70	\$0.00	
Chief Operations Officer	0.0		\$0.00	
Engineering Department Manager	0.0		\$0.00	
Engineering Supervisor	0.0		\$0.00	
Construction Coordination Supervisor	0.0		\$0.00	
Engineering Services Specialist	0.0		\$0.00	
Engineering Inspector	0.00		\$0.00	
Engineering Technician Engineering Info Supervisor	0.0		\$0.00	
9 9 1	0.0i 0.0i		\$0.00 \$0.00	
GIS Analyst btotal Administration Direct Labor Cost	0.0	3 \$26.82	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		04.00%	\$0.00	
tal Administration Expense		•	Ψ0.00	\$0.
JANCE Chief Financial Officer	0.00	0 \$79.30	\$0.00	
Finance Department Manager	0.0		\$0.00	
Accountant I	0.0		\$0.00	
Senior Accountant	0.0		\$0.00	
Procurement Specialist	0.0		\$0.00	
Senior Procurement Specialist	0.0		\$0.00	
Warehouse Technician	0.0		\$0.00	
btotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials			\$0.00	
tal Department Expense		•		\$0.
JSTOMER SERVICE				
Customer/Billing Manager	0.0	3 \$41.38	\$0.00	
Customer/Community Supervisor	0.0		\$0.00	
Customer Relations Rep - Office	0.0		\$0.00	
Customer Service Field Technicians	0.0		\$0.00	
Collections Representative	0.0		\$0.00	
Billing/Field Tech Supervisor	0.0		\$0.00	
btotal Department Direct Labor Cost	0.0	σ ψου.σο	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials		01.0370	\$0.00	
tal Department Expense		•	Ψ0.00	\$0.
ATER DISTRIBUTION				
ATER DISTRIBUTION	0.00) ¢6EE4	\$0.00	
Water Manager	0.0		\$0.00	
Water Distribution Supervisor Water Distribution Foreman	0.0i 0.0i		\$0.00 \$0.00	
Water Distribution Operator Certified	0.0		\$0.00	
Water Distribution Mechanic	0.0		\$0.00	
btotal Department Direct Labor Cost	0.0	J \$10.74	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		00.51/0	\$0.00	
tal Department Labor Expense		•	Ψ0.00	\$0
				-
THE IT A CED VICE C				
ILITY SERVICES Utility Services Manager	0.0	54.43	\$0.00	
Fleet Service Supervisor	0.0		\$0.00	
Administrative Assistant	0.0		\$0.00	
btotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials			\$0.00	
tal Department Expense		•		\$0.
HER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.0		\$0.00	
F-450 Truck	0.0		\$0.00	
F-450 Truck with Crane	0.0		\$0.00	
F-550 Truck	0.0		\$0.00	
Meter (Replacement)	0.0		\$0.00	
	onsumption (2.0x Industry Standard) 2.0		\$905.36	
Other	0.00		\$0.00	
btotal Equipment and Materials Direct Cost	0.0	. 410.00	\$905.36	
No department overhead included in deposit cost basis		0.00%	\$0.00	
TAL EQUIPMENT AND MATERIALS COST		•		\$905
TAL AVERAGE EXPENSE RECOVERED BY FEE			-	\$905
			-	
COMMENDED CHARCE				\$910
COMMENDED CHARGE sting Charge				\$295.

TABLE D-20
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Exisiting Property (Water and Sewer)
2" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$1.00	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials otal Administration Expense		-	\$0.00	\$0.00
FINANCE Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost	0.00	Ψ∠ 3.33	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		, 0.0070	\$0.00	
otal Department Expense		-	Ψ0.00	\$0.0
CUSTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost		-	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials		_	\$0.00	
Total Department Expense				\$0.00
VATER DISTRIBUTION				
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost			\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Labor Expense				\$0.0
JTILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials otal Department Expense		-	\$0.00	\$0.0
				Ψ0.0
)THER EQUIPMENT AND MATERIALS F-250 Truck	0.00	¢22.04	40.00	
F-250 Truck F-350 Truck	0.00	\$22.64	\$0.00 \$0.00	
F-450 Truck	0.00 0.00	\$22.99 \$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$37.46 \$27.55	\$0.00	
Meter (Replacement)	0.00	\$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standard)	2.00	\$741.28	\$1,482.56	
Other	0.00	\$10.00	\$0.00	
other subtotal Equipment and Materials Direct Cost	0.00	φ10.00	\$1,482.56	
No department overhead included in deposit cost basis		0.00%	\$0.00	
OTAL EQUIPMENT AND MATERIALS COST		_		\$1,482.5
OTAL AVERAGE EXPENSE RECOVERED BY FEE			-	\$1,482.5
			-	\$1,490.0
ECOMMENDED CHARGE				

TABLE D-21
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Existing Property (Water Only)
5/8" Meter

Item Functions	Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist Engineering Inspector		0.00 0.00	\$23.89 \$1.00	\$0.00 \$0.00	
Engineering Trispector Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost			-	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	* 0.0
Fotal Administration Expense					\$0.0
FINANCE		0.00	470.00	***	
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager Accountant I		0.00 0.00	\$51.44 \$24.60	\$0.00 \$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials Total Department Expense			_	\$0.00	\$0.0
					Ψ0.0
CUSTOMER SERVICE Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials Fotal Department Expense			-	\$0.00	\$0.0
WATER DISTRIBUTION Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost				\$0.00	
plus Direct Departmental Personal Services Over	nead		88.51%	\$0.00	
plus Departmental materials			_	\$0.00	40.0
otal Department Labor Expense					\$0.0
JTILITY SERVICES		0.00	¢E 4.40	¢0.00	
Utility Services Manager Fleet Service Supervisor		0.00 0.00	\$54.43 \$41.71	\$0.00 \$0.00	
Administrative Assistant		0.00	\$41.71	\$0.00	
Subtotal Department Direct Labor Cost		0.00	Ψ20.00	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.0
OTHER EQUIPMENT AND MATERIALS					
F-250 Truck		0.00	\$22.64	\$0.00	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck		0.00	\$37.46 \$27.55	\$0.00 \$0.00	
Meter (Replacement)		0.00	\$27.55 \$0.00	\$0.00	
	average consumption (2.0x Industry Standard)	2.00	\$44.82	\$89.64	
Other World's at	average consumption (2.0x industry Standard)	0.00	\$10.00	\$0.00	
Subtotal Equipment and Materials Direct Cost		0.00	Ψ10.00	\$89.64	
No department overhead included in deposit co	t basis		0.00%	\$0.00	
OTAL EQUIPMENT AND MATERIALS COST					\$89.6
OTAL AVERAGE EXPENSE RECOVERED BY FEE				-	\$89.6
RECOMMENDED CHARGE					\$90.0
xisting Charge					\$95.0

TABLE D-22
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Existing Property (Water Only)
1" Meter

NANCE	Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
Executive Director	ADMINISTRATION				
Chair Operations Officer Chair Operations		0.00	\$103.86	\$0.00	
Engineering Department Manager	Deputy Executive Director	0.00	\$83.70	\$0.00	
Engineeming Supervisor					
Construction Conditation Sperviews 0,000 \$41,94 \$0,000 \$0,000 \$1,000 \$0,000 \$1,000 \$0,000 \$1,000 \$0,000 \$1,000 \$0,000 \$1,000 \$0,000 \$1,000 \$0,000 \$1,000 \$	9 9 1				
Engineering pServices Spacelist					
Engineering Technician					
Engineering Technican					
SS Analysis					
ubbotal Administration Direct Labor Cost \$5,000 plus Direct Administration Overhead 64,60% \$5,000 plus Direct Administration Expense 30 INANCE Chef Financed Officer 0.00 \$79,30 \$0,000 Chef Financed Difficer 0.00 \$27,80 \$0,000 Finance Department Manager 0.00 \$24,80 \$0,000 Accountant I 0.00 \$24,80 \$0,000 Second Accountant I 0.00 \$24,80 \$0,000 Vacabrus Technical 0.00 \$23,81 \$0,000 Vacabrus Technical 0.00 \$29,33 \$0,000 Vacabrus Technical 0.00 \$29,33 \$0,000 Just Direct Finance Overhead 70,20% \$0,000 Just Direct Finance Overhead 70,20% \$0,000 Just Direct Finance Overhead 70,20% \$0,000 Lustomer Plaining Manager 0.00 \$4,138 \$0,000 Customer Plaining Manager 0.00 \$4,600 \$0,000 Customer Plaining Manager 0.00 \$4,500 <td>Engineering Info Supervisor</td> <td>0.00</td> <td>\$50.15</td> <td>\$0.00</td> <td></td>	Engineering Info Supervisor	0.00	\$50.15	\$0.00	
DIAS DIECT Administration Overhead pulso Department materials 0.00		0.00	\$26.82	\$0.00	
Just Departmental materials 30.00					
STORMANCE	·		64.60%		
Chief Pinance Optimizer 0.00	otal Administration Expense		_	\$0.00	\$0.0
Finance Department Manager	INANCE				
Accountant	Chief Financial Officer				
Senior Accountant					
Procurement Specialist					
Senior Procurement Specialist 0.00 \$29.33 \$0.00 \$29.00 \$0.00 \$29.33 \$0.00 \$0					
Warehouse Technician 0.00 \$29.33 \$0.00	·				
ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials on plus Departmental materials on plus Department Expense 70.30% \$0.00 show \$0.00 plus Department Expense \$0.00 plus Department					
DIAS DIPECE Finance Overhead piles 50.00		0.00	Ψ23.33		
Dista Department al materials or all Department Expense \$0.00	·		70.30%		
USTOMER SERVICE Customer/Billing Manager Customer/Billing Manager Customer/Relations Rep - Office Customer Relations Rep - Office Customer Relations Rep - Office Customer Service Field Technicians Ou0 \$24.07 \$0.00 Customer Service Field Technicians Ou0 \$22.37 \$0.00 Customer Service Field Technicians Ou0 \$22.38 \$0.00 Dispersementation Billing/Field Tech Supervisor Ou0 \$23.38 \$0.00 Signature Service Field Technicians Ou0 \$22.56 \$0.00 Signature Service Field Technicians Ou0 \$22.56 \$0.00 Signature Service Field Technicians Ou0 \$33.50 \$0.00 Signature Service Field Technicians Ou0 \$33.50 \$0.00 Signature Service Field Supervisor Water Distribution Supervisor Water Distribution Supervisor Water Distribution Supervisor Water Distribution Foreman Ou0 \$46.01 \$0.00 Water Distribution Foreman Ou0 \$22.68 \$0.00 Water Distribution Pechanic Ou0 \$22.68 \$0.00 Water Distribution Pechanic Uslotal Department Direct Labor Cost Sound Direct Pinage Cost Pinag	plus Departmental materials		_		
Customer/Elling Manager 0.00 \$41.38 \$0.00 Customer/Community Supervisor 0.00 \$24.07 \$0.00 Customer Relations Rep - Office 0.00 \$24.07 \$0.00 Customer Service Rield Technicians 0.00 \$22.56 \$0.00 Collections Representative 0.00 \$23.55 \$0.00 Billing/Rield Tech Supervisor 0.00 \$33.50 \$0.00 buttotal Department Direct Labor Cost \$0.00 \$0.00 plus Direct Finance Overhead 81.69% \$0.00 plus Departmental materials \$0.00 \$0.00 otal Department Expense \$0.00 \$0.00 Mater Distribution Supervisor 0.00 \$65.54 \$0.00 Water Distribution Supervisor 0.00 \$32.68 \$0.00 Water Distribution Operator Certified 0.00 \$32.68 \$0.00 Water Distribution Operator Certified 0.00 \$32.68 \$0.00 Water Distribution Operator Certified 0.00 \$52.4 \$0.00 Water Distribution Repense 88.51% \$	otal Department Expense				\$0.0
Customer/Community Supervisor 0.00 \$35.52 \$0.00 Customer Returbitions Rep - Office 0.00 \$24.07 \$0.00 Customer Service Field Technicians 0.00 \$23.78 \$0.00 Collections Representative 0.00 \$23.56 \$0.00 Billing/Field Tech Supervisor 0.00 \$335.5 \$0.00 plus Direct Finance Overhead 81.69% \$0.00 plus Direct Finance Overhead \$0.00 \$0.00 plus Departmental materials \$0.00 \$0.00 sold Department Expense \$0.00 \$0.00 VATER DISTRBUTION Water Distribution Supervisor \$0.00 \$65.54 \$0.00 Water Distribution Supervisor \$0.00 \$46.01 \$0.00 \$0.00 Water Distribution Porenan \$0.00 \$52.51 \$0.00 \$0.00 Water Distribution Operator Certified \$0.00 \$25.51 \$0.00 \$0.00 Water Distribution Mechanic \$0.00 \$25.51 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00		0.00	¢#120	\$0.00	
Customer Relations Rep - Office 0.00 \$24,07 \$0.00 Customer Service Field Technicians 0.00 \$23,78 \$0.00 Collections Representative 0.00 \$22,56 \$0.00 Billing/Field Tech Supervisor 0.00 \$3350 \$0.00 Jub Direct Finance Overhead 81698 \$0.00 plus Department Labor Cost \$0.00 \$0.00 Jub Direct Finance Overhead \$0.00 \$0.00 Jub Direct Finance Overhead \$0.00 \$0.00 MATER DISTRIBUTION Water Distribution Namager \$0.00 \$66.01 \$0.00 Water Distribution Foreman \$0.00 \$66.01 \$0.00 \$0.00 Water Distribution Operator Certified \$0.00 \$25.11 \$0.00 \$0.00 Water Distribution Operator Certified \$0.00 \$32.68 \$0.00					
Customer Service Field Technicians					
Collections Representative Billing/Field Tech Supervisor 0.00 \$22.56 \$0.00 billing/Field Tech Supervisor 0.00 \$33.50 \$0.00 plus Direct Finance Overhead 816.9% \$0.00 plus Departmental materials \$0.00 \$0.00 total Oppartment Expense \$0.00 VATER DISTRIBUTION Water Manager 0.00 \$46.01 \$0.00 Water Distribution Supervisor 0.00 \$22.68 \$0.00 Water Distribution Operator Certified 0.00 \$25.11 \$0.00 Water Distribution Operator Certified 0.00 \$18.74 \$0.00 Use Direct Department Direct Labor Cost 0.00 \$84.31 \$0.00 plus Direct Finance Overhead 0.00 \$44.71 \$0.00 Type Services Manager 0.00 \$4.71 \$0.00					
Billing/Field Tech Supervisor 0.00 \$33.50 \$0.0					
DIEST PRIADEC Overhead B169% \$0.00					
Disa Departmental materials 100			_	\$0.00	
Solution Department Expense Solution	plus Direct Finance Overhead		81.69%	\$0.00	
Water Manager			-	\$0.00	\$0.0
Water Manager 0.00 \$65.54 \$0.00 Water Distribution Supervisor 0.00 \$46.01 \$0.00 Water Distribution Operator Certified 0.00 \$22.61 \$0.00 Water Distribution Operator Certified 0.00 \$25.11 \$0.00 Water Distribution Mechanic 0.00 \$18.74 \$0.00 ubtotal Department Direct Labor Cost 88.51% \$0.00 plus Direct Departmental Personal Services Overhead 88.51% \$0.00 plus Departmental materials \$0.00 \$0.00 fotal Department Labor Expense \$0.00 \$4.17 \$0.00 Violation Services Manager \$0.00 \$4.17 \$0.00 Fleet Services Supervisor \$0.00 \$4.17 \$0.00 Administrative Assistant \$0.00 \$20.85 \$0.00 plus Direct Ennace Overhead 72.89% \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Department Expense \$0 \$2.264 \$0.00 F-250 Truck \$0.00 \$22.64 \$0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Water Distribution Supervisor 0.00 \$46.01 \$0.00 Water Distribution Foreman 0.00 \$22.68 \$0.00 Water Distribution Mechanic 0.00 \$25.11 \$0.00 Ubtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead plus Departmental materials 88.51% \$0.00 Total Department Labor Expense \$0.00 \$0.00 \$0.00 Itality Services Manager 0.00 \$54.43 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 plus Direct Finance Overhead plus Direct Labor Cost 72.89% \$0.00 plus Departmental materials 72.89% \$0.00 olal Departmental Expense \$0 \$0 DITHER EQUIPMENT AND MATERIALS \$0.00 \$22.64 \$0.00 F-350 Truck 0.00 \$22.69 \$0.00 F-450 Truck with Crane 0.00 \$27.55 \$0.00 F-450 Truck with Crane 0.00 \$27.55 \$0.00 F-550 Truck <t< td=""><td></td><td>0.00</td><td>\$65.54</td><td>\$0.00</td><td></td></t<>		0.00	\$65.54	\$0.00	
Water Distribution Foreman 0.00 \$32.68 \$0.00 Water Distribution Operator Certified 0.00 \$25.11 \$0.00 Water Distribution Mechanic 0.00 \$18.74 \$0.00 Jubtotal Department Direct Labor Cost \$0.00 \$0.00 plus Direct Departmental Personal Services Overhead \$85.1% \$0.00 plus Departmental materials \$0.00 \$0.00 fotal Department Labor Expense \$0.00 \$41.71 \$0.00 STILLITY SERVICES Utility Services Manager 0.00 \$54.43 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Departmental materials \$0.00 \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Direct Finance Overhead 0.00 \$22.64 \$0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Water Distribution Mechanic 0.00 \$18.74 \$0.00 Jubtotal Department Direct Labor Cost \$0.00 \$0.00 plus Direct Departmental Personal Services Overhead \$8.51% \$0.00 plus Direct Departmental materials \$0.00 \$0.00 total Department Labor Expense \$0.00 \$0.00 VIIIITY SERVICES Utility Services Manager 0.00 \$41.71 \$0.00 Fleet Service Supervisor 0.00 \$41.71 \$0.00 Administrative Assistant 0.00 \$20.85 \$0.00 Plus Direct Finance Overhead 72.89% \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Direct Finance Overhead \$0.00 \$22.64 \$0.00 plus Direct Finance Overhead \$0.00 \$22.64 \$0.00 plus Direct Finance Overhead \$0.00 \$0.00 \$0.00 plus Direct Finance Overhead \$0.00 \$0.00 \$0.00 plus Department Expense \$0.00 \$0.00 \$0.00 plus Department Expense \$0.00					
Subtotal Department Direct Labor Cost Subtotal Department Direct Labor Cost Subtotal Departmental Personal Services Overhead Subtotal Departmental Personal Services Overhead Subtotal Departmental Personal Services Overhead Subtotal Department Labor Expense Subtotal Department Direct Labor Cost Subtotal Department Expense Subtotal Equipment and Materials Direct Cost Subtotal Equipment Expense Subtotal Equip	Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Plus Direct Departmental Personal Services Overhead \$8.51% \$0.00	Water Distribution Mechanic	0.00	\$18.74		
Plus Department Labor Expense \$0.00 \$0.0					
State Department Labor Expense State S			88.51%		
Utility Services Manager			-	\$0.00	\$0.0
Utility Services Manager	ITILITY SEPVICES				
Administrative Assistant ubtotal Department Direct Labor Cost plus Direct Finance Overhead plus Departmental materials otal Department Expense THER EQUIPMENT AND MATERIALS F-250 Truck F-250 Truck F-350 Truck F-450 Truck		0.00	\$54.43	\$0.00	
ubtotal Department Direct Labor Cost \$0.00 plus Direct Finance Overhead 72.89% \$0.00 plus Departmental materials \$0.00 \$0.00 plus Department Expense \$0 \$0.00 VITHER EQUIPMENT AND MATERIALS \$0 \$22.64 \$0.00 F-250 Truck 0.00 \$22.99 \$0.00 F-350 Truck 0.00 \$26.82 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-450 Truck with Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$147.15 \$294.30 Other 0.00 \$147.15 \$294.30 Other 0.00 \$147.15 \$294.30 No department and Materials Direct Cost 0.00 \$0.00 OTAL EQUIPMENT AND MATERIALS COST \$294 OTAL AVERAGE EXPENSE RECOVERED BY FEE \$294 ECOMMENDED CHARGE \$300					
Plus Direct Finance Overhead 72.89% \$0.00		0.00	\$20.85		
Plus Department Expense \$0.00 \$0			72.000/		
SO SO SO SO SO SO SO SO			72.89%		
F-250 Truck 0.00 \$22.64 \$0.00 F-350 Truck 0.00 \$22.99 \$0.00 F-350 Truck 0.00 \$22.99 \$0.00 F-350 Truck 0.00 \$22.99 \$0.00 F-450 Truck With Crane 0.00 \$37.46 \$0.00 F-450 Truck With Crane 0.00 \$37.46 \$0.00 F-550 Truck 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$10.00 \$0.00 \$0.00 Bill Payment Security Months at average consumption (2.0x Industry Standard) 0.00 \$147.15 \$294.30 Other 0.00 \$10.00 \$0			_	ψ0.00	\$0.0
F-250 Truck 0.00 \$22.64 \$0.00 F-350 Truck 0.00 \$22.64 \$0.00 F-350 Truck 0.00 \$22.99 \$0.00 F-350 Truck 0.00 \$22.99 \$0.00 F-350 Truck 0.00 \$22.99 \$0.00 F-350 Truck 0.00 \$26.82 \$0.00 F-350 Truck With Crane 0.00 \$37.46 \$0.00 F-350 Truck 0.00 \$37.46 \$0.00 F-350 Truck 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$10.00 \$0.00 \$0.00 F-350 Truck 0.00 \$10.00 \$	THER EQUIPMENT AND MATERIALS				
F-450 Truck F-450 Truck with Crane F-450 Truck with Crane F-550 Truck Replacement) Bill Payment Security Months at average consumption (2.0x Industry Standard) Other Other No department overhead included in deposit cost basis OTAL EQUIPMENT AND MATERIALS COST OTAL AVERAGE EXPENSE RECOVERED BY FEE ECOMMENDED CHARGE 0.00 \$26.82 \$0.00 \$37.46 \$0.00 \$27.55 \$0.00 \$0.00 \$0.00 \$10.00 \$0.00 \$20.00 \$147.15 \$294.30 \$29		0.00	\$22.64	\$0.00	
F-450 Truck with Crane					
F-550 Truck 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$27.55 \$0.00 Meter (Replacement) 0.00 \$10.00 \$0					
Meter (Replacement) 0.00 \$0.00 \$0.00 Bill Payment Security Months at average consumption (2.0x Industry Standard) 2.00 \$147.15 \$294.30 Other 0.00 \$0.00 \$0.00 \$0.00 ubtotal Equipment and Materials Direct Cost \$294.30 \$294.30 No department overhead included in deposit cost basis 0.00% \$0.00 OTAL EQUIPMENT AND MATERIALS COST \$294 OTAL AVERAGE EXPENSE RECOVERED BY FEE \$294 ECOMMENDED CHARGE \$300					
Bill Payment Security Months at average consumption (2.0x Industry Standard) 2.00 \$147.15 \$294.30 Other 0.00 \$10.00 \$0.00 ubtotal Equipment and Materials Direct Cost \$294.30 No department overhead included in deposit cost basis 0.00% \$0.00 OTAL EQUIPMENT AND MATERIALS COST \$294 OTAL AVERAGE EXPENSE RECOVERED BY FEE \$294 ECOMMENDED CHARGE \$300					
Other 0.00 \$10.00 \$0.00 ubtotal Equipment and Materials Direct Cost \$294.30 \$294.30 No department overhead included in deposit cost basis 0.00% \$0.00 OTAL EQUIPMENT AND MATERIALS COST \$294 OTAL AVERAGE EXPENSE RECOVERED BY FEE \$294 ECOMMENDED CHARGE \$300					
ubtotal Equipment and Materials Direct Cost \$294.30 No department overhead included in deposit cost basis 0.00% \$0.00 OTAL EQUIPMENT AND MATERIALS COST \$294 OTAL AVERAGE EXPENSE RECOVERED BY FEE \$294 ECOMMENDED CHARGE \$300					
No department overhead included in deposit cost basis OTAL EQUIPMENT AND MATERIALS COST S294 OTAL AVERAGE EXPENSE RECOVERED BY FEE ECOMMENDED CHARGE \$300		5.00	2.0.00		
OTAL AVERAGE EXPENSE RECOVERED BY FEE \$294 ECOMMENDED CHARGE \$300	No department overhead included in deposit cost basis		0.00%		¢2042
ECOMMENDED CHARGE \$300				_	
	OTAL AVERAGE EXPENSE RECOVERED BY FEE			=	\$294.3
xisting Charge \$145					\$300.0 \$145.0

TABLE D-23
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Existing Property (Water Only)
1.5" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00 \$0.00	
Engineering Inspector Engineering Technician	0.00	\$1.00 \$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Administration Expense				\$0.0
NANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant Programment Specialist	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81 \$38.31	\$0.00 \$0.00	
Senior Procurement Specialist Warehouse Technician	0.00	\$38.31 \$29.33	\$0.00	
ubtotal Department Direct Labor Cost	0.00	Ψ∠ 3.33	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		70.0070	\$0.00	
otal Department Expense		_		\$0.0
USTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense		-	\$0.00	\$0.0
/ATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Labor Expense		_		\$0.0
TILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost		70.000	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.0
па веропинета Ехрепзе				φυ.(
THER EQUIPMENT AND MATERIALS F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.04	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter (Replacement)	0.00	\$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standard)	2.00	\$423.42	\$846.84	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost		· · · · · -	\$846.84	
No department overhead included in deposit cost basis DTAL EQUIPMENT AND MATERIALS COST		0.00%	\$0.00	4040
				\$846.8
DTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$846.
ECOMMENDED CHARGE				\$850.0
xisting Charge				\$230.0

TABLE D-24
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Existing Property (Water Only)
2" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTALS
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist Engineering Inspector	0.00	\$23.89 \$0.25	\$0.00 \$0.00	
Engineering Technician	0.00	\$20.23	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_		\$0.00
Total Administration Expense				
FINANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Procurement Specialist	0.00	\$42.58	\$0.00	
Senior Procurement Specialist	0.00	\$33.81	\$0.00	
Purchasing Agent Washausa Technisian	0.00	\$38.31	\$0.00	
Warehouse Technician Subtotal Department Direct Labor Cost	0.00	\$29.33	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		70.3076	\$0.00	
Fotal Department Expense		_	Ψ0.00	\$0.00
CUSTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials Total Department Expense		-	\$0.00	\$0.00
				Ψ0.00
WATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
Fotal Department Labor Expense				\$0.00
JTILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost		72.000	\$0.00	
plus Direct Finance Overhead plus Departmental materials		72.89%	\$0.00	
otal Department Expense		-	\$0.00	\$0.00
OTHER EQUIPMENT AND MATERIALS	0.00	daa.c.	# 0.00	
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck F-450 Truck	0.00	\$22.99	\$0.00 \$0.00	
F-450 Truck F-450 Truck with Crane	0.00	\$26.82 \$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter (Replacement)	0.00	\$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standard)	2.00	\$712.02	\$1,424.04	
Other	0.00	\$10.00	\$0.00	
Subtotal Equipment and Materials Direct Cost			\$1,424.04	
No department overhead included in deposit cost basis		0.00%_	\$0.00	A4 :-
FOTAL EQUIPMENT AND MATERIALS COST				\$1,424.04
FOTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$1,424.04
				\$1,430.00
RECOMMENDED CHARGE				

TABLE D-25 MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING Single Family Residential Customer Deposit on Exisiting Property (Sewer Only) 5/8" Meter

Item Functions Performed	Hour Require		Subtotal Cost	TOTA
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00		\$0.00	
Chief Operations Officer	0.00		\$0.00	
Engineering Department Manager	0.00		\$0.00	
Engineering Supervisor	0.00		\$0.00	
Construction Coordination Supervisor Engineering Services Specialist	0.00 0.00		\$0.00 \$0.00	
Engineering Services Specialist Engineering Inspector	0.00		\$0.00	
Engineering Technician	0.00		\$0.00	
Engineering Info Supervisor	0.00		\$0.00	
GIS Analyst	0.00		\$0.00	
ubtotal Administration Direct Labor Cost		-	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials			\$0.00	
otal Administration Expense				\$0.
NANCE				
Chief Financial Officer	0.00		\$0.00	
Finance Department Manager	0.00		\$0.00	
Accountant I	0.00		\$0.00	
Senior Accountant	0.00		\$0.00	
Procurement Specialist	0.00		\$0.00	
Senior Procurement Specialist	0.00 0.00		\$0.00	
Warehouse Technician ubtotal Department Direct Labor Cost	0.00	\$29.33	\$0.00 \$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		, 0.30/0	\$0.00	
otal Department Expense		•	+	\$0.
USTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense			\$0.00	\$0.
VATER DISTRIBUTION				
/ATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00		\$0.00	
Water Distribution Foreman	0.00		\$0.00	
Water Distribution Operator Certified	0.00		\$0.00	
Water Distribution Mechanic	0.00		\$0.00	
ubtotal Department Direct Labor Cost		-	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials			\$0.00	
otal Department Labor Expense				\$0.
TILITY SERVICES				
Utility Services Manager	0.00		\$0.00	
Fleet Service Supervisor	0.00		\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00 \$0.00	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials		12.03%	\$0.00	\$0.
otal Department Expense		-	Ψ0.00	Ψ0.
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00		\$0.00	
F-450 Truck	0.00		\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00		\$0.00	
Meter Replacement	0.00		\$0.00	
	nsumption (2.0x Industry Standard) 2.00		\$51.72	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost			\$51.72	*-
No department overhead included in deposit cost basis OTAL EQUIPMENT AND MATERIALS COST		0.00%	\$0.00	\$51.
OTAL AVERAGE EXPENSE RECOVERED BY FEE			_	ታ ⊏4
LILAL AVERAGE EXPENSE RELUVERED BY FEE			_	\$51.
O IN EARL OF THE REGION CHEED BY THE				

TABLE D-26 MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING Single Family Residential Customer Deposit on Exisiting Property (Sewer Only) 1" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor Engineering Services Specialist	0.00 0.00	\$41.94 \$23.89	\$0.00 \$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost		_	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials otal Administration Expense		_	\$0.00	\$0.0
				Ψ0.0
NANCE Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Expense				\$0.0
JSTOMER SERVICE		* # * * *	***	
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00 0.00	\$36.52	\$0.00	
Customer Relations Rep - Office Customer Service Field Technicians	0.00	\$24.07 \$23.78	\$0.00 \$0.00	
Collections Representative	0.00	\$23.76	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost	0.00	Ψ33.30	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials			\$0.00	
otal Department Expense		_		\$0.0
ATER DISTRIBUTION				
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost		00 540/	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00 \$0.00	
plus Departmental materials otal Department Labor Expense		-	\$0.00	\$0.0
TILITY SERVICES	0.55	* - *	*~	
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead		72.89%	\$0.00	
plus Direct Finance Overnead plus Departmental materials		12.09%	\$0.00	
otal Department Expense		_	¥3.00	\$0.0
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter Replacement	0.00	\$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standard)	2.00	\$29.26	\$58.52	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost No department overhead included in deposit cost basis		0.00%	\$58.52 \$0.00	
DTAL EQUIPMENT AND MATERIALS COST		0.00%_	¥3.00	\$58.
DTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$58.
			_	\$60.
ECOMMENDED CHARGE				

TABLE D-27
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Exisiting Property (Sewer Only)
1.5" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$0.25 \$20.21	\$0.00	
Engineering Technician Engineering Info Supervisor	0.00 0.00	\$50.21	\$0.00 \$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost	0.00	Ψ20.02	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_	\$0.00	
Total Administration Expense				\$0.00
INANCE CONTRACTOR OF THE CONTR	0.00	# 7 0.20	#0.00	
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager Accountant I	0.00 0.00	\$51.44 \$24.60	\$0.00 \$0.00	
Senior Accountant	0.00	\$24.60 \$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	\$0.0
otal Department Expense				Φ0.0
USTOMER SERVICE	0.00	¢ 41.00	¢0.00	
Customer/Billing Manager	0.00 0.00	\$41.38 \$36.52	\$0.00 \$0.00	
Customer/Community Supervisor Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.0
				Ψ0.0
VATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Manager Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Labor Expense				\$0.0
TILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant ubtotal Department Direct Labor Cost	0.00	\$20.85	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials		00,0	\$0.00	
otal Department Expense		_		\$0.0
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter Replacement	0.00	\$10.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standard)	2.00	\$29.26	\$58.52	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost No department overhead included in deposit cost basis		0.00%	\$58.52 \$0.00	
OTAL EQUIPMENT AND MATERIALS COST		0.00%	φυ.υυ	\$58.5
OTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$58.5
			_	
ECOMMENDED CHARGE				\$60.0

TABLE D-28
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Single Family Residential Customer Deposit on Exisiting Property (Sewer Only)
2" Meter

Item Fund	ctions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost				\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials otal Administration Expense			-	\$0.00	\$0.0

INANCE Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_	· · · · · ·	\$0.0
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials otal Department Expense			-	\$0.00	\$0.0
VATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost		0.00	Ψ10.74	\$0.00	
plus Direct Departmental Personal Services	Overhead		88.51%	\$0.00	
plus Departmental materials	Overhead		00.5170	\$0.00	\$0.0
otal Department Labor Expense			-	ψ0.00	Ψ0.0
TILITY SERVICES Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	40.0
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS		0.00	¢22.04	\$0.00	
F-250 Truck		0.00	\$22.64	\$0.00	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck		0.00 0.00	\$37.46 \$27.55	\$0.00 \$0.00	
Meter Replacement		0.00	\$0.00	\$0.00	
	ths at average consumption (2.0x Industry Standard)	2.00	\$29.26	\$58.52	
Other Mont	ara araverage consumption (2.0x industry standard)	0.00	\$29.26 \$10.00	\$58.52	
Other ubtotal Equipment and Materials Direct Cost		0.00	_ ۱۵.۵۵	\$58.52	
No department overhead included in depos	eit onet hasis		0.00%	\$58.52	
OTAL EQUIPMENT AND MATERIALS COST	nt 2001 04010		0.00%_	Ψ0.00	\$58.5
				_	
OTAL AVERAGE EXPENSE RECOVERED BY F	ΈΕ				\$58 5
OTAL AVERAGE EXPENSE RECOVERED BY F	EE			-	\$58.5 \$60.0

MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING Multi Family Residential Customer Deposit on Existing Property (per Dwelling Unit)] Water and Sewer Service

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor Engineering Services Specialist	0.00	\$41.94 \$23.89	\$0.00 \$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost		_	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Administration Expense				\$0.0
INANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost		70.000	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00 \$0.00	
plus Departmental materials otal Department Expense		-	\$0.00	\$0.0
CUSTOMER SERVICE		A	.	
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78 \$22.56	\$0.00 \$0.00	
Collections Representative Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost	0.00	\$33.30 <u> </u>	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials		01.0070	\$0.00	\$0.0
otal Department Expense		_		
VATER DISTRIBUTION				
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Labor Expense				\$0.
TILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Expense				\$0.
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter (Replacement)	0.00	\$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standard)	2.00	\$51.30	\$102.60	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost		0.000/	\$102.60	
No department overhead included in deposit cost basis OTAL EQUIPMENT AND MATERIALS COST		0.00% _	\$0.00	\$102.
OTHE ESS. MENT AND MATERIALS COST				ψ102.
OTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$102.
ECOMMENDED CHARGE				\$100.0
				φIUU.

Based on FY2019/20 estimated unit labor, materials and equipment costs Average truck costs based on 2019 FEMA Rates

TABLE D-30
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Multi Family Residential Customer Deposit on Existing Property (per Dwelling Unit)]
Water Service

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor Construction Coordination Supervisor	0.00	\$45.27 \$41.94	\$0.00 \$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead o plus Departmental materials		64.60%	\$0.00 \$0.00	\$0.0
NANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I Senior Accountant	0.00	\$24.60 \$42.58	\$0.00 \$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.
USTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost		01.000/	\$0.00	
plus Direct Finance Overhead plus Departmental materials		81.69%	\$0.00 \$0.00	\$0.0
otal Department Expense		_	φυ.υυ	Ψ0.
ATER DISTRIBUTION				
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead		88.51%	\$0.00 \$0.00	
plus Departmental materials otal Department Labor Expense		_	\$0.00	\$0.
TILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost		70.000	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00 \$0.00	\$0.0
plus Departmental materials tal Department Expense		_	\$0.00	\$0.
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck	0.00	\$37.46	\$0.00 \$0.00	
Meter (Replacement)	0.00	\$27.55 \$0.00	\$0.00	
Bill Payment Security Months at average consumption (2.0x Industry Standa		\$35.76	\$71.52	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost	0.50	Ţ.0.00 <u></u>	\$71.52	
No department overhead included in deposit cost basis OTAL EQUIPMENT AND MATERIALS COST		0.00%	\$0.00	\$71.
OTAL AVERAGE EXPENSE RECOVERED BY FEE			-	\$71.
ECOMMENDED CHARGE			_	
A A A A MARINE TO LA LA CARRAGE				\$70. \$65.

Based on FY2019/20 estimated unit labor, materials and equipment costs Average truck costs based on 2019 FEMA Rates

TABLE D-31
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Multi Family Residential Customer Deposit on Existing Property (per Dwelling Unit)]
Sewer Service

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector Engineering Technician		0.00	\$0.25 \$20.21	\$0.00 \$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cos	t			\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials otal Administration Expense			_	\$0.00	\$0.0
					Ψ0.0
INANCE Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials otal Department Expense			-	\$0.00	\$0.0
LICTOMED CEDVICE					
USTOMER SERVICE Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials otal Department Expense			_	\$0.00	\$0.0
/ATER DISTRIBUTION		0.00	* CF F4	#0.00	
Water Manager		0.00	\$65.54 \$46.01	\$0.00	
Water Distribution Supervisor Water Distribution Foreman		0.00	\$46.01	\$0.00 \$0.00	
Water Distribution Potential Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Operator Certified Water Distribution Mechanic		0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost		0.00	Ψ10.71	\$0.00	
plus Direct Departmental Personal Se	rvices Overhead		88.51%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Labor Expense			_		\$0.0
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead			72.89%	\$0.00 \$0.00	
plus Direct Finance Overnead plus Departmental materials			72.89%	\$0.00	
otal Department Expense			_	Ψ0.00	\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		0.00	\$22.64	\$0.00	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Other		0.00	\$10.00	\$0.00	
Bill Payment Security	Months at average consumption (2.0x Industry Standa	2.00	\$15.54	\$31.08	
Other	_	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct				\$31.08	
No department overhead included in OTAL EQUIPMENT AND MATERIALS C			0.00%_	\$0.00	\$31.0
				_	
OTAL AVERAGE EXPENSE RECOVERE	D DI FEC			-	\$31.0

TABLE D-32
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Request for Meter Test Charge (First in 12 mos)
5/8" and 1" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89 \$0.25	\$0.00	
Engineering Inspector		0.00	\$20.25	\$0.00 \$0.00	
Engineering Technician Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost		0.00	ΨΕ0.02	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Administration Expense					\$0.0
INANCE Chief Financial Officer		0.00	¢70.20	\$0.00	
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager Accountant I		0.00	\$51.44 \$24.60	\$0.00 \$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials otal Department Expense			_	\$0.00	\$0.0
					Ψ0.0
Customer/Billing Manager		0.00	\$41.38	¢0.00	
Customer/Billing Manager Customer/Community Supervisor		0.00		\$0.00 \$0.00	
Customer Relations Rep - Office		0.00	\$36.52 \$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	Letter and communication with Water Distribution	0.15	\$33.50	\$5.03	
Subtotal Department Direct Labor Cost				\$5.03	
plus Direct Finance Overhead			81.69%	\$4.11	
plus Departmental materials otal Department Expense			_	\$0.00	\$9.1
					Ψ3.1
VATER DISTRIBUTION		0.00	\$65.54	\$0.00	
Water Manager Water Distribution Supervisor		0.50	\$46.01	\$23.00	
Water Distribution Foreman	Supervision	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic	Unassemble, test & re-install	2.50	\$18.74	\$46.86	
ubtotal Department Direct Labor Cost			_	\$69.86	
plus Direct Departmental Personal Se	rvices Overhead		88.51%	\$61.83	
plus Departmental materials			_	\$0.00	
otal Department Labor Expense					\$131.6
ITILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant ubtotal Department Direct Labor Cost		0.00	\$20.85	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			, 2.03/0	\$0.00	
otal Department Expense			_	+ =	\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		2.50	\$22.64	\$56.60	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Other	Meter testing equipment use	1.00	\$25.00	\$25.00	
Other	Meter test materials	1.00	\$10.00	\$10.00	
Other	Cost	0.00	\$10.00	\$0.00	
subtotal Equipment and Materials Direct	a contract of the contract of		E2.00%	\$91.60	
plus Average Departmental O&M Ove OTAL EQUIPMENT AND MATERIALS CO			53.66%	\$49.15	\$140.7
				_	\$281.5
ULVI VILEBUCE EXDENICE DECUMEDED					υ∠01.5
OTAL AVERAGE EXPENSE RECOVERED				_	

Based on FY2019/20 estimated unit labor, materials and equipment costs Average truck costs based on 2019 FEMA Rates

TABLE D-33
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Request for Meter Test Charge (First in 12 mos)
1.5" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
DMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor Engineering Services Specialist		0.00	\$41.94 \$23.89	\$0.00 \$0.00	
Engineering Services Specialist Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cos	t .			\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	* 0.0
otal Administration Expense					\$0.0
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician ubtotal Department Direct Labor Cost		0.00	\$29.33	\$0.00 \$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials			70.3070	\$0.00	\$0.0
otal Department Expense			_	70.00	****
LOT OLATO OFFICE					
USTOMER SERVICE			* # 00	***	
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor Customer Relations Rep - Office		0.00	\$36.52 \$24.07	\$0.00 \$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$23.76	\$0.00	
Billing/Field Tech Supervisor	Letter and communication with Water Distribution	0.15	\$33.50	\$5.03	
ubtotal Department Direct Labor Cost			-	\$5.03	
plus Direct Finance Overhead			81.69%	\$4.11	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$9.
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.50	\$46.01	\$23.00	
Water Distribution Foreman	Supervision	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	Unassemble, test & re-install	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	Unassemble, test & re-install	3.50	\$18.74	\$65.60	
ubtotal Department Direct Labor Cost				\$88.60	
plus Direct Departmental Personal Se	rvices Overhead		88.51%	\$78.42	
plus Departmental materials			-	\$0.00	\$167.0
otal Department Labor Expense					\$107.0
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			72.89%	\$0.00 \$0.00	
plus Direct Finance Overhead plus Departmental materials			72.89%	\$0.00	
otal Department Expense			_	Ψ0.00	\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		3.50	\$22.64	\$79.24	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck		0.00 0.00	\$37.46 \$27.55	\$0.00 \$0.00	
Meter	Meter testing equipment use	1.00	\$27.55	\$25.00	
Meter	Meter test materials	1.00	\$10.00	\$10.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct	Cost	0.00		\$114.24	
plus Average Departmental O&M Ove			53.66%	\$61.30	
OTAL EQUIPMENT AND MATERIALS C			- · · · · · -	_	\$175.5
OTAL AVERAGE EXPENSE RECOVERE	D BY FEE			_	\$351.7
				-	
ECOMMENDED CHARGE xisting Charge					\$360.0
					\$60.0

TABLE D-34
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Request for Meter Test Charge (First in 12 mos)
2" and Above Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00 \$0.00	
Engineering Inspector Engineering Technician		0.00	\$0.25 \$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			· · · · · =	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Administration Expense			_		\$0.0
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician ubtotal Department Direct Labor Cost		0.00	\$29.33	\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00 \$0.00	
plus Departmental materials			70.30%	\$0.00	
otal Department Expense			_	Ψ0.00	\$0.0
107.01450.0501.055					
JSTOMER SERVICE			A 44.00	***	
Customer/Billing Manager		0.00	\$41.38 \$36.52	\$0.00 \$0.00	
Customer/Community Supervisor Customer Relations Rep - Office		0.00	\$36.52 \$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$23.76	\$0.00	
Billing/Field Tech Supervisor	Letter and communication with Water Distribution	0.15	\$33.50	\$5.03	
ubtotal Department Direct Labor Cost				\$5.03	
plus Direct Finance Overhead			81.69%	\$4.11	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$9
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.50	\$46.01	\$23.00	
Water Distribution Foreman	Supervision	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic	Unassemble, test & re-install	4.00	\$18.74	\$74.97	
ubtotal Department Direct Labor Cost plus Direct Departmental Personal Se	nices Overhead		88.51%	\$97.97 \$86.71	
plus Departmental materials	rvices Overnead		00.31/0	\$0.00	
otal Department Labor Expense			-	Ψ0.00	\$184.
FILITY SERVICES		0.00	\$54.43	\$0.00	
Utility Services Manager Fleet Service Supervisor		0.00	\$54.43 \$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
btotal Department Direct Labor Cost		0.00	Ψ20.03	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
ital Department Expense			_		\$0.
THER EQUIPMENT AND MATERIALS					
F-250 Truck		4.00	\$22.64	\$90.56	
F-350 Truck		0.00	\$22.04	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter	Meter testing equipment use	1.00	\$25.00	\$25.00	
Meter	Meter test materials	1.00	\$10.00	\$10.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct	a .			\$125.56	
plus Average Departmental O&M Ove			53.66%	\$67.37	¢400
OTAL EQUIPMENT AND MATERIALS CO	J51				\$192.
OTAL AVERAGE EXPENSE RECOVERED	D BY FEE			_	\$386.
					\$390.
COMMENDED CHARGE					

TABLE D-35
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Request for Meter Test Charge (Additional Test in 12 mos)
5/8" and 1" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00 \$0.00	
Engineering Inspector Engineering Technician		0.00	\$0.25 \$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cos	t		_	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Administration Expense			' <u>-</u>		\$0.0
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead			70.200/	\$0.00	
plus Direct Finance Overnead plus Departmental materials			70.30%	\$0.00 \$0.00	
tal Department Expense			_	φ0.00	\$0.0
JSTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office Customer Service Field Technicians		0.00	\$24.07	\$0.00 \$0.00	
Collections Representative		0.00	\$23.78 \$22.56	\$0.00	
Billing/Field Tech Supervisor	Letter and communication with Water Distribution	0.00	\$33.50	\$5.03	
ubtotal Department Direct Labor Cost	Zetter and communication with Water Distribution	00	Ψ00.00	\$5.03	
plus Direct Finance Overhead			81.69%	\$4.11	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$9
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.50	\$46.01	\$23.00	
Water Distribution Foreman	Supervision	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	Unassemble, test & re-install	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	Unassemble, test & re-install	2.50	\$18.74	\$46.86	
btotal Department Direct Labor Cost			00.540/	\$69.86	
plus Direct Departmental Personal Se	rvices Overhead		88.51%	\$61.83	
plus Departmental materials ital Department Labor Expense			_	\$0.00	\$131.
tal Department Eabor Expense					Ψ101.
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant btotal Department Direct Labor Cost		0.00	\$20.85	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00 \$0.00	
plus Departmental materials			12.03/0	\$0.00	
ital Department Expense			_	ψ0.00	\$0.
THER EQUIPMENT AND MATERIALS		0.50	#22.24	# F0.00	
F-250 Truck		2.50	\$22.64	\$56.60	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck with Crapo		0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck		0.00	\$37.46 \$27.55	\$0.00 \$0.00	
Meter	Meter testing equipment use	1.00	\$27.55 \$25.00	\$0.00	
Meter	Meter testing equipment use Meter test materials	1.00	\$10.00	\$10.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct	Cost	0.00		\$91.60	
plus Average Departmental O&M Ove	a .		53.66%	\$49.15	
OTAL EQUIPMENT AND MATERIALS C				÷ .00	\$140.
OTAL AVERAGE EXPENSE RECOVERE	D BY FEE			-	\$281.
	· ·			-	Ψ£ 01.
COMMENDED CHARGE					\$290.
xisting Charge					\$250.

TABLE D-36 MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING Request for Meter Test Charge (Additional Test in 12 mos) 1.5" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
ADMINISTRATION					
ADMINISTRATION Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector Engineering Technician		0.00 0.00	\$0.25 \$20.21	\$0.00 \$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost			_	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Administration Expense					\$0.0
INANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00 0.00	\$38.31	\$0.00	
Warehouse Technician Jubtotal Department Direct Labor Cost		0.00	\$29.33	\$0.00 \$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials			70.50%	\$0.00	
otal Department Expense			_		\$0.0
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	Letter and communication with Water Distribution	0.15	\$33.50	\$5.03	
Subtotal Department Direct Labor Cost				\$5.03	
plus Direct Finance Overhead			81.69%	\$4.11	
plus Departmental materials otal Department Expense			_	\$0.00	\$9.1
VATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.25	\$46.01	\$11.50	
Water Distribution Coerator Cortified	Supervision	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified Water Distribution Mechanic	Unassemble, test & re-install	3.50	\$25.11 \$18.74	\$0.00 \$65.60	
Subtotal Department Direct Labor Cost	Oliassemble, test & re-install	3.30	\$10.74	\$77.10	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$68.24	
plus Departmental materials				\$0.00	
otal Department Labor Expense			_		\$145.3
ITILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
subtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		3.50	\$22.64	\$79.24	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck	Matantagen	0.00	\$27.55	\$0.00	
Meter	Meter testing equipment use	1.00	\$25.00	\$25.00	
Meter	Meter test materials	1.00	\$10.00	\$10.00	
Other iubtotal Equipment and Materials Direct (Cost	0.00	\$10.00	\$0.00 \$114.24	
			E2 600/		
plus Average Departmental O&M Ove OTAL EQUIPMENT AND MATERIALS CO			53.66%	\$61.30	\$175.5
				_	
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			_	\$330.0
ECOMMENDED CHARGE					\$340.0
					\$300.0

TABLE D-37
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Request for Meter Test Charge (Additional Test in 12 mos)
2" and Above Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician Engineering Info Supervisor		0.00	\$20.21 \$50.15	\$0.00 \$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost		0.00	Ψ20.02	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials otal Administration Expense			_	\$0.00	\$0.0
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			70.200/	\$0.00	
plus Direct Finance Overhead plus Departmental materials			70.30%	\$0.00 \$0.00	
otal Department Expense			_	\$0.00	\$0.0
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	Letter and communication with Water Distribution	0.15	\$33.50	\$5.03	
ubtotal Department Direct Labor Cost			01.000/	\$5.03	
plus Direct Finance Overhead plus Departmental materials			81.69%	\$4.11 \$0.00	
otal Department Expense			_	\$0.00	\$9
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.50	\$46.01	\$23.00	
Water Distribution Foreman	Supervision	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic	Unassemble, test & re-install	4.00	\$18.74	\$74.97 \$97.97	
ubtotal Department Direct Labor Cost plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$86.71	
plus Departmental materials	vices Overhead		00.51/0	\$0.00	
otal Department Labor Expense			_	ψ0.00	\$184.6
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71 \$20.85	\$0.00	
Administrative Assistant ubtotal Department Direct Labor Cost		0.00	\$20.85	\$0.00 \$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			72.0370	\$0.00	
otal Department Expense			_	*****	\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		4.00	\$22.64	\$90.56	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck	Motor testing equipment use	0.00	\$27.55	\$0.00	
Meter Meter	Meter testing equipment use Meter test materials	1.00 1.00	\$25.00 \$10.00	\$25.00 \$10.00	
Other	meter test materials	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct C	ost	0.00	ψ10.00	\$125.56	
plus Average Departmental O&M Ove			53.66%	\$67.37	
OTAL EQUIPMENT AND MATERIALS CO				Ψ07.37	\$192.9
DTAL AVERAGE EXPENSE RECOVERED	BY FEE			_	\$386.7
				_	\$390.0
ECOMMENDED CHARGE					

TABLE D-38
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Initial Connection
Normal Hours

Item Functions Per	formed Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00 0.00	\$23.89 \$0.25	\$0.00 \$0.00	
Engineering Inspector Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cost	0.50	Ψ20.02	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Administration Expense				\$0.00
INANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I Senior Accountant	0.00 0.00	\$24.60 \$42.58	\$0.00 \$0.00	
Procurement Specialist	0.00	\$42.58 \$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost	0.00		\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	A
otal Department Expense				\$0.0
CUSTOMER SERVICE	0.00	\$44.00	# 0.00	
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor Customer Relations Rep - Office Account management	0.00 gement 0.15	\$36.52 \$24.07	\$0.00 \$3.61	
Customer Service Field Technicians Connection co	9	\$23.78	\$3.57	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
Subtotal Department Direct Labor Cost		_	\$7.18	
plus Direct Finance Overhead		81.69%	\$5.87	
plus Departmental materials		_	\$0.00	\$13.05
otal Department Expense				фI3.03
VATER DISTRIBUTION	0.00	¢c= E4	#0.00	
Water Manager Water Distribution Supervisor	0.00 0.00	\$65.54 \$46.01	\$0.00 \$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Departmental Personal Services Overhead	d	88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Labor Expense				\$0.00
JTILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost		72 000/	\$0.00	
plus Direct Finance Overhead plus Departmental materials		72.89%	\$0.00 \$0.00	
otal Department Expense		-	φυ.υυ	\$0.00
THER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter	0.00	\$10.00	\$0.00	
Other	0.00	\$10.00	\$0.00	
Other	0.00	\$10.00	\$0.00	
Subtotal Equipment and Materials Direct Cost			\$0.00	
plus Average Departmental O&M Overhead OTAL EQUIPMENT AND MATERIALS COST		53.66%_	\$0.00	\$0.0
			_	
				\$13.0!
OTAL AVERAGE EXPENSE RECOVERED BY FEE			_	

TABLE D-39
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Initial Connection
After Hours

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_	\$0.00	***
otal Administration Expense				\$0.0
NANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	* 0
otal Department Expense				\$0.
JSTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.25	\$24.07	\$6.02	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			\$6.02	
plus Direct Finance Overhead		81.69%	\$4.92	
plus Departmental materials		_	\$0.00	440
otal Department Expense				\$10.
ATER DISTRIBUTION				
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic Connection coordination	0.30	\$18.74	\$5.62	
ıbtotal Department Direct Labor Cost			\$5.62	
plus Direct Departmental Personal Services Overhead		88.51%	\$4.97	
plus Departmental materials		_	\$0.00	4
otal Department Labor Expense				\$10.
ILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials			\$0.00	
tal Department Expense		_		\$0.
THER EQUIPMENT AND MATERIALS				
F-250 Truck Site visit	0.15	\$22.64	\$3.40	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter	0.00	\$10.00	\$0.00	
Other	0.00	\$10.00	\$0.00	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost	0.00		\$3.40	
plus Average Departmental O&M Overhead ¹		53.66%	\$1.82	
OTAL EQUIPMENT AND MATERIALS COST		· · · · · · ·		\$5.2
OTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$26.
			_	+=0
COMMENDED CHARGE				\$30.

TABLE D-40
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Violation Reconnection Charge
Normal Hours

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTALS
DMINISTRATION		0.00	¢102.00	¢0.00	
Executive Director		0.00	\$103.86 \$83.70	\$0.00	
Deputy Executive Director Chief Operations Officer		0.00 0.00	\$79.30	\$0.00 \$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost plus Direct Administration Overhead			64.60%	\$0.00 \$0.00	
plus Departmental materials			04.00%	\$0.00	
otal Administration Expense			_	Ψ0.00	\$0.00
VANCE Chief Financial Officer		0.00	\$79.30	\$0.00	
Chief Financial Officer Finance Department Manager		0.00	\$79.30 \$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.00	\$42.58	\$0.00	
Procurement Specialist	ous management oversight	0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
btotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials otal Department Expense			_	\$0.00	\$0.00
ital Department Expense					\$0.00
JSTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor	Supervision	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	Account management	0.25	\$24.07	\$6.02	
Customer Service Field Technicians	Connection Coordination	0.35	\$23.78	\$8.32 \$5.64	
Collections Representative Billing/Field Tech Supervisor	Communications	0.25 0.00	\$22.56 \$33.50	\$0.00	
ubtotal Department Direct Labor Cost		0.00	\$35.50	\$19.98	
plus Direct Finance Overhead			81.69%	\$16.32	
plus Departmental materials				\$0.00	
otal Department Expense			·		\$36.30
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Departmental Personal Ser	siana Ousebaad		88.51%	\$0.00	
plus Departmental materials	vices Overnead		88.31%	\$0.00 \$0.00	
tal Department Labor Expense			_	\$0.00	\$0.00
TLITY SERVICES		0.00	ΦE 4.40	¢0.00	
Utility Services Manager Fleet Service Supervisor		0.00 0.00	\$54.43 \$41.71	\$0.00 \$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
abtotal Department Direct Labor Cost		0.00	Ψ20.03	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials			_	\$0.00	
tal Department Expense			· <u> </u>		\$0.00
THER EQUIPMENT AND MATERIALS					
F-250 Truck	Site visit	0.35	\$22.64	\$7.92	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter		0.00	\$10.00	\$0.00	
Other		0.00 0.00	\$10.00 \$10.00	\$0.00 \$0.00	
Other obtained the other of the other	ost	0.00	φ10.00	\$7.92	
plus Average Departmental O&M Ove	4		53.66%	\$4.25	
DTAL EQUIPMENT AND MATERIALS CO			33.00%	Ψ4.23	\$12.1
OTAL AVERAGE EXPENSE RECOVERED				_	\$48.4
JIML AVERAGE ENTENDE KEUUVEREL	, DI ILE			_	φ45.4
COMMENDED CHARGE					\$50.00
risting Charge					\$30.00

TABLE D-41
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Violation Reconnection Charge
After Hours

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COST
DMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor GIS Analyst		0.00 0.00	\$50.15 \$26.82	\$0.00 \$0.00	
ubtotal Administration Direct Labor Cost		0.00	\$20.02	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials		0		\$0.00	
otal Administration Expense			_		\$0.00
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant	Cash management/oversight	0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician ubtotal Department Direct Labor Cost		0.00	\$29.33	\$0.00 \$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense					\$0.00
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	Account management	0.35	\$24.07	\$8.43	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.25	\$22.56	\$5.64	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00 \$14.07	
ubtotal Department Direct Labor Cost plus Direct Finance Overhead			81.69%	\$14.07	
plus Departmental materials			01.0370	\$0.00	
otal Department Expense			_		\$25.56
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic	Connection coordination	0.42	\$18.74	\$7.87	
ubtotal Department Direct Labor Cost			00.540/	\$7.87	
plus Direct Departmental Personal Ser	vices Overhead		88.51%	\$6.97	
plus Departmental materials otal Department Labor Expense			_	\$0.00	\$14.84
otal Department Labor Expense					\$14.04
TILITY SERVICES Utility Services Manager		0.00	\$54.43	\$0.00	
Utility Services Manager Fleet Service Supervisor		0.00	\$54.43 \$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost		0.00	Ψ20.03	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.00
THER EQUIPMENT AND MATERIALS					
F-250 Truck	Site visit	0.35	\$22.64	\$7.92	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck 5/8 Inch Meter		0.00 0.00	\$27.55 \$10.00	\$0.00 \$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct (Cost	0.00	Ţ.3.00 <u></u>	\$7.92	
plus Average Departmental O&M Ove	rhead ¹		53.66%	\$4.25	
OTAL EQUIPMENT AND MATERIALS CO	OST		_		\$12.17
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			_	\$52.57
ECOMMENDED CHARGE					\$60.00

TABLE D-42
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Premises Visit Charge
Normal Hours

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00 \$0.00	
Engineering Inspector Engineering Technician		0.00 0.00	\$0.25 \$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			_	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Administration Expense			·		\$0.0
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			70.200/	\$0.00 \$0.00	
plus Direct Finance Overhead plus Departmental materials			70.30%	\$0.00	
otal Department Expense			_	\$0.00	\$0.0
JSTOMER SERVICE		0.00	* # 00	***	
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor Customer Relations Rep - Office		0.00 0.00	\$36.52 \$24.07	\$0.00 \$0.00	
•	Site visit	0.00	\$24.07	\$5.95	
Collections Representative	Site visit	0.00	\$23.76	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			-	\$5.95	
plus Direct Finance Overhead			81.69%	\$4.86	
plus Departmental materials			_	\$0.00	
otal Department Expense					\$10.
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Departmental Personal Ser	ricos Overboad		88.51%	\$0.00 \$0.00	
plus Departmental materials	rices Overnead		00.31/0	\$0.00	
otal Department Labor Expense			_	Ψ0.00	\$0.
FILITY SERVICES		0.00	¢=4.40	#0.00	
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor Administrative Assistant		0.00 0.00	\$41.71 \$20.85	\$0.00 \$0.00	
ubtotal Department Direct Labor Cost		0.00	\$20.00	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.0
THED EOLIDMENT AND MATERIALS					
THER EQUIPMENT AND MATERIALS F-250 Truck	Site visit	0.25	\$22.64	\$5.66	
F-350 Truck		0.23	\$22.04	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct C	Cost		_	\$5.66	
plus Average Departmental O&M Over			53.66%	\$3.04	4.
OTAL EQUIPMENT AND MATERIALS CC	21				\$8.
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			_	\$19.
ECOMMENDED CHARGE					\$20.
					\$10.

TABLE D-43
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Premises Visit Charge
After Hours

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	0.00	\$41.94	\$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost		_	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Administration Expense				\$0.0
NANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	*^
otal Department Expense				\$0.
USTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.
ATER DISTRIBUTION	0.00	¢05.54	#0.00	
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic Site visit	0.40	\$18.74	\$7.50	
ubtotal Department Direct Labor Cost		00 540/	\$7.50	
plus Direct Departmental Personal Services Overhead		88.51%	\$6.64	
plus Departmental materials		_	\$0.00	¢1/
otal Department Labor Expense				\$14
FILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.
ла веракшен ехренье				φО.
THER EQUIPMENT AND MATERIALS				
F-250 Truck Site visit	0.25	\$22.64	\$5.66	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
5/8 Inch Meter	0.00	\$10.00	\$0.00	
Other	0.00	\$10.00	\$0.00	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost			\$5.66	
plus Average Departmental O&M Overhead ¹		53.66%	\$3.04	r.c.
DTAL EQUIPMENT AND MATERIALS COST				\$8.
OTAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$22.
				\$30.
ECOMMENDED CHARGE				

TABLE D-44
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Reminder Notice Late Charge (Water or Sewer)

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist		0.00	\$23.89	\$0.00	
Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			_	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials				\$0.00	
otal Administration Expense					\$0.0
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I		0.00	\$24.60	\$0.00	
Senior Accountant		0.00	\$42.58	\$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.0
JSTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
	Coordination and communications	0.15	\$22.56	\$3.38	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost			_	\$3.38	
plus Direct Finance Overhead			81.69%	\$2.76	
plus Departmental materials				\$0.00	
otal Department Expense			<u> </u>		\$6
ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman		0.00	\$32.68	\$0.00	
Water Distribution Operator Certified		0.00	\$25.11	\$0.00	
Water Distribution Mechanic		0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Departmental Personal Serv	vices Overhead		88.51%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Labor Expense			_		\$0.0
FILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost		- · · · · ·	· · · · · -	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.0
THER EQUIPMENT AND MATERIALS					
F-250 Truck		0.00	\$22.64	\$0.00	
F-350 Truck		0.00	\$22.04	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct C	Cost			\$0.00	
plus Average Departmental O&M Over	a .		53.66%	\$0.00	
OTAL EQUIPMENT AND MATERIALS CO			_		\$0.0
OTAL AVERAGE EXPENSE RECOVERED	BY FEE			-	\$6.
				-	
ECOMMENDED CHARGE aff proposed based upon business nee	ds				\$10.0 \$5.0
					ΨJ.

TABLE D-45
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Charge
Installation Fee

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COST TOTALS
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor Construction Coordination Supervisor	Application initiation and aversight	0.00 0.50	\$45.27 \$41.94	\$0.00 \$20.97	
Engineering Services Specialist	Application processing	2.00	\$23.89	\$47.79	
Engineering Inspector		0.00	\$0.25	\$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost plus Direct Administration Overhead			64.60%	\$68.76 \$44.42	
plus Departmental materials			0 1.0070	\$0.00	
otal Administration Expense			_		\$113.18
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I Senior Accountant	Cash management/oversight	0.00 0.25	\$24.60 \$42.58	\$0.00 \$10.64	
Procurement Specialist	Cash management/oversight	0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost				\$10.64	
plus Direct Finance Overhead			70.30%	\$7.48	
plus Departmental materials otal Department Expense			-	\$0.00	\$18.12
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	Account review and modifications	0.10	\$24.07	\$2.41	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative Billing/Field Tech Supervisor	Supervision	0.00 0.25	\$22.56 \$33.50	\$0.00 \$8.38	
ubtotal Department Direct Labor Cost	Supervision	0.23	Ψ33.30	\$10.79	
plus Direct Finance Overhead			81.69%	\$8.81	
plus Departmental materials			_	\$0.00	£10.00
otal Department Expense					\$19.60
/ATER DISTRIBUTION Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman	Supervisor oversight	0.10	\$32.68	\$3.27	
Water Distribution Operator Certified	Installation	2.00	\$25.11	\$50.22	
Water Distribution Mechanic	Installation	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost	- dans Overhand		0.0 F40/	\$53.49	
plus Direct Departmental Personal Ser plus Departmental materials	vices Overnead		88.51%	\$47.34 \$0.00	
otal Department Labor Expense			_	ψ0.00	\$100.83
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant ubtotal Department Direct Labor Cost		0.00	\$20.85	\$0.00 \$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
otal Department Expense			_		\$0.00
THER EQUIPMENT AND MATERIALS					
F-250 Truck	Site visit	2.00	\$22.64	\$45.28	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck F-450 Truck with Crane		0.00 0.00	\$26.82 \$37.46	\$0.00 \$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Meter		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct (1			\$45.28	
plus Average Departmental O&M Ove OTAL EQUIPMENT AND MATERIALS CO			53.66%	\$24.30	\$69.58
				_	
OTAL AVEDAGE EXPENSE DECOVEDED					\$321.31
OTAL AVERAGE EXPENSE RECOVERED ECOMMENDED CHARGE				_	\$330.00

TABLE D-46
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Charge
Relocation Fee

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
ADMINISTRATION					
Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor		0.00	\$41.94	\$0.00	
Engineering Services Specialist Engineering Inspector		0.00 0.00	\$23.89 \$0.25	\$0.00 \$0.00	
Engineering Tispector Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
Subtotal Administration Direct Labor Cos			_	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			_	\$0.00	
Total Administration Expense					\$0.0
INANCE		0.00	470.00	***	
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager Accountant I		0.00 0.00	\$51.44 \$24.60	\$0.00 \$0.00	
Senior Accountant	Cash management/oversight	0.00	\$42.58	\$0.00	
Procurement Specialist	Cash management/oversight	0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
Subtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials Fotal Department Expense			_	\$0.00	\$0.0
					Φ0.0
CUSTOMER SERVICE Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor		0.00	\$36.52	\$0.00	
Customer Relations Rep - Office		0.00	\$24.07	\$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	Account review and billing	0.10	\$33.50	\$3.35	
Subtotal Department Direct Labor Cost				\$3.35	
plus Direct Finance Overhead			81.69%	\$2.74	
plus Departmental materials			_	\$0.00	* C C
Total Department Expense					\$6.0
WATER DISTRIBUTION		0.00	фCГ Г4	¢0.00	
Water Manager Water Distribution Supervisor		0.00 0.00	\$65.54 \$46.01	\$0.00 \$0.00	
Water Distribution Supervisor Water Distribution Foreman	Supervisor oversight	0.10	\$32.68	\$3.27	
Water Distribution Operator Certified		0.50	\$25.11	\$12.55	
Water Distribution Mechanic	Installation	0.00	\$18.74	\$0.00	
Subtotal Department Direct Labor Cost			-	\$15.82	
plus Direct Departmental Personal Se	vices Overhead		88.51%	\$14.00	
plus Departmental materials			_	\$0.00	
Total Department Labor Expense					\$29.8
JTILITY SERVICES			45440	40.00	
Utility Services Manager Fleet Service Supervisor		0.00 0.00	\$54.43 \$41.71	\$0.00 \$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
Subtotal Department Direct Labor Cost		0.00	\$20.03	\$0.00	
plus Direct Finance Overhead			72.89%	\$0.00	
plus Departmental materials				\$0.00	
Total Department Expense			_		\$0.0
OTHER EQUIPMENT AND MATERIALS					
F-250 Truck		0.50	\$22.64	\$11.32	
F-350 Truck		0.00	\$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck		0.00 0.00	\$37.46 \$27.55	\$0.00 \$0.00	
F-550 Truck 5/8 Inch Meter		0.00	\$27.55 \$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Other		0.00	\$10.00	\$0.00	
Subtotal Equipment and Materials Direct	Cost		-	\$11.32	
plus Average Departmental O&M Ove			53.66%	\$6.07	* 47.
TOTAL EQUIPMENT AND MATERIALS CO					\$17.3
	BY FEE				\$53.3
TOTAL AVERAGE EXPENSE RECOVERED					
TOTAL AVERAGE EXPENSE RECOVERED RECOMMENDED CHARGE Staff proposed based upon business ne					\$60.0 \$30.0

TABLE D-47
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Charge
Monthly Fixed Fee - All Meter Sizes

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTAL
DMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor Construction Coordination Supervisor	0.00 0.00	\$45.27 \$41.94	\$0.00 \$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ototal Administration Direct Labor Cost plus Direct Administration Overhead		64.60%	\$0.00 \$0.00	
plus Departmental materials		04.00%	\$0.00	
al Administration Expense		_	Ψ0.00	\$0.0
ANCE				
ANCE Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist Senior Procurement Specialist	0.00 0.00	\$33.81 \$38.31	\$0.00 \$0.00	
Senior Procurement Specialist Warehouse Technician	0.00	\$38.31	\$0.00	
ototal Department Direct Labor Cost	0.00	Ψ23.33	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	*^ ^
al Department Expense				\$0.0
STOMER SERVICE		****	***	
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor Customer Relations Rep - Office	0.00 0.00	\$36.52 \$24.07	\$0.00 \$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ototal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials tal Department Expense		_	\$0.00	\$0.0
TER RIGITALIAN				
ATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Manager Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ototal Department Direct Labor Cost		00 E10/	\$0.00	
plus Direct Departmental Personal Services Overhead plus Departmental materials		88.51%	\$0.00 \$0.00	
al Department Labor Expense		_	Ψ0.00	\$0.0
ILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ototal Department Direct Labor Cost		70.000	\$0.00	
plus Direct Finance Overhead plus Departmental materials		72.89%	\$0.00 \$0.00	
al Departmental materials		-	Ψ0.00	\$0.0
HER EQUIPMENT AND MATERIALS F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Meter Other	0.00 0.00	\$10.00 \$10.00	\$0.00 \$0.00	
Other	0.00	\$10.00	\$0.00	
ototal Equipment and Materials Direct Cost	3.00		\$0.00	
plus Average Departmental O&M Overhead ¹		53.66%	\$0.00	
TAL EQUIPMENT AND MATERIALS COST		_	_	\$0.0
			_	\$0.0
TAL AVERAGE EXPENSE RECOVERED BY FEE				
COMMENDED CHARGE				

TABLE D-48
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Deposit
5/8" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	TOTA
DMINISTRATION	0.00	# 400.00	#0.00	
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor Construction Coordination Supervisor	0.00 0.00	\$45.27 \$41.94	\$0.00 \$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Jervices Specialist Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost	0.00	\$20.02	\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		04.00%	\$0.00	
otal Administration Expense		_	Ψ0.00	\$0.
NANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Expense				\$0.
JSTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost	0.00	400.00	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials			\$0.00	
otal Department Expense		-		\$0.
ATER DISTRIBUTION	0.00	40554	***	
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
btotal Department Direct Labor Cost		00.540/	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	40
tal Department Labor Expense				\$0
ILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
btotal Department Direct Labor Cost		-	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials			\$0.00	
tal Department Expense		_		\$0.
THED EQUIDMENT AND MATERIALS				
THER EQUIPMENT AND MATERIALS F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.64 \$22.99	\$0.00	
F-450 Truck	0.00			
F-450 Truck F-450 Truck with Crane	0.00	\$26.82 \$37.46	\$0.00 \$0.00	
F-450 Truck with Crane F-550 Truck	0.00	\$37.46	\$0.00	
Cost of Replacement Meter	1.00	\$27.55 \$217.50	\$0.00	
Bill Payment Security Deposit - Water Only				
	1.00	\$44.82	\$44.82	
Other	0.00	\$10.00	\$0.00	
btotal Equipment and Materials Direct Cost		50	\$262.32	
plus Average Departmental O&M Overhead		53.66%	\$140.75	¢400
OTAL EQUIPMENT AND MATERIALS COST				\$403
TAL AVERAGE EXPENSE RECOVERED BY FEE			_	\$403
			_	
COMMENDED CHARGE				\$410

TABLE D-49
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Deposit
1" Meter

DMINISTRATION Executive Director Deputy Executive Director Chief Operations Officer Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Engineering Services Specialist Engineering Inspector Engineering Inspector Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist Senior Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$103.86 \$83.70 \$79.30 \$65.54 \$45.27 \$41.94 \$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% - \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Executive Director Deputy Executive Director Chief Operations Officer Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Engineering Services Specialist Engineering Inspector Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$83.70 \$79.30 \$65.54 \$45.27 \$41.94 \$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% 	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Deputy Executive Director Chief Operations Officer Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Engineering Services Specialist Engineering Inspector Engineering Inspector Engineering Technician Engineering Inso Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$83.70 \$79.30 \$65.54 \$45.27 \$41.94 \$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% 	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Engineering Department Manager Engineering Supervisor Construction Coordination Supervisor Engineering Services Specialist Engineering Inspector Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$65.54 \$45.27 \$41.94 \$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Engineering Supervisor Construction Coordination Supervisor Engineering Services Specialist Engineering Inspector Engineering Inspector Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$45.27 \$41.94 \$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% 	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Construction Coordination Supervisor Engineering Services Specialist Engineering Inspector Engineering Technician Engineering Ifo Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$41.94 \$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% - \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.c
Engineering Services Specialist Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$23.89 \$0.25 \$20.21 \$50.15 \$26.82 64.60% - \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Engineering Inspector Engineering Technician Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense INANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$0.25 \$20.21 \$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Engineering Technician Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$20.21 \$50.15 \$26.82 _ 64.60% \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
Engineering Info Supervisor GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$50.15 \$26.82 64.60% \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
GIS Analyst ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials otal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00	\$26.82 _ 64.60% _ \$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.0
ubtotal Administration Direct Labor Cost plus Direct Administration Overhead plus Departmental materials stal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00 0.00	\$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00	\$0.0
plus Direct Administration Overhead plus Departmental materials total Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00	\$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00 \$0.00	\$0.0
plus Departmental materials stal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00	\$79.30 \$51.44 \$24.60 \$42.58	\$0.00 \$0.00 \$0.00	\$0.0
otal Administration Expense NANCE Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00	\$51.44 \$24.60 \$42.58	\$0.00 \$0.00	\$0.0
Chief Financial Officer Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00	\$51.44 \$24.60 \$42.58	\$0.00	
Finance Department Manager Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00 0.00	\$51.44 \$24.60 \$42.58	\$0.00	
Accountant I Senior Accountant Procurement Specialist	0.00 0.00 0.00 0.00	\$24.60 \$42.58		
Senior Accountant Procurement Specialist	0.00 0.00 0.00	\$42.58	\$0.00	
Procurement Specialist	0.00 0.00			
·	0.00		\$0.00	
Senior Procurement Specialist		\$33.81	\$0.00	
	0.00	\$38.31	\$0.00	
Warehouse Technician		\$29.33	\$0.00	
ubtotal Department Direct Labor Cost		70.200/	\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials otal Department Expense		_	\$0.00	\$0.
JSTOMER SERVICE				
Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials		_	\$0.00	
otal Department Expense				\$0.
ATER DISTRIBUTION	0.00	# CE E 4	#0.00	
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost plus Direct Departmental Personal Services Overhead		88.51%	\$0.00 \$0.00	
		88.31%	\$0.00	
plus Departmental materials otal Department Labor Expense		_	\$0.00	\$0.
TILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials		_	\$0.00	*^
otal Department Expense				\$0.
THER EQUIPMENT AND MATERIALS F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck	0.00	\$27.55	\$0.00	
Cost of Replacement Meter	1.00	\$300.65	\$300.65	
Bill Payment Security Deposit - Water Only	1.00	\$176.41	\$176.41	
Other	0.00	\$10.00	\$0.00	
ubtotal Equipment and Materials Direct Cost		_	\$477.06	
plus Average Departmental O&M Overhead ¹		53.66%	\$255.97	A=0-
OTAL EQUIPMENT AND MATERIALS COST			_	\$733.
OTAL AVERAGE EXPENSE RECOVERED BY FEE			=	\$733.
ECOMMENDED CHARGE kisting Charge				\$740. \$350.

TABLE D-50
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Deposit
1.5" Meter

Item	Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS
	i diictions renomied	кецинеи	Cost	Cost	TOTAL
DMINISTRATION Executive Director		0.00	\$103.86	\$0.00	
Deputy Executive Director		0.00	\$83.70	\$0.00	
Chief Operations Officer		0.00	\$79.30	\$0.00	
Engineering Department Manager		0.00	\$65.54	\$0.00	
Engineering Supervisor		0.00	\$45.27	\$0.00	
Construction Coordination Supervisor	ıF	0.00	\$41.94	\$0.00	
Engineering Services Specialist Engineering Inspector		0.00 0.00	\$23.89 \$0.25	\$0.00 \$0.00	
Engineering Technician		0.00	\$20.21	\$0.00	
Engineering Info Supervisor		0.00	\$50.15	\$0.00	
GIS Analyst		0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Co	st		_	\$0.00	
plus Direct Administration Overhead			64.60%	\$0.00	
plus Departmental materials			-	\$0.00	\$0.00
otal Administration Expense					\$0.00
NANCE					
Chief Financial Officer		0.00	\$79.30	\$0.00	
Finance Department Manager		0.00	\$51.44	\$0.00	
Accountant I Senior Accountant		0.00 0.00	\$24.60 \$42.58	\$0.00 \$0.00	
Procurement Specialist		0.00	\$33.81	\$0.00	
Senior Procurement Specialist		0.00	\$38.31	\$0.00	
Warehouse Technician		0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			_	\$0.00	
plus Direct Finance Overhead			70.30%	\$0.00	
plus Departmental materials otal Department Expense			-	\$0.00	\$0.00
, in the second					•
USTOMER SERVICE					
Customer/Billing Manager		0.00	\$41.38	\$0.00	
Customer/Community Supervisor Customer Relations Rep - Office		0.00 0.00	\$36.52 \$24.07	\$0.00 \$0.00	
Customer Service Field Technicians		0.00	\$23.78	\$0.00	
Collections Representative		0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor		0.00	\$33.50	\$0.00	
ubtotal Department Direct Labor Cost				\$0.00	
plus Direct Finance Overhead			81.69%	\$0.00	
plus Departmental materials otal Department Expense			-	\$0.00	\$0.00
otal Bepartment Expense					Ψ0.00
/ATER DISTRIBUTION					
Water Manager		0.00	\$65.54	\$0.00	
Water Distribution Supervisor		0.00	\$46.01	\$0.00	
Water Distribution Foreman Water Distribution Operator Certified	1	0.00 0.00	\$32.68 \$25.11	\$0.00 \$0.00	
Water Distribution Mechanic	•	0.00	\$18.74	\$0.00	
ubtotal Department Direct Labor Cost			-	\$0.00	
plus Direct Departmental Personal S	ervices Overhead		88.51%	\$0.00	
plus Departmental materials			_	\$0.00	
otal Department Labor Expense					\$0.00
TILITY SERVICES					
Utility Services Manager		0.00	\$54.43	\$0.00	
Fleet Service Supervisor		0.00	\$41.71	\$0.00	
Administrative Assistant		0.00	\$20.85	\$0.00	
ubtotal Department Direct Labor Cost			72.89%	\$0.00	
plus Direct Finance Overhead plus Departmental materials			72.89%	\$0.00 \$0.00	
otal Department Expense			-	Ψ0.00	\$0.00
TUES - 0. 1151 - 1151 - 1151 - 1151					
THER EQUIPMENT AND MATERIALS F-250 Truck		0.00	\$22.64	\$0.00	
F-250 Truck F-350 Truck		0.00	\$22.64 \$22.99	\$0.00	
F-450 Truck		0.00	\$26.82	\$0.00	
F-450 Truck with Crane		0.00	\$37.46	\$0.00	
F-550 Truck		0.00	\$27.55	\$0.00	
Cost of Replacement Meter		1.00	\$469.78	\$469.78	
Bill Payment Security Deposit - Water	r Only	1.00	\$423.42	\$423.42	
Other ubtotal Equipment and Materials Direc	t Cost	0.00	\$0.00	\$0.00	
plus Average Departmental O&M Ov			53.66%	\$479.26	
OTAL EQUIPMENT AND MATERIALS (ψ., σ.ευ	\$1,372.4
	ED BY EEE			-	\$1,372.46
OTAL AMERACE EVDENCE DECOMED					w1.5/2.4t
OTAL AVERAGE EXPENSE RECOVERE	ED BT FEE			-	
OTAL AVERAGE EXPENSE RECOVERS ECOMMENDED CHARGE taff proposed based upon business n				-	\$1,380.00 \$740.00

TABLE D-51
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Deposit
2" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
DMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor	0.00	\$45.27	\$0.00 \$0.00	
Construction Coordination Supervisor Engineering Services Specialist	0.00 0.00	\$41.94 \$23.89	\$0.00	
Engineering Jervices Specialist Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials tal Administration Expense		-	\$0.00	\$0.0
IANCE				
Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant Procurement Specialist	0.00	\$42.58	\$0.00 \$0.00	
Senior Procurement Specialist	0.00 0.00	\$33.81 \$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
ubtotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials		_	\$0.00	
tal Department Expense				\$0.0
JSTOMER SERVICE Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
btotal Department Direct Labor Cost		-	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense		-	\$0.00	\$0.0
ATER DISTRIBUTION				
Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
btotal Department Direct Labor Cost			\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials tal Department Labor Expense		-	\$0.00	\$0.0
ILITY SERVICES				
Utility Services Manager	0.00	\$54.43	\$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant	0.00	\$20.85	\$0.00	
btotal Department Direct Labor Cost		70.000	\$0.00	
plus Direct Finance Overhead plus Departmental materials		72.89%	\$0.00 \$0.00	
tal Department Expense		-	φ0.00	\$0.0
HER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane F-550 Truck	0.00	\$37.46	\$0.00	
F-550 Truck Cost of Replacement Meter	0.00 1.00	\$27.55 \$1,092.95	\$0.00 \$1,092.95	
Bill Payment Security Deposit - Water Only	1.00	\$1,092.95	\$1,092.95	
Other	0.00	\$0.00	\$0.00	
ubtotal Equipment and Materials Direct Cost	2.00		\$1,804.97	
plus Average Departmental O&M Overhead ¹		53.66%	\$968.48	40.770.4
ITAL EQUIPMENT AND MATERIALS COST				\$2,773.4
OTAL AVERAGE EXPENSE RECOVERED BY FEE aff proposed based upon business needs				\$2,773.4
COMMENDED CHARGE				\$2,780.0
				\$740.0
isting Charge				\$450.0

TABLE D-52
MISCELLANEOUS SERVICE CHARGE AVERAGE COST ACCOUNTING
Temporary Water Service Deposit
3" Meter

Item Functions Performed	Hours Required	Hourly Cost	Subtotal Cost	COS TOTAL
DMINISTRATION				
Executive Director	0.00	\$103.86	\$0.00	
Deputy Executive Director	0.00	\$83.70	\$0.00	
Chief Operations Officer	0.00	\$79.30	\$0.00	
Engineering Department Manager	0.00	\$65.54	\$0.00	
Engineering Supervisor Construction Coordination Supervisor	0.00	\$45.27 \$41.94	\$0.00 \$0.00	
Engineering Services Specialist	0.00	\$23.89	\$0.00	
Engineering Inspector	0.00	\$0.25	\$0.00	
Engineering Technician	0.00	\$20.21	\$0.00	
Engineering Info Supervisor	0.00	\$50.15	\$0.00	
GIS Analyst	0.00	\$26.82	\$0.00	
ubtotal Administration Direct Labor Cost			\$0.00	
plus Direct Administration Overhead		64.60%	\$0.00	
plus Departmental materials		-	\$0.00	***
tal Administration Expense				\$0.0
NANCE Chief Financial Officer	0.00	\$79.30	\$0.00	
Finance Department Manager	0.00	\$51.44	\$0.00	
Accountant I	0.00	\$24.60	\$0.00	
Senior Accountant	0.00	\$42.58	\$0.00	
Procurement Specialist	0.00	\$33.81	\$0.00	
Senior Procurement Specialist	0.00	\$38.31	\$0.00	
Warehouse Technician	0.00	\$29.33	\$0.00	
btotal Department Direct Labor Cost			\$0.00	
plus Direct Finance Overhead		70.30%	\$0.00	
plus Departmental materials tal Department Expense		-	\$0.00	\$0.0
				Ψ0.0
ISTOMER SERVICE Customer/Billing Manager	0.00	\$41.38	\$0.00	
Customer/Community Supervisor	0.00	\$36.52	\$0.00	
Customer Relations Rep - Office	0.00	\$24.07	\$0.00	
Customer Service Field Technicians	0.00	\$23.78	\$0.00	
Collections Representative	0.00	\$22.56	\$0.00	
Billing/Field Tech Supervisor	0.00	\$33.50	\$0.00	
btotal Department Direct Labor Cost		_	\$0.00	
plus Direct Finance Overhead		81.69%	\$0.00	
plus Departmental materials otal Department Expense		-	\$0.00	\$0.0
				Ψ0.0
ATER DISTRIBUTION Water Manager	0.00	\$65.54	\$0.00	
Water Distribution Supervisor	0.00	\$46.01	\$0.00	
Water Distribution Foreman	0.00	\$32.68	\$0.00	
Water Distribution Operator Certified	0.00	\$25.11	\$0.00	
Water Distribution Mechanic	0.00	\$18.74	\$0.00	
btotal Department Direct Labor Cost		-	\$0.00	
plus Direct Departmental Personal Services Overhead		88.51%	\$0.00	
plus Departmental materials		_	\$0.00	
tal Department Labor Expense				\$0.0
ILITY SERVICES				
Utility Services Manager	0.00	\$54.43 \$41.71	\$0.00 \$0.00	
Fleet Service Supervisor	0.00	\$41.71	\$0.00	
Administrative Assistant btotal Department Direct Labor Cost	0.00	\$20.85	\$0.00	
plus Direct Finance Overhead		72.89%	\$0.00	
plus Departmental materials		, 2.55%	\$0.00	
tal Department Expense		-		\$0.0
HER EQUIPMENT AND MATERIALS				
F-250 Truck	0.00	\$22.64	\$0.00	
F-350 Truck	0.00	\$22.99	\$0.00	
F-450 Truck	0.00	\$26.82	\$0.00	
F-450 Truck with Crane	0.00	\$37.46	\$0.00	
F-550 Truck Cost of Replacement Meter	0.00 1.00	\$27.55 \$1,496.91	\$0.00 \$1,496.91	
Bill Payment Security Deposit - Water Only	1.00	\$1,702.25	\$1,702.25	
Other	0.00	\$1,702.25	\$0.00	
btotal Equipment and Materials Direct Cost	5.50	-	\$3,199.16	
plus Average Departmental O&M Overhead ¹ DTAL EQUIPMENT AND MATERIALS COST		53.66%	\$1,716.55	\$4,915.7
			-	
DTAL AVERAGE EXPENSE RECOVERED BY FEE			-	\$4,915.
COMMENDED CHARGE				\$4,920.0
aff proposed based upon business needs				\$740.0

Based on FY2019/20 estimated unit labor, materials and equipment costs Average truck costs based on 2019 FEMA Rates Assumed 3" Meter Average Bill: 225K/mo average consumption, \$493.92 base fee.

FY2020/21 CONNECTION CHARGE STUDY

Prepared for

Seacoast Utility Authority, Florida

June 2021

by

Environmental Financial Group, Inc.

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FY 2020/21 Connection Charge Study

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List of Abbreviations

\$M Millions of US dollars
CCF Hundred Cubic Feet
CIP Capital Improvement Plan
CPI Consumer Price Index

EFG Environmental Financial Group, Inc.

ENR Engineering News Record

FY Fiscal Year Gal Gallons

I Annual Bond Interest Payment IRR Financial Internal Rate of Return

K Thousand

000gal Thousands of Gallons

M Million

MGal Millions of Gallons NPV Net present value

O&M Operations and Maintenance P Annual Bond Principal Payment

US United States

USD United States Dollars

V, v Version

O Executive Summary & Recommendations

The Seacoast Utility Authority ("Seacoast" or "the Authority") engaged the services of Environmental Financial Group, Inc. ("EFG") to prepare a fiscal year ("FY") 20/21 Connection Charge Study ("Study") This Study reviewed the Connection Charges levied by the Authority to new water and wastewater utility customers upon connection to the system. EFG developed specific recommendations to recommend adjustments to those charges, if necessary, so that they continue to reflect the cost of providing system capacity to new development. The Study analyses, assumptions, recommendations, and conclusions as set forth in this Study report are submitted for your consideration.

Based on meetings with Authority staff at the onset of the Study, it was determined that this analysis should meet several goals and objectives. The single most important objective is to ensure that Connection Charges are aligned with the cost of system capacity conferred to new development upon connection to the system.

Connection Charges should also achieve the following.

- Reflect standard utility management principles.
- Be in accord with Florida case law and standard practices.
- Demonstrate a clear nexus (or relationship) between the cost of serving new development and the demand placed on the system by that new development.

Summary Recommendations

The FY2020/21 schedule of Connection Charges are set forth in TABLE 1 below.

- The Authority should retain its existing schedule of water and wastewater Connection Charges which reflects the cost of capacity constructed and held on behalf of future customers. The Study analysis was conducted with American Water Works Association ("AWWA") and Water Environment Federation ("WEF") guidance and has re-confirmed the Authority's existing Connection Charges. These charges are summarized in TABLE 1 below.
- The Authority should also retain its existing methods and formulas for applying Connection
 Charges on an equivalent residential connection ("ERC") basis given a new customer's rate class and
 meter size. (Refer to the Authority's Extension Policy document.)
- The Authority should review its Connection Charges every three years as future expansion capacity
 capital projects providing are implemented. This will ensure that water and wastewater Connection
 Charges continue to be in alignment with the estimated cost of system capacity conferred to new

FY 2020/21 Connection Charge Study

customers. Appendix B includes detailed fixed asset records that were used to derive the Connection Charges.

Table 1:: FY2020/21 Connection Charges

	ERC	Potable	Wastewater	Combined
	Equivalency	Water		Service
Residential - Single Family				
5/8 x 3/4 Inch Meter	1.0	\$1,500.00	\$1,200.00	\$2,700.00
1 Inch Meter	2.5	\$3,750.00	\$1,200.00	\$4,950.00
1-1/2 Inch Meter	5.0	\$7,500.00	\$1,200.00	\$8,700.00
2 Inch Meter	8.0	\$12,000.00	\$1,200.00	\$13,200.00
Residential - Multi-Family	0.67	\$1,071.00	\$1,092.00	\$2,163.00
Non-Residential [1] Per ERC	1.0	\$1,500.00	\$1,200.00	\$2,700.00

¹ Connection Charges for Non-Residential customers are currently based on a fee of \$2,700 per 275 gallons of average day of the peak month of anticipated sewer flow as published in the Uniform Extension Policy.

ERC Equivalencies are based on an analysis of monthly water consumption for each customer class and meter size.

Connection fees for non-residential customers > 6 Inches are determined on a case by case basis.

1 Introduction

This Report sets forth a comprehensive FY2020/21 Connection Charge Study for the Seacoast Utility Authority, Florida. The Report includes a description of goals and objectives, methods employed, and appendices of supporting data.

Goals and Objectives

The goals and objectives of this study are as follows: 1) examine fixed asset records, planned capital projects, and customer demand profile information to ascertain the cost basis for Connection Charges; and 2) develop potable water and wastewater Connection Charges that comport with past and planned capital investment in system capacity reserved for new customers.

Report Organization

Section 0 provides an executive summary of conclusions and recommendations.

Section 1 introduces the Study and sets forth its goals and objectives.

Section 2 sets forth a detailed analysis of water and wastewater Connection Charges.

Appendices provide supporting fixed asset information.

Authorization

This study was conducted by Environmental Financial Group, Inc. (EFG) as part of purchase order 20190243 between the Authority and EFG.

Scope and Limitations

EFG provides its professional services to the Authority as utility business consultants and does not provide legal, accounting, investment banking services, or financial advisory services associated with the timing and structuring of utility debt.

Acknowledgements

The EFG team wishes to acknowledge the substantial support it received from Authority staff.

2 Connection Charges

A Connection Charge is a one-time payment made by every new potable water and wastewater customer to recover the value of system capacity constructed and available to meet that customer's potable water and wastewater flow needs. It is a type of "impact fee," and in the context of water and wastewater utilities, the purpose of a Connection Charge is to impose on new utility customers, rather than existing customers, the cost of utility capital projects necessitated by additional connections to the utility system.

Legal Considerations

In Florida, a Connection Charge must meet a "dual rational nexus" test. That test requires: "A reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision" and "a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision."

The first prong of a "dual rational nexus" test is satisfied when the need for additional capital facilities is reasonably related to the growth generated by the new development. In this Study, it has been determined that the Authority has constructed system capacity in advance of anticipated growth as is common in a well-managed utility for which new facilities often take many years to develop and construct.

The second prong of the test is met by demonstrating that Connection Charges are proportionally related to the benefits conferred to new connections. As noted above, the Authority prudently built system capacity in advance of anticipated growth in close accord with the demand placed on that system as evidenced by the average water consumption and wastewater flow from typical customers. Prudently, the Authority's Connection Charges are scaled using ERCs that are, in turn, based on statistical measures of the demand placed on the system by each class of customer and by meter size within each class.

Analysis Methods

Connection Charges, by their very nature, are not static and must be reviewed and amended periodically to reflect changes in the value of system capacity available for new development. To conduct this Study, EFG applied a "reasonableness" standard of review and analysis. As with many utilities, the Authority has built utility infrastructure before new development is ready to connect to the system, expecting to be reimbursed for the capital cost of facilities previously constructed for serving future development. As the Authority has grown, the scale of its facilities has also increased, requiring continuing investment ahead of anticipated growth.

This Study employs methods endorsed by the American Water Works Association ("AWWA") and the Water Environment Federation ("WEF"). Specifically, a "system buy-in" method was used which is applicable in cases in which there is sufficient system capacity available to meet both near-term and long-term capacity needs. Applying this method, each new customer "buys-in" a proportionate share of system capacity at the cost (value) of those existing facilities. This method results in a Connection Charge which approximates the

equity or debt-free value position of existing customers. The selected method takes a different approach from the method employed by the Authority when it first implemented Connection Charges. However, the selected method derived calculation results equivalent to the Authority's existing Connection Charge schedule.

The following criteria were used to identify those assets comprising system capacity available to new development.

- Include assets with a useful life greater than five years.
- Include assets directly or indirectly comprising or supporting system capacity and its functions.
- Exclude short lived assets such as vehicles, computers, and mobile communications equipment.

Recommended Connection Charges

TABLE 2 below presents the existing schedule of FY2020/21 Connection Charges that were re-confirmed from the analysis set forth in tables following. Connection Charges revenues are used to pay the cost of water and wastewater system capacity constructed and reserved for new development. It is a form of reimbursement to the system by new development for its share of the cost of system capacity.

Table 2:: Recommended FY2020/21 Connection Charges per ERC

	Indicated	Existing
Potable Water		
Water Treatment	\$826.50	
Water Distribution	\$322.00	
Other	\$321.90	
TOTAL CHARGE, PER ERC	\$1,470.40	\$1,500.00
Wastewater		
Wastewater Treatment	\$430.76	
Wastewater Collection	\$628.46	
Other	\$288.36	
TOTAL CHARGE, PER ERC	\$1,347.58	\$1,200.00
TOTAL CONNECTION CHARGES, PER ERC	\$2,817.98	\$2,700.00

Connection Charges are used as reimbursement to recover the cost to serve new development. As such they provide a source of capital funding without resorting to bond financing.

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Water Environment Federation, "Financing and Charges for Wastewater Systems (Manual of Practice No. 27)", Fourth Ed. 2018.

Based on SUA fixed asset records as of 30 September 2020 plus planned capital projects for FY2020/21 to FY2022/23.

Planning Criteria for New Connections

Connection Charge calculations for this study were based on Authority fixed asset, capital, and engineering information. TABLE 3 below sets forth summary potable water and wastewater planning criteria that were used to develop a system demand profile for new development. These criteria were compiled from the Authority's 2021 *Uniform Extension Policy* document. Maximum 3-month average daily flow and maximum daily flow values were derived from FY2018/19 plant records and ERCs (Equivalent Residential Connections) as a defined test year. Using these criteria establishes the benefit accruing to a new development connecting to the Authority utility systems.

Table 3:: Planning Criteria for New Development

Parameter	Amount	Units
New ERC Potable Water Demand Profile		
Average daily demand [1]	350	gallons per day
Average monthly demand	10,640	gallons per month
Maximum Day Peaking Factor [1]	1.24	multiplier
Maximum Daily Demand [1]	435	gallons per maximum day
Maximum Hour Peaking Factor [2]	4.00	multiplier
Maximum Hourly Demand	1,400	gallons per maximum hour
New CDC Westernator Demand Dustile		
New ERC Wastewater Demand Profile	250	aralla da la da
Average daily demand [1]	250	gallons per day
Average monthly demand	7,600	gallons per month
Maximum 3-Month Average Daily Flow [2]	178	gallons per day
Maximum 3-Month Maximum Daily Flow [2]	237	gallons per day
Average daily demand, peak month factor [1]	1.10	multiplier
Average daily demand, peak month [1]	275	gallons per day
Maximum Hour Peaking Factor [2]	3.75	multiplier
Maximum Hourly Demand	938	gallons per maximum hour

¹ Seacoast Uniform Extension Policy, 2019

Derivation of Asset Value Estimates

Connection Charge calculations were based on a derivation of the original cost of system capacity fixed assets less accumulated depreciation for each such asset as recorded in the Authority's financial reports and fixed asset reporting system. It is reasonable to use original cost rather than replacement cost since the Authority also charges new development Guaranteed Revenues which address the carrying cost of capacity reserved for new development. Accumulated depreciation is then deducted since a measure of the value of the assets used and useful to new development should consider the age of such assets. Judgments as to the eligibility of each asset to be included in the analysis were made and are summarized in APPENDIX B, setting aside short-lived assets which do not directly contribute to system capacity and meter costs which are paid for by new development through separate meter installation fees.

Allocation of Bond Principal and Non-Cash Contributions

Connection Charge calculations were derived for each functional component of potable water and wastewater system capacity. System capacity values were adjusted by deducting bond principal and developer non-cash

² Based on FY18/19 plant records, industry standard factors, and EFG professional judgment

contributions (refer to APPENDIX B) which were identified and allocated to each functional component. TABLE 4 below presents these assumptions.

Table 4:: Bond and Contributions Allocations

	Outstanding	Eligible
	Bond Principal	Non-Cash
	as of 9/30/20	Contributions
Potable Water		
Water Treatment	\$44,385,000	\$0
Water Distribution	\$0	\$22,938,471
Other	\$0	\$0
TOTAL POTABLE WATER	\$44,385,000	\$22,938,471
Wastewater		
Wastewater Treatment	\$0	\$41,707
Wastewater Collection	\$0	\$16,303,093
Other	\$0	\$0
TOTAL WASTEWATER WASTEWATER	\$0	\$16,344,800
TOTAL POTABLE WATER AND WASTEWATER	\$44,385,000	\$39,283,270
Series 1989 Water & Sewer Revenue Bonds	\$0	
Series 2005 Refunding Bonds	\$0	
Series 2006 Refunding Bonds	\$0	
Series 2009A Refunding Bonds (in escrow)	\$0	
Series 2009B Refunding Bonds (in escrow)	\$0	
Series 2016A Refunding Bonds	\$1,530,000	
Series 2016B Refunding Bonds	\$42,855,000	
TOTAL	<i>\$44,385,000</i>	

Functional System Capacities

Once system capacity values have been determined for each functional service, these total dollar amounts are then divided by the capacity represented by each functional service component. TABLE 5 presents system capacity value as assumptions applied to each functional service component in other tables following. It

should be noted that there are service requirements to meet maximum daily demands and maximum hourly demands depending on the specific function each asset group provides as a benefit to new development.

Table 5 :: System Capacities

	New Customer	System	Rationale and
	Capacity Need	Capacity, mgd [1]	Reference
otable Water			
Water Treatment [1]	Maximum Day	30.50	Rated plant capacity
Water Distribution [2]	Maximum Hour	200.00	Planning estimate
Water Other	Maximum Day	30.50	Rated plant capacity
/astewater			
Wastewater Treatment [1]	Max 3-Month ADF	12.00	Rated plant capacity
Wastewater Collection [2]	Maximum Hour	100.00	Planning estimate
Wastewater Other [3]	Max 3-Month ADF	12.00	Rated plant capacity

- 1 mgd refers to millions of gallons per day
- 2 Source: Seacoast staff

Maximum hour system capacity estimates are based on AWWA and WEF industry guidance referenced below. Maximum hour capacities are expressed as maximum daily values expressed in mgd.

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Water Environment Federation, "Financing and Charges for Wastewater Systems (Manual of Practice No. 27)", Fourth Ed. 2018.

3 Other wastewater assets capacity assumed to match wastewater treatment facility

FY2020/21 to FY2022/23 Capital Projects

System capacity values were determined for each functional service using asset records as of September 30, 2020. To derive Connection Charges suitable for FY2020/21, capital project values for those projects in progress during FY2020/21 and planned for FY2021/22 and FY2022/23 were added to these values. TABLE 6 presents these capital investment assumptions.

Table 6 :: FY2020/21 Budgeted and FY2021/22 Planned Capital Projects

	FY2020/21	FY2021/22
	Budget [1]	& FY2022/23 [2]
Administration [2]	\$12,149,234	
Finance [2]	\$360,000	
Customer Service [2]	\$405,000	
Water Treatment	\$4,197,600	
Water Distribution	\$1,104,900	
Wastewater Treatment	\$1,395,000	
Wastewater Collection	\$6,245,000	
Utility Services	\$405,000	_
TOTALS	\$26,261,734	
Water Treatment	\$4,197,600	\$1,647,000
Water Distribution	\$1,104,900	\$2,000,000
Water Other	\$8,169,180	\$8,006,000
TOTAL WATER	\$13,471,680	\$11,653,000
Wastewater Treatment	\$1.20E.000	\$10,702,000
Wastewater Collection	\$1,395,000	\$10,793,000
	\$6,245,000	\$12,479,000
Wastewater Other TOTAL WASTEWATER	\$5,150,054	\$8,006,000
IOTAL WASTEWATER	\$12,790,054	\$31,278,000

- 1 FY2020/21 Budget document, pp IV-1 to IV-3. FY2021/22 planned capital investment, pp V-23 to V-25, is assumed to be \$24.89 million, split evenly between Water and Wastewater Service.
- Administration, Finance, and Customer Service improvements were allocated between Water-Other and Wastewater-Other categories on a total service revenue basis, as follows:

Water Revenue	\$33,016,793	61.3%
Wastewater Revenue	\$20,814,608	38.7%
	\$53,831,401	

(Reference Page II-1 FY 2020/21 Budget)

Potable Water Connection Charges

Water Treatment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 7. Summary original cost and accumulated depreciation for the water treatment asset group are summarized in APPENDIX B to this report. Appropriate deductions have been made from the net system value for allocable bond principal and the eligible net book value of non-cash developer contributions as presented in TABLE 4 to derive the water treatment system value. This result is then divided by the maximum day water treatment capacity (measured in millions of gallons per day) to derive a unit water supply system value. This result is then multiplied by the expected maximum daily demand (from TABLE 3) from a

new customer to derive the total potable water treatment component of system value and, hence, Connection Charges.

Table 7 :: Water Treatment Capacity Value [1]

Asset Category	Eligible Original Cost [1]	Eligible Accumulated Depreciation	Net Eligible Functional Area System Value
Water Treatment Assets as of 9/30/20	\$149,018,135.66	(\$62,201,749.06)	\$86,816,386.60
FY2020/21 to FY2022/23 Capital Projects Less: Outstanding Debt Principal on Water Treatment Facilities [2] Less: Capital Contribution of Water Treatment Facilities [2] Equals: Net Water Treatment Value Divided by Max Day Water Treatment Capacity (mgd) [3]		_	\$15,470,954.00 (\$44,385,000.00) \$0.00 \$57,902,340.60 30.50
Unit Value in \$/mgd of capacity Divide by 1,000,000 to derive value in \$/gal Unit Valuation of Water Treatment Capacity (\$/gal) ERC Maximum Daily Demand (gpd) [4] Water Treatment System Capacity Value, \$/ERC		/ ×	\$1,898,437.40 1,000,000 \$1.90 435 \$826.50

Refer to APPENDIX B for summary original cost and accumulated depreciation values. Eligibility is defined to include only those assets directly related to system capacity. As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.

- 2 Refer to Table 4 for allocations of outstanding bond principal and non-cash contributions
- 3 Refer to Table 5 for system capacity assumptions
- 4 Refer to Table 3 for Seacoast planning criteria

Water Distribution

Original cost, accumulated depreciation, and net functional system unit values are set forth in the various columns of TABLE 8. Summary original cost and accumulated depreciation for the water distribution asset group are summarized in APPENDIX B to this report. Appropriate deductions have been made from the net system value for allocable bond principal and the eligible net book value of non-cash developer contributions as presented in TABLE 4 to derive the water distribution system value. This result is then divided by the water distribution system capacity (measured in millions of gallons per day at peak hour) to derive a unit water distribution system value. This result is then multiplied by the expected maximum hourly demand (from TABLE 3) for a new customer to derive the total potable water distribution component of system value and, hence, Connection Charges.

Table 8 :: Water Distribution Capacity Value [1]

Asset Category	Eligible Original Cost [1]	Eligible Accumulated Depreciation	Net Eligible Functional Area System Value
Water Distribution Assets as of 9/30/20	\$117,599,955.02	(\$51,651,786.46)	\$65,948,168.56
FY2020/21 to FY2022/23 Capital Projects Less: Outstanding Debt Principal on Water Less: Capital Contribution of Water Distribution Value Equals: Net Water Distribution Wax Hour Contribution Max Hour	er Distribution Facilities [2 oution Facilities [2]	2] 	\$3,104,900.00 \$0.00 (\$22,938,470.51) \$46,114,598.05 200.00
Unit Value in \$/mgd of capacity Divide by 1,000,000 to derive value in \$/g Unit Valuation of Water Distribution Capac ERC Maximum Hourly Demand (gpd) [4] Water Distribution System Capacity Value	city (\$/gal)	/ ×	\$230,572.99 1,000,000 \$0.23 1,400 \$322.00

¹ Refer to APPENDIX B for summary original cost and accumulated depreciation values. Eligibility is defined to include only those assets directly related to system capacity. As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.

- 2 Refer to Table 4 for allocations of outstanding bond principal and non-cash contributions
- 3 Refer to Table 5 for system capacity assumptions
- 4 Refer to Table 3 for Seacoast planning criteria

Other Water Assets and Capital Investment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 9. Summary original cost and accumulated depreciation for the other water facility asset group are summarized in APPENDIX B to this report. Appropriate deductions have been made from the net system value for allocable bond principal and the eligible net book value of non-cash developer contributions as presented in TABLE 4 to derive the other water facility system value. This result is then divided by the total water facility system capacity (measured in millions of gallons per maximum day) to derive a unit other water system value. This result is then multiplied by the expected maximum daily demand (from TABLE 3) from a new customer to derive the total other water facility component of system value and, hence, Connection Charges.

Table 9 :: Other Water Facilities Capacity Value [1]

Asset Category	Eligible Original Cost [1]	Eligible Accumulated Depreciation	Net Eligible Functional Area System Value
Other Water Assets as of 9/30/20	\$6,826,140.99	(\$21,921.24)	\$6,804,219.75
FY2020/21 to FY2022/23 Capital Projects Less: Outstanding Debt Principal on Other Water Facilities [2] Less: Capital Contribution of Other Water Facilities [2] Equals: Net Other Water Facilities Value Divided by Max Day Water Treatment Capacity (mgd) [3]			\$15,663,769.77 \$0.00 \$0.00 \$22,467,989.52 30.50
Unit Value in \$/mgd of capacity Divide by 1,000,000 to derive value in Unit Valuation of Other Water Capacity ERC Maximum Daily Demand (gpd) [4] Other Water System Capacity Value, \$	\$/gal (\$/gal)	/ ×	\$736,655.39 1,000,000 \$0.74 435 \$321.90

¹ Refer to APPENDIX B for summary original cost and accumulated depreciation values. Eligibility is defined to include only those assets directly related to system capacity. As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.

- 2 Refer to Table 4 for allocations of outstanding bond principal and non-cash contributions
- 3 Refer to Table 5 for system capacity assumptions
- 4 Refer to Table 3 for Seacoast planning criteria

Wastewater Connection Charges

Wastewater Connection Charges are comprised of wastewater treatment, wastewater collection, and other wastewater facilities component system Connection Charges, as described below.

Wastewater Treatment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 10. Summary original cost and accumulated depreciation for the wastewater treatment asset group are summarized in APPENDIX B to this report. Appropriate deductions have been made from the net system value for allocable bond principal and the eligible net book value of non-cash developer contributions as presented in TABLE 4 to derive the wastewater treatment system value. This result is then divided by the wastewater treatment system capacity (measured in millions of gallons per day on the average day during the maximum 3-month period) to derive a unit wastewater treatment system value. This result is then multiplied by the expected average daily flow (ADF) during the maximum 3-month period per ERC (from TABLE 3) for a new customer to derive the total wastewater treatment component of total system value and, hence, Connection Charges.

Table 10:: Wastewater Treatment Capacity Value

Asset Category	Eligible Original Cost [1]	Eligible Accumulated Depreciation	Net Eligible Functional Area System Value
Wastewater Treatment Assets as of 9/30/20	\$54,545,435.17	(\$28,786,574.30)	\$25,758,860.87
FY2020/21 to FY2022/23 Capital Projects Less: Outstanding Debt Principal on Wastewater Treatment Facilities [2] Less: Capital Contribution of Wastewater Treatment Facilities [2] Equals: Net Wastewater Treatment Value Divided by Wastewater Treatment 3-Month ADF Capacity (mgd) [3]		2]	\$3,363,891.00 \$0.00 (\$41,707.06) \$29,081,044.81 12.00
Unit Value in \$/mgd of capacity Divide by 1,000,000 to derive value in \$/gal Unit Valuation of Wastewater Treatment Capacity ERC Maximum 3-Month ADF (gpd) [4] Wastewater Treatment System Capacity Value, \$	(· · · · · · · · · · · · · · · · · · ·	/ ×	\$2,423,420.40 1,000,000 \$2.42 178 \$430.76

¹ Refer to APPENDIX B for summary original cost and accumulated depreciation values. Eligibility is defined to include only those assets directly related to system capacity. As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.

- 2 Refer to Table 4 for allocations of outstanding bond principal and non-cash contributions
- 3 Refer to Table 5 for system capacity assumptions
- 4 Refer to Table 3 for Seacoast planning criteria

Wastewater Collection

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 11. Summary original cost and accumulated depreciation for the wastewater collection asset group are summarized in APPENDIX B to this report. Appropriate deductions have been made from the net system value for allocable bond principal and the eligible net book value of non-cash developer contributions as presented in TABLE 4 to derive the wastewater collection system value. This result is then divided by the total wastewater collection system capacity (measured in millions of gallons per day at a peak hourly rate) to derive a unit wastewater collection system value. This result is then multiplied by the expected maximum hourly demand (from TABLE 3 above) from a new customer to derive the total wastewater collection component of total system value and, hence, Connection Charges.

Table 11:: Wastewater Collection System Capacity Value [1]

	Eligible	Eligible	Net Eligible
Asset Category	Original	Accumulated	Functional Area
	Cost [1]	Depreciation	System Value
Wastewater Collection Assets as of 9/30/20 \$	141,248,264.36	(\$76,802,593.85)	\$64,445,670.51
FY2020/21 to FY2022/23 Capital Projects			\$18,944,090.00
Less: Outstanding Debt Principal on Wastewater Collection System Facilities [2]			\$0.00
Less: Capital Contribution of Wastewater Collec	ction System Faciliti	ies [2]	(\$16,303,092.61)
Equals: Net Wastewater Collection System Valu	ie		\$67,086,667.90
Divided by Wastewater Collection System Capacity (mgd) [3]			100.00
Unit Value in \$/mgd of capacity			\$670,866.68
Divide by 1,000,000 to derive value in \$/gal /			1,000,000
Unit Valuation of Wastewater Collection Capacity (\$/gal)			\$0.67
ERC Maximum Hourly Demand (gpd) [4]		x	938
Wastewater Collection System Capacity Value,	\$/ERC	_	\$628.46

- 1 Refer to APPENDIX B for summary original cost and accumulated depreciation values. Eligibility is defined to include only those assets directly related to system capacity. As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.
- 2 Refer to Table 4 for allocations of outstanding bond principal and non-cash contributions
- 3 Refer to Table 5 for system capacity assumptions
- 4 Refer to Table 3 for Seacoast planning criteria

Other Wastewater Assets and Capital Investment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 12. Summary original cost and accumulated depreciation for each the other wastewater facility asset group is summarized in APPENDIX B to this report. Appropriate deductions have been made from the net system value for bond principal and the eligible net book value of non-cash developer contributions as presented in TABLE 4 to derive the other wastewater facility system value. This result is then divided by the total other wastewater facility system capacity (measured in millions of gallons per day on the average day during the maximum 3-month period) to derive a unit other wastewater facility system value. This result is then multiplied by the expected average daily flow (ADF) during the maximum 3-month period per ERC (from TABLE 3 above) for a new customer to derive the total other wastewater facility component of total system value and, hence, Connection Charges.

Table 12 :: Other Wastewater Facilities Capacity Value [1]

Asset Category	Eligible Original Cost [1]	Eligible Accumulated Depreciation	Net Eligible Functional Area System Value
Other Wastewater Assets as of 9/30/20	\$6,826,140.99	(\$21,921.24)	\$6,804,219.75
FY2020/21 to FY2022/23 Capital Projects Less: Outstanding Debt Principal on Other Wastewater Facilities [2] Less: Capital Contribution of Other Wastewater Facilities [2] Equals: Net Other Wastewater Facilities Value Divided by Wastewater Treatment 3-Month ADF Capacity (mgd) [3] Unit Value in \$/mgd of capacity			\$12,644,644.23 \$0.00 \$0.00 \$19,448,863.99 12.00 \$1,620,738.67
Divide by 1,000,000 to derive value in \$/gal		/	1,000,000
Unit Valuation of Other Wastewater Capacit ERC Maximum 3-Month ADF (gpd) [4] Other Wastewater System Capacity Value,		×	\$1.62 178 \$288.36

Refer to APPENDIX B for summary original cost and accumulated depreciation values. Eligibility is defined to include only those assets directly related to system capacity. As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.

- 2 Refer to Table 4 for allocations of outstanding bond principal and non-cash contributions
- 3 Refer to Table 5 for system capacity assumptions
- 4 Refer to Table 3 for Seacoast planning criteria

A :: Document Revision History

Version	Date	Description
1.0	May, 2019	Draft analysis discussed
2.0	June, 2019	Revised analysis submitted
3.0	July, 2019	Draft appendices reviewed
4.0	August, 2019	Revised appendices reviewed
5.0	March, 2020	Appendices revised and misc. fees added
6.0	June, 2020	Appendices revised and misc. fees added
7.0	March, 2021	Analysis updated due to COVID changes
8.0	May, 2021	Public Hearing Review Copy submitted
9.0	June, 2021	Public Hearing Review Copy submitted



This appendix includes detailed fixed assets that were examined as part of this Study.



This appendix includes detailed fixed assets that were examined as part of this Study.

TABLE D-1 FIXED ASSETS SUMMARY

	Total				Eligible			
Asset Category		Original Cost	Accumulated Depreciation	Net Book Value	Original Cost	Accumulated Depreciation	Net Bo Val	
ADMIN - CONSTWRUCTION/DEVELOPMENT		722,202.24	411,970.51	310,231.73	-	-	-	
ADMIN - ADMIN BLDG		13,680,026.29	101,764.26	13,578,262.03	13,610,861.94	42,422.43	13,568,439.	
ADMIN -		4,549.97	4,549.97	-	-	, <u>-</u>		
ADMIN - SAFETY		23,055.91	22,540.68	515.24	-	-		
ADMIN - SYSTREM/PROJECTS		1,062,162.46	833,627.00	228,535.46	-	_		
ADMIN - GIS		-		· -	-	-		
FINANCE - ACCOUNTING		643,283.50	508,066.48	135,217.02	-	_		
FINANCE - MIS		357,979.32	289,233.80	68,745.52	-	_		
FINANCE - PURCHASING				· -	-	-		
CUSTOMER SERVICE		472,648.12	95,143.70	377,504.42	-	-		
WATER TREATMENT		142,915,039.30	59,369,480.21	83,545,559.09	142,915,039.30	59,369,480.21	83,545,559	
WATER LAB		50,788.31	45,716.38	5,071.93	50,788.31	45,716.38	5,071	
WATER TREATMENT - HOOD		2,425,111.36	477,803.13	1,947,308.23	2,409,773.71	464,658.29	1,945,115	
WATER TREATMENT - RICHARDS RD		3,642,534.34	2,321,894.19	1,320,640.15	3,642,534.34	2,321,894.19	1,320,640	
WATER DISTRIBUTION		128,495,537.37	53,825,125.90	74,670,411.47	117,489,134.88	51,579,943.06	65,909,191	
WATER DISTRIBUTION_SUPV		117,972.14	78,995.40	38,976.74	110,820.14	71,843.40	38,976	
WATER - WASTEWATER TREATMENT		54,591,041.99	28,829,111.47	25,761,930.52	54,539,563.84	28,781,937.76	25,757,626	
WASTEWATER - LAB		5,871.33	4,636.54	1,234.79	5,871.33	4,636.54	1,234	
PGA WWTP - SUPERVISOR		3,071.33	4,030.34	1,234.73	5,071.55	4,030.34	1,20	
WASTEWATER COLLECTION		140,794,750.55	76,384,664.38	64,410,086.17	140,786,396.87	76,379,060.15	64,407,336	
WASTEWATER COLLECTION - SUPERVISOR		461,867.49	423,533.71	38,333.78	461,867.49	423,533.71	38,333	
UTILITIES SERVICES					401,007.49	423,333.71	30,33	
UTILITIES SERVICES UTILITIES SERVICES FLEET		4,736,645.62	2,974,498.67	1,762,146.95	-	-		
		1,065,243.03	176,827.57	888,415.46	-	-		
UTILITIES SERVICES MAINTENANCE		-	-	0.400.44	-	-		
GENERAL ADMIN		88,584.03	80,144.59	8,439.44	-	-		
DEPT 90 - OFFICE SUPPLIES		-	-	-	-	-		
GENERAL ADMIN - FIN		-	-	-	-	-		
GENERAL ADMIN - OPS		-	-	-	-			
GENL ADMIN	-	45,145.01 496,402,039.68	5,145.01 227,264,473.53	40,000.00 269,137,566.15	41,420.04 476,064,072.19	1,420.04 219,486,546.15	40,000 256,577,52	
ALLOCATION OF ADMIN ASSETS TO WATER	50%	11,450,762.75	2,751,756.12	8,699,006.63	6,826,140.99	21,921.24	6,804,21	
ALLOCATION OF ADMIN ASSETS TO WASTEWATER	50%	11,450,762.75	2,751,756.12	8,699,006.63	6,826,140.99	21,921.24	6,804,21	
WATER TREATMENT ASSETS (INPUT TO TABLE E-6)		149,033,473.31	62,214,893.90	86,818,579.41	149,018,135.66	62,201,749.06	86,816,38	
WATER DISTRIBUTION ASSETS (INPUT TO TABLE E-7)		128,613,509.51	53,904,121.30	74,709,388.21	117,599,955.02	51,651,786.46	65,948,16	
OTHER WATER ASSETS (INPUT TO TABLE E-8)		11,450,762.75	2,751,756.12	8,699,006.63	6,826,140.99	21,921.24	6,804,21	
TOTAL WATER ASSETS	_	289,097,745.57	118,870,771.32	170,226,974.25	273,444,231.67	113,875,456.76	159,568,77	
Non-Treatment Portion of Water Assets		140,064,272.26	56,655,877.42	83,408,394.84	124,426,096.01	51,673,707.69	72,752,38	
WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-9)		54,596,913.32	28,833,748.01	25,763,165.31	54,545,435.17	28,786,574.30	25,758,86	
WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-10)		141,256,618.04	76,808,198.09	64,448,419.95	141,248,264.36	76,802,593.85	64,445,67	
OTHER WASTEWATER ASSETS (INPUT TO TABLE E-11)		11,450,762.75	2,751,756.12	8,699,006.63	6,826,140.99	21,921.24	6,804,21	
TOTAL WASTEWATER ASSETS	· <u>-</u>	207,304,294.11	108,393,702.21	98,910,591.90	202,619,840.52	105,611,089.39	97,008,75	
Non-Treatment Portion of Wastewater Assets	_	152,707,380.79	79,559,954.21	73,147,426.58	148,074,405.35	76,824,515.09	71,249,89	
TOTAL WATER AND WASTEWATER ASSETS	_	496,402,039.68	227,264,473.53	269,137,566.15	476,064,072.19	219,486,546.15	256,577,52	
Water asset allocations		60.5%	53.5%	66.5%	58.9%	51.9%	64	
Wastewater asset allocations		39.5%	46.5%	33.5%	41.1%	48.1%	35	
Water asset allocations (non-treatment portion) (to TABLE G-1)		47.8%	41.6%	53.3%	45.7%	40.2%	50	
Wastewater asset allocations (non-treatment portion) (to TABLE G-1)		52.2%	58.4%	46.7%	54.3%	59.8%	49	

Eligibility is defined to include only those assets directly related to system capacity.

As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.

Eligible Asset Original Cost, Accumulated Depreciation, and Net Value input to APPENDIX E TABLES as indicated above.

TABLE D-2 CONTRIBUTED ASSETS SUMMARY

-	Total			Eligible			
Asset Category	Original Cost	Accumulated Depreciation	Net Book Value	Original Cost	Accumulated Depreciation	Net Boo Value	
ADMIN - CONSTWRUCTION/DEVELOPMENT	-	-	-	-	-	-	
ADMIN - ADMIN BLDG	-	-	-	-	-	-	
ADMIN -	-	-	-	-	-	-	
ADMIN - SAFETY	-	-	-	-	-	-	
ADMIN - SYSTREM/PROJECTS	-	-	-	-	-	-	
ADMIN - GIS	-	-	-	-	-	-	
FINANCE - ACCOUNTING	-	-	-	-	-	-	
FINANCE - MIS	-	-	-	-	-	-	
FINANCE - PURCHASING	-	-	-	-	-	_	
CUSTOMER SERVICE	21,699.38	21,699.38	_	_	_	_	
WATER TREATMENT		,	_	_	_	_	
WATER LAB	_	_	_	_	_	_	
WATER TREATMENT - HOOD							
WATER TREATMENT - RICHARDS RD	-	-	-	-	-	-	
	25 020 244 04	- 12 000 267 F2		25 020 222 20	10 000 760 07	- 22 020 470 F	
WATER DISTRIBUTION	35,029,241.84	12,090,267.52	22,938,974.32	35,028,233.38	12,089,762.87	22,938,470.5	
WATER DISTRIBUTION_SUPV	-	-	-	-	-	-	
WATER - WASTEWATER TREATMENT	68,695.48	26,988.42	41,707.06	68,695.48	26,988.42	41,707.0	
WASTEWATER - LAB	-	-	=	=	-	-	
PGA WWTP - SUPERVISOR	-	-	-	-	-	-	
WASTEWATER COLLECTION	28,042,457.16	11,739,364.55	16,303,092.61	28,042,457.16	11,739,364.55	16,303,092.6	
WASTEWATER COLLECTION - SUPERVISOR	-	-	-	-	-	-	
UTILITIES SERVICES	153,300.73	35,702.50	117,598.23	-	-	-	
UTILITIES SERVICES FLEET	-	-	-	-	-	-	
UTILITIES SERVICES MAINTENANCE	-	-	-	-	-	-	
GENERAL ADMIN	-	-	-	-	-	_	
DEPT 90 - OFFICE SUPPLIES	_	_	_	_	_	_	
GENERAL ADMIN - FIN	_	_	_	_	_	_	
GENERAL ADMIN - OPS	_	_	_	_	_	_	
GENL ADMIN	_	_	_	_	_	_	
	63,315,394.59	23,914,022.36	39,401,372.23	63,139,386.02	23,856,115.84	39,283,270.1	
ALLOCATION OF CONTRIBUTED ADMIN ASSETS TO WATER 50%	87,500.06	28,700.94	58,799.12	0.00	0.00	0.0	
ALLOCATION OF CONTRIBUTED ADMIN ASSETS TO WASTEWATEI 50%	87,500.06	28,700.94	58,799.12	0.00	0.00	0.0	
CONTRIBUTED WATER TREATMENT ASSETS (INPUT TO TABLE E-3)	0.00	0.00	0.00	0.00	0.00	0.0	
CONTRIBUTED WATER DISTRIBUTION ASSETS (INPUT TO TABLE E-3)	35,029,241.84	12,090,267.52	22,938,974.32	35,028,233.38	12,089,762.87	22,938,470.5	
	87,500.06	28,700.94	58,799.12	0.00	0.00	0.0	
CONTRIBUTED OTHER WATER ASSETS (INPUT TO TABLE E-3)				25 020 222 20	12,089,762.87	22,938,470.5	
CONTRIBUTED OTHER WATER ASSETS (INPUT TO TABLE E-3) TOTAL CONTRIBUTED WATER ASSETS	35,116,741.90	12,118,968.45	22,997,773.44	35,028,233.38			
	35,116,741.90 35,116,741.90	12,118,968.45 12,118,968.45	22,997,773.44 22,997,773.44	35,028,233.38 35,028,233.38	12,089,762.87		
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets	35,116,741.90	12,118,968.45	22,997,773.44	35,028,233.38	12,089,762.87	22,938,470.5	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3)	35,116,741.90 68,695.48	12,118,968.45 26,988.42	22,997,773.44 41,707.06	35,028,233.38 68,695.48	12,089,762.87 26,988.42	22,938,470.5 41,707.0	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3)	35,116,741.90 68,695.48 28,042,457.16	12,118,968.45 26,988.42 11,739,364.55	22,997,773.44 41,707.06 16,303,092.61	35,028,233.38 68,695.48 28,042,457.16	12,089,762.87 26,988.42 11,739,364.55	22,938,470.5 41,707.6 16,303,092.6	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3)	35,116,741.90 68,695.48 28,042,457.16 87,500.06	12,118,968.45 26,988.42 11,739,364.55 28,700.94	22,997,773.44 41,707.06 16,303,092.61 58,799.12	35,028,233.38 68,695.48 28,042,457.16 0.00	12,089,762.87 26,988.42 11,739,364.55 0.00	22,938,470.9 41,707.0 16,303,092.0	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3) TOTAL CONTRIBUTED WASTEWATER ASSETS	35,116,741.90 68,695.48 28,042,457.16 87,500.06 28,198,652.70	12,118,968.45 26,988.42 11,739,364.55 28,700.94 11,795,053.91	22,997,773.44 41,707.06 16,303,092.61 58,799.12 16,403,598.79	35,028,233.38 68,695.48 28,042,457.16 0.00 28,111,152.64	12,089,762.87 26,988.42 11,739,364.55 0.00 11,766,352.97	22,938,470.9 41,707.0 16,303,092.0 0.0 16,344,799.0	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3)	35,116,741.90 68,695.48 28,042,457.16 87,500.06	12,118,968.45 26,988.42 11,739,364.55 28,700.94	22,997,773.44 41,707.06 16,303,092.61 58,799.12	35,028,233.38 68,695.48 28,042,457.16 0.00	12,089,762.87 26,988.42 11,739,364.55 0.00	22,938,470.5 41,707.6 16,303,092.6 0.6 16,344,799.6 16,303,092.6	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3) TOTAL CONTRIBUTED WASTEWATER ASSETS Non-Treatment Portion of Contributed Wastewater Assets TOTAL WATER AND WASTEWATER ASSETS	35,116,741.90 68,695.48 28,042,457.16 87,500.06 28,198,652.70 28,129,957.22 63,315,394.59	12,118,968.45 26,988.42 11,739,364.55 28,700.94 11,795,053.91 11,768,065.49 23,914,022.36	22,997,773.44 41,707.06 16,303,092.61 58,799.12 16,403,598.79 16,361,891.72 39,401,372.23	35,028,233.38 68,695.48 28,042,457.16 0.00 28,111,152.64 28,042,457.16 63,139,386.02	12,089,762.87 26,988.42 11,739,364.55 0.00 11,766,352.97 11,739,364.55 23,856,115.84	22,938,470.5 41,707.6 16,303,092.6 0.6 16,344,799.6 16,303,092.6 39,283,270.6	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3) TOTAL CONTRIBUTED WASTEWATER ASSETS Non-Treatment Portion of Contributed Wastewater Assets TOTAL WATER AND WASTEWATER ASSETS Water asset allocations	35,116,741.90 68,695.48 28,042,457.16 87,500.06 28,198,652.70 28,129,957.22 63,315,394.59 55.6%	12,118,968.45 26,988.42 11,739,364.55 28,700.94 11,795,053.91 11,768,065.49 23,914,022.36 50.8%	22,997,773.44 41,707.06 16,303,092.61 58,799.12 16,403,598.79 16,361,891.72 39,401,372.23 58.5%	35,028,233.38 68,695.48 28,042,457.16 0.00 28,111,152.64 28,042,457.16 63,139,386.02 55.5%	12,089,762.87 26,988.42 11,739,364.55 0.00 11,766,352.97 11,739,364.55 23,856,115.84 50.7%	22,938,470.5 41,707.0 16,303,092.6 0.0 16,344,799.6 16,303,092.6 39,283,270.1	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3) TOTAL CONTRIBUTED WASTEWATER ASSETS Non-Treatment Portion of Contributed Wastewater Assets TOTAL WATER AND WASTEWATER ASSETS	35,116,741.90 68,695.48 28,042,457.16 87,500.06 28,198,652.70 28,129,957.22 63,315,394.59	12,118,968.45 26,988.42 11,739,364.55 28,700.94 11,795,053.91 11,768,065.49 23,914,022.36	22,997,773.44 41,707.06 16,303,092.61 58,799.12 16,403,598.79 16,361,891.72 39,401,372.23	35,028,233.38 68,695.48 28,042,457.16 0.00 28,111,152.64 28,042,457.16 63,139,386.02	12,089,762.87 26,988.42 11,739,364.55 0.00 11,766,352.97 11,739,364.55 23,856,115.84	22,938,470.5 41,707.6 16,303,092.6 0.6 16,344,799.6 16,303,092.6 39,283,270.6	
TOTAL CONTRIBUTED WATER ASSETS Non-Treatment Portion of Contributed Water Assets CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3) CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3) CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3) TOTAL CONTRIBUTED WASTEWATER ASSETS Non-Treatment Portion of Contributed Wastewater Assets TOTAL WATER AND WASTEWATER ASSETS Water asset allocations	35,116,741.90 68,695.48 28,042,457.16 87,500.06 28,198,652.70 28,129,957.22 63,315,394.59 55.6%	12,118,968.45 26,988.42 11,739,364.55 28,700.94 11,795,053.91 11,768,065.49 23,914,022.36 50.8%	22,997,773.44 41,707.06 16,303,092.61 58,799.12 16,403,598.79 16,361,891.72 39,401,372.23 58.5%	35,028,233.38 68,695.48 28,042,457.16 0.00 28,111,152.64 28,042,457.16 63,139,386.02 55.5%	12,089,762.87 26,988.42 11,739,364.55 0.00 11,766,352.97 11,739,364.55 23,856,115.84 50.7%	22,938,470.: 41,707.(16,303,092.(0.(16,344,799.(16,303,092.(39,283,270.: 58.4	

Eligibility is defined to include only those assets directly related to system capacity.

As such, short-lived assets (eg computers) are excluded, as are customer meters which are paid for through separate fees.