

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2019 UPDATE

July 29, 2019



Public Resources Management Group, Inc.

Utility, Rate, Financial, and Management Consultants



July 29, 2019

Honorable Mayor and Members of the City Council City of Edgewater 104 N. Riverside Drive Edgewater, FL 32132

Subject: Water, Wastewater, Solid Waste, and Stormwater Utility Rate Study – Fiscal Year 2019 Update

Ladies and Gentlemen:

Public Resources Management Group, Inc. ("PRMG") has completed our Fiscal Year 2019 update to the Rate Study for the water, wastewater, solid waste, and stormwater rates for the City of Edgewater, Florida (the "City") and has summarized the results of our analyses, assumptions, recommendations, and conclusions in this report, which is submitted for your consideration. The analysis encompassed a financial evaluation for the six (6) fiscal year period of October 1, 2018 through September 30, 2024 (the "Forecast Period"). Based on the assumptions relied upon in the development of the projected utility system revenues and expenditure needs, PRMG has identified the need for water, wastewater, solid waste, and stormwater rate adjustments shown below for Fiscal Years 2020 through 2024.

	Fiscal Year Ending September 30,										
Description	2019	2020	2021	2022	2023	2024					
Previously Recommended Rate Adjustments											
Water and Wastewater Systems	9.0%	9.0%	9.0%	3.0%	3.0%	N/A					
Solid Waste System	6.0%	6.0%	6.0%	6.0%	3.0%	N/A					
Stormwater System	10.0%	13.6%	8.0%	7.4%	6.9%	N/A					
Proposed Rate Adjustments:											
Water and Wastewater Systems	N/A	9.0%	9.0%	3.0%	3.0%	3.0%					
Solid Waste System	N/A	6.0%	6.0%	6.0%	3.0%	3.0%					
Stormwater System	N/A	9.1%	8.3%	7.7%	7.1%	6.7%					

Summary of Previously Adopted and Proposed Rate Adjustments

As can be seen above, the proposed rate adjustments for the water, wastewater and solid waste systems are consistent with those presented in the previous rate study. The stormwater system rate adjustments are lower than previously recommended. The reduced increases for the stormwater system are primarily due to changes in the amount and timing of capital projects. The proposed rates are designed to meet a number of goals and objectives. The main objective of our analysis was to develop proposed rates that will produce revenues sufficient to meet the projected expenditure requirements of each utility system. Other goals and objectives considered in the study include:

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Honorable Mayor and Members of the City Council City of Edgewater July 29, 2019 Page 2

- The proposed rates should allow the utility to maintain a financial position that is both sustainable and consistent with performance criteria established by the City and based on utility industry standards;
- The proposed rates should comply with rate covenant requirements associated with existing debt or future borrowings;
- The proposed rates should be based on full cost recovery principles;
- The proposed rates should recognize historical rate structures and avoid potential rate shock; and
- The proposed rates, to the extent practical, should be comparable with those of neighboring utility systems.

The proposed rates and charges for water, wastewater, solid waste, and stormwater service are designed to meet the goals and objectives outlined above and should be sufficient to provide for the recovery of the total costs anticipated for each respective utility system.

Following this letter, we have provided a summary report, which briefly summarizes the results of our study and outlines our recommendations and conclusions.

We appreciate the opportunity to be of service to the City and would like to thank the City staff for their valuable assistance and cooperation during this study.

Respectfully submitted,

Public Resources Management Group, Inc.

Almy L. Thomas

Henry L. Thomas Vice-President and Principal

Shanna Ormanio

Shawn A. Ocasio Senior Consultant

HLT/dlc Attachments

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2019 UPDATE

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SECTION 1

WATER AND WASTEWATER SYSTEMS



WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2019 UPDATE

SECTION 1 – WATER AND WASTEWATER SYSTEMS

CUSTOMER GROWTH AND REVENUES

Projected revenues from rates for the water and wastewater system were based on the schedule of water, wastewater, and reclaimed water rates and charges effective October 1, 2018. In order to calculate projected revenues from existing rates for the Forecast Period, the existing fiscal year 2019 rates were applied to projected billing statistics. Based on discussions with City staff, the revised growth projections recognize an average growth in customers of approximately 0.28%, or 30 accounts, per year throughout the Forecast Period and assumes that customer usage will remain at current levels, as shown in Tables 1-1 through 1-6. Based on these assumptions, system revenues at proposed rates are estimated to increase from approximately \$10.6 million to \$13.9 million per year over the Forecast Period. Other operating revenues such as tap-on fees, services charges, and penalties are projected, on average, to be approximately \$607,000 per year and interest earnings on unrestricted fund balances are estimated to average approximately \$13,600 per year, over the Forecast Period.

OPERATING AND MAINTENANCE EXPENSES

The Fiscal Year 2019 amended operating budget served as the basis for the operating expense projections for the remainder of the Forecast Period. Certain adjustments were made to the Fiscal Year 2019 operating budget to exclude depreciation, principal and interest payments on debt, capital expenditures, and additions to reserves, which were accounted for separately in our analysis; or in the case of depreciation, excluded as a non-cash expense. The adjusted amounts were then allocated between the water and wastewater systems, as shown in Tables 1-7 through 1-11. These adjustments resulted in the Fiscal Year 2018 operating budget of \$11.5 million being adjusted down to approximately \$7.3 million in cash operating expenses, as shown in Table 1-7. A contingency allowance of one percent (1.0%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. Additionally, a bad debt allowance of 0.25% of rate revenues was recognized in each fiscal year. The allowances represent averages of approximately \$79,700 and \$31,300 annually, respectively. Operation and maintenance expenses are projected to increase over the Forecast Period by an annual average of approximately 3.73% per year above Fiscal Year 2019 operating budget levels. The overall increase in projected operating expenses was based upon assumptions corresponding to several cost escalation factors and the nature of the expense as shown on Table 1-12. A few of the major cost escalation factors are shown below:

- 1. Labor -3.0% per year
- 2. Health Insurance 10.0% increase per year
- 3. Consumer Price Index (CPI) Average of 2.5% per year

4. Chemicals, Electricity, and Fuel -5.0% per year

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Program ("CIP") relied upon in this analysis was based on the Fiscal Year 2019 - 2024 CIP, as provided by City. The City's project cost estimates were based on current year dollars and therefore these projected amounts were escalated by the Engineering News-Record ("ENR") index, which has been approximately 3.0% per year, to account for estimated cost inflation over the Forecast Period. The CIP includes approximately \$36.6 million in improvements, renewals and replacements, and regulatory related investments. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, cash reserves, assessments, and proposed debt as shown on Table 1-13.

EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the outstanding bonds, SRF Loans, revenue notes, and proposed senior and subordinate lien debt, the annual debt service payments to be funded from rates is approximately \$2.2 million per year, increasing to \$2.3 million over the Forecast Period. Payments for the proposed senior lien debt, which represent a 40% allocation of the debt service proposed for the public works building project, are projected to begin in Fiscal Year 2023 and will be approximately \$330,000 annually. Payments for the proposed subordinate lien debts that will finance reclaimed line extensions, lift station rehabilitations, and water lines are projected to begin in Fiscal Year 2021 and will be approximately \$269,000, increasing to approximately \$435,000 by 2024. Existing and proposed debt service payments are summarized on Table 1-14.

TRANSFERS

In order to fund ongoing renewal and replacement projects anticipated by the City, an annual transfer to the renewal and replacement fund from rate revenues is recommended. The transfer starts at 5.8% of the prior year's revenues and increases gradually to 15.0%, effectively, by the end of the Forecast Period and is shown in Table 1-15. Additionally, the City transfers 5.9% of the prior year's water and wastewater gross revenues to the General Fund in the form of a Payment in-Lieu-of Franchise Fee ("PILOFF"). These amounts are funded each year of the Forecast Period and average approximately \$739,000 annually (starting at \$639,000 in 2019 and increasing to \$830,000 by 2024), as shown in Table 1-17.

CASH BALANCES

In Fiscal Year 2011, the City adopted Resolution No. 2011-R-20, which established a fund balance policy applying to all General Fund balances. Subsequently in Fiscal Year 2016 the City adopted Resolution No. 2016-R-40, which extended the fund balance policy to all operating funds including the water, wastewater, stormwater and sanitation enterprise funds. The adopted fund balance policy establishes a reserve balance target equal to 15% of the current fiscal year operating expenditures, excluding general fund transfers, with a maximum of 25%. If the reserve balance amount falls below targeted levels the City must begin a plan to achieve the minimum balance of 15% within five (5) years. A deposit of approximately \$337,000 per year for four years is projected and funded in the rate plan to meet this reserve requirement by Fiscal Year 2022. Additionally, the City targets an operating fund ending cash balance between of 45 to 90 days of rate revenue. The Operating Fund is projected to remain above the 45-day level

throughout the Forecast Period. Lastly, the City also targets a balance of 2% of gross depreciable assets in the Renewal and Replacement Fund for unforeseen contingencies. While this target is not achieved by the end of the Forecast Period, an increase in the Renewal and Replacement Fund balance is accumulating over time. All projected year end cash balances are summarized on Table 1-18 at the end of this section.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the water and wastewater system and the projected funding plan for the CIP, it is estimated that the previously adopted rate increases will be sufficient, as shown on Tables 1-19 through 1-22. The projected operating results set forth herein assume the continued implementation of the previously adopted rate adjustments. Below is a summary of the proposed rate adjustments, along with certain projected financial operating results.

Summary of Pro	ojected Rate A	djustments ar	ıd Key Opera	ting Results								
	Fiscal Year Ending September 30,											
Description	2019	2020	2021	2022	2023	2024						
Adopted/Previously Recommended Rate												
Adjustments (Resolution No. 2017-R-24)	9.00%	9.00%	9.00%	3.00%	3.00%	N/A						
Proposed Water and Wastewater Rate												
Adjustments	N/A[1]	9.00%	9.00%	3.00%	3.00%	3.00%						
System Revenue Surplus/(Deficiency) [2]	(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500						
Operating Fund (Ending Balance) [3]	\$2,550,169	\$2,264,948	\$1,858,891	\$2,104,328	\$2,391,542	\$2,220,853						
Days of Cash (Target of 45-90 Days of												
Rate Revenue) [3]	88	71	54	59	65	58						
Renewal and Replacement Fund (Ending												
Balance) [3]	\$178,543	\$553,953	\$620,254	\$830,301	\$1,053,505	\$699,954						
Charter Reserve Fund (Ending Balance)	\$722,780	\$1,059,307	\$1,395,835	\$1,732,362	\$1,732,362	\$1,732,362						
Capital Reserves (Ending Balance) [4]	\$841,875	\$1,213,120	\$1,275,251	\$1,481,124	\$1,700,150	\$1,342,417						
Senior Lien Debt Service Coverage												
(Test 1.00)	1.18	1.22	1.27	1.27	1.23	1.21						
Subordinate Lien Debt Service Coverage												
(Test 1.15)	6.70	7.86	6.11	6.32	5.90	4.85						
All-In Debt Service Coverage (Target 1.50)	1.78	2.18	2.86	3.06	2.64	2.50						

[1] Rates were adjusted at the beginning of Fiscal Year 2019 by 9.0% for the water and wastewater systems.

[2] As shown in Table 1-21.

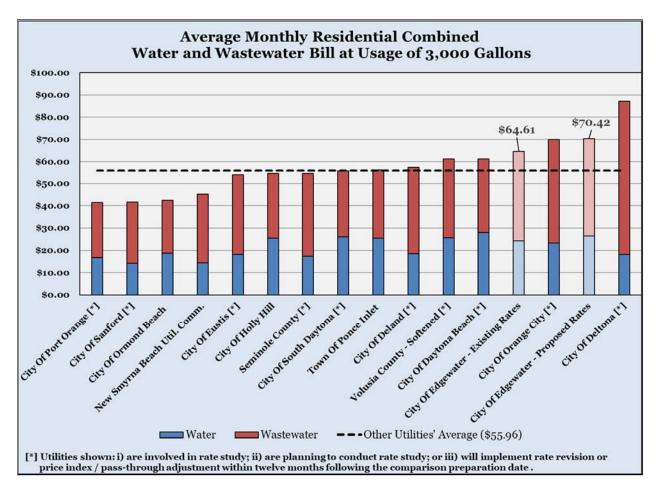
[3] As shown in Table 1-18.

[4] Amounts shown include the: i) Water Development Fee Fund (442); ii) Wastewater Development Fee Fund (443); iii) Renewal and Replacement Fund (444); and iv) Existing Construction Fund.

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RATE COMPARISON

As shown below for an average bill based on 3,000 gallons of water use and on Tables 1-23 through 1-25 for a range of usage levels, bills under the proposed Fiscal Year 2020 water and wastewater rates are above average when compared to the surveyed, neighboring utilities' average.



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Summary of Historical and Projected Water Accounts and Sales

T in a			Ili-ti1 Fire	1 V E d- d C-				Desirate	I Einer I Van E		- 20	
Line No.	Description	2014	2015	1 Year Ended Se 2016	2017	2018	2019	2020	2021	nding September 2022	2023	2024
	INSIDE THE CITY											
	<u>Residential Single Family</u>											
1	Annual Account Growth	N/A	295	56	11	(279)	25	25	25	25	25	25
2	Average Accounts Served During Year	9,370	9,665	9,721	9,732	9,453	9,478	9,503	9,528	9,553	9,578	9,603
3	Equivalent Residential Connections (ERCs)	9,375	9,668	9,726	9,738	9,459	9,484	9,509	9,534	9,559	9,584	9,609
4 5	Total Water Sales (000s Gallons) Average Monthly Usage (000s Gallons)	378,613 3.4	393,841 3.4	398,525 3.4	396,188 3.4	367,956 3.2	368,928 3.2	369,901 3.2	370,873 3.2	371,846 3.2	372,818 3.2	373,791 3.2
5	Average Montiny Usage (000s Ganons)	5.4	5.4	5.4	3.4	3.2	5.2	3.2	3.2	5.2	3.2	3.2
	Residential Multi Family	21/4	2		0		0	0	0	0	0	0
6 7	Annual Account Growth Average Accounts Served During Year	N/A 50	2 52	(1) 51	0 51	(2) 50	0 50	0 50	0 50	0 50	0 50	0 50
8	Equivalent Residential Connections (ERCs)	130	135	132	132	132	132	132	132	132	132	132
9	Total Water Sales (000s Gallons)	18,785	20,366	18,205	18,316	19,258	19,258	19,258	19,258	19,258	19,258	19,258
10	Average Monthly Usage (000s Gallons)	12.1	12.6	11.5	11.6	12.1	12.1	12.1	12.1	12.1	12.1	12.1
	Commercial											
11	Annual Account Growth	N/A	2	7	28	(8)	5	5	5	5	5	5
12 13	Average Accounts Served During Year Equivalent Residential Connections (ERCs)	468 986	470 980	478 1,006	506 1,042	498 1,034	503 1,039	508 1,044	513 1,049	518 1,054	523 1,059	528 1,064
14	Total Water Sales (000s Gallons)	39,330	42,892	43,383	48,992	45,030	45,277	45,524	45,772	46,019	46,266	46,513
15	Average Monthly Usage (000s Gallons)	3.3	3.6	3.6	3.9	3.6	3.6	3.6	3.6	3.6	3.6	3.6
	Total Inside the City											
16	Annual Account Growth	N/A	299	62	40	(288)	30	30	30	30	30	30
17	Average Accounts Served During Year	9,888	10,187	10,249	10,289	10,001	10,031	10,061	10,091	10,121	10,151	10,181
18	Equivalent Residential Connections (ERCs)	10,491	10,782	10,864	10,912	10,625	10,655	10,685	10,715	10,745	10,775	10,805
19 20	Total Water Sales (000s Gallons) Average Monthly Usage (000s Gallons)	436,728 18.8	457,100 19.7	460,113 18.5	463,496 18.9	432,244 19.0	433,463 19.0	434,683 19.0	435,903 19.0	437,122 19.0	438,342 19.0	439,562 19.0
20		10.0	1)./	10.5	10.9	19.0	19.0	15.0	19.0	19.0	19.0	19.0
	OUTSIDE THE CITY											
	Residential Single Family											
21 22	Annual Account Growth	N/A 742	15 756	(1) 755	6 761	(14) 747	0 747	0 747	0 747	0 747	0 747	0 747
22	Average Accounts Served During Year Equivalent Residential Connections (ERCs)	742	764	756	763	749	749	749	749	749	749	747
24	Total Water Sales (000s Gallons)	26,284	28,549	28,334	28,748	27,806	27,806	27,806	27,806	27,806	27,806	27,806
25	Average Monthly Usage (000s Gallons)	2.9	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
	Commercial											
26	Annual Account Growth	N/A	0	(0)	(3)	(1)	0	0	0	0	0	0
27 28	Average Accounts Served During Year Equivalent Residential Connections (ERCs)	8 15	8 17	8 15	5 8	4 5	4 5	4 5	4	4	4	4 5
29	Total Water Sales (000s Gallons)	1,128	355	496	421	286	286	286	286	286	286	286
30	Average Monthly Usage (000s Gallons)	6.3	6.3	6.3	4.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5
	Volusia County											
31	Annual Account Growth	N/A	0	0	0	0	0	0	0	0	0	0
32	Average Accounts Served During Year	1	1	1	1	1	1	1	1	1	1	1
33 34	Equivalent Residential Connections (ERCs) Total Water Sales (000s Gallons)	80 99,474	80 108,978	80 149,118	80 150,286	80 125,542	80 125,542	80 125,542	80 125,542	80 125,542	80 125,542	80 125,542
35	Average Monthly Usage (000s Gallons)	103.6	113.5	155.3	156.5	130.8	130.8	130.8	130.8	130.8	130.8	130.8
	Total Outside the City											
36	Annual Account Growth	N/A	15	(1)	2	(14)	0	0	0	0	0	0
37	Average Accounts Served During Year	751	766	764	767	753	753	753	753	753	753	753
38	Equivalent Residential Connections (ERCs)	850	861	851	851	834	834	834	834	834	834	834
39 40	Total Water Sales (000s Gallons) Average Monthly Usage (000s Gallons)	126,885 113	137,882 123	177,948 165	179,455 164	153,634 138	153,634 138	153,634 138	153,634 138	153,634 138	153,634 138	153,634 138
	TOTAL RETAIL WATER SYSTEM											
41	Annual Account Growth	N/A	313	61	42	(302)	30	30	30	30	30	30
42	Average Accounts Served During Year	10,640	10,953	11,014	11,056	10,753	10,783	10,813	10,843	10,873	10,903	10,933
43	Equivalent Residential Connections (ERCs)	11,341	11,643	11,714	11,763	11,459	11,489	11,519	11,549	11,579	11,609	11,639
44 45	Total Water Sales (000s Gallons) Average Monthly Usage (000s Gallons)	563,614 4.1	594,982 4.3	638,061 4.5	642,951 4.6	585,878 4.3	587,098 4.3	588,317 4.3	589,537 4.3	590,757 4.3	591,977 4.2	593,196 4.2
15		7.1	-1.5	-1.2	4.0	т. ,	с. т	-1.5	ъ. <u>,</u>	U.F	7.2	7.2
46	TOTAL COMBINED SYSTEM Total Water Sales (000s Gallons)	563,614	594,982	638,061	642,951	585,878	587,098	588,317	589,537	590,757	591,977	593,196
47	Total Water Treated (000s Gallons)	617,753	644,214	690,858	700,800	726,350	727,862	729,374	730,887	732,399	733,911	735,423
48	Unbilled Water (000s Gallons)	54,139	49,233	52,797	57,849	140,472	140,765	141,057	141,349	141,642	141,934	142,227
49	Unbilled Water Percentage	8.76%	7.64%	7.64%	8.25%	19.34%	19.34%	19.34%	19.34%	19.34%	19.34%	19.34%

Summary of Historical and Projected Wastewater Accounts and Billable Flows

Line				Historical				Project	ed Fiscal Year E	nding Santamba	- 30	
	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	INSIDE THE CITY											
	<u>Residential Single Family</u>											
1	Annual Account Growth	N/A	47	56	10	(1)	25	25	25	25	25	25
2	Average Accounts Served During Year	9,197	9,244	9,300	9,310	9,308	9,333	9,358	9,383	9,408	9,433	9,458
3	Equivalent Residential Connections (ERCs)	9,200	9,244	9,300	9,310	9,310	9,335	9,360	9,385	9,410	9,435	9,460
4 5	Wastewater Revenue Gallons (000s Gallons) Average Monthly Usage (000s Gallons)	368,022 3.3	378,004 3.4	383,876 3.4	380,224 3.4	361,746 3.2	362,717 3.2	363,689 3.2	364,660 3.2	365,632 3.2	366,603 3.2	367,575 3.2
6	Residential Multi Family Annual Account Growth	N/A	0	0	0	(1)	0	0	0	0	0	0
7	Average Accounts Served During Year	50	50	50	50	50	50	50	50	50	50	50
8	Equivalent Residential Connections (ERCs)	130	131	131	50	132	132	132	132	132	132	132
9	Wastewater Revenue Gallons (000s Gallons)	19,269	20,028	18,138	18,280	19,208	19,208	19,208	19,208	19,208	19,208	19,208
10	Average Monthly Usage (000s Gallons)	12.4	12.7	11.5	30.3	12.1	12.1	12.1	12.1	12.1	12.1	12.1
	<u>Commercial</u>	21/4		2	20	2	<i>.</i>	ç	<i>.</i>	<i>.</i>	5	,
11 12	Annual Account Growth Average Accounts Served During Year	N/A 396	(1) 395	5 401	28 428	5 433	5 438	5 443	5 448	5 453	458	5 463
13	Equivalent Residential Connections (ERCs)	831	822	836	435	878	883	888	893	898	903	908
14	Wastewater Revenue Gallons (000s Gallons)	32,571	36,425	35,600	41,198	39,459	39,692	39,924	40,156	40,388	40,620	40,852
15	Average Monthly Usage (000s Gallons)	3.3	3.7	3.5	7.9	3.7	3.7	3.7	3.7	3.7	3.8	3.8
	Total Inside the City											
16	Annual Account Growth	N/A	46	61	38	3	30	30	30	30	30	30
17	Average Accounts Served During Year	9,643	9,689 10,197	9,750	9,788 9,795	9,791	9,821 10,349	9,851	9,881	9,911	9,941	9,971 10,499
18 19	Equivalent Residential Connections (ERCs) Wastewater Revenue Gallons (000s Gallons)	10,161 419,862	434,457	10,267 437,614	9,795 439,702	10,319 420,413	421,616	10,379 422,820	10,409 424,024	10,439 425,227	10,469 426,431	427,634
20	Average Monthly Usage (000s Gallons)	3.4	3.6	3.6	3.7	3.4	3.4	3.4	3.4	3.4	3.4	3.4
	OUTSIDE THE CITY											
	Residential Single Family											
21	Annual Account Growth	N/A	2	0	(1)	(2)	0	0	0	0	0	0
22	Average Accounts Served During Year	302	304	304	303	301	301	301 301	301	301 301	301	301 301
23 24	Equivalent Residential Connections (ERCs) Wastewater Revenue Gallons (000s Gallons)	310 7,312	304 8,369	304 8,108	303 8,321	301 8,031	301 8,031	8,031	301 8,031	8,031	301 8,031	8,031
25	Average Monthly Usage (000s Gallons)	2.0	2.3	2.2	2.3	2.2	2.2	2.2	2.2	2.2	2.2	2.2
	Residential Multi Family											
26	Annual Account Growth	N/A	0	0	(0)	0	0	0	0	0	0	0
27	Average Accounts Served During Year	0	0	0	0	0	0	0	0	0	0	0
28	Equivalent Residential Connections (ERCs)	0	0	0	0	0	0	0	0	0	0	0
29 30	Wastewater Revenue Gallons (000s Gallons) Average Monthly Usage (000s Gallons)	0 0.0	0 0.0	0 0.0	0 0.0	0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
50	Average Monthly Usage (0003 Gallons)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Commercial Annual Account Growth	N/A	0	(0)	(1)	(1)	0	0	0	0	0	0
32	Average Accounts Served During Year	2	2	2	1	0	0	0	0	0	0	0
33	Equivalent Residential Connections (ERCs)	4	5	4	1	0	0	0	0	0	0	0
34	Wastewater Revenue Gallons (000s Gallons)	56	53	31	62	0	0	0	0	0	0	0
35	Average Monthly Usage (000s Gallons)	1.3	0.9	0.6	5.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total Outside the City											
36 37	Annual Account Growth	N/A 305	2 306	(0) 306	(2) 304	(3) 301	0 301	0 301	0 301	0 301	0 301	0 301
37	Average Accounts Served During Year Equivalent Residential Connections (ERCs)	305 314	306	306	304 304	301	301	301 301	301	301	301	301
39	Wastewater Revenue Gallons (000s Gallons)	7,368	8,422	8,139	8,384	8,031	8,031	8,031	8,031	8,031	8,031	8,031
40	Average Monthly Usage (000s Gallons)	2.0	2.3	2.2	2.3	2.2	2.2	2.2	2.2	2.2	2.2	2.2
	TOTAL RETAIL WASTEWATER SYSTEM											
41	Annual Account Growth	N/A	47	61	36	(0)	30	30	30	30	30	30
42	Average Accounts Served During Year	9,948	9,995	10,056	10,092	10,092	10,122	10,152	10,182	10,212	10,242	10,272
43 44	Equivalent Residential Connections (ERCs) Wastewater Revenue Gallons (000s Gallons)	10,475 427,230	10,506 442,879	10,575 445,753	10,099 448,086	10,621 428,444	10,651 429,648	10,681 430,851	10,711 432,055	10,741 433,258	10,771 434,462	10,801 435,666
44	Average Monthly Usage (000s Gallons)	427,230	442,879	445,755 3.5	448,088 3.7	428,444	429,648	430,831 3.4	432,033	455,258	434,462	435,666
46	TOTAL COMBINED SYSTEM Wastewater Revenue Gallons (000s Gallons)	427,230	442,879	445,753	448,086	428,444	429,648	430,851	432,055	433,258	434,462	435,666
47	Treated Wastewater Flows	519,642	562,556	566,207	569,170	544,221	545,758	547,295	548,832	550,370	551,907	553,444
48	Less RO Plant Brine Disposal to WWTP	0	0	0	1	0	0	0	0	0	0	0
49	Net Wastewater Treated For Retail Service Area	519,642	562,556	566,207	569,171	544,221	545,758	547,295	548,832	550,370	551,907	553,444
50	Retail Service ERCs	10,475	10,506	10,575	10,099	10,621	10,651	10,681	10,711	10,741	10,771	10,801
51	Wastewater Treated Flow per ERC (Kgal)	49.61	53.55	53.54	56.36	51.24	51.24	51.24	51.24	51.24	51.24	51.24

Summary of Historical and Projected Reclaimed Water Accounts and Billable Flows

ine	_		Histor			Projected Fiscal Year Ending September 30,						
lo.	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	INSIDE THE CITY											
	Residential Single Family											
1	Annual Account Growth	N/A	90	13	(33)	5	5	5	5	5		
2	Average Accounts Served During Year	2,933	3,023	3,036	3,003	3,008	3,013	3,018	3,023	3,028	3,0	
3	Equivalent Residential Connections (ERCs)	2,934	3,023	3,036	3,003	3,008	3,013	3,018	3,023	3,028	3,0	
4	Reclaimed Water Revenue Gallons (000s Gallor	242,523	283,543	306,964	218,326	218,690	219,053	219,417	219,780	220,144	220,5	
5	Average Monthly Usage (000s Gallons)	6.9	7.8	8.4	6.1	6.1	6.1	6.1	6.1	6.1		
	Residential Multi Family											
6	Annual Account Growth	N/A	2	(1)	(0)	0	0	0	0	0		
7	Average Accounts Served During Year	1	3	2	2	2	2	2	2	2		
8	Equivalent Residential Connections (ERCs)	1	3	2	2	2	2	2	2	2		
Э	Reclaimed Water Revenue Gallons (000s Gallor	427	268	83	5	5	5	5	5	5		
0	Average Monthly Usage (000s Gallons)	35.6	8.6	3.5	0.2	0.2	0.2	0.2	0.2	0.2		
	Commercial											
1	Annual Account Growth	N/A	2	7	2	0	0	0	0	0		
2	Average Accounts Served During Year	34	36	43	45	45	45	45	45	45		
3	Equivalent Residential Connections (ERCs)	34	36	61	45	45	45	45	45	45		
4	Reclaimed Water Revenue Gallons (000s Gallor	0	0	385	387	387	387	387	387	387		
5	Additional Acreage (Above 1 in Base)	0	0	217	358	358	358	358	358	358		
5	Average Monthly Usage (000s Gallons)	0.0	0.0	0.5	0.7	0.7	0.7	0.7	0.7	0.7		
	Total Inside the City											
7	Annual Account Growth	N/A	N/A	N/A	(31)	5	5	5	5	5		
8	Average Accounts Served During Year	2,968	3,062	3,081	3,050	3,055	3,060	3,065	3,070	3,075	3,	
9	Equivalent Residential Connections (ERCs)	2,969	3,062	3,099	3,050	3,055	3,060	3,065	3,070	3,075	3,	
0	Reclaimed Water Revenue Gallons (000s Gallor	242,950	283,811	307,432	218,718	219,081	219,445	219,809	220,172	220,536	220,	
1	Average Monthly Usage (000s Gallons)	6.8	7.7	8.3	6.0	6.0	6.0	6.0	6.0	6.0		
	OUTSIDE THE CITY											
	Residential Single Family											
2	Annual Account Growth	N/A	N/A	N/A	(1)	0	0	0	0	0		
3	Average Accounts Served During Year	0	0	1	0	0	0	0	0	0		
4	Equivalent Residential Connections (ERCs)	0	0	1	0	0	0	0	0	0		
5	Reclaimed Water Revenue Gallons (000s Gallor	0	0	0	0	0	0	0	0	0		
5	Average Monthly Usage (000s Gallons)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	Total Outside the City											
7	Annual Account Growth	N/A	N/A	N/A	(1)	0	0	0	0	0		
8	Average Accounts Served During Year	0	0	1	0	0	0	0	0	0		
9	Equivalent Residential Connections (ERCs)	0	0	1	0	0	0	0	0	0		
)	Reclaimed Water Revenue Gallons (000s Gallor	0	0	0	0	0	0	0	0	0		
1	Average Monthly Usage (000s Gallons)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	TOTAL RETAIL RECLAIMED WATER SYST		0.1	20	(22)	-	-	-	-	-		
2	Annual Account Growth	N/A	94	20	(32)	5	5	5	5	5	~	
3	Average Accounts Served During Year	2,968	3,062	3,082	3,050	3,055	3,060	3,065	3,070	3,075	3,	
4	Equivalent Residential Connections (ERCs)	2,969	3,062	3,100	3,050	3,055	3,060	3,065	3,070	3,075	3,	
5 6	Reclaimed Water Revenue Gallons (000s Gallor	242,950	283,811	307,432	218,718	219,081	219,445	219,809	220,172	220,536	220,	
	Average Monthly Usage (000s Gallons)	6.8	7.7	8.3	6.0	6.0	6.0	6.0	6.0	6.0		

Summary of Projected Water Rate Revenues Under Existing Rates

Line			Fiscal Ye	ear Ended Septe	mber 30,			Projec	ted Fiscal Year	Ending Septemb	per 30,	
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	INSIDE THE CITY											
1	<u>Residential Single Family</u> Base Charge Revenue Usage Charge Revenue	\$1,050,769 1,419,631	\$1,110,273 1,474,426	\$1,183,425 1,581,633	\$1,256,190 1,712,696	\$1,330,321 1,670,382	\$1,453,337 1,826,155	\$1,457,168 1,830,968	\$1,460,999 1,835,782	\$1,464,830 1,840,595	\$1,468,661 1,845,408	\$1,472,492 1,850,222
3	Total Residential Single Family	\$2,470,400	\$2,584,700	\$2,765,058	\$2,968,886	\$3,000,704	\$3,279,492	\$3,288,137	\$3,296,781	\$3,305,425	\$3,314,069	\$3,322,714
	<u>Residential Multi Family</u>											
4 5	Base Charge Revenue Usage Charge Revenue	\$50,136 60,476	\$55,047 64,857	\$58,026 64,312	\$61,667 38,210	\$64,701 42,976	\$64,701 46,894	\$64,701 46,894	\$64,701 46,894	\$64,701 46,894	\$64,701 46,894	\$64,701 46,894
6	Total Residential Multi Family	\$110,611	\$119,903	\$122,339	\$99,876	\$107,677	\$111,595	\$111,595	\$111,595	\$111,595	\$111,595	\$111,595
7	Commercial Base Charge Revenue	\$110,642	\$112,645	\$122,608	\$134,662	\$145,767	\$159,633	\$160,399	\$161,165	\$161,932	\$162,698	\$163,464
8	Usage Charge Revenue	195,824	208,782	223,126	3134,662 300,750	292,068	320,245	322,067	323,888	325,709	327,531	329,352
9	Total Commercial	\$306,466	\$321,427	\$345,734	\$435,411	\$437,836	\$479,878	\$482,466	\$485,054	\$487,641	\$490,229	\$492,816
10 11	Total Inside the City Water Revenues Base Charge Revenue Usage Charge Revenue	\$1,211,546 1,675,931	\$1,277,965 1,748,065	\$1,364,059 1,869,072	\$1,452,518 2,051,655	\$1,540,789 2,005,427	\$1,677,671 2,193,295	\$1,682,268 2,199,929	\$1,686,865 2,206,564	\$1,691,462 2,213,199	\$1,696,060 2,219,833	\$1,700,657 2,226,468
12	Total Inside the City Water Revenues	\$2,887,477	\$3,026,030	\$3,233,131	\$3,504,173	\$3,546,216	\$3,870,965	\$3,882,197	\$3,893,429	\$3,904,661	\$3,915,893	\$3,927,125
	OUTSIDE THE CITY											
13	Residential Single Family Base Charge Revenue	\$105,878	\$109,789	\$115,105	\$123,076	\$131,630	\$143,491	\$143,491	\$143,491	\$143,491	\$143,491	\$143,491
14	Usage Charge Revenue	126,871	135,561	142,695	169,073	171,404	186,824	186,824	186,824	186,824	186,824	186,824
15	Total Residential Single Family	\$232,749	\$245,349	\$257,800	\$292,148	\$303,034	\$330,315	\$330,315	\$330,315	\$330,315	\$330,315	\$330,315
16	Commercial Base Charge Revenue	\$2,102	\$2,370	\$2,227	\$1,291	\$932	\$1,016	\$1,016	\$1,016	\$1,016	\$1,016	\$1,016
17	Usage Charge Revenue	5,814	1,518	2,233	3,418	2,478	2,701	2,701	2,701	2,701	2,701	2,701
18	Total Commercial	\$7,916	\$3,888	\$4,460	\$4,709	\$3,410	\$3,717	\$3,717	\$3,717	\$3,717	\$3,717	\$3,717
19	Volusia County Base Charge Revenue	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333
20	Usage Charge Revenue	370,042	410,575	612,875	649,236	569,961	598,835	598,835	598,835	598,835	598,835	598,835
21	Total Volusia County	\$370,375	\$410,907	\$613,208	\$649,568	\$570,294	\$599,168	\$599,168	\$599,168	\$599,168	\$599,168	\$599,168
	Total Outside the City Water Revenues	6100 212	6112 (0)		6104 (00	6122.005	6144020	<u> </u>	6144620	6144020	6144020	6144020
22 23	Base Charge Revenue Usage Charge Revenue	\$108,313 502,727	\$112,491 547,654	\$117,664 757,804	\$124,699 821,726	\$132,895 743,843	\$144,839 788,361	\$144,839 788,361	\$144,839 788,361	\$144,839 788,361	\$144,839 788,361	\$144,839 788,361
24	Total Outside the City Water Revenues	\$611,040	\$660,145	\$875,468	\$946,425	\$876,738	\$933,200	\$933,200	\$933,200	\$933,200	\$933,200	\$933,200
25	Total Retail Water Revenues	\$1,319,859	\$1,390,456	\$1,481,723	\$1,577,218	\$1,673,684	\$1,822,510	\$1,827,107	\$1,831,705	\$1,836,302	\$1,840,899	\$1,845,496
25 26	Base Charge Revenue Usage Charge Revenue	2,178,658	\$1,390,436 2,295,718	\$1,481,723 2,626,875	\$1,577,218 2,873,381	2,749,270	\$1,822,510 2,981,655	2,988,290	2,994,925	\$1,836,302 3,001,559	\$1,840,899 3,008,194	\$1,845,496 3,014,829
20	Revenue Adjustment = -3.00%	(26,239)	(101,370)	(164,344)	(289,289)	(132,689)	(144,125)	(144,462)	(144,799)	(145,136)	(145,473)	(145,810)
28	Total Retail Water Revenues	\$3,472,278	\$3,584,805	\$3,944,255	\$4,161,310	\$4,290,266	\$4,660,040	\$4,670,935	\$4,681,830	\$4,692,725	\$4,703,620	\$4,714,515
29	Total Rate Revenues	\$3,472,278	\$3,584,805	\$3,944,255	\$4,161,310	\$4,290,266	\$4,660,040	\$4,670,935	\$4,681,830	\$4,692,725	\$4,703,620	\$4,714,515

Summary of Projected Wastewater Rate Revenues Under Existing Rates

Line				Historical				Projec	ted Fiscal Year	Ending Septemb	per 30,	
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	INSIDE THE CITY											
	Residential Single Family											
1	Base Charge Revenue	\$1,439,616	\$1,540,790	\$1,642,664	\$1,742,795	\$1,899,220	\$2,075,709	\$2,081,268	\$2,086,827	\$2,092,386	\$2,097,945	\$2,103,504
2	Usage Charge Revenue	2,009,398	2,063,901	2,222,641	2,334,575	2,420,078	2,644,208	2,651,290	2,658,372	2,665,455	2,672,537	2,679,619
3	Total Residential Single Family	\$3,449,014	\$3,604,691	\$3,865,305	\$4,077,370	\$4,319,298	\$4,719,916	\$4,732,558	\$4,745,199	\$4,757,840	\$4,770,481	\$4,783,123
	Residential Multi Family											
4	Base Charge Revenue	\$69,947	\$78,400	\$83,184	\$83,903	\$96,887	\$105,619	\$105,619	\$105,619	\$105,619	\$105,619	\$105,619
5	Usage Charge Revenue	105,209	109,354	105,021	105,844	128,499	140,024	140,024	140,024	140,024	140,024	140,024
6	Total Residential Multi Family	\$175,155	\$187,754	\$188,205	\$189,747	\$225,386	\$245,643	\$245,643	\$245,643	\$245,643	\$245,643	\$245,643
	Commercial											
7	Base Charge Revenue	\$130,217	\$137,108	\$147,840	\$76,797	\$179,289	\$196,539	\$197,651	\$198,763	\$199,875	\$200,987	\$202,098
8	Usage Charge Revenue	177,838	198,881	206,122	238,537	263,984	289,351	291,043	292,736	294,428	296,120	297,812
9	Total Commercial	\$308,055	\$335,988	\$353,962	\$315,334	\$443,273	\$485,891	\$488,695	\$491,498	\$494,302	\$497,106	\$499,910
	Total Inside the City Wastewater Revenues											
10	Base Charge Revenue	\$1,639,780	\$1,756,298	\$1,873,688	\$1,903,495	\$2,175,396	\$2,377,867	\$2,384,537	\$2,391,208	\$2,397,879	\$2,404,550	\$2,411,221
11	Usage Charge Revenue	2,292,445	2,372,135	2,533,784	2,678,957	2,812,561	3,073,583	3,082,358	3,091,132	3,099,906	3,108,681	3,117,455
12	Total Inside the City Wastewater Revenues	\$3,932,225	\$4,128,433	\$4,407,472	\$4,582,452	\$4,987,957	\$5,451,450	\$5,466,895	\$5,482,340	\$5,497,785	\$5,513,230	\$5,528,675
	OUTSIDE THE CITY											
	Residential Single Family											
13	Base Charge Revenue	\$60,701	\$63,329	\$67,123	\$70,949	\$76,806	\$83,710	\$83,710	\$83,710	\$83,710	\$83,710	\$83,710
14	Usage Charge Revenue	49,944	57,161	58,703	63,823	67,141	73,164	73,164	73,164	73,164	73,164	73,164
15	Total Residential Single Family	\$110,645	\$120,490	\$125,826	\$134,772	\$143,947	\$156,873	\$156,873	\$156,873	\$156,873	\$156,873	\$156,873
	Commercial											
16	Base Charge Revenue	\$685	\$1,042	\$920	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Usage Charge Revenue	381	360	225	451	0	0	0	0	0	0	0
18	Total Commercial	\$1,065	\$1,402	\$1,145	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Outside the City Water Revenues											
19	Base Charge Revenue	\$61,386	\$64,371	\$68,043	\$71,172	\$76,806	\$83,710	\$83,710	\$83,710	\$83,710	\$83,710	\$83,710
20	Usage Charge Revenue	50,324	57,521	58,928	64,277	67,141	73,164	73,164	73,164	73,164	73,164	73,164
21	Total Total Outside the City Water Revenues	\$111,710	\$121,892	\$126,971	\$135,448	\$143,947	\$156,873	\$156,873	\$156,873	\$156,873	\$156,873	\$156,873
	Total Wastewater Revenues											
22	Base Charge Revenue	1,701,166	1,820,668	1,941,731	1,974,667	2,252,202	2,461,576	2,468,247	2,474,918	2,481,589	2,488,259	2,494,930
23	Usage Charge Revenue	2,342,769	2,429,656	2,592,712	2,743,233	2,879,703	3,146,747	3,155,521	3,164,296	3,173,070	3,181,844	3,190,619
24	Revenue Adjustment - 0.00%	0	(10,626)	0	0	0	0	0	0	0	0	0
25	Total Wastewater Revenues	\$4,043,935	\$4,239,699	\$4,534,443	\$4,717,901	\$5,131,905	\$5,608,323	\$5,623,768	\$5,639,213	\$5,654,658	\$5,670,104	\$5,685,549
26	Total Rate Revenues	\$4,043,935	\$4,239,699	\$4,534,443	\$4,717,901	\$5,131,905	\$5,608,323	\$5,623,768	\$5,639,213	\$5,654,658	\$5,670,104	\$5,685,549

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Table 1-6 City of Edgewater, Florida Water and Wastwater Utility Rate Study

Summary of Historical and Projected Reclaimed Water Rate Revenues

Line		Histo	rical		Projected Fiscal Year Ending September 30,						
No. Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
INSIDE THE CITY											
Residential Single Family											
1 Base Charge Revenue	\$334,372	\$344,603	\$346,115	\$342,319	\$342,889	\$343,459	\$344,029	\$344,599	\$345,169	\$345,739	
2 Usage Charge Revenue	17,269	20,163	24,784	14,237	14,261	14,285	14,308	14,332	14,356	14,379	
3 Total Residential Single Family	\$351,641	\$364,766	\$370,900	\$356,556	\$357,150	\$357,744	\$358,338	\$358,931	\$359,525	\$360,119	
Residential Multi Family											
4 Base Charge Revenue	\$114	\$295	\$228	\$217	\$217	\$217	\$217	\$217	\$217	\$217	
5 Usage Charge Revenue	38	24	2	0	0	0	0	0	0	0	
6 Total Residential Multi Family	\$152	\$318	\$230	\$217	\$217	\$217	\$217	\$217	\$217	\$217	
Commercial											
7 Base Charge Revenue	\$3,876	\$4,138	\$4,902	\$5,130	\$5,130	\$5,130	\$5,130	\$5,130	\$5,130	\$5,130	
8 Additional Acreage Charges	0	0	2,060	3,404	3,404	3,404	3,404	3,404	3,404	3,404	
9 Total Commercial	\$3,876	\$4,138	\$6,962	\$8,534	\$8,534	\$8,534	\$8,534	\$8,534	\$8,534	\$8,534	
Total Inside the City Reclaimed Water Reve											
10 Base Charge Revenue	\$338,362	\$349,036	\$351,245	\$347,666	\$348,236	\$348,806	\$349,376	\$349,946	\$350,516	\$351,086	
 Usage Charge Revenue Additional Acreage Charges 	17,307 0	20,187 0	24,786 2,060	14,237 3,404	14,261 3,404	14,285 3,404	14,308 3,404	14,332 3,404	14,356 3,404	14,379 3,404	
12 Total Total Inside the City Reclaimed Water R		\$369,223	\$378,092	\$365,307	\$365,901	\$366,494	\$367,088	\$367,682	\$368,276	\$368,869	
OUTSIDE THE CITY	,	,				,			,	,	
Residential Single Family 14 Base Charge Revenue	\$0	\$133	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15 Usage Charge Revenue	50 0	\$155 0	5114	50 0	30 0	30 0	30 0	30 0	30 0	50 0	
16 Total Residential Single Family	\$0	\$133	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			****					••			
Total Outside the City Water Revenues 17 Base Charge Revenue	\$0	\$133	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
 Base Charge Revenue Usage Charge Revenue 	30 0	\$155 0	5114	50 0	30 0	30 0	30 0	30 0	50 0	50 0	
19 Additional Acreage Charges	0	0	0	0	0	0	0	0	0	0	
20 Total Total Outside the City Water Revenues	\$0	\$133	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Reclaimed Water Revenues											
21 Base Charge Revenue	\$338,362	\$349,169	\$351,359	\$347,666	\$348,236	\$348,806	\$349,376	\$349,946	\$350,516	\$351,086	
22 Usage Charge Revenue	17,307	20,187	24,786	14,237	14,261	14,285	14,308	14,332	14,356	14,379	
23 Additional Acreage Charges	0	0	2,060	3,404	3,404	3,404	3,404	3,404	3,404	3,404	
24 Revenue Adjustment - 0.00%	1,778	(7,387)	(5,642)	0	0	0	0	0	0	0	
25 Total Total Reclaimed Water Revenues	\$357,447	\$361,969	\$372,564	\$365,307	\$365,901	\$366,494	\$367,088	\$367,682	\$368,276	\$368,869	
26 Total Rate Revenues	\$357,447	\$361,969	\$372,564	\$365,307	\$365,901	\$366,494	\$367,088	\$367,682	\$368,276	\$368.869	

Allocation of Fiscal Year 2019 Operating Budget [1]

Line No.	Cost Center Code	Description	Budget 2019	Adjustments	Adjusted 2019	Allocation Factor	Allocation	Percentages Wastewater	Allocated Water	Amounts Wastewater
	440-4010-539	Administration Department								
1	440-4010-539.12-10	Regular Salaries	\$269,182	\$0	\$269,182	Adm Salary	42.56%	57.44%	\$114,570	\$154,612
2	440-4010-539.14-10	Overtime	7,217	0	7,217	Adm Salary	42.56%	57.44%	3,072	4,145
3	440-4010-539.15-30	Cell Phone	1,982	0	1,982	Adm Salary	42.56%	57.44%	844	1,138
4	440-4010-539.15-60	Boot Allowance	125	0	125	Adm Salary	42.56%	57.44%	53	72
5	440-4010-539.21-10	FICA Taxes	15,499	0	15,499	Adm Salary	42.56%	57.44%	6,597	8,902
6	440-4010-539.21-20	Medicare	3,625	0	3,625	Adm Salary	42.56%	57.44%	1,543	2,082
7	440-4010-539.22-10	Retirement Contributions	0	0	0	Adm Salary	42.56%	57.44%	0	0
8	440-4010-539.22-20	DCSE	29,959	0	29,959	Adm Salary	42.56%	57.44%	12,751	17,208
9 10	440-4010-539.23-10 440-4010-539.23-20	Life Insurance Group Medical Insurance	959 60,887	0 0	959 60,887	Adm Salary Adm Salary	42.56% 42.56%	57.44% 57.44%	408 25,915	551 34,972
10	440-4010-539.23-20	HSA Employer Contribution	1,300	0	1,300	Adm Salary	42.56%	57.44%	553	747
12	440-4010-539.23-22	HRA Employer Contribution	1,000	0	1,000	Adm Salary	42.56%	57.44%	426	574
13	440-4010-539.23-30	Dental Insurance	2,661	0	2,661	Adm Salary	42.56%	57.44%	1,133	1,528
14	440-4010-539.23-40	Long Term Disability	1,813	0	1,813	Adm Salary	42.56%	57.44%	772	1,041
15	440-4010-539.23-60	Broker & Admin. Fees	1,599	0	1,599	Adm Salary	42.56%	57.44%	681	918
16	440-4010-539.23-90	OPEB Expense	0	1,949	1,949	Adm Salary	42.56%	57.44%	829	1,119
17	440-4010-539.24-10	Worker's Compensation	470	0	470	Adm Salary	42.56%	57.44%	200	270
18		Subtotal Personnel Expenses	\$398,278	\$1,949	\$400,227		42.56%	57.44%	\$170,346	\$229,881
•••	440 4010 500 24 15	Operating Expenses		**	#2 / 5	.1. 5.1	10		61 10 0	
19 20	440-4010-539.34-10	Other Contractual Service Travel & Per Diem	\$2,653 3,900	\$0 0	\$2,653 3,900	Adm Salary Adm Salary	42.56%	57.44%	\$1,129	\$1,524
20	440-4010-539.40-10 440-4010-539.41-10	Telephone	3,900 2	0	3,900	Adm Salary Adm Salary	42.56% 42.56%	57.44% 57.44%	1,660	2,240 1
21	440-4010-539.41-10	Internet	4,646	0	4,646	Adm Salary	42.56%	57.44%	1,977	2,669
23	440-4010-539.41-40	Postage	0	0	0	Adm Salary	42.56%	57.44%	0	2,009
24	440-4010-539.43-10	Electric	4,100	0	4,100	Adm Salary	42.56%	57.44%	1,745	2,355
25	440-4010-539.46-10	Repair & Maintenance	2,300	0	2,300	Adm Salary	42.56%	57.44%	979	1,321
26	440-4010-539.46-20	Fleet Charges	1,431	0	1,431	Adm Salary	42.56%	57.44%	609	822
27	440-4010-539.47-20	Copier	5,793	0	5,793	Adm Salary	42.56%	57.44%	2,466	3,327
28	440-4010-539.49-01	Cost Allocation [2]	514,155	0	514,155	Adm Salary	42.56%	57.44%	218,836	295,319
29 30	440-4010-539.49-10 440-4010-539.49-40	Other Charges/Obligations PILOFF Water & Sewer [3]	200 306,999	0 (306,999)	200 0	Adm Salary Adm Salary	42.56% 42.56%	57.44% 57.44%	85 0	115 0
31	440-4010-539.51-10	Office Supplies	1,500	(300,333)	1,500	Adm Salary	42.56%	57.44%	638	862
32	440-4010-539.52-10	Operating Supplies	2,000	0	2,000	Adm Salary	42.56%	57.44%	851	1,149
33	440-4010-539.52-20	Unleaded & Diesel	1,048	0	1,048	Adm Salary	42.56%	57.44%	446	602
34	440-4010-539.52-30	Uniforms	775	0	775	Adm Salary	42.56%	57.44%	330	445
35	440-4010-539.54-10	Books, Pubs, Subs, & Mem	8,367	0	8,367	Adm Salary	42.56%	57.44%	3,561	4,806
36	440-4010-539.54-20	Educational Development	3,950	0	3,950	Adm Salary	42.56%	57.44%	1,681	2,269
37		Subtotal Operating Expenses	\$863,819	(\$306,999)	\$556,820		42.56%	57.44%	\$236,995	\$319,825
37 38		Subtotal Operating Expenses Total Administration Department	\$863,819 \$1,262,097	(\$306,999) (\$305,050)	\$556,820 \$957,047	-	42.56% 42.56%	57.44%	\$236,995 \$407,341	\$319,825
	440-4030-533					-				
38 39	440-4030-533.12-10	Total Administration Department <u>Water Department</u> Regular Salaries	\$1,262,097	(\$305,050)	\$957,047 \$466,699	Direct-W	42.56%	0.00%	\$407,341 \$466,699	\$549,706
38 39 40	440-4030-533.12-10 AddPerWater	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel	\$1,262,097 \$466,699 0	(\$305,050) \$0 0	\$957,047 \$466,699 0	Input	42.56% 100.00% 0.00%	0.00% 0.00%	\$407,341 \$466,699 0	\$549,706 \$0 0
38 39 40 41	440-4030-533.12-10 AddPerWater 440-4030-533.12-20	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA	\$1,262,097 \$466,699 0 13,951	(\$305,050) \$0 0 0	\$957,047 \$466,699 0 13,951	Input Direct-W	42.56% 100.00% 0.00% 100.00%	0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951	\$549,706 \$0 0
38 39 40 41 42	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries	\$1,262,097 \$466,699 0 13,951 30,139	\$0 0 0 0	\$957,047 \$466,699 0 13,951 30,139	Input Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139	\$549,706 \$0 0 0
38 39 40 41 42 43	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone	\$1,262,097 \$466,699 0 13,951 30,139 905	(\$305,050) \$0 0 0	\$957,047 \$466,699 0 13,951 30,139 905	Input Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905	\$549,706 \$0 0
38 39 40 41 42	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries	\$1,262,097 \$466,699 0 13,951 30,139	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139	Input Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139	\$549,706 \$0 0 0 0 0
38 39 40 41 42 43 44 45 46	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-50 440-4030-533.21-10 440-4030-533.21-20	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215	Input Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.21-20	Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-20 440-4030-533.21-20 440-4030-533.22-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185	(\$305,050) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.13-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975	(\$305,050) (\$305,050) 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	$\begin{array}{c} 57.44\% \\ \hline 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \end{array}$	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.13-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-20 440-4030-533.23-21	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.3.15-60 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-21 440-4030-533.23-21	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750	(\$305,050) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	57.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 3 54 55	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-20 440-4030-533.23-21 440-4030-533.23-21 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590	(\$305,050) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 (,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 1	$\begin{array}{c} 57.44\% \\ 0.00\% \end{array}$	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-24\\ 840-4030-532.24\\ 840-4030-532.24\\ 840-4030-532.24\\ 840-4030-532.24\\ 840-400-532.24\\ 840-400-532.24\\ 840-400-532.24\\ 840-400-532.24\\ 840-400-532.24\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 840-500-50\\ 84$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00%	$\begin{array}{c} 57.44\% \\ \hline 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \\ 0.00\% \end{array}$	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-530\\ 440-4030-530\\ 440-400-530\\ 440-400-50\\ 440-400-50\\ 440-50\\ 440-50\\ 440-5$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0	(\$305,050) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	$\begin{array}{c} 57.44\% \\ \hline 0.00\% \\ 0.00$	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-530\\ 440-4030-530\\ 440-400-530\\ 440-400-50\\ 440-400-50\\ 440-50\\ 440-50\\ 440-5$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828	(\$305,050) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00%	$\begin{array}{c} 57.44\%\\ 0.00\%$	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-20 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-20 440-4030-533.23-21 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.24-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995	(\$305,050) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00%	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 58	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-20 440-4030-533.12-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-90 440-4030-533.24-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.00% 100.00%	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.33-10\\ 440-4030-533.34-10\\ 440-4030-533.34-10\\ 440-4030-533.40-10\\ \end{array}$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 0 15,828 \$733,893 \$5,995 94,305 600	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00% 0.09% 100.00%	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.34-10\\ 440-4030-533.40-10\\ 440-4030-533.41-10\\ \end{array}$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	(\$305,050) (\$305,050) 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00%	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.31-10\\ 440-4030-533.41-1\\ 440-4030-53$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	Input Direct-W	42.56% 100.00% 0.00% 10000000% 1000000000% 10000000% 100000% 100000% 100000% 100000% 1	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.34-10\\ 440-4030-533.40-10\\ 440-4030-533.41-10\\ \end{array}$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	(\$305,050) (\$305,050) 0 0 0 0 0 0 0 0 0 0 0 0 0	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0	Input Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W Direct-W	42.56% 100.00%	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-11\\ 440-4030-533.41-15\\ \end{array}$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cell Uhone Cellular	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 0 0 1,420 0 0 0 0 0 0 0 0 0 0 0 0 0	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 3,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77	Input Direct-W	42.56% 100.00% 0.00% 10000000% 10000000000	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 65 66 67	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-50\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-11\\ 440-4030-533.41-10\\ 440-4030-533.41-15\\ 440-40$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular Internet Legal Ads Postage	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 77 1,420 0 0 12,000	(\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 12,000	Input Direct-W	42.56% 100.00% 0.00% 10000000% 1000000000% 10000000% 100000% 100000% 100000% 100000% 1	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 1,2,000	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-10\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-22\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-11\\ 440-4030-533.41-12\\ 440-4030-533.41-20\\ 440-40$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone Cellular Internet Logal Ads Postage Electric	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 777 1,420 0 12,000 153,200	(\$305,050) (\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 0 12,000 153,200	Input Direct-W	42.56% 100.00% 0.00% 10000000% 10000000000	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77 1,420 0 12,000 153,200	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-50\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-10\\ 440-4030-533.41-12\\ 440-40$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Travel & Per Diem Telephone Cell Phone Cell Phone Cellular Internet Legal Ads Postage Electric Rent	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 77 77 1,420 0 153,200 1,310	(\$305,050) (\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77 1,420 0 0 77 1,420 0 1,310	Input Direct-W	42.56% 100.00% 0.00% 100.00% 1	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 12,000 15,200 1,310	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
$\begin{array}{c} 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ \end{array}$	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.34-10\\ 440-4030-533.41-10\\ 440-40$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular Internet Legal Ads Postage Electric Rent Repire & Maintenance	\$1,262,097 \$466,699 0 13,951 30,139 9 9 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 777 1,420 0 0 12,000 13,210 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 1,420 0 0 1,420 0 0 1,420 0 0 1,420 0 0 1,420 0 0 1,420 0 0 1,420 0 0 0 1,5828 1,701 1,5828 1,701 1,5828 1,701 1,5828 1,701 1,5828 1,701 1,5828 1,702 1,4205 0 0 0 1,5828 1,701 1,4205 0 0 0 1,5828 1,700 1,4205 0 0 0 1,4200 1,4205 1,4205 1,4205 1,4205 1,4205 0 0 0 1,5828 1,4205 1,4200 1,3100 1,310 1,310 1,06,737 1,250 1,310 1,06,737 1,250 1,2	(\$305,050) (\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 12,000 153,200 0 1,310 106,737	Input Direct-W	42.56% 100.00% 0.00% 100.00% 1	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 12,000 153,200 133,200 135,200 144,205 145,205 155,205	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-50\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-10\\ 440-4030-533.41-12\\ 440-40$	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime / Other Salaries Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Travel & Per Diem Telephone Cell Phone Cell Phone Cellular Internet Legal Ads Postage Electric Rent	\$1,262,097 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 0 15,828 \$733,893 \$5,995 94,305 600 0 0 77 77 1,420 0 153,200 1,310	(\$305,050) (\$305,050)	\$957,047 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77 1,420 0 0 77 1,420 0 1,310	Input Direct-W	42.56% 100.00% 0.00% 100.00% 1	57.44% 0.00%	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420 0 12,000 15,200 1,310	\$549,706 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0

Allocation of Fiscal Year 2019 Operating Budget [1]

Line No.	Cost Center Code	Description	Budget 2019	Adjustments	Adjusted 2019	Allocation Factor	Allocation Pe Water	rcentages Wastewater	Allocated Water	Amounts Wastewater
72	440-4030-533.47-20	Copier	1,591	0	1,591	Direct-W	100.00%	0.00%	1,591	0
73 74	440-4030-533.47-20	Promotional Activities	5,175	0	5,175	Direct-W	100.00%	0.00%	5,175	0
75	440-4030-533.49-01	Cost Allocation [2]	152,023	0	152,023	Direct-W	100.00%	0.00%	152,023	0
76	440-4030-533.49-10	Other Charges/Obligations	16,600	0	16,600	Direct-W	100.00%	0.00%	16,600	0
77	440-4030-533.49-40	PILOFF Water & Sewer [3]	107,831	(107,831)	0	Direct-W	100.00%	0.00%	0	0
78	440-4030-533.51-10	Office Supplies	650	0	650	Direct-W	100.00%	0.00%	650	0
79 80	440-4030-533.52-10	Operating Supplies Unleaded & Diesel	26,798	0	26,798 1,904	Direct-W Direct-W	100.00%	0.00%	26,798 1,904	0 0
80	440-4030-533.52-20 440-4030-533.52-25	Bulk Fuel	1,904 7,000	0	7,000	Direct-W	100.00% 100.00%	0.00% 0.00%	7,000	0
82	440-4030-533.52-30	Uniforms	1,575	0	1,575	Direct-W	100.00%	0.00%	1,575	0
83	440-4030-533.52-50	Chemical	407,762	0	407,762	Direct-W	100.00%	0.00%	407,762	0
84	440-4030-533.54-10	Books, Pubs, Subs, & Mem	1,120	0	1,120	Direct-W	100.00%	0.00%	1,120	0
85	440-4030-533.54-20	Educational Development	1,275	0	1,275	Direct-W	100.00%	0.00%	1,275	0
86		Subtotal Operating Expenses	\$1,110,010	(\$107,831)	\$1,002,179		100.00%	0.00%	\$1,002,179	\$0
87	110 1010 505	Total Water Department	\$1,843,903	(\$102,392)	\$1,741,511		100.00%	0.00%	\$1,741,511	\$0
	440-4040-535	Wastewater Department								
88	440-4040-535.12-10	Regular Salaries	\$646,884	\$0	\$646,884	Direct-S	0.00%	100.00%	\$0	\$646,884
89	AddPerWastewater	Additional Personnel	0	0	0	Input	0.00%	0.00%	0	0
90	440-4040-535.13-10	Other Salaries	0	0 0	0	Direct-S	0.00%	100.00%	0	0
91 92	440-4040-535.14-10 440-4040-535.15-30	Overtime Cell Phone	59,193 1,750	0	59,193 1,750	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0	59,193 1,750
93	440-4040-535.15-50	Insurance Payback	4,829	0	4,829	Direct-S	0.00%	100.00%	0	4,829
94	440-4040-535.15-60	Boot Allowance	1,500	0	1,500	Direct-S	0.00%	100.00%	0	1,500
95	440-4040-535.21-10	FICA Taxes	35,817	0	35,817	Direct-S	0.00%	100.00%	0	35,817
96	440-4040-535.21-20	Medicare	8,376	0	8,376	Direct-S	0.00%	100.00%	0	8,376
97	440-4040-535.22-10	Retirement Contributions	28,071	0	28,071	Direct-S	0.00%	100.00%	0	28,071
98 99	440-4040-535.22-20	DCSE Life Insurance	64,301	0 0	64,301 2,289	Direct-S Direct-S	0.00%	100.00%	0	64,301
100	440-4040-535.23-10 440-4040-535.23-20	Group Medical Insurance	2,289 129,200	0	129,200	Direct-S	0.00% 0.00%	100.00% 100.00%	0	2,289 129,200
101	440-4040-535.23-21	HSA Employer Contribution	129,200	0	0	Direct-S	0.00%	100.00%	0	0
102	440-4040-535.23-22	HRA Employer Contribution	2,000	0	2,000	Direct-S	0.00%	100.00%	0	2,000
103	440-4040-535.23-30	Dental Insurance	5,273	0	5,273	Direct-S	0.00%	100.00%	0	5,273
104	440-4040-535.23-40	Long Term Disability	4,340	0	4,340	Direct-S	0.00%	100.00%	0	4,340
105	440-4040-535.23-60	Broker & Admin. Fees	3,500	0	3,500	Direct-S	0.00%	100.00%	0	3,500
106 107	440-4040-535.23-90 440-4040-535.24-10	OPEB Worker's Compensation	0 18,454	6,452 0	6,452 18,454	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0 0	6,452 18,454
108		Subtotal Personnel Expenses	\$1,015,777	\$6,452	\$1,022,229		0.00%	100.00%	\$0	\$1,022,229
		Operating Expenses								
109	440-4040-535.31-10	Professional Services	\$45,000	\$0	\$45,000	Direct-S	0.00%	100.00%	\$0	\$45,000
110	440-4040-535.34-10	Other Contractual Service	228,480	0	228,480	Direct-S	0.00%	100.00%	0	228,480
111	440-4040-535.40-10	Travel & Per Diem	3,950	0	3,950	Direct-S	0.00%	100.00%	0	3,950
112	440-4040-535.41-10	Telephone	0	0	0	Direct-S	0.00%	100.00%	0	0
113 114	440-4040-535.41-15 440-4040-535.41-20	Cellular Internet	3 2,019	0 0	3 2,019	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0	3 2,019
115	440-4040-535.41-20	Legal Ads	2,019	0	2,019	Direct-S	0.00%	100.00%	0	2,019
116	440-4040-535.41-40	Postage	12,000	0	12,000	Direct-S	0.00%	100.00%	0	12,000
117	440-4040-535.43-10	Electric	182,000	0	182,000	Direct-S	0.00%	100.00%	0	182,000
118	440-4040-535.43-30	Water / Sewer / Trash	13,491	0	13,491	Direct-S	0.00%	100.00%	0	13,491
119	440-4040-535.44-10	Rent	6,000	0	6,000	Direct-S	0.00%	100.00%	0	6,000
120	440-4040-535.46-10	Repair & Maintenance	166,500	0	166,500	Direct-S	0.00%	100.00%	0	166,500
121	440-4040-535.46-20	Fleet Charges	6,724	0	6,724	Direct-S	0.00%	100.00%	0	6,724
122 123	440-4040-535.47-10 440-4040-535.47-20	Printing & Binding Copier	0 1,241	0 0	0 1,241	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0 0	0 1,241
123	440-4040-535.47-20	Promotional Activities	1,241	0	1,241	Direct-S	0.00%	100.00%	0	1,241
125	440-4040-535.49-01	Cost Allocation [2]	141,118	0	141,118	Direct-S	0.00%	100.00%	0	141,118
126	440-4040-535.49-10	Other Charges/Obligations	1,400	0	1,400	Direct-S	0.00%	100.00%	0	1,400
127	440-4040-535.49-40	PILOFF Water & Sewer [3]	111,793	(111,793)	0	Direct-S	0.00%	100.00%	0	0
128	440-4040-535.51-10	Office Supplies	1,000	0	1,000	Direct-S	0.00%	100.00%	0	1,000
129	440-4040-535.52-10	Operating Supplies	59,550	0	59,550	Direct-S	0.00%	100.00%	0	59,550
130	440-4040-535.52-20	Unleaded & Diesel	2,476	0	2,476	Direct-S	0.00%	100.00%	0	2,476
131	440-4040-535.52-25 440-4040-535.52-30	Bulk Fuel Uniforms	3,500 1,575	0 0	3,500	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0 0	3,500
132 133	440-4040-535.52-50	Chemical	1,575	0	1,575 144,200	Direct-S Direct-S	0.00%	100.00%	0	1,575 144,200
134	440-4040-535.52-50	Books, Pubs, Subs, & Mem	300	0	300	Direct-S	0.00%	100.00%	0	300
135	440-4040-535.54-20	Educational Development	4,400	0	4,400	Direct-S	0.00%	100.00%	0	4,400
136		Subtotal Operating Expenses	\$1,140,270	(\$111,793)	\$1,028,477		0.00%	100.00%	\$0	\$1,028,477
137		Total Wastewater Department	\$2,156,047	(\$105,341)	\$2,050,706		0.00%	100.00%	\$0	\$2,050,706
	440-4050-539	Wastewater Collections	φ2,150,047	(\$155,541)	\$2,000,700		5.0070	100.0070	50	42,000,700
138	440-4050-539.12-10	Regular Salaries	\$165,606	\$0	\$165,606	Direct-S	0.00%	100.00%	¢n	\$165,606
138	AddPerCollections	Additional Personnel	\$165,606	\$0 0	\$165,606 0	Input	0.00%	0.00%	\$0 0	\$165,606
139	440-4050-539.14-10	Overtime	15,601	0	15,601	Direct-S	0.00%	100.00%	0	15,601
140	440-4050-539.15-30	Cell Phone	423	0	423	Direct-S	0.00%	100.00%	0	423
142	440-4050-539.15-60	Boot Allowance	500	0	500	Direct-S	0.00%	100.00%	0	500
143	440-4050-539.21-10	FICA Taxes	9,005	0	9,005	Direct-S	0.00%	100.00%	0	9,005
144	440-4050-539.21-20	Medicare	2,106	0	2,106	Direct-S	0.00%	100.00%	0	2,106

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Table 1-7 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Allocation of Fiscal Year 2019 Operating Budget [1]

Line No.	Cost Center Code	Description	Budget 2019	Adjustments	Adjusted 2019	Allocation Factor	Allocation Per Water	centages Wastewater	Allocated Alloca	Amounts Wastewater
145	440-4050-539.22-10	Retirement Contributions	0	0	0	Direct-S	0.00%	100.00%	0	0
145	440-4050-539.22-10	DCSE	18,762	0	18,762	Direct-S	0.00%	100.00%	0	18,762
147	440-4050-539.23-10	Life Insurance	601	0	601	Direct-S	0.00%	100.00%	0	601
148	440-4050-539.23-20	Group Medical Insurance	45,718	0	45,718	Direct-S	0.00%	100.00%	0	45,718
149	440-4050-539.23-22	HRA Employer Contribution	1,250	0	1,250	Direct-S	0.00%	100.00%	0	1,250
150	440-4050-539.23-30	Dental Insurance	874	0	874	Direct-S	0.00%	100.00%	0	874
151 152	440-4050-539.23-40 440-4050-539.23-60	Long Term Disability Broker & Admin. Fees	1,134 1,014	0	1,134 1,014	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0	1,134 1,014
152	440-4050-539.23-00	OPEB Expense	1,014	1,865	1,865	Direct-S	0.00%	100.00%	0	1,865
154	440-4050-539.24-10	Worker's Compensation	4,473	0	4,473	Direct-S	0.00%	100.00%	0	4,473
155		Subtotal Personnel Expenses	\$267,067	\$1,865	\$268,932		0.00%	100.00%	\$0	\$268,932
		Operating Expenses								
156	440-4050-539.34-10	Other Contractual Service	\$213	\$0	\$213	Direct-S	0.00%	100.00%	\$0	\$213
157	440-4050-539.40-10	Travel & Per Diem	1,400	0	1,400	Direct-S	0.00%	100.00%	0	1,400
158	440-4050-539.41-10	Telephone	0	0	0 444	Direct-S	0.00%	100.00%	0	0 444
159 160	440-4050-539.41-15 440-4050-539.41-20	Cellular Internet	444 1,301	0	1,301	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0	1,301
161	440-4050-539.43-10	Electric	65,000	0	65,000	Direct-S	0.00%	100.00%	0	65,000
162	440-4050-539.43-30	Water / Sewer / Trash	453	0	453	Direct-S	0.00%	100.00%	0	453
163	440-4050-539.44-10	Rent	500	0	500	Direct-S	0.00%	100.00%	0	500
164	440-4050-539.46-10	Repair & Maintenance	80,000	0	80,000	Direct-S	0.00%	100.00%	0	80,000
165	440-4050-539.46-20	Fleet Charges	13,724	0	13,724	Direct-S	0.00%	100.00%	0	13,724
166	440-4050-539.47-10 440-4050-539.47-20	Printing & Binding	0 1,984	0	0	Direct-S Direct-S	0.00%	100.00%	0	0 1,984
167 168	440-4050-539.47-20	Copier Cost Allocation [2]	44,995	0	1,984 44,995	Direct-S	0.00% 0.00%	100.00% 100.00%	0	44,995
169	440-4050-539.49-10	Other Charges/Obligations	1,650	0	1,650	Direct-S	0.00%	100.00%	0	1,650
170	440-4050-539.49-40	PILOFF Water & Sewer [3]	30,041	(30,041)	0	Direct-S	0.00%	100.00%	0	0
171	440-4050-539.51-10	Office Supplies	500	0	500	Direct-S	0.00%	100.00%	0	500
172	440-4050-539.52-10	Operating Supplies	25,000	0	25,000	Direct-S	0.00%	100.00%	0	25,000
173	440-4050-539.52-20	Unleaded & Diesel	13,809	0	13,809	Direct-S	0.00%	100.00%	0	13,809
174 175	440-4050-539.52-30 440-4050-539.52-50	Uniforms Chemical	880 40,000	0 (15,000)	880 25,000	Direct-S Direct-S	0.00% 0.00%	100.00% 100.00%	0	880 25,000
175	440-4050-539.52-50	Books, Pubs, Subs, & Mem	40,000	(13,000)	23,000	Direct-S	0.00%	100.00%	0	25,000
177	440-4050-539.54-20	Educational Development	650	0	650	Direct-S	0.00%	100.00%	0	650
178		Subtotal Operating Expenses	\$322,544	(\$45,041)	\$277,503		0.00%	100.00%	\$0	\$277,503
179	440, 4080, 520	Total Wastewater Collections	\$589,611	(\$43,176)	\$546,435		0.00%	100.00%	\$0	\$546,435
	440-4080-539	Field Operations								
180	440-4080-539.12-10	Regular Salaries	\$465,448	\$0	\$465,448	Lines	59.27%	40.73%	\$275,858	\$189,590
181	AddPerFieldOps	Additional Personnel	0	0	0	Input	0.00%	0.00%	0	0
182	440-4080-539.12-20	DC ICMA	20,038	0	20,038	Lines	59.27%	40.73%	11,876	8,162
183 184	440-4080-539.14-10 440-4080-539.15-30	Overtime Cell Phone	32,287 1,328	0	32,287 1,328	Lines Lines	59.27% 59.27%	40.73% 40.73%	19,136 787	13,151 541
185	440-4080-539.15-60	Boot Allowance	1,500	0	1,500	Lines	59.27%	40.73%	889	611
186	440-4080-539.21-10	FICA Taxes	26,884	0	26,884	Lines	59.27%	40.73%	15,933	10,951
187	440-4080-539.21-20	Medicare	6,287	0	6,287	Lines	59.27%	40.73%	3,726	2,561
188	440-4080-539.22-20	DCSE	35,816	0	35,816	Lines	59.27%	40.73%	21,227	14,589
189	440-4080-539.23-10	Life Insurance	1,647	0	1,647	Lines	59.27%	40.73%	976	671
190 191	440-4080-539.23-20	Group Medical Insurance	151,456	0	151,456	Lines Lines	59.27%	40.73% 40.73%	89,764 770	61,692 530
191	440-4080-539.23-21 440-4080-539.23-22	HSA Employer Contribution HRA Employer Contribution	1,300 2,000	0	1,300 2,000	Lines	59.27% 59.27%	40.73%	1,185	815
192	440-4080-539.23-30	Dental Insurance	5,616	0	5,616	Lines	59.27%	40.73%	3,328	2,288
194	440-4080-539.23-40	Long Term Disability	3,394	0	3,394	Lines	59.27%	40.73%	2,012	1,382
195	440-4080-539.23-60	Broker & Admin. Fees	3,955	0	3,955	Lines	59.27%	40.73%	2,344	1,611
196	440-4080-539.23-90	OPEB Expense	0	5,052	5,052	Lines	59.27%	40.73%	2,994	2,058
197	440-4080-539.24-10	Worker's Compensation	18,225	0	18,225	Lines	59.27%	40.73%	10,801	7,424
198		Subtotal Personnel Costs	\$777,181	\$5,052	\$782,233		59.27%	40.73%	\$463,608	\$318,625
100	440-4080-520 24 10	Operating Expenses Other Contractual Service	\$107	\$0	¢197	Lines	50 270/	40 720/	¢111	\$76
199 200	440-4080-539.34-10 440-4080-539.40-10	Travel & Per Diem	\$187 3,138	\$0 0	\$187 3,138	Lines Lines	59.27% 59.27%	40.73% 40.73%	\$111 1,860	\$76 1,278
200	440-4080-539.41-10	Telephone	0	0	0	Lines	59.27%	40.73%	0	1,270
202	440-4080-539.41-15	Cellular	874	0	874	Lines	59.27%	40.73%	518	356
203	440-4080-539.41-20	Internet	829	0	829	Lines	59.27%	40.73%	491	338
204	440-4080-539.41-40	Postage	0	0	0	Lines	59.27%	40.73%	0	0
205	440-4080-539.44-10	Rent Bonoin & Maintananaa	1,000	0	1,000	Lines	59.27%	40.73%	593	407
206	440-4080-539.46-10	Repair & Maintenance	365,500 34,846	0	365,500	Accounts Lines	51.59% 59.27%	48.41% 40.73%	188,545	176,955
207 208	440-4080-539.46-20 440-4080-539.49-01	Fleet Charges Cost Allocation [2]	34,846 119,749	0	34,846 119,749	Lines	59.27% 59.27%	40.73% 40.73%	20,652 70,972	14,194 48,777
208	440-4080-539.49-01	Other Charges/Obligations	46,050	0	46,050	Lines	59.27%	40.73%	27,293	18,757
210	440-4080-539.49-40	PILOFF Water & Sewer [3]	82,519	(82,519)	10,050	Lines	59.27%	40.73%	0	0
211	440-4080-539.51-10	Office Supplies	400	0	400	Lines	59.27%	40.73%	237	163
212	440-4080-539.52-10	Operating Supplies	55,400	0	55,400	Lines	59.27%	40.73%	32,834	22,566
213	440-4080-539.52-20	Unleaded & Diesel	28,093	0	28,093	Lines	59.27%	40.73%	16,650	11,443
214	440-4080-539.52-30	Uniforms Books Pubs Subs & Mam	1,750	0 0	1,750	Lines	59.27%	40.73%	1,037	713
215 216	440-4080-539.54-10 440-4080-539.54-20	Books, Pubs, Subs, & Mem Educational Development	30 2,900	0	30 2,900	Lines Lines	59.27% 59.27%	40.73% 40.73%	18 1,719	12 1,181
217		Subtotal Operating Expenses	\$743,265	(\$82,519)	\$660,746		55.02%	44.98%	\$363,529	\$297,217

Allocation of Fiscal Year 2019 Operating Budget [1]

Line			Budget		Adjusted	Allocation	Allocation Pe	rcentages	Allocated	Amounts
No.	Cost Center Code	Description	2019	Adjustments	2019	Factor	Water	Wastewater	Water	Wastewater
218		Total Field Operations	\$1,520,446	(\$77,467)	\$1,442,979	-	57.32%	42.68%	\$827,137	\$615,842
	440-5555-580, 581, 589	Non-Departmental [4]								
219	440-5555-580.22-10	Retirement Contributions	\$355,496	\$0	\$355,496	Equal	50.00%	50.00%	\$177,748	\$177,748
220	440-5555-580.23-80	PTO Expense	0	0	0	Eliminate	0.00%	0.00%	0	0
221	440-5555-580.31-10	Professional Services	30,359	0	30,359	Revenues	43.83%	56.17%	13,308	17,051
222	440-5555-580.32-10	Accounting & Auditing	0	0	0	Eliminate	0.00%	0.00%	0	0
223	440-5555-580.45-10	General Liability	16,062	0	16,062	Assets	42.00%	58.00%	6,746	9,316
224	440-5555-580.45-15	Property	72,670	0	72,670	Assets	42.00%	58.00%	30,521	42,149
225	440-5555-580.45-20	Public Officials	12,775	0	12,775	Revenues	43.83%	56.17%	5,600	7,175
226 227	440-5555-580.45-25	Automobile	17,499	0	17,499	Assets	42.00%	58.00%	7,350	10,149
227	440-5555-580.45-35 440-5555-580.49-10	Environmental Liability Other Charges/Obligations	3,537 2,390	0	3,537 2,390	Equal Equal	50.00% 50.00%	50.00% 50.00%	1,769 1,195	1,769 1,195
228	440-5555-580.49-10	Bank Charges	2,390	0	2,390	Equal	0.00%	0.00%	1,195	1,193
229	440-5555-580.49-50	Write Off	0	0	0	Eliminate	0.00%	0.00%	0	0
230	440-5555-580.49-60	Hurricane Charges	0	0	0	Equal	50.00%	50.00%	0	0
232	440-5555-580.52-10	Operating Supplies	0	0	Ő	Eliminate	0.00%	0.00%	Ő	0
233	440-5555-580.59-10	Depreciation	0	0	0	Eliminate	0.00%	0.00%	0	0
234	440-5555-580.62-10	Buildings	20,000	(20,000)	0	Assets	42.00%	58.00%	0	0
235	440-5555-580.63-10	Improvements O/T Building	0	0	0	Assets	42.00%	58.00%	0	0
236	440-5555-580.64-10	Machinery & Equipment	107,225	(107,225)	0	Assets	42.00%	58.00%	0	0
237	440-5555-580.64-20	Motor Vehicles	112,000	(112,000)	0	Assets	42.00%	58.00%	0	0
238	440-5555-580.71-15	JCI Meters	674,000	(674,000)	0	Direct-W	100.00%	0.00%	0	0
239	440-5555-580.71-24	Refunding Bond Series 09	0	0	0	Assets	42.00%	58.00%	0	0
240	440-5555-580.71-26	BBT SRF Refinance 2012	0	0	0	Assets	42.00%	58.00%	0	0
241	440-5555-580.71-28	BBT Cap Imp Rev Note 2014	31,750	(31,750)	0	Direct-S	0.00%	100.00%	0	0
242	440-5555-580.71-29	St Rev Fund-WWTP R&R 2013	288,230	(288,230)	0	Direct-S	0.00%	100.00%	0	0 0
243 244	440-5555-580.71-38 440-5555-580.72-13	BBT W&S Ref Rev Bnd 2016 BOA Obligation #265	876,000 0	(876,000)	0	Direct-S Eliminate	0.00% 0.00%	100.00% 0.00%	0	0
244	440-5555-580.71-40	Veh Lse 2016 Amer Cap Svc	4,775	(4,775)	0	Equal	50.00%	50.00%	0	0
245	440-5555-580.72-15	JCI Meters	22,901	(22,901)	0	Direct-W	100.00%	0.00%	0	0
247	440-5555-580.72-20	State Revolving Fund	22,901	0	0	Eliminate	0.00%	0.00%	0 0	0
248	440-5555-580.72-24	Refunding Bond Series 09	0	0	0	Assets	42.00%	58.00%	Ő	0
249	440-5555-580.72-26	BBT SRF Refinance 2012	0	0	0	Assets	42.00%	58.00%	0	0
250	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	4,546	(4,546)	0	Direct-S	0.00%	100.00%	0	0
251	440-5555-580.72-29	St Rev Fund-WWTP R&R 2013	95,740	(95,740)	0	Direct-S	0.00%	100.00%	0	0
252	440-5555-580.72-38	BBT W&S Ref Rev Bnd 2016	229,442	(229,442)	0	Direct-S	0.00%	100.00%	0	0
253	440-5555-580.72-40	Veh Lse 2016 Amer Cap Svc	401	(401)	0	Equal	50.00%	50.00%	0	0
254	440-5555-580.72-42	SRF 640530 Recl X Design	0	0	0	Direct-S	0.00%	100.00%	0	0
255	440-5555-580.73-11	2013 SunTrust JCI	0	0	0	Eliminate	0.00%	0.00%	0	0
256	440-5555-580.73-21	Bond Issuance Cost - SRF	0	0	0	Eliminate	0.00%	0.00%	0	0
257	440-5555-580.73-41	BBT SRF Refinance 2012	0	0	0	Eliminate	0.00%	0.00%	0	0
258	440-5555-580.73-42	Cap Imp Rev Note Srs 2014	0	0	0	Eliminate	0.00%	0.00%	0	0 0
259 260	440-5555-581.03-31	Capital Fund Renewal And Replacement			0	Eliminate Eliminate	0.00%	0.00%	0	0
260	440-5555-581.04-44 440-5555-581.04-45	Renewal And Replacement Wtr/Swr Rate Stabilization	600,000 0	(600,000)	0	Revenues	0.00% 43.83%	0.00% 56.17%	0	0
261	440-5555-581.04-50	Public Works Complex - Debt Service	0	0	0	Assets	42.00%	58.00%	0	0
262	440-5555-581.05-01	MIS	8,800	(8,800)	0	Assets	42.00%	58.00%	0	0
264	440-5555-589.50-50	Stabilization / Charter Reserve Estimated Savings	385,708	(385,708)	Ő	Eliminate	0.00%	0.00%	0	0
265	440-5555-581.10-01	General Fund	0	0	0	Eliminate	0.00%	0.00%	0	0
266	440-5555-589.10-01	Current Year Unreserved	132,935	(132,935)	0	Revenues	43.83%	56.17%	0	0
267		Total Non-Departmental	\$4,105,241	(\$3,594,453)	\$510,788	-	47.82%	52.18%	\$244,236	\$266,552
		Other Adjustments								
268	Contingency	Contingency - 1.00% of O&M [5]	\$0	\$72,495	\$72,495	Calculation	44.42%	55.58%	\$32,202	\$40,292
269	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [6]	0	26,586	26,586	Calculation	43.82%	56.18%	11,650	14,936
270	Other	Other Adjustments	0	0	0	Adm Salary	42.56%	57.44%	0	0
271		Total Other Adjustments	\$0	\$99,080	\$99,080	-	44.26%	55.74%	\$43,852	\$55,228
272		Grand Total Operating Budget	\$11,477,345	(\$4,128,799)	\$7,348,546	-	44.42%	55.58%	\$3,264,078	\$4,084,468
		-				-				

Footnotes:

 Footnotes:

 [1]
 Budgeted amounts shown are based on the Fiscal Year 2019 Adopted Operating Budget as provided by the City.

 [2]
 Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.

 [3]
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.

 These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.

 [4]
 Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue

Requirements part of the rate model.

[5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.

[6] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Allocation References

Line		Allocation	Allocation P	ercentages	
No.	Description	Basis	Water	Wastewater	Total
1	Equal Water and Wastewater	Equal	50.00%	50.00%	100.00%
2	Direct Water	Direct-W	100.00%	0.00%	100.00%
3	Direct Wastewater	Direct-S	0.00%	100.00%	100.00%
4	Eliminate	Eliminate	0.00%	0.00%	0.00%
5	Customer Accounts	Accounts	51.59%	48.41%	100.00%
6	Sales Revenues	Revenues	43.83%	56.17%	100.00%
7	Treated Flows	Flows	57.17%	42.83%	100.00%
8	Miles of Line	Lines	59.27%	40.73%	100.00%
9	Operating Expenses	Op Exp	44.42%	55.58%	100.00%
10	Administration Operations Salaries	Adm Salary	42.56%	57.44%	100.00%
11	System Fixed Assets	Assets	42.00%	58.00%	100.00%

Line			Adjusted [1]	Escalation	Projected	Fis	cal Year Ending	September 30th,	
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
	440-4010-539	Administration Department							
1	440-4010-539.12-10	Regular Salaries	\$114,570	Labor	\$118,007	\$121,547	\$125,194	\$128,950	\$132,818
2	440-4010-539.14-10	Overtime	3,072	Labor	3,164	3,259	3,357	3,457	3,561
3	440-4010-539.15-30	Cell Phone	844	Inflation	864	886	908	931	954
4	440-4010-539.15-60	Boot Allowance	53	Inflation	54	56	57	59	60
5	440-4010-539.21-10	FICA Taxes	6,597	Labor	6,795	6,998	7,208	7,425	7,647
6 7	440-4010-539.21-20 440-4010-539.22-10	Medicare Retirement Contributions	1,543 0	Labor Labor	1,589 0	1,637 0	1,686 0	1,737 0	1,789 0
8	440-4010-539.22-10	DCSE	12,751	Labor	13,134	13,528	13,934	14,352	14,782
9	440-4010-539.23-10	Life Insurance	408	General-Ins	429	450	473	496	521
10	440-4010-539.23-20	Group Medical Insurance	25,915	Health-Ins	28,506	31,357	34,493	37,942	41,736
	440-4010-539.23-21	HSA Employer Contribution	553	Labor	570	587	605	623	641
	440-4010-539.23-22	HRA Employer Contribution	426	Labor	438	452	465	479	493
11	440-4010-539.23-30	Dental Insurance	1,133	Health-Ins	1,246	1,370	1,507	1,658	1,824
12	440-4010-539.23-40	Long Term Disability	772	Health-Ins	849	934	1,027	1,130	1,243
13	440-4010-539.23-60	Broker & Admin. Fees OPEB Expense	681 829	Health-Ins Morginal	749 838	823 846	906 855	996 863	1,096 872
13	440-4010-539.23-90 440-4010-539.24-10	Worker's Compensation	200	Marginal Labor	206	212	219	225	232
15		Subtotal Personnel Expenses	\$170,346		\$177,437	\$184,943	\$192,892	\$201,322	\$210,269
		Operating Expenses							
16	440-4010-539.34-10	Other Contractual Service	\$1,129	Contractual	\$1,174	\$1,221	\$1,270	\$1,321	\$1,374
17	440-4010-539.40-10	Travel & Per Diem	1,660	Inflation	1,700	1,744	1,788	1,832	1,876
18	440-4010-539.41-10	Telephone	1	Inflation	1	1	1	1	1
19	440-4010-539.41-20	Internet	1,977	Inflation	2,025	2,078	2,129	2,183	2,235
20	440-4010-539.41-40	Postage	0	Inflation	0	0	0	0	0
21	440-4010-539.43-10	Electric	1,745 979	Electricity	1,832	1,924	2,020	2,121	2,227
22 23	440-4010-539.46-10 440-4010-539.46-20	Repair & Maintenance Fleet Charges	609	Repair Repair	1,008 627	1,039 646	1,070 666	1,102 686	1,135 706
23	440-4010-539.40-20	Copier	2,466	Inflation	2,525	2,590	2,655	2,722	2,787
25	440-4010-539.49-01	Cost Allocation [2]	218,836	Labor	225,401	232,163	239,128	246,302	253,691
26	440-4010-539.49-10	Other Charges/Obligations	85	Inflation	87	89	92	94	96
27	440-4010-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
28	440-4010-539.51-10	Office Supplies	638	Inflation	654	671	688	705	722
29	440-4010-539.52-10	Operating Supplies	851	Inflation	872	894	917	940	962
30	440-4010-539.52-20	Unleaded & Diesel	446	Fuel	468	492	516	542	569
31	440-4010-539.52-30	Uniforms	330	Inflation	338	347	355	364	373
32 33	440-4010-539.54-10 440-4010-539.54-20	Books, Pubs, Subs, & Mem Educational Development	3,561 1,681	Inflation Inflation	3,647 1,722	3,741 1,766	3,835 1,810	3,931 1,856	4,025 1,900
34		Subtotal Operating Expenses	\$236,995		\$244,081	\$251,407	\$258,940	\$266,700	\$274,680
34 35		-	\$236,995 \$407,341		\$244,081 \$421,518	\$251,407 \$436,349	\$258,940 \$451,832	\$266,700 \$468,022	\$274,680 \$484,949
	440-4030-533	Subtotal Operating Expenses				-			-
	440-4030-533 440-4030-533.12-10	Subtotal Operating Expenses Total Administration Department		Labor		-			-
35		Subtotal Operating Expenses Total Administration Department <u>Water Department</u>	\$407,341	Labor Input	\$421,518	\$436,349	\$451,832	\$468,022	\$484,949
35 36 37 38	440-4030-533.12-10	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries	\$407,341 \$466,699		\$421,518	\$436,349	\$451,832	\$468,022	\$484,949
35 36 37 38 39	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime	\$407,341 \$466,699 0 13,951 30,139	Input Labor Labor	\$421,518 \$480,700 0 14,370 31,043	\$436,349 \$495,121 0 14,801 31,974	\$451,832 \$509,975 0 15,245 32,934	\$468,022 \$525,274 0 15,702 33,922	\$484,949 \$541,032 0 16,173 34,939
35 36 37 38 39 40	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone	\$407,341 \$466,699 0 13,951 30,139 905	Input Labor Labor Inflation	\$421,518 \$480,700 0 14,370 31,043 927	\$436,349 \$495,121 0 14,801 31,974 951	\$451,832 \$509,975 0 15,245 32,934 975	\$468,022 \$525,274 0 15,702 33,922 999	\$484,949 \$541,032 0 16,173 34,939 1,023
35 36 37 38 39 40 41	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance	\$407,341 \$466,699 0 13,951 30,139 905 1,250	Input Labor Labor Inflation Inflation	\$421,518 \$480,700 0 14,370 31,043 927 1,280	\$436,349 \$495,121 0 14,801 31,974 951 1,313	\$451,832 \$509,975 0 15,245 32,934 975 1,346	\$468,022 \$525,274 0 15,702 33,922 999 1,380	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413
35 36 37 38 39 40 41 42	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572	Input Labor Labor Inflation Inflation Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804
35 36 37 38 39 40 41 42 43	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare	\$407,341 \$466,699 0 13,951 30,139 905 1,250	Input Labor Labor Inflation Inflation Labor Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280	\$436,349 \$495,121 0 14,801 31,974 951 1,313	\$451,832 \$509,975 0 15,245 32,934 975 1,346	\$468,022 \$525,274 0 15,702 33,922 999 1,380	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413
35 36 37 38 39 40 41 42	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215	Input Labor Labor Inflation Inflation Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205
35 36 37 38 39 40 41 42 43 44	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0	Input Labor Labor Inflation Inflation Labor Labor Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0
35 36 37 38 39 40 41 42 43 44 45 46 47	$\begin{array}{c} 440-4030-533.12-10\\ \text{AddPerWater}\\ 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ \end{array}$	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168
35 36 37 38 39 40 41 42 43 44 45 46 47 48	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-21\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution	$\begin{array}{r} \$407,341\\ \$466,699\\ 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-22\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution	$\begin{array}{r} \$407,341\\ \$466,699\\ 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ 1,750\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Labor Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-30\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-23\\ 440-4030-533.23-30\\ 440-4030-530-40\\ 440-4030-530-530\\ 440-400-530-40\\ 440-400-530-40\\ 440-400-530-530\\ 440-400-530-530\\ 440-400-530-530\\ 440-400-530-530\\ 440-400-530-530\\ 440-400-530-530\\ 440-400-530\\ 440-400-530-530\\ 440-400-530\\ 440-500\\ 440-500-50\\ 440-500\\ 440-500\\ 440-500-50\\ 440$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution HRA Employer Contribution	$\begin{array}{r} \$407,341\\ \$466,699\\ 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ 1,750\\ 3,469\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Labor Labor Labor Health-Ins	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-23\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-40\\ \end{array}$	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability	$\begin{array}{r} \$407,341\\ \$406,699\\ 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ 1,750\\ 3,469\\ 3,214\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor Labor Health-Ins Health-Ins	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-530-40\\ 440-4030-530-53\\ 440-40\\ 440-400-530-530\\ 440-50\\ 440-50\\ 440-50\\ 440$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees	$\begin{array}{r} \$407,341 \\ \$466,699 \\ 0 \\ 13,951 \\ 30,139 \\ 905 \\ 1,250 \\ 26,572 \\ 6,215 \\ 0 \\ 39,185 \\ 1,701 \\ 114,975 \\ 4,450 \\ 1,750 \\ 3,469 \\ 3,214 \\ 3,590 \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-23\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-40\\ \end{array}$	Subtotal Operating Expenses Total Administration Department <u>Water Department</u> Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability	$\begin{array}{r} \$407,341\\ \$406,699\\ 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ 1,750\\ 3,469\\ 3,214\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor Labor Health-Ins Health-Ins	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-60\\ 440-4030-533.23-90\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense	$\begin{array}{r} \$407,341\\ \$407,341\\ \$466,699\\ 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 1,750\\ 3,489\\ 3,214\\ 3,590\\ 5,439\\ \end{array}$	Input Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins Health-Ins Mealth-Ins Marginal	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,863 1,912 4,617 4,278 4,778 5,604	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-60\\ 440-4030-533.23-90\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins Health-Ins Mealth-Ins Marginal	$\begin{array}{r} \$421,518\\ \$480,700\\ 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803\\ 3,816\\ 3,535\\ 3,949\\ 5,494\\ 16,303\\ \end{array}$	$\begin{array}{r} \$436,349\\ \$495,121\\ 0\\ 14,801\\ 31,974\\ 951\\ 1,313\\ 28,190\\ 6,593\\ 0\\ 41,571\\ 1,875\\ 139,120\\ 4,721\\ 1,857\\ 4,197\\ 3,889\\ 4,344\\ 5,549\\ 16,792\end{array}$	$\begin{array}{r} \$451,832\\ \$509,975\\0\\15,245\\32,934\\975\\1,346\\29,036\\6,791\\0\\42,819\\1,969\\153,032\\4,863\\1,912\\4,617\\4,278\\4,778\\5,604\\17,296\end{array}$	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-20\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-10\\ 440-4030-533.31-10\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-530-10\\ 440-4030-530-10\\ 440-400-50-5$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-21\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.31-10\\ 440-4030-533.31-10\\ 440-4030-533.34-10\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 88 59	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-10\\ 440-40$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,863 1,912 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 8 59 60	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-20\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.34-10\\ 440-4030-533.41-11\\ 440-4030-533.41-11\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-In	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0 0 0	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0 0 0	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56 57 58 59 60 61	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.34-110\\ 440-4030-533.34-110\\ 440-4030-533.34-111\\ 440-4030-533.34-15\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation Inflation	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$7770,192 \$6,235 98,077 614 0 0 79	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0 81	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0 0 83	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0 85	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 87
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 8 59 60	$\begin{array}{c} 440-4030-533.12-10\\ AddPerWater\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.12-20\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-20\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.34-10\\ 440-4030-533.41-11\\ 440-4030-533.41-11\\ \end{array}$	Subtotal Operating Expenses Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone	\$407,341 \$466,699 0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-In	\$421,518 \$480,700 0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0 0 0	\$436,349 \$495,121 0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0	\$451,832 \$509,975 0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0 0 0	\$468,022 \$525,274 0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0	\$484,949 \$541,032 0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 0 0 0 0 0 0 0 0 0 0 0

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Table 1-9 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	g September 30th	1.
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
64	440-4030-533.41-40	Postage	12,000	Inflation	12,288	12,607	12,923	13,246	13,564
65	440-4030-533.43-10	Electric	153,200	W-Elec	161,194	169,605	178,453	187,763	197,557
66	440-4030-533.44-10	Rent	1,310	Inflation	1,341	1,376	1,411	1,446	1,481
67	440-4030-533.46-10	Repair & Maintenance	106,737	Repair	58,731	60,493	62,308	64,177	66,102
68	440-4030-533.46-20	Fleet Charges	2,862	Repair	2,948	3,036	3,127	3,221	3,318
69	440-4030-533.47-10	Printing & Binding	200	Inflation	205	210	215	221	226
70	440-4030-533.47-20	Copier	1,591	Inflation	1,629	1,672	1,713	1,756	1,798
71 72	440-4030-533.48-10	Promotional Activities	5,175	Inflation	5,299	5,437	5,573	5,712	5,849
72	440-4030-533.49-01 440-4030-533.49-10	Cost Allocation [2] Other Charges/Obligations	152,023 16,600	Labor Inflation	156,584 16,998	161,281 17,440	166,120 17,876	171,103 18,323	176,236 18,763
73	440-4030-533.49-10	PILOFF Water & Sewer [3]	10,000	Eliminate	10,998	17,440	0	18,525	18,703
75	440-4030-533.51-10	Office Supplies	650	Inflation	666	683	700	717	735
76	440-4030-533.52-10	Operating Supplies	26,798	Inflation	27,441	28,155	28,858	29,580	30,290
77	440-4030-533.52-20	Unleaded & Diesel	1,904	Fuel	1,999	2,099	2,204	2,314	2,430
78	440-4030-533.52-25	Bulk Fuel	7,000	Fuel	7,350	7,718	8,103	8,509	8,934
79	440-4030-533.52-30	Uniforms	1,575	Inflation	1,613	1,655	1,696	1,739	1,780
80	440-4030-533.52-50	Chemical	407,762	W-Chem	408,609	409,456	430,819	453,294	476,939
81	440-4030-533.54-10	Books, Pubs, Subs, & Mem	1,120	Inflation	1,147	1,177	1,206	1,236	1,266
82	440-4030-533.54-20	Educational Development	1,275	Inflation	1,306	1,340	1,373	1,407	1,441
83		Subtotal Operating Expenses	\$1,002,179		\$973,807	\$996,127	\$1,039,762	\$1,085,416	\$1,133,110
84		Total Water Department	\$1,741,511		\$1,743,999	\$1,798,986	\$1,877,230	\$1,959,593	\$2,046,263
	440-4040-535	Wastewater Department							
85	440-4040-535.12-10	Regular Salaries	\$0	Labor	\$0	\$0	\$0	\$0	\$0
85	AddPerWastewater	Additional Personnel	30 0	Input	30 0	30	30 0	30 0	0
87	440-4040-535.13-10	Other Salaries	0	Labor	0	ů 0	0	0	0
88	440-4040-535.14-10	Overtime	0	Labor	0	0	0	0	0
89	440-4040-535.15-30	Cell Phone	0	Inflation	0	0	0	0	0
90	440-4040-535.15-40	Insurance Payback	0	Health-Ins	0	0	0	0	0
91	440-4040-535.15-60	Boot Allowance	0	Inflation	0	0	0	0	0
92	440-4040-535.21-10	FICA Taxes	0	Labor	0	0	0	0	0
93	440-4040-535.21-20	Medicare	0	Labor	0	0	0	0	0
94	440-4040-535.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
95	440-4040-535.22-20	DCSE	0	Inflation	0	0	0	0	0
96	440-4040-535.23-10	Life Insurance	0	General-Ins	0	0	0	0	0
97	440-4040-535.23-20	Group Medical Insurance	0	Health-Ins	0 0	0 0	0	0	0 0
98 99	440-4040-535.23-21 440-4040-535.23-22	HSA Employer Contribution HRA Employer Contribution	0	Labor Labor	0	0	0	0	0
100	440-4040-535.23-22	Dental Insurance	0	Health-Ins	0	0	0	0	0
100	440-4040-535.23-30	Long Term Disability	0	Health-Ins	0	0	0	0	0
101	440-4040-535.23-60	Broker & Admin. Fees	0	Health-Ins	0	0	0	0	0
103	440-4040-535.23-90	OPEB	0	Marginal	0	0	0	0	0
104	440-4040-535.24-10	Worker's Compensation	0	Labor	0	0	0	0	0
105		Subtotal Personnel Expenses	\$0		\$0	\$0	\$0	\$0	\$0
		Operating Expenses							
106	440-4040-535.31-10	Professional Services	\$0	Contractual	\$0	\$0	\$0	\$0	\$0
107	440-4040-535.34-10	Other Contractual Service	0	Contractual	0	0	0	0	0
108	440-4040-535.40-10	Travel & Per Diem	0	Inflation	0	0	0	0	0
109	440-4040-535.41-10	Telephone	0	Inflation	0	0	0	0	0
110	440-4040-535.41-15	Cellular	0	Inflation	0	0	0	0	0
111	440-4040-535.41-20	Internet	0	Inflation	0	0	0	0	0
112	440-4040-535.41-30	Legal Ads	0	Inflation	0	0	0	0	0
113	440-4040-535.41-40	Postage	0	Inflation	0	0	0	0	0
114	440-4040-535.43-10	Electric Water / Sewar / Trach	0	WW-Elec	0	0	0	0	0
115 116	440-4040-535.43-30 440-4040-535.44-10	Water / Sewer / Trash Rent	0	Inflation Inflation	0	0 0	0	0	0 0
116	440-4040-535.44-10 440-4040-535.46-10	Rent Repair & Maintenance	0	Repair	0	0	0	0	0
117	440-4040-535.46-10	Fleet Charges	0	Repair	0	0	0	0	0
118	440-4040-535.40-20	Printing & Binding	0	Inflation	0	0	0	0	0
120	440-4040-535.47-10	Copier	0	Inflation	0	0	0	0	0
121	440-4040-535.48-10	Promotional Activities	0	Inflation	Ő	Ő	0	Ő	0
122	440-4040-535.49-01	Cost Allocation [2]	0	Labor	0	0	0	0	0
123	440-4040-535.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
124	440-4040-535.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
125	440-4040-535.51-10	Office Supplies	0	Inflation	0	0	0	0	0
126	440-4040-535.52-10	Operating Supplies	0	Inflation	0	0	0	0	0
127	440-4040-535.52-20	Unleaded & Diesel	0	Fuel	0	0	0	0	0
128	440-4040-535.52-25	Bulk Fuel	0	Fuel	0	0	0	0	0
129	440-4040-535.52-30	Uniforms	0	Inflation	0	0	0	0	0
130	440-4040-535.52-50	Chemical	0	WW-Chem	0	0	0	0	0
131 132	440-4040-535.54-10 440-4040-535.54-20	Books, Pubs, Subs, & Mem Educational Development	0 0	Inflation Inflation	0 0	0 0	0 0	0 0	0 0
133		Subtotal Operating Expenses	\$0		\$0	\$0	\$0	\$0	\$0
		B Exhence	φ0		40	<i>\$</i> 0	40	40	40

Line			Adjusted [1]	Escalation	Projected	Fis	cal Year Ending	September 30th	,
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
134		Total Wastewater Department	\$0		\$0	\$0	\$0	\$0	\$0
	440-4050-539	Wastewater Collections							
135	440-4050-539.12-10	Regular Salaries	\$0	Labor	\$0	\$0	\$0	\$0	\$0
135	AddPerCollections	Additional Personnel	0	Input	30 0	0	0	0	0
137	440-4050-539.14-10	Overtime	0	Labor	0	0	0	0	0
138	440-4050-539.15-30	Cell Phone	0	Inflation	0	0	0	0	0
139	440-4050-539.15-60	Boot Allowance	0	Inflation	0	0	0	0	0
140	440-4050-539.21-10	FICA Taxes	0	Labor	0	0	0	0	0
141	440-4050-539.21-20	Medicare	0	Labor	0	0	0	0	0
142	440-4050-539.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
143	440-4050-539.22-20	DCSE	0	Labor	0	0	0	0	0
144 145	440-4050-539.23-10	Life Insurance	0	General-Ins Health-Ins	0	0	0	0	0 0
145	440-4050-539.23-20 440-4050-539.23-22	Group Medical Insurance HRA Employer Contribution	0	Labor	0	0	0	0	0
140	440-4050-539.23-22	Dental Insurance	0	Health-Ins	0	0	0	0	0
148	440-4050-539.23-50	Long Term Disability	0	Health-Ins	0	0	0	0	0
149	440-4050-539.23-60	Broker & Admin. Fees	ů 0	Health-Ins	Ő	Ő	0	Ő	Ő
150	440-4050-539.23-90	OPEB Expense	0	Marginal	0	0	0	0	0
151	440-4050-539.24-10	Worker's Compensation	0	Labor	0	0	0	0	0
152		Subtotal Personnel Expenses	\$0		\$0	\$0	\$0	\$0	\$0
		Operating Expenses							
153	440-4050-539.34-10	Other Contractual Service	\$0	Contractual	\$0	\$0	\$0	\$0	\$0
154	440-4050-539.40-10	Travel & Per Diem	0	Inflation	0	0	0	0	0
155	440-4050-539.41-10	Telephone	0	Inflation	0	0	0	0	0
156	440-4050-539.41-15	Cellular	0	Inflation	0	0	0	0	0
157	440-4050-539.41-20	Internet	0	Inflation	0	0	0	0	0
158	440-4050-539.43-10	Electric Water (Server (Treat	0	WW-Elec	0	0	0	0	0 0
159 160	440-4050-539.43-30	Water / Sewer / Trash Rent	0	Inflation Inflation	0	0	0	0	0
160	440-4050-539.44-10 440-4050-539.46-10	Repair & Maintenance	0	Repair	0	0	0	0	0
161	440-4050-539.46-20	Fleet Charges	0	Repair	0	0	0	0	0
162	440-4050-539.47-10	Printing & Binding	0	Inflation	0	Ő	0	0	0
164	440-4050-539.47-20	Copier	ů 0	Inflation	Ő	Ő	Ő	0	Ő
165	440-4050-539.49-01	Cost Allocation [2]	0	Labor	0	0	0	0	0
166	440-4050-539.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
167	440-4050-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
168	440-4050-539.51-10	Office Supplies	0	Inflation	0	0	0	0	0
169	440-4050-539.52-10	Operating Supplies	0	Inflation	0	0	0	0	0
170	440-4050-539.52-20	Unleaded & Diesel	0	Fuel	0	0	0	0	0
171	440-4050-539.52-30	Uniforms	0	Inflation	0	0	0	0	0
172	440-4050-539.52-50	Chemical	0	WW-Chem	0	0	0	0	0
173 174	440-4050-539.54-10 440-4050-539.54-20	Books, Pubs, Subs, & Mem Educational Development	0 0	Inflation Inflation	0 0	0	0	0	0 0
175		Subtotal Operating Expenses	\$0		\$0	\$0	\$0	\$0	\$0
176		Total Wastewater Collections	\$0		\$0	\$0	\$0	\$0	\$0
	440-4080-539	Field Operations							
177	440-4080-539.12-10	Regular Salaries	\$275,858	Labor	\$284,134	\$292,658	\$301,438	\$310,481	\$319,795
178	AddPerFieldOps	Additional Personnel	\$275,858 0	Input	\$284,134 0	\$292,038	\$501,458 0	3510,481 0	\$319,795 0
179	440-4080-539.12-20	DC ICMA	11,876	Labor	12,232	12,599	12,977	13,367	13,768
180	440-4080-539.14-10	Overtime	19,136	Labor	19,710	20,301	20,910	21,537	22,183
181	440-4080-539.15-30	Cell Phone	787	Inflation	806	827	848	869	890
182	440-4080-539.15-60	Boot Allowance	889	Inflation	910	934	957	981	1,005
183	440-4080-539.21-10	FICA Taxes	15,933	Labor	16,411	16,904	17,411	17,933	18,471
184	440-4080-539.21-20	Medicare	3,726	Labor	3,838	3,953	4,072	4,194	4,320
185	440-4080-539.22-20	DCSE	21,227	Labor	21,864	22,520	23,195	23,891	24,608
186 187	440-4080-539.23-10 440-4080-539.23-20	Life Insurance Group Medical Insurance	976 89,764	General-Ins Health-Ins	1,025 98,740	1,076 108,614	1,130 119,476	1,186 131,423	1,246 144,565
187	440-4080-539.23-20	HSA Employer Contribution	89,764 770	Labor	98,740 794	817	842	867	144,565 893
188	440-4080-539.23-21	HRA Employer Contribution	1,185	Labor	1,221	1,258	1,295	1,334	1,374
190	440-4080-539.23-22	Dental Insurance	3,328	Health-Ins	3,661	4,027	4,430	4,873	5,360
190	440-4080-539.23-50	Long Term Disability	2,012	Health-Ins	2,213	2,434	2,677	2,945	3,240
192	440-4080-539.23-60	Broker & Admin. Fees	2,344	Health-Ins	2,578	2,836	3,120	3,432	3,775
193	440-4080-539.23-90	OPEB Expense	2,994	Marginal	3,024	3,055	3,085	3,116	3,147
194	440-4080-539.24-10	Worker's Compensation	10,801	Labor	11,125	11,459	11,803	12,157	12,522
195		Subtotal Personnel Costs	\$463,608		\$484,287	\$506,273	\$529,666	\$554,587	\$581,162
		Operating Expenses							
196	440-4080-539.34-10	Other Contractual Service	\$111	Contractual	\$115	\$120	\$125	\$130	\$135
197	440-4080-539.40-10	Travel & Per Diem	1,860	Inflation	1,904	1,954	2,003	2,053	2,102

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Table 1-9 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	g September 30th	I,
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
100	440 4000 520 41 10	T 1 1	0	1.0.0	0	0	0	0	0
198 199	440-4080-539.41-10 440-4080-539.41-15	Telephone Cellular	0 518	Inflation Inflation	530	0 544	558	0 572	0 585
200	440-4080-539.41-15	Internet	491	Inflation	503	516	529	542	555
200	440-4080-539.41-20	Postage	491	Inflation	0	0	0	0	0
202	440-4080-539.44-10	Rent	593	Inflation	607	623	638	654	670
202	440-4080-539.46-10	Repair & Maintenance	188,545	Calculated	357,198	291,828	292,755	293,710	294,693
204	440-4080-539.46-20	Fleet Charges	20,652	Repair	21,272	21,910	22,567	23,244	23,942
205	440-4080-539.49-01	Cost Allocation [2]	70,972	Labor	73,101	75,294	77,553	79,880	82,276
206	440-4080-539.49-10	Other Charges/Obligations	27,293	Inflation	27,948	28,674	29,391	30,126	30,849
207	440-4080-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
208	440-4080-539.51-10	Office Supplies	237	Inflation	243	249	255	262	268
209	440-4080-539.52-10	Operating Supplies	32,834	Inflation	33,622	34,496	35,359	36,243	37,112
210	440-4080-539.52-20	Unleaded & Diesel	16,650	Fuel	17,482	18,357	19,274	20,238	21,250
211	440-4080-539.52-30	Uniforms	1,037	Inflation	1,062	1,090	1,117	1,145	1,172
212	440-4080-539.54-10	Books, Pubs, Subs, & Mem	18	Inflation	18	19	19	20	20
213	440-4080-539.54-20	Educational Development	1,719	Inflation	1,760	1,806	1,851	1,897	1,943
214		Subtotal Operating Expenses	\$363,529		\$537,366	\$477,480	\$483,995	\$490,714	\$497,573
215		Total Field Operations	\$827,137		\$1,021,653	\$983,752	\$1,013,661	\$1,045,301	\$1,078,735
	440-5555-580, 581, 589	<u>Non-Departmental [4]</u>							
216	440-5555-580.22-10	Retirement Contributions	\$177,748	Labor	\$183,080	\$188,573	\$194,230	\$200,057	\$206,059
217	440-5555-580.23-80	PTO Expense	0	Eliminate	0	0	0	0	0
218	440-5555-580.31-10	Professional Services	13,308	Contractual	13,840	14,394	14,969	15,568	16,191
219	440-5555-580.32-10	Accounting & Auditing	0	Eliminate	0	0	0	0	0
220	440-5555-580.45-10	General Liability	6,746	General-Ins	7,083	7,438	7,809	8,200	8,610
221	440-5555-580.45-15	Property	30,521	General-Ins	32,047	33,650	35,332	37,099	38,954
222	440-5555-580.45-20	Public Officials	5,600	Labor	5,768	5,941	6,119	6,303	6,492
223 224	440-5555-580.45-25	Automobile	7,350	General-Ins Inflation	7,717	8,103	8,508	8,933	9,380
224	440-5555-580.45-35 440-5555-580.49-10	Environmental Liability Other Charges/Obligations	1,769 1,195	Inflation	1,811 1,224	1,858 1,255	1,904 1,287	1,952 1,319	1,999 1,351
223	440-5555-580.49-10	Bank Charges	1,195	Eliminate	1,224	1,255	1,287	1,519	1,551
220	440-5555-580.49-50	Write Off	0	Eliminate	0	0	0	0	0
228	440-5555-580.49-60	Hurricane Charges	0	Eliminate	0	0	0	0	0
229	440-5555-580.52-10	Operating Supplies	0	Eliminate	0	0	0	0	0
230	440-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
231	440-5555-580.62-10	Buildings	0	Eliminate	0	0	0	0	0
232	440-5555-580.63-10	Improvements O/T Building	0	Eliminate	0	0	0	0	0
233	440-5555-580.64-10	Machinery & Equipment	0	Eliminate	0	0	0	0	0
234	440-5555-580.64-20	Motor Vehicles	0	Eliminate	0	0	0	0	0
235	440-5555-580.71-15	JCI Meters	0	Eliminate	0	0	0	0	0
236	440-5555-580.71-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
237	440-5555-580.71-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
238	440-5555-580.71-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0 0
239 240	440-5555-580.71-29 440-5555-580.71-38	St Rev Fund-WWTP R&R 2013 BBT W&S Ref Rev Bnd 2016	0	Eliminate Eliminate	0	0	0	0	0
240	440-5555-580.72-13	BOA Obligation #265	0	Eliminate	0	0	0	0	0
242	440-5555-580.71-40	Veh Lse 2016 Amer Cap Svc	0	Eliminate	0	0	0	0	0
242	440-5555-580.72-15	JCI Meters	0	Eliminate	0	0	0	0	0
244	440-5555-580.72-20	State Revolving Fund	0	Eliminate	0	0	0	0	0
245	440-5555-580.72-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
246	440-5555-580.72-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
247	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
248	440-5555-580.72-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	0
249	440-5555-580.72-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	0
250	440-5555-580.72-40	Veh Lse 2016 Amer Cap Svc	0	Eliminate	0	0	0	0	0
251	440-5555-580.72-42	SRF 640530 Recl X Design	0	Eliminate	0	0	0	0	0
251	440-5555-580.73-11	2013 SunTrust JCI	0	Eliminate	0	0	0	0	0
252	440-5555-580.73-21	Bond Issuance Cost - SRF	0	Eliminate	0	0	0	0	0
253	440-5555-580.73-41	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
254	440-5555-580.73-42	Cap Imp Rev Note Srs 2014	0	Eliminate	0	0	0	0	0
255	440-5555-581.03-31	Capital Fund Banguyal And Bankagement	0	Eliminate	0	0	0	0	0
256	440-5555-581.04-44	Renewal And Replacement	0	Eliminate	0	0	0	0	0
257	440-5555-581.04-45	Wtr/Swr Rate Stabilization	0	Eliminate	0	0	0	0	0 0
258 259	440-5555-581.04-50	Public Works Complex - Debt Service MIS	0	Eliminate Eliminate	0	0	0	0	0
259 260	440-5555-581.05-01	MIS Stabilization - Estimated Savings	0	Eliminate	0	0	0	0	0
260 261	440-5555-589.50-50 440-5555-581.10-01	Stabilization - Estimated Savings General Fund	0	Eliminate	0	0	0	0	0
261	440-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
263		Total Non-Departmental	\$244,236		\$252,571	\$261,211	\$270,160	\$279,431	\$289,035
		Other Adjustments			-		·	-	-
264	Contingency	Contingency - 1.00% of O&M [5]	\$32,202	Input	\$34,397	\$34,803	\$36,129	\$37,523	\$38,990
264 265	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [6]	\$32,202 11,650	Input	\$34,397 12,668	\$34,803 13,841	\$36,129 14,392	\$37,523 14,858	\$38,990 15,340
265	Other	Other Adjustments	0	W-Op	12,008	15,841	14,392	14,838	13,340
		-		1					

Projection of Water System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Endin	g September 30th	,
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
267		Total Other Adjustments	\$43,852		\$47,066	\$48,644	\$50,521	\$52,382	\$54,329
2(0			\$2.2(1.070		#2 406 007	\$2.520.042	#2 (C2 402	\$2.004.720	\$2.052.211
268		Grand Total Operating Budget	\$3,264,078		\$3,486,807	\$3,528,943	\$3,663,403	\$3,804,730	\$3,953,311

 Footnotes:

 [1]
 Fiscal Year 2018 amounts shown based on Table 1-7.

 [2]
 Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.

 [3]
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.

 [4]
 Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.

 [4]
 New for unforeseen contingencies.

 Requirements part of the rate model.
[5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
[6] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Line			Adjusted [1]	Escalation	Projected	Fis	cal Year Ending	September 30th.	
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
	440-4010-539	Administration Department							
1	440-4010-539.12-10	Regular Salaries	\$154,612	Labor	\$159,250	\$164,028	\$168,949	\$174,017	\$179,238
2	440-4010-539.14-10	Overtime	4,145	Labor	4,270	4,398	4,530	4,666	4,806
3	440-4010-539.15-30	Cell Phone	1,138	Inflation	1,166	1,196	1,226	1,257	1,287
4	440-4010-539.15-60	Boot Allowance	72	Inflation	74	75	77	79	81
5	440-4010-539.21-10	FICA Taxes	8,902	Labor	9,169	9,444	9,728	10,020	10,320
6	440-4010-539.21-20	Medicare	2,082	Labor	2,145	2,209	2,275	2,343	2,414
7	440-4010-539.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
8	440-4010-539.22-20	DCSE	17,208	Labor	17,724	18,256	18,803	19,367	19,949
9 10	440-4010-539.23-10	Life Insurance	551 34,972	General-Ins Health-Ins	578	607 42,316	638	670 51,203	703 56,323
10	440-4010-539.23-20 440-4010-539.23-21	Group Medical Insurance HSA Employer Contribution	54,972 747	Labor	38,469 769	42,316	46,548 816	51,203 840	30,323 866
12	440-4010-539.23-22	HRA Employer Contribution	574	Labor	592	609	628	646	666
12	440-4010-539.23-22	Dental Insurance	1,528	Health-Ins	1,681	1,849	2,034	2,238	2,462
14	440-4010-539.23-40	Long Term Disability	1,041	Health-Ins	1,145	1,260	1,386	1,525	1,677
15	440-4010-539.23-60	Broker & Admin. Fees	918	Health-Ins	1,010	1,111	1,222	1,345	1,479
16	440-4010-539.23-90	OPEB Expense	1,119	Marginal	1,130	1,142	1,153	1,165	1,176
17	440-4010-539.24-10	Worker's Compensation	270	Labor	278	286	295	304	313
18		Subtotal Personnel Expenses	\$229,881		\$239,451	\$249,580	\$260,308	\$271,684	\$283,758
10	440 4010 500 24 10	Operating Expenses	1.524		¢1.505	1 (10	1.714	1 502	1.054
19	440-4010-539.34-10	Other Contractual Service	1,524	Contractual Inflation	\$1,585	1,648	1,714	1,783	1,854
20	440-4010-539.40-10	Travel & Per Diem	2,240		2,294	2,353	2,412	2,473	2,532
21	440-4010-539.41-10	Telephone	1	Inflation Inflation	1	1	1	1	1
22 23	440-4010-539.41-20	Internet	2,669 0	Inflation	2,733 0	2,804 0	2,874 0	2,946 0	3,016 0
23 24	440-4010-539.41-40 440-4010-539.43-10	Postage Electric	2,355	Electricity	2,473	2,596	2,726	2,862	3,006
24	440-4010-539.46-10	Repair & Maintenance	1,321	Repair	1,361	1,402	1,444	1,487	1,531
25	440-4010-539.46-20	Fleet Charges	822	Repair	847	872	898	925	953
20	440-4010-539.47-20	Copier	3,327	Inflation	3,407	3,496	3,583	3,673	3,761
28	440-4010-539.49-01	Cost Allocation [2]	295,319	Labor	304,179	313,304	322,703	332,384	342,356
29	440-4010-539.49-10	Other Charges/Obligations	115	Inflation	118	121	124	127	130
30	440-4010-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
31	440-4010-539.51-10	Office Supplies	862	Inflation	882	905	928	951	974
32	440-4010-539.52-10	Operating Supplies	1,149	Inflation	1,176	1,207	1,237	1,268	1,298
33	440-4010-539.52-20	Unleaded & Diesel	602	Fuel	632	664	697	732	768
34	440-4010-539.52-30	Uniforms	445	Inflation	456	468	479	491	503
35	440-4010-539.54-10	Books, Pubs, Subs, & Mem	4,806	Inflation	4,921	5,049	5,175	5,305	5,432
36	440-4010-539.54-20	Educational Development	2,269	Inflation	2,323	2,384	2,443	2,504	2,564
37		Subtotal Operating Expenses	\$319,825		\$329,387	\$339,273	\$349,439	\$359,911	\$370,680
38		Total Administration Department	\$549,706		\$568,838	\$588,853	\$609,747	\$631,595	\$654,438
	440-4030-533	Water Department							
39	440-4030-533.12-10	Regular Salaries	\$0	Labor	\$0	\$0	\$0	\$0	\$0
40	AddPerWater	Additional Personnel	0	Input	0	0	0	0	0
41	440-4030-533.12-20	DC ICMA	0	Labor	0	0	0	0	0
42	440-4030-533.14-10	Overtime	0	Labor	0	0	0	0	0
43	440-4030-533.15-30	Cell Phone	0	Inflation	0	0	0	0	0
44	440-4030-533.15-60	Boot Allowance	0	Inflation	0	0	0	0	0
45	440-4030-533.21-10	FICA Taxes	0	Labor	0	0	0	0	0
46 47	440-4030-533.21-20 440-4030-533.22-10	Medicare Retirement Contributions	0	Labor Labor	0 0	0 0	0 0	0 0	0 0
47	440-4030-533.22-10	DCSE	0	Labor	0	0	0	0	0
48	440-4030-533.22-20	Life Insurance	0	General-Ins	0	0	0	0	0
50	440-4030-533.23-20	Group Medical Insurance	0	Health-Ins	0	0	0	0	0
51	440-4030-533.23-20	HSA Employer Contribution	0	Labor	0	0	0	0	0
52	440-4030-533.23-22	HRA Employer Contribution	0	Labor	0	0	0	0	0
53	440-4030-533.23-22	Dental Insurance	0	Health-Ins	0	0	0	0	0
54	440-4030-533.23-40	Long Term Disability	0	Health-Ins	0	0	0	0	0
55	440-4030-533.23-60	Broker & Admin. Fees	0	Health-Ins	0	0	0	0	0
56	440-4030-533.23-90	OPEB Expense	0	Marginal	0	0	0	0	0
57	440-4030-533.24-10	Worker's Compensation	0	Labor	0	0	0	0	0
58		Subtotal Personnel Expenses	\$0		\$0	\$0	\$0	\$0	\$0
50	440 4020 522 21 10	Operating Expenses Professional Services	<i>ф</i> .	Contract 1	¢Δ	¢0	¢0.	¢0.	én
59 60	440-4030-533.31-10 440-4030-533.34-10	Other Contractual Service	\$0 0	Contractual Contractual	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0
60	440-4030-533.34-10	Travel & Per Diem	0	Inflation	0	0	0	0	0
62	440-4030-533.40-10	Telephone	0	Inflation	0	0	0	0	0
63	440-4030-533.41-10	Cell Phone	0	Inflation	0	0	0	0	0
64	440-4030-533.41-11	Cellular	0	Inflation	0	0	0	0	0
65	440-4030-533.41-20	Internet	0	Inflation	0	0	0	0	0
66	440-4030-533.41-30	Legal Ads	0	Inflation	0	0	0	0	0
		5							

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Endin	g September 30th	1.
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
67	440-4030-533.41-40	Postage	0	Inflation	0	0	0	0	0
68	440-4030-533.43-10	Electric	0	W-Elec	0	ů 0	0	ů 0	ů 0
69	440-4030-533.44-10	Rent	0	Inflation	0	0	0	0	0
70	440-4030-533.46-10	Repair & Maintenance	0	Repair	0	0	0	0	0
71	440-4030-533.46-20	Fleet Charges	0	Repair	0	0	0	0	0
72	440-4030-533.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
73	440-4030-533.47-20	Copier	0	Inflation	0	0	0	0	0
74	440-4030-533.48-10	Promotional Activities	0	Inflation	0	0	0	0	0
75	440-4030-533.49-01	Cost Allocation [2]	0	Labor	0	0	0	0	0
76	440-4030-533.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
77	440-4030-533.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	
78 79	440-4030-533.51-10 440-4030-533.52-10	Office Supplies Operating Supplies	0	Inflation Inflation	0	0	0 0	0	0 0
80	440-4030-533.52-20	Unleaded & Diesel	0	Fuel	0	0	0	0	0
81	440-4030-533.52-20	Bulk Fuel	0	Fuel	0	0	0	0	0
82	440-4030-533.52-30	Uniforms	0	Inflation	0	0	0	0	ů 0
83	440-4030-533.52-50	Chemical	ů 0	W-Chem	0	Ő	ů 0	ů 0	Ő
84	440-4030-533.54-10	Books, Pubs, Subs, & Mem	0	Inflation	0	0	0	0	0
85	440-4030-533.54-20	Educational Development	0	Inflation	0	0	0	0	0
86		Subtotal Operating Expenses	\$0		\$0	\$0	\$0	\$0	\$0
87		Total Water Department	\$0		\$0	\$0	\$0	\$0	\$0
	440-4040-535	Wastewater Department							
88	440-4040-535.12-10	Regular Salaries	\$646,884	Labor	\$666,291	\$686,279	\$706,868	\$728,074	\$749,916
89	AddPerWastewater	Additional Personnel	0	Input	0	0	0	0	0
90	440-4040-535.13-10	Other Salaries	0	Labor	0	0	0	0	0
91	440-4040-535.14-10	Overtime	59,193	Labor	60,969	62,798	64,682	66,622	68,621
92	440-4040-535.15-30	Cell Phone	1,750	Inflation	1,792	1,839	1,885	1,932	1,978
93	440-4040-535.15-40	Insurance Payback	4,829	Health-Ins	5,312	5,843	6,427	7,070	7,777
94	440-4040-535.15-60	Boot Allowance	1,500	Inflation	1,536	1,576	1,615	1,656	1,695
95	440-4040-535.21-10	FICA Taxes	35,817	Labor	36,892	37,998	39,138	40,312	41,522
96 97	440-4040-535.21-20	Medicare	8,376	Labor Labor	8,627	8,886	9,153	9,427	9,710
97 98	440-4040-535.22-10 440-4040-535.22-20	Retirement Contributions DCSE	28,071 64,301	Inflation	28,913 65,844	29,781 67,556	30,674 69,245	31,594 70,976	32,542 72,680
98 99	440-4040-535.22-20	Life Insurance	2,289	General-Ins	2,403	2,524	2,650	2,782	2,921
100	440-4040-535.23-20	Group Medical Insurance	129,200	Health-Ins	142,120	156,332	171,965	189,162	208,078
100	440-4040-535.23-21	HSA Employer Contribution	129,200	Labor	0	0	0	0	200,070
102	440-4040-535.23-22	HRA Employer Contribution	2,000	Labor	2,060	2,122	2,185	2,251	2,319
103	440-4040-535.23-30	Dental Insurance	5,273	Health-Ins	5,800	6,380	7,018	7,720	8,492
104	440-4040-535.23-40	Long Term Disability	4,340	Health-Ins	4,774	5,251	5,777	6,354	6,990
105	440-4040-535.23-60	Broker & Admin. Fees	3,500	Health-Ins	3,850	4,235	4,659	5,124	5,637
106	440-4040-535.23-90	OPEB	6,452	Marginal	6,517	6,582	6,648	6,714	6,781
107	440-4040-535.24-10	Worker's Compensation	18,454	Labor	19,008	19,578	20,165	20,770	21,393
108		Subtotal Personnel Expenses	\$1,022,229		\$1,062,707	\$1,105,559	\$1,150,753	\$1,198,541	\$1,249,052
		Operating Expenses							
109	440-4040-535.31-10	Professional Services	45,000	Contractual	\$46,800	48,672	50,619	52,644	54,749
110	440-4040-535.34-10	Other Contractual Service	228,480	Contractual	237,619	247,124	257,009	267,289	277,981
111	440-4040-535.40-10	Travel & Per Diem	3,950	Inflation	4,045	4,150	4,254	4,360	4,465
112	440-4040-535.41-10	Telephone	0	Inflation	0	0	0	0	0
113	440-4040-535.41-15	Cellular	3 2,019	Inflation	3	3	3	3	3
114 115	440-4040-535.41-20 440-4040-535.41-30	Internet Legal Ads	2,019	Inflation Inflation	2,067 0	2,121 0	2,174 0	2,229 0	2,282 0
115	440-4040-535.41-30	Legal Ads Postage	12,000	Inflation	12,288	12,607	12,923	13,246	13,564
117	440-4040-535.41-40	Electric	12,000	WW-Elec	12,288	201,785	212,923	223,715	235,555
117	440-4040-535.43-10	Water / Sewer / Trash	13,491	Inflation	13,815	14,174	14,528	14,892	15,249
119	440-4040-535.44-10	Rent	6,000	Inflation	6,144	6,304	6,461	6,623	6,782
120	440-4040-535.46-10	Repair & Maintenance	166,500	Repair	171,495	126,640	130,439	134,352	138,383
121	440-4040-535.46-20	Fleet Charges	6,724	Repair	6,926	7,133	7,347	7,568	7,795
122	440-4040-535.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
123	440-4040-535.47-20	Copier	1,241	Inflation	1,271	1,304	1,336	1,370	1,403
124	440-4040-535.48-10	Promotional Activities	1,550	Inflation	1,587	1,628	1,669	1,711	1,752
125	440-4040-535.49-01	Cost Allocation [2]	141,118	Labor	145,352	149,712	154,203	158,830	163,594
126	440-4040-535.49-10	Other Charges/Obligations	1,400	Inflation	1,434	1,471	1,508	1,545	1,582
127	440-4040-535.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
128	440-4040-535.51-10	Office Supplies	1,000	Inflation	1,024	1,051	1,077	1,104	1,130
129	440-4040-535.52-10	Operating Supplies	59,550	Inflation	60,979	62,565	64,129	65,732	67,310
130 131	440-4040-535.52-20	Unleaded & Diesel Bulk Fuel	2,476	Fuel Fuel	2,600	2,730	2,866	3,010	3,160
131	440-4040-535.52-25 440-4040-535.52-30	Uniforms	3,500 1,575	Inflation	3,675 1,613	3,859 1,655	4,052 1,696	4,254 1,739	4,467 1,780
132	440-4040-535.52-50	Chemical	1,373	WW-Chem	1,613	1,655	1,696	1,739	1,780
133	440-4040-535.52-50	Books, Pubs, Subs, & Mem	300	Inflation	307	315	323	331	339
135	440-4040-535.54-20	Educational Development	4,400	Inflation	4,506	4,623	4,738	4,857	4,973
136		Subtotal Operating Expenses	\$1,028,477		\$1,061,793	\$1,046,638	\$1,088,513	\$1,132,173	\$1,177,579

T in a			A dimeted [1]	Esselation	Duningtal	E;	1 V E- dia	- S	
Line No.	Cost Center Code	Description	Adjusted [1] 2019	Escalation Factor	Projected 2020	2021	2022	g September 30th 2023	2024
137		Total Wastewater Department	\$2,050,706		\$2,124,500	\$2,152,198	\$2,239,266	\$2,330,715	\$2,426,631
	440-4050-539	Wastewater Collections							
138	440-4050-539.12-10	Regular Salaries	\$165,606	Labor	\$170,574	\$175,691	\$180,962	\$186,391	\$191,983
139	AddPerCollections	Additional Personnel	0	Input	0	0	0	0	0
140	440-4050-539.14-10	Overtime C-ll Phane	15,601	Labor	16,069	16,551	17,048	17,559	18,086
141 142	440-4050-539.15-30 440-4050-539.15-60	Cell Phone Boot Allowance	423 500	Inflation Inflation	433 512	444 525	456 538	467 552	478 565
142	440-4050-539.21-10	FICA Taxes	9,005	Labor	9,275	9,553	9,840	10,135	10,439
144	440-4050-539.21-20	Medicare	2,106	Labor	2,169	2,234	2,301	2,370	2,441
145	440-4050-539.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
146	440-4050-539.22-20	DCSE	18,762	Labor	19,325	19,905	20,502	21,117	21,750
147 148	440-4050-539.23-10	Life Insurance	601 45,718	General-Ins Health-Ins	631	663 55 310	696	731	767 73,629
148	440-4050-539.23-20 440-4050-539.23-22	Group Medical Insurance HRA Employer Contribution	43,718	Labor	50,290 1,288	55,319 1,326	60,851 1,366	66,936 1,407	1,449
149	440-4050-539.23-22	Dental Insurance	874	Health-Ins	961	1,058	1,163	1,280	1,408
151	440-4050-539.23-40	Long Term Disability	1,134	Health-Ins	1,247	1,372	1,509	1,660	1,826
152	440-4050-539.23-60	Broker & Admin. Fees	1,014	Health-Ins	1,115	1,227	1,350	1,485	1,633
153	440-4050-539.23-90	OPEB Expense	1,865	Marginal	1,883	1,902	1,921	1,940	1,960
154	440-4050-539.24-10	Worker's Compensation	4,473	Labor	4,607	4,745	4,888	5,034	5,185
155		Subtotal Personnel Expenses	\$268,932		\$280,381	\$292,516	\$305,390	\$319,064	\$333,600
156	440-4050-539.34-10	Operating Expenses	213	Caretar atra-1	\$222	230	240	249	259
156 157	440-4050-539.34-10	Other Contractual Service Travel & Per Diem	1,400	Contractual Inflation	\$222 1,434	1,471	1,508	1,545	1,582
157	440-4050-539.40-10	Telephone	1,400	Inflation	1,434	1,471	1,508	1,545	1,582
159	440-4050-539.41-15	Cellular	444	Inflation	455	466	478	490	502
160	440-4050-539.41-20	Internet	1,301	Inflation	1,332	1,367	1,401	1,436	1,471
161	440-4050-539.43-10	Electric	65,000	WW-Elec	68,442	72,066	75,881	79,898	84,127
162	440-4050-539.43-30	Water / Sewer / Trash	453	Inflation	464	476	488	500	512
163 164	440-4050-539.44-10	Rent	500 80,000	Inflation	512	525 84,872	538 87,418	552 90,041	565 92,742
164	440-4050-539.46-10 440-4050-539.46-20	Repair & Maintenance Fleet Charges	13,724	Repair Repair	82,400 14,136	84,872 14,560	87,418 14,997	90,041 15,446	92,742 15,910
166	440-4050-539.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
167	440-4050-539.47-20	Copier	1,984	Inflation	2,032	2,084	2,137	2,190	2,243
168	440-4050-539.49-01	Cost Allocation [2]	44,995	Labor	46,345	47,735	49,167	50,642	52,162
169	440-4050-539.49-10	Other Charges/Obligations	1,650	Inflation	1,690	1,734	1,777	1,821	1,865
170	440-4050-539.49-40	PILOFF Water & Sewer [3] Office Supplies	0	Eliminate	0	0	0	0	0 565
171 172	440-4050-539.51-10 440-4050-539.52-10	Operating Supplies	500 25,000	Inflation Inflation	512 25,600	525 26,266	538 26,922	552 27,595	28,258
172	440-4050-539.52-20	Unleaded & Diesel	13,809	Fuel	14,499	15,224	15,986	16,785	17,624
174	440-4050-539.52-30	Uniforms	880	Inflation	901	925	948	971	995
175	440-4050-539.52-50	Chemical	25,000	WW-Chem	25,070	25,141	26,472	27,873	29,348
176	440-4050-539.54-10	Books, Pubs, Subs, & Mem	0	Inflation	0	0	0	0	0
177	440-4050-539.54-20	Educational Development	650	Inflation	666	683	700	717	735
178		Subtotal Operating Expenses	\$277,503		\$286,710	\$296,351	\$307,595	\$319,305	\$331,463
179		Total Wastewater Collections	\$546,435		\$567,091	\$588,867	\$612,986	\$638,369	\$665,064
	440-4080-539	Field Operations							
180	440-4080-539.12-10	Regular Salaries	\$189,590	Labor	\$195,278	\$201,136	\$207,170	\$213,385	\$219,787
181	AddPerFieldOps	Additional Personnel	0	Input	0	0	0	0	0
182	440-4080-539.12-20	DC ICMA	8,162	Labor	8,407	8,659	8,919	9,186	9,462
183	440-4080-539.14-10	Overtime	13,151	Labor	13,546	13,952	14,371	14,802	15,246
184 185	440-4080-539.15-30 440-4080-539.15-60	Cell Phone Boot Allowance	541 611	Inflation Inflation	554 626	568 642	583 658	597 674	611 691
185	440-4080-539.21-10	FICA Taxes	10,951	Labor	11,279	11,617	11,966	12,325	12,695
187	440-4080-539.21-20	Medicare	2,561	Labor	2,638	2,717	2,798	2,882	2,969
188	440-4080-539.22-20	DCSE	14,589	Labor	15,027	15,477	15,942	16,420	16,912
189	440-4080-539.23-10	Life Insurance	671	General-Ins	704	740	777	815	856
190	440-4080-539.23-20	Group Medical Insurance	61,692	Health-Ins	67,861	74,648	82,112	90,324	99,356
191 192	440-4080-539.23-21 440-4080-539.23-22	HSA Employer Contribution HRA Employer Contribution	530 815	Labor Labor	545 839	562 864	579 890	596 917	614 944
192	440-4080-539.23-22	Dental Insurance	2,288	Labor Health-Ins	2,516	2,768	3,045	3,349	944 3,684
193	440-4080-539.23-30	Long Term Disability	1,382	Health-Ins	1,521	1,673	1,840	2,024	2,226
195	440-4080-539.23-60	Broker & Admin. Fees	1,611	Health-Ins	1,772	1,949	2,144	2,359	2,595
196	440-4080-539.23-90	OPEB Expense	2,058	Marginal	2,079	2,099	2,120	2,141	2,163
197	440-4080-539.24-10	Worker's Compensation	7,424	Labor	7,646	7,876	8,112	8,355	8,606
198		Subtotal Personnel Costs	\$318,625		\$332,837	\$347,947	\$364,025	\$381,153	\$399,417
		Operating Expenses							
199	440-4080-539.34-10	Other Contractual Service	76	Contractual	\$79	82	86	89	93
200	440-4080-539.40-10	Travel & Per Diem	1,278	Inflation	1,309	1,343	1,376	1,411	1,445

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Table 1-10 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Line			Adjusted [1]	Escalation	Projected	Fis	cal Year Ending	September 30th,	
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
201	440-4080-539.41-10	Telephone	0	Inflation	0	0	0	0	0
202	440-4080-539.41-15	Cellular	356	Inflation	365	374	383	393	402
203	440-4080-539.41-20	Internet	338	Inflation	346	355	364	373	382
204	440-4080-539.41-40	Postage	0	Inflation	0	0	0	0	0
205	440-4080-539.46-10	Rent	407	Inflation	417	428	439	450	460
206	440-4080-539.46-10	Repair & Maintenance	176,955	Calculated	245,492	200,566	201,203	201,859	202,534
207	440-4080-539.46-20	Fleet Charges	14,194	Repair	14,620	15,058	15,510	15,975	16,454
208	440-4080-539.49-01	Cost Allocation [2]	48,777	Labor	50,240	51,748	53,300	54,899	56,546
209	440-4080-539.49-10	Other Charges/Obligations	18,757	Inflation	19,208	19,707	20,200	20,705	21,202
210	440-4080-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
211	440-4080-539.51-10	Office Supplies	163	Inflation	167	171	175	180	184
212	440-4080-539.52-10	Operating Supplies	22,566	Inflation	23,108	23,708	24,301	24,909	25,506
212	440-4080-539.52-20	Unleaded & Diesel	11,443	Fuel	12,015	12,616	13,247	13,909	14,605
213	440-4080-539.52-30	Uniforms	713	Inflation	730	749	768	787	806
214	440-4080-539.52-50	Books, Pubs, Subs, & Mem	12	Inflation	13	13	13	13	14
215	440-4080-539.54-20	Educational Development	1,181	Inflation	1,210	1,241	1,272	1,304	1,335
217		Subtotal Operating Expenses	\$297,217		\$369,317	\$328,159	\$332,636	\$337,254	\$341,968
							-		
218		Total Field Operations	\$615,842		\$702,154	\$676,106	\$696,661	\$718,407	\$741,385
	440-5555-580, 581, 589	<u>Non-Departmental [4]</u>							
219	440-5555-580.22-10	Retirement Contributions	\$177,748	Labor	\$183,080	\$188,573	\$194,230	\$200,057	\$206,059
220	440-5555-580.23-80	PTO Expense	0	Eliminate	0	0	0	0	0
221	440-5555-580.31-10	Professional Services	17,051	Contractual	17,733	18,443	19,180	19,948	20,746
222	440-5555-580.32-10	Accounting & Auditing	0	Eliminate	0	0	0	0	0
223	440-5555-580.45-10	General Liability	9,316	General-Ins	9,782	10,271	10,784	11,324	11,890
224	440-5555-580.45-15	Property	42,149	General-Ins	44,256	46,469	48,792	51,232	53,793
225	440-5555-580.45-20	Public Officials	7,175	Labor	7,390	7,612	7,841	8,076	8,318
226	440-5555-580.45-25	Automobile	10,149	General-Ins	10,657	11,190	11,749	12,337	12,954
227	440-5555-580.45-35	Environmental Liability	1,769	Inflation	1,811	1,858	1,904	1,952	1,999
228	440-5555-580.49-10	Other Charges/Obligations	1,195	Inflation	1,224	1,255	1,287	1,319	1,351
229	440-5555-580.49-20	Bank Charges	0	Eliminate	0	0	0	0	0
230	440-5555-580.49-50	Write Off	0	Eliminate	0	0	0	0	0
231	440-5555-580.49-60	Hurricane Charges	0	Eliminate	0	0	0	0	0
232	440-5555-580.52-10	Operating Supplies	0	Eliminate	0	0	0	0	0
233	440-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
234	440-5555-580.62-10	Buildings	0	Eliminate	0	0	0	0	0
235	440-5555-580.63-10	Improvements O/T Building	0	Eliminate	0	0	0	0	0
236	440-5555-580.64-10	Machinery & Equipment	0	Eliminate	0	0	0	0	0
237	440-5555-580.64-20	Motor Vehicles	0	Eliminate	0	0	0	0	0
238	440-5555-580.71-15	JCI Meters	0	Eliminate	0	0	0	0	0
239	440-5555-580.71-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
240	440-5555-580.71-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
241	440-5555-580.71-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
242	440-5555-580.71-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	Ő	0	Ő	Õ	Õ
243	440-5555-580.71-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	Ő	Õ	Õ
244	440-5555-580.72-13	BOA Obligation #265	0	Eliminate	0	0	0	0	0
245	440-5555-580.71-40	Veh Lse 2016 Amer Cap Svc	Ő	Eliminate	Ő	Ő	Ő	ő	Ő
246	440-5555-580.72-15	JCI Meters	Ő	Eliminate	0	Ő	Ő	Ő	ů 0
240	440-5555-580.72-20	State Revolving Fund	0	Eliminate	0	0	0	0	0
248	440-5555-580.72-24	5	0	Eliminate	0	0	0	0	0
248 249	440-5555-580.72-24	Refunding Bond Series 09 BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
249 250	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
250 251		St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	0
251	440-5555-580.72-29	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	0
	440-5555-580.72-38		0	Eliminate	0	0	0	0	0
253 254	440-5555-580.72-40	Veh Lse 2016 Amer Cap Svc SPE 640530 Pacel X Design		Eliminate	0	0	0	0	
254	440-5555-580.72-42	SRF 640530 Recl X Design	0						0
255	440-5555-580.73-11	2013 SunTrust JCI Bond Issuence Cost SBE	0	Eliminate	0 0	0 0	0 0	0 0	0
256	440-5555-580.73-21	Bond Issuance Cost - SRF	0	Eliminate					0
257	440-5555-580.73-41	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
258	440-5555-580.73-42	Cap Imp Rev Note Srs 2014	0	Eliminate	0	0	0	0	0
259	440-5555-581.03-31	Capital Fund	0	Eliminate	0	0	0	0	0
260	440-5555-581.04-44	Renewal And Replacement	0	Eliminate	0	0	0	0	0
261	440-5555-581.04-45	Wtr/Swr Rate Stabilization	0	Eliminate	0	0	0	0	0
262	440-5555-581.04-50	Public Works Complex - Debt Service	0	Eliminate	0	0	0	0	0
263	440-5555-581.05-01	MIS	0	Eliminate	0	0	0	0	0
264	440-5555-589.50-50	Stabilization - Estimated Savings	0	Eliminate	0	0	0	0	0
265	440-5555-581.10-01	General Fund	0	Eliminate	0	0	0	0	0
266	440-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
267		Total Non-Departmental	\$266,552		\$275,934	\$285,671	\$295,768	\$306,244	\$317,109
		Other Adjustments							
268	Contingency	Contingency - 1.00% of O&M [5]	\$40,292	Input	\$42,385	\$42,917	\$44,544	\$46,253	\$48,046
269	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [6]	14,936	Input	16,241	17,668	18,219	18,788	19,376
270	Other	Other Adjustments	0	WW-Op	0	0	0	0	0
		-		1					

Projection of Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	g September 30th	1,
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
271		Total Other Adjustments	\$55,228		\$58,626	\$60,585	\$62,763	\$65,041	\$67,422
272		Grand Total Operating Budget	\$4,084,468		\$4,297,143	\$4,352,279	\$4,517,192	\$4,690,371	\$4,872,048

Footnotes:
[1] Fiscal Year 2018 amounts shown based on Table 1-7.

Fiscal Year 2018 amounts shown based on Table 1-7.
 Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.
 Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Provincements and of the rate model.

Requirements part of the rate model.
[5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
[6] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Projection of Combined Water and Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	September 30th	
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
	440-4010-539	Administration Department							
1	440-4010-539.12-10	Regular Salaries	\$269,182	Labor	\$277,257	\$285,575	\$294,142	\$302,967	\$312,056
2	440-4010-539.14-10	Overtime	7,217	Labor	7,434	7,657	7,886	8,123	8,366
3	440-4010-539.15-30	Cell Phone	1,982	Inflation	2,030	2,082	2,134	2,188	2,240
4	440-4010-539.15-60	Boot Allowance	125	Inflation	128	131	135	138	141
5	440-4010-539.21-10	FICA Taxes	15,499	Labor	15,964	16,443	16,936	17,444	17,968
6	440-4010-539.21-20	Medicare	3,625	Labor	3,734	3,846	3,961	4,080	4,202
7	440-4010-539.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
8	440-4010-539.22-20	DCSE	29,959	Labor	30,858	31,784	32,737	33,719	34,731
9	440-4010-539.23-10	Life Insurance	959	General-Ins	1,007	1,057	1,110	1,166	1,224
10	440-4010-539.23-20	Group Medical Insurance	60,887	Health-Ins	66,976	73,673	81,041	89,145	98,059
11	440-4010-539.23-21	HSA Employer Contribution	1,300	Labor	1,339	1,379	1,421	1,463	1,507
12	440-4010-539.23-22	HRA Employer Contribution	1,000	Labor	1,030	1,061	1,093	1,126	1,159
13	440-4010-539.23-30	Dental Insurance	2,661	Health-Ins	2,927	3,220	3,542	3,896	4,286
14	440-4010-539.23-40	Long Term Disability	1,813	Health-Ins	1,994	2,194	2,413	2,654	2,920
15	440-4010-539.23-60	Broker & Admin. Fees	1,599	Health-Ins	1,759	1,935	2,128	2,341	2,575
16	440-4010-539.23-90	OPEB Expense	1,949	Marginal	1,968	1,988	2,008	2,028	2,048
17	440-4010-539.24-10	Worker's Compensation	470	Labor	484	499	514	529	545
18		Subtotal Personnel Expenses	\$400,227		\$416,888	\$434,523	\$453,201	\$473,006	\$494,027
10	440 4010 520 24 10	Operating Expenses	\$2.652	Contractual	\$2 750	\$2.860	\$2.084	\$2 104	\$2.779
19 20	440-4010-539.34-10 440-4010-539.40-10	Other Contractual Service Travel & Per Diem	\$2,653 3,900	Contractual Inflation	\$2,759 3,994	\$2,869 4,097	\$2,984 4,200	\$3,104 4,305	\$3,228 4,408
20			2	Inflation	2	4,097	4,200	4,303	4,408
21	440-4010-539.41-10 440-4010-539.41-20	Telephone Internet	4,646	Inflation	4,758	4,881	5,003	5,128	5,251
22			4,040	Inflation	4,738	4,001	5,003	5,128	5,251
23 24	440-4010-539.41-40 440-4010-539.43-10	Postage Electric	4,100		4,305	4,520	4,746	4,984	5,233
24 25		Repair & Maintenance	2,300	Electricity					
	440-4010-539.46-10	-		Repair	2,369	2,440	2,513	2,589	2,666
26 27	440-4010-539.46-20	Fleet Charges	1,431	Repair Inflation	1,474	1,518	1,564	1,611	1,659
	440-4010-539.47-20	Copier	5,793		5,932	6,086	6,238	6,394	6,548
28	440-4010-539.49-01	Cost Allocation [2]	514,155	Labor	529,580	545,467	561,831	578,686	596,047
29	440-4010-539.49-10	Other Charges/Obligations	200	Inflation	205	210	215	221	226
30	440-4010-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
31	440-4010-539.51-10	Office Supplies	1,500	Inflation	1,536	1,576	1,615	1,656	1,695
32	440-4010-539.52-10	Operating Supplies	2,000	Inflation	2,048	2,101	2,154	2,208	2,261
33	440-4010-539.52-20	Unleaded & Diesel	1,048	Fuel	1,100	1,155	1,213	1,274	1,338
34	440-4010-539.52-30	Uniforms	775	Inflation	794	814	835	855	876
35 36	440-4010-539.54-10 440-4010-539.54-20	Books, Pubs, Subs, & Mem Educational Development	8,367 3,950	Inflation Inflation	8,568 4,045	8,791 4,150	9,010 4,254	9,236 4,360	9,457 4,465
37		Subtotal Operating Expenses	\$556,820		\$573,467	\$590,679	\$608,379	\$626,611	\$645,360
38		Total Administration Department	\$957,047		\$990,356	\$1,025,202	\$1,061,579	\$1,099,617	\$1,139,387
	440-4030-533	Water Department							
39	440-4030-533.12-10	Regular Salaries							
40	AddPerWater		\$466,699	Labor	\$480,700	\$495,121	\$509,975	\$525,274	\$541.032
41		Additional Personnel	\$466,699 0	Labor Input	\$480,700 0	\$495,121 0	\$509,975 0	\$525,274 0	\$541,032 0
		Additional Personnel DC ICMA	0	Input	0	0	0	0	0
42	440-4030-533.12-20	DC ICMA	0 13,951	Input Labor	0 14,370	0 14,801	0 15,245	0 15,702	0 16,173
42 43			0	Input	0	0	0	0	0 16,173 34,939
42 43 44	440-4030-533.12-20 440-4030-533.14-10	DC ICMA Overtime	0 13,951 30,139	Input Labor Labor	0 14,370 31,043	0 14,801 31,974	0 15,245 32,934	0 15,702 33,922	0 16,173
43	440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30	DC ICMA Overtime Cell Phone	0 13,951 30,139 905	Input Labor Labor Inflation	0 14,370 31,043 927	0 14,801 31,974 951	0 15,245 32,934 975	0 15,702 33,922 999	0 16,173 34,939 1,023
43 44	440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60	DC ICMA Overtime Cell Phone Boot Allowance	0 13,951 30,139 905 1,250	Input Labor Labor Inflation Inflation	0 14,370 31,043 927 1,280	0 14,801 31,974 951 1,313	0 15,245 32,934 975 1,346	0 15,702 33,922 999 1,380	0 16,173 34,939 1,023 1,413
43 44 45	440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes	0 13,951 30,139 905 1,250 26,572	Input Labor Labor Inflation Inflation Labor	0 14,370 31,043 927 1,280 27,369	0 14,801 31,974 951 1,313 28,190	0 15,245 32,934 975 1,346 29,036	0 15,702 33,922 999 1,380 29,907	0 16,173 34,939 1,023 1,413 30,804
43 44 45 46 47	440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions	0 13,951 30,139 905 1,250 26,572 6,215 0	Input Labor Labor Inflation Inflation Labor Labor Labor	0 14,370 31,043 927 1,280 27,369 6,401 0	0 14,801 31,974 951 1,313 28,190 6,593 0	0 15,245 32,934 975 1,346 29,036 6,791 0	0 15,702 33,922 999 1,380 29,907 6,995 0	0 16,173 34,939 1,023 1,413 30,804 7,205 0
43 44 45 46 47 48	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-20\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185	Input Labor Labor Inflation Inflation Labor Labor Labor Labor	$\begin{matrix} 0 \\ 14,370 \\ 31,043 \\ 927 \\ 1,280 \\ 27,369 \\ 6,401 \\ 0 \\ 40,361 \end{matrix}$	$\begin{array}{c} 0\\ 14,801\\ 31,974\\ 951\\ 1,313\\ 28,190\\ 6,593\\ 0\\ 41,571\end{array}$	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819	$\begin{matrix} 0 \\ 15,702 \\ 33,922 \\ 999 \\ 1,380 \\ 29,907 \\ 6,995 \\ 0 \\ 44,103 \end{matrix}$	$\begin{array}{c} 0\\ 16,173\\ 34,939\\ 1,023\\ 1,413\\ 30,804\\ 7,205\\ 0\\ 45,426\end{array}$
43 44 45 46 47 48 49	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\end{array}$	$\begin{matrix} 0 \\ 14,801 \\ 31,974 \\ 951 \\ 1,313 \\ 28,190 \\ 6,593 \\ 0 \\ 41,571 \\ 1,875 \end{matrix}$	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ \end{array}$	$\begin{array}{c} 0\\ 16,173\\ 34,939\\ 1,023\\ 1,413\\ 30,804\\ 7,205\\ 0\\ 45,426\\ 2,171\end{array}$
43 44 45 46 47 48 49 50	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ \end{array}$	$\begin{matrix} 0 \\ 14,801 \\ 31,974 \\ 951 \\ 1,313 \\ 28,190 \\ 6,593 \\ 0 \\ 41,571 \\ 1,875 \\ 139,120 \end{matrix}$	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032 \end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ 168,335\\ \end{array}$	$\begin{array}{c} 0\\ 16,173\\ 34,939\\ 1,023\\ 1,413\\ 30,804\\ 7,205\\ 0\\ 45,426\\ 2,171\\ 185,168\end{array}$
43 44 45 46 47 48 49 50 51	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-21\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution	$\begin{array}{c} 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ \end{array}$	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Labor	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584 \end{array}$	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032\\ 4,863\end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009 \end{array}$	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159
43 44 45 46 47 48 49 50 51 52	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-22\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution	$\begin{array}{c} 0 \\ 13,951 \\ 30,139 \\ 905 \\ 1,250 \\ 26,572 \\ 6,215 \\ 0 \\ 39,185 \\ 1,701 \\ 114,975 \\ 4,450 \\ 1,750 \end{array}$	Input Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Labor Labor	$\begin{matrix} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803 \end{matrix}$	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857	$\begin{matrix} 0 \\ 15,245 \\ 32,934 \\ 975 \\ 1,346 \\ 29,036 \\ 6,791 \\ 0 \\ 42,819 \\ 1,969 \\ 153,032 \\ 4,863 \\ 1,912 \end{matrix}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009\\ 1,970\\ \end{array}$	$\begin{matrix} 0 \\ 16,173 \\ 34,939 \\ 1,023 \\ 1,413 \\ 30,804 \\ 7,205 \\ 0 \\ 45,426 \\ 2,171 \\ 185,168 \\ 5,159 \\ 2,029 \end{matrix}$
43 44 45 46 47 48 49 50 51 52 53	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.21-20\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-30\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance	$\begin{array}{c} 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ 1,750\\ 3,469\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Labor Labor Labor	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803\\ 3,816\\ \end{array}$	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032\\ 4,863\\ 1,912\\ 4,617\end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009\\ 1,970\\ 5,079\\ \end{array}$	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587
43 44 45 46 47 48 49 50 51 52 53 54	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-30\\ 440-4030-533.23-40\\ 440-400-530-530-530\\ 440-400-530-530-530\\ 440-400-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-500\\ 440-500-530-530-500\\ 440-500-530-500-500\\ 440-500-530-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability	$\begin{array}{c} 0 \\ 13,951 \\ 30,139 \\ 905 \\ 1,250 \\ 26,572 \\ 6,215 \\ 0 \\ 0 \\ 39,185 \\ 1,701 \\ 114,975 \\ 4,450 \\ 1,750 \\ 3,469 \\ 3,214 \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803\\ 3,816\\ 3,535\\ \end{array}$	$\begin{array}{c} 0\\ 14,801\\ 31,974\\ 951\\ 1,313\\ 28,190\\ 6,593\\ 0\\ 41,571\\ 1,875\\ 139,120\\ 4,721\\ 1,857\\ 139,120\\ 4,721\\ 1,857\\ 3,889\\ \end{array}$	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032\\ 4,863\\ 1,912\\ 4,617\\ 4,278\\ \end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009\\ 1,970\\ 5,079\\ 4,706 \end{array}$	$\begin{array}{c} 0\\ 16,173\\ 34,939\\ 1,023\\ 1,413\\ 30,804\\ 7,205\\ 0\\ 0\\ 45,426\\ 2,171\\ 185,168\\ 5,159\\ 2,029\\ 5,587\\ 5,176\end{array}$
43 44 45 46 47 48 49 50 51 52 53 54 55	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-40\\ 440-4030-533-40\\ 440-400-530-40\\ 440-400-530-40\\ 440-400-530-530-40\\ 440-400-530-530-40\\ 440-400-530-530-40\\ 440-400-500-530-40\\ 440-500-50\\ 440-500-50\\ 440-500-50\\ 440-500-50\\ 440-500-50\\ 440-500-50\\ 440-500-50\\ 440-50$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees	$\begin{array}{c} 0 \\ 13,951 \\ 30,139 \\ 905 \\ 1,250 \\ 26,572 \\ 6,215 \\ 0 \\ 39,185 \\ 1,701 \\ 114,975 \\ 4,450 \\ 1,750 \\ 3,469 \\ 3,214 \\ 3,590 \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins Health-Ins	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803\\ 3,816\\ 3,535\\ 3,949\\ \end{array}$	$\begin{array}{c} 0\\ 14,801\\ 31,974\\ 951\\ 1,313\\ 28,190\\ 6,593\\ 0\\ 41,571\\ 1,875\\ 139,120\\ 4,721\\ 1,857\\ 4,197\\ 3,889\\ 4,344 \end{array}$	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032\\ 4,863\\ 1,912\\ 4,617\\ 4,278\\ 4,778\\ \end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009\\ 1,970\\ 5,079\\ 4,706\\ 5,256\\ \end{array}$	$\begin{matrix} 0 \\ 16,173 \\ 34,939 \\ 1,023 \\ 1,413 \\ 30,804 \\ 7,205 \\ 0 \\ 45,426 \\ 2,171 \\ 185,168 \\ 5,159 \\ 2,029 \\ 5,587 \\ 5,176 \\ 5,782 \end{matrix}$
43 44 45 46 47 48 49 50 51 52 53 54	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.23-10\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-30\\ 440-4030-533.23-40\\ 440-400-530-530-530\\ 440-400-530-530-530\\ 440-400-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-530\\ 440-500-530-530-500\\ 440-500-530-530-500\\ 440-500-530-500-500\\ 440-500-530-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500-500-500\\ 440-500-500-500$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability	$\begin{array}{c} 0 \\ 13,951 \\ 30,139 \\ 905 \\ 1,250 \\ 26,572 \\ 6,215 \\ 0 \\ 0 \\ 39,185 \\ 1,701 \\ 114,975 \\ 4,450 \\ 1,750 \\ 3,469 \\ 3,214 \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803\\ 3,816\\ 3,535\\ \end{array}$	$\begin{array}{c} 0\\ 14,801\\ 31,974\\ 951\\ 1,313\\ 28,190\\ 6,593\\ 0\\ 41,571\\ 1,875\\ 139,120\\ 4,721\\ 1,857\\ 139,120\\ 4,721\\ 1,857\\ 3,889\\ \end{array}$	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032\\ 4,863\\ 1,912\\ 4,617\\ 4,278\\ \end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009\\ 1,970\\ 5,079\\ 4,706 \end{array}$	$\begin{array}{c} 0\\ 16,173\\ 34,939\\ 1,023\\ 1,413\\ 30,804\\ 7,205\\ 0\\ 0\\ 45,426\\ 2,171\\ 185,168\\ 5,159\\ 2,029\\ 5,587\\ 5,176\end{array}$
43 44 45 46 47 48 49 50 51 52 53 54 55 56	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-23\\ 440-4030-533.23-40\\ 440-4030-533.23-60\\ 440-400-50\\ 440-400-50\\ 440-50\\ 440-50\\ 440-50\\ 440-50\\ 440-50\\ 440-50\\ 440-50\\ 440-50\\ 440-50\\ 440$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense	$\begin{array}{c} 0\\ 13,951\\ 30,139\\ 905\\ 1,250\\ 26,572\\ 6,215\\ 0\\ 39,185\\ 1,701\\ 114,975\\ 4,450\\ 1,750\\ 3,469\\ 3,214\\ 3,590\\ 5,439\\ \end{array}$	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins Health-Ins Marginal	$\begin{array}{c} 0\\ 14,370\\ 31,043\\ 927\\ 1,280\\ 27,369\\ 6,401\\ 0\\ 40,361\\ 1,786\\ 126,473\\ 4,584\\ 1,803\\ 3,816\\ 3,535\\ 3,949\\ 5,494\\ \end{array}$	$\begin{array}{c} 0\\ 14,801\\ 31,974\\ 951\\ 1,313\\ 28,190\\ 6,593\\ 0\\ 41,571\\ 1,875\\ 139,120\\ 4,721\\ 1,857\\ 4,197\\ 3,889\\ 4,344\\ 5,549\\ \end{array}$	$\begin{array}{c} 0\\ 15,245\\ 32,934\\ 975\\ 1,346\\ 29,036\\ 6,791\\ 0\\ 42,819\\ 1,969\\ 153,032\\ 4,863\\ 1,912\\ 4,617\\ 4,278\\ 4,617\\ 4,278\\ 4,778\\ 5,604 \end{array}$	$\begin{array}{c} 0\\ 15,702\\ 33,922\\ 999\\ 1,380\\ 29,907\\ 6,995\\ 0\\ 44,103\\ 2,068\\ 168,335\\ 5,009\\ 1,970\\ 5,079\\ 4,706\\ 5,256\\ 5,660\\ \end{array}$	$\begin{array}{c} 0\\ 16,173\\ 34,939\\ 1,023\\ 1,413\\ 30,804\\ 7,205\\ 0\\ 45,426\\ 2,171\\ 185,168\\ 5,159\\ 2,029\\ 5,587\\ 5,176\\ 5,782\\ 5,717\end{array}$
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-23\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-90\\ 440-4030-533.24-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Labor Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	$\begin{array}{r} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses <u>Operating Expenses</u> Professional Services	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 4,778 4,778 5,604 17,296 \$\$37,468	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177	0 16,173 34,939 1,023 1,413 30,804 7,205 0 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	$\begin{array}{r} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.21-10\\ 440-4030-533.21-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-21\\ 440-4030-533.23-21\\ 440-4030-533.23-23-30\\ 440-4030-533.23-30\\ 440-4030-533.23-40\\ 440-4030-533.23-90\\ 440-4030-533.24-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses <u>Operating Expenses</u> Professional Services Other Contractual Service	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$802,859	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,617 4,278 4,617 4,278 4,617 4,278 5,604 17,296 \$837,468	0 15,702 33,922 999 1,380 29,907 6,995 0 4,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses <u>Operating Expenses</u> Professional Services Other Contractual Service Travel & Per Diem	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600	Input Labor Labor Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$802,859	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662	0 16,173 34,939 1,023 1,413 30,804 7,205 0 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-22\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses <u>Operating Expenses</u> Professional Services Other Contractual Service	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0	Input Labor Labor Inflation Labor Labor Labor Labor Labor Labor Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-20\\ 440-4030-533.22-10\\ 440-4030-533.22-10\\ 440-4030-533.23-10\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0 0	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0 0 0 0 0 0 0 0 0 0 0 0	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 4,778 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0 0	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0 0	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 0 0 0 0 0 0 0 0 0 0 0
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.21-20\\ 440-4030-533.21-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-11\\ 440-4030-533.41-15\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0 0 79	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0 81	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0 0 83	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 1,970 5,079 4,706 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0 85	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 87
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.15-60\\ 440-4030-533.21-10\\ 440-4030-533.22-10\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-40\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-10\\ 440-4030-533.41-11\\ 440-4030-533.41-15\\ 440-4030-533.41-12\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 0 77 1,420	Input Labor Labor Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0 0 79 1,454	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,721 1,875 139,120 4,722 1,857 5,549 16,792 \$802,859 \$802,859 \$6,484 102,000 630 0 0 81 1,492	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,674 17,296 \$837,468 \$6,744 106,080 646 0 0 83 1,529	0 15,702 33,922 999 1,380 29,907 6,995 0 4,103 2,068 168,335 5,009 1,970 5,079 4,706 5,256 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0 85 1,567	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 87 1,605
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	$\begin{array}{c} 440-4030-533.12-20\\ 440-4030-533.14-10\\ 440-4030-533.15-30\\ 440-4030-533.21-20\\ 440-4030-533.21-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.22-20\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-22\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-20\\ 440-4030-533.23-10\\ 440-4030-533.24-10\\ 440-4030-533.34-10\\ 440-4030-533.41-11\\ 440-4030-533.41-15\\ \end{array}$	DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance HSA Employer Contribution HRA Employer Contribution Dental Insurance Long Term Disability Broker & Admin. Fees OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone	0 13,951 30,139 905 1,250 26,572 6,215 0 39,185 1,701 114,975 4,450 1,750 3,469 3,214 3,590 5,439 15,828 \$739,332 \$5,995 94,305 600 0 77	Input Labor Labor Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Health-Ins Marginal Labor	0 14,370 31,043 927 1,280 27,369 6,401 0 40,361 1,786 126,473 4,584 1,803 3,816 3,535 3,949 5,494 16,303 \$770,192 \$6,235 98,077 614 0 0 79	0 14,801 31,974 951 1,313 28,190 6,593 0 41,571 1,875 139,120 4,721 1,857 4,197 3,889 4,344 5,549 16,792 \$802,859 \$6,484 102,000 630 0 0 81	0 15,245 32,934 975 1,346 29,036 6,791 0 42,819 1,969 153,032 4,863 1,912 4,617 4,278 4,778 4,617 4,278 4,778 5,604 17,296 \$837,468 \$6,744 106,080 646 0 0 83	0 15,702 33,922 999 1,380 29,907 6,995 0 44,103 2,068 168,335 5,009 1,970 1,970 5,079 4,706 5,660 17,815 \$874,177 \$7,013 110,324 662 0 0 85	0 16,173 34,939 1,023 1,413 30,804 7,205 0 45,426 2,171 185,168 5,159 2,029 5,587 5,176 5,782 5,717 18,349 \$913,153 \$7,294 114,736 678 0 0 87

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Table 1-11 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Combined Water and Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	F	iscal Year Ending	g September 30th	,
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
67	440-4030-533.41-40	Postage	12,000	Inflation	12,288	12,607	12,923	13,246	13,564
68	440-4030-533.43-10	Electric	153,200	W-Elec	161,194	169,605	178,453	187,763	197,557
69	440-4030-533.44-10	Rent	1,310	Inflation	1,341	1,376	1,411	1,446	1,481
70	440-4030-533.46-10	Repair & Maintenance	106,737	Repair	58,731	60,493	62,308	64,177	66,102
71	440-4030-533.46-20	Fleet Charges	2,862	Repair	2,948	3,036	3,127	3,221	3,318
72 73	440-4030-533.47-10 440-4030-533.47-20	Printing & Binding Copier	200 1,591	Inflation Inflation	205 1,629	210 1,672	215 1,713	221 1,756	226 1,798
73	440-4030-533.47-20	Promotional Activities	5,175	Inflation	5,299	5,437	5,573	5,712	5,849
75	440-4030-533.49-01	Cost Allocation [2]	152,023	Labor	156,584	161,281	166,120	171,103	176,236
76	440-4030-533.49-10	Other Charges/Obligations	16,600	Inflation	16,998	17,440	17,876	18,323	18,763
77	440-4030-533.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
78	440-4030-533.51-10	Office Supplies	650	Inflation	666	683	700	717	735
79	440-4030-533.52-10	Operating Supplies	26,798	Inflation	27,441	28,155	28,858	29,580	30,290
80	440-4030-533.52-20	Unleaded & Diesel	1,904	Fuel	1,999	2,099	2,204	2,314	2,430
81	440-4030-533.52-25	Bulk Fuel	7,000	Fuel	7,350	7,718	8,103	8,509	8,934
82	440-4030-533.52-30	Uniforms	1,575	Inflation	1,613	1,655	1,696	1,739	1,780
83	440-4030-533.52-50	Chemical	407,762	W-Chem	408,609	409,456	430,819	453,294	476,939
84	440-4030-533.54-10	Books, Pubs, Subs, & Mem	1,120	Inflation	1,147	1,177	1,206	1,236	1,266
85	440-4030-533.54-20	Educational Development	1,275	Inflation	1,306	1,340	1,373	1,407	1,441
86		Subtotal Operating Expenses	\$1,002,179		\$973,807	\$996,127	\$1,039,762	\$1,085,416	\$1,133,110
87		Total Water Department	\$1,741,511		\$1,743,999	\$1,798,986	\$1,877,230	\$1,959,593	\$2,046,263
	440-4040-535	Wastewater Department							
88	440-4040-535.12-10	Regular Salaries	\$646,884	Labor	\$666,291	\$686,279	\$706,868	\$728,074	\$749,916
89	AddPerWastewater	Additional Personnel	0	Input	0	0	0	0	0
90	440-4040-535.13-10	Other Salaries	0	Labor	0	0	0	0	0
91	440-4040-535.14-10	Overtime	59,193	Labor	60,969	62,798	64,682	66,622	68,621
92	440-4040-535.15-30	Cell Phone	1,750	Inflation	1,792	1,839	1,885	1,932	1,978
93	440-4040-535.15-40	Insurance Payback	4,829	Health-Ins	5,312	5,843	6,427	7,070	7,777
94	440-4040-535.15-60	Boot Allowance FICA Taxes	1,500	Inflation	1,536	1,576	1,615	1,656	1,695
95 96	440-4040-535.21-10 440-4040-535.21-20	Medicare	35,817 8,376	Labor	36,892	37,998	39,138 9,153	40,312 9,427	41,522 9,710
96 97	440-4040-535.21-20	Retirement Contributions	28,071	Labor Labor	8,627 28,913	8,886 29,781	30,674	31,594	32,542
98	440-4040-535.22-10	DCSE	64,301	Inflation	65,844	67,556	69,245	70,976	72,680
99	440-4040-535.23-10	Life Insurance	2,289	General-Ins	2,403	2,524	2,650	2,782	2,921
100	440-4040-535.23-20	Group Medical Insurance	129,200	Health-Ins	142,120	156,332	171,965	189,162	208,078
101	440-4040-535.23-21	HSA Employer Contribution	0	Labor	0	0	0	0	0
102	440-4040-535.23-22	HRA Employer Contribution	2,000	Labor	2,060	2,122	2,185	2,251	2,319
103	440-4040-535.23-30	Dental Insurance	5,273	Health-Ins	5,800	6,380	7,018	7,720	8,492
104	440-4040-535.23-40	Long Term Disability	4,340	Health-Ins	4,774	5,251	5,777	6,354	6,990
105	440-4040-535.23-60	Broker & Admin. Fees	3,500	Health-Ins	3,850	4,235	4,659	5,124	5,637
106	440-4040-535.23-90	OPEB	6,452	Marginal	6,517	6,582	6,648	6,714	6,781
107	440-4040-535.24-10	Worker's Compensation	18,454	Labor	19,008	19,578	20,165	20,770	21,393
108		Subtotal Personnel Expenses	\$1,022,229		\$1,062,707	\$1,105,559	\$1,150,753	\$1,198,541	\$1,249,052
		Operating Expenses							
109	440-4040-535.31-10	Professional Services	\$45,000	Contractual	\$46,800	\$48,672	\$50,619	\$52,644	\$54,749
110	440-4040-535.34-10	Other Contractual Service	228,480	Contractual	237,619	247,124	257,009	267,289	277,981
111	440-4040-535.40-10	Travel & Per Diem	3,950	Inflation	4,045	4,150	4,254	4,360	4,465
112	440-4040-535.41-10	Telephone	0	Inflation	0	0	0	0	0
113	440-4040-535.41-15	Cellular	3	Inflation	3	3	3	3	3
114	440-4040-535.41-20	Internet	2,019	Inflation	2,067	2,121	2,174	2,229	2,282
115 116	440-4040-535.41-30 440-4040-535.41-40	Legal Ads Postage	0 12,000	Inflation Inflation	0 12,288	0 12 607	0 12,923	0 13 246	13 564
116	440-4040-535.41-40	Electric	12,000	WW-Elec	12,288	12,607 201,785	212,923	13,246 223,715	13,564 235,555
117	440-4040-535.43-10	Water / Sewer / Trash	13,491	Inflation	13,815	14,174	14,528	14,892	15,249
118	440-4040-535.43-30	Rent	6,000	Inflation	6,144	6,304	6,461	6,623	6,782
120	440-4040-535.46-10	Repair & Maintenance	166,500	Repair	171,495	126,640	130,439	134,352	138,383
120	440-4040-535.46-20	Fleet Charges	6,724	Repair	6,926	7,133	7,347	7,568	7,795
121	440-4040-535.47-10	Printing & Binding	0,721	Inflation	0,520	0	0	0	0
123	440-4040-535.47-20	Copier	1,241	Inflation	1,271	1,304	1,336	1,370	1,403
124	440-4040-535.48-10	Promotional Activities	1,550	Inflation	1,587	1,628	1,669	1,711	1,752
125	440-4040-535.49-01	Cost Allocation [2]	141,118	Labor	145,352	149,712	154,203	158,830	163,594
126	440-4040-535.49-10	Other Charges/Obligations	1,400	Inflation	1,434	1,471	1,508	1,545	1,582
127	440-4040-535.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
128	440-4040-535.51-10	Office Supplies	1,000	Inflation	1,024	1,051	1,077	1,104	1,130
129	440-4040-535.52-10	Operating Supplies	59,550	Inflation	60,979	62,565	64,129	65,732	67,310
130	440-4040-535.52-20	Unleaded & Diesel	2,476	Fuel	2,600	2,730	2,866	3,010	3,160
131	440-4040-535.52-25	Bulk Fuel	3,500	Fuel	3,675	3,859	4,052	4,254	4,467
132	440-4040-535.52-30	Uniforms	1,575	Inflation	1,613	1,655	1,696	1,739	1,780
133	440-4040-535.52-50	Chemical	144,200	WW-Chem	144,606	145,012	152,689	160,772	169,281
134	440-4040-535.54-10	Books, Pubs, Subs, & Mem	300	Inflation	307	315	323	331	339
135	440-4040-535.54-20	Educational Development	4,400	Inflation	4,506	4,623	4,738	4,857	4,973
136		Subtotal Operating Expenses	\$1,028,477		\$1,061,793	\$1,046,638	\$1,088,513	\$1,132,173	\$1,177,579

Projection of Combined Water and Wastewater System Operating Expenses

Inc Adjustal [1] Peaks Diract Nucl Analyschuch Bits. Diract Nucl Analyschuch Bits. 117 Tool Waterstor Education S5(00),00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,245,00 \$21,925,00	Line			Adjusted [1]	Escalation	Projected	Fi	scal Vear Endin	a September 30th	
40-059-53 Watter Collicolm 138 40-0605319.2.0.0 Regular Statics August Statics 150,00 <td< th=""><th></th><th>Cost Center Code</th><th>Description</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>		Cost Center Code	Description							
40-059-53 Watter Collicolm 138 40-0605319.2.0.0 Regular Statics August Statics 150,00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
1 44.400.539.13.0 Regular Subrison 150.300 Later S179.54 579.640 518.040 518.040 519.040 14 44.400.539.14.00 Overlass 136.01 Later 10.03 44.144.400 45.31 179.46 77.29 123.1 133.3 130 130 140 140.400.5132.32 100.60 136.87 130.60 136.87 130.60 136.87 130.60 136.87 130.60 136.87 130.60 136.87 130.60 136.87 130.60 136.87 130.67 130.60 130.87 130.67 130.87 130.67 130.67 140.400.533.24 140.60	137		Total Wastewater Department	\$2,050,706		\$2,124,500	\$2,152,198	\$2,239,266	\$2,330,715	\$2,426,631
137 Additect Research 0		440-4050-539	Wastewater Collections							
	138	440-4050-539.12-10	Regular Salaries	\$165,606	Labor	\$170,574	\$175,691	\$180,962	\$186,391	\$191,983
11 444-0005-29.15-30 Cell Pinne 423 144 449-0005-29.15-30 Science 533 533 534 535 5					-					
141 444405.931.50 Boot Allowance 500 Infinion 512 523 538 552 555 144 44440.5321.20 Mohare 2.00 Lake 2.01 2.20 2.20 2.03 2.04 144 44440.5322.20 N.San Lake 2.01 2.03 2.01 1.03 1.03 1.03 1.03 1.03 1.03 1.03 1.03 1.03 1.03 1.04 1.03 1.03 1.04 1.03 1.03 1.04 1.03 1.04 1.										
143 44-44-400-539.21-0 PICA Taxes 9.005 Laber 9.275 9.235 9.244 2.30 2.37 3.37 3.37										
14 44.440.453.53.21.0 Mediane Cambridics 2.106 2.201 <										
146 444-405.5322.2.0 DCST 18, 76.2 Labor 19,225 19,205 20,502 21,117 21,767 148 444-405.5322.1.0 DCST Geng Medical Instructor 42,718 Italia Instructor 23,719 53,119 60,83 66,037 77,727 148 444-405.5322.1.0 DCST Geng Medical Instructor 84 71,814 Italia Instructor 74 11,814 11,814 11,210 11,813 11,217 11,304 11,400 11,444 151 444-405.5322.1.0 DCST Lang Term Disability 1,114 Italia Instructor 11,813 11,217 11,309 1,460 1,833 154 444-405.5322.1.0 OPEE Express 1,863 Marginal 1,333 1,500 1,518 155 Subtool Prevence Express S280.992 S280.381 S292.518 S30,400 533,400 155 Subtool Prevence Express S280.592 S280.381 S292.518 S30,400 533,400 156 Subtool Prevence Express S280.592 S280.592 S280.592 S180,500 533,400 157 444.405.592.1.10 Telephone 1,100 Inflation 1,222 1,518 544,414,414,414 1,411			Medicare							
147 444-4005.339.22-06 General-has 641 663 696 731 707 184 44-4005.392.27.02 General-has 1.238										
Has 44-40(5):5323-20 Comp Medical Insurance 45,718 Healb-Ins 50,220 55,319 60,831 66,936 71,649 104 44-40(5):5323-22 RRA Inglyor Contribution 1.290 Laber 1.282 Laber 1.283 Laber 1.213 Habble-Ins 1.217 1.210 HABB 1.230 HABB HABB <td></td>										
19 444-003.532.32-23 Hild, Imployee Controllation 1.200 Labor 1.228 1.236 1.266 1.407 1.407 19 444-005.332.32-30 Deal Term Dishifty 1.131 Halth-line 1.213 1.372 1.59 1.466 1.393 15 444-005.332.32-00 OPT Imployee 1.131 Halth-line 1.231 1.372 1.59 1.466 1.393 15 444-005.332.410 Work-f. Compensation 4.473 Labor 4.60 4.745 4.888 5.044 5.315 15 Satistial Proceed S200,531 S200,531 S200,530 S10 S10,500 S119,000 S313,600 S224 S230 S240 S240 S249 S229 15 440-005.39,41-0 Techpine 1.010 Initiania 1.443 1.471 1.532 Libro 4.66 3.61 Libro 6.333 1.62 Libro 6.333 1.62 Libro 6.333 1.52 1.537 Libro 1.538 1.532 Libro 1.64 1.64 1.64 1.64 1.64 1.64										
15 440-405,592.50 Brake & Adm. Fee 1,014 Health-fm 1,115 1,227 1,350 1,435 15 440-405,592.240 Worker's Compensation 4,477 Laker 4,007 4,245 4,288 5,044 5,185 15 Subtatil Personal Topenese S280,392 S280,381 S292,316 5303,590 S319,064 \$333,600 154 440-405,559,44-0 Other Contractul Service S213 Contractul 5223 S30 S240 S249 \$259 154 440-405,539,44-0 Telephone 1,400 Inflation 4,32 1,401 1,453 1,451 1,552 154 440-405,539,44-0 Telephone 1,400 Inflation 4,32 1,401 1,455 1,471 164 440-405,539,44-0 Electric 6,500 WW-Elec 6,442 2,766 7,848 7,848 7,928 8,41,27 164 440-405,539,44-0 Electric 6,500 Meetric 6,442 7,66 7,848 7,848 9,044 9,74 8,748 8,904 9,142 2,745										
151 440-4305.570 2.540 OPFIB Expense 1,865 Marginal 1,883 1,902 1,921 1,940 1,960 153 Satoral Personel Expenses 5288.937 5280,88 5292.516 5305,397 5319,064 5335,060 154 440-405.539.24-10 Other Carathead Service 5213 Contractual 5222 5320 5340 53240 53249 5325 155 440-405.539.44-10 Tarvel & Pe Dien 1.400 Inflation 1.434 1.471 1.598 1.545 1.552 154 440-405.539.44-10 Cellular 444 Inflation 1.331 1.143 1.434 1.471 1.598 1.545 1.552 154 440-405.539.44-10 Externet 1.301 Inflation 1.332 1.147 1.414 1.434 1.471 1.548 1.474 1.531 1.446 1.446 1.531 1.474 1.531 1.474 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532 1.532	151	440-4050-539.23-40			Health-Ins	1,247		1,509	1,660	1,826
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175 440-4050-539 52-50 Chemical 25,000 WV:Chem 25,070 25,141 26,472 27,873 29,348 176 440-4050-539 54-10 Books, Pubs, Subs, & Mem 0 Inflation 0 177 735 735 735 735 735 731 2536,7091 558,867 \$612,986 \$638,369 \$665,064 179 Total Wastewater Collections \$546,5435 \$557,091 \$538,867 \$612,986 \$638,369 \$665,064 440-4080-539 12-10 Regular Salaries \$4565,448 Labor \$479,411 \$493,794 \$508,608 \$523,866 \$533,582 \$313,463 \$3440-4080-539,12-20 DC ICMA 20,038 Labor 30,263 \$42,53 \$28,186 \$40,4080-539,12-30 DC ICMA 20,328 <										
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Operating Expenses 199 440-4080-539.34-10 Other Contractual Service \$187 Contractual \$194 \$202 \$210 \$228	197	440-4080-539.24-10	Worker's Compensation	18,225	Labor	18,772	19,335	19,915	20,512	21,128
199 440-4080-539.34-10 Other Contractual Service \$187 Contractual \$194 \$202 \$210 \$219 \$228	198		Subtotal Personnel Costs	\$782,233		\$817,125	\$854,220	\$893,691	\$935,740	\$980,579
			Operating Expenses							
200 440-4080-539.40-10 Travel & Per Diem 3,138 Inflation 3,213 3,297 3,379 3,464 3,547										
	200	440-4080-539.40-10	Travel & Per Diem	3,138	Inflation	3,213	3,297	3,379	3,464	3,547

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Table 1-11 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Combined Water and Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	F	iscal Vear Ending	g September 30th,	
No.	Cost Center Code	Description	2019	Factor	Projected 2020	2021	2022	2023	2024
201	440-4080-539.41-10	Telephone	0	Inflation	0	0	0	0	0
201	440-4080-539.41-15	Cellular	874	Inflation	895	918	941	965	988
203	440-4080-539.41-20	Internet	829	Inflation	849	871	893	915	937
203	440-4080-539.41-40	Postage	0	Inflation	0	0	0	0	0
205	440-4080-539.44-10	Rent	1,000	Inflation	1,024	1,051	1,077	1,104	1,130
206	440-4080-539.46-10	Repair & Maintenance	365,500	Calculated	602,690	492,394	493,958	495,568	497,227
207	440-4080-539.46-20	Fleet Charges	34,846	Repair	35,891	36,968	38,077	39,219	40,396
208	440-4080-539.49-01	Cost Allocation [2]	119,749	Labor	123,341	127,042	130,853	134,779	138,822
209	440-4080-539.49-10	Other Charges/Obligations	46,050	Inflation	47,155	48,381	49,591	50,831	52,050
210	440-4080-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
211	440-4080-539.51-10	Office Supplies	400	Inflation	410	420	431	442	452
212	440-4080-539.52-10	Operating Supplies	55,400	Inflation	56,730	58,205	59,660	61,151	62,619
213	440-4080-539.52-20	Unleaded & Diesel	28,093	Fuel	29,498	30,973	32,521	34,147	35,855
214	440-4080-539.52-30	Uniforms	1,750	Inflation	1,792	1,839	1,885	1,932	1,978
215	440-4080-539.54-10	Books, Pubs, Subs, & Mem	30	Inflation	31	32	32	33	34
216	440-4080-539.54-20	Educational Development	2,900	Inflation	2,970	3,047	3,123	3,201	3,278
217		Subtotal Operating Expenses	\$660,746		\$906,683	\$805,638	\$816,631	\$827,969	\$839,541
218		Total Field Operations	\$1,442,979		\$1,723,808	\$1,659,858	\$1,710,322	\$1,763,709	\$1,820,120
210		-	\$1,42,777		\$1,725,000	\$1,059,050	\$1,710,522	\$1,705,705	\$1,020,120
	440-5555-580, 581, 589	<u>Non-Departmental [4]</u>							
219	440-5555-580.22-10	Retirement Contributions	\$355,496	Labor	\$366,161	\$377,146	\$388,460	\$400,114	\$412,117
220	440-5555-580.23-80	PTO Expense	0	Eliminate	0	0	0	0	0
221	440-5555-580.31-10	Professional Services	30,359	Contractual	31,573	32,836	34,150	35,516	36,936
222	440-5555-580.32-10	Accounting & Auditing	0	Eliminate	0	0	0	0	0
223	440-5555-580.45-10	General Liability	16,062	General-Ins	16,865	17,708	18,594	19,523	20,500
224	440-5555-580.45-15	Property	72,670	General-Ins	76,304	80,119	84,125	88,331	92,747
225	440-5555-580.45-20	Public Officials	12,775	Labor	13,158	13,553	13,960	14,378	14,810
226	440-5555-580.45-25	Automobile	17,499	General-Ins	18,374	19,293	20,257	21,270	22,334
227	440-5555-580.45-35	Environmental Liability	3,537	Inflation	3,622	3,716	3,809	3,904	3,998
228	440-5555-580.49-10	Other Charges/Obligations	2,390	Inflation	2,447	2,511	2,574	2,638	2,701
229	440-5555-580.49-20	Bank Charges	2,590	Eliminate	2,117	2,511	2,571	2,050	2,701
230	440-5555-580.49-50	Write Off	0	Eliminate	0	ů 0	0	0	0
230	440-5555-580.49-60	Hurricane Charges	0	Eliminate	0	0	0	0	0
231	440-5555-580.52-10	Operating Supplies	0	Eliminate	0	0	0	0	0
232		Depreciation	0	Eliminate	0	0	0	0	0
235	440-5555-580.62-10	Buildings	0	Eliminate	0	0	0	0	0
	440-5555-580.63-10	5	0		0	0	0	0	
235 236	440-5555-580.64-10	Improvements O/T Building	0	Eliminate	0	0	0	0	0 0
	440-5555-580.64-10	Machinery & Equipment		Eliminate					
237	440-5555-580.64-20	Motor Vehicles	0	Eliminate	0	0	0	0	0
238	440-5555-580.71-15	JCI Meters	0	Eliminate	0	0	0	0	0
239	440-5555-580.71-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
240	440-5555-580.71-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
241	440-5555-580.71-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
242	440-5555-580.71-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	0
243	440-5555-580.71-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	0
244	440-5555-580.72-13	BOA Obligation #265	0	Eliminate	0	0	0	0	0
245	440-5555-580.71-40	Veh Lse 2016 Amer Cap Svc	0	Eliminate	0	0	0	0	0
246	440-5555-580.72-15	JCI Meters	0	Eliminate	0	0	0	0	0
247	440-5555-580.72-20	State Revolving Fund	0	Eliminate	0	0	0	0	0
248	440-5555-580.72-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
249	440-5555-580.72-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
250	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
251	440-5555-580.72-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	0
252	440-5555-580.72-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	0
252	440-5555-580.72-40	Veh Lse 2016 Amer Cap Svc	0	Eliminate	0	0	0	0	0
255	440-5555-580.72-40	SRF 640530 Recl X Design	0	Eliminate	0	0	0	0	0
254	440-5555-580.72-42	2013 SunTrust JCI	0	Eliminate	0	0	0	0	0
			0	Eliminate	0	0	0	0	0
256	440-5555-580.73-21	Bond Issuance Cost - SRF	0		0	0	0	0	
257	440-5555-580.73-41	BBT SRF Refinance 2012		Eliminate				*	0
258	440-5555-580.73-42	Cap Imp Rev Note Srs 2014	0	Eliminate	0	0	0	0	0
259	440-5555-581.03-31	Capital Fund	0	Eliminate	0	0	0	0	0
260	440-5555-581.04-44	Renewal And Replacement	0	Eliminate	0	0	0	0	0
261	440-5555-581.04-45	Wtr/Swr Rate Stabilization	0	Eliminate	0	0	0	0	0
262	440-5555-581.04-50	Public Works Complex - Debt Service	0	Eliminate	0	0	0	0	0
263	440-5555-581.05-01	MIS	0	Eliminate	0	0	0	0	0
264	440-5555-589.50-50	Stabilization - Estimated Savings	0	Eliminate	0	0	0	0	0
265	440-5555-581.10-01	General Fund	0	Eliminate	0	0	0	0	0
266	440-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
267		Total Non-Departmental	\$510,788		\$528,504	\$546,882	\$565,928	\$585,675	\$606,143
		•			·	·		-	

Projection of Combined Water and Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fiscal Year Ending September 30th,			
No.	Cost Center Code	Description	2019	Factor	2020	2021	2022	2023	2024
		Other Adjustments							
268	Contingency	Contingency - 1.00% of O&M [5]	\$72,495	Input	\$76,783	\$77,720	\$80,673	\$83,777	\$87,036
269	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [6]	26,586	Input	28,909	31,509	32,611	33,646	34,715
270	Other	Other Adjustments - Retirement Benefits	0	Op Expense	0	0	0	0	0
271		Total Other Adjustments	\$99,080		\$105,692	\$109,228	\$113,284	\$117,423	\$121,751
272		Grand Total Operating Budget	\$7,348,546		\$7,783,950	\$7,881,221	\$8,180,595	\$8,495,101	\$8,825,358
272		Grand Total Operating Budget	\$7,348,546		\$7,783,950	\$7,881,221	\$8,180,595	\$8,495,101	\$8,825,35

Footnotes:

Fiscal Year 2018 amounts shown based on Table 1-7.
 Fiscal Year 2018 amounts shown based on Table 1-7.
 Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.

These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.

[4] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue

Requirements part of the rate model.

[5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
 [6] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Table 1-12 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Summary of Projected Escalation Factors

Line		Escalation		Fiscal Year	Ending Septem	ber 30th,	
No.	Description	Factor	2020	2021	2022	2023	2024
1			1 0000	1 0000	1 0000	1 0000	1 0000
1	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000
2	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000
3	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100
4	Inflation (CPI) [1]	Inflation	1.0240	1.0260	1.0250	1.0250	1.0240
5	Labor	Labor	1.0300	1.0300	1.0300	1.0300	1.0300
6	Benefits	Benefits	1.0500	1.0500	1.0500	1.0500	1.0500
7	Health Insurance	Health-Ins	1.1000	1.1000	1.1000	1.1000	1.1000
8	General Insurance	General-Ins	1.0500	1.0500	1.0500	1.0500	1.0500
9	Contractual	Contractual	1.0400	1.0400	1.0400	1.0400	1.0400
10	Repair (ENR Average)	Repair	1.0300	1.0300	1.0300	1.0300	1.0300
11	Chemicals	Chemicals	1.0000	1.0000	1.0500	1.0500	1.0500
12	Electricity	Electricity	1.0500	1.0500	1.0500	1.0500	1.0500
13	Fuel & Oil	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500
14	Water Customer Accounts	W-Accounts	1.0028	1.0028	1.0028	1.0028	1.0028
15	Wastewater Customer Accounts	WW-Accounts	1.0030	1.0030	1.0029	1.0029	1.0029
16	Treated Water Flows	W-Flows	1.0021	1.0021	1.0021	1.0021	1.0021
17	Treated Wastewater Flows	WW-Flows	1.0028	1.0028	1.0028	1.0028	1.0028
18	Water Flows + Chemicals	W-Chem	1.0021	1.0021	1.0522	1.0522	1.0522
19	Water Flows + Electricity	W-Elec	1.0522	1.0522	1.0522	1.0522	1.0522
20	Wastewater Flows + Chemicals	WW-Chem	1.0028	1.0028	1.0529	1.0529	1.0529
21	Wastewater Flows + Electricity	WW-Elec	1.0530	1.0529	1.0529	1.0529	1.0529
22	Change in Water Customers	W-Growth	1.0000	1.0000	1.0000	1.0000	1.0000
23	Change in Wastewater Customers	WW-Growth	1.0000	1.0000	1.0000	1.0000	1.0000
24	Change in Reclaimed Customers	RC-Growth	1.0000	1.0000	1.0000	1.0000	1.0000
25	Water Rate Revenues	W-Rev	1.0027	1.0027	1.0027	1.0027	1.0027
26	Wastewater Rate Revenues	WW-Rev	1.0027	1.0027	1.0027	1.0027	1.0027
27	Water Operational Expenses	W-Op	1.0682	1.0121	1.0381	1.0386	1.0391
28	Wastewater Operational Expenses	WW-Op	1.0521	1.0121	1.0379	1.0383	1.0387

Footnotes:

[1] Inflation figures based on discussions with City staff and obtained from the "The Budget and Economic Outlook 2019 - 2029" published by the Congressional Budge Office in January 2019.

ne		Escalation	Funding			Fiscal Year Endin	g September 30,			Total
0.	Description	Reference	Source	2019	2020	2021	2022	2023	2024	CIP
	CIP Escalation Factor Alternatives									
	General Project Escalators									
1	No Assumed Escalation (0.0% per Year)	None		1.000	1.000	1.000	1.000	1.000	1.000	
2	Capital Outlay (3.5% per Year)	Outlay		1.000	1.000	1.000	1.000	1.126	1.159	
3	ENR Index Average (3.0% per Year)	ENR		1.000	1.030	1.061	1.093	1.126	1.159	
4	Marginal Increase (1.0% per Year)	Marginal		1.000	1.010	1.001	1.030	1.041	1.051	
5	High Increase (5.0% per Year)	High		1.000	1.010	1.103	1.158	1.216	1.276	
	Water Conten									
-	Water System: Acquire SE Volusia Utility: Water	ENR	Unfunded	\$0	\$0	\$1,591,350	\$0	\$0	\$0	\$1,591.
6	Acquire UCNSB Tatum Blvd Area Water Utilty	ENR	Unfunded	30 0	133,900	\$1,591,550	50 0	30 0	30 0	133.
8	Acquire UCNSB Tatum Blvd Area Water Utilty 12" Pipe			0	,	0	0	0	0	
8 9	Acquire OCNSB Tatum Bivd Area water Othry 12" Pipe Airpark Rd Water Main Connection	ENR ENR	Junior2 W-R&R	0	515,000	0	0	0	0	515
9 10		ENR	W-R&R W-R&R	0	0	0	0	0	0	06
10	ARTWTP Disinfectant System Replacement ARTWTP Wells 21-24	ENR	W-R&R W-Impact	96,250		0	0	0	0	96
		ENR	1	0	0	205 722	0	•	0	205
12	East Pine Bluff Water Improvements	ENR	W-Op	0	0	205,732	0	0	0	205
13	Evergreen Avenue Water Improvements Flexnet Smart Water Meter Network	ENR	W-Op W-Op	0	0	0	0	0	215,084	215
14			1	0	-	0	0	0	0	
15	Flexnet Smart Water Meter Network (Split Funding)	ENR	Junior2	0	0	0	Ũ	0	0	27
16	New York Street Water Improvements	ENR	W-Op	0	0	0	27,318	0	0	27
17	Maplewood & North Pinedale Road Water Improvements	ENR	Assessments	0	0	90,177	0	0	0	90
18	Perdita, Palmetto, Live Oak Water Improvements	ENR	W-R&R	200,000	0	0	0	0	0	200
19	Plaza & Hubbell Water Improvment	ENR	W-Op	0	103,000	0	0	0	0	103
20	Safe Room @ ARWTP & Hardening of Ops Bldg	ENR	Grant	0	0	265,225	0	0	0	265
21	THM Precursor Removal Process at ARTWTP	ENR	Junior2	0	0	0	0	0	0	
22	Two Inch Water Line Replacements	ENR	W-R&R	100,000	103,000	212,180	218,545	225,102	231,855	1,090
23	Unspecified Water	ENR	W-R&R	100,000	257,500	318,270	327,818	337,653	347,782	1,689
24	W Park Ave Water Main: Old Mission to PABS	ENR	W-R&R	501,410	0	0	0	0	0	501
25	Wildwood & Highland Water Main Replacement	ENR	W-R&R	0	0	220,667	0	0	0	220
26	Public Works Building (Allocation)	None	W-Op	0	0	350,000	0	0	0	350
27	Public Works Building (Allocation)	None	Senior1	0	0	0	0	1,925,000	0	1,925
28	Other Miscellaneous Adjustments	ENR	W-R&R	\$0	\$0	\$0	\$0	\$0	\$0	
29	Budgetary Capital Outlay	None	W-Rates	\$104,170	\$104,170	\$104,170	\$104,170	\$104,170	\$104,170	\$625
30	Subtotal Water System			\$1,101,830	\$1,216,570	\$3,357,771	\$677,852	\$2,591,925	\$898,892	\$9,844

ine		Escalation	Funding			Fiscal Year Endi				Total
0.	Description	Reference	Source	2019	2020	2021	2022	2023	2024	CIP
	Wastewater System:									
31	Safe Room @ WWTP & Hardening of Ops Bldg	ENR	Grant	\$0	\$201,131	\$0	\$0	\$0	\$0	\$201,13
32	Safe Room @ WWTP & Hardening of Ops Bldg (Split Funding)	ENR	S-R&R	30 0	75,089		30 0	30 0	30 0	75,0
33	Unspecified Sewer	ENR	S-R&R	150,000	257,500	318,270	327,818	337,653	347,782	1,739,0
34	WAS Aerator for WWTP	ENR	S-Op	30,000	257,500	0	0	0	0	30,0
35	WW-Septic Conversion: 15th & 16th Street Duplexes	ENR	Assessments	0	ů 0	318,270	0	Ő	0	318,2
36	WW-Septic Conversion: Beulah Dr	ENR	Assessments	0	0	0	0	337,653	0	337,6
37	WW-Septic Conversion: E. of US-1: Cory Est. to Arbor Ln	ENR	Assessments	Ő	ů 0	530,450	Ő	0	Ő	530,4
38	WW-Septic Conversion: E. of US-1: Omni & Godfrey to Poinciana	ENR	Assessments	Ő	Ő	0	2,185,454	Ő	Ő	2,185,4
39	WW-Septic Conversion: Massey Rd. to 10th Street	ENR	Assessments	ů 0	0	Ő	2,105,151	1,463,161	0	1,463,1
40	WW-Septic Conversion: Maplewood & North Pinedale Road	ENR	Assessments	Ő	ů 0	185,658	Ő	0	Ő	185,6
41	WWTP 2.5 MGD Expansion	ENR	S-Impact	Ő	Ő	0	Ő	Ő	Ő	100,0
42	WWTP Sludge Dewatering	ENR	Junior1	0	0	0	0	0	0	
43	Acquire SE Volusia Utility: Wastewater	ENR	Unfunded	0	0	3,182,700	0	0	0	3,182,7
44	Evaluation of Clay Sewer Lines	ENR	S-R&R	175,000	0	0	0	0	0	175,0
45	Lift Station Refurbishments	ENR	S-R&R	0	0	0	300,500	309,515	318,800	928,8
46	LS # 3 Refurbishment & Antenna Relocation	ENR	S-R&R	0	309,000	0	0	0	0	309,0
47	LS # 6 Refurbishment	ENR	S-R&R	263,561	0	0	0	0	0	263,5
48	LS #4 Refurbishment	ENR	S-R&R	0	0	265,225	0	0	0	265,2
49	Manhole Lining	ENR	S-R&R	100,000	103,000	106,090	109,273	112,551	115,927	646,8
50	Riverside Dr Sewer Lateral Slip-Lining	ENR	S-R&R	100,000	103,000	212,180	273,182	281,377	289,819	1,259,5
51	Sewer Sliplining	ENR	S-R&R	100,000	103,000	106,090	109,273	112,551	115,927	646,8
52	Submersible Pump Replacements (LS)	ENR	S-Rates	50,000	103,000	106,090	109,273	112,551	115,927	596,8
53	Telemetry at Lift Stations	ENR	S-Rates	0	51,500	53,045	81,955	84,413	86,946	357,8
54	WW Lift Station Rehab: FL Shores	ENR	Junior3	0	0	530,450	550,734	567,256	0	1,648,4
55	WW Lift Station Rehab: FL Shores (Split Funding)	ENR	S-R&R	0	0	0	104,902	108,049	695,564	908,5
56	Reclaimed Water Improvements/Extension	ENR	Junior1	2,158,104	1,106,220	0	0	0	0	3,264,3
57	Reclaimed Water Improvements/Extension (Split Funding)	ENR	Grant	1,417,680	0	0	0	0	0	1,417,6
58	Rhode Island St & Hardin Pl Reclaimed Water Ext	ENR	S-Op	0	0	0	0	0	88,105	88,1
59	SE Reclaimed	ENR	Junior3	0	0	0	0	562,754	0	562,7
60	Public Works Building (Allocation)	None	S-Op	0	0	350,000	0	0	0	350,0
61	Public Works Building (Allocation) (Split Funding)	None	Senior1	0	0	0	0	1,925,000	0	1,925,0
62	Other Miscellaneous Adjustments	ENR	S-R&R	\$0	\$0	\$0	\$0	\$0	\$0	
53	Budgetary Capital Outlay	None	S-Rates	\$143,855	\$143,855	\$143,855	\$143,855	\$143,855	\$143,855	\$863,1
64	Subtotal Wastewater System			\$4,688,199	\$2,556,295	\$6,408,372	\$4,296,217	\$6,458,339	\$2,318,653	\$26,726,0
65	Total Combined System CIP			\$5,790,030	\$3,772,865	\$9,766,143	\$4,974,069	\$9,050,264	\$3,217,545	\$36,570,9

Line		Escalation Funding			Fiscal Year Endin	<u> </u>			Total
No.	Description	Reference Source	2019	2020	2021	2022	2023	2024	CIP
	Project Funding Sources Summary								
	Water Funding Sources:								
	view randing sources								
66	Water Rates	W-Rates	\$104,170	\$104,170	\$104,170	\$104,170	\$104,170	\$104,170	\$625,023
67	Operating Fund	W-Op	0	103,000	555,732	27,318	0	215,084	901,134
68	Renewal and Replacement Fund	W-R&R	997,660	360,500	751,117	546,364	562,754	579,637	3,798,032
69	Water Development Fees	W-Impact	0	0	0	0	0	0	0
70	Grants	Grant	0	0	265,225	0	0	0	265,225
71	Existing Bond Proceeds	ExistingBond	0	0	0	0	0	0	0
72	Additional Senior Lien Debt 1	Senior1	0	0	0	0	1,925,000	0	1,925,000
73	Additional Senior Lien Debt 2	Senior2	0	0	0	0	0	0	0
74	Additional Senior Lien Debt 3	Senior3	0	0	0	0	0	0	0
75	Additional Senior Lien Debt 4	Senior4	0	0	0	0	0	0	0
76	Additional Subordinate Lien Debt 1	Junior1	0	0	0	0	0	0	0
77	Additional Subordinate Lien Debt 2	Junior2	0	515,000	0	0	0	0	515,000
78	Additional Subordinate Lien Debt 3	Junior3	0	0	0	0	0	0	0
79	Additional Subordinate Lien Debt 4	Junior4	0	0	0	0	0	0	0
80	Assessments	Assessments	0	0	90,177	0	0	0	90,177
81	Unfunded / Other Funding Sources	Unfunded	0	133,900	1,591,350	0	0	0	1,725,250
82	Subtotal Water Funding Sources		\$1,101,830	\$1,216,570	\$3,357,771	\$677,852	\$2,591,925	\$898,892	\$9,844,841
	Wastewater Funding Sources:								
83	Wastewater Rates	S-Rates	\$193,855	\$298,355	\$302,990	\$335,082	\$340,819	\$346,727	\$1,817,826
84	Operating Fund	S-Op	30,000	0	350,000	0	0	88,105	468,105
85	Renewal and Replacement Fund	S-R&R	888,561	950,589	1,007,855	1,224,947	1,261,695	1,883,820	7,217,468
86	Wastewater Development Fees	S-Impact	0	0	0	0	0	0	0
87	Grants	Grant	1,417,680	201,131	0	0	0	0	1,618,811
88	Existing Bond Proceeds	ExistingBond	0	0	0	0	0	0	0
89	Additional Senior Lien Debt 1	Senior1	0	0	0	0	1,925,000	0	1,925,000
90	Additional Senior Lien Debt 2	Senior2	0	0	0	0	0	0	0
91	Additional Senior Lien Debt 3	Senior3	0	Õ	Ő	Õ	0	Õ	0
92	Additional Senior Lien Debt 4	Senior4	0	0	0	0	0	0	0
93	Additional Subordinate Lien Debt 1	Junior1	2,158,104	1,106,220	ů 0	Ő	Ő	Ő	3,264,324
94	Additional Subordinate Lien Debt 2	Junior2	2,150,104	0	0	0	0	0	0
95	Additional Subordinate Lien Debt 2 Additional Subordinate Lien Debt 3	Junior3	0	0	530,450	550,734	1,130,011	0	2,211,195
95 96	Additional Subordinate Lien Debt 4	Junior4	0	0	0	0	1,150,011	0	2,211,195
90 97	Additional Subordinate Lien Debt 4	Assessments	0	0	1,034,378	2,185,454	1,800,814	0	5,020,646
97 98	Unfunded / Other Funding Sources	Unfunded	0	0	3,182,700	2,185,454	1,800,814	0	3,182,700
99	Subtotal Wastewater Funding Sources		\$4,688,199	\$2,556,295	\$6,408,372	\$4,296,217	\$6,458,339	\$2,318,653	\$26,726,075

Line						Fiscal Year Endin	ig September 30,			Total
No.	Description	Reference	Source	2019	2020	2021	2022	2023	2024	CIP
	Total Funding Sources:									
100	Water & Wastewater Rates		Rates	\$298,025	\$402,525	\$407,160	\$439,252	\$444,989	\$450,898	\$2,442,849
101	Operating Fund		Op	30,000	103,000	905,732	27,318	0	303,189	1,369,239
102	Renewal and Replacement Fund		R&R	1,886,221	1,311,089	1,758,972	1,771,310	1,824,450	2,463,457	11,015,500
103	Water and Wastewater Development Fees		Impact Fees	0	0	0	0	0	0	0
104	Grants		Grant	1,417,680	201,131	265,225	0	0	0	1,884,036
105	Existing Bond Proceeds		ExistingBond	0	0	0	0	0	0	0
106	Additional Senior Lien Debt 1		Senior1	0	0	0	0	3,850,000	0	3,850,000
107	Additional Senior Lien Debt 2		Senior2	0	0	0	0	0	0	0
108	Additional Senior Lien Debt 3		Senior3	0	0	0	0	0	0	0
109	Additional Senior Lien Debt 4		Senior4	0	0	0	0	0	0	0
110	Additional Subordinate Lien Debt 1		Junior1	2,158,104	1,106,220	0	0	0	0	3,264,324
111	Additional Subordinate Lien Debt 2		Junior2	0	515,000	0	0	0	0	515,000
112	Additional Subordinate Lien Debt 3		Junior3	0	0	530,450	550,734	1,130,011	0	2,211,195
113	Additional Subordinate Lien Debt 4		Junior4	0	0	0	0	0	0	0
114	Assessments		Assessments	0	0	1,124,554	2,185,454	1,800,814	0	5,110,822
115	Unfunded / Other Funding Sources		Unfunded	0	133,900	4,774,050	0	0	0	4,907,950
116	Total Funding Sources		-	\$5,790,030	\$3,772,865	\$9,766,143	\$4,974,069	\$9,050,264	\$3,217,545	\$36,570,916

Summary of Existing and Proposed Annual Debt Service Payments - Sinking Fund Basis

Line		Fiscal Year Ending September 30th,								
No.	Description	2019	2020	2021	2022	2023	2024			
	Water System:									
	Existing Debt Service:									
1	Utility System Refunding Revenue Note, Series 2016	\$451,388	\$451,132	\$451,524	\$451,283	\$451,259	\$451,442			
2	SRF Loan - #WW640520	0	0	0	0	0	0			
3	SRF 2017 Loan - #WW640530	0	0	0	0	0	0			
4	Lease Refunding Note, Series 2013 Capital Improvement Revenue Note, Series 2014	692,864 0	501,438 0	77,183 0	0	0 0	0			
6	Vehicle Lease 2016 Amer Cap Svc.	2,588	2,588	2,588	2,588	0	0			
7	Total Existing Debt Service Payments	\$1,146,839	\$955,159	\$531,295	\$453,871	\$451,259	\$451,442			
	Proposed Debt Service:									
	Proposed Senior Lien Debt:									
0		0.2	¢O	P0	¢0.	\$165.267	\$165 267			
8 9	Additional Senior Lien Debt 1 Additional Senior Lien Debt 2	\$0 0	\$0 0	\$0 0	\$0 0	\$165,267 0	\$165,267 0			
10	Additional Senior Lien Debt 3	0	0	0	0	0	0			
11	Additional Senior Lien Debt 4	0	0	0	0	0	0			
12	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$165,267	\$165,267			
	Proposed Subordinate Lien Debt:									
13	Additional Subordinate Lien Debt 1	\$0	\$0	\$0	\$0	\$0	\$0			
14	Additional Subordinate Lien Debt 2	0	0	36,797	36,797	36,797	36,797			
15	Additional Subordinate Lien Debt 3	0	0	0	0	0	0			
16	Additional Subordinate Lien Debt 4	0	0	0	0	0	0			
17	Total Proposed Subordinate Lien Debt Service Payments	\$0	\$0	\$36,797	\$36,797	\$36,797	\$36,797			
18	Total Proposed Debt Service Payments	\$0	\$0	\$36,797	\$36,797	\$202,063	\$202,063			
19	Total Existing and Proposed Debt Service Payments	\$1,146,839	\$955,159	\$568,092	\$490,667	\$653,322	\$653,506			
	Wastewater System									
	Existing Debt Service:									
20	Utility System Refunding Revenue Note, Series 2016	\$623,345	\$622,993	\$623,533	\$623,200	\$623,167	\$623,421			
21	SRF Loan - #WW640520	383,969	383,969	383,969	383,969	383,969	383,969			
22	SRF 2017 Loan - #WW640530	18,356	18,356	18,356	18,356	18,356	18,356			
23	Lease Refunding Note, Series 2013	0	0	0	0	0	0			
24 25	Capital Improvement Revenue Note, Series 2014 Vehicle Lease 2016 Amer Cap Svc.	36,440 2,588	36,866 2,588	36,973 2,588	36,689 2,588	36,597 0	30,362 0			
25	Total Existing Debt Service Payments	\$1,064,699	\$1,064,772	\$1,065,420	\$1,064,802	\$1,062,089	\$1,056,107			
	-	• ,	•))	*)) -	•))	•))	. ,,			
	Proposed Debt Service:									
	Proposed Senior Lien Debt:									
27	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$165,267	\$165,267			
28	Additional Senior Lien Debt 2	0 0	0 0	0 0	0 0	0 0	0			
29 30	Additional Senior Lien Debt 3 Additional Senior Lien Debt 4	0	0	0	0	0	0			
31	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$165,267	\$165,267			
51		\$0	\$ 0	\$ 0	\$0	\$105,207	\$105,207			
	Proposed Subordinate Lien Debt:	± -	* *	***		hac - h ac -	ha			
32	Additional Subordinate Lien Debt 1	\$0	\$0	\$231,894	\$231,894	\$231,894	\$231,894			
33 34	Additional Subordinate Lien Debt 2 Additional Subordinate Lien Debt 3	0 0	0 0	0 0	0 0	0 0	0 166,052			
34 35	Additional Subordinate Lien Debt 4	0	0	0	0	0	100,032			
36	Total Proposed Subordinate Lien Debt Service Payments	\$0	\$0	\$231,894	\$231,894	\$231,894	\$397,946			
37	Total Proposed Debt Service Payments	\$0	\$0	\$231,894	\$231,894	\$397,161	\$563,213			
38		\$1,064,699	\$1,064,772	\$1,297,314	\$1,296,696	\$1,459,250				
38	Total Existing and Proposed Debt Service Payments	\$1,004,099	\$1,004,772	\$1,297,314	\$1,290,090	\$1,439,230	\$1,619,320			

Summary of Existing and Proposed Annual Debt Service Payments - Sinking Fund Basis

Line			Fi	scal Year Ending	g September 30t	h,	
No.	Description	2019	2020	2021	2022	2023	2024
	Combined System						
	Existing Debt Service:						
39	Utility System Refunding Revenue Note, Series 2016	1,074,733	1,074,125	1,075,057	1,074,483	1,074,426	1,074,863
40	SRF Loan - #WW640520	383,969	383,969	383,969	383,969	383,969	383,969
41	SRF 2017 Loan - #WW640530	18,356	18,356	18,356	18,356	18,356	18,356
42	Lease Refunding Note, Series 2013	692,864	501,438	77,183	0	0	0
43	Capital Improvement Revenue Note, Series 2014	36,440	36,866	36,973	36,689	36,597	30,362
44	Vehicle Lease 2016 Amer Cap Svc.	5,176	5,176	5,176	5,176	0	0
45	Total Existing Debt Service Payments	\$2,211,538	\$2,019,931	\$1,596,715	\$1,518,673	\$1,513,348	\$1,507,550
	Proposed Debt Service:						
	Proposed Senior Lien Debt:						
46	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$330,533	\$330,533
47	Additional Senior Lien Debt 2	0	0	0	0	0	0
48	Additional Senior Lien Debt 3	0	0	0	0	0	0
49	Additional Senior Lien Debt 4	0	0	0	0	0	0
50	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$330,533	\$330,533
	Proposed Subordinate Lien Debt:						
51	Additional Subordinate Lien Debt 1	\$0	\$0	\$231,894	\$231,894	\$231,894	\$231,894
52	Additional Subordinate Lien Debt 2	0	0	36,797	36,797	36,797	36,797
53	Additional Subordinate Lien Debt 3	0	0	0	0	0	166,052
54	Additional Subordinate Lien Debt 4	0	0	0	0	0	0
55	Total Proposed Subordinate Lien Debt Service Payments	\$0	\$0	\$268,691	\$268,691	\$268,691	\$434,743
56	Total Proposed Debt Service Payments	\$0	\$0	\$268,691	\$268,691	\$599,224	\$765,276
57	Total Existing and Proposed Debt Service Payments	\$2,211,538	\$2,019,931	\$1,865,406	\$1,787,364	\$2,112,572	\$2,272,826

Projection of Renewal and Replacement Fund Transfers

Line		Budget	Fiscal Year Ending September 30th,						
No.	Description	2019	2020	2021	2022	2023	2024		
1	Renewal and Replacement Fund Transfer Prior Fiscal Year	2018	2019	2020	2021	2022	2023		
2	Prior Fiscal Year Rate Revenues	\$10,319,762	\$11,243,327	\$12,168,486	\$13,209,052	\$13,651,023	\$14,066,044		
Z	Filor Fiscal Teal Rate Revenues	\$10,519,702	\$11,245,527	\$12,108,480	\$13,209,032	\$15,051,025	\$14,000,044		
3	Renewal and Replacement Minimum Fund Balance [1]	\$1,944,138	\$1,982,991	\$2,312,320	\$2,391,514	\$2,664,626	\$2,637,902		
4	Renewal and Replacement Fund Balance Ending Balance	\$178,543	\$553,953	\$620,254	\$830,301	\$1,053,505	\$699,954		
5	Minimum Required Transfer	\$515,988	\$562,166	\$608,424	\$660,453	\$682,551	\$703,302		
6	Renewal and Replacement Transfer Factor (% of Revenue)	5.8%	15.0%	15.0%	15.0%	15.0%	15.0%		
7	Renewal and Replacement Fund Transfer Amount	\$600,000	\$1,686,499	\$1,825,273	\$1,981,358	\$2,047,653	\$2,109,907		
8	Additional Deposit to Meet Minimum Required Transfer	\$000,000	0	0	0	\$2,047,033	\$2,109,907		
Ũ		0	Ũ	0	0	0	0		
9	Renewal and Replacement Fund Transfer Amount	\$600,000	\$1,686,499	\$1,825,273	\$1,981,358	\$2,047,653	\$2,109,907		
10	Water Percentage	44.34%	44.34%	44.34%	44.34%	44.34%	44.34%		
11	Wastewater Percentage	55.66%	55.66%	55.66%	55.66%	55.66%	55.66%		
12	Water Allocation of Transfer - Subtotal	\$266,037	\$747,786	\$809,318	\$878,525	\$907,921	\$935,523		
13	Wastewater Allocation of Transfer - Subtotal	333,963	938,713	1,015,955	1,102,832	1,139,733	1,174,383		
14	Annual Renewal and Replacement Transfer - Subtotal	\$600,000	\$1,686,499	\$1,825,273	\$1,981,358	\$2,047,653	\$2,109,907		
	Additional Deposits:	* •	\$ 0	\$ 0	\$ 0	\$ \$	\$ \$		
15	Water Wastewater	\$0	\$0	\$0	\$0	\$0	\$0		
16		<u> </u>	0 \$0	<u>0</u> \$0	<u> </u>	<u>0</u> \$0	0		
17	Total Additional Deposits	\$0	20	\$0	20	\$0	\$0		
18	Water Allocation of Transfer	\$266,037	\$747,786	\$809,318	\$878,525	\$907,921	\$935,523		
19	Wastewater Allocation of Transfer	333,963	938,713	1,015,955	1,102,832	1,139,733	1,174,383		
20	Annual Renewal and Replacement Transfer	\$600,000	\$1,686,499	\$1,825,273	\$1,981,358	\$2,047,653	\$2,109,907		

 Footnotes:

 [1]
 Per the Bond Resolution, this amount is based on 5% of the value of the fixed assets of the System.

Table 1-16 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Charter Reserve Fund Transfers

Line		Fiscal Year Ending September 30th,									
No.	Description	2019	2020	2021	2022	2023	2024				
1	<u>Charter Reserve Transfer</u> Adjustment to Charter Reserve Deposit Transfer	\$336,528	\$336,528	\$336,528	\$336,528	\$0	\$0				
2 3	Allocation to Water System Allocation to Wastewater System	43.82% 56.18%	43.82% 56.18%	43.93% 56.07%	44.13% 55.87%	44.16% 55.84%	44.19% 55.81%				
4 5	Allocation to Water System Allocation to Wastewater System	\$147,470 \$189,058	\$147,470 \$189,058	\$147,828 \$188,699	\$148,520 \$188,007	\$0 \$0	\$0 \$0				
6	Total Charter Reserve Fund Deposit	\$336,528	\$336,528	\$336,528	\$336,528	\$0	\$0				

Projection of Operating and Other Transfers

Line		Budget	per 30th,				
No.	Description	2019	2020	2021	2022	2023	2024
	Payment In Lieu of Franchise Fees						
1	Prior Year	2018	2019	2020	2021	2022	2023
2	Prior Year Revenues	\$10,319,762	\$11,243,327	\$12,168,486	\$13,209,052	\$13,651,023	\$14,066,044
3	Payment In Lieu of Franchise Fees Factor (% of Revenue)	6.2%	5.9%	5.9%	5.9%	5.9%	5.9%
4	Payment In Lieu of Franchise Fees Amount	\$639,183	\$663,356	\$717,941	\$779,334	\$805,410	\$829,897
5	Water Percentage	44.3%	44.3%	44.3%	44.3%	44.3%	44.3%
6	Wastewater Percentage	55.7%	55.7%	55.7%	55.7%	55.7%	55.7%
7	Water Allocation of Transfer	\$283,411	\$294,129	\$318,332	\$345,553	\$357,115	\$367,972
8	Wastewater Allocation of Transfer	355,772	369,227	399,609	433,781	448,295	461,924
9	Annual Payment In Lieu of Franchise Fees	\$639,183	\$663,356	\$717,941	\$779,334	\$805,410	\$829,897

Line		Investment Cash	Reference Interest		Droigo	tad Fiscal Vaar I	Ending Septembe	xr 20	
No.	Description	Balance	Income	2019	2020	2021	2022	2023	2024
1	Year End Cash Balances Roll-Up: Water and Wastewater Operating Fund (440)	(U)	(U)	\$2,550,169	\$2,264,948	\$1,858,891	\$2,104,328	\$2,391,542	\$2,220,853
2	Charter Reserve Fund	(U)	(U)	722,780	1,059,307	1,395,835	1,732,362	1,732,362	1,732,362
3	Customer Deposits (Sub 440A)	(R)	(R)	813,442	814,255	815,069	815,885	816,700	817,517
4	Water Development Fee Fund (442)	(R)	(R)	249,697	253,321	256,949	260,580	264,216	267,854
5	Wastewater Development Fee Fund (443)	(R)	(R)	413,635	405,845	398,048	390,242	382,429	374,608
6	Renewal and Replacement Fund (444)	(U)	(U)	178,543	553,953	620,254	830,301	1,053,505	699,954
7 8	Rate Stabilization Fund (445)	(U)	(U)	494,121	494,121	494,121	494,121	494,121	494,121
8 9	Debt Service Reserve Fund Proposed Bonds Construction Fund	(R) (R)	(U) (R)	1,445,473 0	1,445,473 0	1,445,473 0	1,445,473 0	1,445,473 0	1,445,473 0
	•	(R)	(10)	\$6,867,860	\$7,291,225	\$7,284,640	\$8,073,294	\$8,580,349	\$8,052,744
	Unrestricted Reserves (Operating & Charter Reserve) Days of Revenues			\$3,272,949 112	\$3,324,256 105	\$3,254,725 94	\$3,836,690 107	\$4,123,905 112	\$3,953,216 104
12	-			112	105	74	107	112	104
13	Water and Wastewater Operating Fund (440) Beginning Balance			\$2,607,462	\$2,550,169	\$2,264,948	\$1,858,891	\$2,104,328	\$2,391,542
13	Transfers In - Revenue Requirements			10,634,264	11,563,755	12,603,403	13,044,455	13,458,557	13,886,052
15	Transfers In - Rate Stabilization Fund (As Cash Trans	sfer Not Rever	nue)	1,444,004	0	12,005,105	0	0	0
16	Transfers In - R&R Fund		,	0	0	0	0	0	0
17	Transfers In - Charter Reserve Fund			0	0	0	0	0	0
18	Transfers In - Operating Transfer			0	0	0	0	0	0
19	Transfers In - Other / GF FEMA Loan Repayment			6,000	406,843	195,241	0	0	0
20	Transfers In - Debt Service Reserve			0	0	0	0	0	0
21	Transfers Out - Revenue Requirements			10,667,558	12,152,818	12,298,969	12,771,699	13,171,343	13,753,552
22	Transfers Out - Capital Improvements			30,000	103,000	905,732	27,318	0	303,189
23 24	Transfers Out - R&R Fund Transfers Out - Operating Transfer			1,444,004 0	0 0	0 0	0 0	0 0	0 0
25	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
26	Interest Income Recognition of Interest Income		(U)	\$2,579	\$2,408	\$2,062	\$1,982	\$2,248	\$2,306
27	in Revenue Requirements			\$2,579	\$2,408	\$2,062	\$1,982	\$2,248	\$2,306
	•	(II)							
28 29	Ending Balance Target Days of Available Cash: 45 Days of Revenue	(U)		\$2,550,169 1,311,074	\$2,264,948 1,425,668	\$1,858,891 1,553,844	\$2,104,328 1,608,220	\$2,391,542 1,659,274	\$2,220,853 1,711,979
30	Calculated Days of Available Cash (Revenue)			88	71	54	59	65	58
31	Percent Allocable to Water System			43.82%	43.82%	43.93%	44.13%	44.16%	44.19%
32	Percent Allocable to Wastewater System			56.18%	56.18%	56.07%	55.87%	55.84%	55.81%
33	Amount Allocable to Water System			\$1,130	\$1,055	\$906	\$875	\$993	\$1,019
34	Amount Allocable to Wastewater System			1,449	1,353	1,156	1,107	1,255	1,287
	Customer Deposits (Sub 440A)								
35	Beginning Balance			\$812,629	\$813,442	\$814,255	\$815,069	\$815,885	\$816,700
36	Transfers In			0	0	0	0	0	0
37	Transfers Out			0	0	0	0	0	0
38	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
39	Interest Income		(R)	\$813	\$813	\$814	\$815	\$816	\$817
40	Recognition of Interest Income in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
40	Ending Balance	(R)		\$813,442	\$814,255	\$815,069	\$815,885	\$816,700	\$817,517
42	-	. /		51.59%	51.59%	51.59%	51.59%	51.59%	51.59%
42 43	Percent Allocable to Water System Percent Allocable to Wastewater System			48.41%	48.41%	48.41%	48.41%	48.41%	48.41%
44	Amount Allocable to Water System			\$0	\$0	\$0	\$0	\$0	\$0
45	Amount Allocable to Wastewater System			0	0	0	0	0	0
	Water Development Fee Fund (442)								
46	Beginning Balance			\$246,076	\$249,697	\$253,321	\$256,949	\$260,580	\$264,216
47	Transfers In			48,373	48,373	48,373	48,373	48,373	48,373
48	Transfers Out - CIP			0	0	0	0	0	0
49 50	Transfers Out - R&R Fund Transfers Out - Debt Payment			0 45,000	0 45,000	0 45,000	0 45,000	0 45,000	0 45,000
	Transfers Out - Debt Payment								
51	Interest Rate		(D)	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
52	Interest Income Recognition of Interest Income		(R)	\$248	\$251	\$255	\$259	\$262	\$266
53	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
54	Ending Balance	(R)		\$249,697	\$253,321	\$256,949	\$260,580	\$264,216	\$267,854
	<u> </u>	()					<i>+=00,000</i>	÷=0.,210	

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Table 1-18 City of Edgewater, Florida Water and Wastewater Utility Rate Study

. .		Investment Reference Projected Fiscal Year Ending September 30,								
Line No.	Description	Cash Balance	Interest Income	2019	2020 Project	2021	2022	2023	2024	
INO.	Description	Dalalice	Income	2019	2020	2021	2022	2023	2024	
55	Percent Allocable to Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
56	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
57	Amount Allocable to Water System			\$0	\$0	\$0	\$0	\$0	\$0	
58	Amount Allocable to Wastewater System			0	0	0	0	0	0	
	,									
	Wastewater Development Fee Fund (443)									
59	Beginning Balance			\$421,417	\$413,635	\$405,845	\$398,048	\$390,242	\$382,429	
60	Transfers In			66,801	66,801	66,801	66,801	66,801	66,801	
61	Transfers Out - CIP			0 0	0 0	0 0	0	0 0	0	
62 63	Transfers Out - R&R Fund			75,000	75,000	75,000	75,000	75,000	0 75,000	
	Transfers Out - Debt Payment									
64	Interest Rate		(Th)	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
65	Interest Income		(R)	\$417	\$410	\$402	\$394	\$386	\$378	
66	Recognition of Interest Income			\$0	\$0	\$0	\$0	\$0	\$0	
66	in Revenue Requirements									
67	Ending Balance	(R)		\$413,635	\$405,845	\$398,048	\$390,242	\$382,429	\$374,608	
68	Paraant Alloaphla to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
69	Percent Allocable to Water System Percent Allocable to Wastewater System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
	-									
70	Amount Allocable to Water System			\$0	\$0	\$0	\$0	\$0	\$0	
71	Amount Allocable to Wastewater System			0	0	0	0	0	0	
	Renewal and Replacement Fund (444)									
72	Beginning Balance			\$20,760	\$178,543	\$553,953	\$620,254	\$830,301	\$1,053,505	
73	Transfers In - Annual Operations			600,000	1,686,499	1,825,273	1,981,358	2,047,653	2,109,907	
74	Transfers In - Impact Fee Funds			0	0	0	0	0	0	
75	Transfers In - Fund 401			1,444,004	0	0	0	0	0	
76	Transfers Out - CIP			1,886,221	1,311,089	1,758,972	1,771,310	1,824,450	2,463,457	
77	Transfers Out - Fund 401			0	0	0	0	0	0	
78	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
79	Interest Income		(U)	\$100	\$366	\$587	\$725	\$942	\$877	
	Recognition of Interest Income		(-)				<i>•<i>i</i> - •</i>	**	+	
80	in Revenue Requirements			\$100	\$366	\$587	\$725	\$942	\$877	
81	Ending Balance	(U)		\$178,543	\$553,953	\$620,254	\$830,301	\$1,053,505	\$699,954	
01	Ending Buillie	(0)		\$170,515	\$555,755	\$020,23 ¹	\$650,501	\$1,000,000	<i>\$677,75</i> 1	
82	Percent Allocable to Water System			44.34%	44.34%	44.34%	44.34%	44.34%	44.34%	
83	Percent Allocable to Wastewater System			55.66%	55.66%	55.66%	55.66%	55.66%	55.66%	
84	Amount Allocable to Water System			\$44	\$162	\$260	\$322	\$418	\$389	
85	Amount Allocable to Water System			55	204	327	404	524	488	
	,									
	Rate Stabilization Fund (445)									
86	Beginning Balance			\$1,938,125	\$494,121	\$494,121	\$494,121	\$494,121	\$494,121	
87	Transfers In			0	0	0	0	0	0	
88	Transfers Out - As Cash			1,444,004	0	0	0	0	0	
89	Transfers Out - As Revenue			0	0	0	0	0	0	
90	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
91	Interest Income		(U)	\$1,216	\$494	\$494	\$494	\$494	\$494	
92	Recognition of Interest Income			¢1 014	¢101	¢404	¢404	\$404	¢101	
	in Revenue Requirements			\$1,216	\$494	\$494	\$494	\$494	\$494	
93	Ending Balance	(U)		\$494,121	\$494,121	\$494,121	\$494,121	\$494,121	\$494,121	
0.4	Demonst Allocable to Water Conterns			12 020/	42 020/	42 020/	42 020/	12 020/	12 020/	
94 95	Percent Allocable to Water System Percent Allocable to Wastewater System			43.83% 56.17%	43.83% 56.17%	43.83% 56.17%	43.83% 56.17%	43.83% 56.17%	43.83% 56.17%	
	•									
96	Amount Allocable to Water System			\$533	\$217	\$217	\$217	\$217	\$217	
97	Amount Allocable to Wastewater System			683	278	278	278	278	278	

Line		Investment Cash	t Reference Interest		Projec	ted Fiscal Year I	Inding Septembe	vr 30	
	Description	Balance	Income	2019	2020	2021	2022	2023	2024
	•								
	Charter Reserve Fund								
98	Beginning Balance			\$386,252	\$722,780	\$1,059,307	\$1,395,835	\$1,732,362	\$1,732,362
99	Transfers In			336,528	336,528	336,528	336,528	0	0
100	Transfers Out			0	0	0	0	0	0
101	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
102	Interest Income		(U)	\$555	\$891	\$1,228	\$1,564	\$1,732	\$1,732
	Recognition of Interest Income								
103	in Revenue Requirements			\$555	\$891	\$1,228	\$1,564	\$1,732	\$1,732
104	Ending Balance	(U)		\$722,780	\$1,059,307	\$1,395,835	\$1,732,362	\$1,732,362	\$1,732,362
105	Percent Allocable to Water System			43.83%	43.83%	43.83%	43.83%	43.83%	43.83%
106	Percent Allocable to Wastewater System			56.17%	56.17%	56.17%	56.17%	56.17%	56.17%
107	Amount Allocable to Water System			\$243	\$391	\$538	\$686	\$759	\$759
108	Amount Allocable to Wastewater System			311	500	689	878	973	973
	Debt Service Reserve Fund								
109	Beginning Balance			\$1,445,473	\$1,445,473	\$1,445,473	\$1,445,473	\$1,445,473	\$1,445,473
110	Transfers In - Additional Senior Lien Debt 1			0	0	0	0	0	0
111	Transfers In - Additional Senior Lien Debt 2			0	0	0	0	0	0
112 113	Transfers In - Additional Senior Lien Debt 3 Transfers In - Additional Senior Lien Debt 4			0 0	0 0	0 0	0 0	0 0	0 0
114	Transfers Out - Other			\$0	\$0	\$0	\$0	\$0	\$0
114	Transfers Out - Other			\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0
116	Transfers Out - Additional Senior Lien Debt 1			0	0	0	0	0	0
117	Transfers Out - Additional Senior Lien Debt 2			0	0	0	0	0	0
118	Transfers Out - Additional Senior Lien Debt 3			0	0	0	0	0	0
119	Transfers Out - Additional Senior Lien Debt 4			0	0	0	0	0	0
120 121	Interest Rate		(TD)	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
121	Interest Income Recognition of Interest Income		(U)	\$1,445	\$1,445	\$1,445	\$1,445	\$1,445	\$1,445
122	in Revenue Requirements			\$1,445	\$1,445	\$1,445	\$1,445	\$1,445	\$1,445
123	Ending Balance	(R)		\$1,445,473	\$1,445,473	\$1,445,473	\$1,445,473	\$1,445,473	\$1,445,473
124	Percent Allocable to Water System			50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
125	Percent Allocable to Wastewater System			50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
126	Amount Allocable to Water System			\$723	\$723	\$723	\$723	\$723	\$723
127	Amount Allocable to Wastewater System			723	723	723	723	723	723
	Proposed Bonds Construction Fund								
128	Beginning Balance			\$0	\$0	\$0	\$0	\$0	\$0
129	Transfers In			0 0	0	0	0	3,850,000	0
130	Transfers Out - CIP				0	0	0	3,850,000	0
131 132	Interest Rate Interest Income		(D)	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0
132	Recognition of Interest Income		(R)	\$0	\$0	30	30	\$0	50
133	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
134	Ending Balance	(R)		\$0	\$0	\$0	\$0	\$0	\$0
135	Percent Allocable to Water System			50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
136	Percent Allocable to Wastewater System			50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
137	Amount Allocable to Water System			\$0	\$0	\$0	\$0	\$0	\$0
138	Amount Allocable to Wastewater System			0	0	0	0	0	0
	Debt Service Sinking Fund								
139	Annual Debt Service Payment			\$2,211,538	\$2,019,931	\$1,865,406	\$1,787,364	\$2,112,572	\$2,272,826
140	Average Balance	(R)		552,885	504,983	466,351	446,841	528,143	568,206
141 142	Interest Rate Interest Income		(U)	0.10% \$553	0.10% \$505	0.10% \$466	0.10% \$447	0.10% \$528	0.10% \$568
1 12	Recognition of Interest Income		(0)	6666	φ505	φτυυ	(TTQ	ψυ20	φ200
143	in Revenue Requirements			\$553	\$505	\$466	\$447	\$528	\$568
144	Percent Allocable to Water System			51.86%	47.29%	30.45%	27.45%	30.93%	28.75%
145	Percent Allocable to Wastewater System			48.14%	52.71%	69.55%	72.55%	69.07%	71.25%
146	Amount Allocable to Water System			\$287	\$239	\$142	\$123	\$163	\$163
147	Amount Allocable to Wastewater System			266	266	324	324	365	405

Investment Reference									
Line		Cash Interest Projected Fiscal Year Ending September 30,							
No.	Description	Balance	Income	2019	2020	2021	2022	2023	2024
148 149	Interest Income: Unrestricted Interest Income - Water (Includes GF Payb: Unrestricted Interest Income - Wastewater (Includes GF			\$18,411 18,789	\$7,381 7,858	\$4,129 4,780	\$2,727 3,436	\$3,056 3,840	\$3,053 3,876
150	Total Unrestricted Interest Income	r ujouen int		\$37,200	\$15,239	\$8,909	\$6,163	\$6,896	\$6,929
151	Restricted Interest Income			\$1,478	\$1,474	\$1,471	\$1,468	\$1,464	\$1,461
152 Total Interest Income			-	\$38,677	\$16,713	\$10,380	\$7,631	\$8,360	\$8,390

Projection of Water System Revenue Requirements

Lina			1	Eisaal Vaar Endina	Santambar 20th		
Line No.	Description	2019	2020	Fiscal Year Ending 2021	2022	2023	2024
	Operating Expenses: [1]						
1	Administration Department	\$407.341	\$421,518	\$436,349	\$451,832	\$468,022	\$484,949
2	Water Department	1,741,511	1,743,999	1,798,986	1,877,230	1,959,593	2,046,263
3	Field Operations Department	827,137	1,021,653	983,752	1,013,661	1,045,301	1,078,735
4	Non-Departmental	244,236	252,571	261,211	270,160	279,431	289,035
5	Contingency - 1.00% of O&M	32,202	34,397	34,803	36,129	37,523	38,990
6	Bad Debt Expense - 0.25% of Rate Revenues	11,650	12,668	13,841	14,392	14,858	15,340
7	Other Adjustments - Retirement Benefits	0	0	0	0	0	0
8	Total Operating Expenses	\$3,264,078	\$3,486,807	\$3,528,943	\$3,663,403	\$3,804,730	\$3,953,311
	Debt Service Payments:						
0	Existing Debt Service: [2]	A 454 A00	<i>* • • • • • • • • • • • •</i>		A 4 5 1 0 0 0	¢ 451 050	<i></i>
9	Utility System Refunding Revenue Note, Series 2016	\$451,388	\$451,132	\$451,524	\$451,283	\$451,259	\$451,442
10 11	SRF Loan - #WW640520 SRF 2017 Loan - #WW640530	0 0	0 0	0 0	0 0	0 0	0
11		692,864	501,438	77,183	0	0	0
12	Lease Refunding Note, Series 2013 Capital Improvement Revenue Note, Series 2014	092,804	0	//,185	0	0	0
13	Vehicle Lease 2016 Amer Cap Svc.	2,588	2,588	2,588	2,588	0	0
15	Total Existing Debt Service Payments	\$1,146,839	\$955,159	\$531,295	\$453,871	\$451,259	\$451,442
	Proposed Debt Service: [3]						
16	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$165,267	\$165,267
17	Additional Senior Lien Debt 2	0	0	0	0	0	0
18	Additional Senior Lien Debt 3	0	0	0	0	0	0
19	Additional Senior Lien Debt 4	0	0	0	0	0	0
20	Additional Subordinate Lien Debt 1	\$0	\$0	\$0	\$0	\$0	\$0
21	Additional Subordinate Lien Debt 2	0	0	36,797	36,797	36,797	36,797
22	Additional Subordinate Lien Debt 3	0	0	0	0	0	0
23	Additional Subordinate Lien Debt 4	0	0	0	0	0	0
24	Total Proposed Debt Service Payments	\$0	\$0	\$36,797	\$36,797	\$202,063	\$202,063
25	Total Annual Debt Service Payments	\$1,146,839	\$955,159	\$568,092	\$490,667	\$653,322	\$653,506
	Other Revenue Requirements:						
26	General Fund Cost Allocation Transfer	\$0	\$0	\$0	\$0	\$0	\$0
27	Payment In Lieu of Franchise Fees [4]	\$283,411	\$294,129	\$318,332	\$345,553	\$357,115	\$367,972
28	Renewal and Replacement Fund Transfer [5]	266,037	747,786	809,318	878,525	907,921	935,523
29	Capital Funded From Rates [6]	104,170	104,170	104,170	104,170	104,170	104,170
30	Transfer to Capital Fund (General)	0	0	0	0	0	0
31	Transfer to Operating Reserves	0	0	0	0	0	0
31	Transfer to Charter Reserve Fund	147,470	147,470	147,828	148,520	0	0
32	Transfer to Rate Stabilization Fund	0	0	0	0	0	0
33	Total Other Revenue Requirements	\$801,089	\$1,293,556	\$1,379,648	\$1,476,769	\$1,369,206	\$1,407,666
34	Gross Revenue Requirements	\$5,212,006	\$5,735,521	\$5,476,683	\$5,630,840	\$5,827,258	\$6,014,483
	Other Revenues and Financial Resources:						
35	Other Operating Revenues	\$295,564	\$290,774	\$291,233	\$291,692	\$292,151	\$292,611
36	Unrestricted Interest Income [7]	18,411	7,381	4,129	2,727	3,056	3,053
37	Development Fees Used for Debt Service Payments	45,000	45,000	45,000	45,000	45,000	45,000
38 39	Transfers from Operating Reserves Transfer from Rate Stabilization	0 0	0 0	0 0	0 0	0 0	0 0
40	Total Other Revenues and Financial Resources	\$358,975	\$343,155	\$340,362	\$339,419	\$340,207	\$340,664
		\$4,853,031		\$5,136,321	-		-
41	Net Revenue Requirements	\$4,853,031	\$5,392,366	\$5,136,321	\$5,291,421	\$5,487,051	\$5,673,819
40	Revenue From Existing Water Rates:	¢1 0/0 070	¢1071767	\$4,000,000	\$4.002.557	\$4 104 452	\$4 115 247
42	Existing Rate Revenue	\$4,060,872	\$4,071,767	\$4,082,662	\$4,093,557	\$4,104,452	\$4,115,347
43	Prior Year Rate Adjustments	<u>0</u>	<u>0</u>	\$4 450 102	770,000	918,340	1,071,860
44	5	\$4,060,872	\$4,071,767	\$4,450,102	\$4,863,557	\$5,022,792	\$5,187,207
	Revenue From Existing Wholesale Water Rates:						
45	Existing Rate Revenue	\$599,168	\$599,168	\$599,168	\$599,168	\$599,168	\$599,168
46	Prior Year Rate Adjustments	0	0	53,930	112,700	134,060	156,060
47	Total Rate Revenue Before Current Year Adjustment	\$599,168	\$599,168	\$653,098	\$711,868	\$733,228	\$755,228
48	Current Year Rate Adjustment - Water Current Year Water Rate Adjustment	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%
-10	Current i cui matei reate Aujustinent	0.0070	2.0070	2.0070	5.0070	5.0070	5.0070

Projection of Water System Revenue Requirements

Line			Fiscal Year Ending September 30th,							
No.	Description	2019	2020	2021	2022	2023	2024			
	Effective Month	Aug	Oat	Oat	Oat	Oat	Oat			
40		Aug.	Oct.	Oct.	Oct.	Oct.	Oct.			
49	Percent of Current Year Effective	17%	100%	100%	100%	100%	100%			
50	Total Revenue From Current Year Adjustments	\$0	\$366,459	\$400,509	\$145,907	\$150,684	\$155,616			
	Current Year Rate Adjustment - Wholesale Water									
51	Current Year Water Rate Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%			
	Effective Month	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.			
52	Percent of Current Year Effective	17%	100%	100%	100%	100%	100%			
53	Total Revenue From Current Year Adjustments	\$0	\$29,958	\$32,655	\$35,593	\$36,661	\$37,761			
54	Total Revenue From Rates	\$4,660,040	\$5,067,353	\$5,536,364	\$5,756,925	\$5,943,365	\$6,135,813			
55	Revenue Surplus / (Deficiency) [8]	(\$192,990)	(\$325,014)	\$400,044	\$465,505	\$456,314	\$461,994			

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2019 Budget and are escalated as shown on Table 1-9.

[2] Payment amounts shown were based on debt service schedules provided by City Staff.

[3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Additional Senior Lien Debt 1		
Principal (Includes Project Costs and Costs of Issuance)	\$3,950,000	(50.00% Allocated to the Water System)
Issue Date	10/1/2022	· · ·
Interest Rate	5.50%	
Term (Years)	20	
Annual Average Debt Service	\$330,533	
Additional Subordinate Lien Debt 1		
Principal (Includes Project Costs and Costs of Issuance)	\$3,450,000	(0.00% Allocated to the Water System)
Issue Date	10/1/2020	
Interest Rate	3.00%	
Term (Years)	20	
Annual Average Debt Service	\$231,894	
Additional Subordinate Lien Debt 2		
Principal (Includes Project Costs and Costs of Issuance)	\$535,000	(100.00% Allocated to the Water System)
Issue Date	10/1/2020	
Interest Rate	3.25%	
Term (Years)	20	
Annual Average Debt Service	\$36,797	
Additional Subordinate Lien Debt 3		
Principal (Includes Project Costs and Costs of Issuance)	\$2,360,000	(0.00% Allocated to the Water System)
Issue Date	10/1/2023	
Interest Rate	3.50%	
Term (Years)	20	
Annual Average Debt Service	\$166,052	

[4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.

[5] Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to be used for R&R related capital projects.

[6] Amounts based on the proposed capital funding plan as shown in Table 1-13.

[7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the water system.

[8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Projection of Wastewater System Revenue Requirements

Line			Fiscal Year Ending September 30th,						
No.	Description	2019	2020	2021	2022	2023	2024		
	Operating Expenses: [1]								
1	Administration Department	\$549,706	\$568,838	\$588,853	\$609,747	\$631,595	\$654,438		
2	Wastewater Department	2,050,706	2,124,500	2,152,198	2,239,266	2,330,715	2,426,631		
3	Wastewater Collection Department	546,435	567,091	588,867	612,986	638,369	665,064		
4	Field Operations Department	615,842	702,154	676,106	696,661	718,407	741,385		
5	Non-Departmental	266,552	275,934	285,671	295,768	306,244	317,109		
6 7	Contingency - 1.00% of O&M Bad Debt Expense - 0.25% of Rate Revenues	40,292 14,936	42,385 16,241	42,917 17,668	44,544 18,219	46,253 18,788	48,046 19,376		
8	Other Adjustments - Retirement Benefits	14,950	0	0	0	10,788	19,370		
9	Total Operating Expenses	\$4,084,468	\$4,297,143	\$4,352,279	\$4,517,192	\$4,690,371	\$4,872,048		
ĺ		\$ 1,00 1,100	01,297,110	01,002,275	01,017,172	\$ 1,05 0,5 / 1	\$ 1,072,010		
	Debt Service Payments: Existing Debt Service: [2]								
10	Utility System Refunding Revenue Note, Series 2016	\$623,345	\$622,993	\$623,533	\$623,200	\$623,167	\$623,421		
11	SRF Loan - #WW640520	383,969	383,969	383,969	383,969	383,969	383,969		
12	SRF 2017 Loan - #WW640530	18,356	18,356	18,356	18,356	18,356	18,356		
13	Lease Refunding Note, Series 2013	0	0	0	0	0	0		
14	Capital Improvement Revenue Note, Series 2014	36,440	36,866	36,973	36,689	36,597	30,362		
15	Vehicle Lease 2016 Amer Cap Svc.	2,588	2,588	2,588	2,588	0	0		
16	Total Existing Debt Service Payments	\$1,064,699	\$1,064,772	\$1,065,420	\$1,064,802	\$1,062,089	\$1,056,107		
17	Proposed Debt Service: [3] Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$165,267	\$165,267		
18	Additional Senior Lien Debt 2	0 0	0	0	\$0 0	0	0 0 0		
19	Additional Senior Lien Debt 3	Ő	ů 0	Ő	ů 0	ů 0	0		
20	Additional Senior Lien Debt 4	0	0	0	0	0	0		
21	Additional Subordinate Lien Debt 1	\$0	\$0	\$231,894	\$231,894	\$231,894	\$231,894		
22	Additional Subordinate Lien Debt 2	0	0	0	0	0	0		
23	Additional Subordinate Lien Debt 3	0	0	0	0	0	166,052		
24	Additional Subordinate Lien Debt 4	0	0	0	0	0	0		
25	Total Proposed Debt Service Payments	\$0	\$0	\$231,894	\$231,894	\$397,161	\$563,213		
26	Total Annual Debt Service Payments	\$1,064,699	\$1,064,772	\$1,297,314	\$1,296,696	\$1,459,250	\$1,619,320		
	Other Revenue Requirements:								
27	General Fund Cost Allocation Transfer	\$0	\$0	\$0	\$0	\$0	\$0		
28	Payment In Lieu of Franchise Fees [4]	\$355,772	\$369,227	\$399,609	\$433,781	\$448,295	\$461,924		
29	Renewal and Replacement Fund Transfer [5]	333,963	938,713	1,015,955	1,102,832	1,139,733	1,174,383		
30	Capital Funded From Rates [6]	193,855	298,355	302,990	335,082	340,819	346,727		
31	Transfer to Capital Fund (General)	0	0	0	0	0	0		
32	Transfer to Operating Reserves	0	0	0	0	0	0		
32 33	Transfer to Charter Reserve Fund Transfer to Rate Stabilization Fund	189,058	189,058 0	188,699 0	188,007 0	0	0		
55		0					0		
34	Total Other Revenue Requirements	\$1,072,647	\$1,795,352	\$1,907,253	\$2,059,702	\$1,928,846	\$1,983,035		
35	Gross Revenue Requirements	\$6,221,814	\$7,157,267	\$7,556,845	\$7,873,590	\$8,078,467	\$8,474,403		
	Other Revenues and Financial Resources:								
36	Other Operating Revenues	\$313,498	\$313,957	\$314,417	\$314,876	\$315,335	\$315,794		
37	Unrestricted Interest Income [7]	18,789	7,858	4,780	3,436	3,840	3,876		
38	Development Fees Used for Debt Service Payments	75,000	75,000	75,000	75,000	75,000	75,000		
39	Transfers from Operating Reserves	0	0	0	0	0	0		
40	Transfer from Rate Stabilization	0	0	0	0	0	0		
41	Total Other Revenues and Financial Resources	\$407,287	\$396,815	\$394,196	\$393,312	\$394,175	\$394,670		
42	Net Revenue Requirements	\$5,814,527	\$6,760,452	\$7,162,649	\$7,480,278	\$7,684,292	\$8,079,733		
	Net Revenue Requirements	** ;• - · ;• = /							
	-	÷;,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
	Revenue From Existing Wastewater Rates:			\$5.639.213	\$5.654.658	\$5.670.104	\$5.685.549		
43 44	-	\$5,608,323 0	\$5,623,768 0	\$5,639,213 507,530	\$5,654,658 1,063,640	\$5,670,104 1,268,650	\$5,685,549 1,480,830		
43	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue	\$5,608,323	\$5,623,768						
43 44	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment	\$5,608,323 0	\$5,623,768 0	507,530	1,063,640	1,268,650	1,480,830		
43 44	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment <u>Current Year Rate Adjustment</u>	\$5,608,323 0	\$5,623,768 0	507,530 \$6,146,743	1,063,640	1,268,650 \$6,938,754	1,480,830 \$7,166,379		
43 44 45	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment	\$5,608,323 0 \$5,608,323 0.00%	\$5,623,768 0 \$5,623,768	507,530	1,063,640 \$6,718,298	1,268,650	1,480,830 \$7,166,379 3.00%		
43 44 45	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment <u>Current Year Rate Adjustment</u> Current Year Wastewater Rate Adjustment	\$5,608,323 0 \$5,608,323	\$5,623,768 0 \$5,623,768 9.00%	507,530 \$6,146,743 9.00%	1,063,640 \$6,718,298 3.00%	1,268,650 \$6,938,754 3.00%	1,480,830 \$7,166,379 3.00% Oct.		
43 44 45 46	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment <u>Current Year Rate Adjustment</u> Current Year Wastewater Rate Adjustment Effective Month	\$5,608,323 0 \$5,608,323 0.00% Aug.	\$5,623,768 0 \$5,623,768 9.00% Oct.	507,530 \$6,146,743 9.00% Oct.	1,063,640 \$6,718,298 3.00% Oct.	1,268,650 \$6,938,754 3.00% Oct.	1,480,830 \$7,166,379 3.00% Oct 100%		
43 44 45 46 47	Revenue From Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment Current Year Rate Adjustment Current Year Rate Adjustment Current Year Wastewater Rate Adjustment Effective Month Percent of Current Year Effective Total Revenue From Current Year Adjustments	\$5,608,323 0 \$5,608,323 0.00% Aug. 17%	\$5,623,768 0 \$5,623,768 9.00% Oct. 100%	507,530 \$6,146,743 9.00% Oct. 100%	1,063,640 \$6,718,298 3.00% Oct. 100%	1,268,650 \$6,938,754 3.00% Oct. 100%	1,480,830 \$7,166,379 3.00% Oct.		
43 44 45 46 47	Revenue From Existing Wastewater Rates: Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment Current Year Rate Adjustment Current Year Wastewater Rate Adjustment Effective Month Percent of Current Year Effective	\$5,608,323 0 \$5,608,323 0.00% Aug. 17%	\$5,623,768 0 \$5,623,768 9.00% Oct. 100%	507,530 \$6,146,743 9.00% Oct. 100%	1,063,640 \$6,718,298 3.00% Oct. 100%	1,268,650 \$6,938,754 3.00% Oct. 100%	1,480,830 \$7,166,379 3.00% Oct. 100%		
43 44 45 46 47 48	Revenue From Existing Wastewater Rate Revenue Prior Year Rate Adjustments Total Rate Revenue Before Current Year Adjustment Current Year Rate Adjustment Current Year Wastewater Rate Adjustment Effective Month Percent of Current Year Effective Total Revenue From Current Year Adjustments	\$5,608,323 0 \$5,608,323 0.00% Aug. 17% \$0	\$5,623,768 0 \$5,623,768 9.00% Oct. 100% \$506,139	507,530 \$6,146,743 9.00% Oct. 100% \$553,207	1,063,640 \$6,718,298 3.00% Oct. 100% \$201,549	1,268,650 \$6,938,754 3.00% Oct. 100% \$208,163	1,480,830 \$7,166,379 3.00% Oct. 100% \$214,991		

Projection of Wastewater System Revenue Requirements

Line			Fiscal Year Ending September 30th,							
No.	Description	2019	2020	2021	2022	2023	2024			
	Current Year Rate Adjustment									
52	Current Year Reclaimed Rate Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	Effective Month	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.			
53	Percent of Current Year Effective	17%	100%	100%	100%	100%	100%			
54	Total Revenue From Current Year Adjustments	\$0	\$0	\$0	\$0	\$0	\$0			
55	Total Revenue From Rates	\$5,974,224	\$6,496,402	\$7,067,038	\$7,287,529	\$7,515,192	\$7,750,239			
56	Revenue Surplus / (Deficiency) [8]	\$159,697	(\$264,050)	(\$95,610)	(\$192,749)	(\$169,100)	(\$329,494)			

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2019 Budget and are escalated as shown on Table 1-10.
[2] Payment amounts shown were based on debt service schedules provided by City Staff.
[3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Additional Senior Lien Debt 1		
Principal (Includes Project Costs and Costs of Issuance)	\$3,950,000	(50.00% Allocated to the Wastewater System)
Issue Date	10/1/2022	
Interest Rate	5.50%	
Term (Years)	20	
Annual Average Debt Service	\$330,533	
Additional Subordinate Lien Debt 1		
Principal (Includes Project Costs and Costs of Issuance)	\$3,450,000	(100.00% Allocated to the Wastewater System)
Issue Date	10/1/2020	
Interest Rate	3.00%	
Term (Years)	20	
Annual Average Debt Service	\$231,894	
Additional Subordinate Lien Debt 2		
Principal (Includes Project Costs and Costs of Issuance)	\$535,000	(0.00% Allocated to the Wastewater System)
Issue Date	10/1/2020	
Interest Rate	3.25%	
Term (Years)	20	
Annual Average Debt Service	\$36,797	
Additional Subordinate Lien Debt 3		
Principal (Includes Project Costs and Costs of Issuance)	\$2,360,000	(100.00% Allocated to the Wastewater System)
Issue Date	10/1/2023	
Interest Rate	3.50%	
Term (Years)	20	
Annual Average Debt Service	\$166,052	

[4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.
 [5] Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to have the previous Fiscal Year's revenues.

Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to be used for R&R related capital projects. Amounts based on the proposed capital funding plan as shown in Table 1-13.

[6]

Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the wastewater system. [7]

[8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Projection of Combined Water and Wastewater System Revenue Requirements

Line			F	iscal Year Ending	g September 30th		
No.		2019	2020	2021	2022	2023	2024
	Operating Expenses: [1]						
1	Administration Department	\$957,047	\$990,356	\$1,025,202	\$1,061,579	\$1,099,617	\$1,139,387
2	Water Department	1,741,511	1,743,999	1,798,986	1,877,230	1,959,593	2,046,263
3	Wastewater Department	2,050,706	2,124,500	2,152,198	2,239,266	2,330,715	2,426,631
4	Wastewater Collection Department	546,435	567,091	588,867	612,986	638,369	665,064
5	Field Operations Department	1,442,979	1,723,808	1,659,858	1,710,322	1,763,709	1,820,120
6	Non-Departmental	510,788	528,504	546,882	565,928	585,675	606,143
7	Contingency - 1.00% of O&M	72,495	76,783	77,720	80,673	83,777	87,036
8	Bad Debt Expense - 0.25% of Rate Revenues	26,586	28,909	31,509	32,611	33,646	34,715
9	Other Adjustments -	0	0	0	0	0	0
10	Total Operating Expenses	\$7,348,546	\$7,783,950	\$7,881,221	\$8,180,595	\$8,495,101	\$8,825,358
						.,,,	
	Debt Service Payments: Existing Debt Service: [2]						
11	Utility System Refunding Revenue Note, Series 2016	\$1,074,733	\$1,074,125	\$1,075,057	\$1,074,483	\$1,074,426	\$1,074,863
12	SRF Loan - #WW640520	383,969	383,969	383,969	383,969	383,969	383,969
13	SRF 2017 Loan - #WW640530	18,356	18,356	18,356	18,356	18,356	18,356
14	Lease Refunding Note, Series 2013	692,864	501,438	77,183	10,550	0	10,550
15	Capital Improvement Revenue Note, Series 2014	36,440	36,866	36,973	36,689	36,597	30,362
16	Vehicle Lease 2016 Amer Cap Svc.	5,176	5,176	5,176	5,176	0	0
	*		-				-
17	Total Existing Debt Service Payments	\$2,211,538	\$2,019,931	\$1,596,715	\$1,518,673	\$1,513,348	\$1,507,550
18	Proposed Debt Service: [3] Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$330,533	\$330,533
18	Additional Senior Lien Debt 2	50 0	30 0	30 0	30 0	\$330,333 0	\$330,333 0
20		0	0	0	0	0	0
	Additional Senior Lien Debt 3			0	0	0	
21	Additional Senior Lien Debt 4	0	0	0	÷	0	0
22	Additional Subordinate Lien Debt 1	0	0	231,894	231,894	231,894	231,894
23	Additional Subordinate Lien Debt 2	0	0	36,797	36,797	36,797	36,797
24	Additional Subordinate Lien Debt 3	0	0	0	0	0	166,052
25	Additional Subordinate Lien Debt 4	0	0	0	0	0	0
26	Total Proposed Debt Service Payments	\$0	\$0	\$268,691	\$268,691	\$599,224	\$765,276
27	Total Annual Debt Service Payments	\$2,211,538	\$2,019,931	\$1,865,406	\$1,787,364	\$2,112,572	\$2,272,826
	Ather Povenue Poquirements:						
28	Other Revenue Requirements: General Fund Cost Allocation Transfer	\$0	\$0	\$0	\$0	\$0	\$0
28 29	Payment In Lieu of Franchise Fees [4]	\$639,183	\$663,356		\$0 \$779,334	\$0 \$805,410	\$0 \$829,897
30	Renewal and Replacement Fund Transfer [5]	600,000		\$717,941			. ,
			1,686,499	1,825,273	1,981,358	2,047,653	2,109,907
31	Capital Funded From Rates [6]	298,025	402,525	407,160	439,252	444,989 0	450,898
32	Transfer to Capital Fund (General)	0	0	0	0	*	0
33	Transfer to Operating Reserves	0	0	0	-	0	0
34 35	Transfer to Charter Reserve Fund Transfer to Rate Stabilization Fund	336,528 0	336,528 0	336,528 0	336,528 0	0	0
50							-
36	Total Other Revenue Requirements	\$1,873,736	\$3,088,908	\$3,286,901	\$3,536,472	\$3,298,053	\$3,390,701
37	Gross Revenue Requirements	\$11,433,820	\$12,892,789	\$13,033,528	\$13,504,430	\$13,905,725	\$14,488,886
	Other Revenues and Financial Resources:						
38	Other Operating Revenues	\$609,063	\$604,731	\$605,650	\$606,568	\$607,486	\$608,405
39	Unrestricted Interest Income [7]	37,200	15,239	8,909	6,163	6,896	6,929
40	Development Fees Used for Debt Service Payments	120,000	120,000	120,000	120,000	120,000	120,000
40	Transfers from Operating Reserves	120,000	120,000	120,000	120,000	120,000	120,000
42	Transfer from Rate Stabilization	0	0	0	0	0	0
43	Total Other Revenues and Financial Resources	\$766,262	\$739,970	\$734,559	\$732,731	\$734,382	\$735,334
			-				-
44	Net Revenue Requirements	\$10,667,558	\$12,152,818	\$12,298,969	\$12,771,699	\$13,171,343	\$13,753,552
	Revenue From Combined Rates:						
45	Existing Rate Revenue	\$10,634,264	\$10,661,198	\$10,688,132	\$10,715,066	\$10,741,999	\$10,768,933
46	Revenue From Current Year Adjustments	0	902,557	986,371	383,049	395,508	408,369
47	Revenue From Prior Year Rate Adjustments	0	0	928,900	1,946,340	2,321,050	2,708,750
48	Total Revenue From Rates	\$10,634,264	\$11,563,755	\$12,603,403	\$13,044,455	\$13,458,557	\$13,886,052
49	Revenue Surplus / (Deficiency) [8]	(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500
50	Percentage Surplus / (Deficiency)	-0.31%	-5.09%	2.42%	2.09%	2.13%	0.95%
50	· · · · · · · · · · · · · · · · · · ·	-0.5170	-5.0770	2.72/0	2.0770	2.1370	0.7570

Footnotes located on following page.

Projection of Combined Water and Wastewater System Revenue Requirements

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2019 Budget and are escalated as shown on Table 1-11.

[2] Payment amounts shown were based on debt service schedules provided by City Staff.

[3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of

debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Additional Senior Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$3,950,000
Issue Date	10/1/2022
Interest Rate	5.50%
Term (Years)	20
Annual Average Debt Service	\$330,533
Additional Subordinate Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$3,450,000
Issue Date	10/1/2020
Interest Rate	3.00%
Term (Years)	20
Annual Average Debt Service	\$231,894
Additional Subordinate Lien Debt 2	
Principal (Includes Project Costs and Costs of Issuance)	\$535,000
Issue Date	10/1/2020
Interest Rate	3.25%
Term (Years)	20
Annual Average Debt Service	\$36,797
Additional Subordinate Lien Debt 3	
Principal (Includes Project Costs and Costs of Issuance)	\$2,360,000
Issue Date	10/1/2023
Interest Rate	3.50%
Term (Years)	20
Annual Average Debt Service	\$166,052

[4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.

Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to be used for R&R related capital projects. [5]

[6] Amounts based on the proposed capital funding plan as shown in Table 1-13.

[7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the wastewater system.
[8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Projection of Debt Service Coverage Compliance

Gross Revenues Filter Revenues Filter Revenues Stock Status Stock	Line					Viscal Year Endin			
Jark Records (1) 510.634.264 \$10.641.108 \$10.634.126 \$10.634.264 \$10.634.277 \$10.634.264 \$10.634.277 \$10.634.264 \$10.634.277 \$10.634.264 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 \$10.634.277 <th< th=""><th>No.</th><th>Description</th><th></th><th>2019</th><th>2020</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th></th<>	No.	Description		2019	2020	2021	2022	2023	2024
1 Rocums of Easting Ento [1] \$10,642,64 \$10,642,64 \$10,642,64 \$10,74,095 \$10,74,095 \$10,74,095 \$10,74,095 \$10,74,095 \$10,74,195 \$10,774,495 \$10,774,495 \$10,774,4		Gross Revenues:							
				¢10 (24 2(4	¢10 ((1 100	¢10 (00 122	\$10 715 OCC	¢10.741.000	¢10 7/0 022
3 Use of Rat: Stabilization Fund (/Copositi or Fund) 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
4 Solutial Rate Revenues 510,642,64 511,264,255 512,400,100 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,044,455 513,045,357 513,044,455 513,045,357 513,044,455 513,074,453 513,044,455 513,074,453			[2]						5,117,119
5 Other Operating Revenues 5000,003 \$604,721 \$605,603 \$606,746 \$608,846 1 371,00 4.873 5.322 \$51,30 \$513,440 \$514,445 \$512,00 \$513,440 \$514,445 \$512,01,372 \$512,01,372 \$512,01,372 \$512,01,372 \$512,01,373 \$512,01,353 \$512,01,353 \$512,01,353 \$512,01,353 \$512,01,353 \$512,01,353 \$512,		· •							\$13,886,052
5 Other Operating Revenues 5000,003 \$604,721 \$605,603 \$606,746 \$608,846 1 371,00 4.873 5.322 \$51,30 \$513,440 \$514,445 \$512,00 \$513,440 \$514,445 \$512,01,372 \$512,01,372 \$512,01,372 \$512,01,372 \$512,01,373 \$512,01,353 \$512,01,353 \$512,01,353 \$512,01,353 \$512,01,353 \$512,01,353 \$512,		Revenues From Other Sources:							
Should Revenues from Other Sources $\frac{5646,163}{511,260,27}$ $\frac{5613,072}{512,183,399}$ $\frac{5613,072}{512,183,399}$ $\frac{5613,072}{512,183,399}$ $\frac{5613,072}{512,066,16}$ $\frac{5614,073}{514,071,997}$ $\frac{5613,072}{514,071,997}$ $\frac{5613,072}{514,071,997}$ $\frac{5613,072}{514,071,997}$ $\frac{5613,072}{514,071,997}$ $\frac{5613,072}{514,071,997}$ $\frac{5613,073}{514,071,997}$ $\frac{5613,073}{514,071,497}$ $\frac{5613,073}{510,074,453}$ $\frac{5613,073}{510,074,453}$ $\frac{5613,073}{510,074,453}$ $\frac{5613,073}{510,074,453}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,063}{510,074,025}$ $\frac{5613,074,025}{510,074,453}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $\frac{5613,066}{510,074,025}$ $5613,$	5			\$609,063	\$604,731	\$605,650	\$606,568	\$607,486	\$608,405
8 Total Genes Revenues 511,280,427 512,813,359 513,255,461 514,071,997 \$14,500,500 Control Construction and Maintenance 53,244,078 \$3,248,807 \$53,252,943 \$3,340,120 \$3,303,311 9 Water System Cost of Operation and Maintenance 53,244,078 \$3,248,807 \$53,252,943 \$53,653,601 \$54,753,102 \$53,803,055 \$54,753,101 \$55,755,097 \$57,753,191 11 Total Costs of Operation and Maintenance \$3,91,881 \$4,399,408 \$53,353,513 \$55,755,597 \$5,775,597 \$5,775,597 \$5,775,597 \$5,775,597 \$5,775,597 \$5,775,597 \$5,775,597 \$5,775,597 \$5,774,426 \$5,774,426 \$1,074,428	6	Unrestricted Interest Income	[3]	37,100	14,873	8,322	5,438	5,954	6,052
Cut of Operation and Maintenance: \$3,254,078 \$3,465,078 \$3,253,943 \$3,63,402 \$3,963,703 \$5,253,943 \$3,63,402 \$3,963,703 \$5,253,943 \$3,63,402 \$3,963,703 \$5,253,943 \$3,63,402 \$3,963,703 \$5,253,943 \$3,63,402 \$3,963,703 \$5,253,943 \$3,63,402 \$3,963,703 \$5,253,943 \$3,863,702 \$5,363,702 \$5,363,702 \$5,363,702 \$5,375,103 \$5,475,596 \$5,376,897 \$5,575,897 \$5,675,103 \$5,475,596 \$5,756,897 \$5,675,103 \$5,475,596 \$5,756,897 \$5,675,103 \$5,475,596 \$5,756,897 \$5,675,103 \$5,475,596 \$5,756,897 \$5,675,103 \$5,475,596 \$5,756,897 \$5,675,103	7	Subtotal Revenues from Other Sources		\$646,163	\$619,604	\$613,972	\$612,006	\$613,440	\$614,457
9 Water System Cost of Operation and Maintenance 53,264,078 53,486,807 53,258,943 53,663,033 53,884,730 53,953,311 10 Water System Cost of Operation and Maintenance $4,924,68$ $4,271,43$ $4,252,29$ $53,663,033$ $53,804,730$ $53,953,511$ 11 Cold Cost of Operation and Maintenance $57,848,450$ $57,858,521$ $58,805,200$ $58,955,100$ 12 Net Revenus $53,921,881$ $54,299,408$ $53,361,533$ $55,776,897$ $55,775,897$ $55,775,897$ $55,775,897$ $55,775,897$ $51,074,426$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$ $51,074,523$	8	Total Gross Revenues		\$11,280,427	\$12,183,359	\$13,217,375	\$13,656,461	\$14,071,997	\$14,500,509
10 Watewiser System Cixin of Operation and Maintenance 4,084,468 4,237,143 4,323,279 4,517,162 4,900,371 4,873,482,533 11 Total Costs of Operation and Maintenance 53,393,1881 \$3,788,120 \$8,189,595 \$8,499,101 \$8,823,538 2 Net Kernes \$3,393,1881 \$4,399,408 \$5,336,153 \$5,475,866 \$5,576,897 \$5,675,151 Annual Debt Service Requirements \$0 0 0 0 0 20,303,393 \$3,393,333 \$1,074,125 \$1,075,087 \$1,074,426 \$1,074,42		Cost of Operation and Maintenance:							
10 Waterview System Cord Operation and Munitemance 4.084.468 4.237.143 4.332.279 4.517.162 4.490.371 4.472.487.368 11 Total Costs of Operation and Munitemance $57.348,546$ $$57.783,595$ $$57.881,221$ $$88,180,595$ $$88,495,101$ $$88,25338$ 2 Net Recember $$53.36,153$ $$57.475,866$ $$55.75,155$ $$57.881,221$ $$88,180,595$ $$57.68,097$ $$57.675,155$ 10 Control Lon Boul Sprice Requirements $$10.74,733$ $$10.74,733$ $$10.74,868$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,426$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ $$10.74,833$ \$10.74,833 $$10.75$	0	Water System Cost of Operation and Maintenance		\$2 264 078	\$2 486 807	\$2 528 042	\$2 662 402	\$2 804 720	\$2.052.211
Interpretation Total Costs of Operation and Maintenance $\overline{57,343,546}$ $\overline{57,743,590}$ $\overline{57,343,546}$ $\overline{57,743,590}$ $\overline{57,343,546}$ $\overline{51,074,125}$ $\overline{51,074,235}$ $\overline{51,074,425}$ $\overline{51,074,535}$ $\overline{51,074,535}$ $\overline{51,074,535}$ $51,$									
12 Net Revenues 53,931,881 54,399,408 55,336,153 55,475,586 55,576,897 55,075,151 Annual Debt Service Requirements: Senor Lien Bond Service Requirements 51,074,733 51,074,125 51,075,057 51,074,433 51,074,435 51,074,935 51,075,057 51,074,435 51,074,935 51,075,057 51,074,935 51,075,057 51,074,945 51,404,959 51,404,959 51,404,959 51,405,996 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,969 53,33,369 53,33,369 53,33,3									\$8,825,358
Annual Deb Service Requirements: Sinior Lein Ded Service Requirements 51,074,733 \$1,074,125 \$1,075,057 \$1,074,426 \$1,074,927 \$1,074,426 \$1,074,927 \$1,074,927 \$1,074,948 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999 \$1,404,999	12			\$3 031 881					
Sector Line Dand Service Requirements S1.074,733 S1.074,733 S1.074,733 S1.074,733 S1.074,743 S1.074,426 S1.074,527 S1.075,057 S1.075,057 S1.074,5	12			\$5,951,001	\$4,399,400	\$5,550,155	\$5,475,800	\$5,570,697	\$5,075,151
13 Utility System Refunding Evenue Note, Series 2016 $$1,074,125$ $$1,075,037$ $$1,074,033$ $$1,074,025$ $$1,075,037$ $$1,074,033$ $$1,074,033$ $$30,033$ $30,0333$ $30,0333$ 15 Additional Serior Lien Debt 2 0 <									
44 Additional Serior Line Det 1 0 0 0 0 330,33 310,33 340,43 310,44,459 \$1,404,959 \$1,404,959 \$1,404,959 \$1,404,959 \$1,404,959 \$1,405,969 \$383,969 </td <td>13</td> <td></td> <td></td> <td>\$1,074,733</td> <td>\$1,074,125</td> <td>\$1,075,057</td> <td>\$1,074,483</td> <td>\$1,074,426</td> <td>\$1,074,863</td>	13			\$1,074,733	\$1,074,125	\$1,075,057	\$1,074,483	\$1,074,426	\$1,074,863
6 Additional Senior Lien Debt 3 0 <	14	Additional Senior Lien Debt 1			0	0		330,533	330,533
17 Additional Senior Lien Debt 4 0									0
It Total Senior Lien Bond Service Requirements \$1,074,733 \$1,074,733 \$1,074,125 \$1,075,057 \$1,074,483 \$1,404,959 \$1,404,959 Subordinate Lien Debt Service Requirements \$383,969 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></t<>									0
Subordinate Lien Deb Service Requirements Si83 969 S383 969	1/	Additional Senior Lien Debt 4		0	0	0	0	0	0
9 SRF Loan - #WW406520 S383.969	.8	Total Senior Lien Bond Service Requirements		\$1,074,733	\$1,074,125	\$1,075,057	\$1,074,483	\$1,404,959	\$1,405,396
20 SRF 2017 Loan - 4WW40530 18,356 15,357 13,355 15,357 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
11 Additional Subordinate Lien Debt 1 0 0 231,894 231									
22 Additional Subordinate Lien Debt 2 0 0 $36,797$ $30,307$ $36,149$ $31,149,333$ $$41,865$ $$51,787,51$									
24 Additional Subordinate Lien Debt 4 0									36,797
Z25 Total Subordinate Lien Bond Service Requirements $5402,325$ $5671,016$ $5671,016$ $5671,016$ $5871,013$ $5871,5$	23	Additional Subordinate Lien Debt 3		0	0	0	0	0	166,052
Secondary Subordinate Lien Debt Service RequirementsSolutionCapital Improvement Revenue Note, Series 2013 $5692,864$ $501,438$ $577,183$ 50 50 Capital Improvement Revenue Note, Series 2014 $[4]$ $36,440$ $36,866$ $36,973$ $36,689$ $36,597$ 20Total Secondary Subordinate Lien Bond Service Requirements 5176 $5,176$ $5,176$ $5,176$ $51,76$ $51,76$ $53,6597$ $530,362$ 30Total Annual Debt Service Requirements $52,211,538$ $52,019,931$ $$1,865,406$ $$11,787,364$ $$2,112,572$ $$22,272,826$ 31Minimum Required Renewal and Replacement Transfer $$515,988$ $$562,166$ $$608,424$ $$660,453$ $$682,551$ $$703,302$ 32I-Ib-Debt Service Coverage: $$3,931,881$ $$4,399,408$ $$5,336,153$ $$5,475,866$ $$5,576,897$ $$5,675,151$ 33Total Debt Service Payments $2,211,538$ $2,019,931$ $1,865,406$ $1,787,364$ $2,112,572$ $$2,272,826$ 34Calculated Ratio $177,79\%$ $21,80\%$ $28,60\%$ $306,37\%$ $26,399\%$ $249,70\%$ 35Target Coverage Ratio - 150,00\% $150,00\%$ $150,00\%$ $150,00\%$ $150,00\%$ $150,00\%$ $150,00\%$ 37100% of Cost of Operation and Maintenance $$7,348,546$ $$7,783,950$ $$7,881,221$ $$8,895,101$ $$8,825,51$ 38100% of Subordinate Lien Bond Service Requirement 0 0 0 0 0 38100% of Subordinate Lien Bond	24	Additional Subordinate Lien Debt 4		0	0	0	0	0	0
26 Lease Refunding Note, Series 2013 \$692,864 \$501,438 \$77,183 \$00 \$0 \$123 27 Capital Improvement Netweenue Note, Series 2014 [4] $36,440$ $36,866$ $36,973$ $36,689$ $36,6597$ $30,669$ $30,6597$ $30,669$ $30,6597$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,6697$ $30,362$ 20 Total Secondary Subordinate Lien Bond Service Requirements $$22,211,538$ $$2,019,931$ $$1,865,406$ $$1,787,364$ $$2,112,572$ $$22,222,826$ 31 Minimum Required Renewal and Replacement Transfer $$515,988$ $$562,166$ $$608,424$ $$660,453$ $$682,551$ $$70,303$ 32 Net Revenues $$2,211,538$ $$2,019,931$ $1,865,406$ $$1,787,364$ $$2,112,572$ $$2,2272,826$ 33 Total Debt Service Caverage: $$33,931,881$ $$4,399,408$ $$5,336,153$ $$5,475,866$ $$5,576,897$ $$5,675,151$ $$5,675,161$ $$5,676,897$ $$26,999,876$ $$26,999,876$ $$26,997,897$	25	-		\$402,325	\$402,325	\$671,016	\$671,016	\$671,016	\$837,068
27 Capital Improvement Revenue Note, Series 2014 [4] $36,460$ $36,677$ $36,689$ $36,597$ $30,362$ 28 Vehicle Lease 2016 Amer Cap Sve. 5,176 5,176 5,176 5,176 5,176 5,176 5,176 5,176 0	76			\$602.864	\$501 438	\$77 193	02	02	\$0
28 Vehicle Lase 2016 Amer Cap Svc. $5,176$ $5,178$ $5,1256$			[4]						
30 Total Annual Debt Service Requirements \$2,211,538 \$2,019,931 \$1,865,406 \$1,787,364 \$2,112,572 \$2,2272,826 31 Minimum Required Renewal and Replacement Transfer \$515,988 \$562,166 \$608,424 \$660,453 \$682,551 \$703,302 32 Net Revenues \$3,931,881 \$4,399,408 \$5,336,153 \$5,475,866 \$5,576,897 \$5,675,151 33 Total Debt Service Payments 2,211,538 2,019,931 1,865,406 1,787,364 2,112,572 2,272,826 34 Calculated Ratio 177,79% 217,80% 286,06% 306,37% 263,99% 249,709 35 Target Coverage Ratio - 150,00% 160,006,433 682,551 703,302 70,348,546 \$7,783,95			[']						0
31 Minimum Required Renewal and Replacement Transfer \$515,988 \$562,166 \$608,424 \$660,453 \$682,551 \$703,302 All-In-Debt Service Coverage: \$3,931,881 \$4,399,408 \$5,336,153 \$5,475,866 \$5,576,897 \$5,675,151 20 Not Revenues \$3,931,881 \$4,399,408 \$5,336,153 \$5,475,866 \$5,576,897 \$2,675,151 21 Total Debt Service Payments \$2,211,538 \$2,019,931 1,865,406 1,787,364 \$2,112,572 \$2,272,822 23 Calculated Ratio 177,79% 217.80% 286.06% 306.37% \$263,99% 249,709 35 Target Coverage Ratio - 150.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00%	29	Total Secondary Subordinate Lien Bond Service Requirements		\$734,480	\$543,480	\$119,333	\$41,865	\$36,597	\$30,362
All-In-Debt Service Coverage: 32 Net Revenues 33 Total Debt Service Payments 34 Calculated Ratio 35 Total Debt Service Payments 36 177.79% 27 Net Revenues 37 Total Debt Service Payments 38 2,211,538 201 150.00% 38 177.79% 217.80% 286.06% 306 306.37% 203 Target Coverage Ratio - 150.00% 37 100% of Cost of Operation and Maintenance 38 \$11,280,427 \$12,183,359 \$13,217,375 \$13,656,461 \$14,071,997 \$14,500,506 37 100% of Cost of Operation and Maintenance \$7,348,546 \$7,783,950 \$7,881,221 \$8,180,595 \$8,495,101 \$8,825,51 703,00 30 100% of Minimum Required Renewal and Replacement Transfer \$15,988 \$62,166 608,424 660,453 682,251 703,00 40 100% of Subordinate Lien Bond Service Requirements 1,235,943 1,235,244 1,236,316 1,235,655 1,615,703 1,616,206	30	Total Annual Debt Service Requirements		\$2,211,538	\$2,019,931	\$1,865,406	\$1,787,364	\$2,112,572	\$2,272,826
32 Net Revenues \$3,931,881 \$4,399,408 \$5,336,153 \$5,475,866 \$5,576,897 \$5,675,151 33 Total Debt Service Payments 2,211,538 2,019,931 1,865,406 1,787,364 2,112,572 2,272,826 34 Calculated Ratio 177.79% 217.80% 286.06% 306.37% 263.99% 249.70% 35 Target Coverage Ratio - 150.00% 144,501.95 84,950,505 87,348,546 \$7,783,950 \$7,881,221 \$8,8180,595 \$8,495,101 \$8,82,551 703	31	Minimum Required Renewal and Replacement Transfer		\$515,988	\$562,166	\$608,424	\$660,453	\$682,551	\$703,302
33 Total Debt Service Payments 2,211,538 2,019,931 1,865,406 1,787,364 2,112,572 2,272,826 34 Calculated Ratio 177.79% 217.80% 286.06% 306.37% 263.99% 249.70% 35 Target Coverage Ratio - 150.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00%									
34 Calculated Ratio 177.79% 217.80% 286.06% 306.37% 263.99% 249.70% 35 Target Coverage Ratio - 150.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.20%									
35 Target Coverage Ratio - 150.00% 140.00% 140.00% 140.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.00% 160.20% 161.620% 161.620%		-							
36 Gross Revenues \$11,280,427 \$12,183,359 \$13,217,375 \$13,656,461 \$14,071,997 \$14,500,509 37 100% of Cost of Operation and Maintenance \$7,348,546 \$7,783,950 \$7,881,221 \$8,180,595 \$8,495,101 \$8,825,358 38 100% of Debt Service Reserve Account Requirement 0									249.70% 150.00%
37 100% of Cost of Operation and Maintenance \$7,348,546 \$7,783,950 \$7,881,221 \$8,180,595 \$8,495,101 \$8,825,358 38 100% of Debt Service Reserve Account Requirement 0	26			¢11 200 427	e12 102 250	¢12 017 075	¢12 (5(4(1	¢14.071.007	¢14 500 500
38 100% of Debt Service Reserve Account Requirement 0									
39 100% of Minimum Required Renewal and Replacement Transfer 515,988 562,166 608,424 660,453 682,551 703,302 40 100% of Subordinate Lien Bond Service Requirements 402,325 402,325 671,016 671,016 671,016 837,068 41 115% of Senior Lien Bond Service Requirements 1,235,943 1,235,244 1,236,316 1,235,655 1,615,703 1,616,206 42 Total Requirements \$9,502,802 \$9,983,685 \$10,396,977 \$10,747,719 \$11,464,371 \$11,981,935 43 Calculated Ratio 118,71% 122.03% 127,13% 127,06% 122,75% 121,029 44 Minimum Required Coverage Ratio - 100.00% 100.00									\$8,825,358 0
40 100% of Subordinate Lien Bond Service Requirements 402,325 402,325 671,016 671,016 671,016 837,068 41 115% of Senior Lien Bond Service Requirements 1,235,943 1,235,244 1,236,316 1,235,655 1,615,703 1,616,206 42 Total Requirements \$9,502,802 \$9,983,685 \$10,396,977 \$10,747,719 \$11,464,371 \$11,981,935 43 Calculated Ratio 118,71% 122.03% 127.13% 127.06% 122.75% 121.029 44 Minimum Required Coverage Ratio - 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 5ubordinate Lien Debt Service Coverage: \$2,695,938 \$3,164,165 \$4,099,838 \$4,240,210 \$3,961,194 \$4,058,945 46 Subordinate Lien Debt Service Requirements \$402,325 402,325 671,016 671,016 671,016 837,068 47 Calculated Ratio 670.09% 786,47% 610.99% 631.91% 590,33% 484,909									703,302
42 Total Requirements \$9,502,802 \$9,983,685 \$10,396,977 \$10,747,719 \$11,464,371 \$11,981,935 43 Calculated Ratio 118,71% 122.03% 127.13% 127.06% 122.75% 121.029 44 Minimum Required Coverage Ratio - 100.00% 100.00%		100% of Subordinate Lien Bond Service Requirements							837,068
43 Calculated Ratio 118.71% 122.03% 127.13% 127.06% 122.75% 121.029 44 Minimum Required Coverage Ratio - 100.00% 100.00%<	41	115% of Senior Lien Bond Service Requirements		1,235,943	1,235,244	1,236,316	1,235,655	1,615,703	1,616,206
44 Minimum Required Coverage Ratio - 100.00% 100.00%<	42	Total Requirements		\$9,502,802	\$9,983,685	\$10,396,977	\$10,747,719	\$11,464,371	\$11,981,935
Subordinate Lien Debt Service Coverage: 45 Net Revenues After Senior Lien Debt Payment \$2,695,938 \$3,164,165 \$4,099,838 \$4,240,210 \$3,961,194 \$4,058,945 46 Subordinate Lien Debt Service Requirements 402,325 402,325 671,016 671,016 671,016 837,068 47 Calculated Ratio 670.09% 786.47% 610.99% 631.91% 590.33% 484.90%									121.02%
Net Revenues After Senior Lien Debt Payment \$2,695,938 \$3,164,165 \$4,099,838 \$4,240,210 \$3,961,194 \$4,058,945 46 Subordinate Lien Debt Service Requirements 402,325 402,325 671,016 671,016 671,016 837,068 47 Calculated Ratio 670.09% 786.47% 610.99% 631.91% 590.33% 484.90%	+			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46 Subordinate Lien Debt Service Requirements 402,325 402,325 671,016 671,016 837,068 47 Calculated Ratio 670.09% 786.47% 610.99% 631.91% 590.33% 484.90%	15			\$2 605 020	¢2 164 165	£4.000.930	64 240 210	\$2.0(1.104	¢1 050 045
47 Calculated Ratio 670.09% 786.47% 610.99% 631.91% 590.33% 484.90%		•							
		-							
	47 48	Calculated Ratio Minimum Required Coverage Ratio - 115.00%		670.09% 115.00%	786.47% 115.00%	610.99% 115.00%	631.91% 115.00%	590.33% 115.00%	484.90% 115.00%

Projection of Debt Service Coverage Compliance

Line				Fi	scal Year Ending	September 30th,	,	
No.	Description		2019	2020	2021	2022	2023	2024
	Senior Lien Test: (CAFR Presentation Method)							
49	Net Revenues		\$3,931,881	\$4,399,408	\$5,336,153	\$5,475,866	\$5,576,897	\$5,675,151
50	Total Senior Lien Bond Service Requirements		\$1,074,733	\$1,074,125	\$1,075,057	\$1,074,483	\$1,404,959	\$1,405,396
51	Calculated Ratio		365.85%	409.58%	496.36%	509.63%	396.94%	403.81%
52	Minimum Target Coverage Ratio - 115.00%		115.00%	115.00%	115.00%	115.00%	115.00%	115.00%
53	Net Revenues After Payment of Debt Service		\$1,720,343	\$2,379,478	\$3,470,747	\$3,688,502	\$3,464,325	\$3,402,325
54	Use of Impact Fees for Debt Service Payments		120,000	120,000	120,000	120,000	120,000	120,000
55	Subtotal		\$1,840,343	\$2,499,478	\$3,590,747	\$3,808,502	\$3,584,325	\$3,522,325
	Less Other Payments and Transfers from Rates:							
56	Payment In Lieu of Franchise Fees	[5]	\$639,183	\$663,356	\$717,941	\$779,334	\$805,410	\$829,897
57	General Fund Cost Allocation Transfer		0	0	0	0	0	0
58	Renewal and Replacement Fund Transfer		600,000	1,686,499	1,825,273	1,981,358	2,047,653	2,109,907
59	Capital Funded From Rates		298,025	402,525	407,160	439,252	444,989	450,898
60	Transfer to Charter Reserve Fund		336,528	336,528	336,528	336,528	0	0
61	Transfer to Capital Fund (General)		0	0	0	0	0	0
62	Net Transfer to/ (from) Operating Reserves		0	0	0	0	0	0
63	Plus Restricted Interest Income (Not Includable Above)		100	366	587	725	942	877
64	Net Amount Available for Other Utility System Purposes		(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500

Footnotes located on following page.

Comparison of Typical Monthly Residential Bills for Water Service [1]

				Resident	ial Service for	r a 5/8" or 3/4	" Meter		
Line		0	2,000	3,000	4,000	6,000	8,000	10,000	15,000
No.	Description	Gallons	Gallons	Gallons [2]	Gallons	Gallons	Gallons	Gallons	Gallons
	City of Edgewater, Florida								
1	Existing Rates	\$12.77	\$17.07	\$24.21	\$31.35	\$47.43	\$65.31	\$83.19	\$138.99
2	Proposed Rates - Fiscal Year 2020	13.92	18.61	26.39	34.17	51.70	71.19	90.68	151.50
	Other Florida Utilities:								
3	City of Daytona Beach [3]	\$16.93	\$22.50	\$28.07	\$33.64	\$44.78	\$55.92	\$67.06	\$94.91
4	City of DeLand [4]	12.28	16.50	18.61	20.72	26.31	33.27	40.23	67.68
5	City of Deltona	12.80	16.38	18.17	19.96	25.34	32.52	39.70	71.10
6	City of Port Orange	9.90	12.86	16.74	20.62	28.38	36.14	43.90	71.76
7	City of Eustis [3]	11.09	15.73	18.05	20.37	25.01	29.65	35.43	49.88
8	City of Holly Hill [5]	18.31	18.31	25.54	32.77	47.23	61.69	76.15	112.30
9	New Smyrna Beach Utilities Commission	11.65	13.51	14.44	15.68	18.16	22.08	26.00	35.80
10	City of Orange City	11.50	19.38	23.32	27.26	35.14	44.98	56.78	92.19
11	City of Ormond Beach	15.58	15.58	18.76	21.94	28.30	35.84	43.38	62.23
12	Town of Ponce Inlet	18.30	18.30	25.40	32.50	46.70	60.90	75.10	110.60
13	City of Sanford [3]	11.78	11.78	14.07	16.36	20.94	26.96	32.98	50.67
14	Seminole County [3]	13.88	16.22	17.39	18.56	20.90	23.24	25.58	35.28
15	City of South Daytona	14.61	20.28	25.95	31.62	42.96	54.15	65.19	92.79
16	Volusia County - Softened	13.92	21.80	25.74	29.68	38.47	48.17	57.87	82.92
17	Other Utilities' Average	\$13.75	\$17.08	\$20.73	\$24.41	\$32.04	\$40.39	\$48.95	\$73.58
18	Minimum	9.90	11.78	14.07	15.68	18.16	22.08	25.58	35.28
19	Maximum	18.31	22.50	28.07	33.64	47.23	61.69	76.15	112.30

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect May 2019 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City of Edgewater utility system.

[3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.

[4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.

[5] Includes a \$3.00 renewal and replacement fee.

Comparison of Typical Monthly Residential Bills for Wastewater Service [1]

				Resident	ial Service fo	r a 5/8" or 3/-	4" Meter		
Line		0	2,000	3,000	4,000	6,000	8,000	10,000	15,000
No.	Description	Gallons	Gallons	Gallons [2]	Gallons	Gallons	Gallons	Gallons	Gallons
	City of Edgewater, Florida								
1	Existing Rates	\$18.53	\$33.11	\$40.40	\$47.69	\$62.27	\$76.85	\$91.43	\$127.88
2	Proposed Rates - Fiscal Year 2020	20.20	36.09	44.04	51.98	67.87	83.77	99.66	139.39
	Other Florida Utilities:								
3	City of Daytona Beach [3]	\$14.05	\$23.64	\$33.23	\$42.82	\$62.00	\$81.18	\$100.36	\$148.31
4	City of DeLand [4]	24.41	34.07	38.90	43.73	53.39	63.05	72.71	72.71
5	City of Deltona	19.69	52.65	69.13	85.61	123.52	166.38	209.24	209.24
6	City of Port Orange [3]	11.70	20.40	24.75	29.10	37.80	46.50	55.20	63.90
7	City of Eustis [3]	26.10	32.62	35.88	39.14	45.66	52.18	58.70	58.70
8	City of Holly Hill [5]	20.60	20.60	28.92	37.24	53.88	70.52	87.16	128.76
9	New Smyrna Beach Utilities Commission	18.61	26.75	30.82	34.89	43.03	51.17	59.31	79.66
10	City of Orange City	22.93	38.73	46.63	54.53	70.33	86.13	94.03	94.03
11	City of Ormond Beach	19.29	19.29	23.72	28.15	37.01	45.87	54.73	76.88
12	Town of Ponce Inlet	14.63	25.51	30.95	36.39	47.27	58.15	69.03	79.91
13	City of Sanford [3]	21.68	21.68	27.59	33.50	45.32	57.14	68.96	80.78
14	Seminole County [3]	22.06	32.10	37.12	42.14	52.18	62.22	72.26	97.36
15	City of South Daytona [3]	15.61	22.80	29.99	37.18	51.56	66.39	81.67	119.87
16	Volusia County - Softened [3]	21.93	30.99	35.52	40.05	49.11	58.17	67.23	85.35
17	Other Utilities' Average	\$19.52	\$28.70	\$35.23	\$41.75	\$55.15	\$68.93	\$82.19	\$99.68
18	Minimum	11.70	19.29	23.72	28.15	37.01	45.87	54.73	58.70
19	Maximum	26.10	52.65	69.13	85.61	123.52	166.38	209.24	209.24

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect May 2019 and are exclusive of taxes or franchise fees, if any, and reflec rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charge for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility

[2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City o Edgewater utility system.

[3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date

[4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.

[5] Includes a \$3.00 renewal and replacement fee.

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service [1]

				Resident	ial Service fo	r a 5/8" or 3/4	4" Meter		
Line		0	2,000	3,000	4,000	6,000	8,000	10,000	15,000
No.	Description	Gallons	Gallons	Gallons [2]	Gallons	Gallons	Gallons	Gallons	Gallons
	City of Edgewater, Florida								
1	Existing Rates	\$31.30	\$50.18	\$64.61	\$79.04	\$109.70	\$142.16	\$174.62	\$266.87
2	Proposed Rates - Fiscal Year 2020	34.12	54.70	70.42	86.15	119.57	154.95	190.34	290.89
	Other Florida Utilities:								
3	City of Daytona Beach [3]	\$30.98	\$46.14	\$61.30	\$76.46	\$106.78	\$137.10	\$167.42	\$243.22
4	City of DeLand [4]	36.69	50.57	57.51	64.45	79.70	96.32	112.94	140.39
5	City of Deltona	32.49	69.03	87.30	105.57	148.86	198.90	248.94	280.34
6	City of Port Orange [3]	21.60	33.26	41.49	49.72	66.18	82.64	99.10	135.66
7	City of Eustis [3]	37.19	48.35	53.93	59.51	70.67	81.83	94.13	108.58
8	City of Holly Hill [5]	38.91	38.91	54.46	70.01	101.11	132.21	163.31	241.06
9	New Smyrna Beach Utilities Commission	30.26	40.26	45.26	50.57	61.19	73.25	85.31	115.46
10	City of Orange City	34.43	58.11	69.95	81.79	105.47	131.11	150.81	186.22
11	City of Ormond Beach	34.87	34.87	42.48	50.09	65.31	81.71	98.11	139.11
12	Town of Ponce Inlet	32.93	43.81	56.35	68.89	93.97	119.05	144.13	190.51
13	City of Sanford [3]	33.46	33.46	41.66	49.86	66.26	84.10	101.94	131.45
14	Seminole County [3]	35.94	48.32	54.51	60.70	73.08	85.46	97.84	132.64
15	City of South Daytona [3]	30.22	43.08	55.94	68.80	94.52	120.54	146.86	212.66
16	Volusia County - Softened [3]	35.85	52.79	61.26	69.73	87.58	106.34	125.10	168.27
17	Other Utilities' Average	\$33.27	\$45.78	\$55.96	\$66.15	\$87.19	\$109.33	\$131.14	\$173.26
18	Minimum	21.60	33.26	41.49	49.72	61.19	73.25	85.31	108.58
19	Maximum	38.91	69.03	87.30	105.57	148.86	198.90	248.94	280.34

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect May 2019 and are exclusive of taxes or franchise fees, if any, and reflec rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charge for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City o Edgewater utility system.

[3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date

[4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.

[5] Includes a \$3.00 renewal and replacement fee.

SECTION 2

SOLID WASTE SYSTEM



CITY OF EDGEWATER, FLORIDA

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2019 UPDATE

SECTION 2 – SOLID WASTE SYSTEM

CUSTOMER GROWTH AND REVENUES

Projected revenues from rates for the solid waste system were based on the schedule of solid waste and recycling rates and charges effective October 1, 2018. In order to calculate projected revenues from rates for the Forecast Period, the existing fiscal year 2019 rates were applied to the projected billing statistics. Based on discussions with City Staff, the growth projections included in this analysis recognize an average growth in customers of approximately 0.31%, or 30 accounts, per year throughout the Forecast Period, as shown in Table 2-1. Based on these assumptions, system revenues at existing rates are estimated to increase from approximately \$3.5 million to \$3.8 million per year over the Forecast Period. Other miscellaneous operating revenues are projected, on average, to be approximately \$2,000 per year and interest earnings on unrestricted fund balances are estimated to average approximately \$1,300 per year as shown on Tables 2-1 and 2-2.

OPERATING AND MAINTENANCE EXPENSES

The Fiscal Year 2019 operating budget served as the basis for the operating expense projections for the remainder of the Forecast Period. Certain adjustments were made to the Fiscal Year 2019 operating budget to exclude depreciation, principal and interest payments on debt, capital expenditures, and additions to reserves, which were accounted for separately in our analysis; or in the case of depreciation, excluded as a non-cash expense. These adjustments resulted in the Fiscal Year 2019 operating budget of \$3.8 million being adjusted down to approximately \$3.1 million in cash operating expenses, as shown in Table 2-3. A contingency allowance of two percent (2.0%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. This is higher than the contingency factor used in the water and wastewater analysis to be conservative understanding that certain operational changes will be implemented in the future for this system. Additionally, a bad debt allowance of 0.25% of rate revenues was recognized in each fiscal year. The aforementioned allowances represent averages of approximately \$66,000 and \$9,500 annually, respectively. Operation and maintenance expenses are projected to increase by an annual average of approximately 3.64% per year from Fiscal Year 2019 operating budget levels, as shown on Table 2-4. The overall increase over the Forecast Period in projected operating expenses was based upon assumptions corresponding to several escalation factors and the nature of the expense as shown on Table 2-5. A few of the major factors are shown below:

- 1. Labor -3.0% per year
- 2. Health Insurance -10.0% per year
- 3. Consumer Price Index (CPI) Average of 2.5% per year

4. Electricity and Fuel -5.0% per Year

CAPITAL IMPROVEMENT PLAN

The CIP utilized in this analysis was based on the Fiscal Year 2019 - 2024 CIP, as provided by City. The City's project cost estimates were based on current year dollars and therefore these amounts were escalated to account for cost inflation over the Forecast Period. The CIP includes approximately \$5.5 million to fund new automated collection vehicles, new garbage carts, other support vehicles, and an allocation of the debt service associated with the new public works building. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, reserves, proposed debt, and capital leases as shown on Table 2-6.

EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the proposed senior lien debt, the annual debt service payments to be funded from rates begin at approximately \$150,000 in 2020, increasing to \$298,000 by Fiscal Year 2024. Payments for the proposed senior lien debt include amounts for the new carts and a 15% allocation of the public works building of approximately \$150,000 and \$148,000, respectively. As shown on Table 2-6, ongoing vehicle replacements are anticipated to be funded from capital leases with the annual payments increasing to \$208,000 per year in lease payments by 2020. Proposed debt service payments are summarized on Table 2-7 found at the end of this report.

TRANSFERS

The City transfers 5.9% of the prior year's solid waste gross revenues to the General Fund in the form of a PILOFF. This amount is funded each year of the Forecast Period and averages approximately \$255,000 annually, as shown in Table 2-8.

CASH BALANCES

As previously mentioned in Section 1 of this report, in Fiscal Year 2011 the City adopted Resolution No. 2011-R-20, which established a fund balance policy applying to all General Fund balances. Subsequently in Fiscal Year 2016 the City adopted Resolution No. 2016-R-40, which extended the fund balance policy to all operating funds including the water, wastewater, stormwater and sanitation enterprise funds. Part of the adopted fund balance policy establishes a reserve balance target equal to 15% of the current fiscal year operating expenditures, with a maximum of 25%. If the reserve balance amount falls below targeted levels the City must begin a plan to achieve the minimum balance of 15% within five (5) years. The solid waste system is anticipated to transfer approximately \$111,000 per year for Fiscal Years 2019 through 2022 to achieve this target. Additionally, the City targets an operating fund cash balance of between 90 to 120 days of rate revenue for the solid waste system. By the end of the Forecast Period, the City is projected to have \$1.5 million in the operating fund, as shown in Table 2-9, which meets all internal City policy requirements and targets.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the solid waste system and the projected funding plan for the CIP, it is estimated that the previously adopted rate increases will be sufficient to meet the needs of the system, as shown in Tables 2-10 through 2-12. The projected

operating results set forth herein assume the adoption of the previously adopted / proposed rate adjustments. Below is a summary of the proposed rate adjustments, along with certain projected financial operating results.

Summary of Pr	ojected Rate A	djustments and	l Key Operati	ng Results		
		Fis	cal Year Endii	ng September 3	0,	
Description	2019	2020	2021	2022	2023	2024
Previously Recommended Rate Adjustments	6.0%	6.0%	6.0%	6.0%	3.0%	N/A
Proposed Solid Waste Rate Adjustments	N/A [*]	6.0%	6.0%	6.0%	3.0%	3.0%
System Revenue Surplus/(Deficiency)	(\$94,087)	\$8,595	\$174,706	\$308,251	\$289,922	\$4,002
Operating Fund (Ending Balance)	\$1,089,664	\$1,098,259	\$976,164	\$1,284,415	\$1,574,337	\$1,538,339
Days of Cash (Target of 90-120 Days of Rate						
Revenue)	105	100	84	103	123	116
Charter Reserve Fund (Ending Balance)	\$299,032	\$410,773	\$522,625	\$634,590	\$635,225	\$635,860
Senior Lien Debt Service Coverage (Test 1.00)	N/A	5.47	6.41	7.43	3.82	3.91
Subordinate Lien Debt Service Coverage						
(Test 1.15)	N/A	3.22	3.90	4.63	4.04	4.16
All-In Debt Service Coverage (Target 1.50)	N/A	2.29	2.68	3.11	2.25	2.30

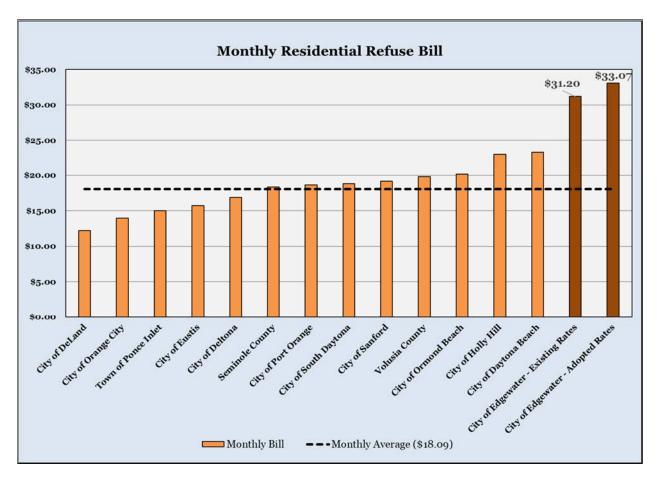
[*] Rates were adjusted at the beginning of Fiscal Year 2019 by 6.0%.

This report is based on a base case analysis under the solid waste utility system's existing configuration without any operational changes. When the City begins to implement the recommended changes contained in the operational review (from 2018) then the results shown above and in the supporting analytical tables of this report would need to be reevaluated and revised accordingly.

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RATE COMPARISON

As shown below and on Table 2-12, bills under the proposed Fiscal Year 2020 solid waste rates are above average when compared to the surveyed, neighboring utilities' average. It should be noted that many of the comparable entities below may also be implementing rate adjustments in 2020.



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Table 2-1 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Collection Customers and Revenues Under Existing Rates

Line				Historical			Fiscal Year Ending September 30,					
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	COLLECTION											
	Residential:											
1	Customer Growth	N/A	40	1	84	8	25	25	25	25	25	25
2	Number of Bills	110,284	110,759	110,768	111,773	111,869	112,169	112,469	112,769	113,069	113,369	113,669
3	Average Number of Customers	9,190	9,230	9,231	9,314	9,322	9,347	9,372	9,397	9,422	9,447	9,472
4	Monthly Collection Fee	\$20.15	\$20.15	\$21.96	\$23.94	\$26.09	\$27.66	\$27.66	\$27.66	\$27.66	\$27.66	\$27.66
5	Total Residential Collection Revenue	\$2,222,223	\$2,231,794	\$2,432,465	\$2,657,403	\$2,898,619	\$3,102,595	\$3,110,893	\$3,119,191	\$3,127,489	\$3,135,787	\$3,144,085
	Multi-Family:											
6	Customer Growth	N/A	10	(0)	(1)	(1)	0	0	0	0	0	0
7	Number of Bills	320	436	433	427	418	418	418	418	418	418	418
8	Average Number of Customers	27	36	36	36	35	35	35	35	35	35	35
9	Number of Units	2,002	4,640	4,534	4,505	4,410	4,410	4,410	4,410	4,410	4,410	4,410
10	Monthly Collection Fee	\$20.15	\$20.15	\$21.96	\$23.94	\$26.09	\$27.66	\$27.66	\$27.66	\$27.66	\$27.66	\$27.66
11	Total Multi-Family Collection Revenue	\$40,340	\$93,496	\$99,567	\$107,106	\$114,268	\$121,982	\$121,982	\$121,982	\$121,982	\$121,982	\$121,982
	Commercial:											
12	Customer Growth	N/A	1	3	21	(1)	5	5	5	5	5	5
13	Number of Bills	3,025	3,041	3,075	3,324	3,312	3,372	3,432	3,492	3,552	3,612	3,672
14	Average Number of Customers	252	253	256	277	276	281	286	291	296	301	306
15	Number of Units	5,587	4,052	4,079	4,326	4,310	4,388	4,467	4,545	4,623	4,701	4,779
16	Monthly Collection Fee	\$22.65	\$22.65	\$24.92	\$27.16	\$29.60	\$31.38	\$31.38	\$31.38	\$31.38	\$31.38	\$31.38
17	Total Commercial Collection Revenue	\$126,546	\$91,778	\$101,649	\$116,687	\$126,711	\$137,710	\$140,161	\$142,611	\$145,061	\$147,512	\$149,962
18	Revenue Adjustment	\$6,928	\$9,830	\$12,043	\$11,546	\$32,149	\$34,429	\$34,539	\$34,650	\$34,760	\$34,870	\$34,980
18	Total Collection Revenue	\$2,396,037	\$2,417,068	\$2,633,681	\$2,881,196	\$3,139,598	\$3,362,287	\$3,373,035	\$3,383,783	\$3,394,532	\$3,405,280	\$3,416,028

Table 2-1 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Collection Customers and Revenues Under Existing Rates

Line				Historical				I	Fiscal Year Endir	ng September 30,		
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	RECYCLING											
	Residential:											
19	Customer Growth	N/A	56	117	40	(14)	25	25	25	25	25	25
20	Number of Bills	110,387	111,059	112,464	112,946	112,780	113,080	113,380	113,680	113,980	114,280	114,580
21	Number of Units	N/A	N/A	9,664	9,627	9,613	9,638	9,663	9,688	9,713	9,738	9,763
22	Average Number of Customers	9,199	9,255	9,372	9,412	9,398	9,423	9,448	9,473	9,498	9,523	9,548
23	Monthly Recycling Fee	\$2.60	\$2.60	\$2.65	\$3.06	\$3.34	\$3.54	\$3.54	\$3.54	\$3.54	\$3.54	\$3.54
24	Subtotal Recycling Revenue	\$287,006	\$288,753	\$307,315	\$353,503	\$385,283	\$409,416	\$410,478	\$411,540	\$412,602	\$413,664	\$414,726
25	Total Recycling Revenue	\$287,006	\$288,753	\$307,315	\$353,503	\$385,283	\$409,416	\$410,478	\$411,540	\$412,602	\$413,664	\$414,726
	EXTRA CANS (>3 CANS)											
26	Extra Can Growth	N/A	0	7	0	0	0	0	0	0	0	0
27	Number of Bills	12	12	19	19	19	19	19	19	19	19	19
28	Average Monthly Number of Extra Cans	2	2	9	9	9	9	9	9	9	9	9
29	Monthly Extra Can Fee	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
30	Total Extra Cans Revenue	\$72	\$72	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324
31	Total Rate Revenues	\$2,683,115	\$2,705,893	\$2,941,320	\$3,235,024	\$3,525,205	\$3,772,027	\$3,783,837	\$3,795,647	\$3,807,458	\$3,819,268	\$3,831,078

Table 2-2City of Edgewater, FloridaSolid Waste Utility Rate Study

Projected Solid Waste System Revenue Under Existing Rates [1]

Line	Cost Center		Budgeted		Adjusted	Escalation		Fiscal Ye	ar Ending Septe	mber 30,	
No.	ID Code	Description	2019	Adjustments	2019	Reference	2020	2021	2022	2023	2024
		SYSTEM REVENUES									
1	447-0000-343.41-10	Refuse Collection - Residential / Non-Residential	\$3,190,206	\$172,405	\$3,362,611	Input	\$3,373,359	\$3,384,107	\$3,394,856	\$3,405,604	\$3,416,352
2	447-0000-343.42-10	Recycling	390,898	18,518	409,416	Input	410,478	411,540	412,602	413,664	414,726
3	447-0000-361.10-10	Interest	0	0	0	Eliminate	0	0	0	0	0
4	447-0000-364.42-10	Insurance Proceeds	0	0	0	Eliminate	0	0	0	0	0
5	447-0000-365.10-00	Sale of Surplus	5,000	(5,000)	0	Eliminate	0	0	0	0	0
6	447-0000-369.90-00	Other Miscellaneous Revenue	0	0	0	Inflation	0	0	0	0	0
7	447-0000-369.90-10	Miscellaneous Revenue	2,000	0	2,000	Constant	2,000	2,000	2,000	2,000	2,000
8	447-0000-369.90-20	Retirement Forfeitures	0	0	0	Eliminate	0	0	0	0	0
9	447-0000-384.01-00	Proceeds from Long-Term Debt	0	0	0	Eliminate	0	0	0	0	0
10	447-0000-384.17-01	Capital Improvement Note 2017	0	0	0	Eliminate	0	0	0	0	0
11	447-0000-389.90-12	Unreserved Proprietary	218,073	(218,073)	0	Eliminate	0	0	0	0	0
12		TOTAL SYSTEM REVENUES	\$3,806,177	(\$32,150)	\$3,774,027		\$3,785,837	\$3,797,647	\$3,809,458	\$3,821,268	\$3,833,078

Footnotes:

[1] Budgeted amounts shown are based on the Fiscal Year 2019 Adopted Operating Budget.

Table 2-3City of Edgewater, FloridaSolid Waste Utility Rate Study

Fiscal Year 2019 Adopted Budget

Line No.	Cost Center ID Code	Description	Budget 2019	Adjustments	Adjusted 2019
		Solid Waste Utility Operating Expenses			
		Environmental Services Refuse Department - 4060			
		Personnel Services:			
1	447-4060-534.12-10	Regular Salaries and Wages	\$676,621	\$0	\$676,621
2	AddPer	Additional Personnel	0	0	0
3	447-4060-534.12-20	DC ICMA	0	0	0
4	447-4060-534.14-10	Overtime	36,667	0	36,667
5	447-4060-534.15-30	Cell Phone	0	0	0
6	447-4060-534.15-60	Boot Allowance	3,250	0	3,250
7	447-4060-534.21-10	FICA	42,670	0	42,670
8	447-4060-534.21-20	Medicare	9,979	0	9,979
9	447-4060-534.22-10	Retirement Contributions	0	0	0
10	447-4060-534.22-20	DCSE	86,019	0	86,019
11	447-4060-534.23-10	Life Insurance	2,753	0	2,753
12	447-4060-534.23-20	Group Medical Insurance	293,298	0	293,298
13	447-4060-534.23-21	HSA Employer Contribution	1,300	0	1,300
14	447-4060-534.23-22	HRA Employer Contribution Dental Insurance	3,750	0	3,750
15	447-4060-534.2330		8,813	0	8,813
16	447-4060-534.23-40	Long-Term Disability	5,257	0	5,257
17	447-4060-534.23-60	Broker & Admin Fees	6,711 0	0	6,711
18 19	447-4060-534.23-90 447-4060-534.24-10	Other Post Employment Benefits (OPEB) Worker's Compensation	42,000	8,257 0	8,257 42,000
	++7-+000-554.24-10				
20		Total Personnel Services	\$1,219,088	\$8,257	\$1,227,345
		Operating Expenses:			
21	447-4060-534.31-10	Professional Services	\$20,000	\$0	\$20,000
22	447-4060-534.34-10	Other Contractual Services	660,008	(638,208)	21,800
23	447-4060-534.34-10	Volusia County Landfill	0	475,952	475,952
24	447-4060-534.34-10	Cloer & Sons / Green Waste Disposal	0	162,256	162,256
25	447-4060-534.40-10	Travel and Per Diem	400	0	400
26	447-4060-534.41-10	Telephone	0	0	0
27	447-4060-534.41-30	Legal Ads	0	0	0
28	447-4060-534.41-40	Postage	12,000	0	12,000
29	447-4060-534.43-10	Electric	1,900	0	1,900
30	447-4060-534.43.30	Water / Sewer / Trash	5,269	0	5,269
31	447-4060-534.44-10	Rent	104	0	104
32	447-4060-534.46-10	Repair & Maintenance	2,000	0	2,000
33	447-4060-534.46-20	Fleet Charges	174,785	0	174,785
34	447-4060-534.47-10	Printing & Binding Promotional Activities	400	0	400
35	447-4060-534.48-10	Cost Allocation	3,050	0	3,050
36 37	447-4060-534.49-01		241,701	0 0	241,701
38	447-4060-534.49-10 447-4060-534.49-20	Other Charges / Obligations	2,400 0	0	2,400 0
30 39	447-4060-534.49-20	Bank Charges Payment-in-Lieu of Franchise Fees (PILOFF) [2]	202,607	(202,607)	0
39 40	447-4060-534.49-47	Operating Supplies	202,007		20,000
40 41	447-4060-534.52-10	Fuel (Unleaded & Diesel)	20,000 90,471	0 0	20,000 90,471
41	447-4060-534.52-20	Uniforms	5,600	0	5,600
42	447-4060-534.52-50	Books, Publications, Subscriptions, & Memberships	5,000	0	5,000 0
43 44	447-4060-534.54-10	Educational Development	695	0	695
		-			
45		Total Operating Expenses	\$1,443,390	(\$202,607)	\$1,240,783
46		Total Refuse Department - 4060	\$2,662,478	(\$194,350)	\$2,468,128

Table 2-3City of Edgewater, FloridaSolid Waste Utility Rate Study

Fiscal Year 2019 Adopted Budget

Line No.	Cost Center ID Code	Description	Budget 2019	Adjustments	Adjusted 2019
110.	ID Code		2019	Aujustinentis	2019
		Recycling Department - 4065			
		Operating Expenses:			
47	447-4065-534.34-10	Other Contractual Services	\$342,000	\$58,303	\$400,303
48	447-4065-534.47-10	Printing & Binding	0	0	0
49	447-4065-534.48-10	Promotional Activities	0	0	0
50	447-4065-534.49-01	Cost Allocation	7,936	0	7,936
51	447-4065-534.49-47	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	8,684	(8,684)	0
52		Total Operating Expenses	\$358,620	\$49,619	\$408,239
53		Total Recycling Department - 4065	\$358,620	\$49,619	\$408,239
54		Total Environmental Services	\$3,021,098	(\$144,731)	\$2,876,367
		Non-Departmental - 5555			
		Operating Expenses:			
55	447-5555-580.22-10	Retirement Contributions	\$114,354	\$0	\$114,354
56	447-5555-580.23-80	PTO Expense	0	0	0
57	447-5555-580.31-10	Professional Services	8,589	0	8,589
58	447-5555-580.45-10	General Liability	5,204	0	5,204
59	447-5555-580.45-15	Property [3]	16,700	(16,700)	0
60	447-5555-580.45-20	Public Officials	4,139	0	4,139
61	447-5555-580.45-25	Automobile [3]	5,670	(5,670)	0
62	447-5555-580.49-50	Write Off	0	0	0
63	447-5555-580.49-60	Hurricane Charges	0	0	0
64	447-5555-580.59-10	Depreciation	0	0	0
65	447-5555-580.61-10	Land [3]	0	0	0
66	447-5555-580.64-10	Machinery & Equipment [3]	82,331	(82,331)	0
67	447-5555-580.64-20	Motor Vehicles [3]	363,614	(363,614)	0
68	447-5555-581.04-40	Water Sewer	0	0	0
69	447-5555-581.04-50	Public Works Complex - Series 2015 Bond [3]	0	0	0
70	447-5555-581.10-01	MIS [3]	0	0	0
71	447-5555-581.10-01	General Fund	0	0	0
72	447-5555-589.10-01	Current Year Unreserved	0	0	0
73	447-5555-589.50-50	Charter Reserve/Stabalization	184,478	(184,478)	0
74		Total Operating Expenses	\$785,079	(\$652,793)	\$132,286
75		Total Non-Departmental - 5555	\$785,079	(\$652,793)	\$132,286

Table 2-3 City of Edgewater, Florida Solid Waste Utility Rate Study

Fiscal Year 2019 Adopted Budget

Line No.	Cost Center ID Code	Description	Budget 2019	Adjustments	Adjusted 2019
		Miscellaneous Adjustments			
76	Contingency	Contingency - 2.00% of O&M [4]	\$0	\$60,173	\$60,173
77	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [5]	0	9,430	9,430
		Budgetary Adjustment - Actual to Budget	0	0	0
78	Assessment	Tax Collector Expense (Assessment Billing)	0	0	0
79		TOTAL OPERATING EXPENSES	\$3,806,177	(\$727,921)	\$3,078,256

Footnotes:

[1] Budgeted amounts shown are based on the Fiscal Year 2019 Adopted Operating Budget as provided by the City.

[2] Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.

[3] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.

[4] A contingency of 2.00% of O&M was added to allow for unforeseen contingencies.

[5] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible accounts.

Table 2-4 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Solid Waste Operating Expenses

Line	Cost Center		Adjusted	Escalation			ear Ending Septen		
lo.	ID Code	Description	2019	Reference	2020	2021	2022	2023	2024
		Solid Waste Utility Operating Expenses							
		Environmental Services							
		Refuse Department - 4060							
		Personnel Services:							
1	447-4060-534.12-10	Regular Salaries and Wages	\$676,621	Labor	\$696,920	\$717,827	\$739,362	\$761,543	\$784,389
2	AddPer	Additional Personnel	0	Input	0	0	0	0	
3	447-4060-534.12-20	DC ICMA	0	Labor	0	0	0	0	12.50
4 5	447-4060-534.14-10 447-4060-534.15-30	Overtime Cell Phone	36,667 0	Labor Inflation	37,767 0	38,900 0	40,067 0	41,269 0	42,50
6	447-4060-534.15-60	Boot Allowance	3,250	Inflation	3,328	3,415	3,500	3,587	3,67
7	447-4060-534.21-10	FICA	42,670	Labor	43,950	45,269	46,627	48,025	49,46
8	447-4060-534.21-20	Medicare	9,979	Health-Ins	10,977	12,075	13,282	14,610	16,07
9	447-4060-534.22-10	Retirement Contributions	0	Labor	0	0	0	0	
10	447-4060-534.22-20	DCSE	86,019	Labor	88,600	91,258	93,995	96,815	99,72
11	447-4060-534.23-10	Life Insurance	2,753	General-Ins	2,891	3,035	3,187	3,346	3,51
12	447-4060-534.23-20	Group Medical Insurance	293,298	Health-Ins	322,628	354,891	390,380	429,418	472,35
13 14	447-4060-534.23-21 447-4060-534.23-22	HSA Employer Contribution HRA Employer Contribution	1,300 3,750	Labor Labor	1,339 3,863	1,379 3,978	1,421 4,098	1,463 4,221	1,50 4,34
15	447-4060-534.23-22	Dental Insurance	8,813	Health-Ins	9,694	10,664	11,730	12,903	14,19
16	447-4060-534.23-24	Long-Term Disability	5,257	Marginal	5,310	5,363	5,416	5,470	5,52
17	447-4060-534.23-25	Broker & Admin Fees	6,711	Health-Ins	7,382	8,120	8,932	9,826	10,80
18	447-4060-534.23-90	Other Post Employment Benefits (OPEB)	8,257	Labor	8,504	8,759	9,022	9,293	9,57
19	447-4060-534.24-10	Worker's Compensation	42,000	Labor	43,260	44,558	45,895	47,271	48,69
20		Total Personnel Services	\$1,227,345		\$1,286,411	\$1,349,490	\$1,416,913	\$1,489,061	\$1,566,34
		Operating Expenses:							
21	447-4060-534.31-10	Professional Services	\$20,000	Contractual	\$20,800	\$21,632	\$22,497	\$23,397	\$24,33
22	447-4060-534.34-10	Other Contractual Services	21,800	Contractual	22,672	23,579	24,522	25,503	26,52
23	447-4060-534.34-10	Volusia County Landfill	475,952	Growth+Infl	488,678	502,721	516,660	530,982	545,16
24	447-4060-534.34-10	Cloer & Sons / Green Waste Disposal Travel and Per Diem	162,256 400	Growth+Infl	166,595 410	171,382 420	176,134 431	181,017 442	185,85
25 26	447-4060-534.40-10 447-4060-534.41-10	Telephone	400	Inflation Inflation	410	420	431	442	45
27	447-4060-534.41-30	Legal Ads	0	Inflation	0	0	0	0	
28	447-4060-534.41-40	Postage	12,000	Inflation	12,288	12,607	12,923	13,246	13,56
29	447-4060-534.43-10	Electric	1,900	Electricity	1,995	2,095	2,199	2,309	2,42
30	447-4060-534.43.30	Water / Sewer / Trash	5,269	Inflation	5,395	5,536	5,674	5,816	5,95
31	447-4060-534.44-10	Rent	104	Inflation	106	109	112	115	11
32	447-4060-534.46-10	Repair & Maintenance	2,000	Repair	2,060	2,122	2,185	2,251	2,31
33	447-4060-534.46-20	Fleet Charges	174,785	Repair	180,029	185,429	190,992	196,722	202,62
34 35	447-4060-534.47-10 447-4060-534.48-10	Printing & Binding Promotional Activities	400 3,050	Inflation Inflation	410 3,123	420 3,204	431 3,285	442 3,367	45 3,44
36	447-4060-534.49-01	Cost Allocation	241,701	Labor	248,952	256,421	264,113	272,037	280,19
37	447-4060-534.49-10	Other Charges / Obligations	2,400	Inflation	2,458	2,521	2,585	2,649	2,71
38	447-4060-534.49-20	Bank Charges	0	Inflation	0	0	0	0	
39	447-4060-534.49-47	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	0	Eliminate	0	0	0	0	
40	447-4060-534.52-10	Operating Supplies	20,000	Inflation	20,480	21,012	21,538	22,076	22,60
41	447-4060-534.52-20	Fuel (Unleaded & Diesel)	90,471	Fuel	94,995	99,744	104,731	109,968	115,46
42	447-4060-534.52-30	Uniforms	5,600	Inflation	5,734	5,883	6,031	6,181	6,33
43 44	447-4060-534.54-10 447-4060-534.54-20	Books, Publications, Subscriptions, & Memberships	0 695	Inflation Inflation	0	0	0	0	78
	447-4000-554.54-20	Educational Development		innation	712	730	748	767	
45		Total Operating Expenses	\$1,240,783		\$1,277,891	\$1,317,570	\$1,357,791	\$1,399,285	\$1,441,32
46		Total Refuse Department - 4060	\$2,468,128		\$2,564,302	\$2,667,060	\$2,774,705	\$2,888,347	\$3,007,66
		Recycling Department - 4065							
		Operating Expenses:							
47	447-4065-534.34-10	Other Contractual Services	\$400,303	Input	\$410,478	\$411,540	\$412,602	\$413,664	\$414,72
48	447-4065-534.47-10 447-4065-534.48-10	Printing & Binding Promotional Activities	0 0	Inflation Inflation	0 0	0	0 0	0 0	
49 50	447-4065-534.49-01	Cost Allocation	7,936	Labor	8,174	8,419	8,672	8,932	9,20
51	447-4065-534.49-47	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	0	Eliminate	0,174	0,419	0,072	0,552	9,20
52		Total Operating Expenses	\$408,239		\$418,652	\$419,959	\$421,274	\$422,596	\$423,92
53		Total Recycling Department - 4065	\$408,239		\$418,652	\$419,959	\$421,274	\$422,596	\$423,92
		Total Environmental Services	\$2,876,367		\$2,982,954	\$3,087,019	\$3,195,978	\$3,310,943	\$3,431,59
54		Total Environmental Services							
54		Non-Departmental - 5555							
54		Non-Departmental - 5555							
54	447-5555-580.22-10		\$114,354	Benefits	\$120,072	\$126,075	\$132,379	\$138,998	\$145,94
	447-5555-580.22-10 447-5555-580.23-80	Non-Departmental - 5555 Operating Expenses:	\$114,354 0	Benefits Labor	\$120,072 0	\$126,075 0	\$132,379 0	\$138,998 0	
55		Non-Departmental - 5555 Operating Expenses: Retirement Contributions							\$145,94{ (9,957 6,642

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Table 2-4 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Solid Waste Operating Expenses

Line	Cost Center		Adjusted	Escalation		Fiscal Ye	ar Ending Septen	iber 30,	
No.	ID Code	Description	2019	Reference	2020	2021	2022	2023	2024
59	447-5555-580.45-15	Property	0	Eliminate	0	0	0	0	0
60	447-5555-580.45-20	Public Officials	4,139	Labor	4,263	4,391	4,523	4,658	4,798
61	447-5555-580.45-25	Automobile	0	Eliminate	0	0	0	0	0
62	447-5555-580.49-50	Write Off	0	Eliminate	0	0	0	0	0
63	447-5555-580.49-50	Hurricane Charges	0	Eliminate	0	0	0	0	0
64	447-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
65	447-5555-580.61-10	Land	0	Eliminate	0	0	0	0	0
66	447-5555-580.64-20	Motor Vehicles	0	Eliminate	0	0	0	0	0
67	447-5555-581.04-40	Water Sewer	0	Eliminate	0	0	0	0	0
68	447-5555-581.04-50	Public Works Complex	0	Eliminate	0	0	0	0	0
69	447-5555-581.05-01	MIS	0	Eliminate	0	0	0	0	0
70	447-5555-581.10-01	General Fund	0	Eliminate	0	0	0	0	0
71	447-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
72	447-5555-589.50-50	Charter Reserve/Stabalization	0	Eliminate	0	0	0	0	0
73		Total Operating Expenses	\$132,286		\$138,646	\$145,316	\$152,312	\$159,649	\$167,345
74		Total Non-Departmental - 5555	\$132,286		\$138,646	\$145,316	\$152,312	\$159,649	\$167,345
		Miscellaneous Adjustments							
75	Contingency	Contingency - 2.00% of O&M [4]	\$60,173	Input	\$62,432	\$64,647	\$66,966	\$69,412	\$71,979
76	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [5]	9,430	Input	9,460	9,489	9,519	9,548	9,578
77	Other	Other Adjustment	0	Input	0	0	0	0	0
78		TOTAL OPERATING EXPENSES	\$3,078,256		\$3,193,492	\$3,306,471	\$3,424,774	\$3,549,551	\$3,680,494

Footnotes:

Budgeted amounts shown are based on the Fiscal Year 2019 Adopted Operating Budget as provided by the City.
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.

This items has been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.

Amounts are adjusted from budget as suborn here in since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model. [3]

[4]

A contingency of 2.00% of O&M was added to allow for unforeseen contingencies. An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible accounts. [5]

Table 2-5City of Edgewater, FloridaSolid Waste Utility Rate Study

Summary of Projected Escalation Factors

Line		Escalation		Fiscal Year	Ending Septen	nber 30,	
No.	Description	Reference	2020	2021	2022	2023	2024
1	General Inflation (CPI) [1][2]	Inflation	1.0240	1.0260	1.0250	1.0250	1.0240
2	Labor [2]	Labor	1.0300	1.0300	1.0300	1.0300	1.0300
3	Benefits [2]	Benefits	1.0500	1.0500	1.0500	1.0500	1.0500
4	Health Insurance [2]	Health-Ins	1.1000	1.1000	1.1000	1.1000	1.1000
5	Contractual Services	Contractual	1.0400	1.0400	1.0400	1.0400	1.0400
6	Professional Services	Professional	1.0400	1.0400	1.0400	1.0400	1.0400
7	Electricity	Electricity	1.0500	1.0500	1.0500	1.0500	1.0500
8	General Insurance [2]	General-Ins	1.0500	1.0500	1.0500	1.0500	1.0500
9	Repair and Maintenance	Repair	1.0300	1.0300	1.0300	1.0300	1.0300
10	Fuel	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500
11	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000
12	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000
13	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100
14	Decline	Decline	0.9500	0.9500	0.9500	0.9500	0.9500
15	Customer Growth	Cust-Growth	1.0027	1.0027	1.0027	1.0027	1.0026
16	Customer Growth + Inflation	Growth+Infl	1.0267	1.0287	1.0277	1.0277	1.0267
17	Workers' Compensation	WorkComp	1.0300	1.0300	1.0300	1.0300	1.0300
18	Recycling Rate	Recycling	1.0240	1.0260	1.0250	1.0250	1.0240
19	Recycling Rate + Growth	Rec-Growth	1.0267	1.0287	1.0277	1.0277	1.0267

Footnotes:

[1] Estimated based on projections from "Budget and Economic Outlook: 2019 to 2029", published by the Congressional Budget Office in January 2019.

[2] Based on discussions with City staff.

Table 2-6 City of Edgewater, Florida Solid Waste Utility Rate Study

Capital Improvement Program Funding Plan

Line		Escalation	Funding	Adjusted		Fiscal Ye	ar Ending Septemb	er 30,		6-Year
No.	Description	Reference	Source	2019	2020	2021	2022	2023	2024	Total
	<u>CIP Escalation Factor Alternatives</u>									
	General Project Escalators									
1	Inflation (CPI)	Inflation		1.000	1.024	1.051	1.077	1.104	1.130	
2	No Assumed Escalation (0.0% per Year)	None		1.000	1.000	1.000	1.000	1.000	1.000	
3	Capital Outlay (3.5% per Year)	Outlay		1.000	1.035	1.070	1.110	1.150	1.190	
4	ENR Index Average (3.0% per Year)	ENR		1.000	1.030	1.060	1.090	1.120	1.150	
5	Marginal Increase (1.0% per Year)	Marginal		1.000	1.010	1.020	1.030	1.040	1.050	
6	High Increase (5.0% per Year)	High		1.000	1.050	1.100	1.160	1.220	1.280	
	CAPITAL IMPROVEMENT PLAN									
7	Garbage Carts	Outlay	Rates	\$0	\$38,500	\$34,500	\$35,700	\$33,300	\$34,500	\$176,500
8	Garbage Carts (Split Funding)	Inflation	Senior1	0	1,100,000	0	0	0	0	1,100,000
9	Vehicles (Garbage Trucks)	Inflation	Rates	363,614	0	0	0	0	299,000	662,614
9	Vehicles (Garbage Trucks) (Split Funding)	Inflation	Operating	0	0	0	0	0	40,000	40,000
10	Vehicles (Garbage Trucks) (Split Funding)	Inflation	Sub.1	0	1,177,600	0	0	0	0	1,177,600
11	Long Bed Pick-up Truck	Outlay	Rates	Ő	36,225	0	ů 0	0	Ő	36,225
12	Public Works Building	ENR	Operating	Ő	0	296,800	0	0	Ő	296,800
13	Public Works Building (Split Funding)	ENR	Senior2	0	0	2,0,000	ů 0	1,724,800	0	1,724,800
15	r done works building (spirt r didning)	LINK	Semon2	0	0	0	0	1,724,000	0	1,724,000
14	Subtotal Capital Improvement Plan		-	\$363,614	\$2,352,325	\$331,300	\$35,700	\$1,758,100	\$373,500	\$5,214,539
15	Capital Outlay	Outlay	Rates	\$104,701	\$31,050	\$31,050	\$32,100	\$33,300	\$34,500	\$266,701
16	TOTAL CAPITAL IMPROVEMENT PLAN		-	\$468,315	\$2,383,375	\$362,350	\$67,800	\$1,791,400	\$408,000	\$5,481,240
	FUNDING SOURCES									
17	Rate Revenue		Rates	\$468,315	\$105,775	\$65,550	\$67,800	\$66,600	\$368,000	\$1,142,040
18	Operating Fund - Fund 447		Operating	0	0	296,800	0	0	40,000	336,800
19	Public Works Complex / Transfer Station - Fund 450		Fund450	0	0	0	0	0	0	0
20	Renewal and Replacement Fund		R&R	0	0	0	0	0	0	0
21	Existing Debt Proceeds		ExistDebt	0	0	0	0	0	0	0
22	Additional Senior Lien Debt 1		Senior1	0	1,100,000	0	0	0	0	1,100,000
23	Additional Senior Lien Debt 2		Senior2	0	0	0	0	1,724,800	0	1,724,800
24	Additional Senior Lien Debt 3		Senior3	0	0	0	0	0	0	0
25	Additional Senior Lien Debt 4		Senior4	0	0	0	0	0	0	0
26	Additional Subordinate Lien Debt 1		Sub.1	0	1,177,600	0	0	0	0	1,177,600
27	Additional Subordinate Lien Debt 2		Sub.2	0	0	0	0	0	0	0
28	Additional Subordinate Lien Debt 3		Sub.3	0	0	0	0	0	0	0
29	Additional Subordinate Lien Debt 4		Sub.4	0	0	0	0	0	0	0
30	Other		Other	0	0	0	0	0	0	0
31	TOTAL FUNDING SOURCES		-	\$468,315	\$2,383,375	\$362,350	\$67,800	\$1,791,400	\$408,000	\$5,481,240
			=	+		***=,***		* -,	+	**,

Footnotes:

[1] Original amounts as provided by staff and adjusted for inflation.

Table 2-7 City of Edgewater, Florida Solid Waste Utility Rate Study

Summary of Debt Service Payments - Sinking Fund Basis

Line		Fiscal Year Ending September 30th,							
No.	Description	2019	2020	2021	2022	2023	2024		
	Solid Waste System								
	Existing Debt:								
1	Capital Improvement Revenue Note, Series 2015	\$0	\$0	\$0	\$0	\$0	\$0		
2	Total Existing Debt Payments	\$0	\$0	\$0	\$0	\$0	\$0		
	Proposed Senior Lien Debt:								
3	Additional Senior Lien Debt 1	\$0	\$149,915	\$149,915	\$149,915	\$149,915	\$149,915		
4	Additional Senior Lien Debt 2	0	0	0	0	148,112	148,112		
5	Additional Senior Lien Debt 3	0	0	0	0	0	0		
6	Additional Senior Lien Debt 4	0	0	0	0	0	0		
7	Total Proposed Senior Lien Debt Service Payments	\$0	\$149,915	\$149,915	\$149,915	\$298,027	\$298,027		
	Proposed Junior Lien Debt:								
8	Additional Subordinate Lien Debt 1	\$0	\$208,248	\$208,248	\$208,248	\$208,248	\$208,248		
9	Additional Subordinate Lien Debt 2	0	0	0	0	0	0		
10	Additional Subordinate Lien Debt 3	0	0	0	0	0	0		
11	Additional Subordinate Lien Debt 4	0	0	0	0	0	0		
12	Total Proposed Junior Lien Debt Service Payments	\$0	\$208,248	\$208,248	\$208,248	\$208,248	\$208,248		
13	Total Solid Waste Debt Service Payments	\$0	\$358,162	\$358,162	\$358,162	\$506,275	\$506,275		

Table 2-8City of Edgewater, FloridaSolid Waste Utility Rate Study

Projection of Interfund Transfers

Line		Fiscal Year Ending September 30,							
No.	Description	2019	2020	2021	2022	2023	2024		
	Payment in Lieu of Franchise Fees (PILOFF) [1]								
1	Current Year Collection Revenue	\$3,362,287	\$3,575,417	\$3,802,019	\$4,042,942	\$4,177,415	\$4,316,319		
2	Current Year Recycling Revenue	409,416	435,107	462,406	491,415	507,461	524,026		
3	Total Rate Revenue	\$3,771,703	\$4,010,524	\$4,264,425	\$4,534,357	\$4,684,876	\$4,840,345		
4	Payment In Lieu of Franchise Fees Factor (% of Revenue)	5.60%	5.90%	5.90%	5.90%	5.90%	5.90%		
5	Payment in Lieu of Franchise Fee Amount	\$211,291	\$236,621	\$251,601	\$267,527	\$276,408	\$285,580		
6	Collection Allocation	95.89%	95.89%	95.89%	95.89%	95.89%	95.89%		
7	Recycling Allocation	4.11%	4.11%	4.11%	4.11%	4.11%	4.11%		
8	Solid Waste Payment in Lieu of Franchise Fees (PILOFF) Transfer	\$202,607	\$226,896	\$241,260	\$256,532	\$265,047	\$273,843		
9	Recycling Payment in Lieu of Franchise Fees (PILOFF) Transfer	8,684	9,725	10,341	10,995	11,360	11,737		
10	Annual Payment in Lieu of Franchise Fees (PILOFF) Transfers	\$211,291	\$236,621	\$251,601	\$267,527	\$276,408	\$285,580		
	Charter Reserve Transfer								
11	Total Charter Reserve Transfer	\$111,386	\$111,386	\$111,386	\$111,386	\$0	\$0		
12	Total Interfund Transfers	\$322,677	\$348,007	\$362,987	\$378,913	\$276,408	\$285,580		
	•								

Footnotes:

[1] Amounts reflect Fund Transfers budgeted in the Fiscal Year 2019 Operating Budget.

Table 2-9 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Ending Cash Balances and Interest Income

. .			t Reference		D. S.	15' 137 1		20	
Line No.	Description	Cash Balance	Interest Income	2019	2020	ted Fiscal Year 1 2021	2022	2023	2024
INO.	Description	Dalalice	meome	2019	2020	2021	2022	2023	2024
	Year End Cash Balances Roll-Up:								
1	Solid Waste Operating Fund (447)	(U)	(U)	\$1,089,664	\$1,098,259	\$976,164	\$1,284,415	\$1,574,337	\$1,538,339
2	Charter Reserve Fund	(U)	(U)	299,032	410,773	522,625	634,590	635,225	635,860
3	Proposed Bonds Construction Fund	(R)	(R)	0	0	0	0	0	0
4	Total Ending Cash Balances			\$1,388,696	\$1,509,031	\$1,498,790	\$1,919,005	\$2,209,561	\$2,174,199
	Solid Waste Operating Fund (447)								
5	Beginning Balance			\$1,178,752	\$1,089,664	\$1,098,259	\$976,164	\$1,284,415	\$1,574,337
6	Transfers In - Revenue Requirements			3,771,703	4,010,524	4,264,425	4,534,357	4,684,876	4,840,345
7 8	Transfers In - Debt Proceeds			0 5,000	0 0	0 0	0 0	0 0	0 0
0 9	Transfers In - Sale of Surplus Transfers In - Public Works and Transfer Stations			3,000 0	0	0	0	0	0
10	Transfers In - Operating Transfer			0	0	0	0	0	0
11	Transfers In - Debt Service Reserve			0	0	0	0	0	0
12	Transfers Out - Revenue Requirements			3,865,790	4,001,929	4,089,720	4,226,106	4,394,954	4,836,343
13	Transfers Out - Capital Improvements			0	0	296,800	0	0	40,000
14	Transfers Out - R&R Fund			0	0	0	0	0	0
15	Transfers Out - Public Works and Transfer Stations			0	0	0	0	0	0
16	Transfers Out - Operating Transfer			0	0	0	0	0	0
17	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
18	Interest Income Recognition of Interest Income		(U)	\$1,134	\$1,094	\$1,037	\$1,130	\$1,429	\$1,556
19	in Revenue Requirements			\$1,134	\$1,094	\$1,037	\$1,130	\$1,429	\$1,556
20	Ending Balance	(U)		\$1,089,664	\$1,098,259	\$976,164	\$1,284,415	\$1,574,337	\$1,538,339
21	Target Days of Available Cash: 60 Days of Rate Revenue			620,006	659,264	701,001	745,374	770,117	795,673
22	Calculated Days of Available Cash (Revenue)			105	100	84	103	123	116
	Charter Reserve Fund								
23	Beginning Balance			\$187,645	\$299,032	\$410,773	\$522,625	\$634,590	\$635,225
24	Transfers In - Annual Operations			111,386	111,386	111,386	111,386	0	0000,220
25	Transfers Out - CIP			0	0	0	0	0	0
26	Transfers Out			0	0	0	0	0	0
27	Interest Rate			0.00%	0.10%	0.10%	0.10%	0.10%	0.10%
28	Interest Income		(R)	\$0	\$355	\$466	\$578	\$635	\$635
	Recognition of Interest Income								
29	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
30	Ending Balance	(R)		\$299,032	\$410,773	\$522,625	\$634,590	\$635,225	\$635,860
~ 1	Proposed Bonds Construction Fund				#C	# C	# C	# C	* *
31 32	Beginning Balance			\$0 0	\$0 1,100,000	\$0 0	\$0 0	\$0 1 724 800	\$0 0
32 33	Transfers In Transfers Out - CIP			0	1,100,000	0	0	1,724,800 1,724,800	0
						Ŭ			
34 35	Interest Rate Interest Income		(R)	0.00% \$0	0.00% \$0	0.00% \$0	0.00%	0.00% \$0	0.00% \$0
33	Recognition of Interest Income		(K)	\$0	\$0	\$0	\$0	\$0	\$0
36	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
37	Ending Balance	(R)		\$0	\$0	\$0	\$0	\$0	\$0
38	Debt Service Sinking Fund Annual Debt Service Payment			\$0	\$358,162	\$358,162	\$358,162	\$506,275	\$506,275
38 39	Annual Debt Service Payment Average Balance	(R)		\$0 0	\$358,162 89,541	\$358,162 89,541	\$358,162 89,541	\$506,275 126,569	\$506,275 126,569
39 40	Average Balance Interest Rate	(K)		0.10%	89,541 0.10%	89,541 0.10%	89,541 0.10%	0.10%	0.10%
40	Interest Income		(U)	\$0	\$90	\$90	\$90	\$127	\$127
	Recognition of Interest Income		(0)	ψυ	ψΣΟ	ψΣΟ	ψ20	<i>4121</i>	, <u>1</u> 17
42	in Revenue Requirements			\$0	\$90	\$90	\$90	\$127	\$127
	Interest Income:								
43	Unrestricted Interest Income		(U)	\$1,134	\$1,184	\$1,127	\$1,220	\$1,556	\$1,683
44	Restricted Interest Income		(C) (R)	\$1,154 0	355	466	578	635	635
	Total Interest Income		. /	\$1,134	\$1,538	\$1,593	\$1,798	\$2,191	\$2,318
43	i otai intei est income			φ1,134	φ1,338	φ1,375	φ1,/70	φ2,171	<i>\$2,318</i>

Table 2-10 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Solid Waste System Revenue Requirements

Line		Projected Fiscal Year Ending September 30,								
No.	Description	2019	2020	2021	2022	2023	2024			
	On anothing Francisco [1]									
1	Operating Expenses [1] Total Operating Expenses	\$3,078,256	\$3,193,492	\$3,306,471	\$3,424,774	\$3,549,551	\$3,680,494			
1	Total Operating Expenses	\$3,078,230	\$5,195,492	\$5,500,471	\$5,424,774	\$5,549,551	\$5,080,494			
	Debt Service Payments: [2]									
	Existing Debt									
2	Capital Improvement Revenue Note, Series 2015	\$0	\$0	\$0	\$0	\$0	\$0			
3	Tatal Evicting Dakt Service Dermonts	\$0	\$0	\$0	\$0	\$0	\$0			
3	Total Existing Debt Service Payments	\$0	\$0	30	\$0	\$0	\$ 0			
	Proposed Debt Service: [3]									
4	Additional Senior Lien Debt 1	\$0	\$149,915	\$149,915	\$149,915	\$149,915	\$149,915			
5	Additional Senior Lien Debt 2	0	0	0	0	148,112	148,112			
6	Additional Senior Lien Debt 3	0	0	0	0	0	0			
7	Additional Senior Lien Debt 4	0	0	0	0	0	0			
8	Additional Junior Lien Debt 1	\$0	\$208,248	\$208,248	\$208,248	\$208,248	\$208,248			
9	Additional Junior Lien Debt 2	0	\$200,240 0	\$200,240 0	\$200,240 0	0	\$200,240 0			
10	Additional Junior Lien Debt 2 Additional Junior Lien Debt 3	0	0	0	0	0	0			
10	Additional Junior Lien Debt 3 Additional Junior Lien Debt 4	0	0	0	0	0	0			
11	Additional Junior Lien Debi 4	0	0	0	0	0	0			
12	Total Proposed Debt Service Payments	\$0	\$358,162	\$358,162	\$358,162	\$506,275	\$506,275			
13	Total Debt Service Payments	\$0	\$358,162	\$358,162	\$358,162	\$506,275	\$506,275			
	Other Revenue Requirements:									
14	Transfer to Other Fund	\$0	\$0	\$0	\$0	\$0	\$0			
14	Transfers to General Fund - PILOFF [4]	\$0 \$211,291	\$236,621	\$0 \$251,601		\$0 \$276,408				
					\$267,527		\$285,580			
16	Transfer to Charter Reserve Fund [5]	111,386	111,386	111,386	111,386	0	0			
17	Other Capital Funded from Rates [6]	468,315	105,775	65,550	67,800	66,600	368,000			
18	Transfer to Operating Reserves	0	0	0	0	0	0			
19	Total Other Revenue Requirements	\$790,992	\$453,782	\$428,537	\$446,713	\$343,008	\$653,580			
20	Gross Revenue Requirements	\$3,869,248	\$4,005,436	\$4,093,170	\$4,229,650	\$4,398,834	\$4,840,350			
	Less Income and Funds from Other Sources:									
21	Other Operating Revenue	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000			
22	Extra Can Revenue	324	324	324	324	324	324			
23	Interest Income [7]	1,134	1,184	1,127	1,220	1,556	1,683			
24	Transfer from Public Works and Transfer Stations	0	0	0	0	0	0			
25	Transfer from Operating Reserves	0	0	0	0	0	0			
26	Total Other Revenues	\$3,458	\$3,508	\$3,451	\$3,544	\$3,880	\$4,007			
27	Net Revenue Requirements	\$3,865,790	\$4,001,929	\$4,089,720	\$4,226,106	\$4,394,954	\$4,836,343			
21	Net Revenue Requirements	\$5,805,790	\$4,001,929	\$4,089,720	\$4,220,100	\$4,394,934	\$4,850,545			
	Revenue from Solid Waste Rates:									
28	Collection Revenue	\$3,362,287	\$3,373,035	\$3,383,783	\$3,394,532	\$3,405,280	\$3,416,028			
29	Prior Year Rate Adjustments	0	0	203,027	419,564	650,463	774,572			
30	Collection Revenue Before Current Year Adjustments	\$3,362,287	\$3,373,035	\$3,586,810	\$3,814,096	\$4,055,743	\$4,190,601			
31	Recycling Revenue	\$409,416	\$410,478	\$411,540	\$412,602	\$413,664	\$414,726			
32	Prior Year Rate Adjustments	\$409,410 0	3410,478 0	24,692	50,998	79,016	94,038			
33	Recycling Revenue Before Current Year Adjustments	\$409,416	\$410,478	\$436,232	\$463,600	\$492,680	\$508,764			
34	Total Rate Revenue Before Current Year Adjustment	\$3,771,703	\$3,783,513	\$4,023,043	\$4,277,695	\$4,548,423	\$4,699,364			
35	Revenue Surplus / (Deficiency)	(94,087)	(218,416)	\$4,023,043 (66,677)	54,277,693 51,589	\$4,348,423 153,469	\$4,099,304 (136,978)			
36	Percent of Current Year Rate Revenue	-2.49%	-5.77%	-1.66%	1.21%	3.37%	-2.91%			
50	recent of Current real Nate Revenue	-2.47%	-3.//70	-1.0070	1.2170	3.3770	-2.9170			

Table 2-10 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Solid Waste System Revenue Requirements

Line		Projected Fiscal Year Ending September 30,							
No.	Description	2019	2020	2021	2022	2023	2024		
	Current Year Rate Adjustments - Collection								
37	Current Year Rate Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%		
38	Effective Month	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.		
39	% of Current Year Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
40	Total Revenue from Current Year Adjustments	\$0	\$202,382	\$215,209	\$228,846	\$121,672	\$125,718		
	Current Year Rate Adjustments - Recycling								
41	Current Year Rate Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%		
42	Effective Month	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.		
43	% of Current Year Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
44	Total Revenue from Current Year Adjustments	\$0	\$24.629	\$26,174	\$27,816	\$14,780	\$15,263		
44	Total Revenue from Current Teal Adjustments	\$0	\$24,029	\$20,174	\$27,810	\$14,780	\$15,205		
45	Collection Revenue After Rate Adjustments	\$3,362,287	\$3,575,417	\$3,802,019	\$4,042,942	\$4,177,415	\$4,316,319		
46	Recycling Revenue After Rate Adjustments	409,416	435,107	462,406	491,415	507,461	524,026		
47	Total Revenue After Rate Adjustments	\$3,771,703	\$4,010,524	\$4,264,425	\$4,534,357	\$4,684,876	\$4,840,345		
48	Revenue Surplus/(Deficiency) [8]	(\$94,087)	\$8,595	\$174,706	\$308.251	\$289,922	\$4,002		
40	Percent of Rate Revenues	-2.49%	0.22%	4.12%	6.84%	\$289,922 6.21%	0.08%		
49	r ercent of Kate Kevenues	-2.49%	0.22%	4.1270	0.84%	0.21%	0.08%		

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2019 Budget and are escalated as shown on Table 2-4.

[2] Payment amounts shown were based on debt service schedules provided by City Staff.

[3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of

debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Additional Senior Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$1,130,000
Issue Date	10/1/2019
Interest Rate	5.50%
Term (Years)	10
Annual Average Debt Service	\$149,915
Additional Senior Lien Debt 2	
Principal (Includes Project Costs and Costs of Issuance)	\$1,770,000
Issue Date	10/1/2022
Interest Rate	5.50%
Term (Years)	20
Annual Average Debt Service	\$148,112
Additional Subordinate Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$1,205,000
Issue Date	10/1/2019
Interest Rate	5.00%
Term (Years)	7
Annual Average Debt Service	\$208,248

[4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.

[5] Amounts are transfers to a Charter Reserve Fund and are targeted to be 15% of gross revenue requirements after a 5-year build up period which started in 2018.

[6] Amounts based on the proposed capital funding plan as shown in Table 2-6.

[7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves.

[8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 2-11 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Debt Service Coverage Compliance

Line				F	iscal Year Endir	g September 30		
No.			2019	2020	2021	2022	2023	2024
	Gross Revenues:							
	Rate Revenues:							
1	Revenues from Existing Rates	[1]	\$3,771,703	\$3,783,513	\$3,795,323	\$3,807,134	\$3,818,944	\$3,830,754
2	Revenue from Rate Adjustments	[2]	0	227,011	469,102	727,223	865,932	1,009,591
3	Total Rate Revenue		\$3,771,703	\$4,010,524	\$4,264,425	\$4,534,357	\$4,684,876	\$4,840,345
	Revenues from Other Sources							
4	Other Operating Revenue		\$2,324	\$2,324	\$2,324	\$2,324	\$2,324	\$2,324
5	Interest Income	[3]	1,134	1,184	1,127	1,220	1,556	1,683
6	Total Revenues from Other Sources		\$3,458	\$3,508	\$3,451	\$3,544	\$3,880	\$4,007
7	Total Gross Revenues		\$3,775,161	\$4,014,031	\$4,267,876	\$4,537,901	\$4,688,756	\$4,844,352
	Operating Expenses:							
8	Total Operating Expenses		\$3,078,256	\$3,193,492	\$3,306,471	\$3,424,774	\$3,549,551	\$3,680,494
9	Net Revenues		\$696,905	\$820,539	\$961,405	\$1,113,126	\$1,139,204	\$1,163,858
	Annual Debt Service Requirements							
	Senior Lien Bond Service Requirements							
10	Additional Senior Lien Debt 1		\$0	\$149,915	\$149,915	\$149,915	\$149,915	\$149,915
11 12	Additional Senior Lien Debt 2 Additional Senior Lien Debt 3		0 0	0 0	0 0	0 0	148,112 0	148,112 0
12	Additional Senior Lien Debt 3 Additional Senior Lien Debt 4		0	0	0	0	0	0
14	Total Senior Lien Debt Service Requirements		\$0	\$149,915	\$149,915	\$149,915	\$298,027	\$298,027
	Subordinate Lien Debt Service Requirement							
15	Additional Junior Lien Debt 1		\$0	\$208,248	\$208,248	\$208,248	\$208,248	\$208,248
16 17	Additional Junior Lien Debt 2 Additional Junior Lien Debt 3		0 0	0 0	0 0	0 0	0 0	0 0
18	Additional Junior Lien Debt 4		0	0	0	0	0	0
19	Total Subordinate Lien Debt Service Requirement		\$0	\$208,248	\$208,248	\$208,248	\$208,248	\$208,248
	Secondary Subordinate Lien Debt Service Requirement							
20	Capital Improvement Revenue Note, Series 2015	[4]	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Secondary Subordinate Lien Debt Service Requirement	nt	\$0	\$0	\$0	\$0	\$0	\$0
22	Total Annual Debt Service Requirements		\$0	\$358,162	\$358,162	\$358,162	\$506,275	\$506,275
	All-In Debt Service Coverage Test:							
23	Net Revenues		\$696,905	\$820,539	\$961,405	\$1,113,126	\$1,139,204	\$1,163,858
24	Total Debt Service Payments		\$0	\$358,162	\$358,162	\$358,162	\$506,275	\$506,275
25	Calculated Coverage Ratio		N/A	229.10%	268.43%	310.79%	225.02%	229.89%
26	Target Coverage Ratio		150.00%	150.00%	150.00%	150.00%	150.00%	150.00%
	Senior Lien Test							
27	Net Revenues		\$696,905	\$820,539	\$961,405	\$1,113,126	\$1,139,204	\$1,163,858
28	Total Senior Lien Debt Service Payments		\$0	\$149,915	\$149,915	\$149,915	\$298,027	\$298,027
29	Calculated Ratio		0.00%	547.34%	641.30%	742.51%	382.25%	390.52%
30	Minimum Required Coverage Ratio		115.00%	115.00%	115.00%	115.00%	115.00%	115.00%

Table 2-11 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Debt Service Coverage Compliance

Line				Fis	scal Year Ending	s September 30,		
No.	Description		2019	2020	2021	2022	2023	2024
	Subordinate Lien Test							
31	Net Revenues		\$696,905	\$670,625	\$811,491	\$963,212	\$841,178	\$865,831
32	Total Subordinate Lien Debt Service Payments		\$0	\$208,248	\$208,248	\$208,248	\$208,248	\$208,248
33	Calculated Ratio		0.00%	322.03%	389.68%	462.53%	403.93%	415.77%
34	Minimum Required Coverage Ratio		115.00%	115.00%	115.00%	115.00%	115.00%	115.00%
	Less Other Required and Recognized Transfers:							
35	Capital Funded from Rates		\$468,315	\$105,775	\$65,550	\$67,800	\$66,600	\$368,000
36	Charter Reserve Fund Transfer		111,386	111,386	111,386	111,386	0	0
37	Transfers to General Fund - PILOFF	[4]	211,291	236,621	251,601	267,527	276,408	285,580
38	Transfer to Public Works and Transfer Stations		0	0	0	0	0	0
39	Net Transfer to Operating Reserves		0	0	0	0	0	0
40	Total Other Required and Recognized Transfers	-	\$790,992	\$453,782	\$428,537	\$446,713	\$343,008	\$653,580
41	Net Amount Available for Other Utility System Purposes	-	(\$94,087)	\$8,595	\$174,706	\$308,251	\$289,922	\$4,002

Footnotes begin on following page.

Table 2-11 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Debt Service Coverage Compliance

Foot	tnotes:												
[1]	[1] Projected revenue from rates reflects existing rates effective October 1, 2018.												
[2]	[2] Revenue from solid waster rate adjustments reflect the following projected rate increases effective October 1st of each year.												
	Fiscal Year	2019	2020	2021	2022	2023	2024						
	Rate Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%						

[3] Amounts shown only reflect earnings from funds and accounts established by the City that are considered unrestricted (earnings not required to be retained in such funds and accounts and are available as a component of Net Revenues)

[4] Amounts shown represent a transfer to the City's General fund for Payment in Lieu of Franchise Fees (PILOFF), which is a transfer made based on 5.90% of the previous year's rate revenue. The PILOFF transfer is allocated to the Collection department and the Recycling departments with allocation percentages of 95.89% and 4.11 % respectively.

Table 2-12City of Edgewater, FloridaSolid Waste Utility Rate Study

Comparison of Monthly Residential Solid Waste Bills [1]

			Reside	ntial Collection & I	Disposal	
Line		Monthly	Garbage	Recycling	Yard Waste	Non-Ad Valorem
No.	Description	Charges	Collection	Collection	Collection	Assessment
	City of Edgewater:					
1	Current Rates	\$31.20	2 x week	1 x week	1 x week	No
2	Proposed Rates	33.07	2 x week	1 x week	1 x week	No
	Other Solid Waste Systems:					
3	City of Daytona Beach	\$23.31	2 x week	1 x week	1 x week	No
4	City of DeLand	12.23	1 x week	1 x week	1 x week	No
5	City of Deltona	16.90	1 x week	1 x week	1 x week	Yes
6	City of Eustis	15.73	1 x week	1 x week	1 x week	No
7	City of Holly Hill	23.01	2 x week	1 x week	1 x week	No
8	City of Orange City	13.96	2 x week	1 x week	1 x week	Yes
9	City of Ormond Beach	20.14	2 x week	1 x week	1 x week	No
10	Town of Ponce Inlet	15.00	2 x week	1 x week	1 x week	No
11	City of Port Orange	18.67	2 x week	1 x week	1 x week	No
12	City of Sanford	19.20	2 x week	1 x week	1 x week	No
13	Seminole County [2]	18.33	2 x week	1 x week	1 x week	Yes
14	City of South Daytona	18.81	2 x week	1 x week	1 x week	No
15	Volusia County	19.83	2 x week	1 x week	1 x week	Yes
16	Other Utilities' Average	\$18.09				

Footnotes:

[1] Unless otherwise noted, amounts shown reflect rates in effect June 2019 and are exclusive of taxes or franchise fees, if any. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Residential property owners are offered a choice of collection options with different frequencies of collection and rates. The rate shown is based on a collection frequency of two times per week for garbage and one time per week for recycling and yard waste.

SECTION 3

STORMWATER SYSTEM



CITY OF EDGEWATER, FLORIDA

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2019 UPDATE

SECTION 3 – STORMWATER SYSTEM

CUSTOMER GROWTH AND REVENUES

Projected revenues from rates for the stormwater system were based on the existing rate effective October 1, 2018. In order to calculate projected revenues from rates for the Forecast Period, the existing fiscal year 2019 rates were applied to the projected billing statistics. Based on discussions with City Staff, the growth projections included in this analysis recognize an average growth in customers of approximately 0.30%, or 30 accounts, per year throughout the Forecast Period as shown in Table 3-1. Based on these assumptions, system revenues at adopted rates are estimated to increase from approximately \$1.7 million to \$1.9 million per year over the Forecast Period. Other miscellaneous operating revenues, located on Tables 3-2 and 3-3, are projected, on average, to be approximately \$15,000 per year and interest earnings on unrestricted fund balances are estimated to average approximately \$1,600 per year.

OPERATING AND MAINTENANCE EXPENSES

The Fiscal Year 2019 operating budget served as the basis for the operating expense projections for the remainder of the Forecast Period. Adjustments were made to the Fiscal Year 2019 operating budgets to exclude depreciation, principal and interest payments on debt, capital expenditures, and additions to reserves, which were accounted for separately in our analysis; or in the case of depreciation, excluded as a non-cash expense. These adjustments resulted in the Fiscal Year 2019 operating budget of \$1.8 million being adjusted down to approximately \$1.3 million in operating expenses, as shown in Table 3-4. A contingency allowance of five percent (5.0%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. Additionally, a bad debt allowance of 0.25% of rate revenues was recognized in each fiscal year. The aforementioned allowances represent averages of approximately \$66,000 and \$4,800 annually, respectively. Operation and maintenance expenses are projected to increase by an annual average of approximately 4.05% per year from Fiscal Year 2019 operating budget levels and are shown in detail on Table 3-5. The overall increase over the Forecast Period in projected operating expenses was based upon assumptions corresponding to several escalation factors and the nature of the expense as shown on Table 3-6. A few of the major factors are shown below:

- 1. Labor -3.0% per Year
- 2. Health Insurance -10.0% per year
- 3. Consumer Price Index (CPI) Average of 2.5% per year
- 4. Electricity, Benefits and General Insurance 5.0% per year

CAPITAL IMPROVEMENT PLAN

The CIP utilized in this analysis was based on the Fiscal Year 2019 - 2024 CIP, as provided by City. The City's project cost estimates were based on current year dollars and therefore these amounts were escalated to account for cost inflation over the Forecast Period. The current plan is projected to fund \$7.9 million capital projects. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, proposed debt, and grant funding as shown on Table 3-7.

EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the outstanding revenue notes, proposed senior lien debt, and proposed capital leases the annual debt service payments to be funded from rates is approximately \$58,000 per year, increasing to \$234,000 over the Forecast Period. The proposed senior lien debt is the stormwater system's 15% funding allocation of the public works building and is estimated to be approximately \$111,000 per year starting in 2023. Capital lease payments for the Menzi Tractor are projected to begin in Fiscal Year 2021 and will be approximately \$82,000 per year. Existing and proposed debt service payments are summarized on Table 3-8 found at the end of this report.

TRANSFERS

The City transfers 5.9% of the prior year's stormwater gross revenues to the General Fund in the form of a PILOFF. This amount is funded each year of the Forecast Period and averages approximately \$136,000 annually, as shown in Table 3-9.

CASH BALANCES

As previously mentioned in Section 1 of this report, in Fiscal Year 2011 the City adopted Resolution No. 2011-R-20, which established a fund balance policy applying to all General Fund balances. Subsequently in Fiscal Year 2016 the City adopted Resolution No. 2016-R-40, which extended the fund balance policy to all operating funds including the water, wastewater, stormwater and sanitation enterprise funds. Part of the adopted fund balance policy establishes a reserve balance target equal to 15% of the current fiscal year operating expenditures, with a maximum of 25%. If the reserve balance amount falls below targeted levels the City must begin a plan to achieve the minimum balance of 15% within five (5) years. The City currently has enough available cash on hand in the fund to fully fund the required Charter Reserve. The City will fund approximately \$4,800 per year from rates to keep the Charter Reserve in compliance with the 15% balance requirement (shown on Table 3-9). Additionally, the City targets an Operating Fund cash balance between 90 to 120 days of rate revenue for the stormwater system. By the end of the Forecast Period the City is projected to have \$1.0 million in the operating fund, as shown in Table 3-10, which meets all internal City policy requirements and targets.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the stormwater system and the projected funding plan for the CIP, it is estimated that the rate increases adopted previously will be more than sufficient and the rate increase for 2020 can be lowered, as shown in Tables 3-11 through 3-13. The projected operating results set forth herein assume the adoption of the newly proposed

rate adjustments. Below is a summary of the proposed rate adjustments, along with certain projected financial operating results.

		Fi	scal Year Ending	g September 30,		
Description	2019	2020	2021	2022	2023	2024
Previously Recommended Rate Adjustments	10.00%	13.64%	8.00%	7.41%	6.90%	N/A
Proposed Stormwater Rate Adjustments	N/A [*]	9.09%	8.33%	7.69%	7.14%	6.67%
System Revenue Surplus/(Deficiency)	\$41,640	(\$26,133)	(\$256,814)	\$38,897	\$17,275	\$167,474
Operating Fund (Ending Balance)	\$1,275,411	\$1,249,279	\$769,864	\$808,761	\$826,037	\$993,511
Days of Cash (Target of 90-120 Days of Rate						
Revenue)	246	220	125	121	115	129
Charter Reserve Fund (Ending Balance)	\$269,554	\$574,639	\$279,730	\$284,826	\$289,926	\$295,032
Senior Lien Debt Service Coverage (Test 1.00)	N/A	N/A	N/A	N/A	10.40	11.52
Subordinate Lien Debt Service Coverage						
(Test 1.15)	11.21	13.36	6.46	7.84	7.85	9.40
All-In Debt Service Coverage (Target 1.50)	11.21	13.36	6.46	7.84	4.77	5.48

Summary of Projected Rate Adjustments and Key Operating Results

[*] Rates were adjusted at the beginning of Fiscal Year 2019 by 10%.

As shown below and on Table 3-13, bills under the proposed Fiscal Year 2020 stormwater rates are above average when compared to the surveyed, neighboring utilities' average.

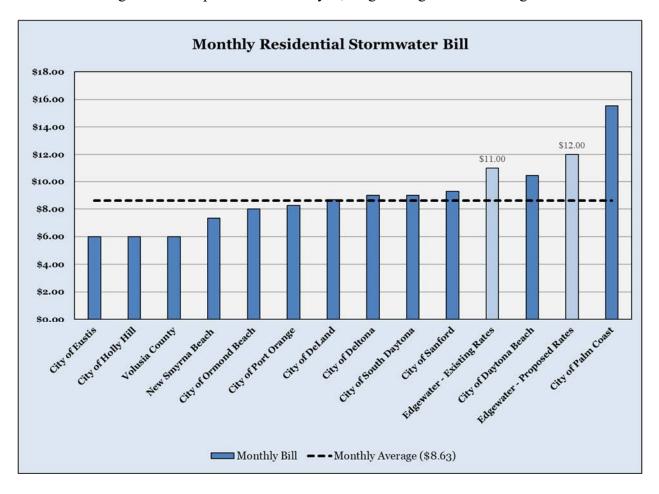


Table 3-1 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Historical and Projected Stormwater Accounts

Line				Historical [1]			Fiscal Year Ending September 30					
No	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Residential Class											
1	Account Growth	N/A	0	64	(6)	(6)	25	25	25	25	25	25
2	Average Monthly Accounts	9,426	9,426	9,490	9,484	9,478	9,503	9,528	9,553	9,578	9,603	9,628
3	Average Equivalent Dwelling Units	9,426	9,426	9,490	9,484	9,478	9,503	9,528	9,553	9,578	9,603	9,628
4	Equivalent Dwelling Units (EDUs) Per Account	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Commercial and Non-Residential											
	Residential Multi-Family											
5	Account Growth	N/A	0	0	0	1	0	0	0	0	0	0
6	Average Monthly Accounts	50	50	50	50	51	51	51	51	51	51	51
7	Average Equivalent Dwelling Units	606	606	606	611	1,372	1,372	1,372	1,372	1,372	1,372	1,372
8	Equivalent Dwelling Units (EDUs) Per Account	12.12	12.12	12.12	12.22	26.90	26.90	26.90	26.90	26.90	26.90	26.90
	Commercial (Without Site Mitigation)											
9	Account Growth	N/A	0	1	14	(1)	5	5	5	5	5	5
10	Average Monthly Accounts	249	249	250	265	264	269	274	279	284	289	294
11	Average Equivalent Dwelling Units	1,576	1,576	1,583	1,674	1,670	1,702	1,733	1,765	1,797	1,828	1,860
12	Equivalent Dwelling Units (EDUs) Per Account	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33
	Commercial (With Site Mitigation)											
13	Account Growth	N/A	0	1	11	(0)	0	0	0	0	0	0
14	Average Monthly Accounts	185	185	186	196	196	196	196	196	196	196	196
15	Average Equivalent Dwelling Units	3,660	3,660	3,677	3,887	3,879	3,879	3,879	3,879	3,879	3,879	3,879
16	Equivalent Dwelling Units (EDUs) Per Account	19.79	19.79	19.79	19.79	19.79	19.79	19.79	19.79	19.79	19.79	19.79
17	Total Multi Family and Commercial EDUs	5,841	5,841	5,865	6,172	6,921	6,953	6,984	7,016	7,048	7,079	7,111
	Summary:											
18	Account Growth	N/A	0	66	19	(6)	30	30	30	30	30	30
19	Total Accounts	9,910	9,910	9,976	9,995	9,989	10,019	10,049	10,079	10,109	10,139	10,169
20	Total Equivalent Dwelling Units	15,267	15,267	15,355	15,656	16,399	16,456	16,512	16,569	16,626	16,682	16,739
21	Equivalent Dwelling Units (EDUs) Per Account	1.54	1.54	1.54	1.57	1.64	1.64	1.64	1.64	1.64	1.65	1.65

 Footnotes

 [1] Based on customer statistics provided by staff.

Table 3-2 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Projected Stormwater Rate Revenues Under Existing Rates

			Historical		Fiscal Year Ending September 30																	
			2018			2019			2020			2021			2022		-	2023		-	2024	
Line No.	Description	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue
	Residential Stormwater Service																					
1	Base Fee	\$5.44	113,736	\$618,724	\$5.98	114,036	\$681,935	\$5.98	114,336	\$683,729	\$5.98	114,636	\$685,523	\$5.98	114,936	\$687,317	\$5.98	115,236	\$689,111	\$5.98	115,536	\$690,905
2	Total Base Fee Revenue			\$618,724			\$681,935		-	\$683,729			\$685,523			\$687,317			\$689,111			\$690,905
3	Assessment Fee	\$4.56	113,736	\$518,636	\$5.02	114,036	\$572,461	\$5.02	114,336	\$573,967	\$5.02	114,636	\$575,473	\$5.02	114,936	\$576,979	\$5.02	115,236	\$578,485	\$5.02	115,536	\$579,991
4	Total Assessment Fee Revenue			\$518,636			\$572,461		-	\$573,967		-	\$575,473			\$576,979			\$578,485			\$579,991
5	Total Residential Revenue			\$1,137,360			\$1,254,396		-	\$1,257,696		-	\$1,260,996			\$1,264,296			\$1,267,596			\$1,270,896
	Residential Multi-Family Stormwater Service																					
6	Base Fee	\$5.44	16,464	\$89,564	\$5.98	16,464	\$98,455	\$5.98	16,464	\$98,455	\$5.98	16,464	\$98,455	\$5.98	16,464	\$98,455	\$5.98	16,464	\$98,455	\$5.98	16,464	\$98,455
7	Total Base Fee Revenue			\$89,564			\$98,455		-	\$98,455		-	\$98,455			\$98,455			\$98,455			\$98,455
8	Assessment Fee	\$4.56	16,464	\$75,076	\$5.02	16,464	\$82,649	\$5.02	16,464	\$82,649	\$5.02	16,464	\$82,649	\$5.02	16,464	\$82,649	\$5.02	16,464	\$82,649	\$5.02	16,464	\$82,649
9	Total Assessment Fee Revenue			\$75,076			\$82,649		_	\$82,649			\$82,649			\$82,649			\$82,649			\$82,649
10	Total Residential Multi Family Revenue			\$164,640			\$181,104		-	\$181,104			\$181,104			\$181,104			\$181,104			\$181,104
	Commercial Stormwater Service																					
11	Base Fee	\$10.00	20,040	\$200,400	\$11.00	20,420	\$224,615	\$11.00	20,799	\$228,790	\$11.00	21,179	\$232,965	\$11.00	21,558	\$237,140	\$11.00	21,938	\$241,315	\$11.00	22,317	\$245,490
12	Total Base Fee Revenue			\$200,400			\$224,615		-	\$228,790		-	\$232,965			\$237,140			\$241,315			\$245,490
	Non-Residential Stormwater Service																					
13	Base Fee	\$4.56	46,548	\$212,259	\$5.02	46,548	\$233,671	\$5.02	46,548	\$233,671	\$5.02	46,548	\$233,671	\$5.02	46,548	\$233,671	\$5.02	46,548	\$233,671	\$5.02	46,548	\$233,671
14	Total Base Fee Revenue			\$212,259			\$233,671		-	\$233,671			\$233,671			\$233,671			\$233,671			\$233,671
15	Total Commercial / Non-Residential Service			\$412,659			\$458,286		-	\$462,461		-	\$466,636			\$470,811			\$474,986			\$479,161
16	Subtotal Stormwater Rate Revenue			\$1,714,659			\$1,893,786		-	\$1,901,261		-	\$1,908,736			\$1,916,211			\$1,923,686			\$1,931,161
17	Revenue Adjustments = 0.00%			\$0			\$0			\$0			\$0			\$0			\$0			\$0
18	Total Stormwater Rate Revenue			\$1,714,659			\$1,893,786		-	\$1,901,261		-	\$1,908,736			\$1,916,211			\$1,923,686			\$1,931,161
19 20	Stormwater Base Fee Stormwater Assessment Fee			\$1,120,947 593,712			\$1,238,676 655,110			\$1,244,645 656,616			\$1,250,614 658,122			\$1,256,583 659,628			\$1,262,552 661,134			\$1,268,521 662,640
21	Total			\$1,714,659			\$1,893,786		=	\$1,901,261		-	\$1,908,736			\$1,916,211			\$1,923,686			\$1,931,161

Table 3-3 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Other Operating Revenues

Line	Line		Budgeted		Adjusted	Escalation	Projected	Fisc	al Year Ending	September 30	th,
No.	Code	Description	FY 2019	Adjustments	2019	Reference	2020	2021	2022	2023	2024
		Stormwater System									
1	448-0000-322.50-10	Culvert - Driveway	\$13,000	\$0	\$13,000	Constant	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
2	448-0000-331.50-00	FEMA Reimbursement	0	0	0	Eliminate	0	0	0	0	0
3	448-0000-343.66-10	Stormwater	1,709,567	(1,709,567)	0	Eliminate	0	0	0	0	0
4	448-0000-361.10-10	Interest	500	(500)	0	Eliminate	0	0	0	0	0
5	448-0000-361.10-12	Internal Loan	0	0	0	Eliminate	0	0	0	0	0
6	448-0000-365.10-00	Sales / Surplus	3,000	(3,000)	0	Eliminate	0	0	0	0	0
7	448-0000-369.90-10	Miscellaneous Revenue	1,980	0	1,980	Constant	1,980	1,980	1,980	1,980	1,980
8	448-0000-369.90-20	Retirement Forfeitures	0	0	0	Constant	0	0	0	0	0
9	448-0000-381.04-49	Stormwater Capital	0	0	0	Eliminate	0	0	0	0	0
10	448-0000-369.10-01	General Fund	0	0	0	Eliminate	0	0	0	0	0
11	448-0000-384.06-01	Capital Improvement Note 2017	0	0	0	Eliminate	0	0	0	0	0
12	448-0000-389.04-1	Proceeds from L/T Debt	0	0	0	Eliminate	0	0	0	0	0
13	448-0000-389.90-12	Unreserved Proprietary	40,408	(40,408)	0	Eliminate	0	0	0	0	0
14		Total Other Operating Revenue	\$1,768,455	(\$1,753,475)	\$14,980		\$14,980	\$14,980	\$14,980	\$14,980	\$14,980

Table 3-4 City of Edgewater, Florida Stormwater Utility Rate Study

Fiscal Year 2019 Operating Budget [1]

Line No.	Cost ID Code	Description	Budget 2019	Adjustments	Adjusted 2019
		Operations			
		Environmental Services			
1	448-4070-538.12-10	Regular Salaries and Wages	\$497,363	\$0	\$497,363
2	AddPer	Additional Personnel	0	0	0
3	448-4070-538.14-10	Overtime	9,073	0	9,073
4	448-4070-538.15-30	Cell Phone	952	0	952
5	448-4070-538.15-60	Boot Allowance	1,375	0	1,375
6	448-4070-538.21-10	FICA Taxes	26,152	0	26,152
7	448-4070-538.21-20	Medicare	6,116	0	6,116
8	448-4070-538.22-10	Retirement Contributions	21,308	0	21,308
9	448-4070-538.22-20	DCSE	47,205	0	47,205
10	448-4070-538.23-10	Life Insurance	1,686	0	1,686
11	448-4070-538.23-20	Group Medical Insurance	139,488	0	139,488
12	448-4070-538.23-21	HSA Employer Contribution	1,300	0	1,300
13	448-4070-538.23-22	HRA Employer Contribution	1,750	0	1,750
14	448-4070-538.23-30	Dental Insurance	4,808	0	4,808
15	448-4070-538.23-40	Long Term Disability	3,209	0	3,209
16	448-4070-538.23-60	Broker & Admin. Fees	3,361	0	3,361
17	448-4070-538.23-90	OPEB	0	3,980	3,980
18	448-4070-538.24-10	Worker's Compensation	16,494	0	16,494
19	448-4070-538.34-10	Other Contractual Services	11,245	0	11,245
20	448-4070-538.40-10	Travel & Per Diem	805	0	805
20	448-4070-538.41-10	Legal Ads	585	0	585
22	448-4070-538.41-40	Postage	12,000	0	12,000
23	448-4070-538.43-10	Electric	1,700	0	1,700
24	448-4070-538.44-10	Rent	1,100	0	1,100
25	448-4070-538.46-10	Repair and Maintenance	32,000	0	32,000
26	448-4070-538.46-20	Fleet Charges	126,176	0	126,176
27	448-4070-538.47-10	Printing and Binding	120,170	0	120,170
28	448-4070-538.48-10	Promotional Activities	12,540	0	12,540
29	448-4070-538.49-01	Cost Allocation	108,710	0	108,710
30	448-4070-538.49-10	Other Charges/Obligations	10,800	0	10,800
31	448-4070-538.49-20	Bank Charges	0	0	0
32	448-4070-538.49-48	PILOFF - Stormwater [2]	100,864	(100,864)	0
33	448-4070-538.51-10	Office Supplies	500	0	500
34	448-4070-538.52-10	Operating Supplies	10,250	0	10,250
35	448-4070-538.52-20	Unleaded & Diesel	27,142	0	27,142
36	448-4070-538.52-30	Uniforms	2,200	0	2,200
37	448-4070-538.54-10	Books, Pubs, Subs, and Mem	2,200	0	2,200
38	448-4070-538.54-20	Educational Development	1,425	0	1,425
	110 1070 550.51 20	-			
39		Total Environmental Services	\$1,241,782	(\$96,884)	\$1,144,898
		Non-Departmental Services			
40	448-5555-580.22-10	Retirement Contributions	\$27,212	\$0	\$27,212
41	448-5555-580.23-80	PTO Expense	0	0	0
42	448-5555-580.31-10	Professional Services	11,033	0	11,033
43	448-5555-580.45-10	General Liability	2,444	0	2,444
44	448-5555-580.45-15	Property	7,842	0	7,842
45	448-5555-580.45-20	Public Officials	1,943	0	1,943
46	448-5555-580.45-25	Automobile	2,662	0	2,662
44	448-5555-580.72-40	Veh Lse 2016 Amer Cap Svc [3]	7,418	(7,418)	2,002
47	448-5555-580.49-50	Write Off	0	0	0
48	448-5555-580.49-60	Hurricane Expense	0	0	0
49	448-5555-580.59-10	Depreciation	0	0	0
50	448-5555-580.61-10	Land [3]	0	0	0
51	448-5555-580.64-10	Machinery and Equipment [3]	111,000	(111,000)	0
		·	,		

Table 3-4 City of Edgewater, Florida Stormwater Utility Rate Study

Fiscal Year 2019 Operating Budget [1]

Line			Budget		Adjusted
No.	Cost ID Code	Description	2019	Adjustments	2019
52	448-5555-580.64-20	Motor Vehicles [3]	8,000	(8,000)	0
53	448-5555-580.71-28	BBT Cap Imp Rev Note 2014 [3]	42,985	(42,985)	0
53 54	448-5555-580.71-28	Menzi Lease 2015 [3]	42,985	(42,983)	0
54 53		C 3	622	((22))	-
	448-5555-580.72-40	Veh Lse 2016 Amer Cap Svc [3]		(622)	0
55	448-5555-580.72-28	BBT Cap Imp Rev Note 2014 [3]	6,154	(6,154)	0
56	448-5555-580.72-36	Menzi Lease 2015 [3]	0	0	0
57	448-5555-580.73-42	BBT Cap Imp Rev Note SRS 2014 [3]	0	0	0
58		Total Non-Departmental Services	\$229,315	(\$176,179)	\$53,136
		Other Adjustments			
59	448-5555-581.04-44	Renewal & Replacement [3]	\$212,500	(\$212,500)	\$0
60	448-5555-581.04-49	Stormwater Capital [3]	0	0	0
61	448-5555-581.05-01	Public Works Complex - Debt Service Payment [3]	0	0	0
62	448-5555-581.04-50	MIS	4,400	0	4,400
63	448-5555-581.10-01	General Fund	0	0	0
64	448-5555-589.10-01	Current Year Unreserved [3]	0	0	0
64	448-5555-589.50-50	Charter Reserve/Stabalization	80,458	(80,458)	0
65	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [4]	0	4,734	4,734
66	Contingency	Operating Contingency - 5.00% of O&M [5]	0	60,122	60,122
67	Other	Other Adjustment	0	0	0
68		Total Other Adjustments	\$297,358	(\$228,102)	\$69,256
69		Total Stormwater Expenses	\$1,768,455	(\$501,165)	\$1,267,290

Footnotes:

[1] Budgeted amounts are based on Fiscal Year 2019 Adopted Operating Budget as provided by the City.

[2] Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from budget and are accounted for in the summary of Revenue Requirements.

[3] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.

[4] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

[5] A contingency of 5.00% of O&M was added to allow for unforeseen contingencies.

Table 3-5 City of Edgewater, Florida Stormwater Utility Rate Study

Projected Stormwater System Operating Expenses [1]

Line No.	Cost ID Code	Description	Adjusted 2019	Escalation	Adjusted 2020	2021	Fiscal Year Endin 2022	g September 30, 2023	2024
INO.	Cost ID Code	Description	2019	Escalation	2020	2021	2022	2023	2024
		Operations Environmental Services							
		Personnel Expenses							
1	448-4070-538.12-10	Regular Salaries and Wages	\$497,363	Labor	\$512,284	\$527,652	\$543,482	\$559,786	\$576,580
2	AddPer	Additional Personnel	0	Input	0	0	0	0	0
3	448-4070-538.14-10	Overtime	9,073	Labor	9,345	9,626	9,914	10,212	10,518
4 5	448-4070-538.15-30 448-4070-538.15-60	Cell Phone Boot Allowance	952 1,375	Inflation Inflation	975 1,408	1,000 1,445	1,025 1,481	1,051 1,518	1,076 1,554
6	448-4070-538.13-60	FICA Taxes	26,152	Labor	26,937	27,745	28,577	29,434	30,317
7	448-4070-538.21-20	Medicare	6,116	Labor	6,299	6,488	6,683	6,884	7,090
8	448-4070-538.22-10	Retirement Contributions	21,308	Labor	21,947	22,606	23,284	23,982	24,702
9	448-4070-538.22-20	DCSE	47,205	Labor	48,621	50,080	51,582	53,130	54,724
10	448-4070-538.23-10	Life Insurance	1,686	General-Ins	1,770	1,859	1,952	2,049	2,152
11	448-4070-538.23-20	Group Medical Insurance	139,488	Ins-Health	153,437	168,780	185,659	204,224	224,647
12	448-4070-538.23-21	HSA Employer Contribution HRA Employer Contribution	1,300	Ins-Health	1,430	1,573	1,730	1,903	2,094
13 14	448-4070-538.23-22 448-4070-538.23-30	Dental Insurance	1,750 4,808	Ins-Health Ins-Health	1,925 5,289	2,118 5,818	2,329 6,399	2,562 7,039	2,818 7,743
15	448-4070-538.23-40	Long Term Disability	3,209	Labor	3,305	3,404	3,507	3,612	3,720
16	448-4070-538.23-60	Broker & Admin. Fees	3,361	Labor	3,462	3,566	3,673	3,783	3,896
17	448-4070-538.23-90	OPEB	3,980	Labor	4,100	4,223	4,349	4,480	4,614
18	448-4070-538.24-10	Worker's Compensation	16,494	Labor	16,989	17,498	18,023	18,564	19,121
19	448-4070-538.34-10	Other Contractual Services	11,245	Contractual	11,695	12,163	12,649	13,155	13,681
20	448-4070-538.40-10	Travel & Per Diem	805	Inflation	824	846	867	889	910
21 22	448-4070-538.41-10 448-4070-538.41-40	Legal Ads Postage	585 12,000	Inflation Inflation	599 12,288	615 12,607	630 12,923	646 13,246	661 13,564
22	448-4070-538.41-40 448-4070-538.43-10	Postage Electric	12,000	Electricity	12,288	12,607	12,923	2,066	2,170
23	448-4070-538.44-10	Rent	1,100	Inflation	1,126	1,156	1,185	1,214	1,243
25	448-4070-538.46-10	Repair and Maintenance	32,000	Repair	32,960	33,949	34,967	36,016	37,097
26	448-4070-538.46-20	Fleet Charges	126,176	Repair	129,961	133,860	137,876	142,012	146,273
27	448-4070-538.47-10	Printing and Binding	100	Inflation	102	105	108	110	113
28	448-4070-538.48-10	Promotional Activities	12,540	Inflation	12,841	13,175	13,504	13,842	14,174
29	448-4070-538.49-01	Cost Allocation	108,710	Labor	111,971	115,330	118,790	122,354	126,025
30	448-4070-538.49-10 448-4070-538.49-20	Other Charges/Obligations	10,800	Inflation	11,059 0	11,347 0	11,630	11,921 0	12,207
31 32	448-4070-538.49-20	Bank Charges PILOFF - Stormwater [2]	0	Inflation Eliminate	0	0	0	0	0
32	448-4070-538.51-10	Office Supplies	500	Inflation	512	525	538	552	565
34	448-4070-538.52-10	Operating Supplies	10,250	Inflation	10,496	10,769	11,038	11,314	11,586
35	448-4070-538.52-20	Unleaded & Diesel	27,142	Fuel	28,499	29,924	31,420	32,991	34,641
36	448-4070-538.52-30	Uniforms	2,200	Inflation	2,253	2,311	2,369	2,428	2,487
37	448-4070-538.54-10	Books, Pubs, Subs, and Mem	0	Inflation	0	0	0	0	0
38	448-4070-538.54-20	Educational Development	1,425	Inflation	1,459	1,497	1,535	1,573	1,611
39		Total Environmental Services	\$1,144,898		\$1,189,955	\$1,237,533	\$1,287,647	\$1,340,544	\$1,396,373
		Non-Departmental Services							
40	448-5555-580.22-10	Retirement Contributions	\$27,212	Labor	\$28,028	\$28,869	\$29,735	\$30,627	\$31,546
41	448-5555-580.23-80	PTO Expense	027,212	Labor	020,020	0	020,700	0	0
42	448-5555-580.31-10	Professional Services	11,033	Contractual	11,474	11,933	12,411	12,907	13,423
43	448-5555-580.45-10	General Liability	2,444	General-Ins	2,566	2,695	2,829	2,971	3,119
44	448-5555-580.45-15	Property	7,842	General-Ins	8,234	8,646	9,078	9,532	10,009
45	448-5555-580.45-20	Public Officials	1,943	Inflation	1,990	2,041	2,092	2,145	2,196
46	448-5555-580.45-25	Automobile	2,662	General-Ins	2,795	2,935	3,082	3,236	3,397
44 47	448-5555-580.72-40 448-5555-580.49-50	Veh Lse 2016 Amer Cap Svc Write Off	0	Eliminate Inflation	0	0	0	0	0 0
48	448-5555-580.49-60	Hurricane Expense	0	Eliminate	0	0	0	0	0
49	448-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
50	448-5555-580.61-10	Land [3]	0	Eliminate	0	0	0	0	ů 0
51	448-5555-580.64-10	Machinery and Equipment [3]	0	Eliminate	0	0	0	0	0
52	448-5555-580.64-20	Motor Vehicles [3]	0	Eliminate	0	0	0	0	0
53	448-5555-580.71-28	BBT Cap Imp Rev Note 2014 [3]	0	Eliminate	0	0	0	0	0
51	448-5555-580.71-40	Veh Lse 2016 Amer Cap Svc	0	Eliminate	0	0	0	0	0
54 55	448-5555-580.72-28 448-5555-580.73-42	BBT Cap Imp Rev Note 2014 [3] BBT Cap Imp Rev Note SRS 2014 [3]	0 0	Eliminate Eliminate	0 0	0 0	0 0	0 0	0 0
56		Total Non-Departmental Services	\$53,136		\$55,088	\$57,119	\$59,227	\$61,417	\$63,691
		Other Adjustments							
57	448-5555-581.04-44	Renewal & Replacement [3]	\$0	Eliminate	\$0	\$0	\$0	\$0	\$0
58	448-5555-581.04-49	Stormwater Capital [3]	0	Eliminate	0	0	0	0	0
59	448-5555-581.05-01	Public Works Complex - Debt Service Payment [3]	0	Eliminate	0	0	0	0	0
60	448-5555-581.04-50	MIS General Fund	4,400	Inflation Eliminate	4,506	4,623	4,738	4,857	4,973
61 62	448-5555-581.10-01 448-5555-589.10-01	General Fund Current Year Unreserved [3]	0	Eliminate	0	0 0	0	0	0
02	448-5555-589.10-01 448-5555-589.50-50	Charter Reserve/Stabalization	0	Eliminate	0	0	0	0	0
63	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [4]	4,734	Input	4,753	4,772	4,791	4,809	4,828
64	Contingency	Operating Contingency - 5.00% of O&M [5]	60,122	Input	62,477	64,964	67,581	70,341	73,252
65	Other	Other Adjustment	0	Input	0	0	0	0	0
66		Total Other Adjustments	\$69,256		\$71,736	\$74,358	\$77,109	\$80,007	\$83,053
67		Total Stormwater Expenses	\$1,267,290		\$1,316,778	\$1,369,011	\$1,423,984	\$1,481,968	\$1,543,117
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Footnotes

 Footnotes

 [1]
 Amounts shown based on Table 3-4.

 [2]
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.

 This item has been adjusted from budget and is accounted for in the summary of Revenue Requirements.

 [3]
 Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.

 [4]
 A allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

 [5]
 A contingency of 5.00% of O&M was added to allow for unforeseen contingencies.

Table 3-6City of Edgewater, FloridaStormwater Utility Rate Study

Summary of Projected Escalation Factors

Line			Fiscal Year Ending September 30,							
No.	Description	Escalation	2020	2021	2022	2023	2024			
1	General Inflation (CPI) [1][2]	Inflation	1.0240	1.0260	1.0250	1.0250	1.0240			
2	Labor [2]	Labor	1.0300	1.0300	1.0300	1.0300	1.0300			
3	Benefits [2]	Benefits	1.0500	1.0500	1.0500	1.0500	1.0500			
4	Health Insurance [2]	Ins-Health	1.1000	1.1000	1.1000	1.1000	1.1000			
5	Contractual Services	Contractual	1.0400	1.0400	1.0400	1.0400	1.0400			
6	Professional Services	Professional	1.0400	1.0400	1.0400	1.0400	1.0400			
7	Utility	Utility	1.0500	1.0500	1.0500	1.0500	1.0500			
8	General Insurance [2]	General-Ins	1.0500	1.0500	1.0500	1.0500	1.0500			
9	Repair & Maintenance	Repair	1.0300	1.0300	1.0300	1.0300	1.0300			
10	Electricity	Electricity	1.0500	1.0500	1.0500	1.0500	1.0500			
11	Fuel	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500			
12	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000			
13	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000			
14	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100			
15	Decline	Decline	0.9500	0.9500	0.9500	0.9500	0.9500			
16	Workers' Compensation	WorkComp	1.0300	1.0300	1.0300	1.0300	1.0300			

Footnotes:

[1] Projected inflation figures are based on the "The Budget and Economic Outlook 2019 - 2029" published by the Congressional Budget Office in January 2019.

[2] Based on discussions with City Staff.

Table 3-7 City of Edgewater, Florida Stormwater Utility Rate Study

Capital Improvement Program Funding Plan

			Escalation Fiscal Year Ending September 30,							6-Year
0.	Description	Factor	Funding	2019	2020	2021	2022	2023	2024	Total
	CIP Escalation Factor Alternatives									
1	No Assumed Escalation (0.0% per Year)	None		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
2	Capital Outlay (3.5% per Year)	Outlay		1.0000	1.0350	1.0700	1.1100	1.1500	1.1900	
3	ENR Index Average (3.0% per Year)	ENR		1.0000	1.0300	1.0600	1.0900	1.1200	1.1500	
4	Marginal Increase (1.0% per Year)	Marginal		1.0000	1.0100	1.0200	1.0300	1.0400	1.0500	
5	High Increase (5.0% per Year)	High		1.0000	1.0500	1.1000	1.1600	1.2200	1.2800	
5	right moreage (orong per 1 cm)	g.i		110000	110000	111000	111000	1.2200	112000	
	Stormwater System Capital Expenditures:									
6	Acquisition of 125 Cheeta Drive	ENR	Rates	\$62,500	\$0	\$0	\$0	\$0	\$0	\$62,50
7	Acquisition of 125 Cheeta Drive II	ENR	G	0	0	0	0	0	0	
8	Baffle Box on 18th Canal	ENR	Rates	0	0	0	0	0	63,250	63,25
9	Baffle Box on 18th Canal	ENR	G	0	0	0	0	0	569,250	569,25
0	East Palm Way Stormwater Improvements	ENR	Rates	0	0	0	0	0	35,190	35,19
1	East Palm Way Stormwater Improvements	ENR	G	0	0	0	0	0	316,710	316,7
2	East Pine Bluff Storm Improvements	ENR	Rates	0	0	125,193	0	0	0	125,19
3	East Pine Bluff Storm Improvements II	ENR	G	0	0	125,193	0	0	0	125,19
4	Evergreen Avenue Stormwater Improvements	ENR	Rates	0	0	0	0	0	30,820	30,82
5	Evergreen Avenue Stormwater Improvements II	ENR	G	0	0	0	0	0	277,380	277,38
6	Excavator (Rubber Tire)	ENR	Rates	0	108,150	0	0	0	0	108,1
7	Excavator (Rubber Tire) II	ENR	G	0	0	0	0	0	0	507.0
8	Hart Avenue Stormwater Improvements	ENR	Rates	44,482	463,500	0	0	0	0	507,9
9	Hart Avenue Stormwater Improvements II	ENR	G	0	0	0	0	0	0	172.7
0	Hotel Dr Stormwater Improvements	ENR	Rates	0	0	0	0	173,777	0	173,7
1	Hotel Dr Stormwater Improvements II	ENR	G	0	0	0	0	173,777	0	173,7
2	IRB East & Virginia St Improvements Stormwater	ENR	Rates	0	0	0	0	0	0	
3	IRB East & Virginia St Improvements Stormwater II	ENR	G	0	0	0	0	0	0	71.0
4	New Hampshire/Fernald Stormwater Improvements	ENR	Rates	0	0	71,020	0	0	0	71,0
5	New Hampshire/Fernald Stormwater Improvements II	ENR	G	0	0	34,980 0	0	0	0 0	34,9 120,4
6	New York Street Storm Improvements	ENR	Rates		-		120,432			-)
7	New York Street Storm Improvements II	ENR	G	0	0	0	59,317	0	0	59,3
8	Plaza & Hubbell Storm Improvement	ENR ENR	Rates	0	0	154,760 154,760	0	0	0 0	154,7 154,7
9	Plaza & Hubbell Storm Improvement II		G	0	0	-)				-).
0	Stormwater Canal Rehabilitation: FL Shores (Phase 1)	ENR ENR	Rates G	0	0	318,000 0	327,000	336,000 0	345,000 0	1,326,00
2	Stormwater Canal Rehabilitation: FL Shores (Phase 1) II Turgot/Fernald Stormwater Improvements	ENR	Rates	0	0	0	43,600	0	0	43,60
3	Turgot/Fernald Stormwater Improvements II	ENR	G	0	0	0	392,400	0	0	392,4
4	Unspecified Capital Outlay-Stormwater	ENR	Rates	0	0	53,000	54,500	56,000	57,500	221,00
5	Unspecified Capital Outlay-Stormwater II	ENR	G	0	0	0	0	0	0	221,0
6	Public Works Building	ENR	Op Res	0	0	222,600	0	0	0	222,6
7	Public Works Building II	ENR	ND1	0	0	222,000	0	1,293,600	0	1,293,60
~			_							
8	Capital Outlay	Outlay	Rates	\$119,000	\$43,470	\$160,500	\$166,500	\$172,500	\$178,500	\$840,47
9	Menzi Tractor	Outlay	JD2	0	0	374,500	0	0	0	374,5
0	Other Additional Capital Outlay	Outlay	Rates	0	0	0	0	0	0	
1	Other Additional Capital Outlay	Outlay	Rates	0	0	0	0	0	0	
	Total Stormwater System Capital Expenditures		-	\$225,982	\$615,120	\$1,794,506	\$1,163,748	\$2,205,653	\$1,873,600	\$7,878,6
3	Funding Source Summary			\$119,000						
4	Operating Reserves		Op Res	\$0	\$0	\$222,600	\$0	\$0	\$0	\$222,6
-4	Stormwater Rate Revenue		Rates	225,982	50 615,120	\$222,600 882,473	712,032	50 738,277	50 710,260	\$222,0 3,884,1
.6	Renewal and Replacement		RR	223,982	015,120	002,473	/12,032	138,277	/10,200	5,004,1
0 7	Grant Funding		G	0	0	314,933	451,717	173,777	1,163,340	2,103,7
8	Existing Debt Proceeds		ExistingDebt	0	0	514,955	451,717	0	1,105,540	2,105,/
8 9	New Senior Lien Debt 1		ND1	0	0	0	0	1,293,600	0	1,293,6
9	New Senior Lien Debt 2		ND1 ND2	0	0	0	0	1,293,600	0	1,293,0
1	New Senior Lien Debt 2 New Senior Lien Debt 3		ND2 ND3	0	0	0	0	0	0	
1 2	New Senior Lien Debt 4		ND3 ND4	0	0	0	0	0	0	
	New Subordinate Lien Debt 1		JD1	0	0	0	0	0	0	
3 4	New Subordinate Lien Debt 1 New Subordinate Lien Debt 2		JD1 JD2	0	0	-	0	0	0	374,5
4 5			JD2 JD3	0	0	374,500 0	0	0	0	574,5
	New Subordinate Lien Debt 3 New Subordinate Lien Debt 4		JD3 JD4	0	0	0	0	0	0	
	new Subordinate Lien Debt 4		JD4							
56	Other Fronting Courses (Con E. 1. ()		01	~						
	Other Funding Sources (Gen. Fund etc.)		Other	0	0	0	0	0	0	

Footnotes: [1] Amounts as provided by City Staff.

Table 3-8City of Edgewater, FloridaStormwater Utility Rate Study

Summary of Debt Service Payments - Sinking Fund Basis

Line		Fiscal Year Ending September 30th,									
No.	Description	2019	2020	2021	2022	2023	2024				
	STORMWATER SYSTEM										
	Existing Debt:										
1	Capital Improvement Revenue Note, Series 2014	\$49,335	\$49,911	\$50,056	\$49,671	\$49,546	\$41,105				
2	Capital Improvement Revenue Note, Series 2015	0	0	0	0	0	0				
3	Vehicle Lease 2016 Amer Cap Svc	8,040	8,040	8,040	201	0	0				
4	Total Existing Debt Payments	\$57,375	\$57,951	\$58,096	\$49,872	\$49,546	\$41,105				
	Proposed Senior Lien Debt:										
5	New Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$111,294	\$111,294				
6	New Senior Lien Debt 2	0	0	0	0	0	0				
7	New Senior Lien Debt 3	0	0	0	0	0	0				
8	New Senior Lien Debt 4	0	0	0	0	0	0				
9	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$111,294	\$111,294				
	Proposed Junior Lien Debt:										
10	New Subordinate Lien Debt 1	\$0	\$0	\$0	\$0	\$0	\$0				
11	New Subordinate Lien Debt 2	\$0	\$0	\$81,681	\$81,681	\$81,681	\$81,681				
12	New Subordinate Lien Debt 3	0	0	0	0	0	0				
13	New Subordinate Lien Debt 4	0	0	0	0	0	0				
14	Total Proposed Junior Lien Debt Service Payments	\$0	\$0	\$81,681	\$81,681	\$81,681	\$81,681				
15	Total Stormwater Debt Service Payments	\$57,375	\$57,951	\$139,777	\$131,553	\$242,521	\$234,079				

Table 3-9City of Edgewater, FloridaStormwater Utility Rate Study

Projection of Operating and Other Transfers

Line			F	iscal Year Endin	g September 30,		
No.	Description	2019	2020	2021	2022	2023	2024
	PILOFF - Stormwater						
1	Current Year Rate Revenues	\$1,893,786	\$2,074,103	\$2,255,779	\$2,438,814	\$2,623,208	\$2,808,961
2	PILOFF Percentage	5.33%	5.90%	5.90%	5.90%	5.90%	5.90%
3	PILOFF - Stormwater [1]	\$100,864	\$122,372	\$133,091	\$143,890	\$154,769	\$165,729
4	Total PILOFF	\$100,864	\$122,372	\$133,091	\$143,890	\$154,769	\$165,729
5	Charter Reserve Transfer Charter Reserve Transfer	\$4,813	\$4,813	\$4,813	\$4,813	\$4,813	\$4,813
6	Total Transfers	\$105,677	\$127,186	\$137,904	\$148,704	\$159,583	\$170,542

Footnotes:

[1] Amounts reflect fund transfers budgeted in the Fiscal Year 2019 Operating Budget.

Table 3-10 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Ending Cash Balances and Interest Income

Line				Fiscal Year Ending			
No.	Description	2019	2020	2021	2022	2023	2024
	Year End Cash Balances Roll-Up						
1	Operating Fund (448)	\$1,275,411	\$1,249,279	\$769,864	\$808,761	\$826,037	\$993,511
2	Capital Fund	270,565	270,565	270,565	270,565	270,565	270,565
3	Charter Reserve Fund	269,554	274,639	279,730	284,826	289,926	295,032
4	Existing Construction Fund	0	0	0	0	0	0
5	Proposed Debt Construction Fund	0	0	0	0	0	0
6	Debt Service Reserve Fund	0	0	0	0	0	0
7	Total Ending Cash Balance	\$1,815,530	\$1,794,483	\$1,320,159	\$1,364,152	\$1,386,528	\$1,559,108
	Operating/General Revenue Account						
8	Beginning Balance	\$1,230,772	\$1,275,411	\$1,249,279	\$769,864	\$808,761	\$826,037
9	Transfer In - Stormwater Revenue	1,893,786	2,074,103	2,255,779	2,438,814	2,623,208	2,808,961
10	Transfer In - R&R Fund	0	0	0	0	0	0
11	Transfer In - Stormwater Capital Fund	0	0	0	0	0	0
12	Transfer In - Existing Construction Fund	0	0	0	0	0	0
13	Transfer In - Debt Service Reserve	0	0	0	0	0	0
14	Transfers In - Grant Reimbursements / Sale of Surplus	3,000	0	0	0	0	0
15	Transfers Out - Revenue Requirements	1,852,146	2,100,236	2,512,593	2,399,917	2,605,933	2,641,488
16	Transfers Out - Capital Improvements	0	0	222,600	0	0	0
17	Transfers Out - R&R Fund	0	0	0	0	0	0
18	Transfers Out - Stormwater Capital Fund	212,500	0	0	0	0	-
19	Transfers Out - Existing Construction Fund	0	0	0	0	0 0	(
20	Transfers In (Out)	212,500			-		(
21	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
22	Interest Income	1,253	1,262	1,010	789	817	910
22	Recognition of Interest Earnings	1.052	1.0(2	1.010	700	017	010
23 24	in Revenue Requirements	1,253 1,275,411	1,262 1,249,279	1,010 769,864	789 808,761	817 826,037	910 993,511
	Ending Balance Target Days of Available Cash: 60 Days of Revenue	311,307	340,948	370,813	400,901	431,212	461,747
25 26	Calculated Days of Available Cash (Revenue)	246	220	125	400,901	431,212	401,747
20	Calculated Days of Available Cash (Revenue)	240	220	125	121	115	129
	Stormwater Capital Fund						
27	Beginning Balance [1]	\$58,065	\$270,565	\$270,565	\$270,565	\$270,565	\$270,565
28	Transfers In - Operating Reserves	212,500	0	0	0	0	0
29	Transfers In - R&R Fund	0	0	0	0	0	0
30	Transfers Out - Operating Reserves	0	0	0	0	0	C
31	Transfers Out - R&R Fund	0	0	0	0	0	C
32	Transfers In (Out)	0	0	0	0	0	C
33	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.109
34	Interest Income	164	271	271	271	271	271
	Recognition of Interest Earnings						
35	in Revenue Requirements	164	271	271	271	271	271
36	Ending Balance	270,565	270,565	270,565	270,565	270,565	270,565
	Charter Reserve Fund	*****	** **	0054 (00)		#201025	** ***
37	Beginning Balance [1]	\$264,474	\$269,554	\$274,639	\$279,730	\$284,826	\$289,926
38	Transfers In - Operating Reserves	0	0	0	0	0	0
39	Transfers In - Charter Reserve Deposit	4,813	4,813	4,813	4,813	4,813	4,813
40	Transfers In - Stormwater Capital Fund	0	0	0	0	0	(
41	Transfers Out - Operating Reserves	0	0	0	0	0	0
42	Transfers Out - Stormwater Capital Fund	0	0	0	0	0	(
43	Transfers Out - Capital Improvements	0	0	0	0	0	(
44	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.109
45	Interest Income Recognition of Interest Earnings	267	272	277	282	287	292
46	in Revenue Requirements	0	0	0	0	0	0
47	Ending Balance	269,554	274,639	279,730	284,826	289,926	295,032
	Previously Issued Debt Construction Fund						
48	Beginning Balance [1]	\$0	\$0	\$0	\$0	\$0	\$0
49	Transfers In - Operating Reserves	0	30 0	30 0	30 0	30 0	эс (
50	Transfers Out - Capital Improvements	0	0	0	0	0	(
51	Transfers Out - Operating Reserves	0	0	0	0	0	(
52	Transfers Out	0	0	0	0	0	(
52 53	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
55 54	Interest Rate	0.0078	0.00%	0.0076	0.0070	0.0076	0.007
υт	Recognition of Interest Earnings	U	v	U	U	0	t
55	in Revenue Requirements	0	0	0	0	0	C
56	Ending Balance	0	0	0	0	0	0
57	Proposed Debt Construction Fund	¢0	¢0.	¢0.	¢0.	¢0.	¢.0
57	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0

Table 3-10 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Ending Cash Balances and Interest Income

Line		Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024				
58	Transfers In	0	0	0	0	1,293,600	0				
59	Transfers Out	0	0	Õ	Õ	1,293,600	0				
60	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
61	Interest Income	0	0	0	0	0	0				
	Recognition of Interest Earnings	-	÷	-	-	-	-				
62	in Revenue Requirements	0	0	0	0	0	0				
63	Ending Balance	0	0	0	0	0	0				
	Debt Service Sinking Fund										
	Annual Sinking Fund Deposit										
64	Total Debt Service	\$57,375	\$57,951	\$139,777	\$131,553	\$242,521	\$234,079				
65	Average Balance (25% of annual debt service)	14,300	14,500	34,900	32,900	60,600	58,500				
66	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%				
67	Interest Income	14	15	35	33	61	59				
	Recognition of Interest Earnings										
68	in Revenue Requirements	14	15	35	33	61	59				
69	Ending Balance	43,075	43,451	104,877	98,653	181,921	175,579				
	Debt Service Reserve Fund										
70	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0				
71	Transfers in New Senior Lien Debt 1	0	0	0	0	0	0				
72	Transfers in New Senior Lien Debt 2	0	0	0	0	0	0				
73	Transfers in New Senior Lien Debt 3	0	0	0	0	0	0				
74	Transfers in New Senior Lien Debt 4	0	0	0	0	0	0				
75	Transfers Out	0	0	0	0	0	0				
76	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%				
77	Interest Income	0	0	0	0	0	0				
	Recognition of Interest Earnings										
78	in Revenue Requirements	0	0	0	0	0	0				
79	Ending Balance	0	0	0	0	0	0				
80	Total Unrestricted Interest Income	\$1,699	\$1,819	\$1,592	\$1,375	\$1,436	\$1,531				
80	i otar Unrestricteu interest income	\$1,099	\$1,819	\$1,392	\$1,373	\$1,430	\$1,331				

Table 3-11 City of Edgewater, Florida Stormwater Utility Rate Study

Projected Stormwater System Revenue Requirements

Line				Fiscal Year Ending	g September 30,		
No.	Description	2019	2020	2021	2022	2023	2024
1	Operating Expenses [1]	\$1,267,290	\$1,316,778	\$1,369,011	\$1,423,984	\$1,481,968	\$1,543,117
	Existing Debt Service [2]						
2	Capital Improvement Revenue Note, Series 2014	\$49,335	\$49,911	\$50,056	\$49,671	\$49,546	\$41,105
3	Capital Improvement Revenue Note, Series 2015	0	0	0	0	0	0
4	Vehicle Lease 2016 Amer Cap Svc	8,040	8,040	8,040	201	0	0
5	Total Existing Debt	\$57,375	\$57,951	\$58,096	\$49,872	\$49,546	\$41,105
	Proposed Debt Service [3]						
6	New Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$111,294	\$111,294
7	New Senior Lien Debt 2	0	0	0	0	0	0
8	New Senior Lien Debt 3	0	0	0	0	0	0
9	New Senior Lien Debt 4	0	0	0	0	0	0
10	New Subordinate Lien Debt 1	0	0	0	0	0	0
11	New Subordinate Lien Debt 2	0	0	81,681	81,681	81,681	81,681
12	New Subordinate Lien Debt 3	0	0	0	0	0	0
13	New Subordinate Lien Debt 4	0	0	0	0	0	0
14	Total Proposed Debt	\$0	\$0	\$81,681	\$81,681	\$192,974	\$192,974
15	Total Debt Service	\$57,375	\$57,951	\$139,777	\$131,553	\$242,521	\$234,079
	Other Revenue Requirements						
16	Transfer to Operating Reserves	\$212,500	\$0	\$0	\$0	\$0	\$0
17	Cost Allocation	0	0	0	0	0	0
18	Payment In Lieu of Franchise Fee [4]	100,864	122,372	133,091	143,890	154,769	165,729
19	Transfer to Charter Reserve Fund	4,813	4,813	4,813	4,813	4,813	4,813
20	Capital Funded from Rates [5]	225,982	615,120	882,473	712,032	738,277	710,260
21	Total Other Revenue Requirements	\$544,160	\$742,306	\$1,020,378	\$860,735	\$897,860	\$880,802
22	Gross Revenue Requirements	\$1,868,825	\$2,117,035	\$2,529,165	\$2,416,272	\$2,622,349	\$2,657,999
	Less Income and Funds from Other Sources						
23	Other Operating Revenue [6]	\$14,980	\$14,980	\$14,980	\$14,980	\$14,980	\$14,980
24	Uses of Reserves	0	0	0	0	0	0
25	Unrestricted Interest Income [7]	1,699	1,819	1,592	1,375	1,436	1,531
26	Transfer from General Fund	0	0	0	0	0	0
27	Net Revenue Requirements	\$1,852,146	\$2,100,236	\$2,512,593	\$2,399,917	\$2,605,933	\$2,641,488
	Revenue from Rates						
	Stormwater Base Fee						
28	Stormwater Rate Revenue - Existing Rates	\$1,238,676	\$1,244,645	\$1,250,614	\$1,256,583	\$1,262,552	\$1,268,521
29	Prior Year Rate Adjustments	0	0	113,692	228,470	344,332	461,280
30	Total Rate Revenue Before Current Year Adjustment	\$1,238,676	\$1,244,645	\$1,364,306	\$1,485,053	\$1,606,884	\$1,729,801
	Current Year Rate Adjustments - Base Fee						
31	Current Year Rate Adjustments	0.0%	9.1%	8.3%	7.7%	7.1%	6.7%
32	Effective Month	October	October	October	October	October	October
33	% of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
34	Revenue From Current Year Rate Adjustments	\$0	\$113,150	\$113,692	\$114,235	\$114,777	\$115,320
35	Total Revenue from Rates - Base Fee	\$1,238,676	\$1,357,795	\$1,477,998	\$1,599,287	\$1,721,662	\$1,845,121
	Stormwater Assessment Fee						
36	Stormwater Rate Revenue - Existing Rates	\$655,110	\$656,616	\$658,122	\$659,628	\$661,134	\$662,640
37	Prior Year Rate Adjustments	0	0	59,829	119,932	180,309	240,960
38	Total Rate Revenue Before Current Year Adjustment	\$655,110	\$656,616	\$717,951	\$779,560	\$841,443	\$903,600

Table 3-11 City of Edgewater, Florida Stormwater Utility Rate Study

Projected Stormwater System Revenue Requirements

Line		Fiscal Year Ending September 30,										
No.	Description	2019	2020	2021	2022	2023	2024					
	Current Year Rate Adjustments - Assessment Fee											
39	Current Year Rate Adjustments	0.0%	9.1%	8.3%	7.7%	7.1%	6.7%					
40	Effective Month	October	October	October	October	October	October					
40	% of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%					
42	Revenue From Current Year Rate Adjustments	\$0	\$59,692	\$59,829	\$59,966	\$60,103	\$60,240					
43	Total Revenue from Rates - Assessment Fee	\$655,110	\$716,308	\$777,781	\$839,527	\$901,546	\$963,840					
	Combined Revenue from Rates											
44	Stormwater Rate Revenue - Existing Rates	\$1,893,786	\$1,901,261	\$1,908,736	\$1,916,211	\$1,923,686	\$1,931,161					
45	Prior Year Rate Adjustments	0	0	173,521	348,402	524,642	702,240					
46	Total Rate Revenue Before Current Year Adjustment	\$1,893,786	\$1,901,261	\$2,082,257	\$2,264,613	\$2,448,328	\$2,633,401					
	Current Year Rate Adjustments											
47	Current Year Rate Adjustments	0.0%	9.1%	8.3%	7.7%	7.1%	6.7%					
48	Effective Month	October	October	October	October	October	October					
49	% of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%					
50	Revenue From Current Year Rate Adjustments	\$0	\$172,842	\$173,521	\$174,201	\$174,881	\$175,560					
51	Total Revenue from Rates	\$1,893,786	\$2,074,103	\$2,255,779	\$2,438,814	\$2,623,208	\$2,808,961					
52	Revenue Surplus/(Deficiency) [8]	\$41,640	(\$26,133)	(\$256,814)	\$38,897	\$17,275	\$167,474					
53	Percentage Revenue Surplus/(Deficiency)	2.2%	-1.3%	-11.4%	1.6%	0.7%	6.0%					

Footnotes:

[1] Amounts shown based on Table 3-5.

[2] Payment amounts shown were based on debt service schedules provided by City Staff.

[3] Amounts shown represent payments on proposed capital leases utilized in the funding of the CIP.

[4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.

[5] Amounts based on the proposed capital funding plan.

[6] Amounts based on projection of other operating revenues as shown on Table 3-2.

[7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves.

[8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 3-12 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Debt Service Coverage Compliance

No. Description 2019 2020 2021 2022 2023 2024 Gross Revenues Montosate Resenues Stationsate Resenues Statio	Line				I	Fiscal Year Endin	g September 30		
Sommuter Revenues Statistic Rates [1] State Revenues from Existing Rates [1] State Revenues State	No.	Description		2019				2023	2024
I Revenues from Proposal Rate Adjustments [1] S.1.893.766 S1.901.261 S1.902.716 S1.912.612 S1.923.666 S1.931.61 3 Total Rate Revenues [2] 0 17.242 347.043 52.263.66 699.522 287.800 4 Other Operating Revenues [1,4980 14.486 14.486 14.486 14.980 11.980 11.124 11.98 <									
2 Revenues from Proposit Rate Adjustments [2] 0 172442 147043 522.02.03 669.522 877.800 4 Other Operating Revenue 14980 14.980	1		[1]	\$1 803 786	\$1 901 261	\$1 908 736	\$1.016.211	\$1 973 686	\$1 931 161
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $									
4 Other Operating Revenue 14,980 1		· ·	[-]						
6 Total System Gross Revenues $31,910,465$ $$2,090,902$ $$2,272,351$ $$2,455,169$ $$2,39,624$ $$2,325,473$ 7 Operation and Maintenance Expenses $$1,267,290$ $$1,316,778$ $$1,369,011$ $$1,423,984$ $$1,481,968$ $$1,543,117$ 8 Net Revenues $$5643,174$ $$774,124$ $$903,340$ $$1,031,185$ $$1,157,656$ $$1,282,355$ 9 Additional Bonds 2 0	4	Other Operating Revenue			14,980	14,980	14,980	14,980	14,980
7 Operation and Maintenance Expenses S1,267,290 S1,316,778 S1,369,011 S1,423,984 S1,481,968 S1,543,117 8 Net Revenues S643,174 \$774,124 \$903,340 \$1,031,185 \$1,157,656 \$1,282,355 9 Additional Senior Lien Debt 1 S0 S0 \$1,157,656 \$1,282,355 \$5 \$1,157,656 \$1,282,355 \$5 \$1,157,656 \$1,282,355 \$1,157,656 \$1,282,355 \$1,157 \$1,151 \$1,152 \$1,152 \$1,15	5	Unrestricted Interest Income	[3]	1,699	1,819	1,592	1,375	1,436	1,531
Net Revenues Statut	6	Total System Gross Revenues		\$1,910,465	\$2,090,902	\$2,272,351	\$2,455,169	\$2,639,624	\$2,825,473
Senior Lien Coverage 3 Additional Sonior Lien Debt 1 50 50 50 50 50 5111,294 5111,254 <t< td=""><td>7</td><td>Operation and Maintenance Expenses</td><td></td><td>\$1,267,290</td><td>\$1,316,778</td><td>\$1,369,011</td><td>\$1,423,984</td><td>\$1,481,968</td><td>\$1,543,117</td></t<>	7	Operation and Maintenance Expenses		\$1,267,290	\$1,316,778	\$1,369,011	\$1,423,984	\$1,481,968	\$1,543,117
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	8	Net Revenues	_	\$643,174	\$774,124	\$903,340	\$1,031,185	\$1,157,656	\$1,282,355
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Senior Lien Coverage							
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	9	Additional Senior Lien Debt 1		\$0	\$0	\$0	\$0	\$111,294	\$111,294
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	10	Additional Bonds 2		0	0				0
13 Annual Debt Service - Senior Lien Debt 50 5111294 5111294 5111294 5111294 5111294 5111294 5111294 511282355 51282355 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></th<>									0
Coverage Ratio - Calculated N/A			_					~	
14 Coverage Ratio - Required 1.15 1	13	Annual Debt Service - Senior Lien Debt		\$0	\$0	\$0	\$0	\$111,294	\$111,294
Subordinate Lien Deverage 15 Net Revenues S643,174 S774,124 S903,340 S1,031,185 S1,157,656 S1,282,355 16 Less Senior Lien Debt Service S643,174 S774,124 S903,340 \$1,031,185 \$1,029,668 \$1,154,368 Subordinate Debt Service Existing Debt Service Existing Debt Service S1,031,185 \$1,031,185 \$1,034,185 \$1,034,185 \$1,034,185 \$1,029,668 \$1,154,368 Subordinate Debt Service Existing Debt Service Existing Debt Service $8,040$ $8,040$ \$0 0		Coverage Ratio - Calculated		N/A	N/A	N/A	N/A	10.40	11.52
15 Net Revenues Set Service (Inc. Coverage) 0 0 0 0 0 0 0 0 0 0 0 0 $(127,988)$	14	Coverage Ratio - Required	_	1.15	1.15	1.15	1.15	1.15	1.15
15 Net Revenues Set Service (Inc. Coverage) 0 0 0 0 0 0 0 0 0 0 0 0 $(127,988)$		Subordinate Lien Coverage							
17 Net Revenues less Senior Lien Debt Service $$643,174$ $$$774,124$ $$$903,340$ $$$1,031,185$ $$$1,029,668$ $$$1,154,368$ Subordinate Debt Service Existing Debt Service 18 Capital Improvement Revenue Note, Series 2015 $[5]$ 0 0	15	8		\$643,174	\$774,124	\$903,340	\$1,031,185	\$1,157,656	\$1,282,355
Subordinate Debt Service Existing Debt Service 18 Capital Improvement Revenue Note, Series 2014 [4] \$49,335 \$49,911 \$50,056 \$49,671 \$49,546 \$41,105 19 Capital Improvement Revenue Note, Series 2015 [5] 0	16	Less Senior Lien Debt Service (Inc. Coverage)		0	0	0	0	(127,988)	(127,988)
Existing Debt Service 18 Capital Improvement Revenue Note, Series 2014 [4] \$49,335 \$49,911 \$50,056 \$49,671 \$49,546 \$41,105 19 Capital Improvement Revenue Note, Series 2015 [5] 0 0 0 0 0 0 20 Vehicle Lease 2016 Amer Cap Svc $8,040$ $8,040$ $8,040$ 201 0 0 21 Additional Subordinate Lien Debt 1 [5] 50 50 50 50 50 50 23 Additional Subordinate Lien Debt 3 0 0 </td <td>17</td> <td>Net Revenues less Senior Lien Debt Service</td> <td>_</td> <td>\$643,174</td> <td>\$774,124</td> <td>\$903,340</td> <td>\$1,031,185</td> <td>\$1,029,668</td> <td>\$1,154,368</td>	17	Net Revenues less Senior Lien Debt Service	_	\$643,174	\$774,124	\$903,340	\$1,031,185	\$1,029,668	\$1,154,368
Existing Debt Service 18 Capital Improvement Revenue Note, Series 2014 [4] \$49,335 \$49,911 \$50,056 \$49,671 \$49,546 \$41,105 19 Capital Improvement Revenue Note, Series 2015 [5] 0 0 0 0 0 0 20 Vehicle Lease 2016 Amer Cap Svc $8,040$ $8,040$ $8,040$ 201 0 0 21 Additional Subordinate Lien Debt 1 [5] 50 50 50 50 50 50 23 Additional Subordinate Lien Debt 3 0 0 </td <td></td> <td>Subordinate Debt Service:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Subordinate Debt Service:							
18 Capital Improvement Revenue Note, Series 2014 [4] \$49,335 \$49,911 \$50,056 \$49,671 \$49,546 \$41,105 19 Capital Improvement Revenue Note, Series 2015 [5] 0									
20 Vehicle Lease 2016 Amer Cap Svc $8,040$ $8,040$ $8,040$ $8,040$ 201 0 0 Proposed Debt Service 21 Additional Subordinate Lien Debt 1 [5] $$0$ <td>18</td> <td>Capital Improvement Revenue Note, Series 2014</td> <td>[4]</td> <td>\$49,335</td> <td>\$49,911</td> <td>\$50,056</td> <td>\$49,671</td> <td>\$49,546</td> <td>\$41,105</td>	18	Capital Improvement Revenue Note, Series 2014	[4]	\$49,335	\$49,911	\$50,056	\$49,671	\$49,546	\$41,105
Proposed Deb Service Proposed Debt Service S0 S0 <t< td=""><td>19</td><td>Capital Improvement Revenue Note, Series 2015</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	19	Capital Improvement Revenue Note, Series 2015		0	0	0	0	0	0
21 Additional Subordinate Lien Debt 1 [5] \$0 \$0 \$0 \$0 \$0 \$0 22 Additional Subordinate Lien Debt 2 0 0 \$1,681 \$1,68,71 \$1,68 \$1,	20	Vehicle Lease 2016 Amer Cap Svc		8,040	8,040	8,040	201	0	0
22 Additional Subordinate Lien Debt 2 0 0 81,681 81,681 81,681 81,681 23 Additional Subordinate Lien Debt 3 0 0 0 0 0 0 0 24 Additional Subordinate Lien Debt 3 0		Proposed Debt Service							
23 Additional Subordinate Lien Debt 3 0	21	Additional Subordinate Lien Debt 1	[5]	\$0	\$0	\$0	\$0	\$0	\$0
24Additional Subordinate Lien Debt 4000000025Annual Debt Service - Subordinate Lien Debt $\$57,375$ $\$57,951$ $\$139,777$ $\$131,553$ $\$131,227$ $\$122,786$ 26Coverage Ratio - Calculated11.2113.36 6.46 7.84 7.85 9.40 27Coverage Ratio - Required11.51.151.151.151.151.1528Net Revenues less Senior & Junior Lien Debt Service $\$585,799$ $\$716,173$ $\$763,563$ $\$899,632$ $\$915,135$ $\$1,048,276$ All-In Debt Service Coverage 29Combined All-In Debt Service Payments $\$57,375$ $\$57,951$ $\$139,777$ $\$131,553$ $\$242,521$ $\$234,079$ 30Coverage Ratio - Calculated11.2113.36 6.46 7.84 4.77 5.48 31Coverage Ratio - Target11.501.501.501.501.5032Payment In Lieu of Franchise Fee[6] $\$100,864$ $\$122,372$ $\$133,091$ $\$143,890$ $\$154,769$ $\$165,729$ 33Transfer to Charter Reserve Fund $4,813$ $4,813$ $4,813$ $4,813$ $4,813$ $4,813$ $4,813$ $4,813$ $4,813$ $4,813$ 34Capital Funded from Rates225,982 $615,120$ $882,473$ $712,032$ $738,277$ $710,260$ 35Transfer From General Fund000000036Net transfer from / (to) Reserves $212,500$ <	22	Additional Subordinate Lien Debt 2		0	0	81,681	81,681	81,681	81,681
25 Annual Debt Service - Subordinate Lien Debt \$57,375 \$57,951 \$139,777 \$131,553 \$131,227 \$122,786 26 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 7.85 9.40 27 Coverage Ratio - Required 1.15 1.15 1.15 1.15 1.15 1.15 28 Net Revenues less Senior & Junior Lien Debt Service \$585,799 \$716,173 \$763,563 \$899,632 \$915,135 \$1,048,276 All-In Debt Service Coverage 29 Combined All-In Debt Service Payments \$57,375 \$57,951 \$139,777 \$131,553 \$242,521 \$234,079 30 Coverage Ratio - Calculated 11.21 13.36 6.466 7.84 4.77 5.48 31 Coverage Ratio - Target 11.21 13.36 6.466 7.84 4.77 5.48 32 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 4,813									
26 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 7.85 9.40 27 Coverage Ratio - Required 1.15 1.15 1.15 1.15 1.15 1.15 28 Net Revenues less Senior & Junior Lien Debt Service \$585,799 \$716,173 \$763,563 \$899,632 \$915,135 \$1,048,276 All-In Debt Service Coverage 29 Combined All-In Debt Service Payments \$57,375 \$57,951 \$139,777 \$131,553 \$242,521 \$234,079 30 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 4.77 5.48 31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 1.50 29 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer from Gener			_						
27 Coverage Ratio - Required 1.15 1.15 1.15 1.15 1.15 1.15 28 Net Revenues less Senior & Junior Lien Debt Service \$585,799 \$716,173 \$763,563 \$899,632 \$915,135 \$1,048,276 All-In Debt Service Coverage 29 Combined All-In Debt Service Payments \$57,375 \$57,951 \$139,777 \$131,553 \$242,521 \$234,079 30 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 4.77 5.48 31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 Other Uses / (Sources) of Funds 32 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 <t< td=""><td>25</td><td>Annual Debt Service - Subordinate Lien Debt</td><td></td><td>\$57,375</td><td>\$57,951</td><td>\$139,777</td><td>\$131,553</td><td>\$131,227</td><td>\$122,786</td></t<>	25	Annual Debt Service - Subordinate Lien Debt		\$57,375	\$57,951	\$139,777	\$131,553	\$131,227	\$122,786
28 Net Revenues less Senior & Junior Lien Debt Service \$585,799 \$716,173 \$763,563 \$899,632 \$915,135 \$1,048,276 All-In Debt Service Coverage 29 Combined All-In Debt Service Payments \$57,375 \$57,951 \$139,777 \$131,553 \$242,521 \$234,079 30 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 4.77 5.48 31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 1.50 Other Uses / (Sources) of Funds 23 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer from General Fund 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0	26	Coverage Ratio - Calculated		11.21	13.36	6.46	7.84	7.85	9.40
All-In Debt Service Coverage 29 Combined All-In Debt Service Payments \$57,375 \$57,951 \$139,777 \$131,553 \$242,521 \$234,079 30 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 4.77 5.48 31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 1.50 1.50 Other Uses / (Sources) of Funds Emport [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer from General Fund 0 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0	27	Coverage Ratio - Required	-	1.15	1.15	1.15	1.15	1.15	1.15
29 Combined All-In Debt Service Payments \$57,375 \$57,951 \$139,777 \$131,553 \$242,521 \$234,079 30 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 4.77 5.48 31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 1.50 Other Uses / (Sources) of Funds 32 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0	28	Net Revenues less Senior & Junior Lien Debt Service		\$585,799	\$716,173	\$763,563	\$899,632	\$915,135	\$1,048,276
30 Coverage Ratio - Calculated 11.21 13.36 6.46 7.84 4.77 5.48 31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 1.50 Other Uses / (Sources) of Funds 32 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer from General Fund 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0		All-In Debt Service Coverage							
31 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50 1.50 Other Uses / (Sources) of Funds Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0	29	Combined All-In Debt Service Payments		\$57,375	\$57,951	\$139,777	\$131,553	\$242,521	\$234,079
Other Uses / (Sources) of Funds 32 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0									
32 Payment In Lieu of Franchise Fee [6] \$100,864 \$122,372 \$133,091 \$143,890 \$154,769 \$165,729 33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0	31	Coverage Ratio - Target	-	1.50	1.50	1.50	1.50	1.50	1.50
33 Transfer to Charter Reserve Fund 4,813 4,813 4,813 4,813 4,813 34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0		Other Uses / (Sources) of Funds							
34 Capital Funded from Rates 225,982 615,120 882,473 712,032 738,277 710,260 35 Transfer From General Fund 0 0 0 0 0 0 0 36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0			[6]					\$154,769	
35Transfer From General Fund0000036Net transfer from / (to) Reserves212,50000000									
36 Net transfer from / (to) Reserves 212,500 0 0 0 0 0		1							
37 Net Transfer to (from) Reserves \$41,640 (\$26,133) \$38,897 \$17,275 \$167,474	36	Net transfer from / (to) Keserves		212,500	0	0	0	0	0
	37	Net Transfer to (from) Reserves	=	\$41,640	(\$26,133)	(\$256,814)	\$38,897	\$17,275	\$167,474

Table 3-12 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Debt Service Coverage Compliance

Footnotes:

- [1] Projected revenue from rates reflects existing rates effective October 1, 2018.
- [2] Revenue from rate adjustments reflect the following projected rate increases effective October 1st of each year.

Fiscal Year	2019	2020	2021	2022	2023	2024
Rate Adjustment	0.00%	9.09%	8.33%	7.69%	7.14%	6.67%

- [3] Amounts shown only reflect earnings from funds and accounts established by the City that are considered unrestricted (earnings not required to be retained in such funds and accounts and are available as a component of Net Revenues)
- [4] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (33.85%) of the Capital Improvement Revenue Note, Series 2014.

[5] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (9.00%) of the Capital Improvement Revenue Note, Series 2015. Loan was recently paid off in 2017.

[6] Amounts shown represent a transfer to the City's General fund for Payment in Lieu of Franchise Fees (PILOFF), which is a transfer made based on 5.90% of the previous year's rate revenue.

APPENDICES



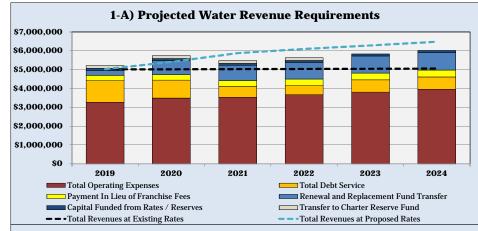


Water and Wastewater Utility Rate Study

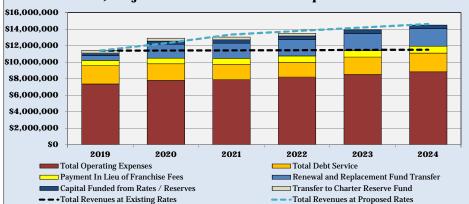
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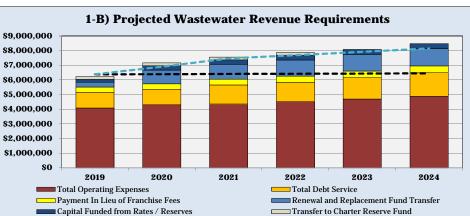
Water and Wastewater System Financial Dashboards and Performance Metrics

	_	Fiscal	Vear Ending S	September 30th	Ι,				Fisca	l Year Ending	September 30th	ı,	
Description	2019	2020	2021	2022	2023	2024	Description	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency):						
Water Revenue Adjustment	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Water Revenue Surplus / (Deficiency)	(\$192,990)	(\$325,014)	\$400,044	\$465,505	\$456,314	\$461,994
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	159,697	(264,050)	(95,610)	(192,749)	(169,100)	(329,494)
							Combined Revenue Surplus / (Deficiency)	(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-0.31%	-5.09%	2.42%	2.09%	2.13%	0.95%
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.							
							Average Residential Bill:						
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Average Water Bill @ 3,000 gal	\$24.21	\$26.39	\$28.76	\$29.63	\$30.52	\$31.43
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	40.40	44.04	48.00	49.44	50.92	52.45
							Average Combined Bill @ 3,000 gal	\$64.61	\$70.42	\$76.76	\$79.07	\$81.44	\$83.88
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$5.81	\$6.34	\$2.30	\$2.37	\$2.44
Combined Adjustment	N/A	8.47%	8.49%	3.03%	3.03%	3.03%	Monthly Increase - Cost Per Gallon	N/A	\$0.0015	\$0.0016	\$0.0006	\$0.0006	\$0.0006
Cumulative Adjustment	N/A	8.47%	17.68%	21.24%	24.91%	28.69%							



1) Projected Combined Revenue Requirements

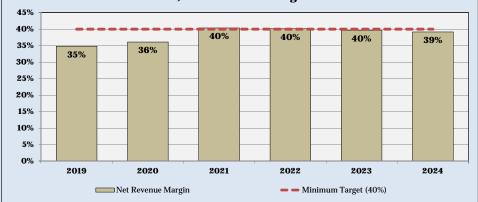




2) Net Revenue Margin

---- Total Revenues at Proposed Rates

--- Total Revenues at Existing Rates

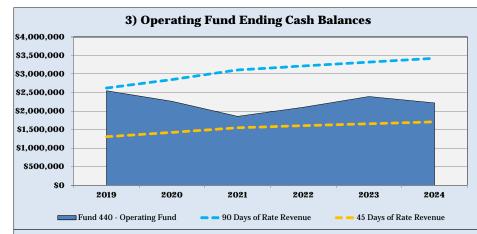


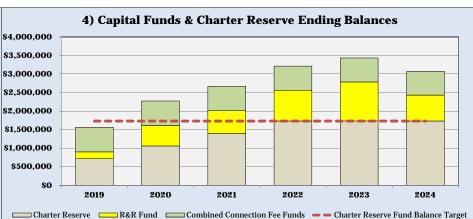


Page 2 of 4

Water and Wastewater System Financial Dashboards and Performance Metrics

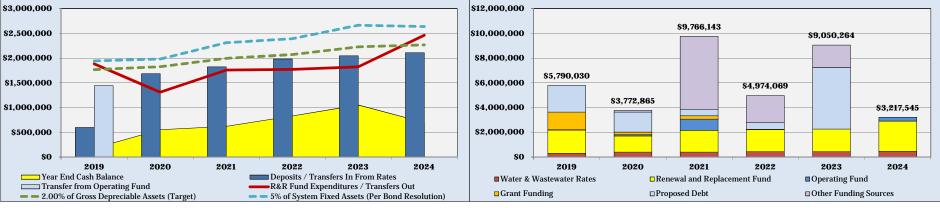
		Fiscal Year Ending September 30th,						_	Fisca	l Year Ending	September 30th	ı,	
Description	2019	2020	2021	2022	2023	2024	Description	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency):						
Water Revenue Adjustment	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Water Revenue Surplus / (Deficiency)	(\$192,990)	(\$325,014)	\$400,044	\$465,505	\$456,314	\$461,994
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	159,697	(264,050)	(95,610)	(192,749)	(169,100)	(329,494)
							Combined Revenue Surplus / (Deficiency)	(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-0.31%	-5.09%	2.42%	2.09%	2.13%	0.95%
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.							
							Average Residential Bill:						
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Average Water Bill @ 3,000 gal	\$24.21	\$26.39	\$28.76	\$29.63	\$30.52	\$31.43
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	40.40	44.04	48.00	49.44	50.92	52.45
							Average Combined Bill @ 3,000 gal	\$64.61	\$70.42	\$76.76	\$79.07	\$81.44	\$83.88
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$5.81	\$6.34	\$2.30	\$2.37	\$2.44
Combined Adjustment	N/A	8.47%	8.49%	3.03%	3.03%	3.03%	Monthly Increase - Cost Per Gallon	N/A	\$0.0015	\$0.0016	\$0.0006	\$0.0006	\$0.0006
Cumulative Adjustment	N/A	8.47%	17.68%	21.24%	24.91%	28.69%							









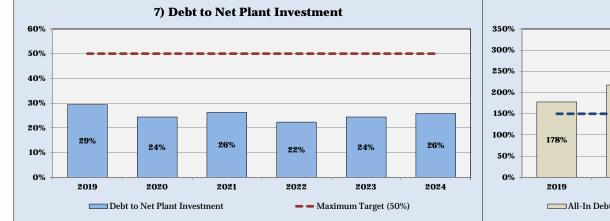


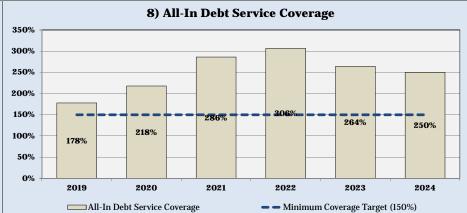


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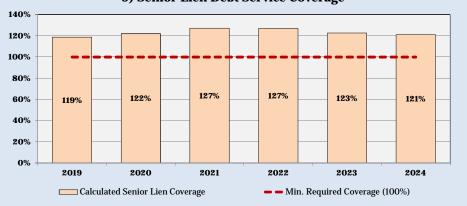
Water and Wastewater System Financial Dashboards and Performance Metrics

		Fisca	l Year Ending S	September 30th	ı,			_	Fisca	Vear Ending	September 30th	1,	
Description	2019	2020	2021	2022	2023	2024	Description	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency):						
Water Revenue Adjustment	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Water Revenue Surplus / (Deficiency)	(\$192,990)	(\$325,014)	\$400,044	\$465,505	\$456,314	\$461,994
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	159,697	(264,050)	(95,610)	(192,749)	(169,100)	(329,494)
							Combined Revenue Surplus / (Deficiency)	(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-0.31%	-5.09%	2.42%	2.09%	2.13%	0.95%
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.							
							Average Residential Bill:						
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Average Water Bill @ 3,000 gal	\$24.21	\$26.39	\$28.76	\$29.63	\$30.52	\$31.43
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	40.40	44.04	48.00	49.44	50.92	52.45
							Average Combined Bill @ 3,000 gal	\$64.61	\$70.42	\$76.76	\$79.07	\$81.44	\$83.88
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		-					
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$5.81	\$6.34	\$2.30	\$2.37	\$2.44
Combined Adjustment	N/A	8.47%	8.49%	3.03%	3.03%	3.03%	Monthly Increase - Cost Per Gallon	N/A	\$0.0015	\$0.0016	\$0.0006	\$0.0006	\$0.0006
Cumulative Adjustment	N/A	8.47%	17.68%	21.24%	24.91%	28.69%							

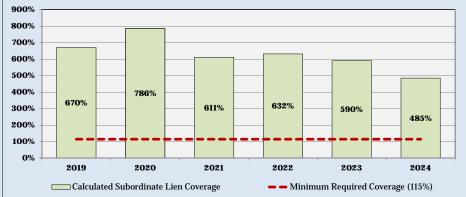








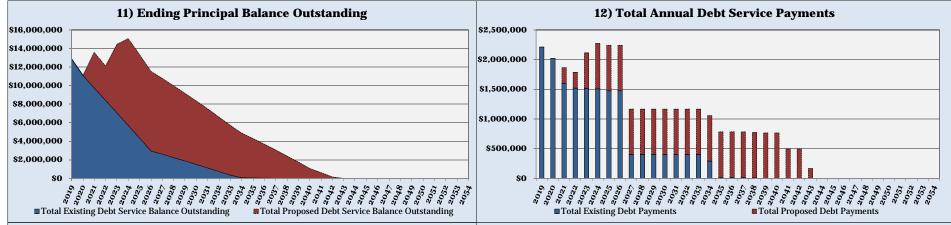


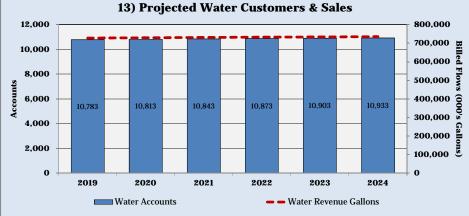




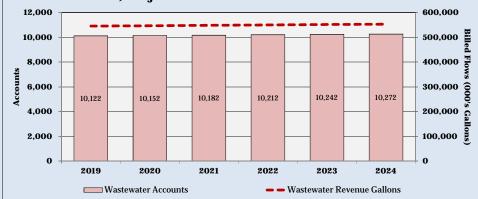
Water and Wastewater System Financial Dashboards and Performance Metrics

	_	Fiscal	Vear Ending S	September 30th	1,			Fiscal Year Ending September 30th,							
Description	2019	2020	2021	2022	2023	2024	Description	2019	2020	2021	2022	2023	2024		
Recognized Revenue Adjustments:							System Surplus / (Deficiency):								
Water Revenue Adjustment	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Water Revenue Surplus / (Deficiency)	(\$192,990)	(\$325,014)	\$400,044	\$465,505	\$456,314	\$461,994		
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	159,697	(264,050)	(95,610)	(192,749)	(169,100)	(329,494)		
							Combined Revenue Surplus / (Deficiency)	(\$33,293)	(\$589,064)	\$304,433	\$272,756	\$287,214	\$132,500		
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-0.31%	-5.09%	2.42%	2.09%	2.13%	0.95%		
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.									
							Average Residential Bill:								
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	3.00%	3.00%	3.00%	Average Water Bill @ 3,000 gal	\$24.21	\$26.39	\$28.76	\$29.63	\$30.52	\$31.43		
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	40.40	44.04	48.00	49.44	50.92	52.45		
							Average Combined Bill @ 3,000 gal	\$64.61	\$70.42	\$76.76	\$79.07	\$81.44	\$83.88		
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		-							
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$5.81	\$6.34	\$2.30	\$2.37	\$2.44		
Combined Adjustment	N/A	8.47%	8.49%	3.03%	3.03%	3.03%	Monthly Increase - Cost Per Gallon	N/A	\$0.0015	\$0.0016	\$0.0006	\$0.0006	\$0.0006		
Cumulative Adjustment	N/A	8.47%	17.68%	21.24%	24.91%	28.69%									





14) Projected Wastewater Customers & Sales



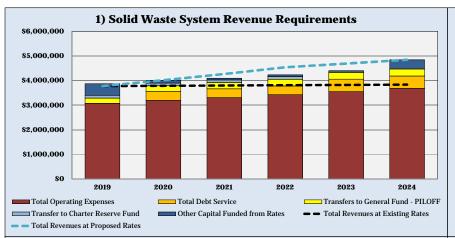


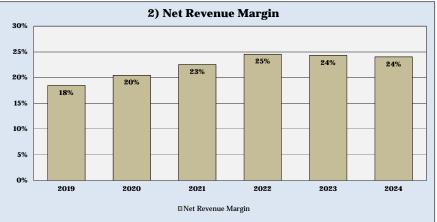
Appendix 2 City of Edgewater, Florida Solid Waste Utility Rate Study

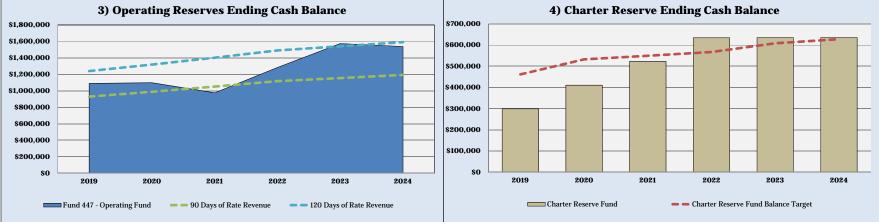
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Solid Waste System Financial Dashboards and Performance Metrics

		Fiscal	Year Ending	g September	30,					Fiscal Year	Ending Sep	tember 30,		
Description	2019	2020	2021	2022	2023	2024	Description	2019 Base	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		(\$94,087)	\$8,595	\$174,706	\$308,251	\$289,922	\$4,002
Solid Waste Collection Revenue Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%	Percent of Rate Revenues		-2.49%	0.21%	4.10%	6.80%	6.19%	0.08%
Effective Month of Increase	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.								
							Average Residential Bill:							
Recycling Revenue Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%	Solid Waste Collection	\$27.66	\$27.66	\$29.32	\$31.08	\$32.94	\$33.93	\$34.95
Effective Month of Increase	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.	Recycling	3.54	3.54	3.75	3.98	4.22	4.35	4.48
							Total Solid Waste Bill	\$31.20	\$31.20	\$33.07	\$35.06	\$37.16	\$38.28	\$39.43
Combined Adjustment	N/A	6.00%	6.00%	6.00%	3.00%	3.00%	Annual Increase - Total	N/A	\$0.00	\$1.87	\$1.99	\$2.10	\$1.12	\$1.15
Cumulative Adjustment	N/A	6.00%	12.36%	19.10%	22.67%	26.35%								







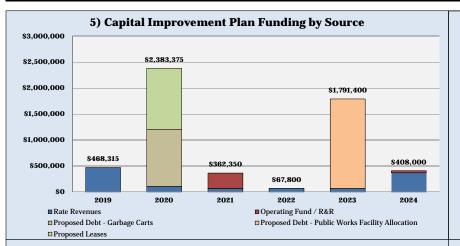


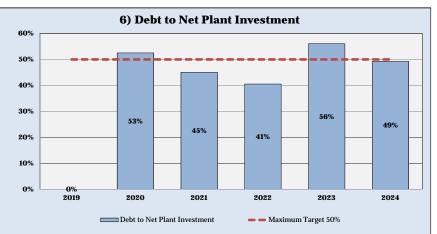
Appendix 2 City of Edgewater, Florida Solid Waste Utility Rate Study

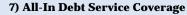
PR MG

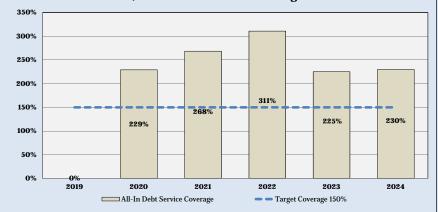
Solid Waste System Financial Dashboards and Performance Metrics

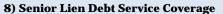
		Fiscal	Year Ending	g September	30,					Fiscal Year	Ending Sept	tember 30,		
Description	2019	2020	2021	2022	2023	2024	Description	2019 Base	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		(\$94,087)	\$8,595	\$174,706	\$308,251	\$289,922	\$4,002
Solid Waste Collection Revenue Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%	Percent of Rate Revenues		-2.49%	0.21%	4.10%	6.80%	6.19%	0.08%
Effective Month of Increase	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.								
							Average Residential Bill:							
Recycling Revenue Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%	Solid Waste Collection	\$27.66	\$27.66	\$29.32	\$31.08	\$32.94	\$33.93	\$34.95
Effective Month of Increase	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.	Recycling	3.54	3.54	3.75	3.98	4.22	4.35	4.48
							Total Solid Waste Bill	\$31.20	\$31.20	\$33.07	\$35.06	\$37.16	\$38.28	\$39.43
Combined Adjustment	N/A	6.00%	6.00%	6.00%	3.00%	3.00%	Annual Increase - Total	N/A	\$0.00	\$1.87	\$1.99	\$2.10	\$1.12	\$1.15
Cumulative Adjustment	N/A	6.00%	12.36%	19.10%	22.67%	26.35%								
, ,														

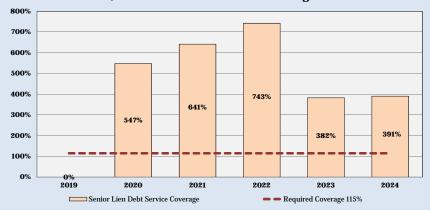












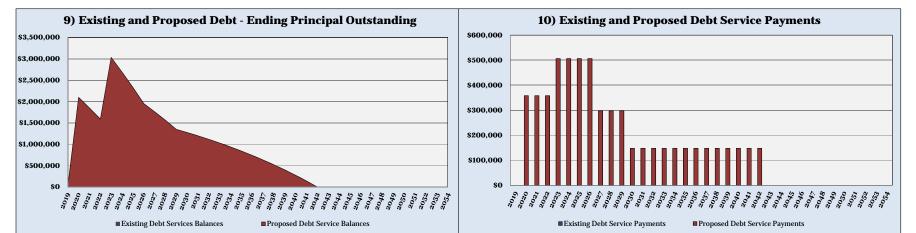


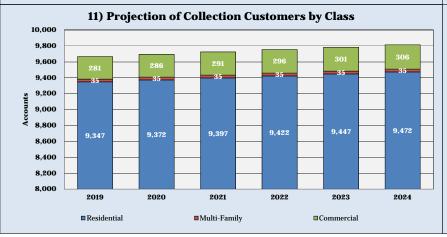
Appendix 2 City of Edgewater, Florida Solid Waste Utility Rate Study

PR MG

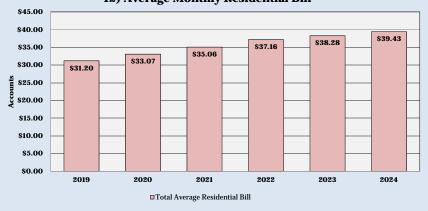
Solid Waste System Financial Dashboards and Performance Metrics

		Fiscal	Year Ending	g September	30,			Fiscal Year Ending September 30,						
Description	2019	2020	2021	2022	2023	2024	Description	2019 Base	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		(\$94,087)	\$8,595	\$174,706	\$308,251	\$289,922	\$4,002
Solid Waste Collection Revenue Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%	Percent of Rate Revenues		-2.49%	0.21%	4.10%	6.80%	6.19%	0.08%
Effective Month of Increase	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.								
							Average Residential Bill:							
Recycling Revenue Adjustment	0.00%	6.00%	6.00%	6.00%	3.00%	3.00%	Solid Waste Collection	\$27.66	\$27.66	\$29.32	\$31.08	\$32.94	\$33.93	\$34.95
Effective Month of Increase	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.	Recycling	3.54	3.54	3.75	3.98	4.22	4.35	4.48
							Total Solid Waste Bill	\$31.20	\$31.20	\$33.07	\$35.06	\$37.16	\$38.28	\$39.43
Combined Adjustment	N/A	6.00%	6.00%	6.00%	3.00%	3.00%	Annual Increase - Total	N/A	\$0.00	\$1.87	\$1.99	\$2.10	\$1.12	\$1.15
Cumulative Adjustment	N/A	6.00%	12.36%	19.10%	22.67%	26.35%								
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12) Average Monthly Residential Bill



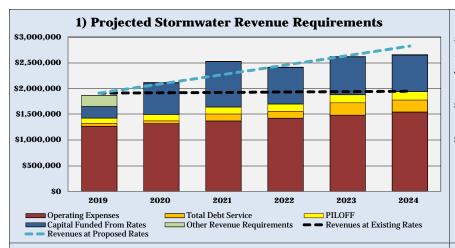


Appendix 3 City of Edgewater, Florida **Stormwater Utility Rate Study**

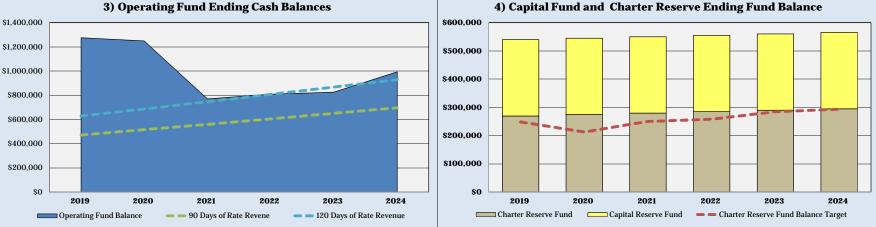


Stormwater System Financial Dashboards and Performance Metrics

Description	2019	2020	2021	2022	2023	2024	Description	2019 Base	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments: Stormwater Base Fee Effective Month of Increase	0.00% October	9.09% October	8.33% October	7.69% October	7.14% October	6.67% October	System Surplus / (Deficiency) Percent of Rate Revenues		\$41,640 2.20%	(\$26,133) -1.26%	(\$256,814) -11.38%	\$38,897 1.59%	\$17,275 0.66%	\$167,474 5.96%
Stormwater Assessment Fee Effective Month of Increase	0.00%	9.09%	8.33%	7.69%	7.14%		Average Residential Bill: Stormwater Base Fee	¢5.00	\$ 5 .00	0 (5)	67.07	67 (0	60.14	60 (0
Effective Month of Increase	October	October	October	October	October	October	Stormwater Assessment Fee	\$5.98 5.02	\$5.98 5.02	\$6.52 5.48	\$7.06 5.94	\$7.60 6.40	\$8.14 6.86	\$8.68 7.32
Combined Adjustment	N/A	9.09%	8.33%	7.69%	7.14%	6.67%	Total Stormwater Bill	\$11.00	\$11.00	\$12.00	\$13.00	\$14.00	\$15.00	\$16.00
Cumulative Adjustment	N/A	9.09%	18.18%	27.27%	36.36%	45.45%	Monthly Increase - Total	N/A	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00







3) Operating Fund Ending Cash Balances

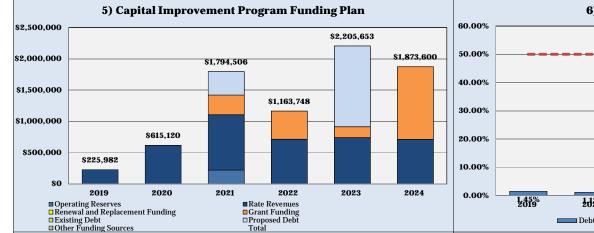


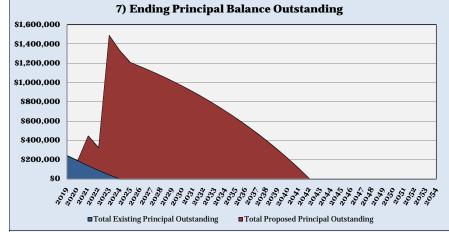
Appendix 3 City of Edgewater, Florida **Stormwater Utility Rate Study**

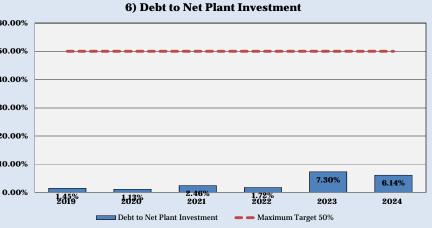


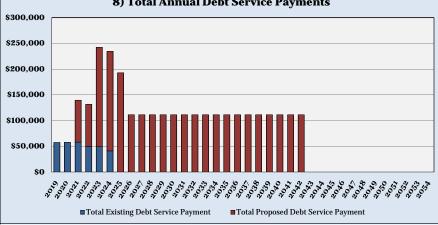
Stormwater System Financial Dashboards and Performance Metrics

Description	2019	2020	2021	2022	2023	2024	Description	2019 Base	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		\$41,640	(\$26,133)	(\$256,814)	\$38,897	\$17,275	\$167,474
Stormwater Base Fee	0.00%	9.09%	8.33%	7.69%	7.14%	6.67%	Percent of Rate Revenues		2.20%	-1.26%	-11.38%	1.59%	0.66%	5.96%
Effective Month of Increase	October	October	October	October	October	October								
Stormwater Assessment Fee	0.00%	9.09%	8.33%	7.69%	7.14%	6.67%	Average Residential Bill:							
Effective Month of Increase	October	October	October	October	October	October	Stormwater Base Fee	\$5.98	\$5.98	\$6.52	\$7.06	\$7.60	\$8.14	\$8.68
							Stormwater Assessment Fee	5.02	5.02	5.48	5.94	6.40	6.86	7.32
Combined Adjustment	N/A	9.09%	8.33%	7.69%	7.14%	6.67%	Total Stormwater Bill	\$11.00	\$11.00	\$12.00	\$13.00	\$14.00	\$15.00	\$16.00
Cumulative Adjustment	N/A	9.09%	18.18%	27.27%	36.36%	45.45%	Monthly Increase - Total	N/A	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00













Appendix 3 City of Edgewater, Florida Stormwater Utility Rate Study



Stormwater System Financial Dashboards and Performance Metrics

Description	2019	2020	2021	2022	2023	2024	Description	2019 Base	2019	2020	2021	2022	2023	2024
Recognized Revenue Adjustments: Stormwater Base Fee Effective Month of Increase	0.00% October	9.09% October	8.33% October	7.69% October	7.14% October	6.67% October	System Surplus / (Deficiency) Percent of Rate Revenues		\$41,640 2.20%	(\$26,133) -1.26%	(\$256,814) -11.38%	\$38,897 1.59%	\$17,275 0.66%	\$167,474 5.96%
Stormwater Assessment Fee Effective Month of Increase	0.00% October	9.09% October	8.33% October	7.69% October	7.14% October	6.67% October	Average Residential Bill: Stormwater Base Fee	\$5.98	\$5.98	\$6.52	\$7.06	\$7.60	\$8.14	\$8.68
Combined Adjustment	N/A	9.09%	8.33%	7.69%	7.14%	6.67%	Stormwater Assessment Fee Total Stormwater Bill	5.02 \$11.00	5.02 \$11.00	5.48 \$12.00	5.94 \$13.00	6.40 \$14.00	6.86 \$15.00	7.32 \$16.00
Cumulative Adjustment	N/A	9.09%	18.18%	27.27%	36.36%	45.45%	Monthly Increase - Total	N/A	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00

