



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



0 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 Test Year [1]	FY2020/21 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	\$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.

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

	FY2017/18 Actual	Allocation Basis	Percent Water	Percent Wastewater	Water Allocation	Wastewater 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

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.

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

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 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%
<u>Water Service</u>					
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%
Gallage 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%
<u>Wastewater Service</u>					
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%
Gallage 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

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.

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%
<u>Water</u>					
Monthly Base Facility Charge, \$/month (Stacked)	\$10.60	\$11.41	\$13.94	(\$2.53)	-18.15%
Monthly Base Facility Charge, \$/month (Mixed) [3]	\$15.82	\$17.03	\$20.81	(\$3.78)	-18.16%
Gallonge Charge					
0-4,000, \$/000 [4]	\$3.32	\$3.58	\$1.12	\$2.46	219.64%
5,000-20,000, \$/000	\$4.53	\$4.88	\$4.41	\$0.47	10.66%
≥21,000, \$/000	\$5.14	\$5.53	\$6.62	(\$1.09)	-16.47%
<u>Wastewater</u>					
Monthly Base Facility Charge, \$/month (Stacked)	\$9.46	\$10.19	\$24.15	(\$13.96)	-57.81%
Monthly Base Facility Charge, \$/month (Mixed) [3]	\$14.13	\$15.21	\$30.19	(\$14.98)	-49.62%
Gallonge Charge					
0-6,000, \$/000 per Unit	\$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 5 :: Recommended FY2020/21 Non-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%
<u>Potable Water</u>					
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%
Gallonge 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%
Gallonge Charge					
All Flow, \$/000	\$0.71	\$0.77	\$0.74	\$0.03	4.05%

1 Taken from tables B-17 and B-18

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.

- 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.

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

	Existing	Proposed	Change	
			Amount	Percent
Single Family Residential Customer Deposit on Exisiting Property (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 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 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 billings, non-refundable until termination			

Table 7 :: Recommended FY2020/21 Meter Installation Charges

	Existing	Proposed	Change	
			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 Application & 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%

Table 8 :: Recommended FY2020/21 Miscellaneous Charges

	Existing	Proposed	Change	
			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	Non-Residential Water Rate Schedule 5/8 Meter Base Facility for all			
Commodity Rates	Per Non-Residential Water Rate Schedule			
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 Test Year [1]	FY2020/21 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	\$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 FY2020/21 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 Revenue	Annual Revenue	Increase/ Decrease	Annual Revenue	Annual Revenue	Increase/ 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.

"Indicated" revenue line items are developed in Tables B-5 through B-9 and summarized here.

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

Residential customers are 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 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%
<u>Water Service</u>					
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%
<u>Wastewater Service</u>					
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

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.

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%
<u>Water</u>					
Monthly Base Facility Charge, \$/month (Stacked)	\$10.60	\$11.41	\$13.94	(\$2.53)	-18.15%
Monthly Base Facility Charge, \$/month (Mixed) [3]	\$15.82	\$17.03	\$20.81	(\$3.78)	-18.16%
Gallonge Charge					
0-4,000, \$/000 [4]	\$3.32	\$3.58	\$1.12	\$2.46	219.64%
5,000-20,000, \$/000	\$4.53	\$4.88	\$4.41	\$0.47	10.66%
≥21,000, \$/000	\$5.14	\$5.53	\$6.62	(\$1.09)	-16.47%
<u>Wastewater</u>					
Monthly Base Facility Charge, \$/month (Stacked)	\$9.46	\$10.19	\$24.15	(\$13.96)	-57.81%
Monthly Base Facility Charge, \$/month (Mixed) [3]	\$14.13	\$15.21	\$30.19	(\$14.98)	-49.62%
Gallonge Charge					
0-6,000, \$/000 per Unit	\$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 13 :: Recommended FY2020/21 Non-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%
<u>Potable Water</u>					
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%
Gallonge 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%
Gallonge Charge					
All Flow, \$/000	\$0.71	\$0.77	\$0.74	\$0.03	4.05%

1 Taken from tables B-17 and B-18

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.

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.

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 management 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

	Existing	Proposed	<u>Change</u>	
			Amount	Percent
Single Family Residential Customer Deposit on Exisiting Property (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 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 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 billings, non-refundable until termination			

Table 15 :: Recommended FY2020/21 Meter Installation Charges

	Existing	Proposed	Change	
			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 Application & 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%

Table 16 :: Recommended FY2020/21 Miscellaneous Charges

	Existing	Proposed	Change	
			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	Non-Residential Water Rate Schedule 5/8 Meter Base Facility for all			
Commodity Rates	Per Non-Residential Water Rate Schedule			
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 Potable Water <i>Annual Revenue</i>	Indicated Potable Water <i>Annual Revenue</i>	Indicated Adjustment <i>Increase/ Decrease</i>	Existing Wastewater <i>Annual Revenue</i>	Indicated Wastewater <i>Annual Revenue</i>	Indicated Adjustment <i>Increase/ Decrease</i>
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.

"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 Day [1]		Max Hour [1]		Customer	Customer
	Annual	Average	Peaking	Capacity	Peaking	Capacity	Service	POS
	Usage	Daily	Factor, %	kGal/Day	Factor, %	kGal/Day		
	000/yr [2]	000/day		000/yr		000/yr	ERCs [3]	Meters [4]
RETAIL SERVICE								
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 Amount	Base	Extra Capacity		Customer Costs [1]	
			Max Day	Max Hour	Meters/Svcs	POS
	<i>\$/Year</i>	<i>000/yr</i>	<i>000/yr</i>	<i>000/yr</i>	<i>ERCs</i>	<i>Accounts</i>
UNITS OF SERVICE						
Total System		5,953,050	20,224	40,774	56,264	35,767
<hr/>						
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
<hr/>						
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.

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

3 Debt service and capital are allocated as follows:

Debt Service	100%	65%	30%	5%	0%	0%
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Capital	100%	60%	25%	5%	10%	0%
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Capital costs are based on long-term average meter investment costs.

Currently, outstanding bonds are allocated entirely to Water Service

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 Amount	Base	Extra Capacity		Customer Costs	
			Max Day	Max Hour	Meters/Svcs	POS
Units	<i>\$/Year</i>	000/yr	000/yr	000/yr	<i>ERCs</i>	<i>Accounts</i>
Total System Units		5,953,050	20,224	40,774	56,264	35,767
O&M EXPENSE						
Total, \$	\$15,395,994	\$10,708,891	\$1,233,992	\$739,274	\$1,766,845	\$946,993
Unit Cost, \$/Unit		\$1.80	\$61.02	\$18.13	\$31.40	\$26.48
DEBT SERVICE						
Systemwide, \$	\$15,781,881	\$10,258,223	\$4,734,564	\$789,094	\$0	\$0
Unit Cost, \$/Unit		\$1.72	\$234.11	\$19.35	\$0.00	\$0.00
CAPITAL						
Total, \$	\$9,536,326	\$5,721,795	\$2,384,081	\$476,816	\$953,633	\$0
Unit Cost, \$/Unit		\$0.96	\$117.88	\$11.69	\$16.95	\$0.00
NONRATE REVENUE						
Total, \$	(\$2,788,639)	(\$1,828,004)	(\$572,097)	(\$137,341)	(\$186,334)	(\$64,862)
Unit Cost, \$/Unit		(\$0.31)	(\$28.29)	(\$3.37)	(\$3.31)	(\$1.81)
TOTAL	\$37,925,562	\$24,860,905	\$7,780,540	\$1,867,843	\$2,534,143	\$882,131
Total Unit Cost, \$/Unit		\$4.18	\$384.72	\$45.81	\$45.04	\$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 Costs [1] \$/Year	Base 000/yr	Extra Capacity		Customer Costs		Gross Rate
			Max Day 000/yr	Max Hour 000/yr	Meters/Svcs ERCs	POS 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 66.058%	\$16,371,918 65.854%	\$5,123,802 65.854%	\$1,230,051 65.854%	\$1,581,731 62.417%	\$745,324 84.491%	\$ 6.39
MULTI-FAMILY RESIDENTIAL [3]							
Units of Service		833,911	2,833	5,712	12,646	2,582	
Allocated Costs of Service	\$5,467,366 14.416%	\$3,482,546 14.008%	\$1,089,908 14.008%	\$261,650 14.008%	\$569,582 22.476%	\$63,681 7.219%	\$ 6.56
NON-RESIDENTIAL [4]							
Units of Service		1,198,814	4,073	8,211	8,500	2,965	
Allocated Costs of Service	\$7,405,370 19.526%	\$5,006,441 20.138%	\$1,566,830 20.138%	\$376,143 20.138%	\$382,830 15.107%	\$73,127 8.290%	\$ 6.18
TOTAL	\$37,925,562 100.000%	\$24,860,905 65.552%	\$7,780,540 20.515%	\$1,867,843 4.925%	\$2,534,143 6.682%	\$882,131 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	Wastewater Strength [2]			Customer Service	Customer POS
		TSS	BOD	TKN		
	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 Amount	Volume	Wastewater Strength			Customer Service [1]	Customer POS [1]
			TSS	BOD	TKN		
			000/yr	lbs/Yr	lbs/Yr		
UNITS OF SERVICE							
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.

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

3 Debt service and capital are allocated as follows:

Debt Service	100%	100%	0%	0%	0%	0%	0%
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Capital	100%	70%	20%	10%	0%	0%	0%
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Currently, outstanding bonds are allocated entirely to Water Service

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 Amount	Volume	Wastewater Strength			Customer Costs	
			TSS	BOD	TKN	Cust Svc	POS
		000/yr	lbs/Yr	lbs/Yr	lbs/Yr	ERCs	Accounts
UNITS OF SERVICE							
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		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL							
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	\$1,713,931	\$874,622	\$161,992	\$1,789,969	\$699,810
		\$2.38	\$0.24	\$0.12	\$0.56	\$39.35	\$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 Costs [1]	Volume	Wastewater Strength			Customer Service	Other POS
			TSS	BOD	TKN		
		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
SINGLE-FAMILY RESIDENTIAL [2]							
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%	55.926%	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

	Revenue [1]	Units [1]	Indicated Cost [2]	Monthly Rate
	<i>Annual</i>	<i>Accounts</i>	<i>Annual</i>	<i>\$/month</i>
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 Revenue [1]	Units [1]				Indicated Cost [2]	Monthly Rate
Base Facility Charge		Accounts	ERCs/Account[3]	ERCs [3]	LPRO adj[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).

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

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 Costs		Indicated
	Base	Max Day	Max Hour	Meters/Svcs	Cost
	50.0%	0.0%	0.0%	75.0%	0.0%
	50.0%	100.0%	100.0%	25.0%	0.0%
					\$13,069,804
					\$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	Capital	Percent
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	\$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

x 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.

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]	Units [1]	Annual Cost [2]	Monthly Rate
Base Facility Charge		<i>Accounts</i>		<i>\$/month</i>
All Meters	\$9,166,483	27,252	5,701,165	\$17.43
Commodity Charge		<i>000/Yr</i>		<i>\$/000gal</i>
Tier 1	\$1,343,339	1,946,868	1,538,264	\$0.79
TOTAL	\$10,509,822		\$7,239,429	

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

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.

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

Volume	Wastewater Strength			Customer Service	Indicated Cost
	TSS	BOD	TKN		
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

TABLE B-13
COST OF SERVICE ANALYSIS
Single 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%
<u>Water Service</u>					
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%
Gallage 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%
<u>Wastewater Service</u>					
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%
Gallage 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

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.

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

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

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 Costs		Indicated
	Base	Max Day	Max Hour	Meters/Svcs	Cost
	50.0%	0.0%	0.0%	75.0%	0.0%
	50.0%	100.0%	100.0%	25.0%	0.0%
					\$2,896,700
					\$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	Capital	Percent
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	\$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

x 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.

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		<i>Dwellings</i>	<i>ERC/Account[3]</i>	<i>ERCs [3]</i>	<i>Annual</i>	<i>\$/Dwelling/mo</i>
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 Charge		<i>000/Yr</i>	<i>Max/Avg Mo [4]</i>		<i>Annual</i>	<i>\$/000gal</i>
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 consumption)

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.

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

Volume	Wastewater Strength			Customer Service	Indicated Cost
	TSS	BOD	TKN		
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.

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%
<u>Water</u>					
Monthly Base Facility Charge, \$/month (Stacked)	\$10.60	\$11.41	\$13.94	(\$2.53)	-18.15%
Monthly Base Facility Charge, \$/month (Mixed) [3]	\$15.82	\$17.03	\$20.81	(\$3.78)	-18.16%
Gallonge Charge					
0-4,000, \$/000 [4]	\$3.32	\$3.58	\$1.12	\$2.46	219.64%
5,000-20,000, \$/000	\$4.53	\$4.88	\$4.41	\$0.47	10.66%
≥21,000, \$/000	\$5.14	\$5.53	\$6.62	(\$1.09)	-16.47%
<u>Wastewater</u>					
Monthly Base Facility Charge, \$/month (Stacked)	\$9.46	\$10.19	\$24.15	(\$13.96)	-57.81%
Monthly Base Facility Charge, \$/month (Mixed) [3]	\$14.13	\$15.21	\$30.19	(\$14.98)	-49.62%
Gallonge Charge					
0-6,000, \$/000 per Unit	\$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
Base Facility Charge		<i>Accounts</i>	<i>ERC/Account[3]</i>	<i>ERCs [3]</i>	<i>Annual</i>	<i>\$/month</i>
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		<i>000/Yr</i>	<i>Max/Avg Mo [4]</i>	<i>LPRO cap adj[4]</i>	<i>Annual</i>	<i>\$/000gal</i>
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).

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.

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

	Extra Capacity			Customer Costs		Indicated Cost
	Base	Max Day	Max Hour	Meters/Svcs	POS	
	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
						<u>\$7,332,244</u>

3 ERCs are as reported in TABLE B-20.

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		<i>Accounts</i>	<i>ERC/Account</i>	<i>ERCs [3]</i>	<i>Annual</i>	<i>\$/month</i>
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		<i>000/Yr</i>	<i>Max/Avg Mo [4]</i>		<i>Annual</i>	<i>\$/000gal</i>
Tier 1	\$657,495	952,891	1.0		677,610	\$0.71
TOTAL	\$2,633,227				\$2,947,740	

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

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.

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

Volume	Wastewater Strength			Customer Service	Indicated Cost
	TSS	BOD	TKN		
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.

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 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%
<u>Potable Water</u>					
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%
Gallonge 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%
Gallonge Charge					
All Flow, \$/000	\$0.71	\$0.77	\$0.74	\$0.03	4.05%

1 Taken from tables B-17 and B-18

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.

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

Service/Customer Class	Consumption [1]	ERC Equivalencies	
		Existing	AWWA [2]
	<i>Gal/Mo</i>	<i>ERCs/Meter</i>	<i>ERCs/Meter</i>
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 Actual	Allocation Basis	Percent Water	Percent Wastewater	Water Allocation	Wastewater 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 61.1%	\$9,813,837 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

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%
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TABLE B-22
SEACOAST UTILITY AUTHORITY
FY 2017/18 Actual Test Period Operating Expenses
Potable Water - Cost Allocations

	FY2017/18 Actual	Potable Water Allocation	Base	Extra Capacity		Customer Costs		Direct Fire Protection
				Maximum Day	Maximum Hour	Service	POS	
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 Water	Base	Extra-Capacity		Customer Costs	
	Actual [1]				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	53.8%	\$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	\$ 765,672	\$ -	\$ -	\$ 595,523	\$ 340,299
			53.8%					

Source: Seacoast Utility Authority FY2019/20 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 Actual [1]		Potable Water	Base	Extra-Capacity		Customer Costs	
					Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$565,495	53.8%	\$304,236	65.0%	0.0%	0.0%	20.0%	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	53.8%	\$15,310	65.0%	0.0%	0.0%	20.0%	15.0%
512190 - Sick Leave	\$17,873	53.8%	\$9,616	65.0%	0.0%	0.0%	20.0%	15.0%
512191 - Paid Time Off	\$36,631	53.8%	\$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	53.8%	\$4,025	65.0%	0.0%	0.0%	20.0%	15.0%
515100 - Safety Program Pay	\$200	53.8%	\$108	65.0%	0.0%	0.0%	20.0%	15.0%
515200 - Shoe Allowance Pay	\$320	53.8%	\$172	65.0%	0.0%	0.0%	20.0%	15.0%
515300 - Paid Time Off Sold	\$5,954	53.8%	\$3,203	65.0%	0.0%	0.0%	20.0%	15.0%
515400 - Sick Leave Conversion Pay	\$2,771	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	53.8%	\$35,367	65.0%	0.0%	0.0%	20.0%	15.0%
551010 - Office/Drafting Supplies	\$2,906	53.8%	\$1,563	65.0%	0.0%	0.0%	20.0%	15.0%
552140 - Consumable Equipment/Tools	\$22,369	53.8%	\$12,035	65.0%	0.0%	0.0%	20.0%	15.0%
	\$200,342		\$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	\$2,134	53.8%	\$1,148	65.0%	0.0%	0.0%	20.0%	15.0%
554270 - Subscriptions/Technical Pubs	\$3,989	53.8%	\$2,146	65.0%	0.0%	0.0%	20.0%	15.0%
	\$22,047		\$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 FY2019/20 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 Water	Base	Extra-Capacity		Customer Costs	
	Actual [1]				Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$702,334	53.8%	\$377,856	10.0%	0.0%	0.0%	80.0%	10.0%
512107 - Longevity Pay	\$19,584	53.8%	\$10,536	10.0%	0.0%	0.0%	80.0%	10.0%
512140 - Holiday Pay	\$35,187	53.8%	\$18,931	10.0%	0.0%	0.0%	80.0%	10.0%
512190 - Sick Leave	\$28,166	53.8%	\$15,153	10.0%	0.0%	0.0%	80.0%	10.0%
512191 - Paid Time Off	\$51,306	53.8%	\$27,603	10.0%	0.0%	0.0%	80.0%	10.0%
513100 - Hurricane Wages	\$0	53.8%	\$0	10.0%	0.0%	0.0%	80.0%	10.0%
514120 - Overtime & Misc Leave Pay	\$23,959	53.8%	\$12,890	10.0%	0.0%	0.0%	80.0%	10.0%
515100 - Safety Program Pay	\$602	53.8%	\$324	10.0%	0.0%	0.0%	80.0%	10.0%
515200 - Shoe Allowance Pay	\$1,600	53.8%	\$861	10.0%	0.0%	0.0%	80.0%	10.0%
515300 - Paid Time Off Sold	\$19,699	53.8%	\$10,598	10.0%	0.0%	0.0%	80.0%	10.0%
515400 - Sick Leave Conversion Pay	\$17,777	53.8%	\$9,564	10.0%	0.0%	0.0%	80.0%	10.0%
521200 - Social Security Expense	\$67,744	53.8%	\$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%
	<u>\$1,297,574</u>		<u>\$698,095</u>	\$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	\$68	53.8%	\$37	10.0%	0.0%	0.0%	80.0%	10.0%
	<u>\$555,235</u>		<u>\$298,716</u>	\$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%
	<u>\$4,202</u>		<u>\$2,261</u>	\$226	\$0	\$0	\$1,809	\$226
TOTALS	\$ 1,857,011		\$ 999,072 53.8%	\$ 99,907	\$ -	\$ -	\$ 799,258	\$ 99,907

Source: Seacoast Utility Authority FY2019/20 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 Water	Base	Extra-Capacity		Customer Costs	
	Actual [1]				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	\$1,727	100.0%	\$1,727	85.0%	10.0%	5.0%	0.0%	0.0%
512107 - Longevity Pay	\$26,466	100.0%	\$26,466	85.0%	10.0%	5.0%	0.0%	0.0%
512140 - Holiday Pay	\$60,864	100.0%	\$60,864	85.0%	10.0%	5.0%	0.0%	0.0%
512190 - Sick Leave	\$51,659	100.0%	\$51,659	85.0%	10.0%	5.0%	0.0%	0.0%
512191 - Paid Time Off	\$81,370	100.0%	\$81,370	85.0%	10.0%	5.0%	0.0%	0.0%
513100 - Hurricane Wages	\$0	100.0%	\$0	85.0%	10.0%	5.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	\$183,051	100.0%	\$183,051	85.0%	10.0%	5.0%	0.0%	0.0%
515100 - Safety Program Pay	\$368	100.0%	\$368	85.0%	10.0%	5.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	\$3,360	100.0%	\$3,360	85.0%	10.0%	5.0%	0.0%	0.0%
515300 - Paid Time Off Sold	\$9,171	100.0%	\$9,171	85.0%	10.0%	5.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	\$5,208	100.0%	\$5,208	85.0%	10.0%	5.0%	0.0%	0.0%
521200 - Social Security Expense	\$126,035	100.0%	\$126,035	85.0%	10.0%	5.0%	0.0%	0.0%
522300 - General Pension Expense	\$170,208	100.0%	\$170,208	85.0%	10.0%	5.0%	0.0%	0.0%
523240 - Health Insurance	\$341,228	100.0%	\$341,228	85.0%	10.0%	5.0%	0.0%	0.0%
523245 - Dental Insurance	\$18,052	100.0%	\$18,052	85.0%	10.0%	5.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	\$46,971	100.0%	\$46,971	85.0%	10.0%	5.0%	0.0%	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	100.0%	\$682,071	100.0%	0.0%	0.0%	0.0%	0.0%
552343 - Polyphosphate	\$76,757	100.0%	\$76,757	100.0%	0.0%	0.0%	0.0%	0.0%
552344 - Carbon Dioxide	\$141,333	100.0%	\$141,333	100.0%	0.0%	0.0%	0.0%	0.0%
552345 - Sodium Hydroxide	\$582,990	100.0%	\$582,990	100.0%	0.0%	0.0%	0.0%	0.0%
552347 - Anti-Scalant	\$156,287	100.0%	\$156,287	100.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$9,750	100.0%	\$9,750	100.0%	0.0%	0.0%	0.0%	0.0%
	\$6,395,010		\$6,395,010	\$5,586,836	\$510,710	\$297,464	\$0	\$0
540030 - Training & Education	\$12,936	100.0%	\$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	\$ 7,646,074	\$ 752,974	\$ 418,595	\$ -	\$ -

Source: Seacoast Utility Authority FY2019/20 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 Water	Base	Extra-Capacity		Customer Costs	
	Actual [1]				Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$717,974	100.0%	\$717,974	50.0%	30.0%	20.0%	0.0%	0.0%
512106 - Park Of Commerce Wages	\$7,454	100.0%	\$7,454	50.0%	30.0%	20.0%	0.0%	0.0%
512107 - Longevity Pay	\$7,728	100.0%	\$7,728	50.0%	30.0%	20.0%	0.0%	0.0%
512140 - Holiday Pay	\$33,885	100.0%	\$33,885	50.0%	30.0%	20.0%	0.0%	0.0%
512190 - Sick Leave	\$16,129	100.0%	\$16,129	50.0%	30.0%	20.0%	0.0%	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	100.0%	\$0	50.0%	30.0%	20.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	\$47,012	100.0%	\$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	100.0%	\$65,612	50.0%	30.0%	20.0%	0.0%	0.0%
522300 - General Pension Expense	\$82,861	100.0%	\$82,861	50.0%	30.0%	20.0%	0.0%	0.0%
523240 - Health Insurance	\$183,492	100.0%	\$183,492	50.0%	30.0%	20.0%	0.0%	0.0%
523245 - Dental Insurance	\$11,981	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	\$3,967	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%
	\$4,416		\$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		Potable	Base	Extra-Capacity		Customer Costs	
	Actual [1]				Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$907,135	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
512107 - Longevity Pay	\$13,139	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
512140 - Holiday Pay	\$43,122	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
512190 - Sick Leave	\$16,734	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
512191 - Paid Time Off	\$45,837	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	\$102,192	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
515100 - Safety Program Pay	\$400	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	\$2,560	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
515300 - Paid Time Off Sold	\$12,081	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	\$9,864	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
521200 - Social Security Expense	\$86,133	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
522300 - General Pension Expense	\$113,220	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
523240 - Health Insurance	\$204,580	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
523245 - Dental Insurance	\$11,562	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
524220 - Workers Compensation Insurance	\$21,663	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
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%	0.0%
532400 - Other Contractual Services	\$52,174	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
541050 - Telemetry	\$22,994	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
543510 - Electricity	\$631,384	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
543600 - Residual Removal	\$108,225	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
544040 - Equipment Rental	\$58,950	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies	\$54,648	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
546330 - Maintenance & Repairs	\$450,332	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
552140 - Consumable Equipment/Tools	\$1,520	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
552329 - Lab Chemicals	\$22,660	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
552331 - Lime	\$0	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
552333 - Polymer	\$65,250	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
552334 - Chlorine	\$66,726	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
552339 - Hypochlorite	\$3,395	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$6,701	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
	\$1,574,285		\$ -	\$0	\$0	\$0	\$0	\$0
540030 - Training & Education	\$3,411	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
554260 - Professional Memberships	\$460	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
	\$3,871		\$ -	\$0	\$0	\$0	\$0	\$0
TOTALS	\$3,168,378		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			0.0%					

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 Actual [1]	Potable Water	Base	Extra-Capacity		Customer Costs	
				Max Day	Max Hour	Service	POS
512100 - Salaries & Wages	\$744,152	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%
512107 - Longevity Pay	11,833	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%
512190 - Sick Leave	7,187	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%
513100 - Hurricane Wages	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%
515100 - Safety Program Pay	191	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%
515400 - Sick Leave Conversion Pay	7,122	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%
522300 - General Pension Expense	78,226	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%
523245 - Dental Insurance	12,558	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%
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%
541050 - Telemetry	\$28,541	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%
543510 - Electricity	\$291,475	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%
546310 - Materials & Supplies	\$102,098	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%
552140 - Consumable Equipment/Tools	\$4,211	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%
552330 - Chemical Supplies	\$804	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$170	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%
554260 - Professional Memberships	\$600	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

Source: Seacoast Utility Authority FY2019/20 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 Actual [1]		Potable Water	Base	Extra-Capacity		Customer Costs	
					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	50.0%	\$7,544	60.0%	0.0%	0.0%	15.0%	25.0%
512140 - Holiday Pay	\$23,686	50.0%	\$11,843	60.0%	0.0%	0.0%	15.0%	25.0%
512190 - Sick Leave	\$10,200	50.0%	\$5,100	60.0%	0.0%	0.0%	15.0%	25.0%
512191 - Paid Time Off	\$29,340	50.0%	\$14,670	60.0%	0.0%	0.0%	15.0%	25.0%
513100 - Hurricane Wages	\$0	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	\$0	50.0%	\$0	60.0%	0.0%	0.0%	15.0%	25.0%
554270 - Subscriptions/Technical Pubs	\$400	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	\$ 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 Water	Base	Extra-Capacity		Customer Costs	
	Actual [1]				Max Day	Max Hour	Service	POS
512192 - Compensated Absences	\$94,450	50.0%	\$47,225	60.0%	0.0%	0.0%	15.0%	25.0%
523241 - Life Insurance Expense	\$24,776	50.0%	\$12,388	60.0%	0.0%	0.0%	15.0%	25.0%
523250 - Disability Insurance	\$66,618	50.0%	\$33,309	60.0%	0.0%	0.0%	15.0%	25.0%
523260 - Other Employee Benefits	\$133,817	50.0%	\$66,909	60.0%	0.0%	0.0%	15.0%	25.0%
523270 - Unemployment Expense	\$634	50.0%	\$317	60.0%	0.0%	0.0%	15.0%	25.0%
TOTALS	\$320,295		\$160,148	\$96,089	\$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 Self Insurance	\$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	\$ 447,791	\$ -	\$ -	\$ 111,948	\$ 186,580
TOTALS	\$1,812,931		\$ 906,466	\$ 543,879	\$ -	\$ -	\$ 135,970	\$ 226,616
			50.0%					

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

	FY2017/18 Actual	Wastewater Allocation	Volume	Wastewater Strength			Customer Service	Customer POS
				TSS	BOD	TKN		
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 UTILITY AUTHORITY
Administrative - Department 10
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18 Actual [1]		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
					TSS	BOD	TKN		
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	46.2%	\$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	46.2%	\$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 UTILITY AUTHORITY
Finance - Department 20
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
	Actual [1]				TSS	BOD	TKN		
512100 - Salaries & Wages	\$565,495	46.2%	\$261,259	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
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	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 Pay	\$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		\$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 UTILITY AUTHORITY
Customer Service - Department 30
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
	Actual [1]				TSS	BOD	TKN		
512100 - Salaries & Wages	\$702,334	46.2%	\$324,478	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
512107 - Longevity Pay	\$19,584	46.2%	\$9,048	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
512140 - Holiday Pay	\$35,187	46.2%	\$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%	20.0%
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	46.2%	\$0	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
514120 - Overtime & Misc Leave Pay	\$23,959	46.2%	\$11,069	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
515100 - Safety Program Pay	\$602	46.2%	\$278	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
515200 - Shoe Allowance Pay	\$1,600	46.2%	\$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	46.2%	\$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%
	<u>\$1,297,574</u>		<u>\$599,479</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$479,583</u>	<u>\$119,896</u>
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%
	<u>\$555,235</u>		<u>\$256,519</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$205,215</u>	<u>\$51,304</u>
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	46.2%	\$180	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
554270 - Subscriptions/Technical Pubs	\$300	46.2%	\$139	0.0%	0.0%	0.0%	0.0%	80.0%	20.0%
	<u>\$4,202</u>		<u>\$1,941</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,553</u>	<u>\$388</u>
TOTALS	\$ 1,857,011		\$ 857,939 46.2%	\$ -	\$ -	\$ -	\$ -	\$ 686,351	\$ 171,588

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

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

	FY2017/18 Actual [1]	Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
				TSS	BOD	TKN		
512100 - Salaries & Wages	\$1,282,194	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%	0.0%
512107 - Longevity Pay	\$26,466	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
512140 - Holiday Pay	\$60,864	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
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%
514120 - Overtime & Misc Leave Pay	\$183,051	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
515100 - Safety Program Pay	\$368	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
515200 - Shoe Allowance Pay	\$3,360	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
515300 - Paid Time Off Sold	\$9,171	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
515400 - Sick Leave Conversion Pay	\$5,208	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%
522300 - General Pension Expense	\$170,208	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%
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%
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%
532400 - Other Contractual Services	\$61,171	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%
544040 - Equipment Rental	\$7,457	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies	\$727,029	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%
552140 - Consumable Equipment/Tools	\$12,859	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	0.0%	\$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%
552345 - Sodium Hydroxide	\$582,990	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
552347 - Anti-Scalant	\$156,287	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$9,750	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
	\$6,395,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540030 - Training & Education	\$12,936	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%
	\$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 UTILITY AUTHORITY
Water Distribution - Department 50
FY 2017/18 Actual Test Period Operating Expenses
Functional Cost Allocations

	FY2017/18 Actual [1]		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
					TSS	BOD	TKN		
512100 - Salaries & Wages	\$717,974	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512106 - Park Of Commerce Wages	\$7,454	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512107 - Longevity Pay	\$7,728	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512140 - Holiday Pay	\$33,885	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512190 - Sick Leave	\$16,129	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512191 - Paid Time Off	\$46,348	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%	0.0%
514120 - Overtime & Misc Leave Pay	\$47,012	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%
515200 - Shoe Allowance Pay	\$2,400	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515300 - Paid Time Off Sold	\$2,499	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%
523240 - Health Insurance	\$183,492	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%
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	\$12,419	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%	0.0%
	\$343,775		\$0	\$0	\$0	\$0	\$0	\$0	\$0
540030 - Training & Education	\$3,967	0.0%	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
554260 - Professional Memberships	\$449	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 FY2019/20 Budget, Page III-e-2

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

	FY2017/18 Actual [1]		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
					TSS	BOD	TKN		
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%	0.0%
513100 - Hurricane Wages	\$0	100.0%	\$0	75.0%	10.0%	10.0%	5.0%	0.0%	0.0%
514120 - Overtime & Misc Leave Pay	\$102,192	100.0%	\$102,192	75.0%	10.0%	10.0%	5.0%	0.0%	0.0%
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%	0.0%
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%	0.0%
532400 - Other Contractual Services	\$52,174	100.0%	\$52,174	25.0%	25.0%	25.0%	25.0%	0.0%	0.0%
541050 - Telemetry	\$22,994	100.0%	\$22,994	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%
543510 - Electricity	\$631,384	100.0%	\$631,384	50.0%	20.0%	15.0%	5.0%	10.0%	0.0%
543600 - Residual Removal	\$108,225	100.0%	\$108,225	5.0%	95.0%	0.0%	0.0%	0.0%	0.0%
544040 - Equipment Rental	\$58,950	100.0%	\$58,950	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%
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%	0.0%
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%	0.0%
552339 - Hypochlorite	\$3,395	100.0%	\$3,395	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%
554280 - Licenses/Certifications	\$6,701	100.0%	\$6,701	75.0%	10.0%	10.0%	5.0%	0.0%	0.0%
	\$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%	0.0%
554260 - Professional Memberships	\$460	100.0%	\$460	75.0%	10.0%	10.0%	5.0%	0.0%	0.0%
	\$3,871		\$3,871	\$2,903	\$387	\$387	\$194	\$0	\$0
TOTALS	\$3,168,378		\$3,168,378	\$ 1,912,241	\$ 611,643	\$ 362,267	\$ 173,904	\$ 108,324	\$ -

Source: Seacoast Utility Authority FY2019/20 Budget, Page III-F2

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

	FY2017/18 Actual [1]		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
					TSS	BOD	TKN		
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	\$4,769	100.0%	\$4,769	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%
546310 - Materials & Supplies	\$102,098	100.0%	\$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	\$600	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	\$ 1,818,414	\$ 213,931	\$ 106,966	\$ -	\$ -	\$ -
			100.0%						

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

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

	FY2017/18		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
	Actual [1]				TSS	BOD	TKN		
512100 - Salaries & Wages	\$505,646	50.0%	\$252,823	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
512107 - Longevity Pay	15,088	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	0	50.0%	\$0	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
514120 - Overtime & Misc Leave Pay	12,113	50.0%	\$6,057	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
515100 - Safety Program Pay	307	50.0%	\$154	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
515200 - Shoe Allowance Pay	1,253	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	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	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	15,471	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	50.0%	\$5,713	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
546310 - Materials & Supplies	36,632	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	50.0%	\$41,227	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
552110 - Fuel, Diesel, Oil	246,278	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	50.0%	\$72,346	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
552330 - Chemical Supplies	2,021	50.0%	\$1,011	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
554280 - Licenses/Certifications	958	50.0%	\$479	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
	\$638,705		\$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	\$400	50.0%	\$200	75.0%	10.0%	0.0%	0.0%	15.0%	0.0%
	\$400		\$200.00	\$150	\$20	\$0	\$0	\$30	\$0
TOTALS	\$ 1,499,637		\$749,819	\$562,364	\$ 74,982	\$ -	\$ -	\$ 112,473	\$ -
			50.0%						

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

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

	FY2017/18 Actual [1]		Waste Water	Volume	Wastewater Strength			Customer Service	Customer POS
					TSS	BOD	TKN		
512192 - Compensated Absences	\$94,450	50.0%	\$47,225	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523241 - Life Insurance Expense	\$24,776	50.0%	\$12,388	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523250 - Disability Insurance	\$66,618	50.0%	\$33,309	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523260 - Other Employee Benefits	\$133,817	50.0%	\$66,909	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
523270 - Unemployment Expense	\$634	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	50.0%	\$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	50.0%	\$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	\$0	50.0%	\$0	45.0%	0.0%	0.0%	0.0%	35.0%	20.0%
590450 - Interest Expense Customer Deposits	\$16,951	50.0%	\$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	\$ 407,909	\$ -	\$ -	\$ -	\$ 317,263	\$ 181,293
			50.0%						

Source: Seacoast Utility Authority FY2019/20 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			Delta
000/mo	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$22.08	\$32.25	\$54.33	\$29.64	\$20.76	\$50.40	(\$3.93)
1	\$23.20	\$32.99	\$56.19	\$32.17	\$21.61	\$53.78	(\$2.41)
2	\$24.32	\$33.73	\$58.05	\$34.70	\$22.46	\$57.16	(\$0.89)
3	\$25.44	\$34.47	\$59.91	\$37.23	\$23.31	\$60.54	\$0.63
4	\$26.56	\$35.21	\$61.77	\$39.76	\$24.16	\$63.92	\$2.15
5	\$27.68	\$35.95	\$63.63	\$42.29	\$25.01	\$67.30	\$3.67
6	\$28.80	\$36.69	\$65.49	\$44.82	\$25.86	\$70.68	\$5.19
7	\$33.21	\$37.43	\$70.64	\$49.19	\$26.71	\$75.90	\$5.26
8	\$37.62	\$38.17	\$75.79	\$53.56	\$27.56	\$81.12	\$5.33
9	\$42.03	\$38.91	\$80.94	\$57.93	\$28.41	\$86.34	\$5.40
10	\$46.44	\$39.65	\$86.09	\$62.30	\$29.26	\$91.56	\$5.47
11	\$50.85	\$39.65	\$90.50	\$66.67	\$29.26	\$95.93	\$5.43
12	\$55.26	\$39.65	\$94.91	\$71.04	\$29.26	\$100.30	\$5.39
13	\$59.67	\$39.65	\$99.32	\$75.41	\$29.26	\$104.67	\$5.35
14	\$64.08	\$39.65	\$103.73	\$79.78	\$29.26	\$109.04	\$5.31
15	\$68.49	\$39.65	\$108.14	\$84.15	\$29.26	\$113.41	\$5.27
16	\$72.90	\$39.65	\$112.55	\$88.52	\$29.26	\$117.78	\$5.23
17	\$77.31	\$39.65	\$116.96	\$92.89	\$29.26	\$122.15	\$5.19
18	\$81.72	\$39.65	\$121.37	\$97.26	\$29.26	\$126.52	\$5.15
19	\$86.13	\$39.65	\$125.78	\$101.63	\$29.26	\$130.89	\$5.11
20	\$90.54	\$39.65	\$130.19	\$106.00	\$29.26	\$135.26	\$5.07
21	\$94.95	\$39.65	\$134.60	\$110.37	\$29.26	\$139.63	\$5.03
22	\$99.36	\$39.65	\$139.01	\$114.74	\$29.26	\$144.00	\$4.99
23	\$103.77	\$39.65	\$143.42	\$119.11	\$29.26	\$148.37	\$4.95
24	\$108.18	\$39.65	\$147.83	\$123.48	\$29.26	\$152.74	\$4.91
25	\$112.59	\$39.65	\$152.24	\$127.85	\$29.26	\$157.11	\$4.87
26	\$117.00	\$39.65	\$156.65	\$132.22	\$29.26	\$161.48	\$4.83
27	\$121.41	\$39.65	\$161.06	\$136.59	\$29.26	\$165.85	\$4.79
28	\$125.82	\$39.65	\$165.47	\$140.96	\$29.26	\$170.22	\$4.75
29	\$130.23	\$39.65	\$169.88	\$145.33	\$29.26	\$174.59	\$4.71
30	\$134.64	\$39.65	\$174.29	\$149.70	\$29.26	\$178.96	\$4.67
31	\$141.26	\$39.65	\$180.91	\$154.99	\$29.26	\$184.25	\$3.34
32	\$147.88	\$39.65	\$187.53	\$160.28	\$29.26	\$189.54	\$2.01
33	\$154.50	\$39.65	\$194.15	\$165.57	\$29.26	\$194.83	\$0.68
34	\$161.12	\$39.65	\$200.77	\$170.86	\$29.26	\$200.12	(\$0.65)
35	\$167.74	\$39.65	\$207.39	\$176.15	\$29.26	\$205.41	(\$1.98)
36	\$174.36	\$39.65	\$214.01	\$181.44	\$29.26	\$210.70	(\$3.31)
37	\$180.98	\$39.65	\$220.63	\$186.73	\$29.26	\$215.99	(\$4.64)
38	\$187.60	\$39.65	\$227.25	\$192.02	\$29.26	\$221.28	(\$5.97)
39	\$194.22	\$39.65	\$233.87	\$197.31	\$29.26	\$226.57	(\$7.30)
40	\$200.84	\$39.65	\$240.49	\$202.60	\$29.26	\$231.86	(\$8.63)
POS	\$1.27	\$2.06		\$2.21	\$1.99		
BFC	\$20.81	\$30.19		\$27.43	\$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	

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

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service			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	\$54.40	\$78.28	\$132.68	\$73.32	\$21.61	\$94.93	(\$37.75)
2	\$55.52	\$79.02	\$134.54	\$75.85	\$22.46	\$98.31	(\$36.23)
3	\$56.64	\$79.76	\$136.40	\$78.38	\$23.31	\$101.69	(\$34.71)
4	\$57.76	\$80.50	\$138.26	\$80.91	\$24.16	\$105.07	(\$33.19)
5	\$58.88	\$81.24	\$140.12	\$83.44	\$25.01	\$108.45	(\$31.67)
6	\$60.00	\$81.98	\$141.98	\$85.97	\$25.86	\$111.83	(\$30.15)
7	\$64.41	\$82.72	\$147.13	\$90.34	\$26.71	\$117.05	(\$30.08)
8	\$68.82	\$83.46	\$152.28	\$94.71	\$27.56	\$122.27	(\$30.01)
9	\$73.23	\$84.20	\$157.43	\$99.08	\$28.41	\$127.49	(\$29.94)
10	\$77.64	\$84.94	\$162.58	\$103.45	\$29.26	\$132.71	(\$29.87)
11	\$82.05	\$84.94	\$166.99	\$107.82	\$29.26	\$137.08	(\$29.91)
12	\$86.46	\$84.94	\$171.40	\$112.19	\$29.26	\$141.45	(\$29.95)
13	\$90.87	\$84.94	\$175.81	\$116.56	\$29.26	\$145.82	(\$29.99)
14	\$95.28	\$84.94	\$180.22	\$120.93	\$29.26	\$150.19	(\$30.03)
15	\$99.69	\$84.94	\$184.63	\$125.30	\$29.26	\$154.56	(\$30.07)
16	\$104.10	\$84.94	\$189.04	\$129.67	\$29.26	\$158.93	(\$30.11)
17	\$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	(\$30.31)
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	(\$30.51)
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	(\$41.31)
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)
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	

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

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service			Delta
000/mo	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$105.30	\$153.01	\$258.31	\$139.37	\$20.76	\$160.13	(\$98.18)
1	\$106.42	\$153.75	\$260.17	\$141.90	\$21.61	\$163.51	(\$96.66)
2	\$107.54	\$154.49	\$262.03	\$144.43	\$22.46	\$166.89	(\$95.14)
3	\$108.66	\$155.23	\$263.89	\$146.96	\$23.31	\$170.27	(\$93.62)
4	\$109.78	\$155.97	\$265.75	\$149.49	\$24.16	\$173.65	(\$92.10)
5	\$110.90	\$156.71	\$267.61	\$152.02	\$25.01	\$177.03	(\$90.58)
6	\$112.02	\$157.45	\$269.47	\$154.55	\$25.86	\$180.41	(\$89.06)
7	\$116.43	\$158.19	\$274.62	\$158.92	\$26.71	\$185.63	(\$88.99)
8	\$120.84	\$158.93	\$279.77	\$163.29	\$27.56	\$190.85	(\$88.92)
13	\$142.89	\$160.41	\$303.30	\$185.14	\$29.26	\$214.40	(\$88.90)
18	\$164.94	\$160.41	\$325.35	\$206.99	\$29.26	\$236.25	(\$89.10)
23	\$186.99	\$160.41	\$347.40	\$228.84	\$29.26	\$258.10	(\$89.30)
28	\$209.04	\$160.41	\$369.45	\$250.69	\$29.26	\$279.95	(\$89.50)
33	\$237.72	\$160.41	\$398.13	\$275.30	\$29.26	\$304.56	(\$93.57)
38	\$270.82	\$160.41	\$431.23	\$301.75	\$29.26	\$331.01	(\$100.22)
43	\$303.92	\$160.41	\$464.33	\$328.20	\$29.26	\$357.46	(\$106.87)
48	\$337.02	\$160.41	\$497.43	\$354.65	\$29.26	\$383.91	(\$113.52)
53	\$370.12	\$160.41	\$530.53	\$381.10	\$29.26	\$410.36	(\$120.17)
58	\$403.22	\$160.41	\$563.63	\$407.55	\$29.26	\$436.81	(\$126.82)
61	\$423.08	\$160.41	\$583.49	\$423.42	\$29.26	\$452.68	(\$130.81)
66	\$456.18	\$160.41	\$616.59	\$449.87	\$29.26	\$479.13	(\$137.46)
71	\$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	(\$170.71)
96	\$654.78	\$160.41	\$815.19	\$608.57	\$29.26	\$637.83	(\$177.36)
101	\$687.88	\$160.41	\$848.29	\$635.02	\$29.26	\$664.28	(\$184.01)
106	\$720.98	\$160.41	\$881.39	\$661.47	\$29.26	\$690.73	(\$190.66)
111	\$754.08	\$160.41	\$914.49	\$687.92	\$29.26	\$717.18	(\$197.31)
116	\$787.18	\$160.41	\$947.59	\$714.37	\$29.26	\$743.63	(\$203.96)
121	\$820.28	\$160.41	\$980.69	\$740.82	\$29.26	\$770.08	(\$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)
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	

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service			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							
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/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service				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	\$ 768.84		(\$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	\$ 279.10	\$ 1,011.89	\$ 838.61	\$ 164.47	\$ 1,003.08		(\$8.81)
160	\$ 768.07	\$ 279.10	\$ 1,047.17	\$ 877.65	\$ 164.47	\$ 1,042.12		(\$5.05)
168	\$ 821.03	\$ 279.10	\$ 1,100.13	\$ 921.89	\$ 164.47	\$ 1,086.36		(\$13.77)
176	\$ 873.99	\$ 279.10	\$ 1,153.09	\$ 966.13	\$ 164.47	\$ 1,130.60		(\$22.49)
184	\$ 926.95	\$ 279.10	\$ 1,206.05	\$ 1,010.37	\$ 164.47	\$ 1,174.84		(\$31.21)
192	\$ 979.91	\$ 279.10	\$ 1,259.01	\$ 1,054.61	\$ 164.47	\$ 1,219.08		(\$39.93)
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 Units	8							

refers to bill increase

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service				Delta
000/mo	Water	Sewer	Total Bill	Water	Sewer	Total Bill		
-	\$ 112.79	\$ 195.26	\$ 308.05	\$ 93.49	\$ 83.51	\$ 177.00		(\$131.05)
3	\$ 116.15	\$ 197.48	\$ 313.63	\$ 104.23	\$ 86.06	\$ 190.29		(\$123.34)
6	\$ 119.51	\$ 199.70	\$ 319.21	\$ 114.97	\$ 88.61	\$ 203.58		(\$115.63)
9	\$ 122.87	\$ 201.92	\$ 324.79	\$ 125.71	\$ 91.16	\$ 216.87		(\$107.92)
12	\$ 126.23	\$ 204.14	\$ 330.37	\$ 136.45	\$ 93.71	\$ 230.16		(\$100.21)
15	\$ 129.59	\$ 206.36	\$ 335.95	\$ 147.19	\$ 96.26	\$ 243.45		(\$92.50)
18	\$ 132.95	\$ 208.58	\$ 341.53	\$ 157.93	\$ 98.81	\$ 256.74		(\$84.79)
21	\$ 136.31	\$ 210.80	\$ 347.11	\$ 168.67	\$ 101.36	\$ 270.03		(\$77.08)
24	\$ 139.67	\$ 213.02	\$ 352.69	\$ 179.41	\$ 103.91	\$ 283.32		(\$69.37)
30	\$ 146.39	\$ 217.46	\$ 363.85	\$ 200.89	\$ 109.01	\$ 309.90		(\$53.95)
32	\$ 148.63	\$ 218.94	\$ 367.57	\$ 208.05	\$ 110.71	\$ 318.76		(\$48.81)
40	\$ 183.91	\$ 224.86	\$ 408.77	\$ 247.09	\$ 117.51	\$ 364.60		(\$44.17)
48	\$ 219.19	\$ 230.78	\$ 449.97	\$ 286.13	\$ 124.31	\$ 410.44		(\$39.53)
56	\$ 254.47	\$ 230.78	\$ 485.25	\$ 325.17	\$ 124.31	\$ 449.48		(\$35.77)
64	\$ 289.75	\$ 230.78	\$ 520.53	\$ 364.21	\$ 124.31	\$ 488.52		(\$32.01)
72	\$ 325.03	\$ 230.78	\$ 555.81	\$ 403.25	\$ 124.31	\$ 527.56		(\$28.25)
80	\$ 360.31	\$ 230.78	\$ 591.09	\$ 442.29	\$ 124.31	\$ 566.60		(\$24.49)
88	\$ 395.59	\$ 230.78	\$ 626.37	\$ 481.33	\$ 124.31	\$ 605.64		(\$20.73)
96	\$ 430.87	\$ 230.78	\$ 661.65	\$ 520.37	\$ 124.31	\$ 644.68		(\$16.97)
104	\$ 466.15	\$ 230.78	\$ 696.93	\$ 559.41	\$ 124.31	\$ 683.72		(\$13.21)
112	\$ 501.43	\$ 230.78	\$ 732.21	\$ 598.45	\$ 124.31	\$ 722.76		(\$9.45)
120	\$ 536.71	\$ 230.78	\$ 767.49	\$ 637.49	\$ 124.31	\$ 761.80		(\$5.69)
128	\$ 571.99	\$ 230.78	\$ 802.77	\$ 676.53	\$ 124.31	\$ 800.84		(\$1.93)
136	\$ 607.27	\$ 230.78	\$ 838.05	\$ 715.57	\$ 124.31	\$ 839.88		\$1.83
144	\$ 642.55	\$ 230.78	\$ 873.33	\$ 754.61	\$ 124.31	\$ 878.92		\$5.59
152	\$ 677.83	\$ 230.78	\$ 908.61	\$ 793.65	\$ 124.31	\$ 917.96		\$9.35
160	\$ 713.11	\$ 230.78	\$ 943.89	\$ 832.69	\$ 124.31	\$ 957.00		\$13.11
168	\$ 766.07	\$ 230.78	\$ 996.85	\$ 876.93	\$ 124.31	\$ 1,001.24		\$4.39
176	\$ 819.03	\$ 230.78	\$ 1,049.81	\$ 921.17	\$ 124.31	\$ 1,045.48		(\$4.33)
184	\$ 871.99	\$ 230.78	\$ 1,102.77	\$ 965.41	\$ 124.31	\$ 1,089.72		(\$13.05)
192	\$ 924.95	\$ 230.78	\$ 1,155.73	\$ 1,009.65	\$ 124.31	\$ 1,133.96		(\$21.77)
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	8							

refers to bill increase

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

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service			Delta
000/mo	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$ 224.31	\$ 388.46	\$ 612.77	\$ 184.77	\$ 165.03	\$ 349.80	(\$262.97)
6	\$ 231.03	\$ 392.90	\$ 623.93	\$ 206.25	\$ 170.13	\$ 376.38	(\$247.55)
12	\$ 237.75	\$ 397.34	\$ 635.09	\$ 227.73	\$ 175.23	\$ 402.96	(\$232.13)
18	\$ 244.47	\$ 401.78	\$ 646.25	\$ 249.21	\$ 180.33	\$ 429.54	(\$216.71)
24	\$ 251.19	\$ 406.22	\$ 657.41	\$ 270.69	\$ 185.43	\$ 456.12	(\$201.29)
30	\$ 257.91	\$ 410.66	\$ 668.57	\$ 292.17	\$ 190.53	\$ 482.70	(\$185.87)
40	\$ 269.11	\$ 418.06	\$ 687.17	\$ 327.97	\$ 199.03	\$ 527.00	(\$160.17)
48	\$ 278.07	\$ 423.98	\$ 702.05	\$ 356.61	\$ 205.83	\$ 562.44	(\$139.61)
56	\$ 287.03	\$ 429.90	\$ 716.93	\$ 385.25	\$ 212.63	\$ 597.88	(\$119.05)
72	\$ 331.27	\$ 441.74	\$ 773.01	\$ 452.93	\$ 226.23	\$ 679.16	(\$93.85)
80	\$ 366.55	\$ 447.66	\$ 814.21	\$ 491.97	\$ 233.03	\$ 725.00	(\$89.21)
96	\$ 437.11	\$ 459.50	\$ 896.61	\$ 570.05	\$ 246.63	\$ 816.68	(\$79.93)
104	\$ 472.39	\$ 459.50	\$ 931.89	\$ 609.09	\$ 246.63	\$ 855.72	(\$76.17)
112	\$ 507.67	\$ 459.50	\$ 967.17	\$ 648.13	\$ 246.63	\$ 894.76	(\$72.41)
120	\$ 542.95	\$ 459.50	\$ 1,002.45	\$ 687.17	\$ 246.63	\$ 933.80	(\$68.65)
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	(\$61.13)
144	\$ 648.79	\$ 459.50	\$ 1,108.29	\$ 804.29	\$ 246.63	\$ 1,050.92	(\$57.37)
152	\$ 684.07	\$ 459.50	\$ 1,143.57	\$ 843.33	\$ 246.63	\$ 1,089.96	(\$53.61)
160	\$ 719.35	\$ 459.50	\$ 1,178.85	\$ 882.37	\$ 246.63	\$ 1,129.00	(\$49.85)
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	(\$42.33)
184	\$ 825.19	\$ 459.50	\$ 1,284.69	\$ 999.49	\$ 246.63	\$ 1,246.12	(\$38.57)
192	\$ 860.47	\$ 459.50	\$ 1,319.97	\$ 1,038.53	\$ 246.63	\$ 1,285.16	(\$34.81)
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	16						

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

refers to bill decrease

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

000/mo	FY2020/21 Adopted			FY2020/21 Cost of Service			Delta
	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$ 335.83	\$ 581.66	\$ 917.49	\$ 276.05	\$ 246.55	\$ 522.60	(\$394.89)
12	\$ 349.27	\$ 590.54	\$ 939.81	\$ 319.01	\$ 256.75	\$ 575.76	(\$364.05)
24	\$ 362.71	\$ 599.42	\$ 962.13	\$ 361.97	\$ 266.95	\$ 628.92	(\$333.21)
48	\$ 389.59	\$ 617.18	\$ 1,006.77	\$ 447.89	\$ 287.35	\$ 735.24	(\$271.53)
72	\$ 416.47	\$ 634.94	\$ 1,051.41	\$ 533.81	\$ 307.75	\$ 841.56	(\$209.85)
96	\$ 443.35	\$ 652.70	\$ 1,096.05	\$ 619.73	\$ 328.15	\$ 947.88	(\$148.17)
128	\$ 584.47	\$ 676.38	\$ 1,260.85	\$ 775.89	\$ 355.35	\$ 1,131.24	(\$129.61)
136	\$ 619.75	\$ 682.30	\$ 1,302.05	\$ 814.93	\$ 362.15	\$ 1,177.08	(\$124.97)
144	\$ 655.03	\$ 688.22	\$ 1,343.25	\$ 853.97	\$ 368.95	\$ 1,222.92	(\$120.33)
152	\$ 690.31	\$ 688.22	\$ 1,378.53	\$ 893.01	\$ 368.95	\$ 1,261.96	(\$116.57)
160	\$ 725.59	\$ 688.22	\$ 1,413.81	\$ 932.05	\$ 368.95	\$ 1,301.00	(\$112.81)
168	\$ 760.87	\$ 688.22	\$ 1,449.09	\$ 971.09	\$ 368.95	\$ 1,340.04	(\$109.05)
176	\$ 796.15	\$ 688.22	\$ 1,484.37	\$ 1,010.13	\$ 368.95	\$ 1,379.08	(\$105.29)
184	\$ 831.43	\$ 688.22	\$ 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	(\$97.77)
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
POS Point of Service Charge
BFC Base Facility Charge
GC Gallonage Charge

refers to bill decrease

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

000/mo	FY2020/21 Adopted			FY2020/21 Cost of Service			Delta
	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	\$13.51
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	\$15.37
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	\$14.01
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	\$12.31
25	\$ 112.59	\$ 50.75	\$ 163.34	\$ 119.55	\$ 55.93	\$ 175.48	\$12.14
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	\$10.61
POS	\$1.27	\$2.06		\$2.21	\$1.99		
BFC	\$20.81	\$30.19		\$25.23	\$34.69		
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	

refers to bill increase

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

refers to bill decrease

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

000/mo	FY2020/21 Adopted			FY2020/21 Cost of Service			Delta
	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$ 53.28	\$ 77.54	\$ 130.82	\$ 65.29	\$ 88.71	\$ 154.00	\$23.18
2	\$ 55.52	\$ 79.02	\$ 134.54	\$ 69.33	\$ 90.25	\$ 159.58	\$25.04
4	\$ 57.76	\$ 80.50	\$ 138.26	\$ 73.37	\$ 91.79	\$ 165.16	\$26.90
6	\$ 60.00	\$ 81.98	\$ 141.98	\$ 77.41	\$ 93.33	\$ 170.74	\$28.76
8	\$ 68.82	\$ 83.46	\$ 152.28	\$ 85.83	\$ 94.87	\$ 180.70	\$28.42
10	\$ 77.64	\$ 84.94	\$ 162.58	\$ 94.25	\$ 96.41	\$ 190.66	\$28.08
12	\$ 86.46	\$ 86.42	\$ 172.88	\$ 102.67	\$ 97.95	\$ 200.62	\$27.74
14	\$ 95.28	\$ 87.90	\$ 183.18	\$ 111.09	\$ 99.49	\$ 210.58	\$27.40
16	\$ 104.10	\$ 89.38	\$ 193.48	\$ 119.51	\$ 101.03	\$ 220.54	\$27.06
18	\$ 112.92	\$ 90.86	\$ 203.78	\$ 127.93	\$ 102.57	\$ 230.50	\$26.72
20	\$ 121.74	\$ 92.34	\$ 214.08	\$ 136.35	\$ 104.11	\$ 240.46	\$26.38
22	\$ 130.56	\$ 93.82	\$ 224.38	\$ 144.77	\$ 105.65	\$ 250.42	\$26.04
24	\$ 139.38	\$ 95.30	\$ 234.68	\$ 153.19	\$ 107.19	\$ 260.38	\$25.70
26	\$ 148.20	\$ 96.78	\$ 244.98	\$ 161.61	\$ 108.73	\$ 270.34	\$25.36
28	\$ 157.02	\$ 98.26	\$ 255.28	\$ 170.03	\$ 110.27	\$ 280.30	\$25.02
30	\$ 165.84	\$ 99.74	\$ 265.58	\$ 178.45	\$ 111.81	\$ 290.26	\$24.68
32	\$ 174.66	\$ 101.22	\$ 275.88	\$ 186.87	\$ 113.35	\$ 300.22	\$24.34
34	\$ 183.48	\$ 102.70	\$ 286.18	\$ 195.29	\$ 114.89	\$ 310.18	\$24.00
36	\$ 192.30	\$ 104.18	\$ 296.48	\$ 203.71	\$ 116.43	\$ 320.14	\$23.66
38	\$ 201.12	\$ 105.66	\$ 306.78	\$ 212.13	\$ 117.97	\$ 330.10	\$23.32
40	\$ 209.94	\$ 107.14	\$ 317.08	\$ 220.55	\$ 119.51	\$ 340.06	\$22.98
42	\$ 218.76	\$ 108.62	\$ 327.38	\$ 228.97	\$ 121.05	\$ 350.02	\$22.64
44	\$ 227.58	\$ 110.10	\$ 337.68	\$ 237.39	\$ 122.59	\$ 359.98	\$22.30
46	\$ 236.40	\$ 111.58	\$ 347.98	\$ 245.81	\$ 124.13	\$ 369.94	\$21.96
48	\$ 245.22	\$ 113.06	\$ 358.28	\$ 254.23	\$ 125.67	\$ 379.90	\$21.62
50	\$ 254.04	\$ 114.54	\$ 368.58	\$ 262.65	\$ 127.21	\$ 389.86	\$21.28
52	\$ 262.86	\$ 116.02	\$ 378.88	\$ 271.07	\$ 128.75	\$ 399.82	\$20.94
54	\$ 271.68	\$ 117.50	\$ 389.18	\$ 279.49	\$ 130.29	\$ 409.78	\$20.60
56	\$ 280.50	\$ 118.98	\$ 399.48	\$ 287.91	\$ 131.83	\$ 419.74	\$20.26
58	\$ 289.32	\$ 120.46	\$ 409.78	\$ 296.33	\$ 133.37	\$ 429.70	\$19.92
60	\$ 298.14	\$ 121.94	\$ 420.08	\$ 304.75	\$ 134.91	\$ 439.66	\$19.58
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	

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge


BFC Base Facility Charge

GC Gallonage Charge

refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service				Delta
000/mo	Water	Sewer	Total Bill	Water	Sewer	Total Bill		
-	\$ 105.30	\$ 153.01	\$ 258.31	\$ 128.36	\$ 175.43	\$ 303.79		\$45.48
2	\$ 107.54	\$ 154.49	\$ 262.03	\$ 132.40	\$ 176.97	\$ 309.37		\$47.34
4	\$ 109.78	\$ 155.97	\$ 265.75	\$ 136.44	\$ 178.51	\$ 314.95		\$49.20
6	\$ 112.02	\$ 157.45	\$ 269.47	\$ 140.48	\$ 180.05	\$ 320.53		\$51.06
8	\$ 120.84	\$ 158.93	\$ 279.77	\$ 148.90	\$ 181.59	\$ 330.49		\$50.72
10	\$ 129.66	\$ 160.41	\$ 290.07	\$ 157.32	\$ 183.13	\$ 340.45		\$50.38
12	\$ 138.48	\$ 161.89	\$ 300.37	\$ 165.74	\$ 184.67	\$ 350.41		\$50.04
14	\$ 147.30	\$ 163.37	\$ 310.67	\$ 174.16	\$ 186.21	\$ 360.37		\$49.70
16	\$ 156.12	\$ 164.85	\$ 320.97	\$ 182.58	\$ 187.75	\$ 370.33		\$49.36
18	\$ 164.94	\$ 166.33	\$ 331.27	\$ 191.00	\$ 189.29	\$ 380.29		\$49.02
20	\$ 173.76	\$ 167.81	\$ 341.57	\$ 199.42	\$ 190.83	\$ 390.25		\$48.68
22	\$ 182.58	\$ 169.29	\$ 351.87	\$ 207.84	\$ 192.37	\$ 400.21		\$48.34
24	\$ 191.40	\$ 170.77	\$ 362.17	\$ 216.26	\$ 193.91	\$ 410.17		\$48.00
26	\$ 200.22	\$ 172.25	\$ 372.47	\$ 224.68	\$ 195.45	\$ 420.13		\$47.66
28	\$ 209.04	\$ 173.73	\$ 382.77	\$ 233.10	\$ 196.99	\$ 430.09		\$47.32
30	\$ 217.86	\$ 175.21	\$ 393.07	\$ 241.52	\$ 198.53	\$ 440.05		\$46.98
32	\$ 226.68	\$ 176.69	\$ 403.37	\$ 249.94	\$ 200.07	\$ 450.01		\$46.64
34	\$ 235.50	\$ 178.17	\$ 413.67	\$ 258.36	\$ 201.61	\$ 459.97		\$46.30
36	\$ 244.32	\$ 179.65	\$ 423.97	\$ 266.78	\$ 203.15	\$ 469.93		\$45.96
38	\$ 253.14	\$ 181.13	\$ 434.27	\$ 275.20	\$ 204.69	\$ 479.89		\$45.62
40	\$ 261.96	\$ 182.61	\$ 444.57	\$ 283.62	\$ 206.23	\$ 489.85		\$45.28
42	\$ 270.78	\$ 184.09	\$ 454.87	\$ 292.04	\$ 207.77	\$ 499.81		\$44.94
44	\$ 279.60	\$ 185.57	\$ 465.17	\$ 300.46	\$ 209.31	\$ 509.77		\$44.60
46	\$ 288.42	\$ 187.05	\$ 475.47	\$ 308.88	\$ 210.85	\$ 519.73		\$44.26
48	\$ 297.24	\$ 188.53	\$ 485.77	\$ 317.30	\$ 212.39	\$ 529.69		\$43.92
50	\$ 306.06	\$ 190.01	\$ 496.07	\$ 325.72	\$ 213.93	\$ 539.65		\$43.58
52	\$ 314.88	\$ 191.49	\$ 506.37	\$ 334.14	\$ 215.47	\$ 549.61		\$43.24
54	\$ 323.70	\$ 192.97	\$ 516.67	\$ 342.56	\$ 217.01	\$ 559.57		\$42.90
56	\$ 332.52	\$ 194.45	\$ 526.97	\$ 350.98	\$ 218.55	\$ 569.53		\$42.56
58	\$ 341.34	\$ 195.93	\$ 537.27	\$ 359.40	\$ 220.09	\$ 579.49		\$42.22
60	\$ 350.16	\$ 197.41	\$ 547.57	\$ 367.82	\$ 221.63	\$ 589.45		\$41.88
POS	\$1.27	\$2.06		\$2.21	\$1.99			
BFC	\$104.03	\$150.95		\$126.15	\$173.44			
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		

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

 refers to bill decrease

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

FY2020/21 Adopted				FY2020/21 Cost of Service				Delta	
000/mo	Water	Sewer	Total Bill	Water	Sewer	Total Bill			
-	\$ 167.72	\$ 243.60	\$ 411.32	\$ 204.06	\$ 279.50	\$ 483.56			\$72.24
8	\$ 183.26	\$ 249.52	\$ 432.78	\$ 224.60	\$ 285.66	\$ 510.26			\$77.48
16	\$ 218.54	\$ 255.44	\$ 473.98	\$ 258.28	\$ 291.82	\$ 550.10			\$76.12
24	\$ 253.82	\$ 261.36	\$ 515.18	\$ 291.96	\$ 297.98	\$ 589.94			\$74.76
36	\$ 306.74	\$ 270.24	\$ 576.98	\$ 342.48	\$ 307.22	\$ 649.70			\$72.72
48	\$ 359.66	\$ 279.12	\$ 638.78	\$ 393.00	\$ 316.46	\$ 709.46			\$70.68
50	\$ 368.48	\$ 280.60	\$ 649.08	\$ 401.42	\$ 318.00	\$ 719.42			\$70.34
52	\$ 377.30	\$ 282.08	\$ 659.38	\$ 409.84	\$ 319.54	\$ 729.38			\$70.00
54	\$ 386.12	\$ 283.56	\$ 669.68	\$ 418.26	\$ 321.08	\$ 739.34			\$69.66
56	\$ 394.94	\$ 285.04	\$ 679.98	\$ 426.68	\$ 322.62	\$ 749.30			\$69.32
58	\$ 403.76	\$ 286.52	\$ 690.28	\$ 435.10	\$ 324.16	\$ 759.26			\$68.98
60	\$ 412.58	\$ 288.00	\$ 700.58	\$ 443.52	\$ 325.70	\$ 769.22			\$68.64
POS	\$1.27	\$2.06		\$2.21	\$1.99				
BFC	\$166.45	\$241.54		\$201.85	\$277.51				
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			

refers to bill increase

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

refers to bill decrease

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

000/mo	FY2020/21 Adopted			FY2020/21 Cost of Service			Delta
	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$ 334.14	\$ 485.14	\$ 819.28	\$ 405.90	\$ 557.01	\$ 962.91	\$143.63
16	\$ 384.96	\$ 496.98	\$ 881.94	\$ 460.12	\$ 569.33	\$ 1,029.45	\$147.51
32	\$ 455.52	\$ 508.82	\$ 964.34	\$ 527.48	\$ 581.65	\$ 1,109.13	\$144.79
48	\$ 526.08	\$ 520.66	\$ 1,046.74	\$ 594.84	\$ 593.97	\$ 1,188.81	\$142.07
64	\$ 596.64	\$ 532.50	\$ 1,129.14	\$ 662.20	\$ 606.29	\$ 1,268.49	\$139.35
80	\$ 667.20	\$ 544.34	\$ 1,211.54	\$ 729.56	\$ 618.61	\$ 1,348.17	\$136.63
96	\$ 737.76	\$ 556.18	\$ 1,293.94	\$ 796.92	\$ 630.93	\$ 1,427.85	\$133.91
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	\$128.47
144	\$ 949.44	\$ 591.70	\$ 1,541.14	\$ 999.00	\$ 667.89	\$ 1,666.89	\$125.75
160	\$ 1,020.00	\$ 603.54	\$ 1,623.54	\$ 1,066.36	\$ 680.21	\$ 1,746.57	\$123.03
176	\$ 1,090.56	\$ 615.38	\$ 1,705.94	\$ 1,133.72	\$ 692.53	\$ 1,826.25	\$120.31
184	\$ 1,125.84	\$ 621.30	\$ 1,747.14	\$ 1,167.40	\$ 698.69	\$ 1,866.09	\$118.95
192	\$ 1,161.12	\$ 627.22	\$ 1,788.34	\$ 1,201.08	\$ 704.85	\$ 1,905.93	\$117.59
200	\$ 1,196.40	\$ 633.14	\$ 1,829.54	\$ 1,234.76	\$ 711.01	\$ 1,945.77	\$116.23
208	\$ 1,231.68	\$ 639.06	\$ 1,870.74	\$ 1,268.44	\$ 717.17	\$ 1,985.61	\$114.87
216	\$ 1,266.96	\$ 644.98	\$ 1,911.94	\$ 1,302.12	\$ 723.33	\$ 2,025.45	\$113.51
224	\$ 1,302.24	\$ 650.90	\$ 1,953.14	\$ 1,335.80	\$ 729.49	\$ 2,065.29	\$112.15
232	\$ 1,337.52	\$ 656.82	\$ 1,994.34	\$ 1,369.48	\$ 735.65	\$ 2,105.13	\$110.79
240	\$ 1,372.80	\$ 662.74	\$ 2,035.54	\$ 1,403.16	\$ 741.81	\$ 2,144.97	\$109.43
POS	\$1.27	\$2.06		\$2.21	\$1.99		
BFC	\$332.87	\$483.08		\$403.69	\$555.02		
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	

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

refers to bill decrease

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

000/mo	FY2020/21 Adopted			FY2020/21 Cost of Service			Delta
	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$ 521.40	\$ 756.85	\$ 1,278.25	\$ 632.98	\$ 869.21	\$ 1,502.19	\$223.94
20	\$ 589.86	\$ 771.65	\$ 1,361.51	\$ 704.04	\$ 884.61	\$ 1,588.65	\$227.14
40	\$ 678.06	\$ 786.45	\$ 1,464.51	\$ 788.24	\$ 900.01	\$ 1,688.25	\$223.74
60	\$ 766.26	\$ 801.25	\$ 1,567.51	\$ 872.44	\$ 915.41	\$ 1,787.85	\$220.34
80	\$ 854.46	\$ 816.05	\$ 1,670.51	\$ 956.64	\$ 930.81	\$ 1,887.45	\$216.94
100	\$ 942.66	\$ 830.85	\$ 1,773.51	\$ 1,040.84	\$ 946.21	\$ 1,987.05	\$213.54
120	\$ 1,030.86	\$ 845.65	\$ 1,876.51	\$ 1,125.04	\$ 961.61	\$ 2,086.65	\$210.14
140	\$ 1,119.06	\$ 860.45	\$ 1,979.51	\$ 1,209.24	\$ 977.01	\$ 2,186.25	\$206.74
150	\$ 1,163.16	\$ 867.85	\$ 2,031.01	\$ 1,251.34	\$ 984.71	\$ 2,236.05	\$205.04
160	\$ 1,207.26	\$ 875.25	\$ 2,082.51	\$ 1,293.44	\$ 992.41	\$ 2,285.85	\$203.34
180	\$ 1,295.46	\$ 890.05	\$ 2,185.51	\$ 1,377.64	\$ 1,007.81	\$ 2,385.45	\$199.94
200	\$ 1,383.66	\$ 904.85	\$ 2,288.51	\$ 1,461.84	\$ 1,023.21	\$ 2,485.05	\$196.54
220	\$ 1,471.86	\$ 919.65	\$ 2,391.51	\$ 1,546.04	\$ 1,038.61	\$ 2,584.65	\$193.14
240	\$ 1,560.06	\$ 934.45	\$ 2,494.51	\$ 1,630.24	\$ 1,054.01	\$ 2,684.25	\$189.74
260	\$ 1,648.26	\$ 949.25	\$ 2,597.51	\$ 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	\$ 1,840.74	\$ 1,092.51	\$ 2,933.25	\$181.24
300	\$ 1,824.66	\$ 978.85	\$ 2,803.51	\$ 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	

refers to bill increase

000/mo thousands of gallons per month

POS Point of Service Charge

BFC Base Facility Charge

GC Gallonage Charge

refers to bill decrease

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

000/mo	FY2020/21 Adopted			FY2020/21 Cost of Service			Delta
	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
-	\$ 1,041.50	\$ 1,511.68	\$ 2,553.18	\$ 1,263.75	\$ 1,736.42	\$ 3,000.17	\$446.99
20	\$ 1,109.96	\$ 1,526.48	\$ 2,636.44	\$ 1,334.81	\$ 1,751.82	\$ 3,086.63	\$450.19
40	\$ 1,198.16	\$ 1,541.28	\$ 2,739.44	\$ 1,419.01	\$ 1,767.22	\$ 3,186.23	\$446.79
60	\$ 1,286.36	\$ 1,556.08	\$ 2,842.44	\$ 1,503.21	\$ 1,782.62	\$ 3,285.83	\$443.39
80	\$ 1,374.56	\$ 1,570.88	\$ 2,945.44	\$ 1,587.41	\$ 1,798.02	\$ 3,385.43	\$439.99
100	\$ 1,462.76	\$ 1,585.68	\$ 3,048.44	\$ 1,671.61	\$ 1,813.42	\$ 3,485.03	\$436.59
120	\$ 1,550.96	\$ 1,600.48	\$ 3,151.44	\$ 1,755.81	\$ 1,828.82	\$ 3,584.63	\$433.19
140	\$ 1,639.16	\$ 1,615.28	\$ 3,254.44	\$ 1,840.01	\$ 1,844.22	\$ 3,684.23	\$429.79
150	\$ 1,683.26	\$ 1,622.68	\$ 3,305.94	\$ 1,882.11	\$ 1,851.92	\$ 3,734.03	\$428.09
160	\$ 1,727.36	\$ 1,630.08	\$ 3,357.44	\$ 1,924.21	\$ 1,859.62	\$ 3,783.83	\$426.39
180	\$ 1,815.56	\$ 1,644.88	\$ 3,460.44	\$ 2,008.41	\$ 1,875.02	\$ 3,883.43	\$422.99
200	\$ 1,903.76	\$ 1,659.68	\$ 3,563.44	\$ 2,092.61	\$ 1,890.42	\$ 3,983.03	\$419.59
220	\$ 1,991.96	\$ 1,674.48	\$ 3,666.44	\$ 2,176.81	\$ 1,905.82	\$ 4,082.63	\$416.19
240	\$ 2,080.16	\$ 1,689.28	\$ 3,769.44	\$ 2,261.01	\$ 1,921.22	\$ 4,182.23	\$412.79
260	\$ 2,168.36	\$ 1,704.08	\$ 3,872.44	\$ 2,345.21	\$ 1,936.62	\$ 4,281.83	\$409.39
270	\$ 2,212.46	\$ 1,711.48	\$ 3,923.94	\$ 2,387.31	\$ 1,944.32	\$ 4,331.63	\$407.69
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
POS	\$1.27	\$2.06		\$2.21	\$1.99		
BFC	\$1,040.23	\$1,509.62		\$1,261.54	\$1,734.43		
GC							
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

refers to bill decrease

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

	Existing	Proposed	Change 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 Application & 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%

	Existing	Proposed	Change Amount	Percent
Single Family Residential Customer Deposit on Existing Property (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 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 Existing 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 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 billings, non-refundable until termination			

	Existing	Proposed	Change 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	Non-Residential Water Rate Schedule 5/8 Meter Base Facility for all			
Commodity Rates	Per Non-Residential Water Rate Schedule			
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

Description		FY 2020/21 Approved Budget	
Administration			
Salaries	2,044,065		
Personal Services Overhead and Benefits	1,320,380	64.60%	
Operations and Maintenance Overhead	2,113,257		
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			
Salaries	723,542		
Personal Services Overhead and Benefits	591,097	81.69%	
Operations and Maintenance Overhead	682,275		
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		
Personal Services Overhead and Benefits	719,019	88.51%	
Operations and Maintenance Overhead	660,900		
Training, Memberships and Subscriptions	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	1,211,550		
Training, Memberships and Subscriptions	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		
FEMA - Vehicle Expense (Rates Per Hour)			
0.5-Ton Pickup Truck (F-250) (8807)		\$22.64	
1-Ton Pickup Truck (F-350) (8808)		\$22.99	
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)			

Further calculations related to miscellaneous charges will be provided upon a public records request. All public records requests must be submitted to Authority Clerk, Jessica Moore, CMC, SHRM-CP. You may email her at jmoore@sua.com



FY2020/21 CONNECTION CHARGE 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



0 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

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

Table 1 :: FY2020/21 Connection Charges

	ERC Equivalency	Potable Water	Wastewater	Combined 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	<u>\$321.90</u>	
TOTAL CHARGE, PER ERC	\$1,470.40	\$1,500.00
Wastewater		
Wastewater Treatment	\$430.76	
Wastewater Collection	\$628.46	
Other	<u>\$288.36</u>	
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
<u>New ERC Potable Water Demand Profile</u>		
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
<u>New ERC Wastewater Demand Profile</u>		
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

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

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

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 Bond Principal as of 9/30/20	Eligible Non-Cash 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
<i>Series 1989 Water & Sewer Revenue Bonds</i>	<i>\$0</i>	
<i>Series 2005 Refunding Bonds</i>	<i>\$0</i>	
<i>Series 2006 Refunding Bonds</i>	<i>\$0</i>	
<i>Series 2009A Refunding Bonds (in escrow)</i>	<i>\$0</i>	
<i>Series 2009B Refunding Bonds (in escrow)</i>	<i>\$0</i>	
<i>Series 2016A Refunding Bonds</i>	<i>\$1,530,000</i>	
<i>Series 2016B Refunding Bonds</i>	<i>\$42,855,000</i>	
TOTAL	\$44,385,000	

Non-cash contributions are eligible asset values derived from Authority fixed asset records.

Based on the asset allocations provided in APPENDIX B.

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 Capacity Need	System Capacity, mgd [1]	Rationale and Reference
Potable 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
Wastewater			
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 Budget [1]	FY2021/22 & 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	<u>\$26,261,734</u>	
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	<u>\$13,471,680</u>	<u>\$11,653,000</u>
Wastewater Treatment	\$1,395,000	\$10,793,000
Wastewater Collection	\$6,245,000	\$12,479,000
Wastewater Other	\$5,150,054	\$8,006,000
TOTAL WASTEWATER	<u>\$12,790,054</u>	<u>\$31,278,000</u>

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.

2 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	<u>\$20,814,608</u>	38.7%
	<u>\$53,831,401</u>	

(Reference Page II-1 FY2020/21 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			\$15,470,954.00
Less: Outstanding Debt Principal on Water Treatment Facilities [2]			(\$44,385,000.00)
Less: Capital Contribution of Water Treatment Facilities [2]			\$0.00
Equals: Net Water Treatment Value			\$57,902,340.60
Divided by Max Day Water Treatment Capacity (mgd) [3]			30.50
Unit Value in \$/mgd of capacity			\$1,898,437.40
Divide by 1,000,000 to derive value in \$/gal		/	1,000,000
Unit Valuation of Water Treatment Capacity (\$/gal)			\$1.90
ERC Maximum Daily Demand (gpd) [4]		x	435
Water Treatment System Capacity Value, \$/ERC			\$826.50

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

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			\$3,104,900.00
Less: Outstanding Debt Principal on Water Distribution Facilities [2]			\$0.00
Less: Capital Contribution of Water Distribution Facilities [2]			(\$22,938,470.51)
Equals: Net Water Distribution Value			\$46,114,598.05
Divided by Water Distribution Max Hour Capacity (mgd) [3]			200.00
Unit Value in \$/mgd of capacity			\$230,572.99
Divide by 1,000,000 to derive value in \$/gal		/	1,000,000
Unit Valuation of Water Distribution Capacity (\$/gal)			\$0.23
ERC Maximum Hourly Demand (gpd) [4]		x	1,400
Water Distribution System Capacity Value, \$/ERC			\$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			\$15,663,769.77
Less: Outstanding Debt Principal on Other Water Facilities [2]			\$0.00
Less: Capital Contribution of Other Water Facilities [2]			\$0.00
Equals: Net Other Water Facilities Value			\$22,467,989.52
Divided by Max Day Water Treatment Capacity (mgd) [3]			30.50
Unit Value in \$/mgd of capacity			\$736,655.39
Divide by 1,000,000 to derive value in \$/gal		/	1,000,000
Unit Valuation of Other Water Capacity (\$/gal)			\$0.74
ERC Maximum Daily Demand (gpd) [4]		x	435
Other Water System Capacity Value, \$/ERC			\$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			\$3,363,891.00
Less: Outstanding Debt Principal on Wastewater Treatment Facilities [2]			\$0.00
Less: Capital Contribution of Wastewater Treatment Facilities [2]			(\$41,707.06)
Equals: Net Wastewater Treatment Value			\$29,081,044.81
Divided by Wastewater Treatment 3-Month ADF Capacity (mgd) [3]			12.00
Unit Value in \$/mgd of capacity			\$2,423,420.40
Divide by 1,000,000 to derive value in \$/gal		/	1,000,000
Unit Valuation of Wastewater Treatment Capacity (\$/gal)			\$2.42
ERC Maximum 3-Month ADF (gpd) [4]		x	178
Wastewater Treatment System Capacity Value, \$/ERC			\$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]

Asset Category	Eligible Original Cost [1]	Eligible Accumulated Depreciation	Net Eligible Functional Area 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 Collection System Facilities [2]			(\$16,303,092.61)
Equals: Net Wastewater Collection System Value			\$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			\$12,644,644.23
Less: Outstanding Debt Principal on Other Wastewater Facilities [2]			\$0.00
Less: Capital Contribution of Other Wastewater Facilities [2]			\$0.00
Equals: Net Other Wastewater Facilities Value			\$19,448,863.99
Divided by Wastewater Treatment 3-Month ADF Capacity (mgd) [3]			12.00
Unit Value in \$/mgd of capacity			\$1,620,738.67
Divide by 1,000,000 to derive value in \$/gal		/	1,000,000
Unit Valuation of Other Wastewater Capacity (\$/gal)			\$1.62
ERC Maximum 3-Month ADF (gpd) [4]		x	178
Other Wastewater System Capacity Value, \$/ERC			\$288.36

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

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 :: Fixed Asset Records

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



B :: Fixed Asset Records

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 Book Value
ADMIN - CONSTWTRUCTION/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	13,568,439.51
ADMIN -		4,549.97	4,549.97	-	-	-	-
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	83,545,559.09
WATER LAB		50,788.31	45,716.38	5,071.93	50,788.31	45,716.38	5,071.93
WATER TREATMENT - HOOD		2,425,111.36	477,803.13	1,947,308.23	2,409,773.71	464,658.29	1,945,115.42
WATER TREATMENT - RICHARDS RD		3,642,534.34	2,321,894.19	1,320,640.15	3,642,534.34	2,321,894.19	1,320,640.15
WATER DISTRIBUTION		128,495,537.37	53,825,125.90	74,670,411.47	117,489,134.88	51,579,943.06	65,909,191.82
WATER DISTRIBUTION_SUPV		117,972.14	78,995.40	38,976.74	110,820.14	71,843.40	38,976.74
WATER - WASTEWATER TREATMENT		54,591,041.99	28,829,111.47	25,761,930.52	54,539,563.84	28,781,937.76	25,757,626.08
WASTEWATER - LAB		5,871.33	4,636.54	1,234.79	5,871.33	4,636.54	1,234.79
PGA WWTP - SUPERVISOR		-	-	-	-	-	-
WASTEWATER COLLECTION		140,794,750.55	76,384,664.38	64,410,086.17	140,786,396.87	76,379,060.15	64,407,336.72
WASTEWATER COLLECTION - SUPERVISOR		461,867.49	423,533.71	38,333.78	461,867.49	423,533.71	38,333.78
UTILITIES SERVICES		4,736,645.62	2,974,498.67	1,762,146.95	-	-	-
UTILITIES SERVICES FLEET		1,065,243.03	176,827.57	888,415.46	-	-	-
UTILITIES SERVICES MAINTENANCE		-	-	-	-	-	-
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	5,145.01	40,000.00	41,420.04	1,420.04	40,000.00
		496,402,039.68	227,264,473.53	269,137,566.15	476,064,072.19	219,486,546.15	256,577,526.04
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	6,804,219.75
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	6,804,219.75
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	86,816,386.60
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	65,948,168.56
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	6,804,219.75
TOTAL WATER ASSETS		289,097,745.57	118,870,771.32	170,226,974.25	273,444,231.67	113,875,456.76	159,568,774.91
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	72,752,388.32
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	25,758,860.87
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	64,445,670.51
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	6,804,219.75
TOTAL WASTEWATER ASSETS		207,304,294.11	108,393,702.21	98,910,591.90	202,619,840.52	105,611,089.39	97,008,751.13
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	71,249,890.26
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	256,577,526.04
Water asset allocations		60.5%	53.5%	66.5%	58.9%	51.9%	64.8%
Wastewater asset allocations		39.5%	46.5%	33.5%	41.1%	48.1%	35.2%
Water asset allocations (non-treatment portion) (to TABLE G-1)		47.8%	41.6%	53.3%	45.7%	40.2%	50.5%
Wastewater asset allocations (non-treatment portion) (to TABLE G-1)		52.2%	58.4%	46.7%	54.3%	59.8%	49.5%

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

Asset Category	Total			Eligible		
	Original Cost	Accumulated Depreciation	Net Book Value	Original Cost	Accumulated Depreciation	Net Book Value
ADMIN - CONSTRUCTION/DEVELOPMENT	-	-	-	-	-	-
ADMIN - ADMIN BLDG	-	-	-	-	-	-
ADMIN -	-	-	-	-	-	-
ADMIN - SAFETY	-	-	-	-	-	-
ADMIN - SYSTEMS/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	-	-	-	-	-	-
WATER DISTRIBUTION	35,029,241.84	12,090,267.52	22,938,974.32	35,028,233.38	12,089,762.87	22,938,470.51
WATER DISTRIBUTION - SUPV	-	-	-	-	-	-
WATER - WASTEWATER TREATMENT	68,695.48	26,988.42	41,707.06	68,695.48	26,988.42	41,707.06
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	16,303,092.61
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	39,283,270.18
ALLOCATION OF CONTRIBUTED ADMIN ASSETS TO WATER	50%	87,500.06	28,700.94	58,799.12	0.00	0.00
ALLOCATION OF CONTRIBUTED ADMIN ASSETS TO WASTEWATER	50%	87,500.06	28,700.94	58,799.12	0.00	0.00
CONTRIBUTED WATER TREATMENT ASSETS (INPUT TO TABLE E-3)		0.00	0.00	0.00	0.00	0.00
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
CONTRIBUTED OTHER WATER ASSETS (INPUT TO TABLE E-3)		87,500.06	28,700.94	58,799.12	0.00	0.00
TOTAL CONTRIBUTED WATER ASSETS		35,116,741.90	12,118,968.45	22,997,773.44	35,028,233.38	12,089,762.87
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
CONTRIBUTED WASTEWATER TREATMENT ASSETS (INPUT TO TABLE E-3)		68,695.48	26,988.42	41,707.06	68,695.48	26,988.42
CONTRIBUTED WASTEWATER COLLECTION ASSETS (INPUT TO TABLE E-3)		28,042,457.16	11,739,364.55	16,303,092.61	28,042,457.16	11,739,364.55
CONTRIBUTED OTHER WASTEWATER ASSETS (INPUT TO TABLE E-3)		87,500.06	28,700.94	58,799.12	0.00	0.00
TOTAL CONTRIBUTED WASTEWATER ASSETS		28,198,652.70	11,795,053.91	16,403,598.79	28,111,152.64	11,766,352.97
Non-Treatment Portion of Contributed Wastewater Assets		28,129,957.22	11,768,065.49	16,361,891.72	28,042,457.16	11,739,364.55
TOTAL WATER AND WASTEWATER ASSETS		63,315,394.59	23,914,022.36	39,401,372.23	63,139,386.02	23,856,115.84
Water asset allocations		55.6%	50.8%	58.5%	55.5%	50.7%
Wastewater asset allocations		44.4%	49.2%	41.5%	44.5%	49.3%
Water asset allocations (non-treatment portion)		55.5%	50.7%	58.4%	55.5%	50.7%
Wastewater asset allocations (non-treatment portion)		44.5%	49.3%	41.6%	44.5%	49.3%

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.

D :: Miscellaneous Charge Calculation Sheets

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

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

	Existing	Proposed	Change 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 Application & 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%

	Existing	Proposed	Change Amount	Percent
Single Family Residential Customer Deposit on Existing Property (Water and Sewer)				
5/8" Meter	\$160.00	\$150.00	-\$10.00	(6.25%)
1" Meter	\$210.00	\$370.00	\$160.00	76.19%
1.5" Meter	\$295.00	\$940.00	\$645.00	218.64%
2" Meter	\$395.00	\$1,540.00	\$1,145.00	289.87%
Single Family Residential Customer Deposit on Existing Property (Water Only)				
5/8" Meter	\$95.00	\$100.00	\$5.00	5.26%
1" Meter	\$145.00	\$310.00	\$165.00	113.79%
1.5" Meter	\$230.00	\$880.00	\$650.00	282.61%
2" Meter	\$330.00	\$1,480.00	\$1,150.00	348.48%
Single Family Residential Customer Deposit on Existing 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 Property (per Dwelling Unit)				
Water and Sewer Service	\$110.00	\$110.00	\$0.00	0.00%
Water Service	\$65.00	\$80.00	\$15.00	23.08%
Sewer Service	\$70.00	\$40.00	-\$30.00	(42.86%)
Non-Residential Customer Deposit (Water and Sewer)	2x actual average monthly billings, non-refundable until termination			

	Existing	Proposed	Change 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	Non-Residential Water Rate Schedule 5/8 Meter Base Facility for all			
Commodity Rates	Per Non-Residential Water Rate Schedule			
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 F-2
SEACOAST UTILITY AUTHORITY
Development of Department Overhead Rates

Description	FY 2020/21	
	Approved Budget	
Administration		
Salaries	2,044,065	
Personal Services Overhead and Benefits	1,320,380	64.60%
Operations and Maintenance Overhead	2,113,257	
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		
Salaries	723,542	
Personal Services Overhead and Benefits	591,097	81.69%
Operations and Maintenance Overhead	682,275	
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	
Personal Services Overhead and Benefits	719,019	88.51%
Operations and Maintenance Overhead	660,900	
Training, Memberships and Subscriptions	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	1,211,550	
Training, Memberships and Subscriptions	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	
FEMA - Vehicle Expense (Rates Per Hour)		
0.5-Ton Pickup Truck (F-250) (8807)		\$22.64
1-Ton Pickup Truck (F-350) (8808)		\$22.99
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)		

Further calculations related to miscellaneous charges will be provided upon a public records request. All public records requests must be submitted to Authority Clerk, Jessica Moore, CMC, SHRM-CP. You may email her at jmoore@sua.com