



Pinellas County Utilities

Water and Sewer Rate Study – Revised Draft Report

January 29, 2019





January 29, 2019

Ms. Lori Sullivan
Financial Management and
Budget Analyst
Pinellas County
Office of Management and
Budget
14 South Fort Harrison Avenue
Clearwater, FL 33756

Dear Ms. Sullivan:

Stantec is pleased to present this report for the Water, Sewer & Reclaimed Water Utility Rate Study that we have performed for the Pinellas County Utilities Department.

We appreciate the fine assistance provided by you and all the staff members of Pinellas County who participated in the analysis. We sincerely appreciate the opportunity to be of service to you and the County and look forward to the possibility of doing so again soon.

If you have any questions, please do not hesitate to call me at (813) 204.3331.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. J. Burnham".

Andrew J. Burnham
Vice President, Financial Services

A handwritten signature in blue ink, appearing to read "J. Dykstra".

Jeff Dykstra
Managing Consultant, Financial Services

Enclosure

TABLE OF CONTENTS

- 1. Executive Summary..... 3**
 - 1.1 Introduction 3
 - 1.2 Background 3
 - 1.3 Study Objectives 4
 - 1.4 Summary of Results..... 5
 - 1.4.1 Revenue Sufficiency 5
 - 1.4.2 Cost of Service..... 6
 - 1.4.3 Rate Design 8
- 2. Revenue Sufficiency..... 11**
 - 2.1 Approach..... 11
 - 2.2 Source Data 11
 - 2.2.1 Beginning Fund Balances 11
 - 2.2.2 Revenues 12
 - 2.2.3 Expenditure Requirements 12
 - 2.2.4 Capital Improvement Program 13
 - 2.3 Assumptions..... 13
 - 2.3.1 Customer Growth & Demand Projections 13
 - 2.3.2 Cost of Water Purchases from Tampa Bay Water (TBW) 14
 - 2.3.3 Cost Escalation 15
 - 2.3.4 O&M Spending Execution..... 15
 - 2.3.5 CIP Spending Execution 15
 - 2.3.6 Borrowing Assumptions 15
 - 2.3.7 Interest Earnings on Invested Funds 16
 - 2.3.8 Minimum Reserve Balances 16
 - 2.3.9 Rate Covenant/Debt Service Coverage 17
 - 2.4 Revenue Sufficiency Results 18
 - 2.4.1 Water Fund 18
 - 2.4.2 Sewer Fund..... 18
 - 2.4.3 Recommended Rate Revenue Adjustments 19
- 3. Cost of Service..... 20**
 - 3.1 Introduction 20
 - 3.2 Description 20
 - 3.2.1 Water and Sewer 20

| | | |
|-----------|--|------------|
| 3.2.2 | Reclaimed Water | 21 |
| 3.3 | Results | 23 |
| 3.3.1 | Water | 23 |
| 3.3.2 | Sewer | 24 |
| 3.3.3 | Reclaimed Water | 24 |
| 4. | Rate Design | 26 |
| 4.1 | Rate Structure Review | 26 |
| 4.1.1 | Water and Sewer | 26 |
| 4.1.2 | Reclaimed Water | 27 |
| 4.2 | Rate Structure Modifications | 27 |
| 4.2.1 | Water and Sewer | 27 |
| 4.2.2 | Reclaimed Water | 29 |
| 4.3 | Customer Bill Impacts | 30 |
| 5. | Benchmarking | 32 |
| 5.1 | Local Bill Comparisons | 32 |
| 5.2 | National Industry Trends | 33 |
| 5.3 | Affordability | 33 |
| 6. | Conclusions and Recommendations | 36 |
| | Appendix A: Supporting Schedules for Water RSA | 39 |
| | Appendix B: Supporting Schedules for Sewer RSA | 61 |
| | Appendix C: Supporting Schedules for Water COSA | 84 |
| | Appendix D: Supporting Schedules for Sewer COSA | 91 |
| | Appendix E: Supporting Schedules for Reclaimed Water COSA | 98 |
| | Appendix F: Supporting Schedules For Rate Design | 106 |
| | Appendix G: Bill & Rate Surveys | 112 |

1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has conducted a Water, Sewer, and Reclaimed Water Rate Study (Rate Study) for the water, sewer, and reclaimed water utility systems of the Pinellas County (County) Utilities Department (PCU). This report outlines the assumptions, detailed analysis, and results of the Rate Study including final conclusions and recommendations.

1.2 BACKGROUND

The County has established individual enterprise funds for its water and sewer utility systems that separately account for the operating, capital, and other financial requirements of each respective utility system¹. To ensure that each utility system is generating sufficient revenue to satisfy its ongoing financial requirements, the Board of County Commissioners (BOCC) has historically adopted periodic water, sewer, and reclaimed water rate adjustments.

In 2015, Stantec², along with County staff, presented a four-year plan of annual water, sewer, and reclaimed water rate adjustments to the BOCC for their consideration. The BOCC approved all aspects of the recommended four-year plan of annual retail water, wholesale water, retail sewer, wholesale sewer, and reclaimed water rate adjustments. By approving the four-year plan of rate adjustments, the BOCC established a multi-year rate setting approach to levelize and minimize annual rate adjustments while also demonstrating proactive management of the utility systems desired by the municipal bond ratings agencies. Furthermore, it was recognized by the BOCC that periodic review and updates of the financial management plans and an approved four-year plan of annual rate adjustments would be needed to account for changes in demands, regulatory requirements, and operating and capital budgets.

The BOCC approved four-year water, sewer, and reclaimed water rate adjustment plans by fiscal year (FY) are shown in Table 1-1, Table 1-2, and Table 1-3 respectively.

Table 1-1: Water Rate Adjustments Adopted by Fiscal Year

| Customer Type | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------|---------|---------|---------|---------|
| Retail | 1.75% | 1.75% | 1.75% | 1.75% |
| Wholesale | 1.75% | 1.75% | 1.75% | 1.75% |

¹ Annual reclaimed water requirements are accounted for within the sewer enterprise fund.

² Stantec acquired Burton & Associates through the acquisition of MWH in 2016.

Table 1-2: Sewer Rate Adjustments Adopted by Fiscal Year

| Customer Type | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------|---------|---------|---------|---------|
| Retail | 0.00% | 1.00% | 1.00% | 1.00% |
| Wholesale | 0.00% | 1.00% | 1.00% | 1.00% |

Table 1-3: Reclaimed Water Rate Adjustments Adopted by Fiscal Year

| Customer Type | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------------|---------|---------|---------|---------|
| Retail ³ | 5.26% | 5.00% | 4.76% | 4.55% |
| Wholesale | 5.00% | 5.00% | 5.00% | 5.00% |

PCU has identified and is working to address several challenges that will influence its sustainability and financial performance over the next decade. PCU anticipates reductions in wholesale water sales and subsequent reductions in wholesale water revenues as the City of Clearwater continues to implement plans to expand or develop their own water supply facilities. Potential future increased operating expenses related to purchased water from Tampa Bay Water, which makes up over half of the water system's annual operating budget would also present a challenge. Like other utility systems across the State, Country, and Tampa Bay Region, PCU is also addressing capital infrastructure investments including 1) aging infrastructure that continues to drive the need for additional renewal and replacement, 2) investment in improved metering and customer information systems, 3) improved availability of reclaimed water services, 4) significant wastewater plant improvements, and 5) efforts to improve the resiliency of the wastewater system stemming from the impacts from Hurricane Hermine.

Considering these challenges, and consistent with the expressed desire of the BOCC to review the financial management plans on a periodic basis to account for any changes in operating, capital, economic, regulatory, and other factors, the County has engaged Stantec to evaluate the adequacy of the revenue provided by the current water, sewer, and reclaimed water rates to meet its financial requirements over a multi-year projection period.

1.3 STUDY OBJECTIVES

The principal objectives of the Rate Study were as follows:

Perform a Revenue Sufficiency Analysis – To evaluate the sufficiency of the water, sewer, and reclaimed water rates over a multi-year projection period and, to the extent necessary, develop a plan of annual water, sewer, and reclaimed water rate adjustments that will provide sufficient revenues to satisfy

³ Reclaimed retail water rate adjustment percentages were calculated based on a \$1 increase to the unfunded unmetered rate and was applied to metered reclaimed volumetric retail rates.

the updated financial requirements of each fund, including 1) operations and maintenance costs (including inter-fund transfers and minor capital outlay), 2) capital improvement program costs (including renewal and replacement requirements), 3) existing and any new debt service costs and corresponding net income to debt service coverage ratios, and 4) adequate operating and R&R reserves.

Perform a Cost of Service Analysis – To determine the proper allocation of required rate revenue adjustments based upon the allocations of cost of service between retail and wholesale customer classes, an evaluation of the level of cost recovery provided by current retail and wholesale rates, and consideration of fixed and variable costs for each utility system.

Perform a Rate Design Analysis – Including 1) a review of the water, sewer, and reclaimed water structures for conformance to industry best practices, cost of service, and the County's policy and pricing objectives, 2) identification of any recommended adjustments to the retail and/or wholesale rates for water, sewer, and reclaimed water services, 3) development of recommended rates for a four-year period from FY 2020 through FY 2023, and 4) determine the resulting impacts to customers' bills.

Conduct Rate Surveys and Bill Comparisons – That compare 1) the monthly cost of water and sewer service to single-family residential customers of other neighboring communities at varying levels of consumption, and 2) the monthly cost of reclaimed water to single-family residential customers within various neighboring communities under metered and non-metered rate structures.

1.4 SUMMARY OF RESULTS

Based on the completion of the analyses described herein, Stantec has developed several conclusions and recommendations for the County's water, sewer, and reclaimed water rates. The key findings and recommendations are outlined herein.

1.4.1 Revenue Sufficiency

This analysis evaluated the sufficiency of PCU's revenues to meet its current and projected financial requirements over a 10-year projection period and determined the level of any rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all PCU's cost requirements. Stantec thoroughly discussed the base data and assumptions of the analysis with County staff and reviewed several alternative rate adjustment scenarios for PCU. Through this process, Stantec identified the recommended financial management plan and associated plan of annual water, sewer, and reclaimed water rate revenue increases presented herein.

The recommended financial management plan and corresponding plan of water, sewer, and reclaimed water rate revenue adjustments are based upon the revenue and expense information, beginning balances, and assumptions as described in Section 2 of this report. Appendices A and B include detailed schedules presenting all components of the financial management plan for the water and sewer systems, respectively.

The recommended overall four-year rate revenue adjustment plan for FY 2020 through FY 2023 is presented in Table 1-4. This Study includes a ten-year forecast to ensure that these recommended rate increases, and future rate increases would be sufficient to sustain the Utility beyond the four-year rate plan. As such, a ten-year plan for water rate increases and sewer and reclaimed rate increases are shown in Schedule 1 of Appendix A and Appendix B of this report, respectively. The revenue increases are achieved within recommended rate structure adjustments identified in Section 4 of this Report.

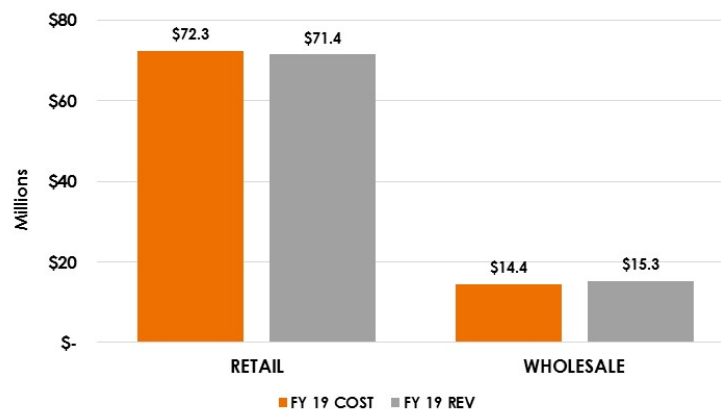
Table 1-4: Recommended Plan of Water, Sewer, and Reclaimed Water Rate Increases

| Service Type | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|------------------------------------|--------------|--------------|--------------|--------------|
| Effective Date | Oct. 1, 2019 | Oct. 1, 2020 | Oct. 1, 2021 | Oct. 1, 2022 |
| Water | 1.00% | 1.00% | 1.00% | 1.00% |
| Sewer | 9.50% | 9.50% | 9.50% | 9.50% |
| Reclaimed Water⁴ | 11.63% | 6.25% | 5.90% | 5.58% |

1.4.2 Cost of Service

Stantec performed a cost of service analysis that allocated PCU's costs of its water, sewer, and reclaimed water systems to determine the level of alignment between the revenues generated from each system and the costs that PCU incurs to provide each service. In addition, costs were allocated to the functional components that make up each system and then between retail and wholesale customer classes. The cost of service analysis determined the portion of the water, sewer, and reclaimed water systems' costs allocable to retail and wholesale customers. Figures 1 and 2 present a summary of FY 2019 costs compared to revenues for retail and wholesale customers of the water and sewer funds respectively.

Figure 1: Water Retail & Wholesale Costs vs. Revenue

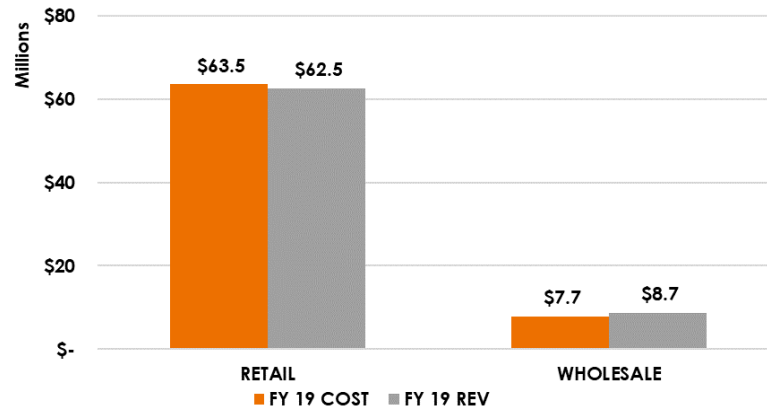


Cost of service studies such as that are reflected herein, reflect the analysis of conditions during a test year, selected to provide a normalized set of circumstances regarding key factors including operating and capital costs. Because cost of service studies reflect the influences of changing technologies, regulatory

⁴ Represents combined (retail and wholesale) rate adjustments.

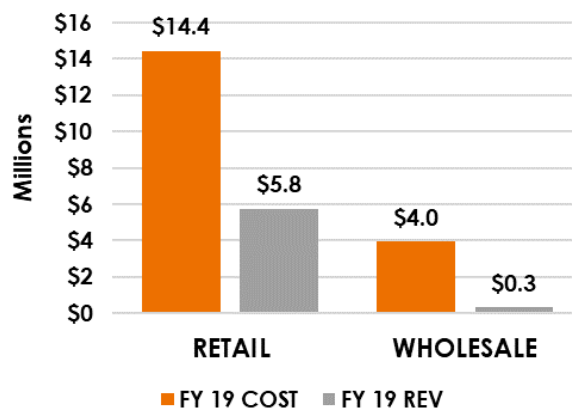
requirements, system development, and customer behavior, the results tend to change over time and as such should be conducted periodically. As a result, the process is generally used to provide direction establishing rates rather than as a direct tool to set rates whereas the multi-year financial plan identifies the rate adjustments necessary to meet the overall projected costs for the Utility over the multi-year period.

Figure 2: Sewer Retail & Wholesale Costs vs. Revenue



The costs and revenues for PCU’s reclaimed water system are included within the sewer fund. Once the sewer fund cost of service was identified, Stantec then allocated the sewer fund costs and revenues between the sewer and reclaimed water systems. Figure 3 presents a summary of the resulting allocated reclaimed water system’s costs and revenues by retail and wholesale customer classes.

Figure 3: Reclaimed Retail & Wholesale Costs vs. Revenue ⁵



Furthermore, the cost of service analysis identified within the retail customer class the level of costs and revenues that are fixed and variable in nature to determine whether PCU’s existing rate structure and overall cost recovery by rate component was in line with the costs to provide service and industry

⁵ The annual shortfall in reclaimed water revenues is covered by the sewer system.

standards and general guidelines provided by municipal credit rating agencies. Figures 4 and 5 summarize the level of retail fixed and variable costs as compared to revenues from fixed and variable charges for the water and sewer systems respectively.

Figure 4: Water Retail Costs & Revenues Fixed vs. Variable ⁶

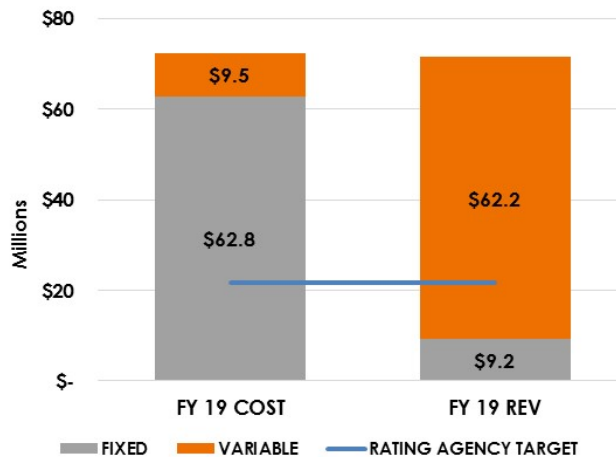
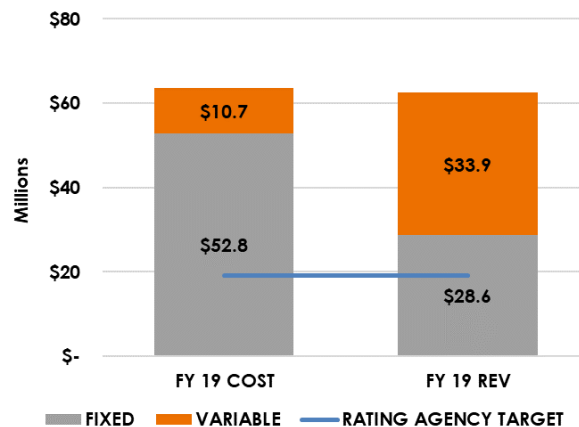


Figure 5: Sewer Retail Costs & Revenues Fixed vs. Variable ⁶



1.4.3 Rate Design

Stantec examined PCU’s current water, sewer, and reclaimed water rates and developed recommended rate structure modifications that 1) more equitably recover PCU’s cost of service between fixed and variable costs, 2) conform to accepted national and local industry practices, 3) ensure fiscal stability and

⁶ As outlined in Fitch Ratings’ U.S. Water and Sewer Revenue Bond Rating Criteria, November 30, 2017 which identifies one component of the *Stronger* financial profile to achieve 30% or more of revenues recovered through base charges.

increased recovery of fixed costs through base charges, 4) promote water conservation, and 5) minimize the administrative burden during implementation while enhancing the ability to be easily understood.

Common practice is a two-part rate structure comprised of both fixed and variable charges. Generally accepted practice in the water industry include recovery of a portion of the costs of the system in a fixed readiness-to-serve charge. This practice recognizes that utilities have substantial investments in capital related costs and other fixed costs that are incurred year-round to maintain a state of readiness to meet peak demands of their customers when they occur.

The County presently has a fixed charge for water and sewer service regardless of whether there is any measured water use, which for water service is a base charge per account for all retail customers and for sewer service is a base charge per account for residential customers and a per Equivalent Residential Unit (ERU) for commercial accounts, which is 5,000 gallons of measured water use per month.

Water

Regarding the water base charges, Stantec recommends the following rate structure modifications:

1. Scale the water base charges according to meter size in recognition that larger meters place a higher potential instantaneous demand on the system for the County to supply and has therefore invested in and sized the water system accordingly.
2. Phase the scaled base charges in over the four-year period so that by FY 2023 the base charge rate differential between meter sizes matches the standard maximum safe operating flow rates in proportion to a 5/8" or 3/4" as published by the American Water Works Association (AWWA)⁷.

No structural modifications are recommended to the County's water usage or volume-based rates. The County may want to consider developing an inclining-tier or conservation-based water volumetric rate structure in the future once AMI has been implemented and PCU switches from bi-monthly to monthly billing.

Stantec recommends scaling the water base or readiness-to-serve charges by meter size to increase the relatively low level of revenues recovered from the water system's base charges in proportion to costs and to address inequity in the current rate structure whereby customers with larger meters pay the same base charge. The revenue generated from the proposed phased-in modification to the base charges and across-the-board increases to wholesale rates provides the 1.0% annual revenue adjustment identified in Table 1-4 for the water system.

Sewer

PCU's existing sewer rate structure meets the general objectives outlined previously. As such, no structural modifications are recommended to the sewer rate structure, either base or volumetric

⁷ Meter equivalent ratios based upon the standard maximum rate safe operating flow rates per Table 6-1 of the American Water Works Association (AWWA) Manual of Practice M22.

components. As such, the recommended sewer rate revenue adjustments identified in Table 1-4 should be applied across-the-board to both the base and volumetric charges for both retail and wholesale customers.

Reclaimed Water

PCU's retail reclaimed water rate structure generally consists of charges for metered and unmetered customers. Most reclaimed water customers are unmetered and pay a fixed flat rate regardless of the amount of reclaimed water used, while metered customers pay a volumetric rate per 1,000 gallons of reclaimed water used. In addition, PCU differentiates between "funded" and "unfunded" customers. The difference between these types of customers is captured through the availability charge paid by unfunded customers that are provided service through distribution infrastructure installed and paid for by PCU, whereas funded customers' localized distribution infrastructure was installed by another party or developer.

PCU included the costs of metering its reclaimed water customers within its CIP during the projection period of this Study to assist in managing its reclaimed water supply. To account for additional metered customers and address one of PCU's objectives to simplify and standardize its reclaimed water rate structure between metered and un-metered customers and "funded" and "unfunded" customers. As such, Stantec recommends the following regarding PCU's reclaimed water rate structure;

1. Add a base charge component to the metered rate structure to include 15,000 gallons of usage per month, which represents a reasonable allowance of irrigation needs for the typical single-family parcel. Under this structure, customers would pay the volumetric charge only on usage above 15,000 gallons per month.
2. Remove existing rate differentials between un-metered funded and unfunded customers while metered funded and unfunded customers pay the same volumetric charges.
3. No changes to the monthly availability charge for unfunded customers are recommended, however, PCU should consider retiring the availability charge after FY 2028 when the debt service for the localized and County funded distribution infrastructure is paid off.
4. No changes to the bi-monthly billing charge for customers without water or sewer service are recommended.

Schedules of recommended rates for FY 2020 through FY 2023 and customer bill impacts for various meter sizes are included in Appendix F of this report.

2. REVENUE SUFFICIENCY

This section of the report presents the financial management plan and corresponding plan of water and sewer rate adjustments developed in the Revenue Sufficiency Analysis (RSA) that was conducted as part of the Study. To determine the level of annual rate revenue (and corresponding rate adjustments) necessary to satisfy the financial requirements of each respective utility system over a near-term planning period (FY 2019 – FY 2023) and long-term projection period (FY 2024 – FY 2028), Stantec conducted separate RSAs for each of the utility enterprise funds (i.e., the water fund and sewer fund)⁸. The following sub-sections herein present a description of the approach, source data, assumptions, and results of each RSA, while Appendices A and B include detailed supporting schedules for the financial management plan identified herein for the water and sewer systems respectively.

2.1 APPROACH

During the Study, Stantec reviewed alternative multi-year financial management plans and corresponding rate revenue adjustment plans through several interactive work sessions with County staff. During these work sessions, Stantec examined the impact of various inputs or assumptions upon key financial indicators by use of tabular and graphical output and extensive review of inputs, assumptions, and relationships between key variables. In this way, Stantec developed the recommended financial management plan and corresponding plan of annual water, sewer, and reclaimed water rate revenue adjustments presented in this report that will allow PCU to fund its' cost requirements throughout the planning period and meet its' financial performance goals and objectives.

2.2 SOURCE DATA

2.2.1 Beginning Fund Balances

Each RSA was performed using both historical and projected information. County staff provided the historical financial information that was used to establish the beginning fund balances for each of the various funds, or sub-accounts, of each enterprise fund⁹. The detailed FY 2017 ending fund balances

⁸ The RSA begins with FY 2018 data; however, most of this information serves as base data upon which future year projections of revenue and expenses are based. As such, for the purposes of this analysis, FY 2018 is not considered part of the projection period.

⁹ County staff provided trial balances as of September 30, 2017 for each of the various sub-accounts of the water and sewer enterprise funds that were then reconciled to the County's audited Comprehensive Annual Financial Report, as of September 30, 2017.

that serve as the FY 2018 beginning fund balances are presented on Schedule 3 of Appendices A and B of this report.

2.2.2 Revenues

Revenues consist of retail rate revenue, wholesale rate revenue, interest earnings revenue, water impact fee revenue, and other revenue from miscellaneous service charges. In FY 2018, retail and wholesale rate revenues, as well as other non-rate revenues, are based on unaudited actuals. Beginning in FY 2019, retail and wholesale rate revenues were projected based upon unaudited FY 2018 retail and wholesale rate revenues, adjusted annually by projected future changes in rates, demands, and customers¹⁰. All other revenue types, excluding interest earnings and water impact fee revenue (which were calculated based upon the current impact fee and the number of new connections), were based upon projected FY 2019 revenues¹¹, adjusted annually each year thereafter per applicable growth and escalation assumptions. The projected annual cash inflows are presented in line-item detail on Schedule 4 of Appendices A and B of this report.

2.2.3 Expenditure Requirements

The revenue requirements of each RSA consist of all operating and maintenance (O&M) costs, inter-fund transfers, debt service expenses, and capital improvement requirements. In FY 2018, all O&M expenditures were based upon FY 2018 unaudited actuals. In FY 2019, all O&M expenditures, excluding OPEB¹² and purchased water costs¹³, were based upon the FY 2019 Budget Request provided by County staff on July 13, 2018. Beginning in FY 2020, O&M expenses were based upon the FY 2019 Budget, adjusted each year by the assumed cost escalation factors provided by County staff; whereas,

¹⁰ In FY 2019, FY 2020, and FY 2025, the water fund RSA reflects negative adjustments of approximately \$1.0 million, \$1.5 million, and \$3.2 million respectively for the anticipated reduction in purchased water by the City of Clearwater.

¹¹ Reflects the Proposed FY 2019 Budget amounts adjusted by 5%, recognizing budgetary amounts reflect 95% of expected revenues per statutory requirements.

¹² OPEB expenses were based upon FY 2018 unaudited actuals and are anticipated to remain at these levels per discussions with the County.

¹³ Through FY 2024, annual purchased water costs were calculated based upon Tampa Bay Water's published projections of variable and fixed costs and Stantec's projections of annual member demands and assumed changes in the County's retail and wholesale demands.

inter-fund transfers were calculated annually¹⁴, existing debt service requirements were based upon the annual debt service amortization schedules for each outstanding borrowing, and the annual capital requirements were provided by and discussed with County staff. The projected annual cash outflows are presented in line-item detail on Schedule 5 of Appendices A and B of this Report.

2.2.4 Capital Improvement Program

The annual capital requirements reflected in the RSA are presented in project-level detail on Schedule 6 of Appendices A and B of this report. It is important to note that the RSA for each system includes additional unspecified future capital project costs per discussions with County staff to reflect annual capital spending in the later part of the ten-year projection period that is consistent with the current five-year project specific improvement plan. PCU is also in the process of completing master plans, flow monitoring, and condition assessment studies that may identify capital needs in addition to those presented herein. The amounts included in the RSA for each system were discussed at length with County staff and determined to be reasonable additions that will be modified and further delineated as appropriate in the future.

Table 2-1: Water and Sewer Capital Improvement Plan¹⁵

| Utility System | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | 5-Year CIP |
|------------------------------|---------|---------|---------|---------|---------|-----------------|
| Water | \$14.9M | \$24.6M | \$19.6M | \$17.7M | \$15.3M | \$92.0M |
| Sewer/Reclaimed Water | \$39.1M | \$44.3M | \$40.2M | \$34.0M | \$39.5M | \$197.2M |

2.3 ASSUMPTIONS

The following presents the assumptions, policies, and parameters of each RSA:

2.3.1 Customer Growth & Demand Projections

The RSA for each system reflects modest organic retail customer growth projections of 200 new water connections and 300 new sewer ERUs per year based upon recent experienced growth and discussions with County staff. Based upon these levels of new connections, the annual growth rate in new retail water and sewer connections/ERUs is approximately 0.18% and 0.21% per year, respectively. Relative to

¹⁴ Beginning in FY 2020, the Renewal & Replacement Contribution was calculated based upon available reserve balances and annual capital funding requirements, whereas, the FY 2019 Contribution was based upon the Proposed Budget.

¹⁵ Schedule 4 in Appendices A and B.

retail water and sewer demands, each RSA reflects growth in billed volume that is equal in each year to the projected growth in new water and sewer connections/ERUs.

Each RSA also reflects conservative assumptions in wholesale water and sewer demand. Prior to any anticipated wholesale demand losses, it is assumed that wholesale water demand will increase at a growth rate equal to the projected growth in new retail connections in each year of the projection period and wholesale sewer volume will increase at a growth rate equal in each year to the projected growth in new retail sewer connections. Beginning in FY 2019, the water fund RSA reflects the losses of wholesale water demand from the City of Clearwater as they complete the expansion of their own water supply facilities.

The anticipated reduction of wholesale water demands reflected in the water fund RSA includes 3.7 million gallons per day (MGD) by the end of FY 2025 from the City of Clearwater: 0.7 MGD in FY 2019, 1.0 MGD in FY 2020, and 2.0 MGD in FY 2025.

It is important to note that the timing and extent of actual wholesale demand reductions may change and should be reviewed and updated on an annual basis. Nevertheless, as presently projected, total billed water demand (retail and wholesale) is expected to decline by 1.58% during the five-year planning period (FY 2019 – FY 2023) and billed sewer demand (retail and wholesale) is expected to increase 0.84% during the same period. The detailed annual projections of billed water and sewer demands are presented on Schedule 10 of Appendices A and B of this report.

2.3.2 Cost of Water Purchases from Tampa Bay Water (TBW)

Annual purchased water costs through FY 2024 were calculated based upon the County's projected billed water demands (reflecting an annual adjustment of 8.2% to account for line losses¹⁶) and the projected TBW unitary rate per thousand gallons, less annual credits received by PCU. The annual projected TBW unitary rates were calculated based upon the multi-year expense forecasts within the most recent TBW published budget,¹⁷ which does not include the potential impacts of additional water quality improvements or alternative water supply projects and projected TBW member demands (as developed by Stantec for each of the TBW member governments). Beginning in FY 2025, annual purchased water costs were based upon projected FY 2024 expenditures, adjusted by applicable cost escalation assumptions. The calculation of annual purchased water costs through FY 2024 is presented on Schedule 11 of Appendix A of this Report.

¹⁶ Assumed line loss factor was based upon the average line losses for preceding fiscal years, FY 2013 – FY 2017. Water line losses are often related to leaks in pipe joints, undetected breaks, flushing for water quality, and draining for construction projects.

¹⁷ Tampa Bay Water Proposed Operating Budget, Fiscal Year 2019, July 12, 2018.

2.3.3 Cost Escalation

Annual cost escalation factors were determined for each O&M line-item expense in consultation with County staff¹⁸ and are reflective of historical experience and current expectations for future cost inflation. The specific cost escalation factors utilized in each RSA are presented on Schedule 2 of Appendices A and B of this report.

Regarding annual capital requirements, it is assumed that the capital programs provided by County staff already reflect future inflationary increases. As such, no additional cost escalation in capital requirements is assumed in any year of the projection period.

2.3.4 O&M Spending Execution

In FY 2018, each RSA reflects unaudited actual O&M expenditures, including personal services, TBW purchased water costs, and all other O&M. Each year thereafter, assumed annual spending execution versus budget/projection was based upon historical O&M spending versus budget, as well as input from County staff. Beginning in FY 2019, the water fund RSA and sewer fund RSA assume annual spending execution of 97% of budgeted/projected O&M expenditures.

2.3.5 CIP Spending Execution

Each RSA reflects 100% spending execution of annual capital (including infrastructure R&R) requirements in each year of the projection period.

2.3.6 Borrowing Assumptions

No new debt is required in any year of the projection period for the water system. However, it is anticipated that the sewer system will be required to incur new debt during the projection period. For new debt, the following parameters were assumed:

- Term: 30 Years
- Interest Rate: 5.00%¹⁹ in each year of the projection period
- Structure: Level annual debt service, assuming interest-only payment in year of issuance
- Costs of Issuance: 2.50% of Par

¹⁸ County staff provided annual cost escalation factors that were consistent with those assumed in PCU's long-term strategic plan.

¹⁹ Interest rate assumption is based upon discussions with County staff and consistent with recent local debt issuances.

- o Debt Service Reserve: Equal to one year of annual debt service expense

2.3.7 Interest Earnings on Invested Funds

In FY 2018, actual interest earnings were reflected within each RSA. The projected annual interest earnings rate is 2.00% in FY 2019, 3.20% in FY 2020, 3.40% in FY 2021 through FY 2023, 3.20% in FY 2024 and 2.90% each year thereafter.²⁰

2.3.8 Minimum Reserve Balances

Reserve balances for utility systems are funds set aside for a specific cash flow requirement, financial need, projects or legal covenant. These balances are maintained to meet short-term cash flow requirements, and at the same time, minimize the risk associated with meeting the financial obligations and continued operational and capital needs under adverse financial conditions. The level of reserves maintained by a utility is an important component and consideration of developing a utility system multi-year financial management plan. Many utilities, rating agencies, and the investment community place a significant emphasis on having sufficient reserves available for potentially adverse conditions. The rationale related to the maintenance of adequate reserves is twofold. First, it helps to assure a utility that it will have adequate funds available to meet its financial obligations during unusual periods (i.e. when revenues are unusually low and/or expenditures are unusually high). Second, it provides funds that can be used for emergency repairs or replacements to the system that can occur because of natural disasters or unanticipated system failures.

The target ranges utilized for this Rate Study for each fund are discussed herein.

- o Minimum Operating Reserve:

The County's internal policy for minimum reserve levels is that each fund maintains a minimum operating reserve equal to at least 2.5 months of annual O&M expenses. It is important to note that this reserve amount represents a minimum balance level, and like debt service coverage requirements, it is prudent for utility systems to maintain annual operating reserves above minimum balance policies to ensure available funds to address future unplanned costs and/or substantial changes in demand.

- o Minimum R&R Reserve:

Each fund maintains a minimum R&R reserve equal to 5% of prior year gross revenues in each year of the projection period. Often as part of utility revenue bond issues, there is a requirement to set aside an annual amount of revenue for R&R and/or to maintain a specific R&R reserve at a defined dollar amount or at a level determined to be sufficient by an independent engineering

²⁰ Interest earnings assumption reflects the County's Water and Sewer Forecast document as provided by County staff on December 7, 2018.

consultant. Even in the absence of such a requirement from a bond issue, many utility systems attempt to maintain an R&R reserve in the event of unanticipated emergencies or system failures.

- Combined Working Capital Reserve:

While not directed by internal policy, days of working capital indicate a utility's financial flexibility to pay near-term obligations.²¹ Published guidance from Fitch Ratings, the municipal utility rating agency, states that utility systems with *Stronger* financial profiles maintain working capital equal to at least one year of operating expenditures, while those with *Midrange* financial profiles maintain working capital equal to at least six months of operating expenditures. Based upon each fund's combined end of year operating reserve fund balance and R&R fund balance, the water fund is projected to maintain working capital above the six month target of annual operating expenditures, while the sewer fund is projected to maintain working capital ranging from above six months in FY 2019 to approximately one year of annual operating expenditures by FY 2028.²² Therefore, the level of annual working capital projected for the water fund, which does not carry any outstanding debt, is consistent with the *Midrange* financial profile, and the level of annual working capital projected for the sewer fund, which does carry outstanding debt, is consistent with a *Midrange* to *Stronger* financial profile. In addition, any reserves above these targets are designated for future capital needs. Moreover, these levels of working capital reserves are consistent with the results of recent studies by industry groups, such as the AWWA, and our experience with other financially healthy utility systems.

2.3.9 Rate Covenant/Debt Service Coverage

The sewer fund must maintain net revenues (gross revenues minus O&M expenses) that are at least 1.15 times greater than the annual debt service requirement (i.e. the annual principal and interest payments) on its outstanding debt, or 1.25 times greater if sewer connection or impact fee revenues are included. This coverage requirement is a minimum requirement. To the extent that the sewer fund is unable to meet these requirements, it could be found in technical default and PCU would likely have its credit rating downgraded, which would affect the interest rates and terms of future financing initiatives.

As a policy decision, utilities often measure revenue sufficiency and set rates based upon a higher coverage requirement to ensure compliance with these covenants in the event future projections of

²¹ Per published guidance from Fitch Ratings (November 2017), Days of Working Capital is defined as "Current unrestricted assets plus any restricted cash and investments (if available for general system purposes) minus current liabilities payable from unrestricted assets, divided by operating expenditures minus depreciation, divided by 365."

²² Operating expenditures include projected annual O&M spending (personal services plus operating expenses), debt service requirements, transfers out (excluding transfers to the R&R Fund), and other below the line expenditures.

revenues and expenses do not occur as predicted. It is projected that the sewer fund will achieve and maintain a minimum debt service coverage ratio of 1.50 of net revenues throughout the projection period, which is consistent with the *Midrange* financial profile.

The water fund does not currently have any outstanding debt obligations. However, to the extent any debt was to be issued in the future it is assumed that the water fund would target a debt service coverage ratio of 1.50 on net revenues, which is consistent with the *Midrange* financial profile.

2.4 REVENUE SUFFICIENCY RESULTS

To evaluate the sufficiency of existing rates, fees and charges to fund PCU's water and sewer revenue requirements over the planning period, a projection of system revenue requirements and revenues at current rates was developed as described herein. Fundamentally, the objectives of each RSA were to determine if the approved plans of rate adjustments for FY 2019 are sufficient to fund the requirements of each utility system beginning in FY 2020, and to identify the level of projected future rate increase requirements that would be necessary for the remainder of a ten-year projection period extending through FY 2028. The supporting financial schedules for the water fund RSA are presented in Appendix A of this report, while the supporting financial schedules for the sewer fund RSA are presented in Appendix B of this report.

2.4.1 Water Fund

Based upon the results of the water fund RSA, it was determined that the approved plan of rate adjustments is sufficient to fund the identified financial requirements of the water system through FY 2019. However, annual rate adjustments of 1.00% were determined necessary to fund the projected financial requirements of the water fund through FY 2028.

Table 2-2: Recommended Water Rate Revenue Adjustments by Fiscal Year²³

| Description | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Water System | 1.75% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

2.4.2 Sewer Fund

Based upon the results of the sewer fund RSA, it was determined that the approved plan of rate adjustments is sufficient to fund the identified financial requirements of the sewer system through FY 2019. However, annual rate adjustments of 9.50% beginning in FY 2020 through FY 2024, and 3.00% thereafter were determined necessary to fund the projected financial requirements of the sewer fund

²³ FY 2019 water rates were adopted by the BOCC on May 19, 2015.

through FY 2028, specifically increased CIP spending which is more than two times higher than PCU’s prior rate study.

Table 2-3: Recommended Sewer Rate Revenue Adjustments by Fiscal Year²⁴

| Customer Type | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Sewer System | 1.00% | 9.50% | 9.50% | 9.50% | 9.50% | 9.50% | 3.00% | 3.00% | 3.00% | 3.00% |

Beginning in FY 2020, per the results of the Rate Design Analysis (described in Section 4 of this report), Stantec recommends several reclaimed water rate adjustments that over the four-year rate plan results in the overall rate adjustments shown in Table 2-4. Thereafter, it is recommended that PCU continue with a plan of future adjustments which align with the sewer system increases beginning in FY 2025. This rate plan for reclaimed water service will increase the portion of the cost of service that is recovered by the users of the system, while preserving comparable rates to other neighboring communities.

Table 2-4: Recommended Reclaimed Water Rate Revenue Adjustments by Fiscal Year²⁵

| Customer Type | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Reclaimed Water | 4.55% | 11.63% | 6.25% | 5.90% | 5.58% | 5.00% | 3.00% | 3.00% | 3.00% | 3.00% |

2.4.3 Recommended Rate Revenue Adjustments

The level of annual water, sewer, and reclaimed water rate adjustments identified herein for FY 2020 through FY 2028 are very consistent with national trends and our industry experience. The U.S. Consumer Price Index (CPI) Water & Sewerage Maintenance Series, which specifically measures the average national change in the cost of water and sewer service to households, has risen at an average annual rate of 5.2% during the past ten years as described in Section 5 of this report. Moreover, many of our clients in the area and throughout the State of Florida are presently experiencing similar annual rate increases.

²⁴ FY 2019 sewer rates were adopted by the BOCC on May 19, 2015.

²⁵ FY 2019 reclaimed water rates were adopted by the BOCC on May 19, 2015 and included a 4.55% adjustment for retail customers and 5.00% for wholesale customers. FY 2020 through FY 2028 reflect combined retail and wholesale rate adjustments. FY 2020 through FY 2028 represent combined (retail and wholesale) rate adjustments.

3. COST OF SERVICE

3.1 INTRODUCTION

To determine the cost of service-based allocation between retail and wholesale customer or service classes, Stantec conducted separate Cost of Service Analyses (COSA) for PCU's water, sewer, and reclaimed water utility systems. The following sub-sections present the procedures and results of each COSA. Appendices C, D, and E of this report present the supporting schedules for the water system COSA, sewer system COSA, and reclaimed water system COSA respectively.

3.2 DESCRIPTION

Stantec conducted a cost allocation analysis to isolate the costs of the water, sewer, and reclaimed water systems and then determine the portion of those costs allocable to each respective system function. Stantec then identified the system functions and corresponding costs that would be utilized to determine the costs to provide both retail and wholesale service for each utility system. In addition, an analysis of fixed and variable costs allocated to retail service for the water and sewer systems was performed.

3.2.1 Water and Sewer

Allocation of Costs between Retail & Wholesale Customers

To initialize each COSA, the FY 2019 Proposed Budget requirements, net of projected off-setting revenues, were identified and allocated by function to the water and sewer utility systems. The water system requirements were allocated between supply and distribution functions, while the sewer system requirements were allocated between treatment and disposal (T&D) and collection and transmission (C&T) functions. Upon allocating the net requirements of each system by function, the projected FY 2019 flows by customer class (i.e. retail and wholesale customers) were used to allocate the net requirements between customer classes.

The components of budgeted requirements allocable by function include 1) debt service costs, 2) operating and maintenance (O&M) expenses, 3) general and administrative (G&A) expenses, 4) renewal, replacement, and improvement (R&R) project expenses, 5) in-house cost center expenses, and 6) capital equipment expenses, less 7) off-setting revenues (i.e., all non-rate revenues). Debt service costs were allocated by function based upon the direct benefit received from the proceeds of each issuance. Cost centers identified as O&M costs were allocated by function based upon the direct benefit received by those cost centers based upon our industry experience and discussions with County staff. Cost centers identified as G&A costs were allocated by function based upon the 3-year average allocation of O&M and in-house cost center expenses. Capital costs identified as R&R project expenses were allocated by function based upon the direct benefit received by those costs. Capital costs identified as in-house cost center expenses include administrative and business support cost centers allocated by function consistent with G&A costs, water and sewer cost centers allocated by function based upon direct benefit

received, and engineering and technical support cost centers allocated by function based upon the 3-year average allocation of R&R project expenses. Minor capital outlay costs identified as capital equipment expenses included administrative and business support cost centers - allocated by function consistent with G&A costs, water and sewer cost centers - allocated by function based upon direct benefit received, and engineering and technical support cost centers - allocated by function based upon the 3-year average allocation of R&R project expenses. Off-setting revenues consist of interest income - allocated by function based upon the 3-year average of total system costs, and all other off-setting revenues - (allocated by function based upon the nature of system costs recovered by each respective revenue-type).

Upon determining the total budgeted requirements of each utility system by function, a portion of the distribution (water system) and C&T (sewer system) requirements were allocated to the wholesale customer class based upon a reasonable approximation of the minimum below-ground assets (represented by an inch-feet analysis of pipe) that would be required to serve the wholesale customer class (37.0% for the water system and 19.5% for the sewer system). These additional requirements, plus the requirements already allocated to the supply (water system) and T&D functions (sewer system), were then allocated to the wholesale customer classes based upon the ratio of projected FY 2019 wholesale flows to projected FY 2019 total flows. The remaining requirements were then allocated to the retail customer class.

Allocation of Retail Costs between Fixed and Variable

Once the total retail costs of service were identified, each cost center and budget requirement were assigned as either fixed or variable. Budget requirements were allocated directly as fixed if the water or sewer system would incur the cost even though the volume of water or sewer flows may fluctuate. Budget requirements were allocated as variable if the cost would fluctuate as water or sewer flows either increased or decreased. Some costs were allocated between fixed and variable if the nature of the department or cost center had both fixed and variable components such as laboratories for water quality sampling or pump station costs.

3.2.2 Reclaimed Water

The cost of providing reclaimed water service is comprised of three cost components: O&M expenses, new capital requirements (as identified within the capital improvement program), and historical capital investment (net of contributed or grant-funded²⁶ capital).

The O&M expenses associated with the provision of reclaimed water service were based upon a detailed allocation of the sewer fund FY 2019 Proposed Budget requirements²⁷. With the assistance of County

²⁶ Represents reimbursements from Southwest Florida Water Management District, Indian Rocks Beach, Bay Pines, and estimated contributed capital.

²⁷ As well as OPEB contributions not reflected within the FY 2019 Proposed Budget.

staff, each sewer fund cost center was allocated by service (i.e. between sewer and reclaimed water) based upon specific criteria, such as rate revenue, estimated flows, customer count, historical and projected capital spending, staff estimates, or on an indirect basis (reflecting the overall allocation of all O&M expenses by service). The allocation of the sewer fund FY 2019 Proposed Budget requirements is presented by cost center on Schedule 1 of Appendix E of this report, while the criteria legend utilized in determining the allocation of each cost center is presented on Schedule 2 of Appendix E.

The new capital requirements associated with the provision of reclaimed water service were based upon a detailed allocation of the sewer fund capital improvement program. With the assistance of County staff, each capital project was allocated by service, while the R&R from Various Cost Centers was allocated based upon the overall allocation of all sewer fund FY 2019 Proposed Budget O&M expenses between the sewer and reclaimed water systems. The allocation of the new capital requirements of the sewer fund is presented in project-level detail on Schedule 3 of Appendix E of this report.

The historical capital investment requirements associated with the provision of reclaimed water service were based upon the estimated annual amortization of historical capital investment in the reclaimed water system, net of contributed or grant funded capital, through FY 2017²⁸. Per past input from County staff, it was assumed that 80% of net historical capital investment was funded with bonds and the remaining 20% with cash. The imputed debt service requirement for the bond funded portion of net historical investment was based upon an assumed 3.00% annual cost of borrowing and 30-year term, whereas the annual depreciation for the cash funded portion was based upon an assumed 50-year useful life. The calculation of annual historical capital investment requirement is presented on Schedule 4 of Appendix E of this report.

The identified costs of providing reclaimed water service were then allocated, by cost component²⁹, to the reclaimed water system's various functions³⁰ and then to the retail³¹ and wholesale³² customer classes based upon the units of service that each customer represents. Costs designated as treatment,

²⁸ Historical capital investment in the reclaimed water system, as well as the portion funded from grants, was provided by County staff.

²⁹ The allocation of the O&M cost component to the retail and wholesale customer classes occurred at the cost center level.

³⁰ Includes customer related costs, treatment & production, transmission, distribution, and high-service pumping & storage.

³¹ Includes users not defined as wholesale customers, including all retail customers and those customers that may be charged via the terms of special service agreements (i.e. golf courses).

³² Includes the four municipalities provided wholesale reclaimed water service, including Belleair, Pinellas Park, South Pasadena, and St. Pete Beach.

transmission, and customer were allocated between the retail and wholesale customer class in proportion to their FY 2017 reclaimed water flows and number of bills, respectively, while distribution and high-service pumping & storage costs were allocated to retail only. The allocation of reclaimed water costs, by cost center and component, to functional components and to the retail and wholesale customer classes is presented on Schedule 5 of Appendix E of this report.

3.3 RESULTS

For each utility system, the resulting FY 2019 net cost requirements by customer class were then compared to projected FY 2019 rate revenue by customer class to determine if the current retail and wholesale rate structures are recovering the appropriate share of revenue as defined by each COSA. The results of each COSA are as follows:

3.3.1 Water

Per the allocation process described, approximately \$14.4 million, or 16.59%, of FY 2019 net water system requirements were allocated to the wholesale water customer class. The remaining requirements of approximately \$72.3 million, or 83.41%, of FY 2019 net water system requirements were allocated to the retail water customer class.

However, per the water fund RSA (described in Section 2 of this report), projected FY 2019 wholesale water rate revenues account for 17.64% of total water rate revenue (versus costs of 16.59%). Projected FY 2019 retail water rate revenues account for 82.36% of total water rate revenue (versus costs of 83.41%).

Based upon the allocation of the water system's retail costs between fixed and variable, approximately \$62.8 million, or 86.87%, are fixed costs. In comparison, only \$9.5 million, or 13.13% of retail revenue is recovered from fixed charges. Based upon our industry experience and rating agency guidelines, a reasonable target of revenue to be recovered from fixed charges is at least 30%.

The results of the COSA demonstrate a generally strong correlation between costs and revenues for each customer class with wholesale customers slightly over-recovering their costs. As such, and in conjunction with PCU's rate design objectives it is recommended that that the County adjust both its retail and wholesale water rates as described herein. In addition, future consideration should be given for the expected reductions in future Clearwater wholesale demands as such reductions may substantially impact the allocation of costs by customer class reliant upon the allocation of metered demands.

The supporting schedules for the water system COSA are presented in Appendix C of this report.

3.3.2 Sewer

Per the allocation process described, approximately \$7.7 million, or 10.87%, of FY 2019 net sewer system requirements were allocated to the wholesale sewer customer class. The remaining requirements of approximately \$63.5 million, or 89.13%, of FY 2019 net sewer system requirements were allocated to the retail sewer customer class.

However, per the sewer fund RSA (described in Section 2 of this report), projected FY 2019 wholesale sewer rate revenues account for 12.26% of total sewer rate revenue (versus costs of 10.87%). Projected FY 2019 retail sewer rate revenues account for 87.74% of total sewer rate revenue (versus costs of 89.13%).

Based upon the allocation of the sewer system's retail costs between fixed and variable, approximately \$52.8 million, or 83.12%, are fixed. In comparison, \$28.6 million, or 45.76% of retail revenue is recovered from fixed charges. Based upon our industry experience and rating agency guidelines, a reasonable target of revenue to be recovered from fixed charges is at least 30%.

The variance between the COSA results and revenue distribution provided by the current rates is well within acceptable tolerances recognizing the changes in cost allocations that can occur from year to year. As such, it is our conclusion that the current rates reflect a fair and equitable allocation of cost between the retail and wholesale customers of the system. In addition, revenues recovered from fixed charges are at levels in-line with industry best practices.

The supporting schedules for the sewer system COSA are presented in Appendix D of this report.

3.3.3 Reclaimed Water

Per the allocation process described for the sewer system COSA, approximately \$18.4 million of FY 2019 net sewer system requirements were allocated to the reclaimed water system. The FY 2019 allocated reclaimed water cost requirements by customer class were then compared to projected FY 2019 rate revenue by customer class to determine if the current retail and wholesale rates are recovering the appropriate share of revenue as defined by the reclaimed water cost of service-based allocation.

Based on the allocation process described, approximately \$4.0 million, or 21.52%, of identified FY 2019 reclaimed water system requirements were allocated to the wholesale customer class. The remaining requirements of approximately \$14.4 million, or 78.48%, of identified FY 2019 reclaimed water system requirements were allocated to the retail customer class.

However, based on the sewer fund RSA (described in Section 2 of this report), projected FY 2019 wholesale reclaimed water rate revenues account for 5.65% of total reclaimed water rate revenue (versus costs of 21.52%). Projected FY 2019 retail reclaimed water rate revenues account for 94.35% of total reclaimed water rate revenue (versus costs of 78.48%). In total, projected FY 2019 reclaimed water rate revenues recover 33.13% of the total identified cost of providing reclaimed water service.

The revenue generated by reclaimed water rates, especially those set by special service agreements with wholesale and large retail customers, is significantly less than the cost of providing reclaimed water service. Therefore, it is recommended that the County take any opportunity available to review its special service agreements and when possible adjust the reclaimed water rates charged to its wholesale and large retail customers, at a minimum by the increase in traditional retail reclaimed water rates, so that the level of cost recovery from these users is more consistent with that of the PCU's traditional retail customers, while keeping in mind any market price limitations. Furthermore, to enhance the level of cost recovery from the reclaimed water rates charged to traditional retail customers, Stantec recommends that the County adjust both its retail and wholesale rates during the four-year rate plan to improve the overall cost recovery for both retail and wholesale customers. This plan of annual reclaimed water rate adjustments will, over time, enhance the level of reclaimed water cost recovery, while moderating the impacts to users and maintaining comparable rates to those charged by other neighboring reclaimed water utility systems.

The evaluation of projected FY 2019 reclaimed water rate revenues to the FY 2019 cost of service allocation is presented on Schedule 6 of Appendix E of this report.

4. RATE DESIGN

The purpose of the financial plan was to identify required rate adjustments to meet the revenue requirements of the water and sewer systems. The purpose of the COSA was to identify the recovery of costs between systems, between retail and wholesale customer classes, and between fixed and variable components. The next component of the Study was to evaluate the PCU's existing rates and rate structure and to provide a recommended rate plan of annual rate adjustments for the four-year period FY 2020 through FY 2023. This section of the report summarizes the results of the rate structure and rate design analysis performed as part of this Study.

4.1 RATE STRUCTURE REVIEW

Stantec examined PCU's current water, sewer, and reclaimed water rates to address the following general objectives:

- More equitable recovery of PCU's cost of service between fixed and variable costs,
- Conformance to accepted national and local industry practices,
- Assurance of fiscal stability and increased recovery of fixed costs through base charges,
- Promotion of water conservation, and
- Minimization of the administrative burden during implementation while enhancing the ability to be easily understood.

4.1.1 Water and Sewer

Common practice is a two-part rate structure comprised of both fixed and variable charges. Generally accepted practice in the water industry includes recovery of a portion of the costs of the system in a fixed readiness-to-serve charge. This practice recognizes that utilities have substantial investments in capital related costs and other fixed costs that are incurred year-round to maintain a state of readiness to meet peak demands of their customers when they occur.

The County presently has a fixed charge for water and sewer service regardless of whether there is any measured water use, which for water service is a base charge per account for all retail customers and for sewer service is a base charge per account for residential customers or per Equivalent Residential Unit (ERU) for commercial accounts, which is determined as 5,000 gallons of measured water use per month.

The County currently applies a uniform volumetric rate to all retail water use and a uniform volumetric rate to all retail sewer customers based upon metered water use, capped at 10,000 gallons per month for residential sewer customers, recognizing that water use above that threshold is typically related to outdoor usage that never enters the sewer collection system.

4.1.2 Reclaimed Water

PCU currently has several charges which apply to different reclaimed water customers depending on the type of service including;

- Flat rate user fee: fixed rate for un-metered customers and varies between unfunded and funded customers,
- Billing charge: flat charge that varies for un-metered and metered customers without water or sewer service in recognition that PCU incurs an additional cost to provide billing and customer service to these customers not already included in the cost of water and sewer service,
- Availability charge: fixed rate only for unfunded customers in recognition that the County incurred costs for distribution infrastructure to provide reclaimed water to these customers, and
- Volumetric rate user fee: uniform volumetric rate per 1,000 gallons for metered service and is consistent between unfunded and funded customers.

4.2 RATE STRUCTURE MODIFICATIONS

Upon review of PCU's existing rate structure, Stantec identified several rate structure modifications to be considered for implementation.

4.2.1 Water and Sewer

Base Charges

Based upon the results of the COSA, our industry experience, and rating agency guidelines, PCU's existing base charge structure for water service does not adequately recover readiness-to-serve costs in total or proportionately between customers with meters of different sizes. As identified in the COSA, less than 13% of water revenues are recovered from fixed charges. This could lead to revenue instability if water demands decreased and demonstrates a disconnect between the relatively fixed costs of the water system and the fixed revenues it receives from customers. In addition, the current rate structure does not conform to local practices and address equity concerns that exist as customers with larger meters pay the same base charge or readiness-to-serve charge as those with smaller meters. Larger meters place a higher potential for water demand that PCU must size its system to meet, which should be reflected in the readiness to serve or base charge portion of the rate structure.

Regarding the water base charges, several rate structure modifications are recommended including:

1. Scale the water base charges according to meter size in recognition that larger meters place a higher potential instantaneous demand on the system for the County to supply and has therefore invested in and sized the water system accordingly. Local and national industry practice is a scaled base charge based upon meter size or ERU basis.
2. Phase the scaled base charges in over the four-year rate plan so that by FY 2023 the base charge rate differential between meter sizes matches the standard maximum safe operating flow rates in

proportion to a 5/8" or 3/4" as published by the American Water Works Association (AWWA) and shown in Table 4-1.

Table 4-1: Meter Equivalency Ratios ³³

| Meter Size | Meter Equivalency Ratio |
|--------------|-------------------------|
| 5/8" or 3/4" | 1 |
| 1" | 2.5 |
| 1 1/2" | 5 |
| 2" | 8 |
| 3" | 16 |
| 4" | 25 |
| 6" | 50 |
| 8" | 80 |

A review of local utility water base charges indicates varying meter equivalency ratios while some systems, such as the City of St. Petersburg, utilize AWWA's meter equivalency ratios as shown in Table 4-1. The recommended phased-in approach to modifying the water base charges will maintain the FY 2019 base charge to customers with a 3/4" meter from FY 2020 through FY 2023. Table 4-2 summarizes the number of retail customers by meter size for PCU's water system and demonstrates that approximately 92% of customers have a 3/4" meter and therefore will not see an increase in their water bill over the four-year rate plan, assuming the same monthly usage.

Table 4-2: Retail Water Meters by Size³⁴

| Meter Size | % of Retail Accounts |
|------------|----------------------|
| 3/4" | 92.2% |
| 1" | 4.7% |
| 1 1/2" | 1.5% |
| 2" | 1.3% |
| 3" | 0.0% |
| 4" | 0.1% |
| 6" | 0.2% |
| 8" | 0.0% |

³³ Meter equivalent ratios based upon the standard maximum rate safe operating flow rates per Table 6-1 of the AWWA Manual of Practice M22.

³⁴ Based upon a review of FY 2017 billing records as provided by County staff.

No modifications are recommended to the sewer base charges. As such, the recommended sewer rate revenue adjustments identified in the RSA portion of this Study should be applied across-the-board to the sewer system's base charges.

Volumetric Charges

No structural modifications are recommended to the County's water volumetric rates. In addition, no changes to the actual retail water volumetric rates are recommended herein as the recommended modifications to the base charge structure are anticipated to recover the required retail rate revenue adjustments identified in the RSA portion of this Study. The County may in the future want to consider developing an inclining-tier or conservation-based volumetric rate structure for water service once AMI has been implemented and PCU switches from bi-monthly to monthly billing. It is recommended that PCU increase the wholesale volumetric rates by the 1.00% overall rate revenue adjustment identified herein.

No structural modification is recommended to the County's sewer volumetric rates. As such, the recommended sewer rate revenue adjustments identified in the RSA portion of this Study should be applied across-the-board to the sewer system's volumetric charges for both retail and wholesale customers.

Schedules of recommended water and sewer rates for FY 2020 through FY 2023 are included in Appendix F of this report.

4.2.2 Reclaimed Water

PCU identified several objectives for reclaimed water rates including; 1) simplify where possible, 2) standardize between like classes of service, 3) develop a fixed and variable component for metered service, and 4) improve overall cost recovery. As such, and upon review of the existing rate structure, several rate structure modifications are recommended including:

1. Phase-in increases to the monthly user fee for unfunded unmetered customers to match that of funded unmetered customers by FY 2023. This modification will appropriately align the costs of metered service between funded and unfunded customers just as the volumetric rates are currently the same for these types of customers.
2. Add a base charge component to both funded and unfunded metered rate structure to include 15,000 gallons of usage per month, which represents a reasonable allowance of irrigation needs for the typical single-family residence. The volumetric charge will be applied only to usage above 15,000 gallons per month. Unmetered customers that are metered by PCU over the next several years will switch to this standardized metered rate structure.

No increases or structural modifications are recommended at this time to the bi-monthly billing charge or to the monthly availability charge for unfunded customers. However, Stantec does recommend retiring the availability charge after FY 2028 when the debt service for the localized and County funded distribution infrastructure is paid off. In addition, while no structural modifications are recommended for the wholesale

rates, increases are recommended to significantly improve the level of cost recovery for these customers. Overall (retail and wholesale) projected reclaimed water system cost recovery with the recommended rate structure modifications and rate adjustments is shown in Table 4-3.

Table 4-3: Projected Reclaimed Water System Cost Recovery

| FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|---------|---------|---------|---------|---------|
| 33% | 37% | 39% | 42% | 44% |

Schedules of recommended reclaimed water rates for FY 2020 through FY 2023 are included in Appendix F of this report.

4.3 CUSTOMER BILL IMPACTS

Table 4-4 presents the monthly impacts of the recommended rate structure for FY 2020 to a single-family residential customer with water and sewer service. The typical usage of a single-family residential customer is approximately 5,000 gallons per month. Additional customer bill impact tables for commercial customers with larger meters are provided in Appendix F.

Table 4-4: Residential ¾" Meter Customer Water & Sewer Monthly Bill Impacts

| Monthly Use (Gal) | FY 2019 Rates | Proposed FY 2020 Rates | \$ Chg. | % Chg. |
|-------------------|----------------|------------------------|---------------|-------------|
| < 1,000 | \$20.46 | \$21.76 | \$1.30 | 6.3% |
| 1,000 | \$30.58 | \$32.35 | \$1.77 | 5.8% |
| 2,000 | \$40.70 | \$42.95 | \$2.25 | 5.5% |
| 3,000 | \$50.82 | \$53.54 | \$2.72 | 5.4% |
| 4,000 | \$60.94 | \$64.13 | \$3.19 | 5.2% |
| 5,000 | \$71.06 | \$74.73 | \$3.67 | 5.2% |
| 6,000 | \$81.18 | \$85.32 | \$4.14 | 5.1% |
| 7,000 | \$91.30 | \$95.92 | \$4.62 | 5.1% |
| 8,000 | \$101.42 | \$106.51 | \$5.09 | 5.0% |
| 9,000 | \$111.54 | \$117.10 | \$5.56 | 5.0% |
| 10,000 | \$121.66 | \$127.70 | \$6.04 | 5.0% |
| 11,000 | \$126.79 | \$132.83 | \$6.04 | 4.8% |
| 12,000 | \$131.92 | \$137.96 | \$6.04 | 4.6% |
| 13,000 | \$137.05 | \$143.09 | \$6.04 | 4.4% |
| 14,000 | \$142.18 | \$148.22 | \$6.04 | 4.2% |
| 15,000 | \$147.31 | \$153.35 | \$6.04 | 4.1% |
| 16,000 | \$152.44 | \$158.48 | \$6.04 | 4.0% |
| 17,000 | \$157.57 | \$163.61 | \$6.04 | 3.8% |
| 18,000 | \$162.70 | \$168.74 | \$6.04 | 3.7% |
| 19,000 | \$167.83 | \$173.87 | \$6.04 | 3.6% |
| 20,000 | \$172.96 | \$179.00 | \$6.04 | 3.5% |

Table 4-5 presents the monthly impacts of the recommended reclaimed water rate structure for FY 2020. Additional customer bill impact tables for FY 2021 through FY 2023 are provided in Appendix F.

Table 4-5: Reclaimed Water Monthly Bill Impacts

| Customer Type³⁵ | FY 2019 | FY 2020 | % Change | FY 2019 Projected Customers³⁶ | % of Customers |
|--|----------------|----------------|-----------------|---|-----------------------|
| Funded/Un-Metered | \$22.00 | \$22.00 | 0.00% | 736 | 3.14% |
| Unfunded/Un-Metered | \$23.00 | \$24.50 | 6.52% | 22,233 | 94.74% |
| Funded/Metered (20,000 gallons per month) | \$23.20 | \$29.35 | 26.51% | 69 | 0.29% |
| Unfunded/Metered (20,000 gallons per month) | \$30.20 | \$36.35 | 20.36% | 429 | 1.83% |

³⁵ Currently, only commercial customers have metered service.

³⁶ Represents projected customers in FY 2019. Total reclaimed water customer accounts as of July 16, 2018 were approximately 23,000 as provided by County staff.

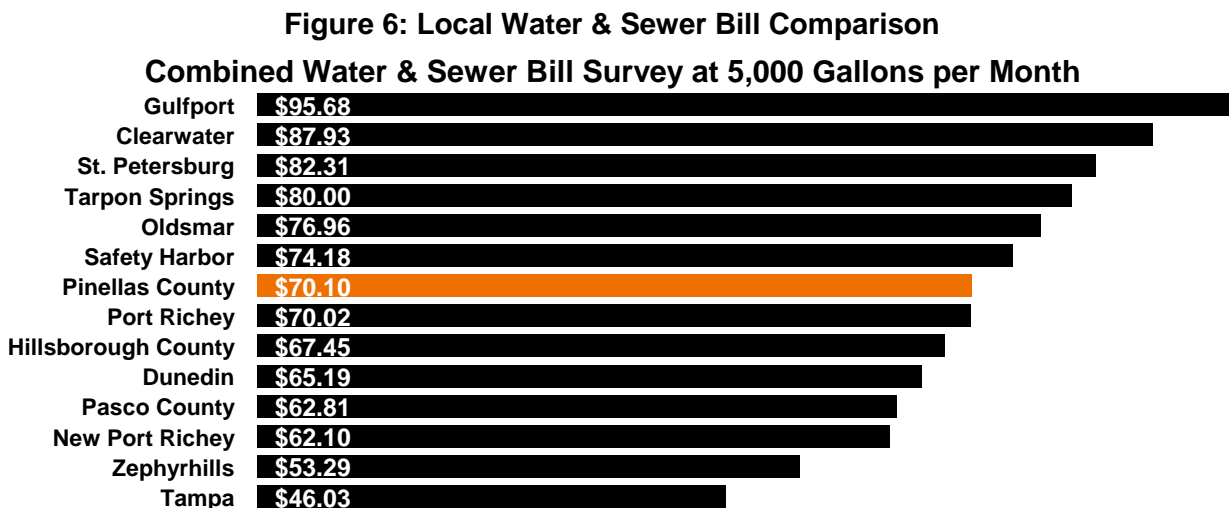
5. BENCHMARKING

As part of this Rate Study, Stantec performed comparative surveys of residential water, sewer, and reclaimed water rates and resulting bills at various usage levels to provide perspective on how the existing and calculated water and sewer bills for the County compare with neighboring communities.

5.1 LOCAL BILL COMPARISONS

The surveys for water and sewer rates included the neighboring communities from the surrounding geographic area. Each survey presents the combined monthly residential water and sewer bills for each community based upon the rates in effect during FY 2018 for various amounts of monthly water use. Specifically, surveys were conducted for three different types of single family residential users: “Low-End” Users using 3,000 gallons of water per month, “Typical” Users using 5,000 gallons of water per month, and “High-End” Users using 12,000 gallons of water per month.

The results of each water and sewer rate survey demonstrate that at each level of consumption PCU’s effective monthly residential water and sewer bills are very comparable to the monthly cost of other neighboring utility systems. The combined water and sewer bill for 5,000 gallons for FY 2018 is provided in Figure 6.

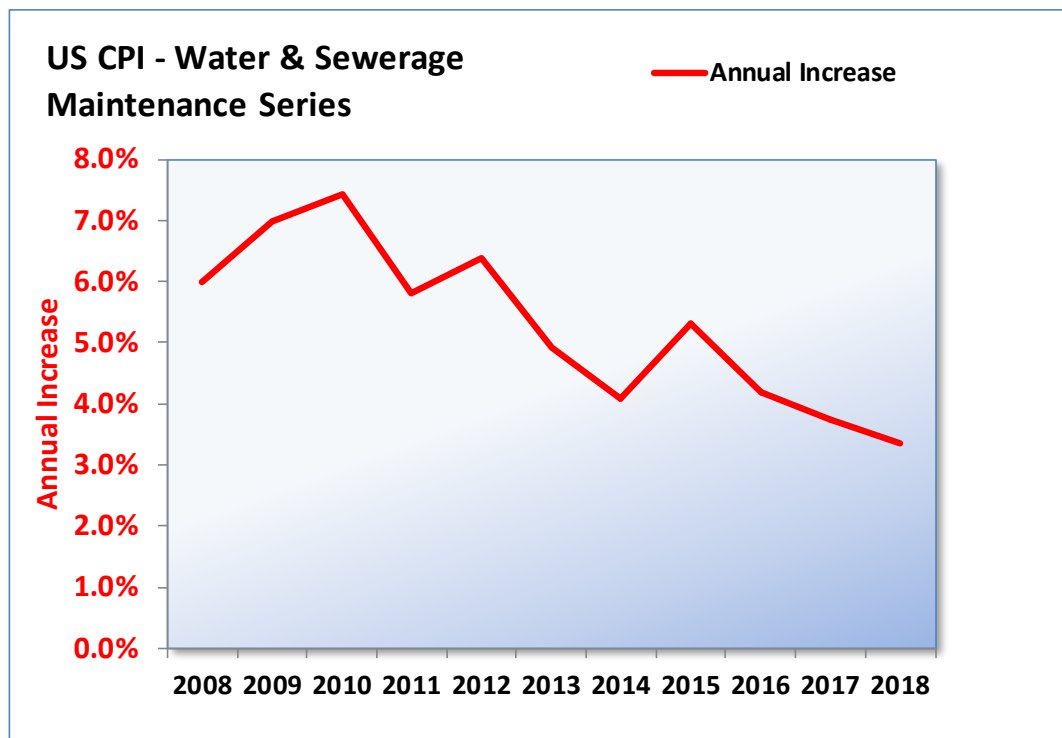


Furthermore, a separate survey of neighboring communities from the surrounding geographic area was conducted which compared the monthly cost for residential reclaimed water service assuming the FY 2019 rates for 1) unmetered residential customers and 2) metered residential customers using 20,000 gallons per month. The results of each survey demonstrate that the PCU’s monthly residential reclaimed water bills are within the range of other neighboring communities. The results of each survey are presented in Appendix G of this report.

5.2 NATIONAL INDUSTRY TRENDS

The recommended plan of annual rate adjustments is a response to increases in operating and capital costs for the Utility that the industry has also experienced. As demonstrated in Figure 7, the U.S. Consumer Price Index (CPI) Water & Sewerage Maintenance Series, which specifically measures the average national change in the cost of water and sewer service to households, has risen at an average annual rate of approximately 5.2% during the past ten years whereas the County has recently been able to implement rate adjustments less than these observed levels. Moreover, many of our clients across the country are presently experiencing similar rate increase requirements per year.

Figure 7: National Industry Trends³⁷



5.3 AFFORDABILITY

The ability of customers to afford its water and sewer bills is an important consideration for PCU. The concept of “affordability” for utilities is most often thought of in relation to the United States Environmental Protection Agency (EPA) which established a guideline through the Clean Water Act (CWA) for average sewer bills as a percentage of median household income (MHI) for communities dealing with consent orders. According to these guidelines, communities where the average sewer bills per household exceed 2% of MHI are likely to experience economic difficulty to comply with federal regulations for clean water.

³⁷ U.S. CPI Water & Sewerage Maintenance Series from 2008 through 2018.

Relating to potable water, EPA has generally determined that water bills less than 2.5% of MHI for small communities would be “affordable”.

Rating agencies also assess affordability when evaluating the financial health of a utility system. Table 5-1 summarizes the affordability criteria as established by EPA and the three major rating agencies.

Table 5-1: Summary of Affordability Criteria

| Agency | Affordability Criteria | |
|---------|---|--|
| USEPA | <u>Utility Bills as a % of MHI</u> | <u>Affordable Range</u> |
| | Water | Less than 2.5% of MHI |
| | Wastewater | Less than 2.0% of MHI |
| | Total | Less than 4.5% of MHI |
| Fitch | <u>Financial Profile - Residential charges for individual or combined water/sewer utilities:</u> | |
| | Stronger - less than or equal to 0.6% or 1.2% of MHI, respectively | |
| | Midrange - about 0.8% or 1.5% of MHI, respectively | |
| | Weaker - in excess of 1.0% or 2.0% of MHI, respectively | |
| Moody's | Evaluates service area wealth measured in MFI as compared to the U.S. median. "Aa" Utility would be less than or equal to 150%, but greater than 90%, of the U.S. median. | |
| S&P | <u>Condition</u> | <u>Result</u> |
| | Strong (Score of 1) | Less than 10% in Poverty and Utility Bill less than 2.25% of MHEBI |
| | Weak (Score of 6) | More than 30% in Poverty and Utility Bill more than 4.50% of MHEBI |

*KEY: MHI = Median Household Income MHEBI = Median Household Effective Buying Income MFI = Median Family Income

For example, Fitch Ratings has identified that utility systems where bills for each service (7,500 gallons for water and 6,000 gallons sewer) are less than or equal to 0.6% of MHI receive their *Stronger* attribute while in systems where these costs are greater than 1.0% of MHI for each service are determined to be financially burdensome while also considering local comparisons. Likewise, Moody's and S&P have also established criteria for measuring affordability considering utility bills in terms of MHI and other measures of household income and poverty levels. Table 5-2 summarizes PCU's rate affordability as measured specifically by Fitch Ratings' criteria.

Table 5-2: Fitch Ratings' Residential Rate Affordability

| Pinellas County Median Household Income ³⁸ | FY 2019 Annual Water Bill @ 7,500 gals/Month | Water Bill as % of MHI | FY 2019 Annual Sewer Bill @ 6,000 gals/Month | Sewer Bill as % of MHI |
|---|--|---------------------------|--|---------------------------|
| \$48,968 | \$543.30 | 1.11% | \$523.20 | 1.07% |

³⁸ United State Census Bureau 2013-2017 American Community Survey 5-year Estimates.

Table 5-3 summarizes PCU's rate affordability by income ranges measured as a percentage of annual income and a combined water and sewer bill assuming 5,000 gallons of monthly usage.

Table 5-3: Residential Rate Affordability

| Income Ranges | # of Households | % of Households | Cumulative % of Households | Income Used for Calculation ² | Annual Water & Sewer Bills as % of Income - FY 2019 Rates | Annual Water & Sewer Bills as % of Income - FY 2020 Rates |
|------------------------------------|-----------------|-----------------|----------------------------|--|---|---|
| Less than \$5,000 | 17,147 | 4.2% | 4.2% | \$5,000 | 17.1% | 17.9% |
| \$5,000 to \$9,999 | 12,372 | 3.0% | 7.2% | \$7,500 | 11.4% | 12.0% |
| \$10,000 to \$14,999 | 21,917 | 5.4% | 12.6% | \$12,500 | 6.8% | 7.2% |
| \$15,000 to \$19,999 | 24,675 | 6.1% | 18.7% | \$17,500 | 4.9% | 5.1% |
| \$20,000 to \$24,999 | 24,586 | 6.0% | 24.7% | \$22,500 | 3.8% | 4.0% |
| \$25,000 to \$34,999 | 46,369 | 11.4% | 36.1% | \$30,000 | 2.8% | 3.0% |
| \$35,000 to \$49,999 | 59,757 | 14.7% | 50.8% | \$42,500 | 2.0% | 2.1% |
| MHI - \$48,968 ¹ | | | 50.0% | \$48,768 | 1.7% | 1.8% |
| \$50,000 to \$74,999 | 71,486 | 17.6% | 68.3% | \$62,500 | 1.4% | 1.4% |
| \$75,000 to \$99,999 | 46,333 | 11.4% | 79.7% | \$87,500 | 1.0% | 1.0% |
| \$100,000 to \$149,999 | 46,844 | 11.5% | 91.2% | \$125,000 | 0.7% | 0.7% |
| Over \$150,000 | 35,385 | 8.8% | 100.0% | \$175,000 | 0.5% | 0.5% |

(1) \$48,968 represents the median household income for Pinellas County (in 2017 Inflation-Adjusted Dollars).

(2) Calculations based upon midpoint income within each range.

(3) This analysis assumes that County-wide MHI is representative of PCU's service area and reflects a typical monthly bill for residential customers with both water and sewer service and 5,000 gallons of consumption from Pinellas County Utilities per month and does not consider potential variances within MHI within the County or PCU's service area. In addition, some households in Pinellas County receive either water, sewer, or both services from other utilities.

Source: American Fact Finder, Pinellas County, Florida 2013-2017 American Community Survey 5-Year Estimates

Affordability guidelines that utilize MHI for an entire service area as the defining metric for evaluating affordability, such as those outlined by EPA or bond rating agencies, can be overly simplistic since they don't consider other relevant factors within a service area, such as poverty rates, unemployment, and rent and home ownership rates. As such, a more in-depth approach to evaluating affordability is recommended and should align with the direction and objectives of the Board in the context of utility rates or customer assistance programs.

6. CONCLUSIONS AND RECOMMENDATIONS

Based upon the analyses presented in this report, Stantec has reached the following conclusions and recommendations:

- Based upon the base data and assumptions presented herein, the approved FY 2019 water rate adjustments, followed by 1.00% annual water system rate revenue adjustments each year thereafter, have been determined sufficient to fund the financial requirements of the water fund through the immediate five-year planning and ten-year projection period.
- Through our review of PCU's water rate structure, several modifications are recommended including the scaling of retail base charges by meter size. These modifications result in the recovery of the required 1.00% annual water system retail rate revenue adjustments identified in the RSA. As such, it is recommended that the County consider adopting the recommended retail water base charge rate modifications and rates presented herein to achieve the annual retail rate adjustments of 1.00% from FY 2020 through FY 2023. In addition, PCU should adjust its wholesale water rates by 1.00% annually from FY 2020 through FY 2023.
- PCU has identified capital investment within the sewer fund needed over the immediate five-year planning period of approximately \$39 million per year, which represents an increase from prior rate studies. This Study developed a capital funding plan that included approximately \$68 million to be funded through the issuance of debt beginning in FY 2019.
- Based upon the base data and assumptions presented herein, the approved FY 2019 sewer and reclaimed water rate adjustments, followed by 9.50% annual sewer rate adjustments beginning in FY 2020 through FY 2024, followed by 3.00% annual rate adjustments from FY 2025 through FY 2028, and the reclaimed water rate increases to the retail and wholesale customers described herein have been determined sufficient to fund the financial requirements of the sewer fund through the immediate five-year planning and ten-year projection period.
- No structural modifications are recommended to the sewer rate structure. As such, it is recommended that the County consider adopting the annual rate adjustments proposed herein for FY 2020 through FY 2023 for the sewer fund and apply the increases across the sewer system rates for both retail and wholesale customers.
- Several modifications to the reclaimed water rate structure were identified to improve overall cost recovery, to achieve equity between the costs to customers with similar service and add a base charge component to metered customers. As such, it is recommended that the County consider adopting the rates proposed herein for FY 2020 through FY 2023 for reclaimed water service.

- The rate adjustments identified herein are comparable to those of neighboring utility systems, our industry experience locally and state-wide, as well as the annual changes in relevant national inflation-related indices.
- The variance between the water system COSA results and revenue distribution provided by the current water rates is well within acceptable tolerances recognizing the changes in cost allocations that can occur from year to year. In addition, based upon expected substantial demand reductions from the City of Clearwater, the results of this water system COSA may change substantially over the next several years as many system costs are allocated between the retail and wholesale customer classes based upon the metered flows of each respective class.
- The variance between the sewer system COSA results and revenue distribution provided by the current sewer rates is well within acceptable tolerances recognizing the changes in cost allocations that can occur from year to year. As such, it is our conclusion that the current sewer rates reflect a fair and equitable allocation of cost between the retail and wholesale customers of the system.
- It is recommended that the County take any opportunity available to review its special service agreements with wholesale and large retail reclaimed water customers and adjust as possible the reclaimed water rates charged to these customers as recommended herein, so that the level of cost recovery from these users is more consistent with that of the PCU's traditional retail customers, while keeping in mind any market price limitations.
- The recommended multi-year rate plan improves the overall cost recovery of the reclaimed water system. However, it is recommended that the BOCC establish a target level of future reclaimed water cost recovery based upon its goals and objectives for providing reclaimed and implement a plan to achieve this target over time that will moderate the impacts to users and maintain comparable rates to those charged by other neighboring reclaimed water utility systems.
- Finally, Stantec strongly recommends that PCU conducts annual or bi-annual water and sewer fund RSA updates as PCU continues to evaluate its infrastructure needs through its current master planning, flow monitoring, and condition assessment studies. Doing so will allow for the recognition of updated revenue and expense information as well as changes in demands and/or regulatory requirements so that any necessary adjustments can be made to the identified rate revenue adjustment plans to ensure that the water and sewer funds will continue to meet their respective cost requirements over time.

Disclaimer

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

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

APPENDIX A: SUPPORTING SCHEDULES FOR WATER RSA

Schedule 1 Financial Management Plan Summary

Schedule 2 Assumptions

Schedule 3 Beginning Fund Balances

Schedule 4 Projection of Cash Inflows: FY 2018 – FY 2028

Schedule 5 Projection of Cash Outflows: FY 2018 – FY 2028

Schedule 6 Capital Improvement Program

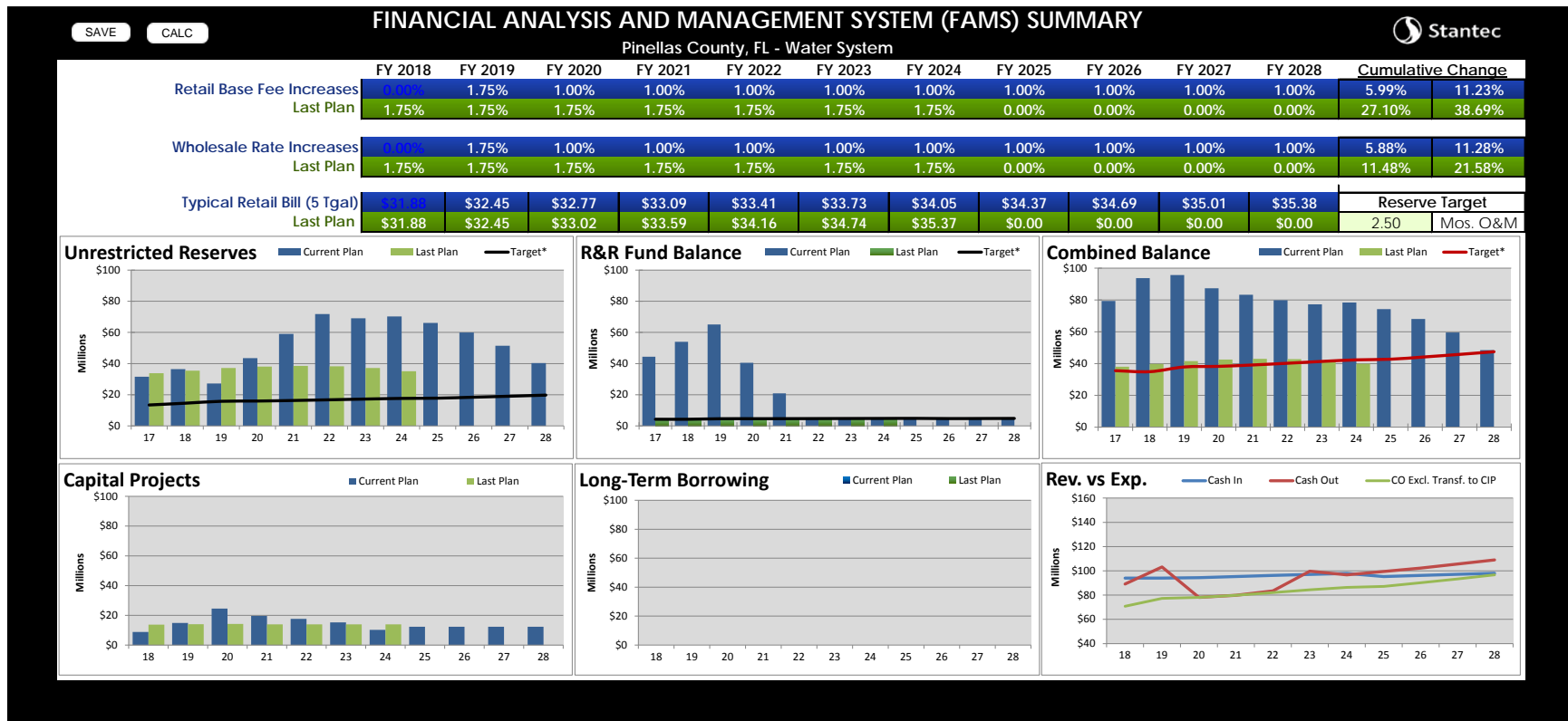
Schedule 7 Pro Forma: Projection of Annual Cashflow & Debt Service Coverage

Schedule 8 Detailed Funding Summary

Schedule 9 Projection of Capital Improvement Program Funding Sources

Schedule 10 Projection of Retail and Wholesale Demands

Schedule 11 Projection of Purchased Water



*Last Plan (green bars) reflects the results of the FY 2014 Rate Study as reflected in the Final Report, dated May 27, 2015.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Annual Growth: | | | | | | | | | | | |
| Water Accounts - Retail | 113,212 | 113,412 | 113,612 | 113,812 | 114,012 | 114,212 | 114,412 | 114,612 | 114,812 | 115,012 | 115,212 |
| Account Growth | | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| % Change in Customer Count | | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.17% | 0.17% | 0.17% | 0.17% |
| Water Volume | 12,324,339 | 12,346,111 | 12,367,883 | 12,389,655 | 12,411,428 | 12,433,200 | 12,454,972 | 12,476,744 | 12,498,516 | 12,520,288 | 12,542,060 |
| % Change in Water Use | | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.17% | 0.17% | 0.17% | 0.17% |
| Water Accounts - Wholesale | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Account Growth | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % Change in Customer Count | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Water Volume | 3,951,245 | 3,702,725 | 3,344,255 | 3,350,142 | 3,356,029 | 3,361,917 | 3,367,804 | 2,643,691 | 2,648,304 | 2,652,917 | 2,657,531 |
| % Change in Water Use ⁽¹⁾ | | -6.29% | -9.68% | 0.18% | 0.18% | 0.18% | 0.18% | -21.50% | 0.17% | 0.17% | 0.17% |
| Annual Capital Spending Execution: | | | | | | | | | | | |
| Annual Capital Budget ⁽²⁾ | \$ 8,793,300 | 14,882,480 | 24,557,780 | 19,608,780 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |
| Annual Percent Executed | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Impact Fees: | | | | | | | | | | | |
| Water (Per ERU) | \$ 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 |
| Average Annual Interest Earnings Rate: ⁽³⁾ | | | | | | | | | | | |
| Water System Enterprise Fund | N/A | 2.00% | 3.20% | 3.40% | 3.40% | 3.20% | 2.90% | 2.50% | 2.50% | 2.50% | 2.50% |
| Annual Operating Expense Cost Escalation: | | | | | | | | | | | |
| Personal Services | N/A | N/A | 4.20% | 4.20% | 4.50% | 4.30% | 4.30% | 4.40% | 4.40% | 4.40% | 4.40% |
| Power | N/A | N/A | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Chemicals | N/A | N/A | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% |
| Regional Water (TBW) ⁽⁴⁾ | N/A | N/A | -0.73% | 1.44% | 1.72% | 2.59% | 1.33% | -1.73% | 3.50% | 3.49% | 3.48% |
| All Other O&M Expenses | N/A | N/A | 2.40% | 2.20% | 2.50% | 2.40% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Reserve Targets (Number of Months): | | | | | | | | | | | |
| Operating Fund Target | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Combined Balance Target ^{(5) (6)} | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| Operating Budget Execution: | | | | | | | | | | | |
| Personal Services | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |
| O&M Expenses | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |

(1) Wholesale water use decline in FY 2019, FY 2020, and FY 2025 reflects projected demand loss of 0.7 MGD, 1.0 MGD, and 2.0 MGD, respectively, due to reductions in Clearwater demand.
 (2) Inflation incorporated into Capital Improvement Program provided by County staff.
 (3) Estimate provided by County staff.
 (4) Estimate based on projected Tampa Bay Water expenses and changes in member water demands as projected by Stantec.
 (5) Per Fitch Ratings mid-range attributes.
 (6) Combined fund balance includes the Operating Fund target of 2.5 months as well as 5% of prior year's revenue as a minimum fund balance for the Renewal and Replacement Fund.

| | Revenue Fund | Renewal & Replacement | Vehicle Replacement | Water Impact Fees | Restricted Reserves |
|--|----------------------|-----------------------|---------------------|-------------------|---------------------|
| CURRENT ASSETS | | | | | |
| Cash | \$ 9,214,308 | 6,255,830 | 3,332,000 | 62,350 | 964,736 |
| Investments | 8,539,087 | 36,647,654 | - | 734,737 | 7,244,132 |
| Accounts and Notes Receivable | 12,652,515 | - | - | - | - |
| Accrued Interest Receivable | 43,326 | 85,274 | - | 99 | 16,538 |
| Due from Other Governments | 4,117,476 | 4,789,434 | - | - | - |
| Inventory | 1,074,094 | - | - | - | - |
| Prepaid Items | 74,795 | - | - | - | - |
| TOTAL CURRENT ASSETS | \$ 35,715,601 | 47,778,192 | 3,332,000 | 797,186 | 8,225,407 |
| CURRENT LIABILITIES | | | | | |
| Less: Vouchers Payable | \$ (1,649,485) | (2,829,995) | - | - | - |
| Less: Contracts Payable | (14,940) | (489,030) | - | - | - |
| Less: Due to Other Governments | (1,083,178) | - | - | - | - |
| Less: Accrued Liabilities | (525,451) | (11,320) | - | - | - |
| Less: Compensated Absences | (843,302) | (16,040) | - | - | - |
| Less: Unearned Revenue | (40) | - | - | - | - |
| Less: Deposits and Other Current Liabilities | (1,867) | - | - | - | (8,225,407) |
| NET FUND BALANCE | \$ 31,597,339 | 44,431,809 | 3,332,000 | 797,186 | - |
| TOTAL AVAILABLE FUNDS | \$ 80,158,333 | | | | |

Source: FY 2017 CAFR, p. 28; Trial Balance by Fund files provided by Staff

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 Rate Revenue Growth Assumptions | | | | | | | | | | | |
| 2 % Change in Retail Customers | N/A | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.17% | 0.17% | 0.17% | 0.17% |
| 3 % Change in Retail Usage | N/A | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.18% | 0.17% | 0.17% | 0.17% | 0.17% |
| 4 % Change in Wholesale Customers | N/A | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 % Change in Wholesale Usage | N/A | -6.29% | -9.68% | 0.18% | 0.18% | 0.18% | 0.18% | -21.50% | 0.17% | 0.17% | 0.17% |
| 6 Proposed System -Wide Rate Increase | N/A | 1.75% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| 7 Rate Revenue | | | | | | | | | | | |
| 8 Retail Rate Revenue | \$ 70,084,954 | 71,437,420 | 72,279,032 | 73,130,333 | 73,991,433 | 74,862,441 | 75,743,470 | 76,634,633 | 77,536,046 | 78,447,823 | 79,370,082 |
| 9 Wholesale Rate Revenue | 16,045,670 | 15,299,590 | 13,956,582 | 14,120,962 | 14,287,234 | 14,455,420 | 14,625,541 | 11,595,706 | 11,732,100 | 11,870,063 | 12,009,611 |
| 10 Total Water Rate Revenue | \$ 86,130,624 | 86,737,010 | 86,235,614 | 87,251,295 | 88,278,667 | 89,317,861 | 90,369,011 | 88,230,340 | 89,268,146 | 90,317,886 | 91,379,693 |
| 11 Other Operating Revenues ⁽¹⁾ | | | | | | | | | | | |
| 12 Service Charges | \$ 887,715 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| 13 Water - Late Payment Fee | 758,118 | 785,000 | 785,000 | 785,000 | 785,000 | 785,000 | 785,000 | 785,000 | 785,000 | 785,000 | 785,000 |
| 14 Wholesale Wtr Meter Svc Chg | 19,272 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 15 Backflow Maint Fee-Sap | 691,778 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 |
| 16 Fireline Payments | 194,541 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 17 Contractual Billing Svc | 402,602 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 |
| 18 Water Conservation ⁽²⁾ | 462,909 | 500,000 | 500,882 | 501,763 | 502,645 | 503,527 | 504,409 | 505,290 | 506,172 | 507,054 | 507,936 |
| 19 Wellhead Protection | 625 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 |
| 20 Overage & Shortage | 14 | - | - | - | - | - | - | - | - | - | - |
| 21 Chg For Sv-Bad Dbt Ex(Dr) | (43,384) | - | - | - | - | - | - | - | - | - | - |
| 22 Rents - Bldg/Space | 314,495 | 323,400 | 323,400 | 323,400 | 323,400 | 323,400 | 323,400 | 323,400 | 323,400 | 323,400 | 323,400 |
| 23 Sale Of Surplus Equipment | 181,182 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 24 Ins Proceeds-Furn/Fxtr/Eq | 34,702 | 10,495 | 10,495 | 10,495 | 10,495 | 10,495 | 10,495 | 10,495 | 10,495 | 10,495 | 10,495 |
| 25 Forestry Operations-Sales Scrap Sales | 831,210 3,902 | 493,295 - | 493,295 - | 493,295 - | 493,295 - | 493,295 - | 493,295 - | 493,295 - | 493,295 - | 493,295 - | 493,295 - |
| 26 Bill2Pay Trans Revenue Sap | 40,264 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 27 Inter-Sales Tax Commissions | 11 | - | - | - | - | - | - | - | - | - | - |
| 28 Refund Of Prior Yrs Exp | 484,806 | - | - | - | - | - | - | - | - | - | - |
| 29 Miscellaneous Revenue | 67,065 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| 30 Overage & Shortage ⁽²⁵⁾ | (25) | - | - | - | - | - | - | - | - | - | - |
| 31 Total Other Operating Revenue | \$ 5,331,801 | 4,485,684 | 4,486,566 | 4,487,448 | 4,488,329 | 4,489,211 | 4,490,093 | 4,490,975 | 4,491,856 | 4,492,738 | 4,493,620 |
| 32 Non-Operating Revenues | | | | | | | | | | | |
| 33 Sale-Surplus County Land | \$ 605,800 | - | - | - | - | - | - | - | - | - | - |
| 34 Fed Grant-Public Safety | - | 230,874 | - | - | - | - | - | - | - | - | - |
| 35 Interest Earned on Unrestricted Funds | 1,351,201 | 1,893,873 | 2,928,418 | 2,900,792 | 2,772,371 | 2,512,584 | 2,256,342 | 1,907,947 | 1,778,355 | 1,594,430 | 1,349,813 |
| 36 Total Non-Operating Revenues | \$ 1,957,001 | 2,124,747 | 2,928,418 | 2,900,792 | 2,772,371 | 2,512,584 | 2,256,342 | 1,907,947 | 1,778,355 | 1,594,430 | 1,349,813 |
| 37 Transfers In | | | | | | | | | | | |
| 38 Cap Con-Pvt-Wtr Back Flow | \$ 127,258 | 158,000 | 158,000 | 158,000 | 158,000 | 158,000 | 158,000 | 158,000 | 158,000 | 158,000 | 158,000 |
| 39 Cap Con-Pvt-Wtr Connectn | 410,180 | 532,274 | 532,274 | 532,274 | 532,274 | 532,274 | 532,274 | 532,274 | 532,274 | 532,274 | 532,274 |
| 40 Total Transfers In | \$ 537,438 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 |
| 41 Capital Project Funding Sources | | | | | | | | | | | |
| 42 Water Impact Fees ⁽³⁾ | \$ 169,641 | 142,500 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 |
| 43 Renewal & Replacement Contribution ⁽⁴⁾ | 18,330,060 | 25,993,310 | - | - | 1,472,418 | 15,313,772 | 10,307,794 | 12,308,569 | 12,144,471 | 12,314,235 | 12,312,115 |
| 44 Total Capital Project Funding Sources | \$ 18,499,701 | 26,135,810 | 70,400 | 70,400 | 1,542,818 | 15,384,172 | 10,378,194 | 12,378,969 | 12,214,871 | 12,384,635 | 12,382,515 |
| 45 Total Cash In | \$ 112,456,566 | 120,173,525 | 94,411,272 | 95,400,209 | 97,772,459 | 112,394,101 | 108,183,913 | 107,698,505 | 108,443,502 | 109,479,963 | 110,295,915 |

(1) FY 2018 and FY 2019 Other Operating Revenues are based upon FY 2018 Actuals and the FY 2019 Budget Request, as provided by County staff. The FY 2019 Budget Request has been adjusted to account for the County's practice of budgeting at 95% of projected revenues.

(2) Water Conservation Revenues are escalated annually by the assumed growth in retail water usage.

(3) FY 2018 and FY 2019 water impact fees are based on FY 2018 Estimate and FY 2019 Budget Request, respectively, as provided by County staff. Each year thereafter, water impact fees are calculated based on the current impact fee and the assumed growth in customers.

(4) FY 2018 and FY 2019 Renewal & Replacement Contributions are based on FY 2018 Estimate and FY 2019 Budget Request, respectively, as provided by County staff. Each year thereafter, the Renewal & Replacement Contribution is calculated based on the funding requirements of the Capital Improvement Plan less any available bond proceeds and any excess fund balance in the R&R Fund above the minimum requirement.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| FUND 4031 - WATER OPERATING | | | | | | | | | | | |
| 431040 - Facility Maintenance | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | \$ 64,432 | 47,910 | 49,922 | 52,019 | 54,360 | 56,697 | 59,135 | 61,737 | 64,454 | 67,290 | 70,250 |
| 4 | 450,493 | 607,660 | 633,182 | 659,775 | 689,465 | 719,112 | 750,034 | 783,036 | 817,489 | 853,459 | 891,011 |
| 5 | 41,849 | 26,140 | 27,238 | 28,382 | 29,659 | 30,934 | 32,265 | 33,684 | 35,166 | 36,714 | 38,329 |
| 6 | - | 4,140 | 4,314 | 4,495 | 4,697 | 4,899 | 5,110 | 5,335 | 5,570 | 5,815 | 6,070 |
| 7 | 41,762 | 50,150 | 52,256 | 54,451 | 56,901 | 59,348 | 61,900 | 64,624 | 67,467 | 70,436 | 73,535 |
| 8 | 53,878 | 62,710 | 65,344 | 68,088 | 71,152 | 74,212 | 77,403 | 80,809 | 84,364 | 88,076 | 91,952 |
| 9 | 183,317 | 304,700 | 317,497 | 330,832 | 345,720 | 360,586 | 376,091 | 392,639 | 409,915 | 427,951 | 446,781 |
| 10 | (353) | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | \$ - | 160 | 164 | 167 | 172 | 176 | 180 | 185 | 189 | 194 | 199 |
| 13 | - | 1,180 | - | - | - | - | - | - | - | - | - |
| 14 | 1,482 | 1,780 | 1,823 | 1,863 | 1,909 | 1,955 | 2,004 | 2,054 | 2,106 | 2,158 | 2,212 |
| 15 | - | 3,950 | 4,045 | 4,134 | 4,237 | 4,339 | 4,447 | 4,558 | 4,672 | 4,789 | 4,909 |
| 16 | 3,355 | 3,970 | 4,065 | 4,155 | 4,259 | 4,361 | 4,470 | 4,582 | 4,696 | 4,813 | 4,934 |
| 17 | 15 | 340 | 348 | 356 | 365 | 373 | 383 | 392 | 402 | 412 | 423 |
| 18 | - | 170 | 174 | 178 | 182 | 187 | 191 | 196 | 201 | 206 | 211 |
| 19 | 393 | 3,570 | 3,656 | 3,736 | 3,830 | 3,921 | 4,019 | 4,120 | 4,223 | 4,329 | 4,437 |
| 20 | 77 | 670 | 686 | 701 | 719 | 736 | 754 | 773 | 793 | 812 | 833 |
| 21 | 66 | 320 | 328 | 335 | 343 | 351 | 360 | 369 | 379 | 388 | 398 |
| 22 | 465 | 1,710 | 1,751 | 1,790 | 1,834 | 1,878 | 1,925 | 1,973 | 2,023 | 2,073 | 2,125 |
| 23 | 20 | - | - | - | - | - | - | - | - | - | - |
| 24 | 584 | - | - | - | - | - | - | - | - | - | - |
| 25 | 77 | - | - | - | - | - | - | - | - | - | - |
| 26 | 117 | - | - | - | - | - | - | - | - | - | - |
| 27 | 400 | - | - | - | - | - | - | - | - | - | - |
| 431050 - Utilities Engineering | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | \$ 846,234 | 1,154,140 | 1,202,614 | 1,253,124 | 1,309,514 | 1,365,823 | 1,424,554 | 1,487,234 | 1,552,672 | 1,620,990 | 1,692,314 |
| 31 | 456,282 | 493,700 | 514,435 | 536,042 | 560,164 | 584,251 | 609,373 | 636,186 | 664,178 | 693,402 | 723,911 |
| 32 | 361 | 210 | 219 | 228 | 238 | 249 | 259 | 271 | 283 | 295 | 308 |
| 33 | - | 40 | 42 | 43 | 45 | 47 | 49 | 52 | 54 | 56 | 59 |
| 34 | 95,047 | 124,320 | 129,541 | 134,982 | 141,056 | 147,122 | 153,448 | 160,200 | 167,249 | 174,607 | 182,290 |
| 35 | 110,249 | 140,890 | 146,807 | 152,973 | 159,857 | 166,731 | 173,900 | 181,552 | 189,540 | 197,880 | 206,587 |
| 36 | 301,234 | 428,310 | 446,299 | 465,044 | 485,971 | 506,867 | 528,663 | 551,924 | 576,208 | 601,562 | 628,030 |
| 37 | (436,446) | (526,690) | (548,811) | (571,861) | (597,595) | (623,291) | (650,093) | (678,697) | (708,560) | (739,736) | (772,285) |
| 38 | (172,638) | (222,930) | (232,293) | (242,049) | (252,942) | (263,818) | (275,162) | (287,269) | (299,909) | (313,105) | (326,882) |
| 39 | (362,730) | (206,400) | (211,354) | (216,003) | (221,403) | (226,717) | (232,385) | (238,195) | (244,150) | (250,253) | (256,510) |
| Operating Expenses: | | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | \$ 25,000 | 990,900 | 1,014,682 | 1,037,005 | 1,062,930 | 1,088,440 | 1,115,651 | 1,143,542 | 1,172,131 | 1,201,434 | 1,231,470 |
| 42 | 13,387 | 7,560 | 7,741 | 7,912 | 8,110 | 8,304 | 8,512 | 8,725 | 8,943 | 9,166 | 9,395 |
| 43 | - | 8,460 | 8,663 | 8,854 | 9,075 | 9,293 | 9,525 | 9,763 | 10,007 | 10,257 | 10,514 |
| 44 | 3,054 | 2,210 | 2,263 | 2,313 | 2,371 | 2,428 | 2,488 | 2,550 | 2,614 | 2,680 | 2,747 |
| 45 | 2,144 | 2,100 | 2,150 | 2,198 | 2,253 | 2,307 | 2,364 | 2,423 | 2,484 | 2,546 | 2,610 |
| 46 | 1,232 | 2,170 | 2,222 | 2,271 | 2,328 | 2,384 | 2,443 | 2,504 | 2,567 | 2,631 | 2,697 |
| 47 | - | 110 | 113 | 115 | 118 | 121 | 124 | 127 | 130 | 133 | 137 |
| 48 | 5,838 | - | - | - | - | - | - | - | - | - | - |
| 49 | 1,501 | 3,540 | 3,625 | 3,705 | 3,797 | 3,888 | 3,986 | 4,085 | 4,187 | 4,292 | 4,399 |
| 50 | 162 | 510 | 522 | 534 | 547 | 560 | 574 | 589 | 603 | 618 | 634 |
| 51 | 2,006 | 1,100 | 1,126 | 1,151 | 1,180 | 1,208 | 1,238 | 1,269 | 1,301 | 1,334 | 1,367 |
| 52 | 4,007 | 4,110 | 4,209 | 4,301 | 4,409 | 4,515 | 4,627 | 4,743 | 4,862 | 4,983 | 5,108 |
| 53 | (250,370) | (301,580) | (308,818) | (315,612) | (323,502) | (331,266) | (339,548) | (348,037) | (356,738) | (365,656) | (374,797) |
| 54 | 13 | 60 | 61 | 63 | 64 | 66 | 68 | 69 | 71 | 73 | 75 |
| 55 | 33 | 50 | 51 | 52 | 54 | 55 | 56 | 58 | 59 | 61 | 62 |
| 56 | 1,647 | 2,730 | 2,796 | 2,857 | 2,928 | 2,999 | 3,074 | 3,151 | 3,229 | 3,310 | 3,393 |
| 57 | 46 | - | - | - | - | - | - | - | - | - | - |

Appendix A: Supporting Schedules for Water RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 58 5470001 Printing and Binding Exp | 275 | 80 | 82 | 84 | 86 | 88 | 90 | 92 | 95 | 97 | 99 |
| 59 5490001 Othr Current Chgs&Obligat | 3,277 | 580 | 594 | 607 | 622 | 637 | 653 | 669 | 686 | 703 | 721 |
| 60 5496901 Intgv Sv-Cost Allocate | 224,380 | 324,370 | 332,155 | 339,462 | 347,949 | 356,300 | 365,207 | 374,337 | 383,696 | 393,288 | 403,120 |
| 61 5510001 Office Supplies Exp | 5,813 | 2,940 | 3,011 | 3,077 | 3,154 | 3,229 | 3,310 | 3,393 | 3,478 | 3,565 | 3,654 |
| 62 5400100 Transportation Exp | 2,721 | - | - | - | - | - | - | - | - | - | - |
| 63 5400105 Mileage-Local | 72 | - | - | - | - | - | - | - | - | - | - |
| 64 5400110 Mileage-Out of Town | 90 | - | - | - | - | - | - | - | - | - | - |
| 65 5400200 Meals/Per Diem | 1,308 | - | - | - | - | - | - | - | - | - | - |
| 66 5400300 Hotels/Motels/Lodging | 3,383 | - | - | - | - | - | - | - | - | - | - |
| 67 5400900 Travel-Other | 256 | - | - | - | - | - | - | - | - | - | - |
| 68 5496501 Intgv Sv-Info Technology | 173,720 | 270,620 | 277,115 | 283,211 | 290,292 | 297,259 | 304,690 | 312,307 | 320,115 | 328,118 | 336,321 |
| 69 5496551 Intgv Sv-Risk Financing | 46,140 | 72,390 | 74,127 | 75,758 | 77,652 | 79,516 | 81,504 | 83,541 | 85,630 | 87,771 | 89,965 |
| 70 5496706 Intgv Sv-Construction Management (431471) | 2,900 | 5,740 | 5,878 | 6,007 | 6,157 | 6,305 | 6,463 | 6,624 | 6,790 | 6,960 | 7,134 |
| 71 5496707 Intgv Sv-Engineering Support (431572) | 29,680 | 30,730 | 31,468 | 32,160 | 32,964 | 33,755 | 34,599 | 35,464 | 36,350 | 37,259 | 38,191 |
| 72 5496708 Intgv Sv-Survey and Mapping (431474) | 3,830 | 5,680 | 5,816 | 5,944 | 6,093 | 6,239 | 6,395 | 6,555 | 6,719 | 6,887 | 7,059 |
| 73 5490060 Incentives & Awards | 360 | - | - | - | - | - | - | - | - | - | - |
| 74 5340001 Other Contractual Svcs | 63 | - | - | - | - | - | - | - | - | - | - |
| 75 431070 - Field Services | | | | | | | | | | | |
| 76 Personal Services: | | | | | | | | | | | |
| 77 5110001 Executive Salaries. | \$ 39,078 | 50,980 | 53,121 | 55,352 | 57,843 | 60,330 | 62,925 | 65,693 | 68,584 | 71,601 | 74,752 |
| 78 5120001 Regular Salaries & Wages | 374,827 | 375,370 | 391,136 | 407,563 | 425,904 | 444,217 | 463,319 | 483,705 | 504,988 | 527,207 | 550,404 |
| 79 5140001 Overtime Pay | 19,120 | 20,020 | 20,861 | 21,737 | 22,715 | 23,692 | 24,711 | 25,798 | 26,933 | 28,118 | 29,355 |
| 80 5200001 Employee Benefits-Overtime | - | 3,170 | 3,303 | 3,442 | 3,597 | 3,751 | 3,913 | 4,085 | 4,265 | 4,452 | 4,648 |
| 81 5210001 FICA Taxes | 31,724 | 32,620 | 33,990 | 35,418 | 37,011 | 38,603 | 40,263 | 42,034 | 43,884 | 45,815 | 47,831 |
| 82 5220001 Retirement Contributions | 36,823 | 40,110 | 41,795 | 43,550 | 45,510 | 47,467 | 49,508 | 51,686 | 53,960 | 56,335 | 58,813 |
| 83 5230001 Hlth,Life,Dntl,Std,Ltd | 191,332 | 231,680 | 241,411 | 251,550 | 262,870 | 274,173 | 285,962 | 298,545 | 311,681 | 325,395 | 339,712 |
| 84 5299991 Reg Salary&Wgs-Contra-Prj | 42 | - | - | - | - | - | - | - | - | - | - |
| 85 5299992 Benefits-Contra-Projects | (112) | - | - | - | - | - | - | - | - | - | - |
| 86 Operating Expenses: | | | | | | | | | | | |
| 87 5349000 Contract Services-Other | \$ 9,368 | 10,140 | 10,383 | 10,612 | 10,877 | 11,138 | 11,417 | 11,702 | 11,995 | 12,294 | 12,602 |
| 88 5400001 Travel and Per Diem | - | 6,220 | 6,369 | 6,509 | 6,672 | 6,832 | 7,003 | 7,178 | 7,358 | 7,542 | 7,730 |
| 89 5410001 Communication Services | 3,968 | 6,060 | 6,205 | 6,342 | 6,501 | 6,657 | 6,823 | 6,994 | 7,168 | 7,348 | 7,531 |
| 90 5464000 Repair&Maint-Equipment | 8,257 | 7,800 | 7,987 | 8,163 | 8,367 | 8,568 | 8,782 | 9,002 | 9,227 | 9,457 | 9,694 |
| 91 5496521 Intgv Sv-Fleet-Op & Maint | 43,665 | 42,590 | 43,612 | 44,572 | 45,686 | 46,782 | 47,952 | 49,151 | 50,380 | 51,639 | 52,930 |
| 92 5520005 Small Tools,Supp&Allow. | 376 | 1,300 | 1,331 | 1,360 | 1,394 | 1,428 | 1,464 | 1,500 | 1,538 | 1,576 | 1,616 |
| 93 5520099 PC Purchases under \$1000 | 2,273 | 3,140 | 3,215 | 3,286 | 3,368 | 3,449 | 3,535 | 3,624 | 3,714 | 3,807 | 3,902 |
| 94 5529000 Oper. Supplies-Misc | 3,433 | 6,520 | 6,676 | 6,823 | 6,994 | 7,162 | 7,341 | 7,524 | 7,712 | 7,905 | 8,103 |
| 95 5540001 Bks,Pub,Subscrp&Membshps | 78 | - | - | - | - | - | - | - | - | - | - |
| 96 5550001 Training&Education Costs | 1,674 | 7,800 | 7,987 | 8,163 | 8,367 | 8,568 | 8,782 | 9,002 | 9,227 | 9,457 | 9,694 |
| 97 5420001 Freight | 96 | 110 | 113 | 115 | 118 | 121 | 124 | 127 | 130 | 133 | 137 |
| 98 5420002 Postage | 22 | 4,940 | 5,059 | 5,170 | 5,299 | 5,426 | 5,562 | 5,701 | 5,844 | 5,990 | 6,139 |
| 99 5470001 Printing and Binding Exp | 2,192 | 1,990 | 2,038 | 2,083 | 2,135 | 2,186 | 2,241 | 2,297 | 2,354 | 2,413 | 2,473 |
| 100 5510001 Office Supplies Exp | 5,217 | 500 | 512 | 523 | 536 | 549 | 563 | 577 | 591 | 606 | 621 |
| 101 5400100 Transportation Exp | 754 | - | - | - | - | - | - | - | - | - | - |
| 102 5400200 Meals/Per Diem | 394 | - | - | - | - | - | - | - | - | - | - |
| 103 5400300 Hotels/Motels/Lodging | 2,534 | - | - | - | - | - | - | - | - | - | - |
| 104 5400900 Travel-Other | 139 | - | - | - | - | - | - | - | - | - | - |
| 105 5433000 Util Svc-County Water&Swr | 153 | - | - | - | - | - | - | - | - | - | - |
| 106 5520006 Oper. Supplies-Clothing | 1,604 | 2,240 | 2,294 | 2,344 | 2,403 | 2,460 | 2,522 | 2,585 | 2,650 | 2,716 | 2,784 |
| 107 5461000 Repair&Maint-Grounds | 5,323 | - | - | - | - | - | - | - | - | - | - |
| 108 431085 - Customer Service | | | | | | | | | | | |
| 109 Personal Services: | | | | | | | | | | | |
| 110 5110001 Executive Salaries. | \$ 134,748 | 126,470 | 131,782 | 137,317 | 143,496 | 149,666 | 156,102 | 162,970 | 170,141 | 177,627 | 185,443 |
| 111 5120001 Regular Salaries & Wages | 1,173,491 | 1,264,130 | 1,317,223 | 1,372,547 | 1,434,311 | 1,495,987 | 1,560,314 | 1,628,968 | 1,700,643 | 1,775,471 | 1,853,592 |
| 112 5140001 Overtime Pay | 10,031 | 27,670 | 28,832 | 30,043 | 31,395 | 32,745 | 34,153 | 35,656 | 37,225 | 38,863 | 40,572 |
| 113 5200001 Employee Benefits-Overtime | - | 4,380 | 4,564 | 4,756 | 4,970 | 5,183 | 5,406 | 5,644 | 5,892 | 6,152 | 6,422 |
| 114 5210001 FICA Taxes | 95,562 | 106,390 | 110,858 | 115,514 | 120,713 | 125,903 | 131,317 | 137,095 | 143,127 | 149,425 | 155,999 |
| 115 5220001 Retirement Contributions | 106,403 | 116,880 | 121,789 | 126,904 | 132,615 | 138,317 | 144,265 | 150,613 | 157,239 | 164,158 | 171,381 |
| 116 5230001 Hlth,Life,Dntl,Std,Ltd | 540,003 | 649,970 | 677,269 | 705,714 | 737,471 | 769,182 | 802,257 | 837,557 | 874,409 | 912,883 | 953,050 |

Appendix A: Supporting Schedules for Water RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 117 5299991 Reg Salary&Wgs-Contra-Pj | (425) | - | - | - | - | - | - | - | - | - | - |
| 118 5299992 Benefits-Contra-Projects | (776) | - | - | - | - | - | - | - | - | - | - |
| 119 Operating Expenses: | | | | | | | | | | | |
| 120 5310033 General Consulting | \$ 18,384 | - | - | - | - | - | - | - | - | - | - |
| 121 5349000 Contract Services-Other | 711,846 | 777,650 | 796,314 | 813,832 | 834,178 | 854,199 | 875,554 | 897,442 | 919,878 | 942,875 | 966,447 |
| 122 5400001 Travel and Per Diem | - | 12,240 | 12,534 | 12,810 | 13,130 | 13,445 | 13,781 | 14,125 | 14,479 | 14,841 | 15,212 |
| 123 5410001 Communication Services | 708 | 3,190 | 3,267 | 3,338 | 3,422 | 3,504 | 3,592 | 3,681 | 3,773 | 3,868 | 3,964 |
| 124 5464000 Repair&Maint-Equipment | 106,284 | 112,610 | 115,313 | 117,850 | 120,796 | 123,695 | 126,787 | 129,957 | 133,206 | 136,536 | 139,949 |
| 125 5520009 Oper. Supplies-Computer | 1,741 | 1,560 | 1,597 | 1,633 | 1,673 | 1,714 | 1,756 | 1,800 | 1,845 | 1,891 | 1,939 |
| 126 5520099 PC Purchases under \$1000 | 4,426 | 12,230 | 12,524 | 12,799 | 13,119 | 13,434 | 13,770 | 14,114 | 14,467 | 14,828 | 15,199 |
| 127 5529000 Oper. Supplies-Misc | 14,725 | 2,200 | 2,253 | 2,302 | 2,360 | 2,417 | 2,477 | 2,539 | 2,602 | 2,667 | 2,734 |
| 128 5540001 Bks, Pub, Subscrp&Membrshps | 1,204 | 19,140 | 19,599 | 20,031 | 20,531 | 21,024 | 21,550 | 22,088 | 22,641 | 23,207 | 23,787 |
| 129 5550001 Training&Education Costs | 19,608 | 15,600 | 15,974 | 16,326 | 16,734 | 17,136 | 17,564 | 18,003 | 18,453 | 18,914 | 19,387 |
| 130 5420001 Freight | 1,081 | 2,510 | 2,570 | 2,627 | 2,692 | 2,757 | 2,826 | 2,897 | 2,969 | 3,043 | 3,119 |
| 131 5420002 Postage | 140,111 | 179,870 | 184,187 | 188,239 | 192,945 | 197,576 | 202,515 | 207,578 | 212,767 | 218,087 | 223,539 |
| 132 5440001 Rentals and Leases | 1,676 | 1,850 | 1,936 | 1,984 | 2,032 | 2,083 | 2,135 | 2,188 | 2,243 | 2,299 | 2,354 |
| 133 5470001 Printing and Binding Exp | 34,450 | 48,990 | 50,166 | 51,269 | 52,551 | 53,812 | 55,158 | 56,537 | 57,950 | 59,399 | 60,884 |
| 134 5490001 Othr Current Chgs&Obligat | 98 | 320 | 328 | 335 | 343 | 351 | 360 | 369 | 379 | 388 | 398 |
| 135 5510001 Office Supplies Exp | 7,882 | 5,490 | 5,622 | 5,745 | 5,889 | 6,030 | 6,181 | 6,336 | 6,494 | 6,656 | 6,823 |
| 136 5400100 Transportation Exp | 2,249 | - | - | - | - | - | - | - | - | - | - |
| 137 5400105 Mileage-Local | - | - | - | - | - | - | - | - | - | - | - |
| 138 5400110 Mileage-Out of Town | 314 | - | - | - | - | - | - | - | - | - | - |
| 139 5400200 Meals/Per Diem | 1,064 | - | - | - | - | - | - | - | - | - | - |
| 140 5400300 Hotels/Motels/Lodging | 4,086 | - | - | - | - | - | - | - | - | - | - |
| 141 5400900 Travel-Other | 271 | - | - | - | - | - | - | - | - | - | - |
| 142 5400205 Meals-Taxable | 7 | - | - | - | - | - | - | - | - | - | - |
| 143 5480001 Promotional Activities Exp | 336 | 15,600 | 15,974 | 16,326 | 16,734 | 17,136 | 17,564 | 18,003 | 18,453 | 18,914 | 19,387 |
| 144 5720001 Interest Exp | 28,795 | 95,000 | 97,280 | 99,420 | 101,906 | 104,351 | 106,960 | 109,634 | 112,375 | 115,184 | 118,064 |
| 145 431130 - Water & Sewer Administration | | | | | | | | | | | |
| 146 Personal Services: | | | | | | | | | | | |
| 147 5110001 Executive Salaries. | \$ 479,480 | 577,820 | 602,088 | 627,376 | 655,608 | 683,799 | 713,203 | 744,584 | 777,345 | 811,548 | 847,257 |
| 148 5120001 Regular Salaries & Wages | 30,019 | 31,320 | 32,635 | 34,006 | 35,536 | 37,064 | 38,658 | 40,359 | 42,135 | 43,989 | 45,924 |
| 149 5140001 Overtime Pay | 341 | 340 | 354 | 369 | 386 | 402 | 420 | 438 | 457 | 478 | 499 |
| 150 5200001 Employee Benefits-Overtime | - | 60 | 63 | 65 | 68 | 71 | 74 | 77 | 81 | 84 | 88 |
| 151 5210001 FICA Taxes | 37,217 | 46,130 | 48,067 | 50,086 | 52,340 | 54,591 | 56,938 | 59,443 | 62,059 | 64,790 | 67,640 |
| 152 5220001 Retirement Contributions | 42,467 | 50,560 | 52,684 | 54,896 | 57,367 | 59,833 | 62,406 | 65,152 | 68,019 | 71,012 | 74,136 |
| 153 5230001 Hlth, Life, Dntl, Std, Ltd | 87,159 | 132,280 | 137,836 | 143,625 | 150,088 | 156,542 | 163,273 | 170,457 | 177,957 | 185,787 | 193,962 |
| 154 5299991 Reg Salary&Wgs-Contra-Pj | (22,020) | (95,760) | (99,782) | (103,973) | (108,652) | (113,324) | (118,196) | (123,397) | (128,827) | (134,495) | (140,413) |
| 155 5299992 Benefits-Contra-Projects | 2,767 | (22,050) | (22,976) | (23,941) | (25,018) | (26,094) | (27,216) | (28,414) | (29,664) | (30,969) | (32,332) |
| 156 Operating Expenses: | | | | | | | | | | | |
| 157 5310033 General Consulting | \$ 55,341 | 22,750 | 23,296 | 23,809 | 24,404 | 24,989 | 25,614 | 26,255 | 26,911 | 27,584 | 28,273 |
| 158 5349000 Contract Services-Other | 103,056 | 156,570 | 160,328 | 163,855 | 167,951 | 171,982 | 176,282 | 180,689 | 185,206 | 189,836 | 194,582 |
| 159 5400001 Travel and Per Diem | - | 22,950 | 23,501 | 24,018 | 24,618 | 25,209 | 25,839 | 26,485 | 27,147 | 27,826 | 28,522 |
| 160 5410001 Communication Services | 5,780 | 7,590 | 7,772 | 7,943 | 8,142 | 8,337 | 8,546 | 8,759 | 8,978 | 9,203 | 9,433 |
| 161 5464000 Repair&Maint-Equipment | 1,910 | 5,200 | 5,325 | 5,442 | 5,578 | 5,712 | 5,855 | 6,001 | 6,151 | 6,305 | 6,462 |
| 162 5496521 Intgv Sv-Fleet-Op & Maint | 2,176 | 4,790 | 4,905 | 5,013 | 5,138 | 5,262 | 5,393 | 5,528 | 5,666 | 5,808 | 5,953 |
| 163 5520099 PC Purchases under \$1000 | 1,630 | 4,920 | 5,038 | 5,149 | 5,278 | 5,404 | 5,539 | 5,678 | 5,820 | 5,965 | 6,114 |
| 164 5529000 Oper. Supplies-Misc | 5,848 | 3,380 | 3,461 | 3,537 | 3,626 | 3,713 | 3,806 | 3,901 | 3,998 | 4,098 | 4,201 |
| 165 5540001 Bks, Pub, Subscrp&Membrshps | 33,285 | 30,740 | 31,478 | 32,170 | 32,975 | 33,766 | 34,610 | 35,475 | 36,362 | 37,271 | 38,203 |
| 166 5550001 Training&Education Costs | 8,785 | 20,900 | 21,402 | 21,872 | 22,419 | 22,957 | 23,531 | 24,120 | 24,723 | 25,341 | 25,974 |
| 167 5420001 Freight | - | 130 | 133 | 136 | 139 | 143 | 146 | 150 | 154 | 158 | 162 |
| 168 5420002 Postage | 28 | 650 | 666 | 680 | 697 | 714 | 732 | 750 | 769 | 788 | 808 |
| 169 5440001 Rentals and Leases | 213 | 650 | 666 | 680 | 697 | 714 | 732 | 750 | 769 | 788 | 808 |
| 170 5470001 Printing and Binding Exp | 10,777 | 1,300 | 1,331 | 1,360 | 1,394 | 1,428 | 1,464 | 1,500 | 1,538 | 1,576 | 1,616 |
| 171 5490001 Othr Current Chgs&Obligat | 2,726 | 980 | 1,004 | 1,026 | 1,051 | 1,076 | 1,103 | 1,131 | 1,159 | 1,188 | 1,218 |
| 172 5496901 Intgv Sv-Cost Allocate | 2,981,000 | 3,726,950 | 3,816,397 | 3,900,358 | 3,997,866 | 4,093,815 | 4,196,161 | 4,301,065 | 4,408,591 | 4,518,806 | 4,631,776 |
| 173 5510001 Office Supplies Exp | 891 | 2,590 | 2,652 | 2,711 | 2,778 | 2,845 | 2,916 | 2,989 | 3,064 | 3,140 | 3,219 |
| 174 5400100 Transportation Exp | 4,374 | - | - | - | - | - | - | - | - | - | - |
| 175 5400105 Mileage-Local | 72 | - | - | - | - | - | - | - | - | - | - |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 176 5400200 Meals/Per Diem | 1,723 | - | - | - | - | - | - | - | - | - | - |
| 177 5400300 Hotels/Motels/Lodging | 8,978 | - | - | - | - | - | - | - | - | - | - |
| 178 5400900 Travel-Other | 116 | - | - | - | - | - | - | - | - | - | - |
| 179 5496501 Intgv Sv-Info Technology | 2,177,030 | 3,112,170 | 3,186,862 | 3,256,973 | 3,338,397 | 3,418,519 | 3,503,982 | 3,591,581 | 3,681,371 | 3,773,405 | 3,867,740 |
| 180 5496551 Intgv Sv-Risk Financing | 613,000 | 832,480 | 852,460 | 871,214 | 892,994 | 914,426 | 937,286 | 960,719 | 984,737 | 1,009,355 | 1,034,589 |
| 181 5496706 Intgv Sv-Construction Management (431471) | 38,540 | 66,090 | 67,676 | 69,165 | 70,894 | 72,596 | 74,411 | 76,271 | 78,178 | 80,132 | 82,135 |
| 182 5496707 Intgv Sv-Engineering Support (431572) | 394,280 | 353,400 | 361,882 | 369,843 | 379,089 | 388,187 | 397,892 | 407,839 | 418,035 | 428,486 | 439,198 |
| 183 5496708 Intgv Sv-Survey and Mapping (431474) | 50,870 | 65,410 | 66,980 | 68,453 | 70,165 | 71,849 | 73,645 | 75,486 | 77,373 | 79,308 | 81,290 |
| 184 5433000 Util Svc-County Water&Swr | 100 | - | - | - | - | - | - | - | - | - | - |
| 185 5480001 Promotional Activities Exp | - | 8,130 | 8,325 | 8,508 | 8,721 | 8,930 | 9,154 | 9,382 | 9,617 | 9,857 | 10,104 |
| 186 5311031 Legal (Other Than Court) | - | 40,000 | 40,960 | 41,861 | 42,908 | 43,937 | 45,036 | 46,162 | 47,316 | 48,499 | 49,711 |
| 187 5320001 Accounting & Auditing | 8,674 | 13,000 | 13,312 | 13,605 | 13,945 | 14,280 | 14,637 | 15,003 | 15,378 | 15,762 | 16,156 |
| 188 5410006 Comm Svcs-Repair & Maint | 11,163 | 15,600 | 15,974 | 16,326 | 16,734 | 17,136 | 17,564 | 18,003 | 18,453 | 18,914 | 19,387 |
| 189 5431100 Util Svc-Elec-Generl-Power | 556 | - | - | - | - | - | - | - | - | - | - |
| 190 5461000 Repair&Maint-Grounds | 4,760 | - | - | - | - | - | - | - | - | - | - |
| 191 5462000 Repair&Maint-Buildings | 4,427 | 331,500 | 339,456 | 346,924 | 355,597 | 364,131 | 373,235 | 382,566 | 392,130 | 401,933 | 411,981 |
| 192 5490060 Incentives & Awards | 49 | 330 | 338 | 345 | 354 | 362 | 372 | 381 | 390 | 400 | 410 |
| 193 5340001 Other Contractual Svcs | 8,886 | - | - | - | - | - | - | - | - | - | - |
| 194 431240 - Technical Services | | | | | | | | | | | |
| 195 Personal Services: | | | | | | | | | | | |
| 196 5110001 Executive Salaries. | \$ 108,657 | 111,550 | 116,235 | 121,117 | 126,567 | 132,010 | 137,686 | 143,744 | 150,069 | 156,672 | 163,566 |
| 197 5120001 Regular Salaries & Wages | 1,108,162 | 1,317,950 | 1,373,304 | 1,430,983 | 1,495,377 | 1,559,678 | 1,626,744 | 1,698,321 | 1,773,047 | 1,851,061 | 1,932,508 |
| 198 5140001 Overtime Pay | 13,784 | 42,020 | 43,785 | 45,624 | 47,677 | 49,727 | 51,865 | 54,147 | 56,530 | 59,017 | 61,614 |
| 199 5200001 Employee Benefits-Overtime | - | 6,650 | 6,929 | 7,220 | 7,545 | 7,870 | 8,208 | 8,569 | 8,946 | 9,340 | 9,751 |
| 200 5210001 FICA Taxes | 91,183 | 109,360 | 113,953 | 118,739 | 124,082 | 129,418 | 134,983 | 140,922 | 147,123 | 153,596 | 160,354 |
| 201 5220001 Retirement Contributions | 107,286 | 134,830 | 140,493 | 146,394 | 152,981 | 159,559 | 166,421 | 173,743 | 181,388 | 189,369 | 197,701 |
| 202 5230001 Hlth,Life,Dntl,Std,Ltd | 509,997 | 647,530 | 674,726 | 703,065 | 734,703 | 766,295 | 799,246 | 834,412 | 871,127 | 909,456 | 949,472 |
| 5299992 Benefits-Contra-Projects | | | | | | | | | | | |
| 203 Operating Expenses: | | | | | | | | | | | |
| 204 5349000 Contract Services-Other | \$ 143,856 | 50,290 | 51,497 | 52,630 | 53,946 | 55,240 | 56,621 | 58,037 | 59,488 | 60,975 | 62,499 |
| 205 5400001 Travel and Per Diem | - | 5,100 | 5,222 | 5,337 | 5,471 | 5,602 | 5,742 | 5,886 | 6,033 | 6,184 | 6,338 |
| 206 5410001 Communication Services | 6,037 | 8,180 | 8,376 | 8,561 | 8,775 | 8,985 | 9,210 | 9,440 | 9,676 | 9,918 | 10,166 |
| 207 5464000 Repair&Maint-Equipment | 21,474 | 18,550 | 18,995 | 19,413 | 19,898 | 20,376 | 20,885 | 21,408 | 21,943 | 22,491 | 23,054 |
| 208 5496521 Intgv Sv-Fleet-Op. & Maint | 73,955 | 77,110 | 78,961 | 80,698 | 82,715 | 84,700 | 86,818 | 88,988 | 91,213 | 93,493 | 95,831 |
| 209 5520005 Small Tools,Supp&Allow. | 600 | 3,930 | 4,024 | 4,113 | 4,216 | 4,317 | 4,425 | 4,535 | 4,649 | 4,765 | 4,884 |
| 210 5520009 Oper. Supplies-Computer | 1,500 | - | - | - | - | - | - | - | - | - | - |
| 211 5520099 PC Purchases under \$1000 | 4,096 | 5,260 | 5,386 | 5,505 | 5,642 | 5,778 | 5,922 | 6,070 | 6,222 | 6,378 | 6,537 |
| 212 5529000 Oper. Supplies-Misc | 292,381 | 857,030 | 877,599 | 896,906 | 919,329 | 941,392 | 964,927 | 989,050 | 1,013,777 | 1,039,121 | 1,065,099 |
| 213 5540001 Bks,Pub,Subscrp&Membershps | 305 | 300 | 307 | 314 | 322 | 330 | 338 | 346 | 355 | 364 | 373 |
| 214 5550001 Training&Education Costs | 13,620 | 7,000 | 7,168 | 7,326 | 7,509 | 7,689 | 7,881 | 8,078 | 8,280 | 8,487 | 8,699 |
| 215 5420001 Freight | - | 200 | 205 | 209 | 215 | 220 | 225 | 231 | 237 | 242 | 249 |
| 216 5420002 Postage | 3 | 750 | 768 | 785 | 805 | 824 | 844 | 866 | 887 | 909 | 932 |
| 217 5440001 Rentals and Leases | (90,597) | - | (102,400) | (104,653) | (4,769) | (107,284) | (109,966) | (10,215) | (112,970) | (115,794) | (16,189) |
| 218 5470001 Printing and Binding Exp | 20 | 500 | 512 | 523 | 536 | 549 | 563 | 577 | 591 | 606 | 621 |
| 219 5490001 Othr Current Chgs&Obligat | - | 400 | 410 | 419 | 429 | 439 | 450 | 462 | 473 | 485 | 497 |
| 220 5510001 Office Supplies Exp | 2,597 | 3,570 | 3,656 | 3,736 | 3,830 | 3,921 | 4,019 | 4,120 | 4,223 | 4,329 | 4,437 |
| 221 5400110 Mileage-Out of Town | 907 | - | - | - | - | - | - | - | - | - | - |
| 222 5400200 Meals/Per Diem | 767 | - | - | - | - | - | - | - | - | - | - |
| 223 5400300 Hotels/Motels/Lodging | 1,979 | - | - | - | - | - | - | - | - | - | - |
| 224 5400900 Travel-Other | 494 | - | - | - | - | - | - | - | - | - | - |
| 225 431250 - Maintenance Nort & South | | | | | | | | | | | |
| 226 Personal Services: | | | | | | | | | | | |
| 227 5110001 Executive Salaries. | \$ 41,074 | 121,220 | 126,311 | 131,616 | 137,539 | 143,453 | 149,622 | 156,205 | 163,078 | 170,254 | 177,745 |
| 228 5120001 Regular Salaries & Wages | 1,692,471 | 2,120,320 | 2,209,373 | 2,302,167 | 2,405,765 | 2,509,213 | 2,617,109 | 2,732,261 | 2,852,481 | 2,977,990 | 3,109,022 |
| 229 5140001 Overtime Pay | 128,298 | 122,500 | 127,645 | 133,006 | 138,991 | 144,968 | 151,202 | 157,854 | 164,800 | 172,051 | 179,622 |
| 230 5200001 Employee Benefits-Overtime | - | 19,380 | 20,194 | 21,042 | 21,989 | 22,935 | 23,921 | 24,973 | 26,072 | 27,219 | 28,417 |
| 231 5210001 FICA Taxes | 147,811 | 171,480 | 178,682 | 186,187 | 194,565 | 202,932 | 211,658 | 220,971 | 230,693 | 240,844 | 251,441 |
| 232 5220001 Retirement Contributions | 176,587 | 205,070 | 213,683 | 222,658 | 232,677 | 242,682 | 253,118 | 264,255 | 275,882 | 288,021 | 300,694 |
| 233 5230001 Hlth,Life,Dntl,Std,Ltd | 798,036 | 1,074,130 | 1,119,243 | 1,166,252 | 1,218,733 | 1,271,139 | 1,325,797 | 1,384,133 | 1,445,034 | 1,508,616 | 1,574,995 |

Appendix A: Supporting Schedules for Water RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 234 5299991 Reg Salary&Wgs-Contra-Prj | 12,319 | - | - | - | - | - | - | - | - | - | - |
| 235 5299992 Benefits-Contra-Projects | 12,181 | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | |
| 236 5310033 General Consulting | \$ 344 | 4,340 | 4,444 | 4,542 | 4,655 | 4,767 | 4,886 | 5,009 | 5,134 | 5,262 | 5,394 |
| 238 5349000 Contract Services-Other | 791,598 | 484,950 | 496,589 | 507,514 | 520,202 | 532,686 | 546,004 | 559,654 | 573,645 | 587,986 | 602,686 |
| 239 5400001 Travel and Per Diem | - | 1,960 | 2,007 | 2,051 | 2,102 | 2,153 | 2,207 | 2,262 | 2,318 | 2,376 | 2,436 |
| 240 5410001 Communication Services | 15,849 | 17,900 | 18,330 | 18,733 | 19,201 | 19,662 | 20,154 | 20,657 | 21,174 | 21,703 | 22,246 |
| 241 5464000 Repair&Maint-Equipment | 46,593 | 78,380 | 80,261 | 82,027 | 84,078 | 86,095 | 88,248 | 90,454 | 92,715 | 95,033 | 97,409 |
| 242 5496521 Intgv Sv-Fleet-Op & Maint | 388,080 | 442,210 | 452,823 | 462,785 | 474,355 | 485,739 | 497,883 | 510,330 | 523,088 | 536,165 | 549,569 |
| 243 5520005 Small Tools,Supp&Allow. | 2,780 | 31,060 | 31,805 | 32,505 | 33,318 | 34,117 | 34,970 | 35,845 | 36,741 | 37,659 | 38,601 |
| 244 5520009 Oper. Supplies-Computer | 1,806 | 980 | 1,004 | 1,026 | 1,051 | 1,076 | 1,103 | 1,131 | 1,159 | 1,188 | 1,218 |
| 245 5520099 PC Purchases under \$1000 | 11,769 | 2,770 | 2,836 | 2,899 | 2,971 | 3,043 | 3,119 | 3,197 | 3,277 | 3,359 | 3,442 |
| 246 5529000 Oper. Supplies-Misc | 628,719 | 690,660 | 707,236 | 722,795 | 740,865 | 758,646 | 777,612 | 797,052 | 816,978 | 837,403 | 858,338 |
| 247 5540001 Bks, Pub, Subscrp&Memberships | 457 | 1,010 | 1,034 | 1,057 | 1,083 | 1,109 | 1,137 | 1,166 | 1,195 | 1,225 | 1,255 |
| 248 5550001 Training&Education Costs | 11,419 | 11,020 | 11,284 | 11,533 | 11,821 | 12,105 | 12,407 | 12,718 | 13,036 | 13,361 | 13,695 |
| 249 5420001 Freight | 419 | 490 | 502 | 513 | 526 | 538 | 552 | 565 | 580 | 594 | 609 |
| 250 5420002 Postage | 182 | 210 | 215 | 220 | 225 | 231 | 236 | 242 | 248 | 255 | 261 |
| 251 5440001 Rentals and Leases | (150,261) | 5,000 | 5,120 | 5,233 | 5,363 | 5,492 | 5,629 | 5,770 | 5,914 | 6,062 | 6,214 |
| 252 5470001 Printing and Binding Exp | 734 | 1,740 | 1,782 | 1,821 | 1,866 | 1,911 | 1,959 | 2,008 | 2,058 | 2,110 | 2,162 |
| 253 5490001 Othr Current Chgs&Obligat | 334 | 1,660 | 1,700 | 1,737 | 1,781 | 1,823 | 1,869 | 1,916 | 1,964 | 2,013 | 2,063 |
| 254 5510001 Office Supplies Exp | 6,283 | 13,160 | 13,476 | 13,772 | 14,117 | 14,455 | 14,817 | 15,187 | 15,567 | 15,956 | 16,355 |
| 255 5400100 Transportation Exp | 655 | - | - | - | - | - | - | - | - | - | - |
| 256 5400110 Mileage-Out of Town | 107 | - | - | - | - | - | - | - | - | - | - |
| 257 5400200 Meals/Per Diem | 439 | - | - | - | - | - | - | - | - | - | - |
| 258 5400300 Hotels/Motels/Lodging | 1,962 | - | - | - | - | - | - | - | - | - | - |
| 259 5400900 Travel-Other | 224 | - | - | - | - | - | - | - | - | - | - |
| 260 5520001 Operating Supplies Exp | 116 | - | - | - | - | - | - | - | - | - | - |
| 261 5400205 Meals-Taxable | 15 | - | - | - | - | - | - | - | - | - | - |
| 262 5433000 Util Svc-County Water&Swr | 4,419 | 4,900 | 5,018 | 5,128 | 5,256 | 5,382 | 5,517 | 5,655 | 5,796 | 5,941 | 6,090 |
| 263 5520006 Oper. Supplies-Clothing | 10,675 | 14,700 | 15,053 | 15,384 | 15,769 | 16,147 | 16,551 | 16,964 | 17,389 | 17,823 | 18,269 |
| 264 5340003 Contract Svcs-Janitorial | 13,923 | 17,130 | 17,541 | 17,927 | 18,375 | 18,816 | 19,287 | 19,769 | 20,263 | 20,770 | 21,289 |
| 265 5431100 Util Svc-Elec-Generl-Power | 30,867 | 31,850 | 33,443 | 35,115 | 36,870 | 38,714 | 40,650 | 42,682 | 44,816 | 47,057 | 49,410 |
| 266 5461000 Repair&Maint-Grounds | 12,954 | 14,030 | 14,367 | 14,683 | 15,050 | 15,411 | 15,796 | 16,191 | 16,596 | 17,011 | 17,436 |
| 267 5462000 Repair&Maint-Buildings | 10,165 | 13,920 | 14,254 | 14,568 | 14,932 | 15,290 | 15,672 | 16,064 | 16,466 | 16,878 | 17,299 |
| 268 5490060 Incentives & Awards | - | 490 | 502 | 513 | 526 | 538 | 552 | 565 | 580 | 594 | 609 |
| 269 5340004 Contract Svcs-Fire Protec | - | 740 | 758 | 774 | 794 | 813 | 833 | 854 | 875 | 897 | 920 |
| 270 5439000 Utility Svc-Miscellaneous | 9,597 | 12,800 | 13,107 | 13,396 | 13,730 | 14,060 | 14,411 | 14,772 | 15,141 | 15,520 | 15,908 |
| 271 5463000 Repair&Maint-Wtr/Swr Line | 136,927 | 261,600 | 267,878 | 273,772 | 280,616 | 287,351 | 294,535 | 301,898 | 309,445 | 317,182 | 325,111 |
| 431320 - Water Supply & Transmission | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | |
| 273 5110001 Executive Salaries. | \$ 39,635 | 92,940 | 96,843 | 100,911 | 105,452 | 109,986 | 114,716 | 119,763 | 125,033 | 130,534 | 136,278 |
| 275 5120001 Regular Salaries & Wages | 908,230 | 1,003,550 | 1,045,699 | 1,089,618 | 1,138,651 | 1,187,613 | 1,238,681 | 1,293,183 | 1,350,083 | 1,409,486 | 1,471,504 |
| 276 5140001 Overtime Pay | 109,293 | 76,000 | 79,192 | 82,518 | 86,231 | 89,939 | 93,807 | 97,934 | 102,243 | 106,742 | 111,439 |
| 277 5200001 Employee Benefits-Overtime | - | 12,030 | 12,535 | 13,062 | 13,650 | 14,236 | 14,849 | 15,502 | 16,184 | 16,896 | 17,640 |
| 278 5210001 FICA Taxes | 76,173 | 83,890 | 87,413 | 91,085 | 95,184 | 99,276 | 103,545 | 108,101 | 112,858 | 117,824 | 123,008 |
| 279 5220001 Retirement Contributions | 91,618 | 100,770 | 105,002 | 109,412 | 114,336 | 119,252 | 124,380 | 129,853 | 135,567 | 141,531 | 147,759 |
| 280 5230001 Hlth, Life, Dntl, Std, Ltd | 327,660 | 425,280 | 443,142 | 461,754 | 482,533 | 503,282 | 524,923 | 548,019 | 572,132 | 597,306 | 623,587 |
| 281 5299991 Reg Salary&Wgs-Contra-Prj | 6,467 | - | - | - | - | - | - | - | - | - | - |
| 282 5299992 Benefits-Contra-Projects | 3,128 | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | |
| 284 5310033 General Consulting | \$ 166,220 | 80,530 | 82,463 | 84,277 | 86,384 | 88,457 | 90,668 | 92,935 | 95,259 | 97,640 | 100,081 |
| 285 5349000 Contract Services-Other | 122,575 | 141,400 | 144,794 | 147,979 | 151,679 | 155,319 | 159,202 | 163,182 | 167,261 | 171,443 | 175,729 |
| 286 5400001 Travel and Per Diem | - | 10,100 | 10,342 | 10,570 | 10,834 | 11,094 | 11,372 | 11,656 | 11,947 | 12,246 | 12,552 |
| 287 5410001 Communication Services | 8,228 | 10,320 | 10,568 | 10,800 | 11,070 | 11,336 | 11,619 | 11,910 | 12,207 | 12,513 | 12,825 |
| 288 5464000 Repair&Maint-Equipment | 119,741 | 193,500 | 198,144 | 202,503 | 207,566 | 212,547 | 217,861 | 223,308 | 228,890 | 234,612 | 240,478 |
| 289 5496521 Intgv Sv-Fleet-Op & Maint | 101,604 | 120,930 | 123,832 | 126,557 | 129,721 | 132,834 | 136,155 | 139,559 | 143,048 | 146,624 | 150,289 |
| 290 5520005 Small Tools,Supp&Allow. | - | 1,200 | 1,229 | 1,256 | 1,287 | 1,318 | 1,351 | 1,385 | 1,419 | 1,455 | 1,491 |
| 291 5520099 PC Purchases under \$1000 | 8,883 | 7,330 | 7,506 | 7,671 | 7,863 | 8,052 | 8,253 | 8,459 | 8,671 | 8,887 | 9,110 |
| 292 5529000 Oper. Supplies-Misc | 203,419 | 213,000 | 218,112 | 222,910 | 228,483 | 233,967 | 239,816 | 245,811 | 251,957 | 258,256 | 264,712 |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|
| 293 5540001 Bks, Pub, Subscrp & Membrshps | 1,595 | 1,260 | 1,290 | 1,319 | 1,352 | 1,384 | 1,419 | 1,454 | 1,490 | 1,528 | 1,566 |
| 294 5550001 Training & Education Costs | 16,021 | 17,400 | 17,818 | 18,210 | 18,665 | 19,113 | 19,591 | 20,080 | 20,582 | 21,097 | 21,624 |
| 295 5420001 Freight | 426 | 800 | 819 | 837 | 858 | 879 | 901 | 923 | 946 | 970 | 994 |
| 296 5420002 Postage | 13 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 50 |
| 297 5440001 Rentals and Leases | 15,300 | 5,300 | 5,427 | 5,547 | 5,685 | 5,822 | 5,967 | 6,116 | 6,269 | 6,426 | 6,587 |
| 298 5470001 Printing and Binding Exp | 20 | 300 | 307 | 314 | 322 | 330 | 338 | 346 | 355 | 364 | 373 |
| 299 5490001 Othr Current Chgs & Obligat | 4,355 | 17,500 | 17,920 | 18,314 | 18,772 | 19,223 | 19,703 | 20,196 | 20,701 | 21,218 | 21,749 |
| 300 5510001 Office Supplies Exp | 2,323 | 5,000 | 5,120 | 5,233 | 5,363 | 5,492 | 5,629 | 5,770 | 5,914 | 6,062 | 6,214 |
| 301 5400100 Transportation Exp | 1,528 | - | - | - | - | - | - | - | - | - | - |
| 302 5400200 Meals/Per Diem | 1,424 | - | - | - | - | - | - | - | - | - | - |
| 303 5400300 Hotels/Motels/Lodging | 3,740 | - | - | - | - | - | - | - | - | - | - |
| 304 5400900 Travel-Other | 298 | - | - | - | - | - | - | - | - | - | - |
| 305 5433000 Util Svc-County Water & Swr | 16,551 | 16,700 | 17,101 | 17,477 | 17,914 | 18,344 | 18,802 | 19,273 | 19,754 | 20,248 | 20,754 |
| 306 5520006 Oper. Supplies-Clothing | 4,461 | 4,500 | 4,608 | 4,709 | 4,827 | 4,943 | 5,067 | 5,193 | 5,323 | 5,456 | 5,593 |
| 307 5340003 Contract Svcs-Janitorial | 37,549 | 42,000 | 43,008 | 43,954 | 45,053 | 46,134 | 47,288 | 48,470 | 49,682 | 50,924 | 52,197 |
| 308 5431100 Util Svc-Elec-Generl-Power | 546,054 | 800,000 | 840,000 | 882,000 | 926,100 | 972,405 | 1,021,025 | 1,072,077 | 1,125,680 | 1,181,964 | 1,241,063 |
| 309 5461000 Repair & Maint-Grounds | 89,982 | 136,500 | 139,776 | 142,851 | 146,422 | 149,936 | 153,685 | 157,527 | 161,465 | 165,502 | 169,639 |
| 310 5462000 Repair & Maint-Buildings | 146,183 | 105,600 | 108,134 | 110,513 | 113,276 | 115,995 | 118,895 | 121,867 | 124,914 | 128,037 | 131,237 |
| 311 5432000 Util Svc-Municipal Wtr & Swr | - | 1,000 | 1,024 | 1,047 | 1,073 | 1,098 | 1,126 | 1,154 | 1,183 | 1,212 | 1,243 |
| 312 5439000 Utility Svc-Miscellaneous | 886 | 1,800 | 1,843 | 1,884 | 1,931 | 1,977 | 2,027 | 2,129 | 2,182 | 2,237 | 2,297 |
| 313 5432010 Util Svc-Municipl Wtr-Rclmd | 1,831 | 6,000 | 6,144 | 6,279 | 6,436 | 6,591 | 6,755 | 6,924 | 7,097 | 7,275 | 7,457 |
| 314 5520003 Oper. Supplies-Chemicals | 598,602 | 797,800 | 853,646 | 913,401 | 977,339 | 1,045,753 | 1,118,956 | 1,197,283 | 1,281,092 | 1,370,769 | 1,466,723 |
| 315 431330 - SCADA | | | | | | | | | | | |
| 316 Personal Services: | | | | | | | | | | | |
| 317 5110001 Executive Salaries. | \$ 49,975 | 52,020 | 54,205 | 56,481 | 59,023 | 61,561 | 64,208 | 67,033 | 69,983 | 73,062 | 76,277 |
| 318 5120001 Regular Salaries & Wages | 62,424 | 40,160 | 41,847 | 43,604 | 45,566 | 47,526 | 49,569 | 51,750 | 54,028 | 56,405 | 58,887 |
| 319 5140001 Overtime Pay | 1,885 | 2,400 | 2,501 | 2,606 | 2,723 | 2,840 | 2,962 | 3,093 | 3,229 | 3,371 | 3,519 |
| 320 5200001 Employee Benefits-Overtime | - | 380 | 396 | 413 | 431 | 450 | 469 | 490 | 511 | 534 | 557 |
| 321 5210001 FICA Taxes | 8,485 | 7,060 | 7,357 | 7,665 | 8,010 | 8,355 | 8,714 | 9,098 | 9,498 | 9,916 | 10,352 |
| 322 5220001 Retirement Contributions | 9,118 | 7,640 | 7,961 | 8,295 | 8,669 | 9,041 | 9,430 | 9,845 | 10,278 | 10,730 | 11,203 |
| 323 5230001 Hlth, Life, Dnti, Std, Ltd | 27,526 | 27,020 | 28,155 | 29,337 | 30,658 | 31,976 | 33,351 | 34,818 | 36,350 | 37,950 | 39,619 |
| 324 Operating Expenses: | | | | | | | | | | | |
| 325 5310033 General Consulting | \$ 747 | 30,000 | 30,720 | 31,396 | 32,181 | 32,953 | 33,777 | 34,621 | 35,487 | 36,374 | 37,283 |
| 326 5349000 Contract Services-Other | 6,651 | 4,000 | 4,096 | 4,186 | 4,291 | 4,394 | 4,504 | 4,616 | 4,732 | 4,850 | 4,971 |
| 327 5400001 Travel and Per Diem | - | 1,200 | 1,229 | 1,256 | 1,287 | 1,318 | 1,351 | 1,385 | 1,419 | 1,455 | 1,491 |
| 328 5410001 Communication Services | 3,155 | 9,080 | 9,298 | 9,502 | 9,740 | 9,974 | 10,223 | 10,479 | 10,741 | 11,009 | 11,284 |
| 329 5464000 Repair & Maint-Equipment | 57,884 | 69,860 | 71,537 | 73,110 | 74,938 | 76,737 | 78,655 | 80,622 | 82,637 | 84,703 | 86,821 |
| 330 5496521 Intgv Sv-Fleet-Op & Maint | 817 | 1,540 | 1,577 | 1,612 | 1,652 | 1,692 | 1,734 | 1,777 | 1,822 | 1,867 | 1,914 |
| 331 5520009 Oper. Supplies-Computer | 226 | 200 | 205 | 209 | 215 | 220 | 225 | 231 | 237 | 242 | 249 |
| 332 5520099 PC Purchases under \$1000 | 232 | 2,650 | 2,714 | 2,773 | 2,843 | 2,911 | 2,984 | 3,058 | 3,135 | 3,213 | 3,293 |
| 333 5529000 Oper. Supplies-Misc | 1,462 | 920 | 942 | 963 | 987 | 1,011 | 1,036 | 1,062 | 1,088 | 1,115 | 1,143 |
| 334 5540001 Bks, Pub, Subscrp & Membrshps | 42 | 130 | 133 | 136 | 139 | 143 | 146 | 150 | 154 | 158 | 162 |
| 335 5550001 Training & Education Costs | 21 | 1,900 | 1,946 | 1,988 | 2,038 | 2,087 | 2,139 | 2,193 | 2,248 | 2,304 | 2,361 |
| 336 5420001 Freight | 4 | 20 | 20 | 21 | 21 | 22 | 23 | 23 | 24 | 24 | 25 |
| 337 5420002 Postage | - | 10 | 10 | 10 | 11 | 11 | 11 | 12 | 12 | 12 | 12 |
| 338 5470001 Printing and Binding Exp | - | 20 | 20 | 21 | 21 | 22 | 23 | 23 | 24 | 24 | 25 |
| 339 5510001 Office Supplies Exp | 844 | 20 | 20 | 21 | 21 | 22 | 23 | 23 | 24 | 24 | 25 |
| 340 5400100 Transportation Exp | 124 | - | - | - | - | - | - | - | - | - | - |
| 341 5400105 Mileage-Local | 9 | - | - | - | - | - | - | - | - | - | - |
| 342 5400200 Meals/Per Diem | 30 | - | - | - | - | - | - | - | - | - | - |
| 343 5400300 Hotels/Motels/Lodging | 120 | - | - | - | - | - | - | - | - | - | - |
| 344 5400900 Travel-Other | 2 | - | - | - | - | - | - | - | - | - | - |
| 345 5400205 Meals-Taxable | 11 | - | - | - | - | - | - | - | - | - | - |
| 346 5460001 Repair & Maintenance Svcs | 7,209 | - | - | - | - | - | - | - | - | - | - |
| 347 5434000 Util Svc-Regional Water | | | | | | | | | | | |
| 348 Personal Services: | | | | | | | | | | | |
| 349 5110001 Executive Salaries. | \$ 50,391 | 50,870 | 53,007 | 55,233 | 57,718 | 60,200 | 62,789 | 65,551 | 68,436 | 71,447 | 74,591 |
| 350 5120001 Regular Salaries & Wages | 160,755 | 162,850 | 169,690 | 176,817 | 184,773 | 192,719 | 201,006 | 209,850 | 219,083 | 228,723 | 238,787 |
| 351 5140001 Overtime Pay | 2,524 | 3,600 | 3,751 | 3,909 | 4,085 | 4,261 | 4,443 | 4,630 | 4,843 | 5,056 | 5,279 |
| 352 5200001 Employee Benefits-Overtime | - | 570 | 594 | 619 | 647 | 675 | 704 | 735 | 767 | 801 | 836 |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|
| 353 5210001 FICA Taxes | 15,753 | 16,350 | 17,037 | 17,752 | 18,551 | 19,349 | 20,181 | 21,069 | 21,996 | 22,964 | 23,974 |
| 354 5220001 Retirement Contributions | 18,115 | 18,870 | 19,663 | 20,488 | 21,410 | 22,331 | 23,291 | 24,316 | 25,386 | 26,503 | 27,669 |
| 355 5230001 Hlth,Life,DntI,Std,Ltd | 62,876 | 72,700 | 75,753 | 78,935 | 82,487 | 86,034 | 89,734 | 93,682 | 97,804 | 102,107 | 106,600 |
| 356 Operating Expenses: | | | | | | | | | | | |
| 357 5310033 General Consulting | \$ - | 9,060 | 9,277 | 9,482 | 9,719 | 9,952 | 10,201 | 10,456 | 10,717 | 10,985 | 11,260 |
| 358 5349000 Contract Services-Other | 1,109 | 12,730 | 13,036 | 13,322 | 13,655 | 13,983 | 14,333 | 14,691 | 15,058 | 15,435 | 15,821 |
| 359 5400001 Travel and Per Diem | - | 2,790 | 2,857 | 2,920 | 2,993 | 3,065 | 3,141 | 3,220 | 3,300 | 3,383 | 3,467 |
| 360 5410001 Communication Services | 9 | 180 | 184 | 188 | 193 | 198 | 203 | 208 | 213 | 218 | 224 |
| 361 5464000 Repair&Maint-Equipment | 23,300 | 33,420 | 34,222 | 34,975 | 35,849 | 36,710 | 37,627 | 38,568 | 39,532 | 40,521 | 41,534 |
| 362 5496521 Intgv Sv-Fleet-Op & Maint | 1,229 | 840 | 860 | 879 | 901 | 923 | 946 | 969 | 994 | 1,018 | 1,044 |
| 363 5520009 Oper. Supplies-Computer | 538 | - | - | - | - | - | - | - | - | - | - |
| 364 5520099 PC Purchases under \$1000 | 485 | 560 | 573 | 586 | 601 | 615 | 631 | 646 | 662 | 679 | 696 |
| 365 5529000 Oper. Supplies-Misc | 35,499 | 41,400 | 42,394 | 43,326 | 44,409 | 45,475 | 46,612 | 47,777 | 48,972 | 50,196 | 51,451 |
| 366 5540001 Bks, Pub, Subscrp & Membrshps | 97 | 160 | 164 | 167 | 172 | 176 | 180 | 185 | 189 | 194 | 199 |
| 367 5550001 Training&Education Costs | 1,378 | 2,360 | 2,417 | 2,470 | 2,532 | 2,592 | 2,657 | 2,724 | 2,792 | 2,861 | 2,933 |
| 368 5420001 Freight | 35 | 180 | 184 | 188 | 193 | 198 | 203 | 208 | 213 | 218 | 224 |
| 369 5420002 Postage | 6 | 30 | 31 | 31 | 32 | 33 | 34 | 35 | 35 | 36 | 37 |
| 370 5440001 Rentals and Leases | 1,070 | 1,010 | 1,034 | 1,057 | 1,083 | 1,109 | 1,137 | 1,166 | 1,195 | 1,225 | 1,255 |
| 371 5470001 Printing and Binding Exp | 7 | 20 | 20 | 21 | 21 | 22 | 23 | 23 | 24 | 24 | 25 |
| 372 5490001 Othr Current Chgs&Obligat | 666 | 2,110 | 2,161 | 2,208 | 2,263 | 2,318 | 2,376 | 2,435 | 2,496 | 2,558 | 2,622 |
| 373 5510001 Office Supplies Exp | 660 | 810 | 829 | 848 | 869 | 890 | 912 | 935 | 958 | 982 | 1,007 |
| 374 5400100 Transportation Exp | 336 | - | - | - | - | - | - | - | - | - | - |
| 375 5400105 Mileage-Local | 13 | - | - | - | - | - | - | - | - | - | - |
| 376 5400200 Meals/Per Diem | 255 | - | - | - | - | - | - | - | - | - | - |
| 377 5400300 Hotels/Motels/Lodging | 542 | - | - | - | - | - | - | - | - | - | - |
| 378 5400900 Travel-Other | 24 | - | - | - | - | - | - | - | - | - | - |
| 379 5400205 Meals-Taxable | 25 | - | - | - | - | - | - | - | - | - | - |
| 380 5433000 Util Svc-County Water&Swr | 332 | 400 | 410 | 419 | 429 | 439 | 450 | 462 | 473 | 485 | 497 |
| 381 5340003 Contract Svcs-Janitorial | 785 | 3,280 | 3,359 | 3,433 | 3,518 | 3,603 | 3,693 | 3,785 | 3,880 | 3,977 | 4,076 |
| 382 5431100 Util Svc-Elec-Generl-Power | 49,874 | 30,280 | 31,794 | 33,384 | 35,053 | 36,806 | 38,646 | 40,578 | 42,607 | 44,737 | 46,974 |
| 383 5462000 Repair&Maint-Buildings | 90 | 2,070 | 2,120 | 2,166 | 2,220 | 2,274 | 2,331 | 2,389 | 2,449 | 2,510 | 2,573 |
| 384 431350 - Water Quality - Monitoring | | | | | | | | | | | |
| 385 Personal Services: | | | | | | | | | | | |
| 386 5110001 Executive Salaries. | \$ 99,048 | 103,600 | 107,951 | 112,485 | 117,547 | 122,602 | 127,873 | 133,500 | 139,374 | 145,506 | 151,909 |
| 387 5120001 Regular Salaries & Wages | 738,177 | 789,290 | 822,440 | 856,983 | 895,547 | 934,055 | 974,220 | 1,017,085 | 1,061,837 | 1,108,558 | 1,157,335 |
| 388 5140001 Overtime Pay | 14,578 | 18,980 | 19,777 | 20,608 | 21,535 | 22,461 | 23,427 | 24,458 | 25,534 | 26,657 | 27,830 |
| 389 5200001 Employee Benefits-Overtime | - | 3,010 | 3,136 | 3,268 | 3,415 | 3,562 | 3,715 | 3,879 | 4,049 | 4,228 | 4,414 |
| 390 5210001 FICA Taxes | 62,548 | 68,310 | 71,179 | 74,169 | 77,506 | 80,839 | 84,315 | 88,025 | 91,898 | 95,941 | 100,163 |
| 391 5220001 Retirement Contributions | 74,826 | 82,060 | 85,507 | 89,098 | 93,107 | 97,111 | 101,287 | 105,743 | 110,396 | 115,253 | 120,324 |
| 392 5230001 Hlth,Life,DntI,Std,Ltd | 287,164 | 350,480 | 365,200 | 380,539 | 397,663 | 414,762 | 432,597 | 451,631 | 471,503 | 492,249 | 513,908 |
| 393 5699991 Reg Salaries&Wages-Projects | - | - | - | - | - | - | - | - | - | - | - |
| 394 5299991 Reg Salary&Wgs-Contra-Pj | (5,568) | - | - | - | - | - | - | - | - | - | - |
| 395 5299992 Benefits-Contra-Projects | (2,516) | - | - | - | - | - | - | - | - | - | - |
| 396 Operating Expenses: | | | | | | | | | | | |
| 397 5310033 General Consulting | \$ 52 | 880 | 901 | 921 | 944 | 967 | 991 | 1,016 | 1,041 | 1,067 | 1,094 |
| 398 5349000 Contract Services-Other | 1,298 | 19,390 | 19,855 | 20,292 | 20,799 | 21,299 | 21,831 | 22,377 | 22,936 | 23,510 | 24,097 |
| 399 5400001 Travel and Per Diem | - | 9,980 | 10,220 | 10,444 | 10,705 | 10,962 | 11,236 | 11,517 | 11,805 | 12,100 | 12,403 |
| 400 5410001 Communication Services | 5,701 | 8,120 | 8,315 | 8,498 | 8,710 | 8,919 | 9,142 | 9,371 | 9,605 | 9,845 | 10,091 |
| 401 5464000 Repair&Maint-Equipment | 22,459 | 29,290 | 29,993 | 30,653 | 31,419 | 32,173 | 32,978 | 33,802 | 34,647 | 35,513 | 36,401 |
| 402 5496521 Intgv Sv-Fleet-Op & Maint | 37,277 | 42,810 | 43,837 | 44,802 | 45,922 | 47,024 | 48,200 | 49,405 | 50,640 | 51,906 | 53,203 |
| 403 5520005 Small Tools,Supp&Allow. | 972 | 1,580 | 1,618 | 1,654 | 1,695 | 1,736 | 1,779 | 1,823 | 1,869 | 1,916 | 1,964 |
| 404 5520009 Oper. Supplies-Computer | 242 | - | - | - | - | - | - | - | - | - | - |
| 405 5520099 PC Purchases under \$1000 | 142 | 7,800 | 7,987 | 8,163 | 8,367 | 8,568 | 8,782 | 9,002 | 9,227 | 9,457 | 9,694 |
| 406 5529000 Oper. Supplies-Misc | 23,501 | 20,300 | 20,787 | 21,245 | 21,776 | 22,298 | 22,856 | 23,427 | 24,013 | 24,613 | 25,228 |
| 407 5540001 Bks, Pub, Subscrp & Membrshps | 373 | 280 | 287 | 293 | 300 | 308 | 315 | 323 | 331 | 339 | 348 |
| 408 5550001 Training&Education Costs | 2,725 | 4,010 | 4,106 | 4,197 | 4,301 | 4,405 | 4,515 | 4,628 | 4,743 | 4,862 | 4,984 |
| 409 5420001 Freight | 498 | 240 | 246 | 251 | 257 | 264 | 270 | 277 | 284 | 291 | 298 |
| 410 5420002 Postage | 250 | 990 | 1,014 | 1,036 | 1,062 | 1,087 | 1,115 | 1,143 | 1,171 | 1,200 | 1,230 |
| 411 5440001 Rentals and Leases | 2,202 | 45,310 | 46,397 | 47,418 | 48,604 | 49,770 | 51,014 | 52,290 | 53,997 | 54,937 | 56,310 |
| 412 5470001 Printing and Binding Exp | 166 | 1,570 | 1,608 | 1,643 | 1,684 | 1,725 | 1,768 | 1,812 | 1,857 | 1,904 | 1,951 |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 413 5490001 Othr Current Chgs&Obligat | 26 | 240 | 246 | 251 | 257 | 264 | 270 | 277 | 284 | 291 | 298 |
| 414 5510001 Office Supplies Exp | 11,045 | 2,910 | 2,980 | 3,045 | 3,122 | 3,196 | 3,276 | 3,358 | 3,442 | 3,528 | 3,616 |
| 415 5400100 Transportation Exp | 436 | - | - | - | - | - | - | - | - | - | - |
| 416 5400105 Mileage-Local | 13 | - | - | - | - | - | - | - | - | - | - |
| 417 5400200 Meals/Per Diem | 1,031 | - | - | - | - | - | - | - | - | - | - |
| 418 5400300 Hotels/Motels/Lodging | 2,123 | - | - | - | - | - | - | - | - | - | - |
| 419 5400900 Travel-Other | 240 | - | - | - | - | - | - | - | - | - | - |
| 420 5400205 Meals-Taxable | 161 | - | - | - | - | - | - | - | - | - | - |
| 421 5433000 Util Svc-County Water&Swr | - | 160 | 164 | 167 | 172 | 176 | 180 | 185 | 189 | 194 | 199 |
| 422 5520006 Oper. Supplies-Clothing | 3,079 | 2,610 | 2,673 | 2,731 | 2,800 | 2,867 | 2,939 | 3,012 | 3,087 | 3,165 | 3,244 |
| 423 5340003 Contract Svcs-Janitorial | 3,490 | 3,820 | 3,912 | 3,998 | 4,098 | 4,196 | 4,301 | 4,408 | 4,519 | 4,632 | 4,747 |
| 424 5461000 Repair&Maint-Grounds | 18,737 | 36,020 | 36,884 | 37,696 | 38,638 | 39,566 | 40,555 | 41,569 | 42,608 | 43,673 | 44,765 |
| 425 5462000 Repair&Maint-Buildings | 6,255 | 12,760 | 13,066 | 13,354 | 13,688 | 14,016 | 14,366 | 14,726 | 15,094 | 15,471 | 15,858 |
| 426 5490060 Incentives & Awards | 77 | - | - | - | - | - | - | - | - | - | - |
| 427 431370 - Water & Sewer Code Enforcement | | | | | | | | | | | |
| 428 Personal Services: | | | | | | | | | | | |
| 429 5120001 Regular Salaries & Wages | \$ 73,133 | 78,330 | 81,620 | 85,048 | 88,875 | 92,697 | 96,683 | 100,937 | 105,378 | 110,015 | 114,855 |
| 430 5140001 Overtime Pay | 6,873 | 2,490 | 2,595 | 2,704 | 2,825 | 2,947 | 3,073 | 3,209 | 3,350 | 3,497 | 3,651 |
| 431 5200001 Employee Benefits-Overtime | - | 400 | 417 | 434 | 454 | 473 | 494 | 515 | 538 | 562 | 587 |
| 432 5210001 FICA Taxes | 5,830 | 6,000 | 6,252 | 6,515 | 6,808 | 7,100 | 7,406 | 7,732 | 8,072 | 8,427 | 8,798 |
| 433 5220001 Retirement Contributions | 6,399 | 6,510 | 6,783 | 7,068 | 7,386 | 7,704 | 8,035 | 8,389 | 8,758 | 9,143 | 9,546 |
| 434 5230001 Hlth,Life,Dntl,Std,Ltd | 31,784 | 37,050 | 38,606 | 40,228 | 42,038 | 43,845 | 45,731 | 47,743 | 49,844 | 52,037 | 54,326 |
| 435 Operating Expenses: | | | | | | | | | | | |
| 436 5349000 Contract Services-Other | 631 | 36,170 | 37,038 | 37,853 | 38,799 | 39,730 | 40,724 | 41,742 | 42,785 | 43,855 | 44,951 |
| 437 5400001 Travel and Per Diem | - | 170 | 174 | 178 | 182 | 187 | 191 | 196 | 201 | 206 | 211 |
| 438 5410001 Communication Services | 1,800 | 800 | 819 | 837 | 858 | 879 | 901 | 923 | 946 | 970 | 994 |
| 439 5496521 Intgv Sv-Fleet-Op & Maint | 4,294 | 3,360 | 3,441 | 3,516 | 3,604 | 3,691 | 3,783 | 3,878 | 3,975 | 4,074 | 4,176 |
| 440 5520099 PC Purchases under \$1000 | 932 | - | - | - | - | - | - | - | - | - | - |
| 441 5529000 Oper. Supplies-Misc | 364 | 880 | 901 | 921 | 944 | 967 | 991 | 1,016 | 1,041 | 1,067 | 1,094 |
| 442 5550001 Training&Education Costs | 388 | 1,250 | 1,280 | 1,308 | 1,341 | 1,373 | 1,407 | 1,443 | 1,479 | 1,516 | 1,553 |
| 443 5420002 Postage | 181 | 21,580 | 22,098 | 22,584 | 23,149 | 23,704 | 24,297 | 24,904 | 25,527 | 26,165 | 26,819 |
| 444 5470001 Printing and Binding Exp | 5,369 | 6,480 | 6,636 | 6,782 | 6,951 | 7,118 | 7,296 | 7,478 | 7,665 | 7,857 | 8,053 |
| 445 5510001 Office Supplies Exp | 128 | 620 | 635 | 649 | 665 | 681 | 698 | 716 | 733 | 752 | 771 |
| 446 5400900 Travel-Other | 13 | - | - | - | - | - | - | - | - | - | - |
| 447 5520006 Oper. Supplies-Clothing | 65 | 330 | 338 | 345 | 354 | 362 | 372 | 381 | 390 | 400 | 410 |
| 448 5480001 Promotional Activities Exp | 6,577 | 49,800 | 50,995 | 52,117 | 53,420 | 54,702 | 56,070 | 57,471 | 58,908 | 60,381 | 61,890 |
| 449 431415 - Land, Forestry, & Wildlife | | | | | | | | | | | |
| 450 Personal Services: | | | | | | | | | | | |
| 451 Operating Expenses: | | | | | | | | | | | |
| 452 5310033 General Consulting | \$ - | 20,000 | 20,480 | 20,931 | 21,454 | 21,969 | 22,518 | 23,081 | 23,658 | 24,249 | 24,856 |
| 453 5349000 Contract Services-Other | 510,501 | 587,470 | 601,569 | 614,804 | 630,174 | 645,298 | 661,431 | 677,966 | 694,915 | 712,288 | 730,096 |
| 454 5410001 Communication Services | 1,918 | 2,500 | 2,560 | 2,616 | 2,682 | 2,746 | 2,815 | 2,885 | 2,957 | 3,031 | 3,107 |
| 455 5464000 Repair&Maint-Equipment | 7,316 | 25,000 | 25,600 | 26,163 | 26,817 | 27,461 | 28,147 | 28,851 | 29,572 | 30,312 | 31,069 |
| 456 5496521 Intgv Sv-Fleet-Op & Maint | 900 | 930 | 952 | 973 | 998 | 1,022 | 1,047 | 1,073 | 1,100 | 1,128 | 1,156 |
| 457 5529000 Oper. Supplies-Misc | 847 | 10,000 | 10,240 | 10,465 | 10,727 | 10,984 | 11,259 | 11,540 | 11,829 | 12,125 | 12,428 |
| 458 5440001 Rentals and Leases | 6,856 | 6,000 | 6,144 | 6,279 | 6,436 | 6,591 | 6,755 | 6,924 | 7,097 | 7,275 | 7,457 |
| 459 5490001 Othr Current Chgs&Obligat | 1,236 | 1,150 | 1,178 | 1,204 | 1,234 | 1,263 | 1,295 | 1,327 | 1,360 | 1,394 | 1,429 |
| 460 5400900 Travel-Other | 25 | - | - | - | - | - | - | - | - | - | - |
| 461 5431100 Util Svc-Elec-Gener-Power | 12,181 | 18,500 | 19,425 | 20,396 | 21,416 | 22,487 | 23,611 | 24,792 | 26,031 | 27,333 | 28,700 |
| 462 5461000 Repair&Maint-Grounds | - | 1,000 | 1,024 | 1,047 | 1,073 | 1,098 | 1,126 | 1,154 | 1,183 | 1,212 | 1,243 |
| 463 5462000 Repair&Maint-Buildings | 2,900 | 8,000 | 8,192 | 8,372 | 8,582 | 8,787 | 9,007 | 9,232 | 9,463 | 9,700 | 9,942 |
| 464 5490012 Commissions-Cross Bar | 72,747 | 80,000 | 81,920 | 83,722 | 85,815 | 87,875 | 90,072 | 92,324 | 94,632 | 96,997 | 99,422 |
| 465 Irma | | | | | | | | | | | |
| 466 Personal Services: | | | | | | | | | | | |
| 467 5299991 Reg Salary&Wgs-Contra-Prj | \$ 1,718 | - | - | - | - | - | - | - | - | - | - |
| 468 5299992 Benefits-Contra-Projects | (34) | - | - | - | - | - | - | - | - | - | - |
| 469 Operating Expenses: | | | | | | | | | | | |
| 470 5340001 Other Contractual Svcs | \$ 84,200 | - | - | - | - | - | - | - | - | - | - |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|---------------|-------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| 471 5400900 Travel-Other | 135 | - | - | - | - | - | - | - | - | - | - |
| 472 5460001 Repair&Maintenance Svcs | 7,392 | - | - | - | - | - | - | - | - | - | - |
| 473 5490060 Incentives & Awards | 208 | - | - | - | - | - | - | - | - | - | - |
| 474 433110 - Tampa Bay Water (TBW) | | | | | | | | | | | |
| 475 5434000 Util Svc-Regional Water ⁽¹⁾ | \$ 41,760,867 | 41,971,967 | 41,665,079 | 42,264,341 | 42,990,208 | 44,104,380 | 44,688,775 | 43,917,459 | 45,453,140 | 47,037,496 | 48,672,065 |
| 476 Other O&M | | | | | | | | | | | |
| 477 OPEB Contribution ⁽²⁾ | \$ 791,759 | 791,759 | 791,759 | 791,759 | 791,759 | 791,759 | 791,759 | 791,759 | 791,759 | 791,759 | 791,759 |
| 478 Sub-Total O&M Expenses | \$ 69,814,492 | 78,080,186 | 78,873,401 | 80,683,999 | 82,876,162 | 85,252,789 | 87,270,826 | 88,111,547 | 91,116,495 | 94,332,341 | 97,765,800 |
| 479 Personal Services Execution Percentage | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |
| 480 O&M Execution Percentage | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |
| 481 Total O&M Expenses | \$ 69,814,492 | 75,737,781 | 76,507,199 | 78,263,479 | 80,389,878 | 82,695,205 | 84,652,702 | 85,468,201 | 88,383,000 | 91,502,371 | 94,832,826 |
| 482 Total Capital Outlay | \$ 970,697 | 1,509,160 | 1,545,380 | 1,579,378 | 1,618,863 | 1,657,715 | 1,699,158 | 1,741,637 | 1,785,178 | 1,829,808 | 1,875,553 |
| 483 Long-Term Debt Service Payments: | | | | | | | | | | | |
| 484 Existing Debt Service | \$ - | - | - | - | - | - | - | - | - | - | - |
| 485 Cumulative New Debt Service (Calc) | - | - | - | - | - | - | - | - | - | - | - |
| 486 Total Long-Term Debt Service Payments | \$ - | - | - | - | - | - | - | - | - | - | - |
| 487 Transfers Out | | | | | | | | | | | |
| 488 Renewal & Replacement Contribution ⁽³⁾ | \$ 18,330,060 | 25,993,310 | - | - | 1,472,418 | 15,313,772 | 10,307,794 | 12,308,569 | 12,144,471 | 12,314,235 | 12,312,115 |
| 489 Total Transfers Out | \$ 18,330,060 | 25,993,310 | - | - | 1,472,418 | 15,313,772 | 10,307,794 | 12,308,569 | 12,144,471 | 12,314,235 | 12,312,115 |
| 490 TOTAL CASH OUTFLOWS (Excludes Cash Funding of CIP) | \$ 89,115,249 | 103,240,251 | 78,052,579 | 79,842,857 | 83,481,158 | 99,666,692 | 96,659,654 | 99,518,408 | 102,312,649 | 105,646,414 | 109,020,494 |

(1) Tampa Bay Water (TBW) expense estimates are based on projections of annual demand and the Tampa Bay Water rate.

(2) FY 2018 expense provided by County staff and held constant going forward.

(3) FY 2018 and FY 2019 Renewal & Replacement Contributions are based on FY 2018 Estimate and FY 2019 Budget Request, respectively, as provided by County staff. Each year thereafter, the Renewal & Replacement Contribution is calculated based on the funding requirements of the Capital Improvement Plan less any available bond proceeds and any excess fund balance in the R&R Fund above the minimum requirement.

Appendix A: Supporting Schedules for Water RSA

Schedule 6: Capital Improvement Program

| Project Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 000657A - Bulk Sodium Hypochlorite Conversion Project | \$ 50,000 | - | - | - | - | - | - | - | - | - | - |
| 2 000700B - Westwinds Dr. Bridge Replacement | - | - | 50,000 | - | - | - | - | - | - | - | - |
| 3 000702B - Crosswinds Dr. Bridge Replacement | - | - | 50,000 | - | - | - | - | - | - | - | - |
| 4 000740A - Logan Station Booster Pump Mods | 60,000 | - | - | - | - | - | - | - | - | - | - |
| 5 000744A - Miscellaneous Improvements | 640,000 | 522,700 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| 6 000760A - Fdot Sr 688 - Bypass Canal/ Wild Acres | - | - | - | - | - | - | - | - | - | - | - |
| 7 000791A - Fdot Relocation Projects Miscellaneous | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| 8 000815A - Keller Plant Decommissioning & Operations Faciliti | 75,000 | - | - | - | - | - | - | - | - | - | - |
| 9 000831A - Water, Sewer And Reclaimed Water Relocation F | 170,000 | 370,000 | 210,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 10 001023B - 131St St And 86Th Ave Water Main Relocation | 20,000 | 1,200,000 | 500,000 | - | - | - | - | - | - | - | - |
| 11 001035B - Oakwood Dr. Bridge Replacement | - | - | 50,000 | - | - | - | - | - | - | - | - |
| 12 001039B - Park St/Starkey Rd. 84Th Lane To N. Of 82Nd Ave | 100,000 | - | - | - | - | - | - | - | - | - | - |
| 13 001057A - General Upgrades To Supervisory Control And De | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 14 001280B - High Bluff Drainage Improvements | - | - | 30,000 | - | - | - | - | - | - | - | - |
| 15 001283A - Replanting Of Pine Seedlings @ Cross Bar Ranch | 200,000 | 228,000 | 151,000 | 151,000 | 151,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 |
| 16 001334B - Tarpon Woods Water Line Relocation | 65,000 | - | - | - | - | - | - | - | - | - | - |
| 17 001443A - Fdot Ulmerton Road (Sr 688) From E. Of 49Th St. Tc | 30,000 | - | - | - | - | - | - | - | - | - | - |
| 18 001521A - Water Distribution System High Lines Program | - | - | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 19 001522A - Fdot Us 19 Main To Northside | 120,000 | 370,000 | 2,850,000 | 2,000,000 | - | - | - | - | - | - | - |
| 20 001523A - Fdot Us19 Northside To Cr95 | 70,000 | 370,000 | 2,850,000 | 2,000,000 | - | - | - | - | - | - | - |
| 21 001525A - Future Supply & Treatment Projects | - | - | - | 2,000,000 | 2,000,000 | 3,000,000 | 3,000,000 | - | - | - | - |
| 22 001528A - Future Relocations And System Upgrades | - | - | - | 2,000,000 | 2,000,000 | 3,000,000 | 3,000,000 | - | - | - | - |
| 23 001589A - Pass A Grille Improvements | 800,000 | - | - | - | - | - | - | - | - | - | - |
| 24 001589B - Pass A Grille Water Transmission And Distribution N | 660,000 | 800,000 | - | - | - | - | - | - | - | - | - |
| 25 001589C - Pass A Grille Way Water Main Improvements | 200,000 | 1,000,000 | - | - | - | - | - | - | - | - | - |
| 26 001601A - Water Meter Replacement | 1,000,000 | 1,500,000 | 6,500,000 | 6,500,000 | 6,500,000 | 6,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 27 001607A - Subaqueous Evaluation | - | - | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 28 002086B - Huston Lane / Pinecrest Dr. Roadway And Draina | - | - | 90,000 | - | - | - | - | - | - | - | - |
| 29 002102C - Haines Bayshore Sidewalk | 10,000 | 10,000 | - | - | - | - | - | - | - | - | - |
| 30 002109B - Whitney Rd- Wolford Rd Intersection Water Imp | 30,000 | 100,000 | - | - | - | - | - | - | - | - | - |
| 31 002149A - Water & Sewer Operations Center | - | 200,000 | 200,000 | 836,000 | 1,590,500 | - | - | - | - | - | - |
| 32 002150A - Gulf Beach Pump Station Upgrades | 5,000 | - | 300,000 | 500,000 | 2,400,000 | - | - | - | - | - | - |
| 33 002151A - Capri Isle Pump Station Upgrades | 330,000 | 800,000 | 2,700,000 | 600,000 | - | - | - | - | - | - | - |
| 34 002227B - Rena Dr. Drainage | 15,000 | 15,000 | - | - | - | - | - | - | - | - | - |
| 35 002246A - Annual Water / Reclaimed Installation And Repai | 220,000 | 226,000 | 222,000 | 222,000 | 212,000 | 212,000 | 212,000 | 212,000 | 212,000 | 212,000 | 212,000 |
| 36 002292A - Adrian @ Gladys - Largo Sidewalk Water Main Re | - | - | - | - | - | - | - | - | - | - | - |

| Project Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 37 002627A - Fdot- Gateway Projects Utility Relocation | 1,285,000 | 1,900,000 | 1,065,000 | - | - | - | - | - | - | - | - |
| 38 002783A - Utilities Relocations Mitchell'S Beach , Boca Ciega | 300,000 | - | - | - | - | - | - | - | - | - | - |
| 39 002785A - Blind Pass Road From Gulf Blvd To 75Th Ave- Jpa \ | 500,000 | 1,200,000 | - | - | - | - | - | - | - | - | - |
| 40 002789B - City Of Treasure Island Sunset Beach Watershed F | 15,000 | 10,000 | - | - | - | - | - | - | - | - | - |
| 41 003137B - Valenia Ln/Tangerine Terrace Drainage Improver | 15,000 | 15,000 | - | - | - | - | - | - | - | - | - |
| 42 003226A - Mcmullen Booth And Sr580 Water Main Improven | 532,000 | 1,400,000 | 100,000 | - | - | - | - | - | - | - | - |
| 43 003362A - Trotter Road Utility Relocation Jpa - City Of Largo | 400,000 | 100,000 | - | - | - | - | - | - | - | - | - |
| 44 003493A - Clearwater Largo District Relocation | 20,000 | - | - | - | - | - | - | - | - | - | - |
| 45 003562A - Myrtle Ave Water Main Replacement | 30,000 | 20,000 | - | - | - | - | - | - | - | - | - |
| 46 003604A - North Booster Pump Station, Sw Tank Repair | 96,300 | - | - | - | - | - | - | - | - | - | - |
| 47 003748A - Gulf Blvd . Relocations @ The Narrows | 100,000 | 500,000 | 1,000,000 | - | - | - | - | - | - | - | - |
| 48 003754A - Logan Laboratory Chiller Yard Replacement | - | 520,000 | - | - | - | - | - | - | - | - | - |
| 49 003763A - Utilities Facilities Security | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 50 003764A - Water Ground Storage Tank Rehabilitation | - | 300,000 | 300,000 | 300,000 | 300,000 | - | - | - | - | - | - |
| 51 003767A - Water Facilities Annual Improvements | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 52 003768A - Potable Water Meter Vault Rehabilitation | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 53 003770A - Belcher Road 12" Water Main From Innisbrook Dri | 200,000 | - | - | - | - | - | - | - | - | - | - |
| 54 003783A - Keller Security Guard Building Upgrades | 5,000 | 61,000 | - | - | - | - | - | - | - | - | - |
| 55 R&R From Various Cost Centers | - | 429,780 | 429,780 | 429,780 | 429,780 | 429,780 | 429,780 | 429,780 | 429,780 | 429,780 | 429,780 |
| 56 New Customer Information System | - | - | 3,000,000 | - | - | - | - | - | - | - | - |
| 57 Unspecified Future Capital | - | - | - | - | - | - | - | 8,000,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| 58 Total CIP Budget (in current dollars) | \$ 8,793,300 | 14,882,480 | 24,557,780 | 19,608,780 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |
| 59 Cumulative Projected Cost Escalation ⁽¹⁾ | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 60 Resulting CIP Funding Level | \$ 8,793,300 | 14,882,480 | 24,557,780 | 19,608,780 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |
| 61 Annual CIP Execution Percentage | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 62 Final CIP Funding Level | \$ 8,793,300 | 14,882,480 | 24,557,780 | 19,608,780 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |

(1) The 10-year Capital Improvement Program provided by County staff already accounts for future cost inflation. As such, no additional cost escalation is assumed.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|----------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|---------------------|
| 1 Total Rate Revenue | | | | | | | | | | | |
| 2 Retail & Wholesale Water Rate Revenue | \$ 86,130,624 | 86,130,624 | 86,737,010 | 86,235,614 | 87,251,295 | 88,278,667 | 89,317,861 | 90,369,011 | 88,230,340 | 89,268,146 | 90,317,886 |
| 3 Additional Rate Revenue from Growth | - | (885,406) | (1,355,214) | 151,807 | 153,325 | 154,859 | 156,407 | (3,012,239) | 153,964 | 155,503 | 157,058 |
| 4 Subtotal | \$ 86,130,624 | 85,245,219 | 85,381,796 | 86,387,421 | 87,404,621 | 88,433,526 | 89,474,268 | 87,356,772 | 88,384,303 | 89,423,649 | 90,474,944 |
| 5 Weighted Average Rate Increase | 0.00% | 1.75% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| 6 Additional Rate Revenue From Rate Increase | \$ - | 1,491,791 | 853,818 | 863,874 | 874,046 | 884,335 | 894,743 | 873,568 | 883,843 | 894,236 | 904,749 |
| 7 Price Elasticity Adjustment | - | - | - | - | - | - | - | - | - | - | - |
| 8 Total Rate Revenue | \$ 86,130,624 | 86,737,010 | 86,235,614 | 87,251,295 | 88,278,667 | 89,317,861 | 90,369,011 | 88,230,340 | 89,268,146 | 90,317,886 | 91,379,693 |
| 9 Plus: Other Operating Revenue | 5,331,801 | 4,485,684 | 4,486,566 | 4,487,448 | 4,488,329 | 4,489,211 | 4,490,093 | 4,490,975 | 4,491,856 | 4,492,738 | 4,493,620 |
| 10 Equals: Total Operating Revenue | \$ 91,462,426 | 91,222,694 | 90,722,180 | 91,738,743 | 92,766,996 | 93,807,072 | 94,859,103 | 92,721,314 | 93,760,003 | 94,810,624 | 95,873,313 |
| 11 Less: Operating Expenses | | | | | | | | | | | |
| 12 Personal Services | \$ (14,247,866) | (16,546,987) | (17,213,308) | (17,908,110) | (18,683,606) | (19,458,057) | (20,265,687) | (21,127,868) | (22,028,092) | (22,968,036) | (23,949,449) |
| 13 TBW & Variable Expenses | (41,760,867) | (40,712,808) | (40,415,126) | (40,996,411) | (41,700,502) | (42,781,248) | (43,348,112) | (42,599,935) | (44,089,546) | (45,626,371) | (47,211,903) |
| 14 O&M Expenses | (13,805,760) | (18,477,986) | (18,878,765) | (19,358,957) | (20,005,770) | (20,455,900) | (21,038,902) | (21,740,397) | (22,265,362) | (22,907,965) | (23,671,474) |
| 15 Equals: Net Operating Income | \$ 21,647,933 | 15,484,913 | 14,214,981 | 13,475,264 | 12,377,119 | 11,111,867 | 10,206,402 | 7,253,113 | 5,377,003 | 3,308,253 | 1,040,487 |
| 16 Plus: Non-Operating Income/(Expense) | | | | | | | | | | | |
| 17 Non-Operating Revenue ⁽¹⁾ | \$ 605,800 | 230,873.68 | - | - | - | - | - | - | - | - | - |
| 18 Interest Earned On Fund Balances | 1,351,201 | 1,893,873 | 2,928,418 | 2,900,792 | 2,772,371 | 2,512,584 | 2,256,342 | 1,907,947 | 1,778,355 | 1,594,430 | 1,349,813 |
| 19 Impact Fees | 169,641 | 142,500 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 |
| 20 Transfers In | 537,438 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 |
| 21 Equals: Net Income | \$ 24,312,014 | 18,442,434 | 17,904,073 | 17,136,730 | 15,910,163 | 14,385,124 | 13,223,417 | 9,921,734 | 7,916,031 | 5,663,356 | 3,150,974 |
| 22 Less: Revenues Excluded From Coverage Test | | | | | | | | | | | |
| 23 Impact Fees | \$ (169,641) | (142,500) | (70,400) | (70,400) | (70,400) | (70,400) | (70,400) | (70,400) | (70,400) | (70,400) | (70,400) |
| 24 Transfers In | (537,438) | (690,274) | (690,274) | (690,274) | (690,274) | (690,274) | (690,274) | (690,274) | (690,274) | (690,274) | (690,274) |
| 25 Equals: Net Income Available For Debt Service | \$ 23,604,934 | 17,609,661 | 17,143,400 | 16,376,056 | 15,149,490 | 13,624,450 | 12,462,744 | 9,161,060 | 7,155,357 | 4,902,683 | 2,390,300 |
| 26 Cash Flow Test | | | | | | | | | | | |
| 27 Net Income Available For Debt Service | \$ 23,604,934 | 17,609,661 | 17,143,400 | 16,376,056 | 15,149,490 | 13,624,450 | 12,462,744 | 9,161,060 | 7,155,357 | 4,902,683 | 2,390,300 |
| 28 Less: Non-Operating Expenditures | | | | | | | | | | | |
| 29 Net Interfund Transfers (In - Out) | \$ 537,438 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 | 690,274 |
| 30 Capital Outlay | (970,697) | (1,509,160) | (1,545,380) | (1,579,378) | (1,618,863) | (1,657,715) | (1,699,158) | (1,741,637) | (1,785,178) | (1,829,808) | (1,875,553) |
| 31 Renewal & Replacement Transfer | (18,330,060) | (25,993,310) | - | - | (1,472,418) | (15,313,772) | (10,307,794) | (12,308,569) | (12,144,471) | (12,314,235) | (12,312,115) |
| 32 Net Cash Flow | \$ 4,841,616 | (9,202,536) | 16,288,293 | 15,486,952 | 12,748,483 | (2,656,763) | 1,146,065 | (4,198,873) | (6,084,018) | (8,551,086) | (11,107,094) |
| 33 Unrestricted Reserve Fund Test | | | | | | | | | | | |
| 34 Balance At Beginning Of Fiscal Year | \$ 31,597,339 | 36,438,954 | 27,236,418 | 43,524,712 | 59,011,664 | 71,760,146 | 69,103,383 | 70,249,448 | 66,050,576 | 59,966,558 | 51,415,472 |
| 35 Cash Flow Surplus/(Deficit) | 4,841,616 | - | 16,288,293 | 15,486,952 | 12,748,483 | - | 1,146,065 | - | - | - | - |
| 36 Reserve Fund Balance Used For Cash Flow Deficit | - | (9,202,536) | - | - | - | (2,656,763) | - | (4,198,873) | (6,084,018) | (8,551,086) | (11,107,094) |
| 37 Balance At End Of Fiscal Year | \$ 36,438,954 | 27,236,418 | 43,524,712 | 59,011,664 | 71,760,146 | 69,103,383 | 70,249,448 | 66,050,576 | 59,966,558 | 51,415,472 | 40,308,378 |
| 38 Minimum Working Capital Reserve Target (2.5 Mo. O&M) | 14,544,686 | 15,778,704 | 15,939,000 | 16,304,891 | 16,747,891 | 17,228,168 | 17,635,979 | 17,805,875 | 18,413,125 | 19,062,994 | 19,756,839 |
| 39 Excess/(Deficiency) Of Working Capital To Target | \$ 21,894,268 | 11,457,714 | 27,585,712 | 42,706,772 | 55,012,255 | 51,875,216 | 52,613,469 | 48,244,700 | 41,553,433 | 32,352,478 | 20,551,539 |

(1) Includes Sale-Surplus County Land and Fed-Grant Public Safety.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 Water Impact Fees | | | | | | | | | | | |
| 2 Balance At Beginning Of Fiscal Year | \$ 797,186 | 980,596 | 1,144,133 | 1,252,272 | 1,366,446 | 1,484,502 | 1,603,532 | 1,721,456 | 1,835,772 | 1,952,946 | 2,073,050 |
| 3 Plus: Annual Revenues | 169,641 | 142,500 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 |
| 3 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 3 Subtotal | \$ 966,827 | 1,123,096 | 1,214,533 | 1,322,672 | 1,436,846 | 1,554,902 | 1,673,932 | 1,791,856 | 1,906,172 | 2,023,346 | 2,143,450 |
| 4 Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| 4 Total Amount Available For Projects | 966,827 | 1,123,096 | 1,214,533 | 1,322,672 | 1,436,846 | 1,554,902 | 1,673,932 | 1,791,856 | 1,906,172 | 2,023,346 | 2,143,450 |
| 5 Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 6 Subtotal | \$ 966,827 | 1,123,096 | 1,214,533 | 1,322,672 | 1,436,846 | 1,554,902 | 1,673,932 | 1,791,856 | 1,906,172 | 2,023,346 | 2,143,450 |
| 7 Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| 8 Plus: Interest Earnings | 13,770 | 21,037 | 37,739 | 43,774 | 47,656 | 48,630 | 47,523 | 43,916 | 46,774 | 49,704 | 52,706 |
| 9 Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| 10 Balance At End Of Fiscal Year | \$ 980,596 | 1,144,133 | 1,252,272 | 1,366,446 | 1,484,502 | 1,603,532 | 1,721,456 | 1,835,772 | 1,952,946 | 2,073,050 | 2,196,156 |
| 11 Renewal & Replacement | | | | | | | | | | | |
| 12 Balance At Beginning Of Fiscal Year | \$ 44,431,809 | 53,968,569 | 65,079,399 | 40,521,619 | 20,912,839 | 4,731,977 | 4,776,968 | 4,815,983 | 4,855,772 | 4,731,463 | 4,776,918 |
| 13 Plus: Annual Revenues | 18,330,060 | 25,993,310 | - | - | 1,472,418 | 15,313,772 | 10,307,794 | 12,308,569 | 12,144,471 | 12,314,235 | 12,312,115 |
| 14 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 15 Subtotal | \$ 62,761,869 | 79,961,879 | 65,079,399 | 40,521,619 | 22,385,257 | 20,045,748 | 15,084,763 | 17,124,552 | 17,000,243 | 17,045,698 | 17,089,033 |
| 16 Less: Restricted Funds | (4,303,855) | (4,640,681) | (4,655,828) | (4,682,530) | (4,731,977) | (4,776,968) | (4,815,983) | (4,855,772) | (4,731,463) | (4,776,918) | (4,820,253) |
| 17 Total Amount Available For Projects | 58,458,014 | 75,321,197 | 60,423,570 | 35,839,089 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |
| 18 Amount Paid For Projects | (8,793,300) | (14,882,480) | (24,557,780) | (19,608,780) | (17,653,280) | (15,268,780) | (10,268,780) | (12,268,780) | (12,268,780) | (12,268,780) | (12,268,780) |
| 19 Subtotal | \$ 49,664,714 | 60,438,717 | 35,865,790 | 16,230,309 | - | - | - | - | - | - | - |
| 20 Add Back: Restricted Funds | 4,303,855 | 4,640,681 | 4,655,828 | 4,682,530 | 4,731,977 | 4,776,968 | 4,815,983 | 4,855,772 | 4,731,463 | 4,776,918 | 4,820,253 |
| 21 Plus: Interest Earnings | 768,101 | 1,190,480 | 1,689,616 | 1,044,386 | 435,962 | 152,143 | 139,098 | 120,897 | 119,840 | 118,855 | 119,965 |
| 22 Less: Interest Allocated To Cash Flow | (768,101) | (1,190,480) | (1,689,616) | (1,044,386) | (435,962) | (152,143) | (139,098) | (120,897) | (119,840) | (118,855) | (119,965) |
| 23 Balance At End Of Fiscal Year | \$ 53,968,569 | 65,079,399 | 40,521,619 | 20,912,839 | 4,731,977 | 4,776,968 | 4,815,983 | 4,855,772 | 4,731,463 | 4,776,918 | 4,820,253 |
| 24 Vehicle Replacement | | | | | | | | | | | |
| 25 Balance At Beginning Of Fiscal Year | \$ 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 |
| 26 Plus: Annual Revenues | - | - | - | - | - | - | - | - | - | - | - |
| 27 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 28 Subtotal | \$ 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 |
| 29 Less: Restricted Funds | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) | (3,332,000) |
| 30 Total Amount Available For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 31 Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 32 Subtotal | \$ - | - | - | - | - | - | - | - | - | - | - |
| 33 Add Back: Restricted Funds | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 |
| 34 Plus: Interest Earnings | 52,018 | 66,640 | 106,624 | 113,288 | 113,288 | 106,624 | 96,628 | 83,300 | 83,300 | 83,300 | 83,300 |
| 35 Less: Interest Allocated To Cash Flow | (52,018) | (66,640) | (106,624) | (113,288) | (113,288) | (106,624) | (96,628) | (83,300) | (83,300) | (83,300) | (83,300) |
| 36 Balance At End Of Fiscal Year | \$ 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 | 3,332,000 |
| 37 Revenue Fund | | | | | | | | | | | |
| 38 Balance At Beginning Of Fiscal Year | \$ 31,597,339 | 36,438,954 | 27,236,418 | 43,524,712 | 59,011,664 | 71,760,146 | 69,103,383 | 70,249,448 | 66,050,576 | 59,966,558 | 51,415,472 |
| 39 Plus: Annual Revenues | 4,841,616 | (9,202,536) | 16,288,293 | 15,486,952 | 12,748,483 | (2,656,763) | 1,146,065 | (4,198,873) | (6,084,018) | (8,551,086) | (11,107,094) |
| 40 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 41 Subtotal | \$ 36,438,954 | 27,236,418 | 43,524,712 | 59,011,664 | 71,760,146 | 69,103,383 | 70,249,448 | 66,050,576 | 59,966,558 | 51,415,472 | 40,308,378 |
| 42 Less: Restricted Funds | (14,544,686) | (15,778,704) | (15,939,000) | (16,304,891) | (16,747,891) | (17,228,168) | (17,635,979) | (17,805,875) | (18,413,125) | (19,062,994) | (19,756,839) |
| 43 Total Amount Available For Projects | 21,894,268 | 11,457,714 | 27,585,712 | 42,706,772 | 55,012,255 | 51,875,216 | 52,613,469 | 48,244,700 | 41,553,433 | 32,352,478 | 20,551,539 |
| 44 Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 45 Subtotal | \$ 21,894,268 | 11,457,714 | 27,585,712 | 42,706,772 | 55,012,255 | 51,875,216 | 52,613,469 | 48,244,700 | 41,553,433 | 32,352,478 | 20,551,539 |
| 46 Add Back: Restricted Funds | 14,544,686 | 15,778,704 | 15,939,000 | 16,304,891 | 16,747,891 | 17,228,168 | 17,635,979 | 17,805,875 | 18,413,125 | 19,062,994 | 19,756,839 |
| 47 Plus: Interest Earnings | 531,082 | 636,754 | 1,132,178 | 1,743,118 | 2,223,121 | 2,253,816 | 2,020,616 | 1,703,750 | 1,575,214 | 1,392,275 | 1,146,548 |
| 48 Less: Interest Allocated To Cash Flow | (531,082) | (636,754) | (1,132,178) | (1,743,118) | (2,223,121) | (2,253,816) | (2,020,616) | (1,703,750) | (1,575,214) | (1,392,275) | (1,146,548) |
| 49 Balance At End Of Fiscal Year | \$ 36,438,954 | 27,236,418 | 43,524,712 | 59,011,664 | 71,760,146 | 69,103,383 | 70,249,448 | 66,050,576 | 59,966,558 | 51,415,472 | 40,308,378 |

| FINAL CAPITAL PROJECTS FUNDING SOURCES | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Renewal & Replacement Debt Proceeds | \$ 8,793,300 | 14,882,480 | 24,557,780 | 19,608,780 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |
| TOTAL PROJECTS PAID | \$ 8,793,300 | 14,882,480 | 24,557,780 | 19,608,780 | 17,653,280 | 15,268,780 | 10,268,780 | 12,268,780 | 12,268,780 | 12,268,780 | 12,268,780 |

| Projected Water Sales (In 1,000 Gallons) | FY 2014 ⁽¹⁾ | FY 2015 ⁽¹⁾ | FY 2016 ⁽¹⁾ | FY 2017 ⁽¹⁾ | FY 2018 ⁽¹⁾ | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Projected Annual Growth: | -3.0% | -0.3% | 1.8% | 3.1% | -3.4% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| Projected Retail Water Sales: | 12,178,698 | 12,146,558 | 12,366,610 | 12,755,757 | 12,324,339 | 12,346,111 | 12,367,883 | 12,389,655 | 12,411,428 | 12,433,200 | 12,454,972 | 12,476,744 | 12,498,516 | 12,520,288 | 12,542,060 |
| In MGD | 33.37 | 33.28 | 33.88 | 34.95 | 33.77 | 33.82 | 33.88 | 33.94 | 34.00 | 34.06 | 34.12 | 34.18 | 34.24 | 34.30 | 34.36 |
| Projected Wholesale Water Sales: | | | | | | | | | | | | | | | |
| Initial Projection | 5,618,486 | 4,668,935 | 3,483,374 | 4,121,354 | 3,951,245 | 3,958,225 | 3,709,255 | 3,350,142 | 3,356,029 | 3,361,917 | 3,367,804 | 3,373,691 | 2,648,304 | 2,652,917 | 2,657,531 |
| Adjustment - Clearwater (2) | - | - | - | - | - | (255,500) | (365,000) | - | - | - | - | (730,000) | - | - | - |
| Projected Wholesale Water Sales: | 5,618,486 | 4,668,935 | 3,483,374 | 4,121,354 | 3,951,245 | 3,702,725 | 3,344,255 | 3,350,142 | 3,356,029 | 3,361,917 | 3,367,804 | 2,643,691 | 2,648,304 | 2,652,917 | 2,657,531 |
| In MGD | 15.39 | 12.79 | 9.54 | 11.29 | 10.83 | 10.14 | 9.16 | 9.18 | 9.19 | 9.21 | 9.23 | 7.24 | 7.26 | 7.27 | 7.28 |
| Total Projected Water Sales | 17,797,184 | 16,815,493 | 15,849,984 | 16,877,111 | 16,275,584 | 16,048,837 | 15,712,138 | 15,739,798 | 15,767,457 | 15,795,116 | 15,822,776 | 15,120,435 | 15,146,820 | 15,173,206 | 15,199,591 |
| Projected Water Sales in MGD | 48.76 | 46.07 | 43.42 | 46.24 | 44.59 | 43.97 | 43.05 | 43.12 | 43.20 | 43.27 | 43.35 | 41.43 | 41.50 | 41.57 | 41.64 |
| Estimated Line Losses from TBW Purchases ⁽³⁾ | 795,646 | 1,168,537 | 1,803,076 | 1,704,659 | 1,528,593 | 1,318,313 | 1,290,655 | 1,292,927 | 1,295,199 | 1,297,471 | 1,299,743 | 1,242,050 | 1,244,218 | 1,246,385 | 1,248,553 |
| Total Estimated TBW Water Purchase Req | 18,592,830 | 17,984,030 | 17,653,060 | 18,581,770 | 17,804,177 | 17,367,149 | 17,002,794 | 17,032,725 | 17,062,656 | 17,092,588 | 17,122,519 | 16,362,485 | 16,391,038 | 16,419,591 | 16,448,144 |
| Total TBW Water Purchase Req in MGD | 50.94 | 49.27 | 48.23 | 50.91 | 48.78 | 47.58 | 46.58 | 46.66 | 46.75 | 46.83 | 46.91 | 44.83 | 44.91 | 44.99 | 45.06 |

(1) Retail and wholesale water sales are based upon actual sales as provided by County staff.
 (2) Wholesale water use decline in FY 2019, FY 2020, and FY 2025 reflects projected demand loss of 0.7 MGD, 1.0 MGD, and 2.0 MGD, respectively, due to reductions in Clearwater demand.
 (3) Estimated line losses from TBW purchases after FY 2017 are calculated annually based upon a 5-year average of line loss factors as a percent of total sales (FY 2013 - FY 2017).

| | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Variable \$ | \$ 30,764,513 | 26,857,193 | 24,213,697 | 23,357,146 | 24,246,917 | 25,980,306 | 26,548,776 | 27,198,971 | 28,753,495 | 30,363,378 | 31,659,850 |
| All Other \$ | 126,622,740 | 129,684,125 | 129,388,436 | 130,760,704 | 136,597,000 | 140,742,097 | 143,468,877 | 145,659,553 | 148,031,712 | 151,809,698 | 154,443,208 |
| Annual \$ | \$ 157,387,253 | 156,541,318 | 153,602,133 | 154,117,850 | 160,843,917 | 166,722,403 | 170,017,653 | 172,858,524 | 176,785,207 | 182,173,076 | 186,103,058 |
| Bdgt/Forecast MGD | 168.50 | 167.60 | 164.00 | 165.00 | 172.20 | 178.50 | 180.30 | 181.50 | 183.60 | 185.40 | 187.50 |
| V Portion (\$ / TGAL) | \$0.5002 | 0.4390 | 0.4034 | 0.3878 | 0.3858 | 0.3988 | 0.4034 | 0.4106 | 0.4291 | 0.4487 | 0.4626 |
| AO (\$ / TGAL) | \$2.0588 | 2.1199 | 2.1556 | 2.1712 | 2.1733 | 2.1602 | 2.1801 | 2.1987 | 2.2090 | 2.2433 | 2.2567 |
| TBW Unitary Rate (\$ / TGAL) | \$2.5590 | \$2.5590 | \$2.5590 | \$2.5590 | \$2.5590 | \$2.5590 | \$2.5764 | \$2.6093 | \$2.6380 | \$2.6920 | \$2.7119 |
| DEMAND FORECAST | Actual | Actual | Actual | Actual | Estimated | Projected | Projected | Projected | Projected | Projected | Projected |
| PCU ⁽¹⁾ | 50.94 | 49.27 | 48.23 | 50.91 | 48.78 | 47.58 | 46.58 | 46.66 | 46.75 | 46.83 | 46.91 |
| St. Pete | 27.70 | 28.19 | 28.50 | 29.25 | 28.50 | 28.64 | 28.64 | 28.64 | 28.64 | 28.64 | 28.64 |
| Hillsborough | 50.98 | 51.89 | 55.03 | 59.74 | 60.40 | 61.61 | 62.84 | 64.10 | 65.38 | 66.69 | 68.02 |
| Pasco | 24.53 | 23.79 | 25.92 | 30.12 | 29.11 | 29.15 | 29.15 | 29.15 | 29.15 | 29.15 | 29.15 |
| New Port Richey | 2.87 | 2.93 | 3.10 | 3.00 | 2.88 | 2.88 | 2.88 | 2.88 | 2.88 | 2.88 | 2.88 |
| Tampa (Morris Br) | 0.00 | 0.00 | 0.00 | 6.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total MGD | 157.03 | 156.07 | 160.78 | 179.26 | 169.67 | 169.86 | 170.09 | 171.43 | 172.80 | 174.19 | 175.60 |
| Revised Unitary Rate (\$ / TGAL) ⁽²⁾ | \$2.7095 | 2.7156 | 2.6022 | 2.3863 | 2.5915 | 2.6689 | 2.7080 | 2.7384 | 2.7762 | 2.8365 | 2.8657 |
| Var from TBW Rate | 5.9% | 6.1% | 1.7% | -6.8% | 1.3% | 4.3% | 5.1% | 4.9% | 5.2% | 5.4% | 5.7% |
| TBW Expenses - Revised Unitary Rate | \$ 50,380,399 | 48,836,539 | 45,810,572 | 44,340,975 | 46,139,263 | 46,350,363 | 46,043,474 | 46,642,737 | 47,368,604 | 48,482,775 | 49,067,171 |
| Less: Credits | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) | (4,378,396) |
| Net PCU PW Expense - Revised | \$ 46,002,003 | 44,458,143 | 41,432,176 | 39,962,579 | 41,760,867 | 41,971,967 | 41,665,079 | 42,264,341 | 42,990,208 | 44,104,380 | 44,688,775 |

(1) Demand projections based on historical trends and input from County staff.
 (2) Unit rate projected to increase at 3% beyond TBW Expense Projection period.

Source: TBW FY 2019 Proposed Budget - June 2018

APPENDIX B: SUPPORTING SCHEDULES FOR SEWER RSA

Schedule 1 Financial Management Plan Summary

Schedule 2 Assumptions

Schedule 3 Beginning Fund Balances

Schedule 4 Projection of Cash Inflows: FY 2018 – FY 2028

Schedule 5 Projection of Cash Outflows: FY 2018 – FY 2028

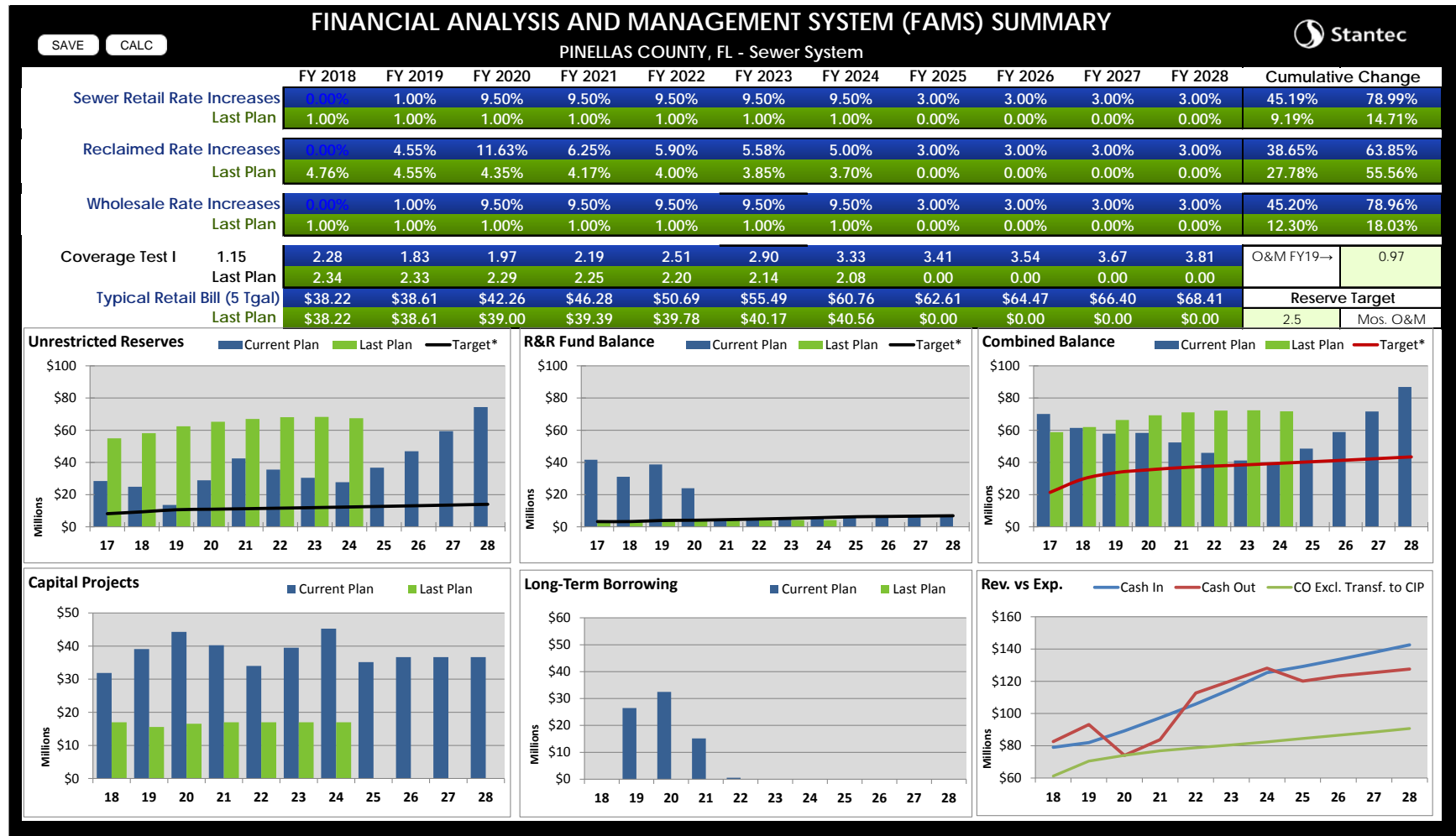
Schedule 6 Capital Improvement Program

Schedule 7 Pro Forma: Projection of Annual Cashflow & Debt Service Coverage

Schedule 8 Detailed Funding Summary

Schedule 9 Projection of Capital Improvement Program Funding Sources

Schedule 10 Projection of Retail and Wholesale Demands



| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Annual Growth: | | | | | | | | | | | |
| Sewer Billing Units - Retail | 143,159 | 143,459 | 143,759 | 144,059 | 144,359 | 144,659 | 144,959 | 145,259 | 145,559 | 145,859 | 146,159 |
| Unit Growth | | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| % Change in Units | | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| Sewer Volume | 7,809,039 | 7,825,403 | 7,841,768 | 7,858,132 | 7,874,497 | 7,890,861 | 7,907,225 | 7,923,590 | 7,939,954 | 7,956,319 | 7,972,683 |
| % Change in Sewer Use | | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| Sewer Billing Units - Wholesale | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Unit Growth | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % Change in Units | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Sewer Volume | 2,023,435 | 2,027,675 | 2,031,915 | 2,036,155 | 2,040,396 | 2,044,636 | 2,048,876 | 2,053,116 | 2,057,357 | 2,061,597 | 2,065,837 |
| % Change in Sewer Use | | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| Reclaimed Water Accounts | | | | | | | | | | | |
| Metered Accounts | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 |
| Unmetered Accounts | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 | 22,412 |
| Account Growth | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % Change in Customer Count | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Annual Capital Spending Execution: | | | | | | | | | | | |
| Annual Capital Budget | \$ 31,897,624 | 39,123,300 | 44,304,000 | 40,249,000 | 34,013,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |
| Annual Percent Executed | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Average Annual Interest Earnings Rate: ⁽¹⁾ | | | | | | | | | | | |
| Sewer System Enterprise Fund | N/A | 2.00% | 3.20% | 3.40% | 3.40% | 3.40% | 3.20% | 2.90% | 2.90% | 2.90% | 2.90% |
| Annual O&M Expense Cost Escalation: | | | | | | | | | | | |
| Personal Services | N/A | N/A | 4.20% | 4.20% | 4.20% | 4.50% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| Power | N/A | N/A | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Chemicals | N/A | N/A | 2.20% | 2.40% | 2.20% | 2.50% | 2.40% | 2.50% | 2.50% | 2.50% | 2.50% |
| All Other O&M Expenses | N/A | N/A | 2.20% | 2.40% | 2.20% | 2.50% | 2.40% | 2.50% | 2.50% | 2.50% | 2.50% |
| Reserve Targets (Numbers of Months): | | | | | | | | | | | |
| Operating Fund Target | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Combined Balance Target ^{(2) (3)} | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| Operating Budget Execution: | | | | | | | | | | | |
| Personal Services | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |
| All Other O&M Expenses | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |

(1) Estimate provided by County staff.

(2) Per Fitch Ratings mid-range attributes.

(3) Combined fund balance includes the Operating Fund target of 2.5 months as well as 5% of prior year's revenue as a minimum fund balance for the Renewal and Replacement Fund.

| | Revenue Fund | Renewal & Replacement | Vehicle Replacement | Sewer Interest & Sinking | Restricted Reserves |
|---|----------------------|-----------------------|---------------------|--------------------------|---------------------|
| CURRENT ASSETS | | | | | |
| Cash | \$ 3,004,732 | 5,433,960 | 5,519,370 | 1,035,221 | - |
| Cash with Fiscal Agent | - | - | - | 3,774,319 | - |
| Investments | 18,532,978 | 39,797,628 | - | 1,364,013 | - |
| Accounts and Notes Receivable | 8,295,702 | - | - | - | - |
| Assessments Receivable | 660 | - | - | - | - |
| Accrued Interest Receivable | 46,201 | 92,534 | - | 1,439 | - |
| Due from Other Governments | 3,304,797 | 12,495 | - | - | - |
| Inventory | 160,636 | - | - | - | - |
| Prepaid Items | 104,791 | - | - | - | - |
| TOTAL CURRENT ASSETS | \$ 33,450,496 | 45,336,617 | 5,519,370 | 6,174,992 | - |
| CURRENT LIABILITIES | | | | | |
| Less: Vouchers Payable | \$ (3,229,478) | (3,372,514) | - | - | - |
| Less: Contracts Payable | - | (253,361) | - | - | - |
| Less: Due to Other Governments | (152,314) | (63,124) | - | - | - |
| Less: Accrued Liabilities | (647,237) | - | - | - | - |
| Less: Compensated Absences | (993,082) | - | - | - | - |
| Less: Matured Bonds and Interest Payable | - | - | - | (3,774,319) | - |
| CALCULATED FUND BALANCE (ASSETS - LIABILITIES) | \$ 28,428,386 | 41,647,618 | 5,519,370 | 2,400,673 | - |
| Plus/(Less): Losses on Debt Refunding | - | - | - | - | - |
| Plus/(Less): Restricted for Debt Service | - | - | - | (1,153,635) | 1,153,635 |
| NET FUND BALANCE | \$ 28,428,386 | 41,647,618 | 5,519,370 | 1,247,038 | 1,153,635 |
| TOTAL AVAILABLE FUNDS | \$ 77,996,047 | | | | |

Sources: 2017 CAFR and Trial Balances provided by County Staff

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| 1 Rate Revenue Growth Assumptions | | | | | | | | | | | |
| 2 % Change in Retail Customers | N/A | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 3 % Change in Retail Usage | N/A | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 4 % Change in Wholesale Customers | N/A | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 % Change in Wholesale Usage | N/A | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 6 Proposed Rate Increases | | | | | | | | | | | |
| 7 Proposed Sewer Retail Rate Increase | N/A | 1.00% | 9.50% | 9.50% | 9.50% | 9.50% | 9.50% | 3.00% | 3.00% | 3.00% | 3.00% |
| 8 Proposed Sewer Wholesale Rate Increase | N/A | 1.00% | 9.50% | 9.50% | 9.50% | 9.50% | 9.50% | 3.00% | 3.00% | 3.00% | 3.00% |
| 9 Proposed Reclaimed Rate Increase | N/A | 4.55% | 11.63% | 6.25% | 5.90% | 5.58% | 5.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| 10 Rate Revenue | | | | | | | | | | | |
| 11 Retail Sewer Base Rate Revenue | \$ 19,031,105 | 19,261,696 | 21,135,663 | 23,191,848 | 25,447,958 | 27,923,423 | 30,639,558 | 31,624,057 | 32,640,051 | 33,688,542 | 34,770,567 |
| 12 Retail Sewer Usage Rate Revenue | 31,247,733 | 31,626,347 | 34,703,269 | 38,079,379 | 41,783,753 | 45,848,292 | 50,307,995 | 51,924,473 | 53,592,663 | 55,314,212 | 57,090,821 |
| 13 Wholesale Sewer Rate Revenue | 8,633,097 | 8,737,700 | 9,587,790 | 10,520,538 | 11,543,980 | 12,666,927 | 13,899,050 | 14,345,649 | 14,806,535 | 15,282,163 | 15,773,003 |
| 14 Total Sewer Rate Revenue | \$ 58,911,934 | 59,625,742 | 65,426,722 | 71,791,766 | 78,775,691 | 86,438,642 | 94,846,603 | 97,894,180 | 101,039,249 | 104,284,918 | 107,634,391 |
| 15 Other Operating Revenues ⁽¹⁾ | | | | | | | | | | | |
| 16 Grease Permitting Fee | \$ 112,260 | 105,295 | 105,295 | 105,295 | 105,295 | 105,295 | 105,295 | 105,295 | 105,295 | 105,295 | 105,295 |
| 17 Tapping Fees | 83,285 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 18 Connection Fees-Interest | 470 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 |
| 19 Reclaimed Water Svc Chrg (2) | 5,319,339 | 5,750,000 | 6,418,871 | 6,820,176 | 7,222,340 | 7,625,493 | 8,006,768 | 8,246,971 | 8,494,380 | 8,749,212 | 9,011,688 |
| 20 Ws Reclaimed Meter Sv Chr (2) | 3,024 | 3,179 | 3,549 | 3,771 | 3,993 | 4,216 | 4,427 | 4,559 | 4,696 | 4,837 | 4,982 |
| 21 Reclaim Water-St Pete Bch (2) | 106,097 | 122,021 | 136,215 | 144,731 | 153,266 | 161,821 | 169,912 | 175,009 | 180,260 | 185,667 | 191,238 |
| 22 Reclaim Water-So Pasadena (2) | 23,351 | 26,895 | 30,023 | 31,900 | 33,781 | 35,667 | 37,450 | 38,574 | 39,731 | 40,923 | 42,151 |
| 23 Reclaim Wtr-Pinellas Park (2) | 190,559 | 190,516 | 212,678 | 225,974 | 239,299 | 252,657 | 265,290 | 273,248 | 281,446 | 289,889 | 298,586 |
| 24 Reclaim Wtr-Belleair (2) | 10,330 | 5,032 | 5,617 | 5,968 | 6,320 | 6,673 | 7,006 | 7,217 | 7,433 | 7,656 | 7,886 |
| 25 Swr Billings Fr Belleair (3) | 1,131,363 | 1,360,000 | 1,489,200 | 1,630,674 | 1,785,588 | 1,955,219 | 2,140,965 | 2,205,194 | 2,271,349 | 2,339,490 | 2,409,675 |
| 26 Swr Billings Fr Gulfport (3) | 805,060 | 851,800 | 932,721 | 1,021,329 | 1,118,356 | 1,224,600 | 1,340,937 | 1,381,165 | 1,422,600 | 1,465,278 | 1,509,236 |
| 27 Swr Billings Fr Pinellas Prk (3) | 572,455 | 576,800 | 631,596 | 691,598 | 757,299 | 829,243 | 908,021 | 935,262 | 963,319 | 992,219 | 1,021,986 |
| 28 Swr Billings Fr St Pete (3) | 8,528,002 | 8,750,000 | 9,581,250 | 10,491,469 | 11,488,158 | 12,579,533 | 13,774,589 | 14,187,827 | 14,613,461 | 15,051,865 | 15,503,421 |
| 29 Swr Billings Fr Utilities Inc (3) | 150,403 | 113,695 | 124,496 | 136,323 | 149,274 | 163,454 | 178,983 | 184,352 | 189,883 | 195,579 | 201,447 |
| 30 Laboratory Services | 205,997 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 31 Miscellaneous Revenue | 44,174 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 32 Fat / Oil / Grease Tip Fees | 226,263 | 238,168 | 238,168 | 238,168 | 238,168 | 238,168 | 238,168 | 238,168 | 238,168 | 238,168 | 238,168 |
| 33 Pelletized Sludge Sales | 191,634 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 34 Sale Of Surplus Equipment | 53,615 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 35 Ins Proceeds-Furn/Fxtr/Eq | 24,025 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 36 Scrap Sales | 17,599 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 37 Inter-Reimb-External-Other | 113,616 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 38 Cap Con-Pvt-Swr Connectn | 601,400 | 900,000 | 440,000 | 440,000 | 440,000 | 440,000 | 440,000 | 440,000 | 440,000 | 440,000 | 440,000 |
| 39 Ind Wastwtr Dschrg Permts | 27,150 | 15,800 | 15,800 | 15,800 | 15,800 | 15,800 | 15,800 | 15,800 | 15,800 | 15,800 | 15,800 |
| 40 Rents - Bldg/Space | 169,344 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 41 Fed Grant-Public Safety | - | 593,330 | - | - | - | - | - | - | - | - | - |
| 42 Sewer-Late Payment Fee | 516,715 | 589,474 | 589,474 | 589,474 | 589,474 | 589,474 | 589,474 | 589,474 | 589,474 | 589,474 | 589,474 |
| 43 Total Other Operating Revenue | \$ 18,999,279 | 21,068,498 | 21,831,447 | 23,469,144 | 25,222,906 | 27,103,808 | 29,099,579 | 29,904,609 | 30,733,790 | 31,587,847 | 32,467,526 |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 44 Non-Operating Revenues | | | | | | | | | | | |
| 45 Interest Earned on Unrestricted Funds | \$ 1,079,661 | 1,193,573 | 1,860,074 | 1,883,224 | 1,672,738 | 1,482,441 | 1,282,935 | 1,268,962 | 1,558,129 | 1,892,540 | 2,297,376 |
| 46 Interest Earned on Restricted Funds | 18,175 | 40,294 | 125,809 | 186,338 | 203,717 | 204,324 | 192,305 | 174,276 | 174,276 | 174,276 | 174,276 |
| 47 Total Non-Operating Revenues | \$ 1,097,836 | 1,233,867 | 1,985,882 | 2,069,561 | 1,876,454 | 1,686,765 | 1,475,240 | 1,443,239 | 1,732,406 | 2,066,817 | 2,471,653 |
| 48 Capital Project Funding Sources | | | | | | | | | | | |
| 49 Renewal & Replacement Contribution ⁽⁴⁾ | \$ 21,322,120 | 22,701,760 | - | 6,939,628 | 33,917,821 | 39,911,229 | 45,716,708 | 35,678,610 | 36,860,030 | 36,882,171 | 36,890,707 |
| 50 Total Capital Project Funding Sources | \$ 21,322,120 | 22,701,760 | - | 6,939,628 | 33,917,821 | 39,911,229 | 45,716,708 | 35,678,610 | 36,860,030 | 36,882,171 | 36,890,707 |
| 51 Total Cash In | \$ 100,331,170 | 104,629,868 | 89,244,051 | 104,270,099 | 139,792,873 | 155,140,444 | 171,138,130 | 164,920,638 | 170,365,475 | 174,821,753 | 179,464,276 |

(1) FY 2018 and FY 2019 Other Operating Revenues are based upon FY 2018 Estimate and the FY 2019 Budget Request, as provided by County staff. The FY 2019 Budget Request has been adjusted to account for the County's practice of budgeting at 95% of projected revenues.

(2) Reclaimed rates projected to increase by rate adjustments shown in line 9.

(3) Wholesale rates projected to increase by rates shown in line 8.

(4) FY 2018 and FY 2019 Renewal & Replacement Contributions are based on FY 2018 Estimate and FY 2019 Budget Request, respectively, as provided by County staff. Each year thereafter, the Renewal & Replacement Contribution is calculated based on the funding requirements of the Capital Improvement Plan less any available bond proceeds and any excess fund balance in the R&R Fund above the minimum requirement.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | |
|--------------------------------------|------------------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FUND 4051 - SEWER OPERATING | | | | | | | | | | | | |
| 431040 - Facility Maintenance | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | |
| 1 | 5120001 Regular Salaries & Wages | \$ 245,712 | 327,210 | 340,953 | 355,273 | 370,194 | 385,742 | 403,101 | 420,434 | 438,513 | 457,369 | 477,036 |
| 2 | 5140001 Overtime Pay | 22,661 | 14,080 | 14,671 | 15,288 | 15,930 | 16,599 | 17,346 | 18,091 | 18,869 | 19,681 | 20,527 |
| 3 | 5200001 Employee Benefits-Overtime | - | 2,230 | 2,324 | 2,421 | 2,523 | 2,629 | 2,747 | 2,865 | 2,989 | 3,117 | 3,251 |
| 4 | 5210001 FICA Taxes | 22,711 | 27,010 | 28,144 | 29,326 | 30,558 | 31,842 | 33,275 | 34,705 | 36,198 | 37,754 | 39,378 |
| 5 | 5220001 Retirement Contributions | 29,250 | 33,770 | 35,188 | 36,666 | 38,206 | 39,811 | 41,602 | 43,391 | 45,257 | 47,203 | 49,233 |
| 6 | 5230001 Hlth,Life,Dntl,Std,Ltd | 98,714 | 164,070 | 170,961 | 178,141 | 185,623 | 193,419 | 202,123 | 210,815 | 219,880 | 229,334 | 239,196 |
| 7 | 5110001 Executive Salaries | 34,693 | 25,800 | 26,290 | 26,869 | 27,513 | 28,119 | 28,822 | 29,513 | 30,251 | 31,008 | 31,783 |
| 8 | 5299992 Benefits-Contra-Projects | 638 | - | - | - | - | - | - | - | - | - | - |
| O&M Expenses: | | | | | | | | | | | | |
| 9 | 5310033 General Consulting | \$ - | 90 | 92 | 94 | 96 | 98 | 101 | 103 | 106 | 108 | 111 |
| 10 | 5400001 Travel and Per Diem | - | 640 | 654 | 668 | 685 | 700 | 717 | 734 | 753 | 771 | 791 |
| 11 | 5400001 Travel and Per Diem | 41 | - | - | - | - | - | - | - | - | - | - |
| 12 | 5400001 Travel and Per Diem | 63 | - | - | - | - | - | - | - | - | - | - |
| 13 | 5400001 Travel and Per Diem | 215 | - | - | - | - | - | - | - | - | - | - |
| 14 | 5410001 Communication Services | 798 | 960 | 981 | 1,003 | 1,027 | 1,049 | 1,076 | 1,101 | 1,129 | 1,157 | 1,186 |
| 15 | 5464000 Repair&Maint-Equipment | - | 2,130 | 2,177 | 2,225 | 2,278 | 2,328 | 2,386 | 2,444 | 2,505 | 2,567 | 2,632 |
| 16 | 5496521 Intgv Sv-Fleet-Op & Maint | 3,162 | 2,130 | 2,177 | 2,225 | 2,278 | 2,328 | 2,386 | 2,444 | 2,505 | 2,567 | 2,632 |
| 17 | 5520005 Small Tools,Supp&Allow. | 8 | 190 | 194 | 198 | 203 | 208 | 213 | 218 | 223 | 229 | 235 |
| 18 | 5529000 Oper. Supplies-Misc | 42 | 360 | 368 | 376 | 385 | 394 | 403 | 413 | 423 | 434 | 445 |
| 19 | 5540001 Bks,Pub,Subscrip&Membrshps | 35 | 170 | 174 | 178 | 182 | 186 | 190 | 195 | 200 | 205 | 210 |
| 20 | 5470001 Printing and Binding Exp | 11 | - | - | - | - | - | - | - | - | - | - |
| 21 | 5550001 Training&Education Costs | 250 | 920 | 940 | 961 | 984 | 1,006 | 1,031 | 1,056 | 1,082 | 1,109 | 1,137 |
| 22 | 5520009 Oper. Supplies-Computer | - | 100 | 102 | 104 | 107 | 109 | 112 | 115 | 118 | 121 | 124 |
| 23 | 5520099 PC Purchases under \$1000 | 615 | 1,930 | 1,972 | 2,016 | 2,064 | 2,110 | 2,162 | 2,214 | 2,270 | 2,326 | 2,385 |
| 431070 - Field Services | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | |
| 24 | 5110001 Executive Salaries. | \$ 36,071 | 47,060 | 49,037 | 51,096 | 53,242 | 55,478 | 57,975 | 60,468 | 63,068 | 65,780 | 68,608 |
| 25 | 5120001 Regular Salaries & Wages | 345,450 | 346,490 | 361,043 | 376,206 | 392,007 | 408,471 | 426,853 | 445,207 | 464,351 | 484,318 | 505,144 |
| 26 | 5140001 Overtime Pay | 17,648 | 18,480 | 19,256 | 20,065 | 20,908 | 21,786 | 22,766 | 23,745 | 24,766 | 25,831 | 26,942 |
| 27 | 5200001 Employee Benefits-Overtime | - | 2,930 | 3,053 | 3,181 | 3,315 | 3,454 | 3,610 | 3,765 | 3,927 | 4,096 | 4,272 |
| 28 | 5210001 FICA Taxes | 29,284 | 30,110 | 31,375 | 32,692 | 34,065 | 35,496 | 37,094 | 38,689 | 40,352 | 42,087 | 43,897 |
| 29 | 5220001 Retirement Contributions | 33,990 | 37,030 | 38,585 | 40,206 | 41,894 | 43,654 | 45,618 | 47,580 | 49,626 | 51,760 | 53,986 |
| 30 | 5230001 Hlth,Life,Dntl,Std,Ltd | 176,619 | 213,860 | 222,842 | 232,201 | 241,954 | 252,116 | 263,461 | 274,790 | 286,606 | 298,930 | 311,784 |
| O&M Expenses: | | | | | | | | | | | | |
| 31 | 5349000 Contract Services-Other | 8,647 | 9,360 | 9,566 | 9,776 | 10,011 | 10,231 | 10,487 | 10,739 | 11,007 | 11,282 | 11,564 |
| 32 | 5400001 Travel and Per Diem | - | 5,740 | 5,866 | 5,995 | 6,139 | 6,274 | 6,431 | 6,585 | 6,750 | 6,919 | 7,092 |
| 33 | 5400200 Meals/Per Diem | 363 | - | - | - | - | - | - | - | - | - | - |
| 34 | 5400300 Hotels/Motels/Lodging | 2,339 | - | - | - | - | - | - | - | - | - | - |
| 35 | 5400900 Travel-Other | 128 | - | - | - | - | - | - | - | - | - | - |
| 36 | 5410001 Communication Services | 3,663 | 5,590 | 5,713 | 5,839 | 5,979 | 6,110 | 6,263 | 6,413 | 6,574 | 6,738 | 6,907 |
| 37 | 5420001 Freight | 88 | 100 | 102 | 104 | 107 | 109 | 112 | 115 | 118 | 121 | 124 |
| 38 | 5420002 Postage | 20 | 4,560 | 4,660 | 4,763 | 4,877 | 4,984 | 5,109 | 5,232 | 5,362 | 5,497 | 5,634 |
| 39 | 5433000 Util Svc-County Water&Swr | 202 | - | - | - | - | - | - | - | - | - | - |
| 40 | 5461000 Repair&Maint-Grounds | 4,914 | - | - | - | - | - | - | - | - | - | - |
| 41 | 5464000 Repair&Maint-Equipment | 7,622 | 7,200 | 7,358 | 7,520 | 7,701 | 7,870 | 8,067 | 8,261 | 8,467 | 8,679 | 8,896 |
| 42 | 5470001 Printing and Binding Exp | 2,024 | 1,840 | 1,880 | 1,922 | 1,968 | 2,011 | 2,062 | 2,111 | 2,164 | 2,218 | 2,273 |
| 43 | 5496521 Intgv Sv-Fleet-Op & Maint | 32,375 | 39,340 | 40,205 | 41,090 | 42,076 | 43,002 | 44,077 | 45,135 | 46,263 | 47,420 | 48,605 |
| 44 | 5510001 Office Supplies Exp | 4,816 | 460 | 470 | 480 | 492 | 503 | 515 | 528 | 541 | 554 | 568 |
| 45 | 5520005 Small Tools,Supp&Allow. | 347 | 1,200 | 1,226 | 1,253 | 1,283 | 1,312 | 1,344 | 1,377 | 1,411 | 1,446 | 1,483 |
| 46 | 5520006 Oper. Supplies-Clothing | 1,481 | 2,060 | 2,105 | 2,152 | 2,203 | 2,252 | 2,308 | 2,363 | 2,423 | 2,483 | 2,545 |
| 47 | 5529000 Oper. Supplies-Misc | 3,169 | 6,020 | 6,152 | 6,288 | 6,439 | 6,580 | 6,745 | 6,907 | 7,079 | 7,256 | 7,438 |
| 48 | 5550001 Training&Education Costs | 1,546 | 7,200 | 7,358 | 7,520 | 7,701 | 7,870 | 8,067 | 8,261 | 8,467 | 8,679 | 8,896 |
| 49 | 5520099 PC Purchases under \$1000 | 2,098 | 2,900 | 2,955 | 3,020 | 3,093 | 3,161 | 3,240 | 3,317 | 3,400 | 3,485 | 3,572 |
| 50 | 5400100 Transportation Exp | 696 | - | - | - | - | - | - | - | - | - | - |

431130 - Water & Sewer Administration

Personal Services:

| | | | | | | | | | | | | |
|----|------------------------------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 51 | 5110001 Executive Salaries. | \$ 258,184 | 311,130 | 324,197 | 337,814 | 352,002 | 366,786 | 383,291 | 399,773 | 416,963 | 434,893 | 453,593 |
| 52 | 5120001 Regular Salaries & Wages | 16,164 | 16,870 | 17,579 | 18,317 | 19,086 | 19,888 | 20,783 | 21,676 | 22,608 | 23,581 | 24,595 |
| 53 | 5140001 Overtime Pay | 184 | 190 | 198 | 206 | 215 | 224 | 234 | 255 | 268 | 277 | 287 |
| 54 | 5200001 Employee Benefits-Overtime | - | 30 | 31 | 33 | 34 | 35 | 37 | 39 | 40 | 42 | 44 |
| 55 | 5210001 FICA Taxes | 20,040 | 24,840 | 25,883 | 26,970 | 28,103 | 29,283 | 30,601 | 31,917 | 33,290 | 34,721 | 36,214 |
| 56 | 5220001 Retirement Contributions | 22,867 | 27,230 | 28,374 | 29,565 | 30,807 | 32,101 | 33,546 | 34,988 | 36,492 | 38,062 | 39,698 |
| 57 | 5230001 Hlth,Life,Dntl,Std,Ltd | 46,934 | 71,230 | 74,222 | 77,339 | 80,587 | 83,972 | 87,751 | 91,524 | 95,459 | 99,564 | 103,845 |
| 58 | 5299991 Reg Salary&Wgs-Contra-Prj | (22,517) | (51,560) | (53,726) | (55,982) | (58,333) | (60,783) | (63,518) | (66,250) | (69,099) | (72,070) | (75,169) |
| 59 | 5299992 Benefits-Contra-Projects | (4,500) | (11,870) | (12,369) | (12,888) | (13,429) | (13,993) | (14,623) | (15,252) | (15,908) | (16,592) | (17,305) |

O&M Expenses:

| | | | | | | | | | | | | |
|----|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 60 | 5310033 General Consulting | \$ 68,523 | 150,250 | 153,556 | 156,934 | 160,700 | 164,236 | 168,341 | 172,382 | 176,691 | 181,108 | 185,636 |
| 61 | 5311031 Legal (Other Than Court) | 2,889 | 40,000 | 40,880 | 41,779 | 42,782 | 43,723 | 44,816 | 45,892 | 47,039 | 48,215 | 49,421 |
| 62 | 5340001 Other Contractual Svcs | 8,794 | - | - | - | - | - | - | - | - | - | - |
| 63 | 5349000 Contract Services-Other | 18,541 | 45,150 | 46,143 | 47,158 | 48,290 | 49,353 | 50,586 | 51,801 | 53,096 | 54,423 | 55,784 |
| 64 | 5400001 Travel and Per Diem | - | 12,360 | 12,632 | 12,910 | 13,220 | 13,510 | 13,848 | 14,181 | 14,535 | 14,899 | 15,271 |
| 65 | 5400105 Mileage-Local | 64 | - | - | - | - | - | - | - | - | - | - |
| 66 | 5400900 Travel-Other | 62 | - | - | - | - | - | - | - | - | - | - |
| 67 | 5410001 Communication Services | 3,113 | 4,090 | 4,180 | 4,272 | 4,374 | 4,471 | 4,582 | 4,692 | 4,810 | 4,930 | 5,053 |
| 68 | 5410006 Comm Svcs-Repair & Maint | 6,011 | 8,400 | 8,585 | 8,774 | 8,984 | 9,182 | 9,411 | 9,637 | 9,878 | 10,125 | 10,378 |
| 69 | 5420001 Freight | - | 70 | 72 | 73 | 75 | 77 | 78 | 80 | 82 | 84 | 86 |
| 70 | 5420002 Postage | 15 | 350 | 358 | 366 | 374 | 383 | 392 | 402 | 412 | 422 | 432 |
| 71 | 5440001 Rentals and Leases | 115 | 350 | 357 | 364 | 373 | 381 | 391 | 400 | 410 | 421 | 431 |
| 72 | 5461000 Repair&Maint-Grounds | 2,196 | - | - | - | - | - | - | - | - | - | - |
| 73 | 5462000 Repair&Maint-Buildings | 2,384 | 178,500 | 182,427 | 186,440 | 190,915 | 195,115 | 199,993 | 204,793 | 209,913 | 215,160 | 220,539 |
| 74 | 5464000 Repair&Maint-Equipment | 1,029 | 2,800 | 2,862 | 2,925 | 2,995 | 3,061 | 3,137 | 3,212 | 3,295 | 3,375 | 3,459 |
| 75 | 5470001 Printing and Binding Exp | 5,803 | 700 | 715 | 731 | 749 | 765 | 784 | 803 | 823 | 844 | 865 |
| 76 | 5480001 Promotional Activities Exp | 196 | 4,380 | 4,476 | 4,575 | 4,685 | 4,788 | 4,907 | 5,025 | 5,151 | 5,280 | 5,412 |
| 77 | 5490001 Othr Current Chgs&Obligat | - | 530 | 542 | 554 | 567 | 579 | 594 | 608 | 623 | 639 | 655 |
| 78 | 5496501 Intgv Sv-Info Technology | 2,164,880 | 2,022,620 | 2,067,118 | 2,112,594 | 2,163,296 | 2,210,889 | 2,266,161 | 2,320,549 | 2,378,563 | 2,438,027 | 2,498,978 |
| 79 | 5496521 Intgv Sv-Fleet-Op & Maint | 1,826 | 2,500 | 2,555 | 2,611 | 2,674 | 2,733 | 2,801 | 2,868 | 2,940 | 3,013 | 3,089 |
| 80 | 5496551 Intgv Sv-Risk Financing | 1,155,090 | 1,365,390 | 1,395,429 | 1,426,128 | 1,460,355 | 1,492,483 | 1,529,795 | 1,566,510 | 1,605,673 | 1,645,815 | 1,686,960 |
| 81 | 5496901 Intgv Sv-Cost Allocate | 1,695,820 | 2,006,820 | 2,050,970 | 2,096,091 | 2,146,398 | 2,193,618 | 2,248,459 | 2,302,422 | 2,359,982 | 2,418,982 | 2,479,456 |
| 82 | 5510001 Office Supplies Exp | 518 | 1,400 | 1,431 | 1,462 | 1,497 | 1,530 | 1,569 | 1,606 | 1,646 | 1,688 | 1,730 |
| 83 | 5520099 PC Purchases under \$1000 | 335 | 2,650 | 2,708 | 2,768 | 2,834 | 2,897 | 2,969 | 3,040 | 3,116 | 3,194 | 3,274 |
| 84 | 5529000 Oper. Supplies-Misc | 3,149 | 1,820 | 1,860 | 1,901 | 1,947 | 1,989 | 2,039 | 2,088 | 2,140 | 2,194 | 2,249 |
| 85 | 5540001 Bks, Pub, Subscrp&Membshps | 17,923 | 39,580 | 40,451 | 41,341 | 42,333 | 43,264 | 44,346 | 45,410 | 46,545 | 47,709 | 48,902 |
| 86 | 5550001 Training&Education Costs | 3,284 | 11,260 | 11,508 | 11,761 | 12,043 | 12,308 | 12,616 | 12,919 | 13,242 | 13,573 | 13,912 |
| 87 | 5400100 Transportation Exp | 1,439 | - | - | - | - | - | - | - | - | - | - |
| 88 | 5400200 Meals/Per Diem | 591 | - | - | - | - | - | - | - | - | - | - |
| 89 | 5400300 Hotels/Motels/Lodging | 3,058 | - | - | - | - | - | - | - | - | - | - |
| 90 | 5496706 Intgv Sv-Construction Management (43147) | 57,800 | 99,130 | 101,013 | 103,236 | 105,713 | 108,039 | 110,740 | 113,398 | 116,233 | 119,139 | 122,117 |
| 91 | 5496707 Intgv Sv-Engineering Support (431572) | 253,470 | 227,180 | 231,496 | 236,589 | 242,267 | 247,597 | 253,787 | 259,878 | 266,375 | 273,035 | 279,860 |
| 92 | 5496708 Intgv Sv-Survey and Mapping (431474) | 27,390 | 28,030 | 28,563 | 29,191 | 29,892 | 30,549 | 31,313 | 32,064 | 32,866 | 33,688 | 34,530 |
| 93 | 5320001 Accounting & Auditing | 19,546 | 19,000 | 19,361 | 19,787 | 20,262 | 20,708 | 21,225 | 21,735 | 22,278 | 22,835 | 23,406 |
| 94 | 5490060 Incentives & Awards | 27 | 180 | 183 | 187 | 192 | 196 | 201 | 206 | 211 | 216 | 222 |
| 95 | 5431100 Util Svc-Elec-Generl-Power | 556 | - | - | - | - | - | - | - | - | - | - |

431240 - Technical Services

Personal Services:

| | | | | | | | | | | | | |
|-----|----------------------------------|------------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|
| 96 | 5120001 Regular Salaries & Wages | \$ 110,236 | 91,970 | 95,833 | 99,858 | 104,052 | 108,422 | 113,301 | 118,173 | 123,254 | 128,554 | 134,082 |
| 97 | 5140001 Overtime Pay | 8,538 | - | - | - | - | - | - | - | - | - | - |
| 98 | 5210001 FICA Taxes | 7,403 | 7,040 | 7,336 | 7,644 | 7,965 | 8,299 | 8,673 | 9,046 | 9,435 | 9,840 | 10,264 |
| 99 | 5220001 Retirement Contributions | 7,893 | 7,640 | 7,961 | 8,295 | 8,644 | 9,007 | 9,412 | 9,817 | 10,239 | 10,679 | 11,138 |
| 100 | 5230001 Hlth,Life,Dntl,Std,Ltd | 38,550 | 44,620 | 46,494 | 48,447 | 50,482 | 52,602 | 54,969 | 57,333 | 59,798 | 62,369 | 65,051 |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|------------------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 101 | 5349000 Contract Services-Other | \$ 12,160 | 106,820 | 109,170 | 111,572 | 114,250 | 116,763 | 119,682 | 122,554 | 125,618 | 128,759 | 131,978 |
| 102 | 5410001 Communication Services | 360 | - | - | - | - | - | - | - | - | - | - |
| 103 | 5529000 Oper. Supplies-Misc | (20,916) | 92,910 | 94,954 | 97,043 | 99,372 | 101,558 | 104,097 | 106,596 | 109,260 | 111,992 | 114,792 |
| 104 | 5540001 Bks, Pub, Subscrp&Membshps | - | 150 | 153 | 157 | 160 | 164 | 168 | 172 | 176 | 181 | 185 |
| 105 | 5440001 Rentals and Leases | 90,597 | - | - | - | - | - | - | - | - | - | - |

431250 - Maintenance North & South

Personal Services:

| | | | | | | | | | | | | |
|-----|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 106 | 5110001 Executive Salaries. | \$ 39,397 | 116,270 | 121,153 | 126,242 | 131,544 | 137,069 | 143,237 | 149,396 | 155,820 | 162,520 | 169,509 |
| 107 | 5120001 Regular Salaries & Wages | 2,001,653 | 2,056,320 | 2,142,685 | 2,232,678 | 2,326,451 | 2,424,162 | 2,533,249 | 2,642,179 | 2,755,792 | 2,874,291 | 2,997,886 |
| 108 | 5140001 Overtime Pay | 125,956 | 117,500 | 122,435 | 127,577 | 132,936 | 138,519 | 144,752 | 150,976 | 157,468 | 164,240 | 171,302 |
| 109 | 5200001 Employee Benefits-Overtime | - | 18,590 | 19,371 | 20,184 | 21,032 | 21,915 | 22,902 | 23,886 | 24,914 | 25,985 | 27,102 |
| 110 | 5210001 FICA Taxes | 143,736 | 166,210 | 173,191 | 180,465 | 188,044 | 195,942 | 204,760 | 213,564 | 222,748 | 232,326 | 242,316 |
| 111 | 5220001 Retirement Contributions | 171,921 | 198,570 | 206,910 | 215,600 | 224,655 | 234,091 | 244,625 | 255,144 | 266,115 | 277,558 | 289,493 |
| 112 | 5230001 Hlth.Life,Dntl,Std,Ltd | 762,806 | 1,027,020 | 1,070,155 | 1,115,101 | 1,161,936 | 1,210,737 | 1,265,220 | 1,319,625 | 1,376,368 | 1,435,552 | 1,497,281 |
| 113 | 5299991 Reg Salary&Wgs-Contra-Prj | 12,766 | - | - | - | - | - | - | - | - | - | - |
| 114 | 5299992 Benefits-Contra-Projects | 12,059 | - | - | - | - | - | - | - | - | - | - |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|-------------------------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 115 | 5310033 General Consulting | \$ 8,317 | 4,160 | 4,252 | 4,345 | 4,449 | 4,547 | 4,661 | 4,773 | 4,892 | 5,014 | 5,140 |
| 116 | 5340003 Contract Svcs-Janitorial | 13,355 | 16,440 | 16,802 | 17,171 | 17,583 | 17,970 | 18,420 | 18,862 | 19,333 | 19,816 | 20,312 |
| 117 | 5340004 Contract Svcs-Fire Protec | - | 710 | 726 | 742 | 759 | 776 | 795 | 815 | 835 | 856 | 877 |
| 118 | 5349000 Contract Services-Other | 404,695 | 181,480 | 185,473 | 189,553 | 194,102 | 198,372 | 203,332 | 208,212 | 213,417 | 218,752 | 224,221 |
| 119 | 5400001 Travel and Per Diem | - | 1,880 | 1,921 | 1,964 | 2,011 | 2,055 | 2,106 | 2,157 | 2,211 | 2,266 | 2,323 |
| 120 | 5400100 Transportation Exp | 628 | - | - | - | - | - | - | - | - | - | - |
| 121 | 5400110 Mileage-Out of Town | 103 | - | - | - | - | - | - | - | - | - | - |
| 122 | 5400205 Meals-Taxable | 14 | - | - | - | - | - | - | - | - | - | - |
| 123 | 5400300 Hotels/Motels/Lodging | 1,882 | - | - | - | - | - | - | - | - | - | - |
| 124 | 5400900 Travel-Other | 215 | - | - | - | - | - | - | - | - | - | - |
| 125 | 5410001 Communication Services | 15,490 | 17,170 | 17,548 | 17,934 | 18,364 | 18,768 | 19,237 | 19,699 | 20,192 | 20,696 | 21,214 |
| 126 | 5420001 Freight | 402 | 470 | 480 | 491 | 503 | 514 | 527 | 539 | 553 | 567 | 581 |
| 127 | 5420002 Postage | 175 | 200 | 204 | 209 | 214 | 219 | 224 | 229 | 235 | 241 | 247 |
| 128 | 5431100 Util Svc-Elec- Generl-Power | 29,607 | 30,550 | 32,078 | 33,681 | 35,365 | 37,134 | 38,990 | 40,940 | 42,987 | 45,136 | 47,393 |
| 129 | 5433000 Util Svc-County Water&Swr | 3,159 | 4,700 | 4,803 | 4,909 | 5,027 | 5,137 | 5,266 | 5,392 | 5,527 | 5,665 | 5,807 |
| 130 | 5439000 Utility Svc-Miscellaneous | 9,205 | 12,280 | 12,550 | 12,826 | 13,134 | 13,423 | 13,759 | 14,089 | 14,441 | 14,802 | 15,172 |
| 131 | 5440001 Rentals and Leases | 167,756 | 181,480 | 185,473 | 189,553 | 194,102 | 198,372 | 203,332 | 208,212 | 213,417 | 218,752 | 224,221 |
| 132 | 5461000 Repair&Maint-Grounds | 12,426 | 13,460 | 13,756 | 14,059 | 14,396 | 14,713 | 15,081 | 15,443 | 15,829 | 16,224 | 16,630 |
| 133 | 5462000 Repair&Maint-Buildings | 6,838 | 13,350 | 13,644 | 13,944 | 14,279 | 14,593 | 14,957 | 15,316 | 15,699 | 16,092 | 16,494 |
| 134 | 5463000 Repair&Maint-Wtr/Swr Line | 143,913 | 679,580 | 694,531 | 709,810 | 726,846 | 742,836 | 761,407 | 779,681 | 799,173 | 819,153 | 839,631 |
| 135 | 5464000 Repair&Maint-Equipment | 135,891 | 90,880 | 92,879 | 94,923 | 97,201 | 99,339 | 101,823 | 104,266 | 106,873 | 109,543 | 112,284 |
| 136 | 5470001 Printing and Binding Exp | 704 | 1,670 | 1,707 | 1,744 | 1,786 | 1,825 | 1,871 | 1,916 | 1,964 | 2,013 | 2,063 |
| 137 | 5490001 Othr Current Chgs&Obligat | 71 | 1,590 | 1,625 | 1,661 | 1,701 | 1,738 | 1,781 | 1,824 | 1,870 | 1,917 | 1,964 |
| 138 | 5496521 Intgv Sv-Fleet-Op & Maint | 366,881 | 424,160 | 433,492 | 443,028 | 453,661 | 463,642 | 475,233 | 486,638 | 498,804 | 511,274 | 524,056 |
| 139 | 5510001 Office Supplies Exp | 6,061 | 12,630 | 12,908 | 13,192 | 13,508 | 13,806 | 14,151 | 14,490 | 14,853 | 15,224 | 15,605 |
| 140 | 5520001 Operating Supplies Exp | 111 | - | - | - | - | - | - | - | - | - | - |
| 141 | 5520005 Small Tools,Supp&Allow. | 2,161 | 29,790 | 30,445 | 31,115 | 31,862 | 32,563 | 33,377 | 34,178 | 35,032 | 35,908 | 36,806 |
| 142 | 5520006 Oper. Supplies-Clothing | 10,239 | 14,100 | 14,410 | 14,727 | 15,081 | 15,412 | 15,798 | 16,177 | 16,581 | 16,996 | 17,421 |
| 143 | 5520009 Oper. Supplies-Computer | 1,734 | 940 | 958 | 979 | 1,002 | 1,024 | 1,050 | 1,075 | 1,102 | 1,130 | 1,158 |
| 144 | 5520099 PC Purchases under \$1000 | - | 2,650 | 2,708 | 2,768 | 2,834 | 2,897 | 2,969 | 3,040 | 3,116 | 3,194 | 3,274 |
| 145 | 5529000 Oper. Supplies-Misc | 399,019 | 662,470 | 677,044 | 691,939 | 708,546 | 724,134 | 742,237 | 760,051 | 779,052 | 798,528 | 818,492 |
| 146 | 5540001 Bks, Pub, Subscrp&Membshps | 439 | 970 | 991 | 1,013 | 1,037 | 1,060 | 1,087 | 1,113 | 1,141 | 1,169 | 1,198 |
| 147 | 5550001 Training&Education Costs | 7,611 | 10,570 | 10,803 | 11,040 | 11,305 | 11,554 | 11,843 | 12,127 | 12,430 | 12,741 | 13,059 |
| 148 | 5400105 Mileage-Local | 24 | - | - | - | - | - | - | - | - | - | - |
| 149 | 5400200 Meals/Per Diem | 421 | - | - | - | - | - | - | - | - | - | - |
| 150 | 5490060 Incentives & Awards | - | 470 | 480 | 491 | 503 | 514 | 527 | 539 | 553 | 567 | 581 |
| 151 | 5699983 Op Exp-Proj-Burdening | 101 | - | - | - | - | - | - | - | - | - | - |

431330 - SCADA

Personal Services:

| | | | | | | | | | | | | |
|-----|------------------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 152 | 5110001 Executive Salaries. | \$ 149,922 | 156,040 | 162,594 | 169,423 | 176,538 | 183,953 | 192,231 | 200,497 | 209,118 | 218,110 | 227,489 |
| 153 | 5120001 Regular Salaries & Wages | 89,512 | 120,460 | 125,519 | 130,791 | 136,284 | 142,008 | 148,399 | 154,780 | 161,435 | 168,377 | 175,617 |
| 154 | 5140001 Overtime Pay | 5,654 | 7,200 | 7,502 | 7,818 | 8,146 | 8,488 | 8,870 | 9,251 | 9,649 | 10,064 | 10,497 |
| 155 | 5200001 Employee Benefits-Overtime | - | 1,140 | 1,188 | 1,238 | 1,290 | 1,344 | 1,404 | 1,465 | 1,528 | 1,593 | 1,662 |
| 156 | 5210001 FICA Taxes | 18,274 | 21,160 | 22,049 | 22,975 | 23,940 | 24,945 | 26,068 | 27,189 | 28,358 | 29,577 | 30,849 |
| 157 | 5220001 Retirement Contributions | 19,477 | 22,920 | 23,883 | 24,886 | 25,931 | 27,020 | 28,236 | 29,450 | 30,716 | 32,037 | 33,415 |
| 158 | 5230001 Hlth.Life,Dntl,Std,Ltd | 56,020 | 81,040 | 84,444 | 87,990 | 91,686 | 95,537 | 99,836 | 104,129 | 108,606 | 113,276 | 118,147 |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|----------------------------|----------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|
| 159 | 5310033 General Consulting | \$ 2,241 | 90,000 | 91,980 | 94,004 | 96,260 | 98,377 | 100,837 | 103,257 | 105,838 | 108,484 | 111,196 |
|-----|----------------------------|----------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|

Appendix B: Supporting Schedules for Sewer RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | | | | | | | | | | | | |
|------------------------------|---------------------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 160 | 5349000 Contract Services-Other | 19,953 | 12,000 | 12,264 | 12,534 | 12,835 | 13,117 | 13,445 | 13,768 | 14,112 | 14,465 | 14,826 |
| 161 | 5400001 Travel and Per Diem | - | 3,600 | 3,679 | 3,760 | 3,850 | 3,935 | 4,033 | 4,130 | 4,234 | 4,339 | 4,448 |
| 162 | 5400100 Transportation Exp | 1,008 | - | - | - | - | - | - | - | - | - | - |
| 163 | 5410001 Communication Services | 10,113 | 27,240 | 27,839 | 28,452 | 29,135 | 29,776 | 30,520 | 31,252 | 32,034 | 32,835 | 33,655 |
| 164 | 5420001 Freight | 12 | 60 | 61 | 63 | 64 | 66 | 67 | 69 | 71 | 72 | 74 |
| 165 | 5460001 Repair&Maintenance Svcs | 21,627 | - | - | - | - | - | - | - | - | - | - |
| 166 | 5464000 Repair&Maint-Equipment | 175,709 | 209,580 | 214,191 | 218,903 | 224,157 | 229,088 | 234,815 | 240,451 | 246,462 | 252,624 | 258,939 |
| 167 | 5470001 Printing and Binding Exp | - | 60 | 61 | 63 | 64 | 66 | 67 | 69 | 71 | 72 | 74 |
| 168 | 5496521 Intgv Sv-Fleet-Op & Maint | 4,263 | 4,620 | 4,722 | 4,826 | 4,941 | 5,050 | 5,176 | 5,301 | 5,433 | 5,569 | 5,708 |
| 169 | 5510001 Office Supplies Exp | 2,533 | 60 | 61 | 63 | 64 | 66 | 67 | 69 | 71 | 72 | 74 |
| 170 | 5520009 Oper. Supplies-Computer | 1,813 | 600 | 611 | 625 | 640 | 654 | 670 | 686 | 704 | 721 | 739 |
| 171 | 5529000 Oper. Supplies-Misc | 5,828 | 2,760 | 2,821 | 2,883 | 2,952 | 3,017 | 3,092 | 3,167 | 3,246 | 3,327 | 3,410 |
| 172 | 5540001 Bks, Pub, Subscrp & Membrshps | 126 | 390 | 399 | 407 | 417 | 426 | 437 | 447 | 459 | 470 | 482 |
| 173 | 5550001 Training&Education Costs | 613 | 5,700 | 5,825 | 5,954 | 6,096 | 6,231 | 6,386 | 6,540 | 6,703 | 6,871 | 7,042 |
| 174 | 5400200 Meals/Per Diem | 91 | - | - | - | - | - | - | - | - | - | - |
| 175 | 5400205 Meals-Taxable | 32 | - | - | - | - | - | - | - | - | - | - |
| 176 | 5400300 Hotels/Motels/Lodging | 979 | - | - | - | - | - | - | - | - | - | - |
| 177 | 5400900 Travel-Other | 7 | - | - | - | - | - | - | - | - | - | - |
| 178 | 5400105 Mileage-Local | 28 | - | - | - | - | - | - | - | - | - | - |
| 179 | 5420002 Postage | - | 20 | 20 | 21 | 21 | 22 | 22 | 23 | 23 | 24 | 25 |
| 180 | 5520099 PC Purchases under \$1000 | 697 | 7,940 | 8,091 | 8,269 | 8,467 | 8,654 | 8,870 | 9,083 | 9,310 | 9,543 | 9,781 |
| 431340 - Laboratories | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | |
| 181 | 5110001 Executive Salaries. | \$ 190,364 | 192,160 | 200,231 | 208,640 | 217,403 | 226,534 | 236,728 | 246,908 | 257,525 | 268,598 | 280,148 |
| 182 | 5120001 Regular Salaries & Wages | 607,296 | 615,200 | 641,038 | 667,962 | 696,016 | 725,249 | 757,885 | 790,474 | 824,465 | 859,917 | 896,893 |
| 183 | 5140001 Overtime Pay | 9,536 | 13,600 | 14,171 | 14,766 | 15,387 | 16,033 | 16,754 | 17,475 | 18,226 | 19,010 | 19,827 |
| 184 | 5200001 Employee Benefits-Overtime | - | 2,160 | 2,251 | 2,345 | 2,444 | 2,546 | 2,661 | 2,775 | 2,895 | 3,019 | 3,149 |
| 185 | 5210001 FICA Taxes | 59,510 | 61,770 | 64,364 | 67,068 | 69,884 | 72,820 | 76,097 | 79,369 | 82,782 | 86,341 | 90,054 |
| 186 | 5220001 Retirement Contributions | 68,436 | 71,260 | 74,253 | 77,372 | 80,621 | 84,007 | 87,788 | 91,562 | 95,500 | 99,606 | 103,889 |
| 187 | 5230001 Hlth, Life, Dntl, Std, Ltd | 237,534 | 274,630 | 286,164 | 298,183 | 310,707 | 323,757 | 338,326 | 352,874 | 368,047 | 383,873 | 400,380 |
| 188 | 5299991 Reg Salary&Wgs-Contra-Prj | 11 | - | - | - | - | - | - | - | - | - | - |
| 189 | 5299992 Benefits-Contra-Projects | (9) | - | - | - | - | - | - | - | - | - | - |
| O&M Expenses: | | | | | | | | | | | | |
| 190 | 5340003 Contract Svcs-Janitorial | \$ 2,966 | 12,380 | 12,652 | 12,931 | 13,241 | 13,532 | 13,871 | 14,204 | 14,559 | 14,923 | 15,296 |
| 191 | 5349000 Contract Services-Other | 4,191 | 20,290 | 20,736 | 21,193 | 21,701 | 22,179 | 22,733 | 23,279 | 23,861 | 24,457 | 25,069 |
| 192 | 5400001 Travel and Per Diem | - | 10,540 | 10,772 | 11,009 | 11,273 | 11,521 | 11,809 | 12,093 | 12,395 | 12,705 | 13,022 |
| 193 | 5400100 Transportation Exp | 1,271 | - | - | - | - | - | - | - | - | - | - |
| 194 | 5400105 Mileage-Local | 49 | - | - | - | - | - | - | - | - | - | - |
| 195 | 5400200 Meals/Per Diem | 963 | - | - | - | - | - | - | - | - | - | - |
| 196 | 5400300 Hotels/Motels/Lodging | 2,809 | - | - | - | - | - | - | - | - | - | - |
| 197 | 5400900 Travel-Other | 78 | - | - | - | - | - | - | - | - | - | - |
| 198 | 5410001 Communication Services | 33 | 680 | 695 | 710 | 727 | 743 | 762 | 780 | 800 | 820 | 840 |
| 199 | 5420001 Freight | 163 | 680 | 695 | 710 | 727 | 743 | 762 | 780 | 800 | 820 | 840 |
| 200 | 5420002 Postage | 24 | 110 | 112 | 115 | 118 | 120 | 123 | 126 | 129 | 133 | 136 |
| 201 | 5431100 Util Svc-Elec-Generl-Power | 188,412 | 114,390 | 120,110 | 126,115 | 132,421 | 139,042 | 145,994 | 153,294 | 160,958 | 169,006 | 177,456 |
| 202 | 5433000 Util Svc-County Water&Swr | 973 | 1,500 | 1,533 | 1,567 | 1,604 | 1,640 | 1,681 | 1,721 | 1,764 | 1,808 | 1,853 |
| 203 | 5440001 Rentals and Leases | 2,910 | 3,820 | 3,893 | 3,978 | 4,074 | 4,163 | 4,267 | 4,370 | 4,479 | 4,591 | 4,706 |
| 204 | 5462000 Repair&Maint-Buildings | 341 | 7,790 | 7,961 | 8,137 | 8,332 | 8,515 | 8,728 | 8,937 | 9,161 | 9,390 | 9,625 |
| 205 | 5464000 Repair&Maint-Equipment | 86,925 | 126,230 | 129,007 | 131,845 | 135,010 | 137,980 | 141,429 | 144,824 | 148,444 | 152,155 | 155,959 |
| 206 | 5470001 Printing and Binding Exp | 27 | 70 | 72 | 73 | 75 | 77 | 78 | 80 | 82 | 84 | 86 |
| 207 | 5490001 Othr Current Chgs&Obligat | 2,516 | 7,960 | 8,135 | 8,314 | 8,514 | 8,701 | 8,918 | 9,132 | 9,361 | 9,595 | 9,835 |
| 208 | 5496521 Intgv Sv-Fleet-Op & Maint | 2,920 | 3,200 | 3,270 | 3,342 | 3,423 | 3,498 | 3,585 | 3,671 | 3,763 | 3,857 | 3,954 |
| 209 | 5510001 Office Supplies Exp | 2,494 | 3,060 | 3,127 | 3,196 | 3,273 | 3,345 | 3,428 | 3,511 | 3,599 | 3,688 | 3,781 |
| 210 | 5520009 Oper. Supplies-Computer | 2,034 | - | - | - | - | - | - | - | - | - | - |
| 211 | 5529000 Oper. Supplies-Misc | 131,530 | 156,400 | 159,841 | 163,357 | 167,278 | 170,958 | 175,232 | 179,438 | 183,923 | 188,522 | 193,235 |
| 212 | 5540001 Bks, Pub, Subscrp & Membrshps | 368 | 580 | 593 | 606 | 620 | 634 | 650 | 665 | 682 | 699 | 717 |
| 213 | 5550001 Training&Education Costs | 5,115 | 8,910 | 9,106 | 9,306 | 9,530 | 9,739 | 9,983 | 10,222 | 10,478 | 10,740 | 11,008 |
| 214 | 5310033 General Consulting | - | 34,210 | 34,860 | 35,627 | 36,482 | 37,285 | 38,217 | 39,134 | 40,112 | 41,115 | 42,143 |
| 215 | 5520099 PC Purchases under \$1000 | 845 | 2,090 | 2,130 | 2,177 | 2,229 | 2,278 | 2,335 | 2,391 | 2,451 | 2,512 | 2,575 |
| 216 | 5400205 Meals-Taxable | 67 | - | - | - | - | - | - | - | - | - | - |

431350 - Monitoring

Personal Services:

| | | | | | | | | | | | | |
|-----|------------------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 217 | 5110001 Executive Salaries. | \$ 68,307 | 71,450 | 74,451 | 77,578 | 80,836 | 84,231 | 88,022 | 91,807 | 95,754 | 99,872 | 104,166 |
| 218 | 5120001 Regular Salaries & Wages | 523,807 | 544,340 | 567,202 | 591,025 | 615,848 | 641,713 | 670,591 | 699,426 | 729,501 | 760,870 | 793,587 |
| 219 | 5140001 Overtime Pay | 10,054 | 13,090 | 13,640 | 14,213 | 14,810 | 15,432 | 16,126 | 16,819 | 17,543 | 18,297 | 19,084 |
| 220 | 5200001 Employee Benefits-Overtime | - | 2,070 | 2,157 | 2,248 | 2,342 | 2,440 | 2,550 | 2,660 | 2,774 | 2,893 | 3,018 |
| 221 | 5210001 FICA Taxes | 44,256 | 47,110 | 49,089 | 51,150 | 53,299 | 55,537 | 58,036 | 60,532 | 63,135 | 65,850 | 68,681 |
| 222 | 5220001 Retirement Contributions | 52,798 | 56,590 | 58,967 | 61,443 | 64,024 | 66,713 | 69,715 | 72,713 | 75,840 | 79,101 | 82,502 |
| 223 | 5230001 Hlth,Life,Dntl,Std,Ltd | 201,733 | 241,710 | 251,862 | 262,440 | 273,462 | 284,948 | 297,771 | 310,575 | 323,929 | 337,858 | 352,386 |
| 224 | 5299991 Reg Salary&Wgs-Contra-Prj | 1,289 | - | - | - | - | - | - | - | - | - | - |
| 225 | 5299992 Benefits-Contra-Projects | 126 | - | - | - | - | - | - | - | - | - | - |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|-------------------------------------|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 226 | 5349000 Contract Services-Other | \$ 33,066 | 13,380 | 13,674 | 13,975 | 14,311 | 14,625 | 14,991 | 15,351 | 15,735 | 16,128 | 16,531 |
| 227 | 5400001 Travel and Per Diem | - | 6,880 | 7,031 | 7,186 | 7,359 | 7,520 | 7,708 | 7,893 | 8,091 | 8,293 | 8,500 |
| 228 | 5400100 Transportation Exp | 300 | - | - | - | - | - | - | - | - | - | - |
| 229 | 5400205 Meals-Taxable | 111 | - | - | - | - | - | - | - | - | - | - |
| 230 | 5400900 Travel-Other | 184 | - | - | - | - | - | - | - | - | - | - |
| 231 | 5410001 Communication Services | 4,032 | 5,600 | 5,723 | 5,849 | 5,989 | 6,121 | 6,274 | 6,425 | 6,585 | 6,750 | 6,919 |
| 232 | 5420001 Freight | 285 | 160 | 164 | 167 | 171 | 175 | 179 | 184 | 188 | 193 | 198 |
| 233 | 5420002 Postage | 198 | 680 | 695 | 710 | 727 | 743 | 762 | 780 | 800 | 820 | 840 |
| 234 | 5464000 Repair&Maint-Equipment | 15,489 | 20,200 | 20,644 | 21,099 | 21,605 | 22,080 | 22,632 | 23,175 | 23,755 | 24,349 | 24,957 |
| 235 | 5470001 Printing and Binding Exp | 1,112 | 1,080 | 1,104 | 1,128 | 1,155 | 1,181 | 1,210 | 1,239 | 1,270 | 1,302 | 1,334 |
| 236 | 5490001 Othr Current Chgs&Obligat | - | 160 | 164 | 167 | 171 | 175 | 179 | 184 | 188 | 193 | 198 |
| 237 | 5490060 Incentives & Awards | 53 | - | - | - | - | - | - | - | - | - | - |
| 238 | 5496521 Intgv Sv-Fleet-Op & Maint | 17,598 | 29,530 | 30,180 | 30,844 | 31,584 | 32,279 | 33,086 | 33,880 | 34,727 | 35,595 | 36,485 |
| 239 | 5510001 Office Supplies Exp | 7,617 | 2,010 | 2,054 | 2,099 | 2,150 | 2,197 | 2,252 | 2,306 | 2,364 | 2,423 | 2,483 |
| 240 | 5520005 Small Tools,Supp&Allow. | 643 | 1,090 | 1,114 | 1,138 | 1,166 | 1,191 | 1,221 | 1,251 | 1,282 | 1,314 | 1,347 |
| 241 | 5520006 Oper. Supplies-Clothing | 2,143 | 1,800 | 1,840 | 1,880 | 1,925 | 1,968 | 2,017 | 2,065 | 2,117 | 2,170 | 2,224 |
| 242 | 5529000 Oper. Supplies-Misc | 480 | 14,000 | 14,308 | 14,623 | 14,974 | 15,303 | 15,686 | 16,062 | 16,464 | 16,875 | 17,297 |
| 243 | 5540001 Bks, Pub, Subscrp&Membshrps | 176 | 190 | 194 | 198 | 203 | 208 | 213 | 218 | 223 | 229 | 235 |
| 244 | 5550001 Training&Education Costs | 1,988 | 2,770 | 2,831 | 2,893 | 2,963 | 3,028 | 3,104 | 3,178 | 3,257 | 3,339 | 3,422 |
| 245 | 5400200 Meals/Per Diem | 729 | - | - | - | - | - | - | - | - | - | - |
| 246 | 5400300 Hotels/Motels/Lodging | 1,464 | - | - | - | - | - | - | - | - | - | - |
| 247 | 5310033 General Consulting | 48,719 | 610 | 623 | 637 | 652 | 667 | 683 | 700 | 717 | 735 | 754 |
| 248 | 5340003 Contract Svcs-Janitorial | 2,407 | 2,630 | 2,680 | 2,739 | 2,805 | 2,866 | 2,938 | 3,009 | 3,084 | 3,161 | 3,240 |
| 249 | 5400105 Mileage-Local | 9 | - | - | - | - | - | - | - | - | - | - |
| 250 | 5433000 Util Svc-County Water&Swr | - | 110 | 112 | 115 | 117 | 120 | 123 | 126 | 129 | 132 | 136 |
| 251 | 5440001 Rentals and Leases | 1,519 | 31,250 | 31,938 | 32,640 | 33,423 | 34,159 | 35,013 | 35,853 | 36,749 | 37,668 | 38,610 |
| 252 | 5520099 PC Purchases under \$1000 | 98 | 5,380 | 5,482 | 5,603 | 5,737 | 5,864 | 6,010 | 6,154 | 6,308 | 6,466 | 6,628 |
| 253 | 5529000 Oper. Supplies-Misc | 21,215 | - | - | - | - | - | - | - | - | - | - |
| 254 | 5461000 Repair&Maint-Grounds | 12,922 | 24,840 | 25,312 | 25,869 | 26,490 | 27,072 | 27,749 | 28,415 | 29,126 | 29,854 | 30,600 |
| 255 | 5462000 Repair&Maint-Buildings | 4,314 | 8,800 | 8,967 | 9,164 | 9,384 | 9,591 | 9,831 | 10,067 | 10,318 | 10,576 | 10,841 |

431360 - South Operations (South Cross)

Personal Services:

| | | | | | | | | | | | | |
|-----|------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 256 | 5110001 Executive Salaries. | \$ 177,143 | 244,940 | 255,227 | 265,947 | 277,117 | 288,756 | 301,750 | 314,725 | 328,258 | 342,373 | 357,095 |
| 257 | 5120001 Regular Salaries & Wages | 2,356,798 | 2,698,070 | 2,811,389 | 2,929,467 | 3,052,505 | 3,180,710 | 3,323,842 | 3,466,767 | 3,615,838 | 3,771,319 | 3,933,486 |
| 258 | 5140001 Overtime Pay | 259,070 | 206,000 | 214,652 | 223,667 | 233,061 | 242,850 | 253,778 | 264,691 | 276,072 | 287,944 | 300,325 |
| 259 | 5200001 Employee Benefits-Overtime | - | 32,590 | 33,959 | 35,385 | 36,871 | 38,420 | 40,149 | 41,875 | 43,676 | 45,554 | 47,513 |
| 260 | 5210001 FICA Taxes | 207,785 | 225,140 | 234,596 | 244,449 | 254,716 | 265,414 | 277,357 | 289,284 | 301,723 | 314,697 | 328,229 |
| 261 | 5220001 Retirement Contributions | 225,723 | 248,030 | 258,447 | 269,302 | 280,613 | 292,398 | 305,556 | 318,695 | 332,399 | 346,692 | 361,600 |
| 262 | 5230001 Hlth,Life,Dntl,Std,Ltd | 891,256 | 1,163,590 | 1,212,461 | 1,263,384 | 1,316,446 | 1,371,737 | 1,433,465 | 1,495,104 | 1,559,394 | 1,626,448 | 1,696,385 |
| 263 | 5299991 Reg Salary&Wgs-Contra-Prj | 24,174 | - | - | - | - | - | - | - | - | - | - |
| 264 | 5299992 Benefits-Contra-Projects | 8,601 | - | - | - | - | - | - | - | - | - | - |
| 265 | 5130001 Other Salaries And Wages | 19,450 | - | - | - | - | - | - | - | - | - | - |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|----------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 266 | 5310033 General Consulting | \$ 197,818 | 252,410 | 257,963 | 263,638 | 269,966 | 275,905 | 282,802 | 289,590 | 296,829 | 304,250 | 311,856 |
| 267 | 5340003 Contract Svcs-Janitorial | 66,114 | 76,190 | 77,866 | 79,579 | 81,489 | 83,282 | 85,364 | 87,413 | 89,598 | 91,838 | 94,134 |
| 268 | 5340005 Sludge Recycling | 1,117,303 | 1,234,500 | 1,261,659 | 1,289,415 | 1,320,361 | 1,349,409 | 1,383,145 | 1,416,340 | 1,451,749 | 1,488,042 | 1,525,243 |
| 269 | 5349000 Contract Services-Other | 560,358 | 1,080,990 | 1,104,772 | 1,129,077 | 1,156,175 | 1,181,610 | 1,211,151 | 1,240,218 | 1,271,224 | 1,303,004 | 1,335,579 |
| 270 | 5400001 Travel and Per Diem | - | 10,670 | 10,905 | 11,145 | 11,412 | 11,663 | 11,955 | 12,242 | 12,548 | 12,861 | 13,183 |
| 271 | 5400105 Mileage-Local | 132 | - | - | - | - | - | - | - | - | - | - |

Appendix B: Supporting Schedules for Sewer RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | | | | | | | | | | | | | |
|---|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---|
| 272 | 5400110 Mileage-Out of Town | 969 | - | - | - | - | - | - | - | - | - | - | - |
| 273 | 5400900 Travel-Other | 470 | - | - | - | - | - | - | - | - | - | - | - |
| 274 | 5410001 Communication Services | 16,898 | 27,280 | 27,880 | 28,494 | 29,177 | 29,819 | 30,565 | 31,298 | 32,081 | 32,883 | 33,705 | |
| 275 | 5410006 Comm Svcs-Repair & Maint | 1,373 | 500 | 511 | 522 | 535 | 547 | 560 | 574 | 588 | 603 | 618 | |
| 276 | 5420001 Utl Freight | 4,710 | 24,280 | 24,814 | 25,360 | 25,969 | 26,540 | 27,204 | 27,856 | 28,553 | 29,267 | 29,998 | |
| 277 | 5420002 Postage | 70 | 500 | 511 | 522 | 535 | 547 | 560 | 574 | 588 | 603 | 618 | |
| 278 | 5431100 Utl Svc-Elec-Generl-Power | 2,434,023 | 2,440,000 | 2,562,000 | 2,690,100 | 2,824,605 | 2,965,835 | 3,114,127 | 3,269,833 | 3,433,325 | 3,604,991 | 3,785,241 | |
| 279 | 5432000 Utl Svc-Municipal Wtr&Swr | 13,744 | 25,000 | 25,550 | 26,112 | 26,739 | 27,327 | 28,010 | 28,682 | 29,400 | 30,135 | 30,888 | |
| 280 | 5433000 Utl Svc-County Water&Swr | 77,537 | 61,300 | 62,649 | 64,027 | 65,564 | 67,006 | 68,681 | 70,329 | 72,088 | 73,890 | 75,737 | |
| 281 | 5439000 Utility Svc-Miscellaneous | 293,356 | 400,000 | 408,800 | 417,794 | 427,821 | 437,233 | 448,164 | 458,919 | 470,392 | 482,152 | 494,206 | |
| 282 | 5440001 Rentals and Leases | 78,929 | 59,200 | 60,325 | 61,652 | 63,132 | 64,520 | 66,133 | 67,721 | 69,414 | 71,149 | 72,928 | |
| 283 | 5461000 Repair&Maint-Grounds | 169,862 | 159,200 | 162,702 | 166,282 | 170,273 | 174,019 | 178,369 | 182,650 | 187,216 | 191,897 | 196,694 | |
| 284 | 5462000 Repair&Maint-Buildings | 97,070 | 538,000 | 549,836 | 561,932 | 575,419 | 588,078 | 602,780 | 617,247 | 632,678 | 648,495 | 664,707 | |
| 285 | 5463000 Repair&Maint-Wtr/Swr Line | 47,077 | 208,700 | 213,291 | 217,984 | 223,215 | 228,126 | 233,829 | 239,441 | 245,427 | 251,563 | 257,852 | |
| 286 | 5464000 Repair&Maint-Equipment | 1,049,240 | 1,649,670 | 1,685,963 | 1,723,054 | 1,764,407 | 1,803,224 | 1,848,305 | 1,892,664 | 1,939,981 | 1,988,480 | 2,038,192 | |
| 287 | 5470001 Printing and Binding Exp | 3,472 | 13,740 | 14,042 | 14,351 | 14,696 | 15,019 | 15,394 | 15,764 | 16,158 | 16,562 | 16,976 | |
| 288 | 5490001 Othr Current Chgs&Obligat | 21,820 | 34,400 | 35,157 | 35,930 | 36,793 | 37,602 | 38,542 | 39,467 | 40,454 | 41,465 | 42,502 | |
| 289 | 5496521 Intgv Sv-Fleet-Op & Maint | 407,281 | 591,910 | 604,932 | 618,241 | 633,078 | 647,006 | 663,181 | 679,098 | 696,075 | 713,477 | 731,314 | |
| 290 | 5510001 Office Supplies Exp | 13,610 | 5,500 | 5,621 | 5,745 | 5,883 | 6,012 | 6,162 | 6,310 | 6,468 | 6,630 | 6,795 | |
| 291 | 5520002 Oper. Supplies-Fuel&Lub | - | 20,800 | 21,258 | 21,725 | 22,247 | 22,736 | 23,305 | 23,864 | 24,460 | 25,072 | 25,699 | |
| 292 | 5520003 Oper. Supplies-Chemicals | 2,163,021 | 2,721,160 | 2,781,026 | 2,842,208 | 2,910,421 | 2,974,450 | 3,048,812 | 3,121,983 | 3,200,033 | 3,280,033 | 3,362,034 | |
| 293 | 5520005 Small Tools,Supp&Allow. | 7,826 | 20,000 | 20,440 | 20,890 | 21,391 | 21,862 | 22,408 | 22,946 | 23,520 | 24,108 | 24,710 | |
| 294 | 5520006 Oper. Supplies-Clothing | 16,080 | 15,850 | 16,199 | 16,555 | 16,952 | 17,325 | 17,758 | 18,185 | 18,639 | 19,105 | 19,583 | |
| 295 | 5520009 Oper. Supplies-Computer | 476 | 5,000 | 5,095 | 5,207 | 5,332 | 5,449 | 5,586 | 5,720 | 5,863 | 6,009 | 6,159 | |
| 296 | 5529000 Oper. Supplies-Misc | 1,164,995 | 1,500,850 | 1,533,869 | 1,567,614 | 1,605,237 | 1,640,552 | 1,681,566 | 1,721,923 | 1,764,971 | 1,809,095 | 1,854,323 | |
| 297 | 5540001 Bks, Pub, Subscrp&Membshr | 682 | 1,000 | 1,022 | 1,044 | 1,070 | 1,093 | 1,120 | 1,147 | 1,176 | 1,205 | 1,236 | |
| 298 | 5550001 Training&Education Costs | 87,094 | 78,700 | 80,431 | 82,201 | 84,174 | 86,026 | 88,176 | 90,292 | 92,550 | 94,863 | 97,235 | |
| 299 | 5400200 Meals/Per Diem | 4,880 | - | - | - | - | - | - | - | - | - | - | |
| 300 | 5400205 Meals-Taxable | 208 | - | - | - | - | - | - | - | - | - | - | |
| 301 | 5400300 Hotels/Motels/Lodging | 19,152 | - | - | - | - | - | - | - | - | - | - | |
| 302 | 5340004 Contract Svcs-Fire Protec | 50 | 3,070 | 3,128 | 3,197 | 3,274 | 3,346 | 3,430 | 3,512 | 3,600 | 3,690 | 3,782 | |
| 303 | 5520099 PC Purchases under \$1000 | 18,663 | 22,470 | 22,897 | 23,401 | 23,962 | 24,489 | 25,102 | 25,704 | 26,347 | 27,005 | 27,681 | |
| 304 | 5480001 Promotional Activities Exp | 4,975 | 20,000 | 20,440 | 20,890 | 21,391 | 21,862 | 22,408 | 22,946 | 23,520 | 24,108 | 24,710 | |
| 305 | 5400100 Transportation Exp | 2,302 | - | - | - | - | - | - | - | - | - | - | |
| 306 | 5490060 Incentives & Awards | 8,036 | - | - | - | - | - | - | - | - | - | - | |
| 307 | 5520001 Operating Supplies Exp | 5,155 | - | - | - | - | - | - | - | - | - | - | |
| 435120 - North Operations (Dunn) | | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | | |
| 308 | 5110001 Executive Salaries. | \$ 24,727 | 92,940 | 96,843 | 100,911 | 105,149 | 109,565 | 114,496 | 119,419 | 124,554 | 129,910 | 135,496 | |
| 309 | 5120001 Regular Salaries & Wages | 1,377,261 | 1,511,990 | 1,575,494 | 1,641,664 | 1,710,614 | 1,782,460 | 1,862,671 | 1,942,766 | 2,026,304 | 2,113,436 | 2,204,313 | |
| 310 | 5130001 Other Salaries And Wages | 24,552 | - | - | - | - | - | - | - | - | - | - | |
| 311 | 5140001 Overtime Pay | 89,836 | 150,000 | 156,300 | 162,865 | 169,705 | 176,833 | 184,790 | 192,736 | 201,024 | 209,668 | 218,683 | |
| 312 | 5200001 Employee Benefits-Overtime | - | 23,730 | 24,727 | 25,765 | 26,847 | 27,975 | 29,234 | 30,491 | 31,802 | 33,169 | 34,596 | |
| 313 | 5210001 FICA Taxes | 112,011 | 122,780 | 127,937 | 133,310 | 138,909 | 144,743 | 151,257 | 157,761 | 164,545 | 171,620 | 179,000 | |
| 314 | 5220001 Retirement Contributions | 130,733 | 141,660 | 147,610 | 153,809 | 160,269 | 167,001 | 174,516 | 182,020 | 189,847 | 198,010 | 206,525 | |
| 315 | 5230001 Hlth,Life,Dntl,Std,Ltd | 484,795 | 604,700 | 630,097 | 656,561 | 684,137 | 712,871 | 744,950 | 776,983 | 810,393 | 845,240 | 881,585 | |
| O&M Expenses: | | | | | | | | | | | | | |
| 316 | 5310033 General Consulting | \$ 36,017 | 50,500 | 51,611 | 52,746 | 54,012 | 55,201 | 56,581 | 57,939 | 59,387 | 60,872 | 62,394 | |
| 317 | 5340003 Contract Svcs-Janitorial | 16,505 | 16,650 | 17,016 | 17,391 | 17,808 | 18,200 | 18,655 | 19,103 | 19,580 | 20,070 | 20,571 | |
| 318 | 5340005 Sludge Recycling | 494,017 | 450,000 | 459,900 | 470,018 | 481,298 | 491,887 | 504,184 | 516,284 | 529,191 | 542,421 | 555,982 | |
| 319 | 5349000 Contract Services-Other | 59,670 | 108,020 | 110,396 | 112,825 | 115,533 | 118,075 | 121,027 | 123,931 | 127,029 | 130,205 | 133,460 | |
| 320 | 5400001 Travel and Per Diem | - | 8,450 | 8,636 | 8,826 | 9,038 | 9,237 | 9,467 | 9,695 | 9,937 | 10,185 | 10,440 | |
| 321 | 5400100 Transportation Exp | 288 | - | - | - | - | - | - | - | - | - | - | |
| 322 | 5400105 Mileage-Local | 304 | - | - | - | - | - | - | - | - | - | - | |
| 323 | 5400200 Meals/Per Diem | 672 | - | - | - | - | - | - | - | - | - | - | |
| 324 | 5400300 Hotels/Motels/Lodging | 2,867 | - | - | - | - | - | - | - | - | - | - | |
| 325 | 5400900 Travel-Other | 19 | - | - | - | - | - | - | - | - | - | - | |
| 326 | 5410001 Communication Services | 8,885 | 7,280 | 7,440 | 7,604 | 7,786 | 7,958 | 8,157 | 8,352 | 8,561 | 8,775 | 8,995 | |
| 327 | 5420001 Freight | 11,303 | 11,000 | 11,242 | 11,489 | 11,765 | 12,024 | 12,324 | 12,620 | 12,936 | 13,259 | 13,591 | |
| 328 | 5420002 Postage | 25 | 80 | 82 | 84 | 86 | 87 | 90 | 92 | 94 | 96 | 99 | |
| 329 | 5431100 Utl Svc-Elec-Generl-Power | 1,015,657 | 1,100,000 | 1,155,000 | 1,212,750 | 1,273,388 | 1,337,057 | 1,403,910 | 1,474,105 | 1,547,810 | 1,625,201 | 1,706,461 | |
| 330 | 5432000 Utl Svc-Municipal Wtr&Swr | 686 | 500 | 511 | 522 | 535 | 547 | 560 | 574 | 588 | 603 | 618 | |

Appendix B: Supporting Schedules for Sewer RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | | | | | | | | | | | | | |
|---------------------------------------|---------|------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 331 | 5433000 | Util Svc-County Water&Swr | 17,995 | 20,000 | 20,440 | 20,890 | 21,391 | 21,862 | 22,408 | 22,946 | 23,520 | 24,108 | 24,710 |
| 332 | 5439000 | Utility Svc-Miscellaneous | 95,627 | 106,000 | 108,332 | 110,715 | 113,372 | 115,867 | 118,763 | 121,614 | 124,654 | 127,770 | 130,965 |
| 333 | 5440001 | Rentals and Leases | 8,612 | 13,060 | 13,308 | 13,601 | 13,927 | 14,234 | 14,590 | 14,940 | 15,313 | 15,696 | 16,088 |
| 334 | 5461000 | Repair&Maint-Grounds | 123,301 | 207,000 | 211,554 | 216,208 | 221,397 | 226,268 | 231,925 | 237,491 | 243,428 | 249,514 | 255,752 |
| 335 | 5462000 | Repair&Maint-Buildings | 9,363 | 293,500 | 299,957 | 306,556 | 313,913 | 320,819 | 328,840 | 336,732 | 345,150 | 353,779 | 362,624 |
| 336 | 5464000 | Repair&Maint-Equipment | 162,293 | 336,900 | 344,312 | 351,887 | 360,332 | 368,259 | 377,466 | 386,525 | 396,188 | 406,093 | 416,245 |
| 337 | 5470001 | Printing and Binding Exp | 77 | 300 | 307 | 313 | 321 | 328 | 336 | 344 | 353 | 362 | 371 |
| 338 | 5490001 | Othr Current Chgs&Obligat | 3,720 | 9,600 | 9,811 | 10,027 | 10,268 | 10,494 | 10,756 | 11,014 | 11,289 | 11,572 | 11,861 |
| 339 | 5496521 | Intgv Sv-Fleet-Op & Maint | 245,436 | 230,710 | 235,786 | 240,973 | 246,756 | 252,185 | 258,490 | 264,693 | 271,311 | 278,093 | 285,046 |
| 340 | 5510001 | Office Supplies Exp | 4,476 | 6,000 | 6,132 | 6,267 | 6,417 | 6,558 | 6,722 | 6,884 | 7,056 | 7,232 | 7,413 |
| 341 | 5520003 | Oper. Supplies-Chemicals | 511,597 | 495,300 | 506,197 | 517,333 | 529,749 | 541,403 | 554,938 | 568,257 | 582,463 | 597,025 | 611,951 |
| 342 | 5520005 | Small Tools,Supp&Allow. | 6,658 | 8,000 | 8,176 | 8,356 | 8,556 | 8,745 | 8,963 | 9,178 | 9,408 | 9,643 | 9,884 |
| 343 | 5520006 | Oper. Supplies-Clothing | 4,731 | 3,000 | 3,066 | 3,133 | 3,209 | 3,279 | 3,361 | 3,442 | 3,528 | 3,616 | 3,707 |
| 344 | 5529000 | Oper. Supplies-Misc | 450,714 | 440,000 | 449,680 | 459,573 | 470,603 | 480,956 | 492,980 | 504,811 | 517,432 | 530,367 | 543,627 |
| 345 | 5540001 | Bks, Pub, Subscrp&Membbrshps | 1,822 | 1,000 | 1,022 | 1,044 | 1,070 | 1,093 | 1,120 | 1,147 | 1,176 | 1,205 | 1,236 |
| 346 | 5550001 | Training&Education Costs | 14,292 | 31,150 | 31,835 | 32,536 | 33,317 | 34,049 | 34,901 | 35,738 | 36,632 | 37,548 | 38,486 |
| 347 | 5520099 | PC Purchases under \$1000 | 4,913 | 4,840 | 4,946 | 5,055 | 5,177 | 5,291 | 5,423 | 5,553 | 5,692 | 5,834 | 5,980 |
| 348 | 5520009 | Oper. Supplies-Computer | 427 | 500 | 511 | 522 | 535 | 547 | 560 | 574 | 588 | 603 | 618 |
| 431370 - Code Enforcement | | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | | |
| 349 | 5120001 | Regular Salaries & Wages | \$ 14,979 | 16,050 | 16,724 | 17,427 | 18,158 | 18,921 | 19,773 | 20,623 | 21,510 | 22,434 | 23,399 |
| 350 | 5140001 | Overtime Pay | 1,408 | 510 | 531 | 554 | 577 | 601 | 628 | 655 | 683 | 713 | 744 |
| 351 | 5200001 | Employee Benefits-Overtime | - | 90 | 94 | 98 | 102 | 106 | 111 | 116 | 121 | 126 | 131 |
| 352 | 5210001 | FICA Taxes | 1,194 | 1,230 | 1,282 | 1,335 | 1,392 | 1,450 | 1,515 | 1,580 | 1,648 | 1,719 | 1,793 |
| 353 | 5220001 | Retirement Contributions | 1,311 | 1,340 | 1,396 | 1,455 | 1,516 | 1,580 | 1,651 | 1,722 | 1,796 | 1,873 | 1,954 |
| 354 | 5230001 | Hlth, Life, Dntl, Std, Ltd | 6,510 | 7,590 | 7,909 | 8,241 | 8,587 | 8,948 | 9,350 | 9,752 | 10,172 | 10,609 | 11,065 |
| O&M Expenses: | | | | | | | | | | | | | |
| 355 | 5349000 | Contract Services-Other | \$ 129 | 27,290 | 27,890 | 28,504 | 29,188 | 29,830 | 30,576 | 31,310 | 32,093 | 32,895 | 33,717 |
| 356 | 5400001 | Travel and Per Diem | - | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 |
| 357 | 5420002 | Postage | 37 | 4,420 | 4,517 | 4,617 | 4,727 | 4,831 | 4,952 | 5,071 | 5,198 | 5,328 | 5,461 |
| 358 | 5470001 | Printing and Binding Exp | 1,100 | 1,330 | 1,359 | 1,389 | 1,423 | 1,454 | 1,490 | 1,526 | 1,564 | 1,603 | 1,643 |
| 359 | 5496521 | Intgv Sv-Fleet-Op & Maint | 786 | 690 | 705 | 721 | 738 | 754 | 773 | 792 | 811 | 832 | 853 |
| 360 | 5510001 | Office Supplies Exp | 26 | 130 | 133 | 136 | 139 | 142 | 146 | 149 | 153 | 157 | 161 |
| 361 | 5520006 | Oper. Supplies-Clothing | 13 | 70 | 72 | 73 | 75 | 77 | 78 | 80 | 82 | 84 | 86 |
| 362 | 5529000 | Oper. Supplies-Misc | 74 | 180 | 184 | 188 | 193 | 197 | 202 | 207 | 212 | 217 | 222 |
| 363 | 5410001 | Communication Services | 369 | 170 | 173 | 177 | 181 | 185 | 190 | 194 | 199 | 204 | 209 |
| 364 | 5480001 | Promotional Activities Exp | 1,347 | 10,200 | 10,424 | 10,654 | 10,909 | 11,149 | 11,428 | 11,702 | 11,995 | 12,295 | 12,602 |
| 365 | 5520099 | PC Purchases under \$1000 | 191 | - | - | - | - | - | - | - | - | - | - |
| 366 | 5550001 | Training&Education Costs | 80 | 260 | 265 | 271 | 277 | 283 | 290 | 297 | 305 | 312 | 320 |
| 367 | 5400900 | Travel-Other | 3 | - | - | - | - | - | - | - | - | - | - |
| 435130 - Purchase of Reclaim | | | | | | | | | | | | | |
| O&M Expenses: | | | | | | | | | | | | | |
| 368 | 5432010 | Util Svc-Municipl Wtr-Rclmd | \$ 19,732 | 90,000 | 91,980 | 94,004 | 96,260 | 98,377 | 100,837 | 103,257 | 105,838 | 108,484 | 111,196 |
| 435110 - Wholesale Wastewater | | | | | | | | | | | | | |
| O&M Expenses: | | | | | | | | | | | | | |
| 369 | 5340006 | Swr Svcs-Treatment Charge | \$ 967,913 | 1,100,000 | 1,124,200 | 1,148,932 | 1,176,507 | 1,202,390 | 1,232,450 | 1,262,028 | 1,293,579 | 1,325,919 | 1,359,067 |
| 894.051 | | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | | |
| 370 | 5299991 | Reg Salary&Wgs-Contra-Prj | \$ 10,039 | - | - | - | - | - | - | - | - | - | - |
| 371 | 5299992 | Benefits-Contra-Projects | 4,311 | - | - | - | - | - | - | - | - | - | - |
| O&M Expenses: | | | | | | | | | | | | | |
| 372 | 5340001 | Other Contractual Svcs | \$ 8,789 | - | - | - | - | - | - | - | - | - | - |
| 373 | 5460001 | Repair&Maintenance Svcs | 2,479 | - | - | - | - | - | - | - | - | - | - |
| 431050 - Utilities Engineering | | | | | | | | | | | | | |
| Personal Services: | | | | | | | | | | | | | |
| 374 | 5110001 | Executive Salaries. | \$ 959,973 | 1,172,710 | 1,194,991 | 1,221,281 | 1,250,592 | 1,278,105 | 1,310,058 | 1,341,499 | 1,375,037 | 1,409,412 | 1,444,648 |
| 375 | 5120001 | Regular Salaries & Wages | 154,392 | 196,590 | 200,325 | 204,732 | 209,646 | 214,258 | 219,615 | 224,885 | 230,507 | 236,270 | 242,177 |
| 376 | 5130001 | Other Salaries And Wages | 15,923 | - | - | - | - | - | - | - | - | - | - |

Appendix B: Supporting Schedules for Sewer RSA

Schedule 5: Projection of Cash Outflows FY 2018-FY 2028

| | | | | | | | | | | | | |
|-----|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 377 | 5140001 Overtime Pay | - | 790 | 805 | 823 | 842 | 861 | 883 | 904 | 926 | 949 | 973 |
| 378 | 5200001 Employee Benefits-Overtime | - | 130 | 132 | 135 | 139 | 142 | 145 | 149 | 152 | 156 | 160 |
| 379 | 5210001 FICA Taxes | 85,001 | 104,760 | 106,750 | 109,099 | 111,717 | 114,175 | 117,029 | 119,838 | 122,834 | 125,905 | 129,053 |
| 380 | 5220001 Retirement Contributions | 95,513 | 119,560 | 121,832 | 124,512 | 127,500 | 130,305 | 133,563 | 136,768 | 140,188 | 143,692 | 147,285 |
| 381 | 5230001 Hlth.Life,Dntl,Std,Ltd | 250,829 | 360,800 | 367,655 | 375,744 | 384,761 | 393,226 | 403,057 | 412,730 | 423,048 | 433,625 | 444,465 |
| 382 | 5299989 Rg Sal&Wges-Contra-Prj-Bur | (360,209) | (218,860) | (223,018) | (227,925) | (233,395) | (238,530) | (244,493) | (250,361) | (256,620) | (263,035) | (269,611) |
| 383 | 5299991 Reg Salary&Wgs-Contra-Prj | (463,892) | (558,500) | (569,112) | (581,632) | (595,591) | (608,694) | (623,911) | (638,885) | (654,857) | (671,229) | (688,010) |
| 384 | 5299992 Benefits-Contra-Projects | (176,548) | (236,390) | (240,881) | (246,181) | (252,089) | (257,635) | (264,076) | (270,414) | (277,174) | (284,104) | (291,206) |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|--|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 388 | 5310033 General Consulting | \$ 3,390,150 | 3,009,100 | 3,066,273 | 3,133,731 | 3,208,940 | 3,279,537 | 3,361,526 | 3,442,202 | 3,528,257 | 3,616,464 | 3,706,875 |
| 389 | 5349000 Contract Services-Other | 26,764 | 78,440 | 79,930 | 81,689 | 83,649 | 85,490 | 87,627 | 89,730 | 91,973 | 94,273 | 96,629 |
| 390 | 5399989 Op Exp-Contra-Proj-Burdng | (264,279) | (319,790) | (325,866) | (333,035) | (341,028) | (348,531) | (357,244) | (365,818) | (374,963) | (384,337) | (393,946) |
| 391 | 5400001 Travel and Per Diem | - | 24,200 | 24,660 | 25,202 | 25,807 | 26,375 | 27,034 | 27,683 | 28,375 | 29,085 | 29,812 |
| 392 | 5400100 Transportation Exp | 2,790 | - | - | - | - | - | - | - | - | - | - |
| 393 | 5400105 Mileage-Local | 1,265 | - | - | - | - | - | - | - | - | - | - |
| 394 | 5400110 Mileage-Out of Town | 464 | - | - | - | - | - | - | - | - | - | - |
| 395 | 5400200 Meals/Per Diem | 2,787 | - | - | - | - | - | - | - | - | - | - |
| 396 | 5400300 Hotels/Motels/Lodging | 10,112 | - | - | - | - | - | - | - | - | - | - |
| 397 | 5400900 Travel-Other | 283 | - | - | - | - | - | - | - | - | - | - |
| 398 | 5410001 Communication Services | 5,792 | 8,300 | 8,458 | 8,644 | 8,851 | 9,046 | 9,272 | 9,495 | 9,732 | 9,975 | 10,225 |
| 399 | 5420001 Freight | 9 | 200 | 204 | 208 | 213 | 218 | 223 | 229 | 235 | 240 | 246 |
| 400 | 5420002 Postage | 108 | 160 | 163 | 167 | 171 | 174 | 179 | 183 | 188 | 192 | 197 |
| 401 | 5440001 Rentals and Leases | 3,249 | 10,270 | 10,496 | 10,727 | 10,984 | 11,226 | 11,507 | 11,783 | 12,077 | 12,379 | 12,689 |
| 402 | 5444000 Rental&Leases-Equipment | 41 | - | - | - | - | - | - | - | - | - | - |
| 403 | 5464000 Repair&Maint-Equipment | 6,056 | 7,900 | 8,050 | 8,227 | 8,425 | 8,610 | 8,825 | 9,037 | 9,263 | 9,495 | 9,732 |
| 404 | 5470001 Printing and Binding Exp | 599 | 280 | 285 | 292 | 299 | 305 | 313 | 320 | 328 | 337 | 345 |
| 405 | 5490001 Othr Current Chgs&Obligat | 196 | 2,180 | 2,221 | 2,270 | 2,325 | 2,376 | 2,435 | 2,494 | 2,556 | 2,620 | 2,686 |
| 406 | 5490060 Incentives & Awards | 577 | - | - | - | - | - | - | - | - | - | - |
| 407 | 5496501 Intgv Sv-Info Technology | 172,740 | 175,880 | 179,222 | 183,165 | 187,561 | 191,687 | 196,479 | 201,195 | 206,224 | 211,380 | 216,665 |
| 408 | 5496521 Intgv Sv-Fleet-Op & Maint | 4,274 | 2,620 | 2,670 | 2,729 | 2,794 | 2,855 | 2,927 | 2,997 | 3,072 | 3,149 | 3,228 |
| 409 | 5496551 Intgv Sv-Risk Financing | 86,940 | 118,720 | 120,976 | 123,637 | 126,604 | 129,390 | 132,624 | 135,807 | 139,203 | 142,683 | 146,250 |
| 410 | 5496706 Intgv Sv-Construction Management (43147) | 4,350 | 8,620 | 8,784 | 8,977 | 9,192 | 9,395 | 9,630 | 9,861 | 10,107 | 10,360 | 10,619 |
| 411 | 5496707 Intgv Sv-Engineering Support (431572) | 19,080 | 19,760 | 20,135 | 20,578 | 21,072 | 21,536 | 22,074 | 22,604 | 23,169 | 23,748 | 24,342 |
| 412 | 5496708 Intgv Sv-Survey and Mapping (431474) | 2,060 | 2,440 | 2,486 | 2,541 | 2,602 | 2,659 | 2,726 | 2,791 | 2,861 | 2,932 | 3,006 |
| 413 | 5496901 Intgv Sv-Cost Allocate | 127,640 | 174,220 | 177,530 | 181,436 | 185,790 | 189,878 | 194,625 | 199,296 | 204,278 | 209,385 | 214,620 |
| 414 | 5510001 Office Supplies Exp | 20,531 | 7,360 | 7,500 | 7,665 | 7,849 | 8,021 | 8,222 | 8,419 | 8,630 | 8,846 | 9,067 |
| 415 | 5520005 Small Tools,Supp&Allow. | - | 400 | 408 | 417 | 427 | 436 | 447 | 458 | 469 | 481 | 493 |
| 416 | 5520009 Oper. Supplies-Computer | 34,462 | 28,000 | 28,616 | 29,246 | 29,947 | 30,606 | 31,371 | 32,124 | 32,927 | 33,751 | 34,594 |
| 417 | 5520099 PC Purchases under \$1000 | 2,977 | 2,650 | 2,700 | 2,760 | 2,826 | 2,888 | 2,960 | 3,031 | 3,107 | 3,185 | 3,265 |
| 418 | 5529000 Oper. Supplies-Misc | 19 | 1,900 | 1,936 | 1,979 | 2,026 | 2,071 | 2,123 | 2,173 | 2,228 | 2,284 | 2,341 |
| 419 | 5540001 Bks, Pub,Subscrp&Membrshps | 1,376 | 4,130 | 4,208 | 4,301 | 4,404 | 4,501 | 4,614 | 4,724 | 4,843 | 4,964 | 5,088 |
| 420 | 5550001 Training&Education Costs | 9,532 | 15,000 | 15,285 | 15,621 | 15,996 | 16,348 | 16,757 | 17,159 | 17,588 | 18,028 | 18,478 |
| 421 | 5699983 Op Exp-Proj-Burdening | 6,058 | - | - | - | - | - | - | - | - | - | - |

431085 - Customer Service

Personal Services:

| | | | | | | | | | | | | |
|-----|------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 422 | 5110001 Executive Salaries. | \$ 124,385 | 116,750 | 118,968 | 121,586 | 124,504 | 127,243 | 130,424 | 133,554 | 136,893 | 140,315 | 143,823 |
| 423 | 5120001 Regular Salaries & Wages | 1,085,050 | 1,166,890 | 1,189,061 | 1,215,220 | 1,244,386 | 1,271,762 | 1,303,556 | 1,334,841 | 1,368,212 | 1,402,418 | 1,437,478 |
| 424 | 5140001 Overtime Pay | 9,265 | 25,540 | 26,025 | 26,598 | 27,236 | 27,835 | 28,531 | 29,216 | 29,946 | 30,695 | 31,462 |
| 425 | 5200001 Employee Benefits-Overtime | - | 4,040 | 4,117 | 4,207 | 4,308 | 4,403 | 4,513 | 4,621 | 4,737 | 4,855 | 4,977 |
| 426 | 5210001 FICA Taxes | 88,344 | 98,200 | 100,066 | 102,267 | 104,722 | 107,026 | 109,701 | 112,334 | 115,142 | 118,021 | 120,971 |
| 427 | 5220001 Retirement Contributions | 98,366 | 107,890 | 109,940 | 112,359 | 115,055 | 117,586 | 120,526 | 123,419 | 126,504 | 129,667 | 132,908 |
| 428 | 5230001 Hlth.Life,Dntl,Std,Ltd | 499,264 | 599,970 | 611,369 | 624,820 | 639,815 | 653,891 | 670,238 | 686,324 | 703,482 | 721,069 | 739,096 |
| 429 | 5299991 Reg Salary&Wgs-Contra-Prj | (393) | - | - | - | - | - | - | - | - | - | - |
| 430 | 5299992 Benefits-Contra-Projects | 634 | - | - | - | - | - | - | - | - | - | - |

O&M Expenses:

| | | | | | | | | | | | | |
|-----|---------------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 431 | 5310033 General Consulting | \$ 16,268 | - | - | - | - | - | - | - | - | - | - |
| 432 | 5349000 Contract Services-Other | 728,585 | 789,830 | 804,837 | 822,543 | 842,284 | 860,814 | 882,335 | 903,511 | 926,099 | 949,251 | 972,982 |
| 433 | 5400001 Travel and Per Diem | - | 11,300 | 11,515 | 11,768 | 12,050 | 12,316 | 12,623 | 12,926 | 13,250 | 13,581 | 13,920 |
| 434 | 5400100 Transportation Exp | 2,076 | - | - | - | - | - | - | - | - | - | - |
| 435 | 5400105 Mileage-Local | 234 | - | - | - | - | - | - | - | - | - | - |
| 436 | 5400110 Mileage-Out of Town | 290 | - | - | - | - | - | - | - | - | - | - |
| 437 | 5400200 Meals/Per Diem | 982 | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | |
|---|---|---------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 438 | 5400205 Meals-Taxable | 6 | - | - | - | - | - | - | - | - | - | - |
| 439 | 5400300 Hotels/Motels/Lodging | 3,771 | - | - | - | - | - | - | - | - | - | - |
| 440 | 5410001 Communication Services | 654 | 2,940 | 2,996 | 3,062 | 3,135 | 3,204 | 3,284 | 3,363 | 3,447 | 3,533 | 3,622 |
| 441 | 5420001 Freight | 998 | 2,310 | 2,354 | 2,406 | 2,463 | 2,518 | 2,581 | 2,642 | 2,709 | 2,776 | 2,846 |
| 442 | 5420002 Postage | 129,333 | 166,030 | 169,185 | 172,907 | 177,056 | 180,952 | 185,475 | 189,927 | 194,675 | 199,542 | 204,530 |
| 443 | 5440001 Rentals and Leases | 1,547 | 1,710 | 1,748 | 1,786 | 1,829 | 1,869 | 1,916 | 1,962 | 2,011 | 2,061 | 2,113 |
| 444 | 5464000 Repair&Maint-Equipment | 98,108 | 103,950 | 105,925 | 108,255 | 110,854 | 113,292 | 116,125 | 118,912 | 121,884 | 124,932 | 128,055 |
| 445 | 5470001 Printing and Binding Exp | 31,800 | 45,220 | 46,079 | 47,093 | 48,223 | 49,284 | 50,516 | 51,729 | 53,022 | 54,347 | 55,706 |
| 446 | 5480001 Promotional Activities Exp | 310 | 14,400 | 14,717 | 15,041 | 15,402 | 15,740 | 16,134 | 16,521 | 16,934 | 17,357 | 17,791 |
| 447 | 5490001 Othr Current Chgs&Obligat | 90 | 300 | 306 | 312 | 320 | 327 | 335 | 343 | 352 | 361 | 370 |
| 448 | 5510001 Office Supplies Exp | 7,276 | 5,060 | 5,156 | 5,270 | 5,396 | 5,515 | 5,653 | 5,788 | 5,933 | 6,081 | 6,233 |
| 449 | 5520009 Oper. Supplies-Computer | 1,607 | 1,440 | 1,472 | 1,504 | 1,540 | 1,574 | 1,613 | 1,652 | 1,693 | 1,736 | 1,779 |
| 450 | 5520099 PC Purchases under \$1000 | 4,086 | 11,290 | 11,505 | 11,758 | 12,040 | 12,305 | 12,612 | 12,915 | 13,238 | 13,569 | 13,908 |
| 451 | 5529000 Oper. Supplies-Misc | 13,552 | 2,030 | 2,069 | 2,114 | 2,165 | 2,212 | 2,268 | 2,322 | 2,380 | 2,440 | 2,501 |
| 452 | 5540001 Bks, Pub, Subscrp&Membrshps | 1,111 | 17,670 | 18,006 | 18,402 | 18,844 | 19,258 | 19,740 | 20,213 | 20,719 | 21,237 | 21,767 |
| 453 | 5550001 Training&Education Costs | 18,099 | 14,400 | 14,674 | 14,996 | 15,356 | 15,694 | 16,087 | 16,473 | 16,884 | 17,307 | 17,739 |
| 454 | OPEB Contribution | \$ 915,328 | 915,328 | 915,328 | 915,328 | 915,328 | 915,328 | 915,328 | 915,328 | 915,328 | 915,328 | 915,328 |
| Sub-Total O&M Expenses | | \$ 44,672,799 | 52,551,368 | 54,078,284 | 55,681,607 | 57,406,788 | 59,122,350 | 61,057,650 | 62,988,822 | 65,025,245 | 67,134,280 | 69,318,718 |
| 455 | Personal Services Execution Percentage | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |
| 456 | O&M Execution Percentage | 100% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% | 97% |
| Total O&M Expenses | | \$ 44,672,799 | 50,974,827 | 52,455,936 | 54,011,159 | 55,684,584 | 57,348,680 | 59,225,920 | 61,099,158 | 63,074,488 | 65,120,251 | 67,239,156 |
| Capital Outlay | | | | | | | | | | | | |
| 457 | Total Capital Outlay | \$ 1,781,221 | 3,085,150 | 3,145,257 | 3,214,453 | 3,291,599 | 3,364,015 | 3,448,115 | 3,530,870 | 3,619,142 | 3,709,620 | 3,802,361 |
| Long-Term Debt Service Payments: | | | | | | | | | | | | |
| 458 | Existing Debt Service | \$ 14,788,280 | 15,082,864 | 15,059,721 | 15,009,787 | 14,973,429 | 14,934,863 | 14,903,203 | 14,995,210 | 14,936,266 | 14,872,611 | 14,799,648 |
| 459 | Cumulative New Debt Service (Calc) | \$ - | 1,323,701 | 3,345,067 | 4,591,889 | 4,847,629 | 4,855,899 | 4,855,899 | 4,855,899 | 4,855,899 | 4,855,899 | 4,855,899 |
| Total Long-Term Debt Service Payments | | \$ 14,788,280 | 16,406,565 | 18,404,788 | 19,601,677 | 19,821,058 | 19,790,762 | 19,759,102 | 19,851,110 | 19,792,165 | 19,728,510 | 19,655,547 |
| Transfers Out | | | | | | | | | | | | |
| 460 | Renewal & Replacement Contribution ⁽¹⁾ | \$ 21,322,120 | 22,701,760 | - | 6,939,628 | 33,917,821 | 39,911,229 | 45,716,708 | 35,678,610 | 36,860,030 | 36,882,171 | 36,890,707 |
| 461 | R&R Transfer | - | - | - | - | - | - | - | - | - | - | - |
| Total Transfers Out | | \$ 21,322,120 | 22,701,760 | - | 6,939,628 | 33,917,821 | 39,911,229 | 45,716,708 | 35,678,610 | 36,860,030 | 36,882,171 | 36,890,707 |
| TOTAL CASH OUTFLOWS (Excludes Cash Funding of CIP) | | \$ 82,564,421 | 93,168,302 | 74,005,981 | 83,766,916 | 112,715,063 | 120,414,685 | 128,149,846 | 120,159,747 | 123,345,825 | 125,440,552 | 127,587,771 |

(1) FY 2018 and FY 2019 Renewal & Replacement Contributions are based on FY 2018 Estimate and FY 2019 Budget Request, respectively, as provided by County staff. Each year thereafter, the Renewal & Replacement Contribution is calculated based on the funding requirements of the Capital Improvement Plan less any available bond proceeds and any excess fund balance in the R&R Fund above the minimum requirement.

Appendix B: Supporting Schedules for Sewer RSA

Schedule 6: Capital Improvement Program

| | Project Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|----|--|------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | 000744A - MISCELLANEOUS IMPROVEMENTS | \$ 550,000 | 1,033,300.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 |
| 2 | 000791A - FDOT RELOCATION PROJECTS MISCELLANEOUS | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 3 | 000831A - Water, Sewer and Reclaimed Water Relocation Pr | 150,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 4 | 000847A - SOUTH CROSS BAYOU WASTEWATER TREATMENT FA | 900,000 | 500,000 | 500,000 | 1,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | - | - | - | - |
| 5 | 000852A - W.E. DUNN WASTEWATER TREATMENT FACILITY UPG | 2,030,000 | 500,000 | 800,000 | 800,000 | 800,000 | 1,000,000 | 2,000,000 | - | - | - | - |
| 6 | 000964A - Annual Contract Sanitary Sewer Pump Station Rep | 2,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 2,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 7 | 001039B - Park St/Starkey Rd. 84th Lane to N. of 82nd Ave Uti | 170,000 | - | - | - | - | - | - | - | - | - | - |
| 8 | 001057A - General Upgrades to Supervisory Control and Data | 164,500 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 9 | 001272A - Sanitary Sewer Repair, Rehabilitation & Extension | 6,000 | - | - | - | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 |
| 10 | 001272B - Annual Sanitary Sewer Repair and Extension Progr | 424,000 | - | - | - | - | - | - | - | - | - | - |
| 11 | 001272C - Annual Sewer Repair FY19-21 | - | 70,000 | 415,000 | 415,000 | - | - | - | - | - | - | - |
| 12 | 001517A - Subaqueous Crossings (Boca Ciega) | 5,000,000 | - | - | - | - | - | - | - | - | - | - |
| 13 | 001589A - Pass A Grille Improvements | 30,000 | - | - | - | - | - | - | - | - | - | - |
| 14 | 001589B - Pass A Grille Water Transmission and Distribution Me | 150,000 | 100,000 | - | - | - | - | - | - | - | - | - |
| 15 | 001814A - Sanitary Sewer Manhole Rehab Project | - | - | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 |
| 16 | 001814B - Sanitary Sewer Manhole Rehabilitation FY17-FY19 | 150,000 | 350,000 | - | - | - | - | - | - | - | - | - |
| 17 | 001933A - Sanitary Sewer Cured In Place Pipe Lining | 5,000 | 10,000 | - | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 |
| 18 | 001933B - Annual Sanitary Sewer Cured In Place Pipe Lining- | 10,000 | - | - | - | - | - | - | - | - | - | - |
| 19 | 001933C - Annual Sewer Cured In Place Pipelining- Madeira | 850,000 | 520,000 | - | - | - | - | - | - | - | - | - |
| 20 | 001933D - Annual Sewer CIPP - Tarpon Springs, Palm Harbor, v | - | 1,550,000 | - | - | - | - | - | - | - | - | - |
| 21 | 001933E - Annual Sewer CIPP - Bardmoor, Kenneth City | - | 660,000 | - | - | - | - | - | - | - | - | - |
| 22 | 001933F - Annual Sewer CIPP - Belleair, Belleair Bluffs | - | - | 1,210,000 | - | - | - | - | - | - | - | - |
| 23 | 001933G - Annual Sewer CIPP - Ridgewood, Oakhurst, Bellea | - | - | 1,210,000 | - | - | - | - | - | - | - | - |
| 24 | 002149A - Water & Sewer Operations Center | - | 200,000 | 200,000 | 760,000 | 1,559,500 | - | - | - | - | - | - |
| 25 | 002160A - Pump Station 016/Park Blvd Force Main to South C | 641,000 | 6,500,000 | 5,000,000 | - | - | - | - | - | - | - | - |
| 26 | 002165A - Cured-in-Place Pipe Liner in 54" Reconnect Servic | 1,800,000 | - | - | - | - | - | - | - | - | - | - |
| 27 | 002166A - Centrifuge Upgrade | 800,000 | 500,000 | 2,000,000 | 7,500,000 | 3,000,000 | - | - | - | - | - | - |
| 28 | 002206A - Headwork's Barscreen Replacement @ W.E. DUNN | 1,650,000 | - | - | - | - | - | - | - | - | - | - |
| 29 | 002246A - Annual Water / Reclaimed Installation and Repair | 100,000 | 100,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 |
| 30 | 002346A - Indian Rocks Sewer Rehabilitation | 400,000 | 200,000 | - | - | - | - | - | - | - | - | - |
| 31 | 002346B - Indian Rocks Sewer CIPP - Phase 1 | - | 300,000 | - | - | - | - | - | - | - | - | - |
| 32 | 002346C - Indian Rocks Sewer CIPP - Phase 2 | - | 200,000 | - | - | - | - | - | - | - | - | - |
| 33 | 002415A - WE DUNN Rotary Drum Thickener Replacement | 1,825,000 | - | - | - | - | - | - | - | - | - | - |
| 34 | 002709A - SCB Generator Building #1 Electrical Improvement | 200,000 | 1,400,000 | - | - | - | - | - | - | - | - | - |
| 35 | 002747A - Large Diameter Sanitary Sewer Interceptor Rehabi | 910,000 | - | - | - | - | - | - | - | - | - | - |
| 36 | 002747B - Sewer Interceptor Rehabilitation- Bryan Dairy and 1 | 245,000 | 50,000 | - | - | - | - | - | - | - | - | - |
| 37 | 002747C - Sewer Interceptor Rehabilitation 94th Ave to 86th / | 150,000 | 200,000 | - | - | - | - | - | - | - | - | - |
| 38 | 002747D - Sewer Interceptor Rehabilitation from 86th Ave to | 150,000 | 400,000 | - | - | - | - | - | - | - | - | - |
| 39 | 002747E - Sewer Interceptor Rehabilitation North Lake Seminc | 70,000 | 220,000 | - | - | - | - | - | - | - | - | - |
| 40 | 002747F - Sanitary Sewer Interceptor Pipe Rehabilitation - Bec | - | 200,000 | - | - | - | - | - | - | - | - | - |

| Project Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|
| 41 002747G - Sanitary Sewer Interceptor Pipe Rehabilitation - 10 | - | - | 300,000 | - | - | - | - | - | - | - | - |
| 42 002747H - Sanitary Sewer Interceptor Pipe Rehabilitation - 74th | - | - | 200,000 | - | - | - | - | - | - | - | - |
| 43 002747I - Sanitary Sewer Interceptor Pipe Rehabilitation - Leal | - | - | 300,000 | - | - | - | - | - | - | - | - |
| 44 002747J - Sanitary Sewer Interceptor Pipe Rehabilitation - Har | - | 100,000 | - | - | - | - | - | - | - | - | - |
| 45 002747K - Sanitary Sewer Interceptor Pipe Rehabilitation - Ser | - | 120,000 | - | - | - | - | - | - | - | - | - |
| 46 002783A - Utilities Relocations Mitchell's Beach, Boca Ciega, I | 80,000 | - | - | - | - | - | - | - | - | - | - |
| 47 002789B - City of Treasure Island Sunset Beach Watershed Ph. | 110,000 | - | - | - | - | - | - | - | - | - | - |
| 48 002791C - PS119 Basin Repairs | 350,000 | 350,000 | - | - | - | - | - | - | - | - | - |
| 49 002826A - South Cross Bayou Water Reclamation Facility Nori | 1,400,000 | - | - | - | - | - | - | - | - | - | - |
| 50 002827A - South Cross Bayou Water Reclamation Facility Fall | 1,500,000 | - | - | - | - | - | - | - | - | - | - |
| 51 002936B - Corey Causeway Bridge 20 Inch Reclaimed Water | 20,000 | 180,000 | - | - | - | - | - | - | - | - | - |
| 52 002937A - South Cross Bayou Aeration Improvements | 75,000 | 200,000 | 2,300,000 | 2,100,000 | - | - | - | - | - | - | - |
| 53 002938A - South Cross Bayou Biosolids Process Train Improven | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 | - | - | - | - | - |
| 54 002939A - South Cross Bayou Co-Generation Improvement | - | - | 200,000 | 1,800,000 | 100,000 | 900,000 | - | - | - | - | - |
| 55 002940A - South Cross Bayou South Train Blower Improvemen | - | - | - | - | 200,000 | 350,000 | 1,180,000 | - | - | - | - |
| 56 002941A - South Cross Bayou High Service Pump Improvemen | - | - | - | 150,000 | 1,535,000 | 365,000 | - | - | - | - | - |
| 57 002942A - Pump Station 016 Odor Control Improvements | 100,000 | 1,400,000 | - | - | - | - | - | - | - | - | - |
| 58 002944A - South Cross Bayou Grit Facility Improvements | 500,000 | 4,500,000 | 9,000,000 | 2,000,000 | - | - | - | - | - | - | - |
| 59 002992B - Pump Station 122 Collection System and Bulkhead | 200,000 | 600,000 | - | - | - | - | - | - | - | - | - |
| 60 002992C - Pinellas Park Master Meter Replacement | 200,000 | - | - | - | - | - | - | - | - | - | - |
| 61 003122B - Dunn Filtration and Disinfection Improvements | 50,000 | 500,000 | 2,800,000 | 4,600,000 | - | - | - | - | - | - | - |
| 62 003123A - Countywide Sewer Force Main Air Release Valve R | - | - | 500,000 | 500,000 | 500,000 | 500,000 | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 63 003123D - Air Release Valve Replacement FY18 | - | - | - | - | - | - | - | - | - | - | - |
| 64 003123I - Omaha Street Air Release Valves | 250,000 | - | - | - | - | - | - | - | - | - | - |
| 65 003123J - ARV Hamlin Road and Nearby Design | 60,000 | 150,000 | - | - | - | - | - | - | - | - | - |
| 66 003123K - ARV Disston Ave | 50,000 | 125,000 | - | - | - | - | - | - | - | - | - |
| 67 003123L - ARV Highland Ave | 60,000 | 175,000 | - | - | - | - | - | - | - | - | - |
| 68 003124A - Pump Station No. 190 Upgrades and Force Main In | 160,000 | 1,100,000 | 300,000 | - | - | - | - | - | - | - | - |
| 69 003142A - Pump Station No. 357 Upgrades and Force Main In | 150,000 | 500,000 | - | - | - | - | - | - | - | - | - |
| 70 003147A - Pinellas Park Interceptor Collection System Improv | - | - | - | - | 500,000 | 1,500,000 | 5,000,000 | - | - | - | - |
| 71 003204F - Pump Station 054 Forcemain Extension | 180,000 | 20,000 | - | - | - | - | - | - | - | - | - |
| 72 003204H - Sanitary Sewer Overflow Abatement CIP | - | - | 700,000 | 700,000 | - | - | - | - | - | - | - |
| 73 003204I - SSO Abatement - 82nd Avenue Sewer capacity Imp | 60,000 | 200,000 | - | - | - | - | - | - | - | - | - |
| 74 003204J - SSO Abatement - 62nd St Sewer capacity Improver | 60,000 | 200,000 | - | - | - | - | - | - | - | - | - |
| 75 003205A - Pump Station 079 Improvements (North Redington | 55,000 | - | 1,400,000 | 1,100,000 | - | - | - | - | - | - | - |
| 76 003206A - Pump Station 018 Improvements (Seminole) | 20,000 | 610,000 | - | - | - | - | - | - | - | - | - |
| 77 003207A - McKay Creek Reclaimed Water Pump Station Tank | 100,000 | 910,000 | - | - | - | - | - | - | - | - | - |
| 78 003208A - South Cross Bayou Sludge Holding Tank and Digest | 200,000 | 2,000,000 | - | - | - | - | - | - | - | - | - |

Appendix B: Supporting Schedules for Sewer RSA

Schedule 6: Capital Improvement Program

| Project Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|------------|---------|-----------|-----------|-----------|
| 79 003210C - Inisbrook Force Main Improvements | 3,500,000 | - | - | - | - | - | - | - | - | - | - |
| 80 003210H - Forcemain and ARV Replacement - Klosterman Rc | 80,000 | 350,000 | - | - | - | - | - | - | - | - | - |
| 81 003239A - Pump Station and Collection System Odor Control | 50,000 | 10,000 | - | - | - | - | - | - | - | - | - |
| 82 003239B - Pump Station 109 Odor Control | 50,000 | 10,000 | - | - | - | - | - | - | - | - | - |
| 83 003239C - Pump Station 072 Odor Control | 35,000 | 10,000 | - | - | - | - | - | - | - | - | - |
| 84 003239D - Manhole Odor Control (Culvers/PS016) | 40,000 | 50,000 | - | - | - | - | - | - | - | - | - |
| 85 003407A - South Cross Bayou Pavement Rehabilitation | - | - | - | - | 750,000 | - | - | - | - | - | - |
| 86 003408A - South Cross Bayou Denitrification Filter Rehab | - | - | - | 300,000 | 2,200,000 | 2,200,000 | - | - | - | - | - |
| 87 003409A - Dunn Electrical Upgrades | 120,000 | 400,000 | 1,000,000 | 2,000,000 | - | - | - | - | - | - | - |
| 88 003430A - Dunn Sludge Press Upgrades | - | - | 200,000 | 2,000,000 | - | - | - | - | - | - | - |
| 89 003431A - Dunn Pond Liner and Reject Tank | - | - | - | - | 500,000 | 3,000,000 | 13,000,000 | - | - | - | - |
| 90 003432A - Dunn Odor Control System | - | 100,000 | 500,000 | 800,000 | 3,000,000 | - | - | - | - | - | - |
| 91 003433A - Dunn Storage Building | - | - | - | - | - | 500,000 | - | - | - | - | - |
| 92 003438A - Dunn Ditch Erosion | - | 600,000 | - | - | - | - | - | - | - | - | - |
| 93 003508A - Southcross Emergency Manhole Replacement | 130,000 | - | - | - | - | - | - | - | - | - | - |
| 94 003605A - Gravity Sewer Ductal Iron Pipe Rehab Program thr | - | - | 500,000 | 500,000 | 500,000 | - | - | - | - | - | - |
| 95 003605B - Gravity Sewer DIP Rehabilitation Program | 10,000 | 300,000 | 15,000 | - | - | - | - | - | - | - | - |
| 96 003605C - Gravity Sewer DIP Rehabilitation Program - Curlew | 10,000 | 80,000 | - | - | - | - | - | - | - | - | - |
| 97 003746A - WED Grit Capture System Improvements | - | - | - | 150,000 | 200,000 | 3,000,000 | 2,500,000 | - | - | - | - |
| 98 003747A - WE Dunn Offsite Reclaim Pump Station Improve | - | - | - | - | 400,000 | 2,200,000 | 2,200,000 | - | - | - | - |
| 99 003748A - Gulf Blvd . Relocations @ the Narrows | 50,000 | 500,000 | 500,000 | - | - | - | - | - | - | - | - |
| 100 003749A - SCB Reclaim Loop Upgrades | 75,000 | 500,000 | - | - | - | - | - | - | - | - | - |
| 101 003750A - WE Dunn Internal Recycle Pump Station Rehabilita | - | 200,000 | 300,000 | 500,000 | - | - | - | - | - | - | - |
| 102 003751A - WE Dunn Mixer/Aeration Improvements | - | - | - | - | 200,000 | 1,100,000 | 1,100,000 | - | - | - | - |
| 103 003752A - WE Dunn Center Train Weir Gate Replacement | - | - | - | - | 200,000 | 800,000 | - | - | - | - | - |
| 104 003753A - WE Dunn Second Stage Aeration Improvements | - | - | - | - | 200,000 | 1,100,000 | 1,100,000 | - | - | - | - |
| 105 003754A - Logan Laboratory Chiller Yard Replacement | - | 280,000 | - | - | - | - | - | - | - | - | - |
| 106 003755A - SCB Fog system Upgrades | - | 100,000 | - | - | - | - | - | - | - | - | - |
| 107 003756A - SCB Plant Lighting Upgrades | - | 200,000 | 1,000,000 | - | - | - | - | - | - | - | - |
| 108 003757A - South Cross Bayou Clarifier Drain Improvements | - | 250,000 | 250,000 | - | - | - | - | - | - | - | - |
| 109 003758A - South Cross Bayou Influent Pump Station Improver | - | - | - | 200,000 | 500,000 | 1,000,000 | 1,500,000 | - | - | - | - |
| 110 003759A - South Cross Bayou Administration Building Improve | - | - | - | - | 50,000 | 300,000 | 1,000,000 | - | - | - | - |
| 111 003760A - Force Main Capacity Improvements - East Lake Rc | - | - | - | 100,000 | 4,000,000 | 2,500,000 | - | - | - | - | - |
| 112 003761A - Force Main Capacity Improvements - Highland La | - | - | - | - | 150,000 | 4,000,000 | 3,500,000 | - | - | - | - |
| 113 003762A - Pump Station Generator Improvements | - | 2,000,000 | 2,000,000 | - | - | - | - | - | - | - | - |
| 114 003763A - Utilities Facilities Security | - | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 115 003765A - Quantum and Unity Upgrade | - | 500,000 | 2,000,000 | 1,500,000 | - | - | - | - | - | - | - |
| 116 003766A - SCB Force Main Sampling Skids | - | - | - | 20,000 | 300,000 | - | - | - | - | - | - |
| 117 003769A - Reclaimed Water Meters | 50,000 | 600,000 | 600,000 | 600,000 | 2,100,000 | 2,100,000 | 2,100,000 | 600,000 | 2,100,000 | 2,100,000 | 2,100,000 |

| Project Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 118 New Customer Information System | - | - | 3,000,000 | - | - | - | - | - | - | - | - |
| 119 Unspecified Future Capital | - | - | - | - | - | - | - | 27,000,000 | 27,000,000 | 27,000,000 | 27,000,000 |
| 120 R&R From Various Cost Centers | 77,124 | - | - | - | - | - | - | - | - | - | - |
| 121 Total CIP Budget (in current dollars) | \$ 31,897,624 | 39,123,300 | 44,304,000 | 40,249,000 | 34,013,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |
| 122 Cumulative Projected Cost Escalation ⁽¹⁾ | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 123 Resulting CIP Funding Level | \$ 31,897,624 | 39,123,300 | 44,304,000 | 40,249,000 | 34,013,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |
| 124 Annual CIP Execution Percentage | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 125 Final CIP Funding Level | \$ 31,897,624 | 39,123,300 | 44,304,000 | 40,249,000 | 34,013,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |

(1) The 10-year Capital Improvement Program provided by County staff already accounts for future cost inflation. As such, no additional cost escalation is assumed.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---|-----------------------|---------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 Total Rate Revenue | | | | | | | | | | | |
| 2 Retail & Wholesale Sewer Rate Revenue | \$ 58,911,934 | 58,911,934 | 59,625,742 | 65,426,722 | 71,791,766 | 78,775,691 | 86,438,642 | 94,846,603 | 97,894,180 | 101,039,249 | 104,284,918 |
| 3 Additional Rate Revenue from Growth | - | 123,454 | 124,689 | 136,534 | 149,505 | 163,708 | 179,260 | 196,290 | 202,179 | 208,244 | 214,491 |
| 4 Subtotal | \$ 58,911,934 | 59,035,389 | 59,750,431 | 65,563,256 | 71,941,271 | 78,939,399 | 86,617,902 | 95,042,893 | 98,096,358 | 101,247,493 | 104,499,409 |
| 5 Weighted Average Rate Increase | 0.00% | 1.00% | 9.50% | 9.50% | 9.50% | 9.50% | 9.50% | 3.00% | 3.00% | 3.00% | 3.00% |
| 6 Additional Rate Revenue From Rate Increase | - | 590,354 | 5,676,291 | 6,228,509 | 6,834,421 | 7,499,243 | 8,228,701 | 2,851,287 | 2,942,891 | 3,037,425 | 3,134,982 |
| 8 Total Rate Revenue | \$ 58,911,934 | 59,625,742 | 65,426,722 | 71,791,766 | 78,775,691 | 86,438,642 | 94,846,603 | 97,894,180 | 101,039,249 | 104,284,918 | 107,634,391 |
| 9 Plus: Other Operating Revenue ⁽¹⁾ | 18,999,279 | 21,068,498 | 21,831,447 | 23,469,144 | 25,222,906 | 27,103,808 | 29,099,579 | 29,904,609 | 30,733,790 | 31,587,847 | 32,467,526 |
| 10 Equals: Total Operating Revenue | \$ 77,911,214 | 80,694,241 | 87,258,169 | 95,260,910 | 103,998,597 | 113,542,450 | 123,946,182 | 127,798,789 | 131,773,039 | 135,872,765 | 140,101,917 |
| 11 Less: Operating Expenses | | | | | | | | | | | |
| 12 Personal Services | \$ (17,122,509) | (19,027,751) | (19,720,762) | (20,450,725) | (21,216,239) | (22,006,173) | (22,891,233) | (23,773,828) | (24,696,274) | (25,656,844) | (26,657,139) |
| 13 O&M Expenses | (27,550,290) | (31,947,076) | (32,735,174) | (33,560,435) | (34,468,345) | (35,342,507) | (36,334,687) | (37,325,330) | (38,378,214) | (39,463,407) | (40,582,018) |
| 14 Equals: Net Operating Income | \$ 33,238,414 | 29,719,414 | 34,802,233 | 41,249,751 | 48,314,013 | 56,193,770 | 64,720,261 | 66,699,631 | 68,698,552 | 70,752,513 | 72,862,760 |
| 15 Plus: Non-Operating Income/(Expense) | | | | | | | | | | | |
| 16 Interest Earned On Fund Balances | \$ 1,097,836 | 1,233,867 | 1,985,882 | 2,069,561 | 1,876,454 | 1,686,765 | 1,475,240 | 1,443,239 | 1,732,406 | 2,066,817 | 2,471,653 |
| 17 Equals: Net Income | \$ 34,336,250 | 30,953,281 | 36,788,115 | 43,319,312 | 50,190,467 | 57,880,535 | 66,195,502 | 68,142,870 | 70,430,957 | 72,819,330 | 75,334,413 |
| 18 Less: Revenues Excluded From Coverage Test | | | | | | | | | | | |
| 19 Impact Fees | \$ (601,400) | (900,000) | (440,000) | (440,000) | (440,000) | (440,000) | (440,000) | (440,000) | (440,000) | (440,000) | (440,000) |
| 20 Transfers In | - | - | - | - | - | - | - | - | - | - | - |
| 21 Equals: Net Income Available For Debt Service | \$ 33,734,850 | 30,053,281 | 36,348,115 | 42,879,312 | 49,750,467 | 57,440,535 | 65,755,502 | 67,702,870 | 69,990,957 | 72,379,330 | 74,894,413 |
| 22 Debt Service Coverage Test | | | | | | | | | | | |
| 23 Existing Senior Lien Debt | \$ 14,788,280 | 15,082,864 | 15,059,721 | 15,009,787 | 14,973,429 | 14,934,863 | 14,903,203 | 14,995,210 | 14,936,266 | 14,872,611 | 14,799,648 |
| 24 Cumulative New Senior Lien Debt - As Calculated By Model | - | 1,323,701 | 3,345,067 | 4,591,889 | 4,847,629 | 4,855,899 | 4,855,899 | 4,855,899 | 4,855,899 | 4,855,899 | 4,855,899 |
| 25 Total Senior Lien Debt Service | \$ 14,788,280 | 16,406,565 | 18,404,788 | 19,601,677 | 19,821,058 | 19,790,762 | 19,759,102 | 19,851,110 | 19,792,165 | 19,728,510 | 19,655,547 |
| 26 Calculated Debt Service Coverage - Test I | 1.15 | 2.28 | 1.83 | 2.19 | 2.51 | 2.90 | 3.33 | 3.41 | 3.54 | 3.67 | 3.81 |
| 27 Calculated Debt Service Coverage - Test II | 1.25 | 2.32 | 1.89 | 2.21 | 2.53 | 2.92 | 3.35 | 3.43 | 3.56 | 3.69 | 3.83 |
| 28 Cash Flow Test | | | | | | | | | | | |
| 29 Net Income Available For Debt Service | \$ 34,336,250 | 30,953,281 | 36,788,115 | 43,319,312 | 50,190,467 | 57,880,535 | 66,195,502 | 68,142,870 | 70,430,957 | 72,819,330 | 75,334,413 |
| 30 Less: Non-Operating Expenditures | | | | | | | | | | | |
| 31 Net Interfund Transfers (In - Out) | \$ (21,322,120) | (22,701,760) | - | (6,939,628) | (33,917,821) | (39,911,229) | (45,716,708) | (35,678,610) | (36,860,030) | (36,882,171) | (36,890,707) |
| 32 Capital Outlay | \$ (1,781,221) | (3,085,150) | (3,145,257) | (3,214,453) | (3,291,599) | (3,364,015) | (3,448,115) | (3,530,870) | (3,619,142) | (3,709,620) | (3,802,361) |
| 33 Renewal & Replacement Transfer | (14,788,280) | (16,406,565) | (18,404,788) | (19,601,677) | (19,821,058) | (19,790,762) | (19,759,102) | (19,851,110) | (19,792,165) | (19,728,510) | (19,655,547) |
| 34 Net Cash Flow | \$ (3,555,371) | (11,240,194) | 15,238,070 | 13,563,555 | (6,840,011) | (5,185,470) | (2,728,424) | 9,082,280 | 10,159,620 | 12,499,029 | 14,985,798 |
| 35 Unrestricted Reserve Fund Test | | | | | | | | | | | |
| 36 Balance At Beginning Of Fiscal Year | \$ 28,428,386 | 24,873,014 | 13,632,821 | 28,870,891 | 42,434,445 | 35,594,434 | 30,408,964 | 27,680,540 | 36,762,820 | 46,922,440 | 59,421,470 |
| 37 Cash Flow Surplus/(Deficit) | - | - | 15,238,070 | 13,563,555 | - | - | - | 9,082,280 | 10,159,620 | 12,499,029 | 14,985,798 |
| 38 Reserve Fund Balance Used For Cash Flow Deficit | (3,555,371) | (11,240,194) | - | - | (6,840,011) | (5,185,470) | (2,728,424) | - | - | - | - |
| 39 Balance At End Of Fiscal Year | \$ 24,873,014 | 13,632,821 | 28,870,891 | 42,434,445 | 35,594,434 | 30,408,964 | 27,680,540 | 36,762,820 | 46,922,440 | 59,421,470 | 74,407,268 |
| 40 Minimum Working Capital Reserve Target | 9,306,833 | 10,619,756 | 10,928,320 | 11,252,325 | 11,600,955 | 11,947,642 | 12,338,733 | 12,728,991 | 13,140,518 | 13,566,719 | 14,008,158 |
| 41 Excess/(Deficiency) Of Working Capital To Target | \$ 15,566,181 | 3,013,065 | 17,942,571 | 31,182,121 | 23,993,479 | 18,461,322 | 15,341,807 | 24,033,829 | 33,781,922 | 45,854,751 | 60,399,110 |

(1) Other operating revenue includes retail and wholesale reclaimed water rate revenue.

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 Renewal & Replacement | | | | | | | | | | | |
| 2 Balance At Beginning Of Fiscal Year | 41,647,618 | 31,072,115 | 38,740,575 | 23,971,575 | 4,462,203 | 4,866,524 | 5,293,753 | 5,761,461 | 6,271,071 | 6,462,101 | 6,675,272 |
| 3 Additional Annual Revenues | 21,322,120 | 22,701,760 | - | 6,939,628 | 33,917,821 | 39,911,229 | 45,716,708 | 35,678,610 | 36,860,030 | 36,882,171 | 36,890,707 |
| 4 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 5 Subtotal | 62,969,738 | 53,773,875 | 38,740,575 | 30,911,203 | 38,380,024 | 44,777,753 | 51,010,461 | 41,440,071 | 43,131,101 | 43,344,272 | 43,565,979 |
| 6 Less: Restricted Funds | (3,267,957) | (3,950,452) | (4,096,405) | (4,462,203) | (4,866,524) | (5,293,753) | (5,761,461) | (6,271,071) | (6,462,101) | (6,675,272) | (6,896,979) |
| 7 Total Amount Available For Projects | 59,701,782 | 49,823,422 | 34,644,169 | 26,449,000 | 33,513,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |
| 8 Amount Paid For Projects | (31,897,624) | (15,033,300) | (14,769,000) | (26,449,000) | (33,513,500) | (39,484,000) | (45,249,000) | (35,169,000) | (36,669,000) | (36,669,000) | (36,669,000) |
| 9 Subtotal | 27,804,158 | 34,790,122 | 19,875,169 | - | - | - | - | - | - | - | - |
| 10 Add Back: Restricted Funds | 3,267,957 | 3,950,452 | 4,096,405 | 4,462,203 | 4,866,524 | 5,293,753 | 5,761,461 | 6,271,071 | 6,462,101 | 6,675,272 | 6,896,979 |
| 11 Plus: Interest Earnings | 572,835 | 698,127 | 1,003,394 | 483,374 | 158,588 | 172,725 | 176,883 | 174,472 | 184,631 | 190,492 | 196,798 |
| 12 Less: Interest Allocated To Cash Flow | (572,835) | (698,127) | (1,003,394) | (483,374) | (158,588) | (172,725) | (176,883) | (174,472) | (184,631) | (190,492) | (196,798) |
| 13 Balance At End Of Fiscal Year | 31,072,115 | 38,740,575 | 23,971,575 | 4,462,203 | 4,866,524 | 5,293,753 | 5,761,461 | 6,271,071 | 6,462,101 | 6,675,272 | 6,896,979 |
| 14 Vehicle Replacement | | | | | | | | | | | |
| 15 Balance At Beginning Of Fiscal Year | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 |
| 16 Additional Annual Revenues | - | - | - | - | - | - | - | - | - | - | - |
| 17 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 18 Subtotal | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 |
| 19 Less: Restricted Funds | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) | (5,519,370) |
| 20 Total Amount Available For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 21 Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 22 Subtotal | - | - | - | - | - | - | - | - | - | - | - |
| 23 Add Back: Restricted Funds | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 |
| 24 Plus: Interest Earnings | 86,955 | 110,387 | 176,620 | 187,659 | 187,659 | 187,659 | 176,620 | 160,062 | 160,062 | 160,062 | 160,062 |
| 25 Less: Interest Allocated To Cash Flow | (86,955) | (110,387) | (176,620) | (187,659) | (187,659) | (187,659) | (176,620) | (160,062) | (160,062) | (160,062) | (160,062) |
| 26 Balance At End Of Fiscal Year | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 | 5,519,370 |
| 27 Sewer Interest & Sinking | | | | | | | | | | | |
| 28 Balance At Beginning Of Fiscal Year | 1,247,038 | 1,266,685 | 1,292,018 | 1,333,363 | 1,378,697 | 1,425,573 | 1,474,043 | 1,521,212 | 1,565,327 | 1,610,722 | 1,657,433 |
| 29 Additional Annual Revenues | - | - | - | - | - | - | - | - | - | - | - |
| 30 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 31 Subtotal | 1,247,038 | 1,266,685 | 1,292,018 | 1,333,363 | 1,378,697 | 1,425,573 | 1,474,043 | 1,521,212 | 1,565,327 | 1,610,722 | 1,657,433 |
| 32 Less: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| 33 Total Amount Available For Projects | 1,247,038 | 1,266,685 | 1,292,018 | 1,333,363 | 1,378,697 | 1,425,573 | 1,474,043 | 1,521,212 | 1,565,327 | 1,610,722 | 1,657,433 |
| 34 Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 35 Subtotal | 1,247,038 | 1,266,685 | 1,292,018 | 1,333,363 | 1,378,697 | 1,425,573 | 1,474,043 | 1,521,212 | 1,565,327 | 1,610,722 | 1,657,433 |
| 36 Add Back: Restricted Funds | - | - | - | - | - | - | - | - | - | - | - |
| 37 Plus: Interest Earnings | 19,647 | 25,334 | 41,345 | 45,334 | 46,876 | 48,469 | 47,169 | 44,115 | 45,394 | 46,711 | 48,066 |
| 38 Less: Interest Allocated To Cash Flow | - | - | - | - | - | - | - | - | - | - | - |
| 39 Balance At End Of Fiscal Year | 1,266,685 | 1,292,018 | 1,333,363 | 1,378,697 | 1,425,573 | 1,474,043 | 1,521,212 | 1,565,327 | 1,610,722 | 1,657,433 | 1,705,498 |
| 40 Revenue Fund | | | | | | | | | | | |
| 41 Balance At Beginning Of Fiscal Year | 28,428,386 | 24,873,014 | 13,632,821 | 28,870,891 | 42,434,445 | 35,594,434 | 30,408,964 | 27,680,540 | 36,762,820 | 46,922,440 | 59,421,470 |
| 42 Additional Annual Revenues | (3,555,371) | (11,240,194) | 15,238,070 | 13,563,555 | (6,840,011) | (5,185,470) | (2,728,424) | 9,082,280 | 10,159,620 | 12,499,029 | 14,985,798 |
| 43 Less: Payment Of Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| 44 Subtotal | 24,873,014 | 13,632,821 | 28,870,891 | 42,434,445 | 35,594,434 | 30,408,964 | 27,680,540 | 36,762,820 | 46,922,440 | 59,421,470 | 74,407,268 |
| 45 Less: Restricted Funds | (9,306,833) | (10,619,756) | (10,928,320) | (11,252,325) | (11,600,955) | (11,947,642) | (12,338,733) | (12,728,991) | (13,140,518) | (13,566,719) | (14,008,158) |
| 46 Total Amount Available For Projects | 15,566,181 | 3,013,065 | 17,942,571 | 31,182,121 | 23,993,479 | 18,461,322 | 15,341,807 | 24,033,829 | 33,781,922 | 45,854,751 | 60,399,110 |
| 47 Amount Paid For Projects | - | - | - | - | - | - | - | - | - | - | - |
| 48 Subtotal | 15,566,181 | 3,013,065 | 17,942,571 | 31,182,121 | 23,993,479 | 18,461,322 | 15,341,807 | 24,033,829 | 33,781,922 | 45,854,751 | 60,399,110 |
| 49 Add Back: Restricted Funds | 9,306,833 | 10,619,756 | 10,928,320 | 11,252,325 | 11,600,955 | 11,947,642 | 12,338,733 | 12,728,991 | 13,140,518 | 13,566,719 | 14,008,158 |
| 50 Plus: Interest Earnings | 419,871 | 385,058 | 680,059 | 1,212,191 | 1,326,491 | 1,122,058 | 929,432 | 934,429 | 1,213,436 | 1,541,987 | 1,940,517 |
| 51 Less: Interest Allocated To Cash Flow | (419,871) | (385,058) | (680,059) | (1,212,191) | (1,326,491) | (1,122,058) | (929,432) | (934,429) | (1,213,436) | (1,541,987) | (1,940,517) |
| 52 Balance At End Of Fiscal Year | 24,873,014 | 13,632,821 | 28,870,891 | 42,434,445 | 35,594,434 | 30,408,964 | 27,680,540 | 36,762,820 | 46,922,440 | 59,421,470 | 74,407,268 |
| 53 Restricted Reserves | | | | | | | | | | | |
| 54 Balance At Beginning Of Fiscal Year | 1,153,635 | 1,153,635 | 2,875,808 | 4,987,240 | 5,973,790 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 |
| 55 Additional Funds: | - | - | - | - | - | - | - | - | - | - | - |
| 56 Debt Service Reserve On New Debt | - | 1,722,173 | 2,111,432 | 986,550 | 35,745 | - | - | - | - | - | - |
| 57 Other Additional Funds | - | - | - | - | - | - | - | - | - | - | - |
| 58 Subtotal | 1,153,635 | 2,875,808 | 4,987,240 | 5,973,790 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 |
| 59 Plus: Interest Earnings | 18,175 | 40,294 | 125,809 | 186,338 | 203,717 | 204,324 | 192,305 | 174,276 | 174,276 | 174,276 | 174,276 |
| 60 Less: Interest Allocated To Cash Flow | (18,175) | (40,294) | (125,809) | (186,338) | (203,717) | (204,324) | (192,305) | (174,276) | (174,276) | (174,276) | (174,276) |
| 61 Balance At End Of Fiscal Year | 1,153,635 | 2,875,808 | 4,987,240 | 5,973,790 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 | 6,009,534 |

| FINAL CAPITAL PROJECTS FUNDING SOURCES | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Renewal & Replacement | \$ 31,897,624 | 15,033,300 | 14,769,000 | 26,449,000 | 33,513,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |
| Debt Proceeds | - | 24,090,000 | 29,535,000 | 13,800,000 | 500,000 | - | - | - | - | - | 0 |
| TOTAL PROJECTS PAID | \$ 31,897,624 | 39,123,300 | 44,304,000 | 40,249,000 | 34,013,500 | 39,484,000 | 45,249,000 | 35,169,000 | 36,669,000 | 36,669,000 | 36,669,000 |

| Projected Sewer Sales (In 1,000 Gallons) | FY 2014 ⁽¹⁾ | FY 2015 ⁽¹⁾ | FY 2016 ⁽¹⁾ | FY 2017 ⁽¹⁾ | FY 2018 ⁽¹⁾ | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Projected Annual Growth: | N/A | N/A | N/A | N/A | N/A | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| Projected Retail Sewer Sales: | 7,397,458 | 7,544,270 | 7,796,088 | 7,895,326 | 7,809,039 | 7,825,403 | 7,841,768 | 7,858,132 | 7,874,497 | 7,890,861 | 7,907,225 | 7,923,590 | 7,939,954 | 7,956,319 | 7,972,683 |
| In MGD | 20.27 | 20.67 | 21.36 | 21.63 | 21.39 | 21.44 | 21.48 | 21.53 | 21.57 | 21.62 | 21.66 | 21.71 | 21.75 | 21.80 | 21.84 |
| Projected Wholesale Sewer Sales: | | | | | | | | | | | | | | | |
| Initial Projection | 2,537,940 | 2,051,100 | 1,775,552 | 1,616,657 | 2,023,435 | 2,027,675 | 2,031,915 | 2,036,155 | 2,040,396 | 2,044,636 | 2,048,876 | 2,053,116 | 2,057,357 | 2,061,597 | 2,065,837 |
| In MGD | 6.95 | 5.62 | 4.86 | 4.43 | 5.54 | 5.56 | 5.57 | 5.58 | 5.59 | 5.60 | 5.61 | 5.62 | 5.64 | 5.65 | 5.66 |
| Total Projected Sewer Sales | 9,935,398 | 9,595,370 | 9,571,640 | 9,511,983 | 9,832,474 | 9,853,078 | 9,873,683 | 9,894,288 | 9,914,892 | 9,935,497 | 9,956,102 | 9,976,706 | 9,997,311 | 10,017,916 | 10,038,520 |
| Projected Sewer Sales in MGD | 27.22 | 26.29 | 26.22 | 26.06 | 26.94 | 26.99 | 27.05 | 27.11 | 27.16 | 27.22 | 27.28 | 27.33 | 27.39 | 27.45 | 27.50 |

(1) Retail and wholesale sewer sales are based upon actual sales as provided by County staff.

APPENDIX C: SUPPORTING SCHEDULES FOR WATER COSA

- Schedule 1 Retail & Wholesale Cost of Service Allocation Results Summary**
- Schedule 2 Retail & Wholesale and Retail Fixed & Variable Cost of Service Allocation Results**
- Schedule 3 Allocation of Debt Service to Water Supply and Water Distribution**
- Schedule 4 Allocation of O&M and Capital Costs to Water Supply**
- Schedule 5 Allocation of O&M and Capital Costs to Water Distribution**
- Schedule 6 Allocation of Off-setting Revenues to Water Supply and Water Distribution**

Appendix C: Supporting Schedules for Water COSA Schedule 1: Retail & Wholesale Cost of Service Allocation Results Summary

| | | FY 2019 TEST YEAR | | FY 2015 TEST YEAR | |
|----|---|----------------------|---------------|----------------------|---------------|
| 1 | <u>WATER SUPPLY:</u> | | | | |
| 2 | Operating, Administrative & Capital Expenses | \$ 58,253,897 | | \$ 76,133,567 | |
| 3 | Debt Service | - | | - | |
| 4 | Subtotal Revenue Requirement | \$ 58,253,897 | | \$ 76,133,567 | |
| 5 | Off-Setting Revenues | (1,980,830) | | (1,082,387) | |
| 6 | Use of Reserve Funds ⁽¹⁾ | (2,671,955) | | (7,389,920) | |
| 7 | Total Revenue Requirement - Water Supply | \$ 53,601,112 | | \$ 67,661,260 | |
| 8 | <u>WATER DISTRIBUTION:</u> | | | | |
| 9 | Operating, Administrative & Capital Expenses | \$ 33,875,524 | | \$ 25,247,008 | |
| 10 | Debt Service | - | | - | |
| 11 | Subtotal Revenue Requirement | \$ 33,875,524 | | \$ 25,247,008 | |
| 12 | Off-Setting Revenues | (5,319,876) | | (4,490,453) | |
| 13 | Use of Reserve Funds ⁽²⁾ | 4,580,249 | | (2,002,474) | |
| 14 | Total Revenue Requirement - Water Distribution | \$ 33,135,897 | | \$ 18,754,081 | |
| 15 | <u>COMBINED WATER SYSTEM:</u> | | | | |
| 16 | Operating, Administrative & Capital Expenses | \$ 92,129,421 | | \$ 101,380,576 | |
| 17 | Debt Service | - | | - | |
| 18 | Subtotal Revenue Requirement | \$ 92,129,421 | | \$ 101,380,576 | |
| 19 | Off-Setting Revenues | (7,300,706) | | (5,572,841) | |
| 20 | Use of Reserve Funds | 1,908,294 | | (9,392,394) | |
| 21 | Total Revenue Requirement - Combined Water System | \$ 86,737,009 | | \$ 86,415,341 | |
| 22 | <u>Reallocation of Water Distribution Revenue Requirement:</u> | | | | |
| 23 | % of Below Ground Assets Required to Serve Wholesale ⁽³⁾ | 37.00% | | 25.00% | |
| 24 | Allocation to Water Supply ⁽⁴⁾ | \$ 8,784,640 | | \$ 3,269,560 | |
| 25 | <u>Billed Water Demands (In 1,000 gallons):</u> | | | | |
| 26 | Wholesale | 23.1% | 3,702,725 | 28.3% | 4,849,388 |
| 27 | Retail | 76.9% | 12,346,111 | 71.7% | 12,286,241 |
| 28 | <u>FY 2019 Cost of Service Allocations:</u> | | | | |
| 29 | Wholesale | 16.59% | \$ 14,393,399 | 23.23% | \$ 20,073,443 |
| 30 | Retail | 83.41% | \$ 72,343,610 | 76.77% | \$ 66,341,898 |
| 31 | <u>FY 2019 Rate Revenues (Per FAMS):</u> | | | | |
| 32 | Wholesale | 17.64% | \$ 15,299,590 | 22.14% | \$ 19,134,724 |
| 33 | Retail | 82.36% | \$ 71,437,419 | 77.86% | \$ 67,280,617 |
| 34 | <u>FY 2019 Rate Revenues per FY 2019 Cost of Service Analysis:</u> | | | | |
| 35 | Wholesale | \$ 15,299,590 | | \$ 19,134,724 | |
| 36 | Retail | \$ 71,437,419 | | \$ 67,280,617 | |
| 37 | <u>FY 2019 Revenue Adjustments Per Cost of Service Analysis:</u> | | | | |
| 38 | Wholesale | \$ (906,191) | | \$ 938,719 | |
| 39 | Retail | \$ 906,191 | | \$ (938,719) | |
| 40 | <u>FY 2019 Rate Adjustments to Align with Cost of Service Analysis:</u> | | | | |
| 41 | Wholesale | -5.92% | | 4.91% | |
| 42 | Retail | 1.27% | | -1.40% | |

- (1) Reflects the portion of unrestricted reserves necessary to fund the annual Renewal & Replacement Fund transfer allocable to Water Supply.
- (2) Reflects the portion of unrestricted reserves necessary to fund the annual Renewal & Replacement Fund transfer allocable to Water Distribution.
- (3) Wholesale allocation based on linear footage of water lines greater than 8" as a percentage of total linear footage of water lines.
- (4) Not applicable to Renewal, Replacement, & Improvement Expenses, as the allocation of capital expenditures already included the allocation of below ground assets to Water Supply.

| | FY 2019 TEST YEAR ⁽¹⁾ | WHOLESALE VS. RETAIL ALLOCATION: | | | | RETAIL FIXED VS. VARIABLE ALLOCATION: | | |
|----------------------------------|---|----------------------------------|-----------|-----------|----------------------|---------------------------------------|----------------------|---------------------|
| | | RETAIL | | WHOLESALE | | TOTAL RETAIL ⁽⁴⁾ | | |
| | | RETAIL | WHOLESALE | RETAIL | WHOLESALE | FIXED | VARIABLE | |
| 1 WATER SUPPLY: | | | | | | | | |
| 2 | Operating, Administrative & Capital Expenses ⁽²⁾ | \$ 58,253,897 | 76.93% | 23.07% | \$ 44,813,784 | 13,440,113 | \$ 38,928,750 | 5,885,034 |
| 3 | Debt Service | - | | | - | - | - | - |
| 4 | Subtotal Revenue Requirement | \$ 58,253,897 | | | | | | |
| 5 | Off-Setting Revenues ⁽²⁾ | (1,980,830) | 76.93% | 23.07% | (1,523,820) | (457,009) | (1,323,709) | (200,111) |
| 6 | Use of Reserve Funds ⁽²⁾ | (2,671,955) | 76.93% | 23.07% | (2,055,492) | (616,463) | (1,785,561) | (269,931) |
| 7 | Total Revenue Requirement - Water Supply | \$ 53,601,112 | | | \$ 41,234,471 | 12,366,641 | \$ 35,819,480 | 5,414,991 |
| 8 WATER DISTRIBUTION: | | | | | | | | |
| 9 | Operating, Administrative & Capital Expenses ⁽³⁾ | \$ 33,875,524 | 93.88% | 6.12% | \$ 31,803,526 | 2,071,997 | \$ 27,627,025 | 4,176,501 |
| 10 | Debt Service | - | | | - | - | - | - |
| 11 | Subtotal Revenue Requirement | \$ 33,875,524 | | | | | | |
| 12 | Off-Setting Revenues ⁽³⁾ | (5,319,876) | 93.88% | 6.12% | (4,994,485) | (325,390) | (4,338,600) | (655,886) |
| 13 | Use of Reserve Funds ⁽³⁾ | 4,580,249 | 93.88% | 6.12% | 4,300,098 | 280,151 | 3,735,401 | 564,697 |
| 14 | Total Revenue Requirement - Water Distribution | \$ 33,135,897 | | | \$ 31,109,139 | 2,026,758 | \$ 27,023,826 | 4,085,313 |
| 15 COMBINED WATER SYSTEM: | | | | | | | | |
| 16 | Operating, Administrative & Capital Expenses | \$ 92,129,421 | | | \$ 76,617,310 | \$ 15,512,111 | \$ 66,555,775 | \$ 10,061,535 |
| 17 | Debt Service | - | | | - | - | - | - |
| 18 | Subtotal Revenue Requirement | \$ 92,129,421 | | | \$ 76,617,310 | \$ 15,512,111 | \$ 66,555,775 | \$ 10,061,535 |
| 19 | Off-Setting Revenues | (7,300,706) | | | (6,518,306) | (782,400) | (5,662,309) | (855,997) |
| 20 | Use of Reserve Funds | 1,908,294 | | | 2,244,606 | (336,312) | 1,949,840 | 294,766 |
| 21 | Total Revenue Requirement - Combined Water System | \$ 86,737,009 | | | \$ 72,343,610 | \$ 14,393,399 | \$ 62,843,306 | \$ 9,500,304 |

(1) FY 2019 Test Year expenses are based on FY 2019 Proposed Budget, executed at 97%.
 (2) Retail and wholesale allocation of water Supply expenses is based upon projected FY 2019 billed volume shown in Schedule 1
 (3) \$8.8M of water Distribution expense is part of the wholesale system, which is allocated to retail and wholesale based on projected FY 2019 billed volume shown in Schedule 1.
 (4) Retail allocation of fixed and variable costs are based upon costs of each cost center, shown in Schedules 4 and 5.

| | | FY 2017 ACTUAL | FY 2018 ESTIMATE | FY 2019 TEST YEAR | FY 2020 PROJECTED | 3-YEAR AVERAGE |
|----|--|-------------------|---------------------|----------------------|----------------------|-------------------|
| 1 | TOTAL DEBT SERVICE - COMBINED WATER SYSTEM ⁽¹⁾ | \$ - | - | - | - | \$ - |
| 2 | <u>Debt Service by Issue:</u> | | | | | |
| 3 | N/A | \$ - | - | - | - | \$ - |
| 4 | Other Debt Service Costs | \$ - | - | - | - | \$ - |
| 5 | Senior Lien Debt Service - Water Supply | \$ - | - | - | - | \$ - |
| 6 | Coverage Requirement | 1.00 | \$ - | - | - | \$ - |
| 7 | Senior Lien Debt Service - Water Distribution | \$ - | - | - | - | \$ - |
| 8 | Coverage Requirement | 1.00 | \$ - | - | - | \$ - |
| 9 | Total Debt on Bonds | \$ - | - | - | - | \$ - |
| 10 | Coverage Requirement | 1.00 | \$ - | - | - | \$ - |

(1) There is no debt service for the Pinellas County Utility Water Fund.

| | FY 2017 ACTUAL | FY 2018 ESTIMATE | FY 2019 TEST YEAR ⁽¹⁾ | 3-YEAR AVERAGE | FIXED VS. VARIABLE ALLOCATION: FY 2019 TEST YEAR | |
|---|----------------------|---------------------|-------------------------------------|----------------------|---|--------------------|
| | | | | | \$ FIXED | \$ VAR |
| 1 OPERATING & MAINTENANCE EXPENSES | | | | | | |
| 2 431320 - Water Supply & Transmission ⁽²⁾ | \$ 4,135,583 | 3,782,016 | 4,396,302 | \$ 4,104,634 | \$ 2,846,436 | 1,549,866 |
| 3 431330 - Supervisory Control and Data Acquisition (SCADA) ⁽³⁾ | 151,889 | 119,501 | 125,242 | 132,210 | 93,931 | 31,310 |
| 4 431340 - Water Quality Laboratory ⁽⁴⁾ | 412,215 | 428,781 | 455,415 | 432,137 | 426,043 | 29,372 |
| 5 431350 - Water Quality - Monitoring ⁽⁵⁾ | 650,945 | 706,413 | 808,398 | 721,918 | - | 808,398 |
| 6 431370 - Water & Sewer Code Enforcement | 103,590 | 144,761 | 244,653 | 164,335 | 244,653 | - |
| 7 431415 Land, Forestry and Wildlife | 598,494 | 617,427 | 737,734 | 651,218 | 737,734 | - |
| 8 TOTAL OPERATING & MAINTENANCE EXPENSES | \$ 6,052,715 | 5,798,899 | 6,767,743 | \$ 6,206,452 | \$ 4,348,797 | 2,418,946 |
| 9 TAMPA BAY WATER EXPENSES: | | | | | | |
| 10 433110 Tampa Bay Water (TBW) ⁽⁶⁾ | \$ 39,961,996 | 41,760,867 | 40,712,808 | \$ 40,811,890 | \$ 34,198,759 | 6,514,049 |
| 11 TOTAL TAMPA BAY WATER EXPENSES | \$ 39,961,996 | 41,760,867 | 40,712,808 | \$ 40,811,890 | \$ 34,198,759 | 6,514,049 |
| 12 GENERAL & ADMINISTRATIVE EXPENSES: | | | | | | |
| 13 431040 Facility Maintenance | \$ 129,793 | 842,427 | 1,087,593 | \$ 686,604 | \$ 1,087,593 | - |
| 14 431050 - Utilities Engineering | 904,682 | 1,145,559 | 2,738,068 | 1,596,103 | 2,738,068 | - |
| 15 431085 - Customer Service | 2,921,884 | 3,161,524 | 3,493,882 | 3,192,430 | 3,493,882 | - |
| 16 431130 - Water & Sewer Administration | 6,486,297 | 7,198,474 | 9,284,695 | 7,656,489 | 9,284,695 | - |
| 17 894031 - Emergency Events-Water | - | 93,619 | - | 31,206 | - | - |
| 18 OPEB Contribution ⁽⁷⁾ | 791,759 | 791,759 | 768,006 | 783,841 | 768,006 | - |
| 19 Data Processing Costs | (1,850,510) | (2,350,750) | (3,382,790) | (2,528,017) | - | (3,382,790) |
| 20 Subtotal | \$ 9,383,905 | 10,882,611 | 13,989,453 | \$ 11,418,656 | \$ 17,372,243 | (3,382,790) |
| 21 Allocation to Water Supply ⁽⁸⁾ | 37.93% | 37.93% | 37.93% | 37.93% | 37.93% | 37.93% |
| 22 TOTAL GENERAL & ADMINISTRATIVE EXPENSES | \$ 3,559,003 | 4,127,412 | 5,305,734 | \$ 4,330,717 | \$ 6,588,714 | (1,282,980) |
| 23 RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES: | | | | | | |
| 24 Water Supply & Transmission ⁽⁹⁾ | \$ 3,667,168 | 2,473,300 | 5,056,700 | \$ 3,732,389 | \$ 5,056,700 | - |
| 25 TOTAL RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES | \$ 3,667,168 | 2,473,300 | 5,056,700 | \$ 3,732,389 | \$ 5,056,700 | - |
| 26 IN-HOUSE COST CENTER EXPENSES: | | | | | | |
| 27 Admin & Business Support Cost Centers | | | | | | |
| 28 431130 Water & Sewer Administration | \$ 27 | - | - | \$ 9 | \$ - | - |
| 29 Subtotal | \$ 27 | - | - | \$ 9 | \$ - | - |
| 30 Allocation to Water Supply ⁽¹⁰⁾ | 37.93% | 37.93% | 37.93% | 37.93% | 37.93% | 37.93% |
| 31 Total Admin & Business Support Cost Centers | \$ 10 | - | - | \$ 3 | \$ - | - |
| 32 TOTAL IN-HOUSE COST CENTER EXPENSES | \$ 10 | - | - | \$ 3 | \$ - | - |
| 33 CAPITAL EQUIPMENT EXPENSES: | | | | | | |
| 34 Admin & Business Support Cost Centers | | | | | | |
| 35 431085 - Customer Service | \$ - | - | 337,150 | \$ 112,383 | \$ 337,150 | - |
| 36 431130 Water & Sewer Administration | - | - | 31,300 | 10,433 | 31,300 | - |
| 37 Subtotal | \$ - | - | 368,450 | \$ 122,817 | \$ 368,450 | - |
| 38 Allocation to Water Supply ⁽¹⁰⁾ | 37.93% | 37.93% | 37.93% | 37.93% | 37.93% | 37.93% |
| 39 Total Admin & Business Support Cost Centers | \$ - | - | 139,741 | \$ 46,580 | \$ 139,741 | - |
| 40 Water & Sewer Cost Centers | | | | | | |
| 41 431320 - Water Supply & Transmission | \$ 37,625 | 99,438 | 91,000 | \$ 76,021 | \$ 91,000 | - |
| 42 431330 - Supervisory Control and Data Acquisition (SCADA) ⁽³⁾ | (710) | 14,691 | 875 | 4,952 | 875 | - |
| 43 431340 - Water Quality Laboratory | 42,869 | 23,596 | 136,570 | 67,678 | 136,570 | - |
| 44 431350 - Water Quality - Monitoring ⁽⁵⁾ | 35,849 | 81,717 | 11,385 | 42,984 | 11,385 | - |
| 45 431370 - Water & Sewer Code Enforcement | (2,610) | - | 1,750 | (287) | 1,750 | - |
| 46 431415 Land, Forestry and Wildlife | 18,097 | - | - | 6,032 | - | - |
| 47 Total Water & Sewer Cost Centers | \$ 131,120 | 219,443 | 241,580 | \$ 197,381 | \$ 241,580 | - |
| 48 Engineering & Technical Support Cost Centers | | | | | | |
| 49 431040 - Facility Maintenance | \$ - | - | 73,930 | \$ 24,643 | \$ 73,930 | - |
| 50 431050 - Utilities Engineering | 7,044 | 22,551 | 24,590 | 18,062 | 24,590 | - |
| 51 431470 - CIP Planning & Design | - | 6,275 | - | 2,092 | - | - |
| 52 431471 - Construction Mgmt | - | 85,750 | - | 28,583 | - | - |
| 51 Subtotal | \$ 7,044 | 114,576 | 98,520 | \$ 73,380 | \$ 98,520 | - |
| 53 Allocation to Water Supply ⁽¹¹⁾ | 30.03% | 30.03% | 30.03% | 30.03% | 30.03% | 30.03% |
| 54 Total Engineering & Technical Support Cost Centers | \$ 2,116 | 34,413 | 29,590 | \$ 22,039 | \$ 29,590 | - |
| 55 TOTAL CAPITAL EQUIPMENT EXPENSES | \$ 133,235 | 253,855 | 410,911 | \$ 266,001 | \$ 410,911 | - |
| 56 TOTAL EXPENSES - WATER SUPPLY | \$ 53,374,127 | 54,414,333 | 58,253,897 | \$ 55,347,453 | \$ 50,603,881 | 7,650,016 |

(1) FY 2019 Test Year expenses are based on FY 2019 Proposed Budget, executed at 97%.
 (2) Chemical portion of costs (36%) assumed to be variable.
 (3) Costs assumed to be 50% allocable to Water Supply and 50% allocable to Water Distribution based on County staff direction. Costs assumed to be 75% fixed and 25% variable based on County staff direction.
 (4) Electric power portion of costs (7%) assumed to be variable.
 (5) Costs assumed to be 50% allocable to Water Supply and 50% allocable to Water Distribution based on County staff direction.
 (6) Tampa Bay Water expense based on expense projections used in Revenue Sufficiency Analysis.
 (7) FY 2018 and FY 2019 expense provided by County staff.
 (8) Based upon the 3-year average of Operating & Maintenance Expenses and In-House Cost Center Expenses directly assignable to wWater Supply.
 (9) Based upon allocation of capital expenditures by function as provided by County staff.
 (10) Based upon the annual allocations of General & Administrative Expenses to Water Supply.
 (11) Based upon the 3-year average of Renewal, Replacement, & Improvement Project Expenses directly assignable to Water Supply.

| | FY 2017 ACTUAL | FY 2018 ESTIMATE | FY 2019 TEST YEAR ⁽¹⁾ | 3-YEAR AVERAGE | FIXED VS. VARIABLE ALLOCATION: FY 2019 TEST YEAR | |
|---|----------------------|---------------------|-------------------------------------|----------------------|---|------------------|
| | | | | | \$ FIXED | \$ VAR |
| 1 OPERATING & MAINTENANCE EXPENSES | | | | | | |
| 2 431070 - Field Services | \$ 820,152 | 784,352 | 829,641 | \$ 811,382 | \$ - | 829,641 |
| 3 431240 - Technical Services | 3,250,753 | 2,413,063 | 3,305,818 | 2,989,878 | 3,305,818 | - |
| 4 431250 - Maintenance North & South ⁽²⁾ | 5,079,088 | 4,998,924 | 5,815,887 | 5,297,966 | 5,784,037 | 31,850 |
| 5 431330 - Supervisory Control and Data Acquisition (SCADA) ⁽³⁾ | 151,889 | 119,501 | 125,242 | 132,210 | 93,931 | 31,310 |
| 6 431350 - Water Quality - Monitoring ⁽⁴⁾ | 650,945 | 706,413 | 808,398 | 721,918 | - | 808,398 |
| 7 TOTAL OPERATING & MAINTENANCE EXPENSES | \$ 9,952,826 | 9,022,253 | 10,884,986 | \$ 9,953,355 | \$ 9,183,787 | 1,701,199 |
| 8 GENERAL & ADMINISTRATIVE EXPENSES: | | | | | | |
| 9 431040 - Facility Maintenance | \$ 129,793 | 842,427 | 1,087,593 | \$ 686,604 | \$ 1,087,593 | - |
| 10 431050 - Utilities Engineering | 904,682 | 1,145,559 | 2,738,068 | 1,596,103 | 2,738,068 | - |
| 11 431085 - Customer Service | 2,921,884 | 3,161,524 | 3,493,882 | 3,192,430 | 3,493,882 | - |
| 12 431130 - Water & Sewer Administration | 6,486,297 | 7,198,474 | 9,284,695 | 7,656,489 | 9,284,695 | - |
| 13 894031 - Emergency Events-Water | - | 93,619 | - | 31,206 | - | - |
| 14 OPEB Contribution ⁽⁵⁾ | 791,759 | 791,759 | 768,006 | 783,841 | 768,006 | - |
| 15 Data Processing Costs | (1,850,510) | (2,350,750) | (3,382,790) | (2,528,017) | - | (3,382,790) |
| 16 Subtotal | \$ 9,383,905 | 10,882,611 | 13,989,453 | \$ 11,418,656 | \$ 17,372,243 | (3,382,790) |
| 17 Allocation to Water Distribution ⁽⁶⁾ | 62.07% | 62.07% | 62.07% | 62.07% | 62.07% | 62.07% |
| 18 Subtotal | \$ 5,824,902 | 6,755,199 | 8,683,719 | \$ 7,087,940 | \$ 10,783,529 | (2,099,810) |
| 19 Data Processing Costs | 1,850,510 | 2,350,750 | 3,382,790 | 2,528,017 | - | 3,382,790 |
| 20 TOTAL GENERAL & ADMINISTRATIVE EXPENSES | \$ 7,675,412 | 9,105,949 | 12,066,509 | \$ 9,615,957 | \$ 10,783,529 | 1,282,980 |
| 21 RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES: | | | | | | |
| 22 Water Distribution ⁽⁷⁾ | \$ 10,367,499 | 6,320,000 | 9,396,000 | \$ 8,694,500 | \$ 9,396,000 | - |
| 23 TOTAL RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES | \$ 10,367,499 | 6,320,000 | 9,396,000 | \$ 8,694,500 | \$ 9,396,000 | - |
| 24 IN-HOUSE COST CENTER EXPENSES: | | | | | | |
| 25 Admin & Business Support Cost Centers | | | | | | |
| 26 431130 Water & Sewer Administration | \$ 27 | - | - | \$ 9 | \$ - | - |
| 27 Subtotal | \$ 27 | - | - | \$ 9 | \$ - | - |
| 28 Allocation to Water Distribution ⁽⁸⁾ | 62.07% | 62.07% | 62.07% | 62.07% | 62.07% | 62.07% |
| 29 Total Admin & Business Support Cost Centers | \$ 17 | - | - | \$ 6 | \$ - | - |
| 30 Water & Sewer Cost Centers | | | | | | |
| 31 431250 Maintenance North & South | \$ 183,838 | - | 429,780 | \$ 204,539 | \$ 429,780 | - |
| 32 Total Water & Sewer Cost Centers | \$ 183,838 | - | 429,780 | \$ 204,539 | \$ 429,780 | - |
| 33 TOTAL IN-HOUSE COST CENTER EXPENSES | \$ 183,855 | - | 429,780 | \$ 204,545 | \$ 429,780 | - |
| 34 CAPITAL EQUIPMENT EXPENSES: | | | | | | |
| 35 Admin & Business Support Cost Centers | | | | | | |
| 36 431085 - Customer Service | \$ - | - | 337,150 | \$ 112,383 | \$ 337,150 | - |
| 37 431130 Water & Sewer Administration | - | - | 31,300 | 10,433 | 31,300 | - |
| 38 Subtotal | \$ - | - | 368,450 | \$ 122,817 | \$ 368,450 | - |
| 39 Allocation to Water Distribution ⁽⁸⁾ | 62.07% | 62.07% | 62.07% | 62.07% | 62.07% | 62.07% |
| 40 Total Admin & Business Support Cost Centers | \$ - | - | 228,709 | \$ 76,236 | \$ 228,709 | - |
| 41 Water & Sewer Cost Centers | | | | | | |
| 42 431070 - Field Services | \$ - | 24,760 | 114,000 | \$ 46,253 | \$ 114,000 | - |
| 43 431240 - Technical Services | 82,052 | 33,626 | 50,550 | 55,409 | 50,550 | - |
| 44 431250 - Maintenance North & South | 900,352 | 480,997 | 623,800 | 668,383 | 623,800 | - |
| 45 431330 - Supervisory Control and Data Acquisition (SCADA) ⁽³⁾ | (710) | 14,691 | 875 | 4,952 | 875 | - |
| 46 431350 - Water Quality - Monitoring ⁽⁴⁾ | 35,849 | 81,717 | 11,385 | 42,984 | 11,385 | - |
| 47 Total Water & Sewer Cost Centers | \$ 1,017,543 | 635,791 | 800,610 | \$ 817,981 | \$ 800,610 | - |
| 48 Engineering & Technical Support Cost Centers | | | | | | |
| 49 431040 - Facility Maintenance | \$ - | - | 73,930 | \$ 36,983 | \$ 73,930 | - |
| 50 431050 - Utilities Engineering | 7,044 | 22,551 | 24,590 | 19,724 | 24,590 | - |
| 51 431470 - CIP Planning & Design | - | 6,275 | - | - | - | - |
| 52 431471 - Construction Mgmt | - | 85,750 | - | - | - | - |
| 51 Subtotal | \$ 7,044 | 114,576 | 98,520 | \$ 73,380 | \$ 98,520 | - |
| 53 Allocation to Water Distribution ⁽⁹⁾ | 69.97% | 69.97% | 69.97% | 69.97% | 69.97% | 69.97% |
| 54 Total Engineering & Technical Support Cost Centers | \$ 4,928 | 80,163 | 68,930 | \$ 51,340 | \$ 68,930 | - |
| 55 TOTAL CAPITAL EQUIPMENT EXPENSES | \$ 1,022,471 | 715,954 | 1,098,249 | \$ 945,558 | \$ 1,098,249 | - |
| 56 TOTAL EXPENSES - WATER DISTRIBUTION | \$ 29,202,062 | 25,164,156 | 33,875,524 | \$ 29,413,914 | \$ 30,891,345 | 2,984,179 |

(1) FY 2019 Test Year expenses are based on FY 2019 Proposed Budget, executed at 97%.
 (2) Electric power portion of costs (7%) assumed to be variable.
 (3) Costs assumed to be 50% allocable to Water Supply and 50% allocable to Water Distribution based on County staff direction. Costs assumed to be 75% fixed and 25% variable based on County staff direction.
 (4) Costs assumed to be 50% allocable to Water Supply and 50% allocable to Water Distribution based on County staff direction.
 (5) FY 2018 and FY 2019 expense provided by County staff.
 (6) Based upon the 3-year average of Operating & Maintenance Expenses and In-House Cost Center Expenses directly assignable to Water Distribution.
 (7) Based upon allocation of capital expenditures by function as provided by County staff.
 (8) Based upon the annual allocations of General & Administrative Expenses to Water Distribution.
 (9) Based upon the 3-year average of Renewal, Replacement, & Improvement Project Expenses directly assignable to Water Distribution.

| | FY 2017 ACTUAL | FY 2018 ESTIMATE | FY 2019 TEST YEAR | 3-YEAR AVERAGE |
|--|---------------------|---------------------|----------------------|---------------------|
| 1 OFF-SETTING REVENUES - WATER SUPPLY: | | | | |
| 2 Interest Income - O & M and R & R | | | | |
| 3 3611210 Interest-Cash Pools | \$ 73,314 | - | - | \$ 24,438.12 |
| 4 3611700 Interest-St Brd Of Admin | 129,884 | - | - | 43,295 |
| 5 3611800 Interest-Treasury Notes | 500,798 | - | - | 166,933 |
| 6 3611991 Other Interest Earnings | 55,884 | - | - | 18,628 |
| 7 3613001 Net Inc/Dec In Fair Value | (174,775) | - | - | (58,258) |
| 8 3611700 Interest - LGIP & Public Funds D | 750 | - | - | 250 |
| 9 3611800 Interest-Securities | 3,387 | - | - | 1,129 |
| 10 3433124 Water Connection Fees-Interest | 129 | - | - | 43 |
| 11 Interest - Unrestricted Funds | - | 1,351,201 | 1,893,874 | 1,081,692 |
| 12 Interest - Restricted Funds | - | - | - | - |
| 13 Subtotal | \$ 589,370 | 1,351,201 | 1,893,874 | \$ 1,278,149 |
| 14 Allocation to Water Supply ⁽¹⁾ | 65.30% | 65.30% | 65.30% | 65.30% |
| 15 Total Interest Income - O & M and R & R | \$ 384,847 | 882,307 | 1,236,661 | \$ 834,605 |
| 16 Other Operating Revenue | | | | |
| 17 3650001 Forestry Operations - Sales | \$ 801,758 | 831,210 | 493,295 | \$ 708,754 |
| 18 3433122 Wholesale Wtr Meter Svc Chg | 19,272 | 19,272 | 20,000 | 19,515 |
| 19 3312001 Fed Grant-Public Safety | - | - | 230,874 | 76,958 |
| 20 3642200 Sale-Surplus County Land | - | 605,800 | - | 201,933 |
| 21 Total Other Operating Revenue | \$ 821,030 | 1,456,282 | 744,168 | \$ 1,007,160 |
| 22 TOTAL OFF-SETTING REVENUES - WATER SUPPLY | \$ 1,205,877 | 2,338,589 | 1,980,830 | \$ 1,841,765 |
| 23 OFF-SETTING REVENUES - WATER DISTRIBUTION: | | | | |
| 24 Interest Income - O & M and R & R | | | | |
| 25 Allocation to Water Distribution ⁽²⁾ | 34.70% | 34.70% | 34.70% | 34.70% |
| 26 Total Interest Income - O & M and R & R | \$ 204,523 | 468,894 | 657,213 | \$ 443,543 |
| 27 Other Operating Revenue | | | | |
| 28 3433120 Service Charges | \$ 777,443 | 887,715 | 850,000 | \$ 838,386 |
| 29 3433121 Water - Late Payment Fee | (3,192,855) | 758,118 | 785,000 | (549,912) |
| 30 3433123 Backflow Maint Fee-Sap | 686,540 | 691,778 | 710,000 | 696,106 |
| 31 3433130 Fireline Payments | 190,609 | 194,541 | 200,000 | 195,050 |
| 32 3433150 Contractual Billing Svc | 397,266 | 402,602 | 420,000 | 406,623 |
| 33 3433302 Water Conservation | 496,312 | 462,909 | 500,000 | 486,407 |
| 34 3433501 Wellhead Protection | 625 | 625 | 495 | 582 |
| 35 3433560 Overage & Shortage | 33 | 14 | - | 16 |
| 36 3490010 Chg For Sv-Bad Dbt Ex(Dr) | (60,662) | (43,384) | - | (34,682) |
| 37 3621008 Rents - Bldg/Space | 234,500 | 314,495 | 323,400 | 290,799 |
| 38 3644100 Sale Of Surplus Equipment | 387,868 | 181,182 | 105,000 | 224,683 |
| 39 3644200 Ins Proceeds-Furn/Fxtr/Eq | 58,969 | 34,702 | 10,495 | 34,722 |
| 40 3650002 Sale-Surplus Eq Under Cap | 2,113 | - | - | 704 |
| 41 3650003 Scrap Sales | 4,904 | 3,902 | - | 2,935 |
| 42 3699213 Bill2Pay Trans Revenue Sap | 37,714 | 40,264 | 40,000 | 39,326 |
| 43 3699311 Inter-Sales Tax Commissions | - | 11 | - | 4 |
| 44 3699350 Refund Of Prior Yrs Exp | (11,028) | 484,806 | - | 157,926 |
| 45 3699991 Miscellaneous Revenue | 55,733 | 67,065 | 28,000 | 50,266 |
| 46 3898331 Cap Con-Pvt-Wtr Back Flow | 186,731 | 127,258 | 158,000 | 157,330 |
| 47 3898332 Cap Con-Pvt-Wtr Connectn | 450,511 | 410,180 | 532,274 | 464,322 |
| 48 3699990 Overage & Shortage | - | (25) | - | (8) |
| 49 Total Other Operating Revenue | \$ 703,326 | 5,018,758 | 4,662,663 | \$ 3,461,582 |
| 50 TOTAL OFF-SETTING REVENUES - WATER DISTRIBUTION | \$ 907,849 | 5,487,652 | 5,319,876 | \$ 3,905,126 |
| 51 TOTAL OFF-SETTING REVENUES - COMBINED WATER SYSTEM | \$ 2,113,726 | 7,826,241 | 7,300,706 | \$ 5,746,891 |

(1) Based upon the 3-year average of total Operating, Administrative & Capital Expenses directly assignable to Water Supply.

(2) Based upon the 3-year average of total Operating, Administrative & Capital Expenses directly assignable to Water Distribution.

APPENDIX D: SUPPORTING SCHEDULES FOR SEWER COSA

- Schedule 1 Retail & Wholesale Cost of Service Allocation Results Summary**
- Schedule 2 Retail & Wholesale and Retail Fixed & Variable Cost of Service Allocation Results**
- Schedule 3 Allocation of Debt Service to Treatment & Disposal and Collection & Transmission**
- Schedule 4 Allocation of O&M and Capital Costs to Treatment & Disposal**
- Schedule 5 Allocation of O&M and Capital Costs to Collection & Transmission**
- Schedule 6 Allocation of Off-setting Revenues to Treatment & Disposal and Collection & Transmission**

| | | FY 2019 TEST YEAR | | FY 2015 TEST YEAR |
|----|--|----------------------|---------------|----------------------|
| 1 | <u>SEWER TREATMENT & DISPOSAL:</u> | | | |
| 2 | Operating, Administrative & Capital Expenses | \$ 43,852,638 | | \$ 32,478,993 |
| 3 | Debt Service | 7,264,998 | | 8,762,306 |
| 4 | Subtotal Revenue Requirement | \$ 51,117,636 | | \$ 41,241,299 |
| 5 | Off-Setting Revenues | (4,931,105) | | (5,622,502) |
| 6 | Use of Reserve Funds ⁽¹⁾ | (10,976,424) | | (213,863) |
| 7 | <u>Total Revenue Requirement - Sewer Treatment & Disposal</u> | <u>\$ 35,210,107</u> | | <u>\$ 35,404,933</u> |
| 8 | <u>SEWER COLLECTION & TRANSMISSION:</u> | | | |
| 9 | Operating, Administrative & Capital Expenses | \$ 49,330,639 | | \$ 31,110,900 |
| 10 | Debt Service | 9,141,567 | | 5,693,671 |
| 11 | Subtotal Revenue Requirement | \$ 58,472,206 | | \$ 36,804,570 |
| 12 | Off-Setting Revenues | (5,718,970) | | (643,491) |
| 13 | Use of Reserve Funds ⁽²⁾ | (16,685,306) | | (725,579) |
| 14 | <u>Total Revenue Requirement - Sewer Collection & Transmission</u> | <u>\$ 36,067,930</u> | | <u>\$ 35,437,245</u> |
| 15 | <u>COMBINED SEWER SYSTEM:</u> | | | |
| 16 | Operating, Administrative & Capital Expenses | \$ 93,183,277 | | \$ 63,589,892 |
| 17 | Debt Service | 16,406,565 | | 14,455,977 |
| 18 | Subtotal Revenue Requirement | \$ 109,589,842 | | \$ 78,045,869 |
| 19 | Off-Setting Revenues | (10,650,075) | | (6,264,249) |
| 20 | Use of Reserve Funds | (27,661,730) | | (939,442) |
| 21 | <u>Total Revenue Requirement - Combined Sewer System</u> | <u>\$ 71,278,037</u> | | <u>\$ 68,826,079</u> |
| 22 | <u>Reallocation of Sewer C&T Revenue Requirement:</u> | | | |
| 23 | % of Below Ground Assets Required to Serve Wholesale ⁽³⁾ | 19.49% | | 25.00% |
| 24 | Allocation to Sewer T&D ⁽⁴⁾ | 2,441,209 | | 6,087,232 |
| 25 | <u>Billed Sewer Flows (In 1,000 gallons):</u> | | | |
| 26 | Wholesale | 20.58% | 2,027,675 | 22.72% |
| 27 | Retail | 79.42% | 7,825,403 | 77.28% |
| 28 | <u>FY 2019 Cost of Service Allocations:</u> | | | |
| 29 | Wholesale | 10.87% | \$ 7,748,302 | 13.32% |
| 30 | Retail | 89.13% | \$ 63,529,735 | 86.68% |
| 31 | <u>FY 2019 Rate Revenues (Per FAMS):</u> | | | |
| 32 | Wholesale | 12.26% | \$ 8,737,700 | 13.58% |
| 33 | Retail | 87.74% | \$ 62,540,337 | 86.42% |

| | | | | |
|---|--|---------------|--|---------------|
| <u>FY 2019 Rate Revenues per FY 2019 Cost of Service Analysis:</u> | | | | |
| Wholesale | | \$ 7,748,302 | | \$ 9,346,090 |
| Retail | | \$ 63,529,735 | | \$ 49,444,368 |
| <u>FY 2019 Revenue Adjustments Per Cost of Service Analysis:</u> | | | | |
| Wholesale | | \$ (989,398) | | \$ (179,516) |
| Retail | | \$ 989,398 | | \$ 179,516 |
| <u>FY 2019 Rate Adjustments to Align with Cost of Service Analysis:</u> | | | | |
| Wholesale | | -12.77% | | -1.92% |
| Retail | | 1.56% | | 0.36% |

- (1) Reflects the portion of unrestricted reserves necessary to fund the annual Renewal & Replacement Fund transfer allocable to Sewer Treatment & Disposal.
- (2) Reflects the portion of unrestricted reserves necessary to fund the annual Renewal & Replacement Fund transfer allocable to Sewer Collection & Transmission.
- (3) Wholesale allocation based on linear footage of sewer lines greater than 10" as a percentage of total linear footage of sewer lines.
- (4) Not applicable to Renewal, Replacement, & Improvement Expenses, as the allocation of capital expenditures already included the allocation of below ground assets to Sewer Treatment & Disposal.

| | FY 2019 TEST YEAR ⁽¹⁾ | WHOLESALE VS. RETAIL ALLOCATION | | | | RETAIL FIXED VS. VARIABLE ALLOCATION | | |
|----|--|---------------------------------|-------------------|--------|-------------------|--------------------------------------|----------------------|-------------------|
| | | RETAIL | WHOLESALE | RETAIL | WHOLESALE | TOTAL RETAIL ⁽³⁾ | | |
| | | | | | | FIXED | VARIABLE | |
| | | | | | | 83.12% | 16.88% | |
| 1 | SEWER TREATMENT & DISPOSAL: | | | | | | | |
| 2 | Operating, Administrative & Capital Expenses ⁽¹⁾ | \$ | 43,852,638 | \$ | 34,828,159 | 9,024,479 | \$ 28,948,181 | 5,879,979 |
| 3 | Debt Service ⁽¹⁾ | | 7,264,998 | | 5,769,927 | 1,495,071 | 4,795,800 | 974,127 |
| 4 | Subtotal Revenue Requirement | \$ | 51,117,636 | | | | | |
| 5 | Off-Setting Revenues ⁽¹⁾ | | (4,931,105) | | (3,916,328) | (1,014,777) | (3,255,141) | (661,187) |
| 6 | Use of Reserve Funds ⁽¹⁾ | | (10,976,424) | | (8,717,575) | (2,258,849) | (7,245,801) | (1,471,773) |
| 7 | Total Revenue Requirement - Sewer Treatment & Disposal | \$ | 35,210,107 | \$ | 27,964,184 | 7,245,923 | \$ 23,243,038 | 4,721,145 |
| 8 | SEWER COLLECTION & TRANSMISSION: | | | | | | | |
| 9 | Operating, Administrative & Capital Expenses ⁽²⁾ | \$ | 49,330,639 | \$ | 48,643,528 | 687,111 | \$ 40,431,124 | 8,212,404 |
| 10 | Debt Service ⁽²⁾ | | 9,141,567 | | 9,014,237 | 127,330 | 7,492,379 | 1,521,858 |
| 11 | Subtotal Revenue Requirement | \$ | 58,472,206 | | | | | |
| 12 | Off-Setting Revenues ⁽²⁾ | | (5,718,970) | | (5,639,312) | (79,658) | (4,687,237) | (952,075) |
| 13 | Use of Reserve Funds ⁽²⁾ | | (16,685,306) | | (16,452,902) | (232,404) | (13,675,187) | (2,777,715) |
| 14 | Total Revenue Requirement - Sewer Collection & Transmission | \$ | 36,067,930 | \$ | 35,565,551 | 502,379 | \$ 29,561,080 | 6,004,471 |
| 15 | COMBINED SEWER SYSTEM: | | | | | | | |
| 16 | Operating, Administrative & Capital Expenses | \$ | 93,183,277 | \$ | 83,471,688 | 9,711,589 | \$ 69,379,305 | 14,092,382 |
| 17 | Debt Service | | 16,406,565 | | 14,784,163 | 1,622,401 | 12,288,178 | 2,495,985 |
| 18 | Subtotal Revenue Requirement | \$ | 109,589,842 | \$ | 98,255,851 | 11,333,991 | \$ 81,667,484 | 16,588,368 |
| 19 | Off-Setting Revenues | | (10,650,075) | | (9,555,640) | (1,094,435) | (7,942,377) | (1,613,262) |
| 20 | Use of Reserve Funds | | (27,661,730) | | (25,170,476) | (2,491,254) | (20,920,988) | (4,249,489) |
| 21 | Total Revenue Requirement - Combined Sewer System | \$ | 71,278,037 | \$ | 63,529,735 | 7,748,302 | \$ 52,804,118 | 10,725,617 |

(1) FY 2019 Test Year expenses are based on FY 2019 Proposed Budget, executed at 97%.

(2) Retail and wholesale allocation of Sewer Treatment & Disposal expenses is based upon projected FY 2019 billed volume shown in Schedule 1.

(3) \$2.4M of Sewer Collection & Transmission expense is part of the wholesale system, which is allocated to retail and wholesale based on projected FY 2019 billed volume shown in Schedule 1.

(4) Retail allocation of fixed and variable costs are based upon costs of each cost center, shown in Schedules 4 and 5.

| | | FY 2017 ACTUAL | FY 2018 ESTIMATE | FY 2019 TEST YEAR | 3-YEAR AVERAGE | | |
|----|--|--------------------|---------------------|----------------------|-------------------|------------|---------------|
| 1 | TOTAL DEBT SERVICE - COMBINED SEWER SYSTEM | \$ 12,283,974 | 14,788,281 | 16,406,565 | \$ 14,492,940 | | |
| 2 | <u>Debt Service by Issue:</u> | | | | | | |
| | | T&D ⁽¹⁾ | C&T ⁽¹⁾ | | | | |
| 3 | Series 2003 Sewer Revenue Bonds | 31% | 69% | \$ 260,750 | 260,750 | 260,750 | \$ 260,750 |
| 4 | Series 2008A Sewer Revenue Bonds | 39% | 61% | 2,192,588 | 2,284,354 | 2,462,836 | 2,313,259 |
| 5 | Series 2008B Sewer Revenue Bonds | 39% | 61% | 1,465,374 | 5,469,007 | 5,574,700 | 4,169,694 |
| 6 | Series 2011 Sewer Bonds | 100% | 0% | 3,612,374 | - | - | 1,204,125 |
| 7 | Series 2012 Sewer Bonds | 31% | 69% | 4,752,888 | 4,751,488 | 4,751,088 | 4,751,821 |
| 8 | Series 2016 Sewer Bonds | 100% | 0% | 2,026,126 | 2,022,682 | 2,033,490 | 2,027,433 |
| 9 | Projected Future Debt Service | 41% | 59% | \$ - | - | 1,323,701 | \$ 441,234 |
| 10 | Senior Lien Debt Service - Sewer Treatment & Disposal | | | \$ 6,593,207 | 6,600,286 | 7,264,998 | \$ 6,819,497 |
| 11 | Coverage Requirement | | 1.00 | \$ - | - | - | \$ - |
| 12 | Senior Lien Debt Service - Sewer Collection & Transmission | | | \$ 5,690,767 | 8,187,994 | 9,141,567 | \$ 7,673,443 |
| 13 | Coverage Requirement | | 1.00 | \$ - | - | - | \$ - |
| 14 | Total Debt on Bonds | | | \$ 12,283,974 | 14,788,281 | 16,406,565 | \$ 14,492,940 |
| 15 | Coverage Requirement | | 1.00 | \$ - | - | - | \$ - |

(1) Allocation based upon the portion of the system that received the direct benefit from the proceeds of each issuance.

| | FY 2017 | FY 2018 | FY 2019 | 3-YEAR | FIXED VS. VARIABLE ALLOCATION: | |
|--|----------------------|-------------------|--------------------------|----------------------|--------------------------------|--------------------|
| | ACTUAL | ESTIMATE | TEST YEAR ⁽¹⁾ | | AVERAGE | FY 2019 TEST YEAR |
| | | | | | \$ FIXED | \$ VAR |
| 1 OPERATING & MAINTENANCE EXPENSES | | | | | | |
| 2 431330 SCADA ⁽²⁾ | \$ 463,333 | 293,266 | 375,676 | \$ 377,425 | \$ 281,757 | 93,919 |
| 3 431340 Laboratories ⁽³⁾ | 1,518,863 | 1,612,701 | 1,693,300 | 1,608,288 | 1,578,910 | 114,390 |
| 4 431350 Monitoring ⁽⁴⁾ | 443,455 | 540,621 | 557,512 | 513,863 | - | 557,512 |
| 5 431360 South Operations (South Cross) ⁽⁵⁾ | 9,597,794 | 9,687,533 | 11,869,046 | 10,384,791 | 6,687,086 | 5,181,960 |
| 6 435110 Wholesale Wastewater | 774,516 | 967,913 | 1,067,000 | 936,476 | - | 1,067,000 |
| 7 435120 North Operations (Dunn) ⁽⁵⁾ | 3,749,219 | 3,824,592 | 4,411,019 | 3,994,943 | 2,815,719 | 1,595,300 |
| 8 435130 Purchase of Reclaim (Water) | 61,843 | 19,732 | 87,300 | 56,292 | 87,300 | - |
| 9 TOTAL OPERATING & MAINTENANCE EXPENSES | \$ 16,609,022 | 16,946,358 | 20,060,854 | \$ 17,872,078 | \$ 11,450,772 | 8,610,081 |
| 10 GENERAL & ADMINISTRATIVE EXPENSES: | | | | | | |
| 11 431040 Facility Maintenance | \$ 206,622 | 459,619 | 585,676 | \$ 417,306 | \$ 585,676 | - |
| 12 431130 Water & Sewer Administration | 4,280,142 | 5,863,791 | 6,463,673 | 5,535,869 | 6,463,672.60 | - |
| 13 431050 Utilities Engineering | 2,287,186 | 4,239,983 | 4,194,794 | 3,573,988 | 4,194,794.10 | - |
| 14 431085 Customer Service | 2,773,704 | 2,965,702 | 3,209,885 | 2,983,097 | 3,209,885.20 | - |
| 15 OPEB Contribution ⁽⁶⁾ | 915,328 | 915,328 | 887,868 | 906,175 | 887,868.16 | - |
| 16 Data Processing Costs | (2,071,800) | (2,838,470) | (2,198,500) | (2,369,590) | - | (2,198,500) |
| 17 Subtotal | \$ 8,391,182 | 11,605,954 | 13,143,396 | \$ 11,046,844 | \$ 15,341,896 | (2,198,500) |
| 18 Allocation to Sewer Treatment & Disposal ⁽⁷⁾ | 54.88% | 54.88% | 54.88% | 54.88% | 54.88% | 54.88% |
| 19 TOTAL GENERAL & ADMINISTRATIVE EXPENSES | \$ 4,604,999 | 6,369,234 | 7,212,968 | \$ 6,062,401 | \$ 8,419,484 | (1,206,515) |
| 20 RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES: | | | | | | |
| 21 Sewer Treatment & Disposal ⁽⁸⁾ | \$ 3,344,873 | 13,419,500 | 12,383,300 | \$ 9,715,891 | \$ 12,383,300 | - |
| 22 Reclaimed ⁽⁹⁾ | 684,000 | 766,000 | 3,200,000 | 1,550,000 | 3,200,000 | - |
| 23 TOTAL RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES | \$ 4,028,873 | 14,185,500 | 15,583,300 | \$ 11,265,891 | \$ 15,583,300 | - |
| 24 CAPITAL EQUIPMENT EXPENSES: | | | | | | |
| 25 Admin & Business Support Cost Centers | | | | | | |
| 26 431085 Customer Service | \$ 1,286 | 819 | 309,600 | \$ 103,902 | \$ 309,600 | - |
| 27 431040 Facility Maintenance | - | - | 1,570 | 523 | 1,570 | - |
| 28 Subtotal | \$ 1,286 | 819 | 311,170 | \$ 104,425 | \$ 311,170 | - |
| 29 Allocation to Sewer Treatment & Disposal ⁽⁹⁾ | 54.88% | 54.88% | 54.88% | 54.88% | 54.88% | 54.88% |
| 30 Total Admin & Business Support Cost Centers | \$ 706 | 450 | 170,767 | \$ 57,307 | \$ 170,767 | - |
| 31 Water & Sewer Cost Centers | | | | | | |
| 32 431130 Water & Sewer Administration | \$ 40,088 | - | 700 | \$ 13,596 | \$ 700 | - |
| 33 431330 SCADA ⁽²⁾ | 28,646 | 140,266 | 875 | 56,596 | 875 | - |
| 34 431340 Laboratories | 161,416 | 79,643 | 107,020 | 116,026 | 107,020 | - |
| 35 431350 Monitoring ⁽⁴⁾ | 31,709 | 85,751 | 4,945 | 40,802 | 4,945 | - |
| 36 431360 South Operations (South Cross) ⁽⁵⁾ | 304,217 | 346,829 | 528,212 | 393,086 | 528,212 | - |
| 37 435120 North Operations (Dunn) ⁽⁵⁾ | 116,919 | 251,505 | 177,227 | 181,884 | 177,227 | - |
| 38 Total Water & Sewer Cost Centers | \$ 682,995 | 903,995 | 818,979 | \$ 801,990 | \$ 818,979 | - |
| 39 Engineering & Technical Support Cost Centers | | | | | | |
| 40 431050 Utilities Engineering | \$ 3,619 | 7,101 | 16,110 | \$ 8,943 | \$ 16,110 | - |
| 41 431470 CIP Planning & Design | - | 66,115 | - | \$ 22,038 | - | - |
| 42 431471 Construction Management | - | 31 | - | \$ 10 | - | - |
| 43 Subtotal | \$ 3,619 | 73,247 | 16,110 | \$ 30,992 | \$ 16,110 | - |
| 44 Allocation to Sewer Treatment & Disposal ⁽¹⁰⁾ | 35.82% | 35.82% | 35.82% | 35.82% | 35.82% | 35.82% |
| 45 Total Engineering & Technical Support Cost Centers | \$ 1,296 | 26,234 | 5,770 | \$ 11,100 | \$ 5,770 | - |
| 46 TOTAL CAPITAL EQUIPMENT EXPENSES | \$ 684,997 | 930,678 | 995,516 | \$ 870,397 | \$ 995,516 | - |
| 47 TOTAL EXPENSES - SEWER TREATMENT & DISPOSAL | \$ 25,927,891 | 38,431,770 | 43,852,638 | \$ 36,070,767 | \$ 36,449,072 | 7,403,566 |

Appendix D: Supporting Schedules for Sewer COSA Schedule 5: Allocation of O&M and Capital Costs to Transmission & Distribution

| | FY 2017 | FY 2018 | FY 2019 | 3-YEAR | FIXED VS. VARIABLE ALLOCATION: | |
|--|----------------------|-------------------|--------------------------|----------------------|--------------------------------|-------------------|
| | ACTUAL | ESTIMATE | TEST YEAR ⁽¹⁾ | | AVERAGE | FY 2019 TEST YEAR |
| | | | | | \$ FIXED | \$ VAR |
| 1 OPERATING & MAINTENANCE EXPENSES | | | | | | |
| 2 431240 Technical Services | \$ 288,172 | 254,823 | 340,616 | \$ 294,537 | \$ 340,616 | - |
| 3 431250 Maintenance North & South ⁽²⁾ | 6,966,066 | 5,030,940 | 5,756,562 | 5,917,856 | 5,726,012 | 30,550 |
| 4 431330 SCADA ⁽³⁾ | 463,333 | 293,266 | 375,676 | 377,425 | 281,757 | 93,919 |
| 5 431350 Monitoring | 443,455 | 540,621 | 557,512 | 513,863 | - | 557,512 |
| 6 431370 Code Enforcement | 21,688 | 29,557 | 69,442 | 40,229 | 69,442 | - |
| 7 431070 Field Services | 731,614 | 715,599 | 765,844 | 737,686 | - | 765,844 |
| 8 Pump Station Costs (North & South) ⁽⁴⁾ | 6,314,294 | 6,391,594 | 7,706,425 | 6,804,104 | 4,630,571 | 3,075,854 |
| 9 431474 - Surveying & Mapping | - | 25,618 | - | 8,539 | - | - |
| 10 TOTAL OPERATING & MAINTENANCE EXPENSES | \$ 15,228,622 | 13,282,018 | 15,572,077 | \$ 14,694,239 | \$ 11,048,398 | 4,523,679 |
| 11 GENERAL & ADMINISTRATIVE EXPENSES: | | | | | | |
| 12 431040 Facility Maintenance | \$ 206,622 | 459,619 | 585,676 | \$ 417,306 | \$ 585,676 | - |
| 13 431130 Water & Sewer Administration | 4,280,142 | 5,863,791 | 6,463,673 | 5,535,869 | 6,463,673 | - |
| 14 431050 Utilities Engineering | 2,287,186 | 4,239,983 | 4,194,794 | 3,573,988 | 4,194,794 | - |
| 15 431085 Customer Service | 2,773,704 | 2,965,702 | 3,209,885 | 2,983,097 | 3,209,885 | - |
| 16 OPEB Contribution ⁽⁵⁾ | 915,328 | 915,328 | 887,868 | 906,175 | 887,868 | - |
| 17 Data Processing Costs | (2,071,800) | (2,838,470) | (2,198,500) | (2,369,590) | - | (2,198,500) |
| 18 Subtotal | \$ 8,391,182 | 11,605,954 | 13,143,396 | \$ 11,046,844 | \$ 15,341,896 | (2,198,500) |
| 19 Allocation to Sewer Collection & Transmission ⁽⁶⁾ | 45.12% | 45.12% | 45.12% | 45.12% | 45.12% | 45.12% |
| 20 Subtotal | \$ 3,786,183 | 5,236,719 | 5,930,428 | \$ 4,984,444 | \$ 6,922,413 | (991,985) |
| 21 Data Processing Costs | 2,071,800 | 2,838,470 | 2,198,500 | 2,369,590 | - | 2,198,500 |
| 22 TOTAL GENERAL & ADMINISTRATIVE EXPENSES | \$ 5,857,983 | 8,075,189 | 8,128,928 | \$ 7,354,034 | \$ 6,922,413 | 1,206,515 |
| 23 RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES: | | | | | | |
| 24 Sewer Collection ⁽⁷⁾ | \$ 19,394,323 | 17,635,000 | 23,540,000 | \$ 20,189,774 | \$ 23,540,000 | - |
| 25 TOTAL RENEWAL, REPLACEMENT, & IMPROVEMENT PROJECT EXPENSES | \$ 19,394,323 | 17,635,000 | 23,540,000 | \$ 20,189,774 | \$ 23,540,000 | - |
| 26 CAPITAL EQUIPMENT EXPENSES: | | | | | | |
| 27 Admin & Business Support Cost Centers | | | | | | |
| 28 431085 Customer Service | \$ 1,286 | 819 | 309,600 | \$ 103,902 | \$ 309,600 | - |
| 29 431040 Facility Maintenance | - | - | 1,570 | 523 | 1,570 | - |
| 30 Subtotal | \$ 1,286 | 819 | 311,170 | \$ 104,425 | \$ 311,170 | - |
| 31 Allocation to Sewer Collection & Transmission ⁽⁸⁾ | 45.12% | 45.12% | 45.12% | 45.12% | 45.12% | 45.12% |
| 32 Total Admin & Business Support Cost Centers | \$ 580 | 370 | 140,403 | \$ 47,118 | \$ 140,403 | - |
| 33 Water & Sewer Cost Centers | | | | | | |
| 34 431070 Field Services | \$ 3,800 | 2,127,07 | 3,750 | \$ 3,226 | \$ 3,750 | - |
| 35 431250 Maintenance North & South | 518,208 | 371,413 | 1,595,000 | 828,207 | 1,595,000 | - |
| 36 431330 SCADA | 28,646 | 140,266 | 875 | 56,596 | 875 | - |
| 37 431350 Monitoring | 31,709 | 85,751 | 4,945 | 40,802 | 4,945 | - |
| 38 431360 South Operations (South Cross) | 146,315 | 166,810 | 254,048 | 189,058 | 254,048 | - |
| 39 435120 North Operations (Dunn) | 52,957 | 113,916 | 80,273 | 82,382 | 80,272.59 | - |
| 40 Total Water & Sewer Cost Centers | \$ 781,635 | 880,283 | 1,938,891 | \$ 1,200,270 | \$ 1,938,891 | - |
| 41 Engineering & Technical Support Cost Centers | | | | | | |
| 42 431050 Utilities Engineering | \$ 3,619 | 7,101 | 16,110 | \$ 8,943 | \$ 16,110 | - |
| 43 431470 CIP Planning & Design | - | 66,115 | - | \$ 22,038 | - | - |
| 44 431471 Construction Management | - | 31 | - | \$ 10 | - | - |
| 45 Subtotal | \$ 3,619 | 73,247 | 16,110 | \$ 30,992 | \$ 16,110 | - |
| 46 Allocation to Sewer Collection & Transmission ⁽⁹⁾ | 64.18% | 64.18% | 64.18% | 64.18% | 64.18% | 64.18% |
| 47 Total Engineering & Technical Support Cost Centers | \$ 2,323 | 47,014 | 10,340 | \$ 19,892 | \$ 10,340 | - |
| 48 TOTAL CAPITAL EQUIPMENT EXPENSES | \$ 784,538 | 927,667 | 2,089,634 | \$ 1,267,280 | \$ 2,089,634 | - |
| 49 TOTAL EXPENSES - SEWER COLLECTION & TRANSMISSION | \$ 41,265,466 | 39,919,874 | 49,330,639 | \$ 43,505,326 | \$ 43,600,445 | 5,730,194 |

- (1) FY 2019 Test Year expenses are based on FY 2019 Proposed Budget, executed at 97%.
- (2) Electric power portion of costs (1%) assumed to be variable.
- (3) Costs assumed to be 50% allocable to Sewer Treatment & Disposal and 50% allocable to Sewer Collection & Transmission based on County staff direction. Costs assumed to be 75% fixed and 25% variable based on County staff direction.
- (4) Represents Pump Station portion of cost center assignable to Sewer Collection & Transmission (32%).
- (5) FY 2018 and FY 2019 expense provided by County staff.
- (6) Based upon the 3-year average of Operating & Maintenance Expenses directly assignable to Sewer Collection & Transmission.
- (7) Based upon allocation of capital expenditures by function as provided by County staff on August 27, 2018.
- (8) Based upon the annual allocations of General & Administrative expenses to Sewer Collection & Transmission.
- (9) Based upon the 3-year average of Renewal, Replacement, & Improvement project expenses directly assignable to Sewer Collection & Transmission.

| | FY 2017 ACTUAL | FY 2018 ESTIMATE | FY 2019 BUDGET | 3-YEAR AVERAGE |
|--|---------------------|---------------------|-------------------|---------------------|
| 1 OFF-SETTING REVENUES - SEWER TREATMENT & DISPOSAL: | | | | |
| 2 <u>Interest Income - O & M and R & R</u> | | | | |
| 3 3611210 Interest-Cash Pools | \$ 68,368 | - | - | \$ 22,789 |
| 4 3611700 Interest-St Brd Of Admin | 132,835 | - | - | 44,278 |
| 5 3611800 Interest-Treasury Notes | 511,779 | - | - | 170,593 |
| 6 3611991 Other Interest Earnings | 2,811 | - | - | 937 |
| 7 3613001 Net Inc/Dec In Fair Value | (158,496) | (245,635) | - | (134,710) |
| 8 Interest - Unrestricted Funds | - | 1,079,845 | 1,193,576 | 757,807 |
| 9 Interest - Restricted Funds | - | 18,178 | 40,294 | 19,491 |
| 10 Subtotal | \$ 557,297 | 852,388 | 1,233,871 | \$ 881,185 |
| 11 Allocation to Sewer Treatment & Disposal ⁽¹⁾ | 45.33% | 45.33% | 45.33% | 45.33% |
| 12 Total Interest Income - O & M and R & R | \$ 252,615 | 386,376 | 559,297 | \$ 399,429 |
| 13 <u>Other Operating Revenue</u> | | | | |
| 14 3290006 Ind Wastwtr Dschrg Permts | \$ 33,950 | 27,150 | 15,800 | \$ 25,633 |
| 15 3290007 Grease Permitting Fee | 107,415 | 112,260 | 105,295 | 108,323 |
| 16 3435320 Reclaimed Water Svc Chrg ⁽²⁾ | 2,382,111 | 2,481,179 | 2,682,059 | 2,515,116 |
| 17 3435322 Ws Reclaimed Meter Sv Chr ⁽²⁾ | 1,411 | 1,411 | 1,483 | 1,435 |
| 18 3435331 Reclaim Water-St Pete Bch ⁽²⁾ | 54,086 | 49,488 | 56,916 | 53,497 |
| 19 3435332 Reclaim Water-So Pasadena ⁽²⁾ | 11,945 | 10,892 | 12,545 | 11,794 |
| 20 3435333 Reclaim Wtr-Pinellas Park ⁽²⁾ | 97,623 | 88,885 | 88,865 | 91,791 |
| 21 3435334 Reclaim Wtr-Belleair ⁽²⁾ | 8,255 | 4,819 | 2,347 | 5,140 |
| 22 3435502 Laboratory Services | 211,284 | 205,997 | 200,000 | 205,760 |
| 23 3435601 Fat / Oil / Grease Tip Fees | 226,263 | 226,263 | 238,168 | 230,231 |
| 24 3435701 Pelletized Sludge Sales | 193,418 | 191,634 | 200,000 | 195,017 |
| 25 3699305 Inter-Reimb-External-Other | 281,620 | 113,616 | 175,000 | 190,079 |
| 26 3312001 Fed Grant-Public Safety | 556,936 | - | 593,330 | 383,422 |
| 27 Total Other Operating Revenue | \$ 4,166,317 | 3,513,594 | 4,371,808 | \$ 4,017,240 |
| 28 TOTAL OFF-SETTING REVENUES - SEWER TREATMENT & DISPOSAL | \$ 4,418,932 | 3,899,970 | 4,931,105 | \$ 4,416,669 |
| 29 OFF-SETTING REVENUES - SEWER COLLECTION & TRANSMISSION: | | | | |
| 30 <u>Interest Income - O & M and R & R</u> | | | | |
| 31 Allocation to Sewer Collection & Transmission ⁽³⁾ | \$ 304,682 | 466,012 | 674,574 | \$ 481,756 |
| 32 <u>Other Operating Revenue</u> | | | | |
| 33 3435320 Reclaimed Water Svc Chrg ⁽²⁾ | 2,724,839 | 2,838,160 | 3,067,941 | 2,876,980 |
| 34 3435322 Ws Reclaimed Meter Sv Chr ⁽²⁾ | 1,613 | 1,613 | 1,696 | 1,641 |
| 35 3435331 Reclaim Water-St Pete Bch ⁽²⁾ | 61,868 | 56,608 | 65,105 | 61,194 |
| 36 3435332 Reclaim Water-So Pasadena ⁽²⁾ | 13,664 | 12,459 | 14,350 | 13,491 |
| 37 3435333 Reclaim Wtr-Pinellas Park ⁽²⁾ | 111,668 | 101,674 | 101,651 | 104,998 |
| 38 3435334 Reclaim Wtr-Belleair ⁽²⁾ | 9,442 | 5,512 | 2,685 | 5,880 |
| 39 3251100 Capital Imprvmnt Assessmt | 5 | - | - | 2 |
| 40 3435120 Tapping Fees | 22,184 | 83,285 | 25,000 | 43,490 |
| 41 3435160 Connection Fees-Interest | 470 | 470 | 495 | 478 |
| 42 3435121 Sewer-Late Payment Fee | - | 516,715 | 589,474 | 368,730 |
| 43 3435570 Miscellaneous Revenue | 41,382 | 44,174 | 45,000 | 43,519 |
| 44 3490010 Chg For Sv-Bad Debt Ex | (53,391) | 2,266 | - | (17,042) |
| 45 3644100 Sale Of Surplus Equipment | 323,084 | 53,615 | 35,000 | 137,233 |
| 46 3644200 Ins Proceeds-Furn/Fxtr/Eq | 16,224 | 24,025 | 20,000 | 20,083 |
| 47 3650003 Scrap Sales | 12,867 | 17,599 | 1,000 | 10,489 |
| 48 3699350 Refund Of Prior Yrs Exp | 1,235 | (1,030) | - | 68 |
| 49 3699990 Overage & Shortage | (4) | - | - | (1) |
| 50 3699991 Other Misc Revenue | 34,280 | 16,148 | - | 16,809 |
| 51 3898351 Cap Con-Pvt-Swr Connectn | 1,361,442 | 601,400 | 900,000 | 954,281 |
| 52 3621008 Rents - Bldg/Space | 126,269 | 169,344 | 175,000 | 156,871 |
| 53 Total Other Operating Revenue | \$ 4,809,141 | 4,544,037 | 5,044,396 | \$ 4,799,191 |
| 54 TOTAL OFF-SETTING REVENUES - SEWER COLLECTION & TRANSMISSION | \$ 5,113,823 | 5,010,049 | 5,718,970 | \$ 5,280,947 |
| 55 TOTAL OFF-SETTING REVENUES - COMBINED SEWER SYSTEM | \$ 9,532,755 | 8,910,019 | 10,650,075 | \$ 9,697,616 |

(1) Based upon the 3-year average of total Operating, Administrative & Capital Expenses directly assignable to Sewer Treatment & Disposal.

(2) Allocation between Sewer Treatment & Disposal and Sewer Collection & Transmission based on allocation of revenue requirement, shown in Schedule 1.

(3) Based upon the 3-year average of total Operating, Administrative & Capital Expenses directly assignable to Sewer Collection & Transmission.

APPENDIX E: SUPPORTING SCHEDULES FOR RECLAIMED WATER COSA

Schedule 1 Allocation of Sewer System FY 2019 O&M Costs by Cost Center to Reclaimed Water

Schedule 2 Summary of Sewer and Reclaimed Water Allocation Factors

Schedule 3 Allocation of Sewer System New Capital Expenditures to Reclaimed Water

Schedule 4 Calculation of Historical Capital Investment in Reclaimed Water

Schedule 5 Allocation of FY 2019 Reclaimed Water Revenue Requirements to System Functions

Schedule 6 Summary of Reclaimed Water Cost of Service Allocations to Functions and Customer Classes

| OPERATING & MAINTENANCE EXPENSES | | | | | | | | | | | |
|----------------------------------|---------------------------|---------|--------------|------------|--------------------------------|------------------|----------------------|-------------------------|-----------------------------|----------------|--------------------|
| | Maintenance North & South | SCADA | Laboratories | Monitoring | South Operations (South Cross) | Code Enforcement | Wholesale Wastewater | North Operations (Dunn) | Purchase of Reclaim (Water) | Field Services | Technical Services |
| | 431250 | 431330 | 431340 | 431350 | 431360 | 431370 | 435110 | 435120 | 435130 | 431070 | 431240 |
| FY 2019 TEST YEAR (1) | \$ 5,756,562 | 751,352 | 1,693,300 | 1,115,025 | 17,577,564 | 69,442 | 1,067,000 | 6,408,926 | 87,300 | 765,844 | 340,616 |
| Allocation Criteria | WTD | EST | EST | WTD | EST | RW | S | EST | RW | CUS | WTD |
| Sewer Allocation % | 85% | 90% | 90% | 85% | 85% | 0% | 100% | 85% | 0% | 76% | 85% |
| Reclaimed Allocation % | 15% | 10% | 10% | 15% | 15% | 100% | 0% | 15% | 100% | 24% | 15% |
| Sewer Costs | \$ 4,882,858 | 676,217 | 1,523,970 | 945,792 | 14,940,929 | - | 1,067,000 | 5,447,587 | - | 579,351 | 288,918 |
| Reclaimed Costs | \$ 873,704 | 75,135 | 169,330 | 169,233 | 2,636,635 | 69,442 | - | 961,339 | 87,300 | 186,493 | 51,697 |

(1) FY 2019 Test Year expenses are based on the FY 2019 Proposed Budget, executed at 97%.

| GENERAL & ADMINISTRATIVE EXPENSES | | | | | | |
|-----------------------------------|----------------------|------------------------------|-----------------------|------------------|-------------------|---------------|
| | Facility Maintenance | Water & Sewer Administration | Utilities Engineering | Customer Service | OPEB Contribution | TOTAL O&M |
| | 431040 | 431130 | 431050 | 431085 | | |
| FY 2019 TEST YEAR (1) | 585,676 | 6,463,673 | 4,194,794 | 3,209,885 | 887,868 | \$ 50,974,827 |
| Allocation Criteria | FA | WTD | CIP | CUS | WTD | |
| Sewer Allocation % | 80% | 85% | 89% | 76% | 85% | 84.82% |
| Reclaimed Allocation % | 20% | 15% | 11% | 24% | 15% | 15.18% |
| Sewer Costs | 468,569 | 5,482,647 | 3,752,921 | 2,428,237 | 753,112 | \$ 43,238,110 |
| Reclaimed Costs | 117,107 | 981,026 | 441,873 | 781,648 | 134,756 | \$ 7,736,717 |

(1) FY 2019 Test Year expenses are based on the FY 2019 Proposed Budget, executed at 97%.

Table 1: Allocation Criteria Legend

| Allocation Criteria | Code | Sewer | Reclaimed | Sewer % | Reclaimed % |
|--------------------------------|------|----------------|----------------|---------|-------------|
| FY 18 Revenues | REV | \$ 70,099,217 | \$ 5,652,701 | 92.54% | 7.46% |
| FY 17 Flows (in 1,000 gallons) | FLO | 9,511,983 | 8,734,450 | 52.13% | 47.87% |
| Customer Count | CUS | 71,075 | 22,879 | 75.65% | 24.35% |
| CIP | CIP | \$ 407,507,855 | \$ 47,980,370 | 89.47% | 10.53% |
| Fixed Assets | FA | \$ 741,217,130 | \$ 185,248,502 | 80.00% | 20.00% |
| Sewer Only | S | | | 100.00% | 0.00% |
| Reclaimed Only | RW | | | 0.00% | 100.00% |
| 50% / 50% | 50% | | | 50.00% | 50.00% |
| Weighted Average | WTD | | | 84.82% | 15.18% |
| Staff Estimate | EST | | | Input | Input |

Table 2: Reuse Flow and Customer Count Allocation

| Customer | FY17 Flows | FY17 Cust. |
|------------------------------|------------------|---------------|
| Belleair | 160,885 | 1 |
| Pinellas Park | 953,677 | 1 |
| S. Pasadena | 1,621,810 | 1 |
| St. Pete Beach | 1,101,490 | 1 |
| Total Wholesale | 3,837,862 | 4 |
| | | |
| Retail | 4,896,588 | 22,875 |
| Total | 8,734,450 | 22,879 |
| | | |
| Retail Monthly Use / Account | 17,838 | |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | TOTAL | % Sewer | % Reuse |
|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|---------|---------|
| CAPITAL PROJECT | | | | | | | | | | | | | | |
| 1 000744A - MISCELLANEOUS IMPROVEMENTS | \$ 550,000 | 1,033,300 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | \$ 2,933,300 | 100% | 0% |
| 2 000791A - FDOT RELOCATION PROJECTS MISCELLANEOUS | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,100,000 | 100% | 0% |
| 3 000831A - Water, Sewer and Reclaimed Water Relocation Projects | 150,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 750,000 | 0% | 100% |
| 4 000847A - SOUTH CROSS BAYOU WASTEWATER TREATMENT FACILITY UPGRADE | 900,000 | 500,000 | 500,000 | 1,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | - | - | - | - | 8,900,000 | 100% | 0% |
| 5 000852A - W.E. DUNN WASTEWATER TREATMENT FACILITY UPGRADES AND REPAIRS | 2,030,000 | 500,000 | 800,000 | 800,000 | 800,000 | 1,000,000 | 2,000,000 | - | - | - | - | 7,930,000 | 100% | 0% |
| 6 000964A - Annual Contract Sanitary Sewer Pump Station Repair, Rehabilitation and Extension | 2,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 2,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 25,000,000 | 100% | 0% |
| 7 001039B - Park St/Starkey Rd. 84th Lane to N. of 82nd Ave Utilities | 170,000 | - | - | - | - | - | - | - | - | - | - | 170,000 | 100% | 0% |
| 8 001057A - General Upgrades to Supervisory Control and Data Acquisition (SCADA) | 164,500 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 6,164,500 | 100% | 0% |
| 9 001272A - Sanitary Sewer Repair, Rehabilitation & Extension | 6,000 | - | - | - | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 2,911,000 | 100% | 0% |
| 10 001272B - Annual Sanitary Sewer Repair and Extension Program | 424,000 | - | - | - | - | - | - | - | - | - | - | 424,000 | 100% | 0% |
| 11 001272C - Annual Sewer Repair FY19-21 | - | 70,000 | 415,000 | 415,000 | - | - | - | - | - | - | - | 900,000 | 100% | 0% |
| 12 001517A - Subaqueous Crossings (Boca Ciega) | 5,000,000 | - | - | - | - | - | - | - | - | - | - | 5,000,000 | 100% | 0% |
| 13 001589A - Pass A Grille Improvements | 30,000 | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% | 100% |
| 14 001589B - Pass A Grille Water Transmission and Distribution Main Relocations | 150,000 | 100,000 | - | - | - | - | - | - | - | - | - | 250,000 | 0% | 100% |
| 15 001814A - Sanitary Sewer Manhole Rehab Project | - | - | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 2,880,000 | 100% | 0% |
| 16 001814B - Sanitary Sewer Manhole Rehabilitation FY17-FY19 | 150,000 | 350,000 | - | - | - | - | - | - | - | - | - | 500,000 | 100% | 0% |
| 17 001933A - Sanitary Sewer Cured In Place Pipe Lining | 5,000 | 10,000 | - | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 2,050,000 | 16,415,000 | 100% | 0% |
| 18 001933B - Annual Sanitary Sewer Cured In Place Pipe Lining- Countywide | 10,000 | - | - | - | - | - | - | - | - | - | - | 10,000 | 100% | 0% |
| 19 001933C - Annual Sewer Cured In Place Pipelining- Madeira beach, Gulfport | 850,000 | 520,000 | - | - | - | - | - | - | - | - | - | 1,370,000 | 100% | 0% |
| 20 001933D - Annual Sewer CIPP - Tarpon Springs, Palm Harbor, Curlew City | - | 1,550,000 | - | - | - | - | - | - | - | - | - | 1,550,000 | 100% | 0% |
| 21 001933E - Annual Sewer CIPP - Bardmoor, Kenneth City | - | 660,000 | - | - | - | - | - | - | - | - | - | 660,000 | 100% | 0% |
| 22 001933F - Annual Sewer CIPP - Belleair, Belleair Bluffs | - | - | 1,210,000 | - | - | - | - | - | - | - | - | 1,210,000 | 100% | 0% |
| 23 001933G - Annual Sewer CIPP - Ridgewood, Oakhurst, Belleair Beach, N. Lak | - | - | 1,210,000 | - | - | - | - | - | - | - | - | 1,210,000 | 100% | 0% |
| 24 002149A - Water & Sewer Operations Center | - | 200,000 | 760,000 | 1,559,500 | - | - | - | - | - | - | - | 2,719,500 | 100% | 0% |
| 25 002160A - Pump Station 016/Park Blvd Force Main to South Cross Bayou Rep | 641,000 | 6,500,000 | 5,000,000 | - | - | - | - | - | - | - | - | 12,141,000 | 100% | 0% |
| 26 002165A - Cured-in-Place Pipe Lining in 54" Reconnect Service Line | 1,800,000 | - | - | - | - | - | - | - | - | - | - | 1,800,000 | 100% | 0% |
| 27 002166A - Centrifuge Upgrade | 800,000 | 500,000 | 2,000,000 | 7,500,000 | 3,000,000 | - | - | - | - | - | - | 13,800,000 | 100% | 0% |
| 28 002206A - Headwork's Barscreen Replacement @ W.E. DUNN | 1,650,000 | - | - | - | - | - | - | - | - | - | - | 1,650,000 | 100% | 0% |
| 29 002246A - Annual Water / Reclaimed Installation and Repair | 100,000 | 100,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 254,000 | 2,486,000 | 100% | 0% |
| 30 002346A - Indian Rocks Sewer Rehabilitation | 400,000 | 200,000 | - | - | - | - | - | - | - | - | - | 600,000 | 100% | 0% |
| 31 002346B - Indian Rocks Sewer CIPP - Phase 1 | - | 300,000 | - | - | - | - | - | - | - | - | - | 300,000 | 100% | 0% |
| 32 002346C - Indian Rocks Sewer CIPP - Phase 2 | - | 200,000 | - | - | - | - | - | - | - | - | - | 200,000 | 100% | 0% |
| 33 002415A - WE DUNN Rotary Drum Thickener Replacement | 1,825,000 | - | - | - | - | - | - | - | - | - | - | 1,825,000 | 100% | 0% |
| 34 002709A - SCB Generator Building #1 Electrical Improvements | 200,000 | 1,400,000 | - | - | - | - | - | - | - | - | - | 1,600,000 | 100% | 0% |
| 35 002747A - Large Diameter Sanitary Sewer Interceptor Rehabilitation with CIPP | 910,000 | - | - | - | - | - | - | - | - | - | - | 910,000 | 100% | 0% |
| 36 002747B - Sewer Interceptor Rehabilitation- Bryan Dairy and 102nd Ave | 245,000 | 50,000 | - | - | - | - | - | - | - | - | - | 295,000 | 100% | 0% |
| 37 002747C - Sewer Interceptor Rehabilitation 94th Ave to 86th Ave | 150,000 | 200,000 | - | - | - | - | - | - | - | - | - | 350,000 | 100% | 0% |
| 38 002747D - Sewer Interceptor Rehabilitation from 86th Ave to Pump Station 016 | 150,000 | 400,000 | - | - | - | - | - | - | - | - | - | 550,000 | 100% | 0% |
| 39 002747E - Sewer Interceptor Rehabilitation North Lake Seminole | 70,000 | 220,000 | - | - | - | - | - | - | - | - | - | 290,000 | 100% | 0% |
| 40 002747F - Sanitary Sewer Interceptor Pipe Rehabilitation - Bee Pond Road | - | 200,000 | - | - | - | - | - | - | - | - | - | 200,000 | 100% | 0% |
| 41 002747G - Sanitary Sewer Interceptor Pipe Rehabilitation - 109th St. | - | - | 300,000 | - | - | - | - | - | - | - | - | 300,000 | 100% | 0% |
| 42 002747H - Sanitary Sewer Interceptor Pipe Rehabilitation -74th Ave | - | - | 200,000 | - | - | - | - | - | - | - | - | 200,000 | 100% | 0% |
| 43 002747I - Sanitary Sewer Interceptor Pipe Rehabilitation -Lealman | - | - | 300,000 | - | - | - | - | - | - | - | - | 300,000 | 100% | 0% |
| 44 002747J - Sanitary Sewer Interceptor Pipe Rehabilitation - Hamlin Blvd and 46th Ave | - | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | 100% | 0% |
| 45 002747K - Sanitary Sewer Interceptor Pipe Rehabilitation - Seminole By-Pass | - | 120,000 | - | - | - | - | - | - | - | - | - | 120,000 | 100% | 0% |
| 46 002783A - Utilities Relocations Mitchell's Beach, Boca Ciega, City of Madeira | 80,000 | - | - | - | - | - | - | - | - | - | - | 80,000 | 30% | 70% |
| 47 002789B - City of Treasure Island Sunset Beach Watershed Phase VI | 110,000 | - | - | - | - | - | - | - | - | - | - | 110,000 | 0% | 100% |
| 48 002791C - P5119 Basin Repairs | 350,000 | 350,000 | - | - | - | - | - | - | - | - | - | 700,000 | 100% | 0% |
| 49 002826A - South Cross Bayou Water Reclamation Facility North Train Anoxic | 1,400,000 | - | - | - | - | - | - | - | - | - | - | 1,400,000 | 100% | 0% |
| 50 002827A - South Cross Bayou Water Reclamation Facility Fall Protection Phase I | 1,500,000 | - | - | - | - | - | - | - | - | - | - | 1,500,000 | 100% | 0% |
| 51 002936B - Corey Causeway Bridge 20 Inch Reclaimed Water Repair | 20,000 | 180,000 | - | - | - | - | - | - | - | - | - | 200,000 | 0% | 100% |
| 52 002937A - South Cross Bayou Aeration Improvements | 75,000 | 200,000 | 2,300,000 | 2,100,000 | - | - | - | - | - | - | - | 4,675,000 | 100% | 0% |
| 53 002938A - South Cross Bayou Biosolids Process Train Improvements | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 | - | - | - | - | - | 9,000,000 | 100% | 0% |
| 54 002939A - South Cross Bayou Co-Generation Improvement | - | - | 200,000 | 1,800,000 | 100,000 | - | - | - | - | - | - | 3,000,000 | 100% | 0% |
| 55 002940A - South Cross Bayou South Train Blower Improvements | - | - | - | - | 200,000 | 350,000 | 1,180,000 | - | - | - | - | 1,730,000 | 100% | 0% |
| 56 002941A - South Cross Bayou High Service Pump Improvements | - | - | - | 150,000 | 1,535,000 | 365,000 | - | - | - | - | - | 2,050,000 | 0% | 100% |
| 57 002942A - Pump Station 016 Odor Control Improvements | 100,000 | 1,400,000 | - | - | - | - | - | - | - | - | - | 1,500,000 | 100% | 0% |
| 58 002944A - South Cross Bayou Grit Facility Improvements | 500,000 | 4,500,000 | 9,000,000 | 2,000,000 | - | - | - | - | - | - | - | 16,000,000 | 100% | 0% |
| 59 002992B - Pump Station 122 Collection System and Bulkhead Wall Improvements | 200,000 | 600,000 | - | - | - | - | - | - | - | - | - | 800,000 | 100% | 0% |
| 60 002992C - Pinellas Park Master Meter Replacement | 200,000 | - | - | - | - | - | - | - | - | - | - | 200,000 | 100% | 0% |
| 61 003122B - Dunn Filtration and Disinfection Improvements | 50,000 | 500,000 | 2,800,000 | 4,600,000 | - | - | - | - | - | - | - | 7,950,000 | 100% | 0% |
| 62 003123A - Countywide Sewer Force Main Air Release Valve Replacement | - | - | 500,000 | 500,000 | 500,000 | 500,000 | - | 500,000 | 500,000 | 500,000 | 500,000 | 4,000,000 | 100% | 0% |
| 63 003123D - Air Release Valve Replacement FY18 | - | - | - | - | - | - | - | - | - | - | - | - | 100% | 0% |
| 64 003123I - Omaha Street Air Release Valves | 250,000 | - | - | - | - | - | - | - | - | - | - | 250,000 | 100% | 0% |
| 65 003123J - ARV Hamlin Road and Nearby Design | 60,000 | 150,000 | - | - | - | - | - | - | - | - | - | 210,000 | 100% | 0% |
| 66 003123K - ARV Diston Ave | 50,000 | 125,000 | - | - | - | - | - | - | - | - | - | 175,000 | 100% | 0% |
| 67 003123L - ARV Highland Ave | 60,000 | 175,000 | - | - | - | - | - | - | - | - | - | 235,000 | 100% | 0% |
| 68 003124A - Pump Station No. 190 Upgrades and Force Main Improvements | 160,000 | 1,100,000 | 300,000 | - | - | - | - | - | - | - | - | 1,560,000 | 100% | 0% |
| 69 003142A - Pump Station No. 357 Upgrades and Force Main Improvements | 150,000 | 500,000 | - | - | - | - | - | - | - | - | - | 650,000 | 100% | 0% |
| 70 003147A - Pinellas Park Interceptor Collection System Improvements | - | - | - | - | 500,000 | 1,500,000 | 5,000,000 | - | - | - | - | 7,000,000 | 100% | 0% |
| 71 003204F - Pump Station 054 Forcemain Extension | 180,000 | 20,000 | - | - | - | - | - | - | - | - | - | 200,000 | 100% | 0% |
| 72 003204H - Sanitary Sewer Overflow Abatement CIP | - | - | 700,000 | 700,000 | - | - | - | - | - | - | - | 1,400,000 | 100% | 0% |
| 73 003204I - SSO Abatement - 82nd Avenue Sewer capacity Improvement | 60,000 | 200,000 | - | - | - | - | - | - | - | - | - | 260,000 | 100% | 0% |
| 74 003204J - SSO Abatement - 62nd St Sewer capacity Improvement | 60,000 | 200,000 | - | - | - | - | - | - | - | - | - | 260,000 | 100% | 0% |

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | TOTAL | % Sewer | % Reuse |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------|---------|
| CAPITAL PROJECT | | | | | | | | | | | | | | |
| 75 003205A - Pump Station 079 Improvements (North Redington Beach) | 55,000 | - | 1,400,000 | 1,100,000 | - | - | - | - | - | - | - | 2,555,000 | 100% | 0% |
| 76 003206A - Pump Station 018 Improvements (Seminole) | 20,000 | 610,000 | - | - | - | - | - | - | - | - | - | 630,000 | 100% | 0% |
| 77 003207A - McKay Creek Reclaimed Water Pump Station Tank Improvement | 100,000 | 910,000 | - | - | - | - | - | - | - | - | - | 1,010,000 | 0% | 100% |
| 78 003208A - South Cross Bayou Sludge Holding Tank and Digester Mixing Improvements | 200,000 | 2,000,000 | - | - | - | - | - | - | - | - | - | 2,200,000 | 100% | 0% |
| 79 003210C - Inisbrook Force Main Improvements | 3,500,000 | - | - | - | - | - | - | - | - | - | - | 3,500,000 | 100% | 0% |
| 80 003210H - Forcemain and ARV Replacement - Klosterman Road and Diston | 80,000 | 350,000 | - | - | - | - | - | - | - | - | - | 430,000 | 100% | 0% |
| 81 003239A - Pump Station and Collection System Odor Control Equipment | 50,000 | 10,000 | - | - | - | - | - | - | - | - | - | 60,000 | 100% | 0% |
| 82 003239B - Pump Station 109 Odor Control | 50,000 | 10,000 | - | - | - | - | - | - | - | - | - | 60,000 | 100% | 0% |
| 83 003239C - Pump Station 072 Odor Control | 35,000 | 10,000 | - | - | - | - | - | - | - | - | - | 45,000 | 100% | 0% |
| 84 003239D - Manhole Odor Control (Culvers/PS016) | 40,000 | 50,000 | - | - | - | - | - | - | - | - | - | 90,000 | 100% | 0% |
| 85 003407A - South Cross Bayou Pavement Rehabilitation | - | - | - | - | 750,000 | - | - | - | - | - | - | 750,000 | 100% | 0% |
| 86 003408A - South Cross Bayou Denitrification Filter Rehab | - | - | - | 300,000 | 2,200,000 | 2,200,000 | - | - | - | - | - | 4,700,000 | 100% | 0% |
| 87 003409A - Dunn Electrical Upgrades | 120,000 | 400,000 | 1,000,000 | 2,000,000 | - | - | - | - | - | - | - | 3,520,000 | 100% | 0% |
| 88 003430A - Dunn Sludge Press Upgrades | - | - | 200,000 | 2,000,000 | - | - | - | - | - | - | - | 2,200,000 | 100% | 0% |
| 89 003431A - Dunn Pond Liner and Reject Tank | - | - | - | - | 500,000 | 3,000,000 | 13,000,000 | - | - | - | - | 16,500,000 | 0% | 100% |
| 90 003432A - Dunn Odor Control System | - | 100,000 | 500,000 | 800,000 | 3,000,000 | - | - | - | - | - | - | 4,400,000 | 100% | 0% |
| 91 003433A - Dunn Storage Building | - | - | - | - | - | 500,000 | - | - | - | - | - | 500,000 | 100% | 0% |
| 92 003438A - Dunn Ditch Erosion | - | 600,000 | - | - | - | - | - | - | - | - | - | 600,000 | 0% | 100% |
| 93 003508A - Southcross Emergency Manhole Replacement | 130,000 | - | - | - | - | - | - | - | - | - | - | 130,000 | 100% | 0% |
| 94 003605A - Gravity Sewer Ductal Iron Pipe Rehab Program throughout the CO | - | - | 500,000 | 500,000 | 500,000 | - | - | - | - | - | - | 1,500,000 | 100% | 0% |
| 95 003605B - Gravity Sewer DIP Rehabilitation Program | 10,000 | 300,000 | 15,000 | - | - | - | - | - | - | - | - | 325,000 | 100% | 0% |
| 96 003605C - Gravity Sewer DIP Rehabilitation Program - Curlew | 10,000 | 80,000 | - | - | - | - | - | - | - | - | - | 90,000 | 100% | 0% |
| 97 003746A - WED Grit Capture System Improvements | - | - | - | 150,000 | 200,000 | 3,000,000 | 2,500,000 | - | - | - | - | 5,850,000 | 100% | 0% |
| 98 003747A - WE Dunn Offsite Reclaim Pump Station Improvements | - | - | - | - | 400,000 | 2,200,000 | 2,200,000 | - | - | - | - | 4,800,000 | 0% | 100% |
| 99 003748A - Gulf Blvd - Relocations @ the Narrows | 50,000 | 500,000 | 500,000 | - | - | - | - | - | - | - | - | 1,050,000 | 50% | 50% |
| 100 003749A - SCB Reclaim Loop Upgrades | 75,000 | 500,000 | - | - | - | - | - | - | - | - | - | 575,000 | 0% | 100% |
| 101 003750A - WE Dunn Internal Recycle Pump Station Rehabilitation | - | 200,000 | 300,000 | 500,000 | - | - | - | - | - | - | - | 1,000,000 | 100% | 0% |
| 102 003751A - WE Dunn Mixer/Aeration Improvements | - | - | - | - | 200,000 | 1,100,000 | 1,100,000 | - | - | - | - | 2,400,000 | 100% | 0% |
| 103 003752A - WE Dunn Center Train Weir Gate Replacement | - | - | - | - | 200,000 | 800,000 | - | - | - | - | - | 1,000,000 | 100% | 0% |
| 104 003753A - WE Dunn Second Stage Aeration Improvements | - | - | - | - | 200,000 | 1,100,000 | 1,100,000 | - | - | - | - | 2,400,000 | 100% | 0% |
| 105 003754A - Logan Laboratory Chiller Yard Replacement | - | 280,000 | - | - | - | - | - | - | - | - | - | 280,000 | 100% | 0% |
| 106 003755A - SCB Fog system Upgrades | - | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | 100% | 0% |
| 107 003756A - SCB Plant Lighting Upgrades | - | 200,000 | - | - | - | - | - | - | - | - | - | 200,000 | 100% | 0% |
| 108 003757A - South Cross Bayou Clarifier Drain Improvements | - | 250,000 | 250,000 | - | - | - | - | - | - | - | - | 500,000 | 100% | 0% |
| 109 003758A - South Cross Bayou Influent Pump Station Improvements | - | - | - | 200,000 | 500,000 | 1,000,000 | 1,500,000 | - | - | - | - | 3,200,000 | 100% | 0% |
| 110 003759A - South Cross Bayou Administration Building Improvements | - | - | - | - | 50,000 | 300,000 | 1,000,000 | - | - | - | - | 1,350,000 | 100% | 0% |
| 111 003760A - Force Main Capacity Improvements - East Lake Road | - | - | - | 100,000 | 4,000,000 | 2,500,000 | - | - | - | - | - | 6,600,000 | 100% | 0% |
| 112 003761A - Force Main Capacity Improvements - Highland Lakes FM | - | - | - | - | 150,000 | 4,000,000 | 3,500,000 | - | - | - | - | 7,650,000 | 100% | 0% |
| 113 003762A - Pump Station Generator Improvements | - | 2,000,000 | 2,000,000 | - | - | - | - | - | - | - | - | 4,000,000 | 100% | 0% |
| 114 003763A - Utilities Facilities Security | - | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 1,200,000 | 100% | 0% |
| 115 003765A - Quantum and Unity Upgrade | - | 500,000 | 2,000,000 | 1,500,000 | - | - | - | - | - | - | - | 4,000,000 | 100% | 0% |
| 116 003766A - SCB Force Main Sampling Skids | - | - | 20,000 | 300,000 | - | - | - | - | - | - | - | 320,000 | 100% | 0% |
| 117 003769A - Reclaimed Water Meters | 50,000 | 600,000 | 600,000 | 600,000 | 2,100,000 | 2,100,000 | 2,100,000 | 600,000 | 2,100,000 | 2,100,000 | 2,100,000 | 15,050,000 | 0% | 100% |
| 118 New Customer Information System | - | - | 3,000,000 | - | - | - | - | - | - | - | - | 3,000,000 | 100% | 0% |
| 119 Unspecified Future Capital | - | - | - | - | - | - | - | 27,000,000 | 27,000,000 | 27,000,000 | 27,000,000 | 108,000,000 | 100% | 0% |
| 120 R&R From Various Cost Centers | 77,124 | - | - | - | - | - | - | - | - | - | - | 77,124 | 85% | 15% |
| 121 Capital Outlay | 1,781,221 | 3,085,150 | 3,145,257 | 3,214,453 | 3,291,599 | 3,364,015 | 3,448,115 | 3,530,870 | 3,619,142 | 3,709,620 | 3,802,361 | 35,991,802 | 85% | 15% |
| 122 Total Project Costs (Future \$) | \$ 33,678,845 | \$ 42,208,450 | \$ 47,449,257 | \$ 43,463,453 | \$ 37,305,099 | \$ 42,848,015 | \$ 48,697,115 | \$ 38,699,870 | \$ 40,288,142 | \$ 40,378,620 | \$ 40,471,361 | \$ 455,488,226 | | |
| 122 Capital Improvement Plan Total | \$ 31,897,624 | \$ 39,123,300 | \$ 44,304,000 | \$ 40,249,000 | \$ 34,013,500 | \$ 39,484,000 | \$ 45,249,000 | \$ 35,169,000 | \$ 36,669,000 | \$ 36,669,000 | \$ 36,669,000 | \$ 419,496,424 | | |
| 123 Capital Outlay Total | \$ 1,781,221 | \$ 3,085,150 | \$ 3,145,257 | \$ 3,214,453 | \$ 3,291,599 | \$ 3,364,015 | \$ 3,448,115 | \$ 3,530,870 | \$ 3,619,142 | \$ 3,709,620 | \$ 3,802,361 | \$ 35,991,802 | | |
| 124 Sewer Project Costs | \$ 32,630,794 | \$ 38,540,201 | \$ 46,061,885 | \$ 42,165,578 | \$ 32,210,516 | \$ 34,612,440 | \$ 30,813,776 | \$ 37,503,971 | \$ 37,578,845 | \$ 37,655,592 | \$ 37,734,256 | \$ 407,507,855 | | |
| 125 Reclaimed Projects Costs | \$ 1,048,051 | \$ 3,668,249 | \$ 1,387,372 | \$ 1,297,874 | \$ 5,094,583 | \$ 8,235,574 | \$ 17,883,339 | \$ 1,195,899 | \$ 2,709,296 | \$ 2,723,029 | \$ 2,737,104 | \$ 47,980,370 | | |
| | | | | | | | | | | | | \$ 455,488,226 | | |
| Portion Attributed to Reclaimed: | 3.11% | 8.69% | 2.92% | 2.99% | 13.66% | 19.22% | 36.72% | 3.09% | 6.72% | 6.74% | 6.76% | 10.53% | | |

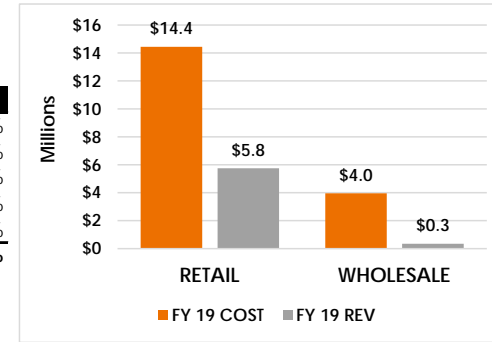
| | As of 9/30/2017 | |
|--|------------------------|----------------------|
| Fixed Assets | 185,248,502 | |
| Less: Estimated Grant Funding/Contributed Capital ⁽¹⁾ | \$ (29,030,703) | 16% |
| Total Historical Investment | 156,217,799 | |
| | <u>% Bond Funded</u> | <u>% Cash Funded</u> |
| Allocation % | 80% | 20% |
| Assumed Term of the Debt (Years) | 30 | 50 |
| Assumed Interest Rate | 3.00% | N/A |
| Annual Debt Service | \$ 6,376,093 | N/A |
| Annual Depreciation | N/A | \$ 624,871 |
| Total Annual Amortization | | \$ 7,000,964 |

(1) Represents reimbursements from Southwest Florida Water Management District, Indian Rocks Beach, Bay Pines, and estimated contributed capital.

| | FY 2019 Test Year | Allocation Factor | Customer | Treatment/Production | Transmission | Distribution | HSP & Storage | Total Allocation | \$ Customers | \$ Treatment/Production | \$ Transmission | \$ Distribution | \$ HSP & Storage |
|--|----------------------|-------------------|----------|----------------------|--------------|--------------|---------------|------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|
| OPERATING & MAINTENANCE EXPENSES: | | | | | | | | | | | | | |
| 431250 Maintenance North & South | \$ 873,704 | Production | 0% | 75% | 0% | 0% | 25% | 100% | \$ - | 655,278 | - | - | 218,426 |
| 431330 SCADA | 75,135 | LF of Pipe | 0% | 0% | 30% | 70% | 0% | 100% | - | - | 22,749 | 52,386 | - |
| 431340 Laboratories | 169,330 | Production | 0% | 75% | 0% | 0% | 25% | 100% | - | 126,997 | - | - | 42,332 |
| 431350 Monitoring | 169,233 | Production | 0% | 75% | 0% | 0% | 25% | 100% | - | 126,925 | - | - | 42,308 |
| 431360 South Operations (South Cross) | 2,636,635 | Production | 0% | 75% | 0% | 0% | 25% | 100% | - | 1,977,476 | - | - | 659,159 |
| 431370 Code Enforcement | 69,442 | Customer | 100% | 0% | 0% | 0% | 0% | 100% | 69,442 | - | - | - | - |
| 435110 Wholesale Wastewater | - | Production | 0% | 75% | 0% | 0% | 25% | 100% | - | - | - | - | - |
| 435120 North Operations (Dunn) | 961,339 | Production | 0% | 75% | 0% | 0% | 25% | 100% | - | 721,004 | - | - | 240,335 |
| 435130 Purchase of Reclaim (Water) | 87,300 | Production | 0% | 75% | 0% | 0% | 25% | 100% | - | 65,475 | - | - | 21,825 |
| 431330 SCADA | 186,493 | LF of Pipe | 0% | 0% | 30% | 70% | 0% | 100% | - | - | 56,466 | 130,027 | - |
| 431350 Monitoring | 51,697 | LF of Pipe | 0% | 0% | 30% | 70% | 0% | 100% | - | - | 15,653 | 36,044 | - |
| TOTAL RECLAIMED O&M EXPENSES | \$ 5,280,308 | | | | | | | | \$ 69,442 | \$ 3,673,155 | \$ 94,868 | \$ 218,457 | \$ 1,224,385 |
| | | | | | | | | | 1% | 70% | 2% | 4% | 23% |
| GENERAL & ADMINISTRATIVE EXPENSES: | | | | | | | | | | | | | |
| 431040 Facility Maintenance | \$ 117,107 | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | \$ 15,283 | 34,860 | 22,479 | 24,555 | 19,930 |
| 431130 Water & Sewer Administration | 981,026 | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | 128,031 | 292,027 | 188,310 | 205,698 | 166,960 |
| 431010 DEI Administrative Support | - | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | - | - | - | - | - |
| 431020 Financial Reporting | - | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | - | - | - | - | - |
| 431030 Information Management | - | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | - | - | - | - | - |
| 431065 Human Resources | - | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | - | - | - | - | - |
| 431080 Revenue Management | - | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | - | - | - | - | - |
| 431050 - Utilities Engineering | 441,873 | CIP | 34% | 23% | 4% | 8% | 31% | 100% | 149,450 | 102,124 | 16,938 | 34,872 | 138,490 |
| 431085 - Customer Service | 781,648 | Customer | 100% | 0% | 0% | 0% | 0% | 100% | 781,648 | - | - | - | - |
| OPEB Contribution | 134,756 | Weighted | 13% | 30% | 19% | 21% | 17% | 100% | 17,587 | 40,114 | 25,867 | 28,255 | 22,934 |
| TOTAL GENERAL & ADMINISTRATIVE EXPENSES | \$ 2,456,410 | | | | | | | | \$ 1,091,999 | \$ 469,124 | \$ 253,594 | \$ 293,379 | \$ 348,314 |
| CAPITAL COSTS: | | | | | | | | | | | | | |
| New Capital | \$ 3,668,249 | CIP | 34% | 23% | 4% | 8% | 31% | 100% | \$ 1,240,671 | 847,792 | 140,609 | 289,490 | 1,149,688 |
| Historical Capital | 7,000,964 | Fixed Assets | 0% | 7% | 43% | 44% | 6% | 100% | - | 488,911 | 3,043,996 | 3,057,958 | 410,099 |
| TOTAL CAPITAL COSTS | \$ 10,669,214 | | | | | | | | \$ 1,240,671 | \$ 1,336,703 | \$ 3,184,606 | \$ 3,347,448 | \$ 1,559,787 |
| Total Expenditures | \$ 18,405,931 | | | | | | | | \$ 2,402,112 | \$ 5,478,982 | \$ 3,533,068 | \$ 3,859,284 | \$ 3,132,486 |
| % Allocation by Function | | | | | | | | | 13.1% | 29.8% | 19.2% | 21.0% | 17.0% |

| FY 19 Revenue vs Expenses | Revenues | Expenses | % Recovery |
|---------------------------|---------------------|----------------------|------------|
| Reclaimed Water | \$ 6,097,642 | \$ 18,405,931 | 33.1% |
| Total | \$ 6,097,642 | \$ 18,405,931 | |

| RECLAIMED COST ALLOCATION | O&M | Capital | Total | COS % |
|------------------------------|---------------------|-------------------|----------------------|---------------|
| Customer | \$ 1,161,441 | 1,240,671 | \$ 2,402,112 | 13.1% |
| Treatment/ Production | 4,142,279 | 1,336,703 | 5,478,982 | 29.8% |
| Transmission | 348,462 | 3,184,606 | 3,533,068 | 19.2% |
| Distribution | 511,836 | 3,347,448 | 3,859,284 | 21.0% |
| HSP & Storage | 1,572,699 | 1,559,787 | 3,132,486 | 17.0% |
| Total Cost Allocation | \$ 7,736,717 | 10,669,214 | \$ 18,405,931 | 100.0% |



| Units of Service | UNITS OF SERVICE | | | | | |
|-----------------------------------|-------------------------|----------------------------|----------------------------|-----------------------------|--------------------------------|---------------|
| | TREATMENT 1,000 gals | TRANSMISSION 1,000 gals | DISTRIBUTION 1,000 gals | HSP & STORAGE 1,000 gals | CUSTOMER BILLS | TOTAL |
| Retail | 4,896,588 | 4,896,588 | 4,896,588 | 4,896,588 | 137,250 | |
| Wholesale | 3,837,862 | 3,837,862 | | | 24 | |
| Retail Allocation | \$ 3,071,552 | \$ 1,980,660 | \$ 3,859,284 | \$ 3,132,486 | \$ 2,401,692 | \$ 14,445,674 |
| Wholesale Allocation | \$ 2,407,430 | \$ 1,552,408 | \$ - | \$ - | \$ 420 | \$ 3,960,258 |
| Total Allocation | | | | | | \$ 18,405,931 |
| Unit Cost of Service (COS) | per kgal \$0.63 | per kgal \$0.40 | per kgal \$0.79 | per kgal \$0.64 | per bi-monthly bill \$17.50 | |

APPENDIX F: SUPPORTING SCHEDULES FOR RATE DESIGN

Schedule 1 Recommended Water and Sewer Rate Schedules: FY 2020 – FY 2023

Schedule 2 Recommended Reclaimed Water Rate Schedule: FY 2020 – FY 2023

Schedule 3 FY 2020 Residential Customer Water & Sewer Bill Impacts

Schedule 4 FY 2020 Commercial Customer Water & Sewer Bill Impacts

Schedule 5 Reclaimed Water Customer Bill Impacts

Recommended Water Rates**FY 2020 FY 2021 FY 2022 FY 2023****Retail Water Rates**

Base Rate (per customer per month):

| | | | | |
|--------|-----------|-----------|-----------|-----------|
| 3/4" | \$ 6.80 | \$ 6.80 | \$ 6.80 | \$ 6.80 |
| 1" | \$ 9.35 | \$ 11.90 | \$ 14.45 | \$ 17.00 |
| 1 1/2" | \$ 13.60 | \$ 20.40 | \$ 27.20 | \$ 34.00 |
| 2" | \$ 18.70 | \$ 30.60 | \$ 42.50 | \$ 54.40 |
| 3" | \$ 32.30 | \$ 57.80 | \$ 83.30 | \$ 108.80 |
| 4" | \$ 47.60 | \$ 88.40 | \$ 129.20 | \$ 170.00 |
| 6" | \$ 90.10 | \$ 173.40 | \$ 256.70 | \$ 340.00 |
| 8" | \$ 141.10 | \$ 275.40 | \$ 409.70 | \$ 544.00 |

| | | | | |
|-------------------------------------|---------|---------|---------|---------|
| Volumetric Rate (per 1,000 Gallons) | \$ 5.13 | \$ 5.13 | \$ 5.13 | \$ 5.13 |
|-------------------------------------|---------|---------|---------|---------|

Wholesale Water Rates

| | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|
| Volumetric Rate (per 1,000 Gallons) | \$ 4.1742 | \$ 4.2159 | \$ 4.2581 | \$ 4.3007 |
|-------------------------------------|-----------|-----------|-----------|-----------|

Recommended Sewer Rates**FY 2020 FY 2021 FY 2022 FY 2023****Retail Sewer Rates**

| | | | | |
|---------------------------|----------|----------|----------|----------|
| Base Rate (per month) (1) | \$ 14.96 | \$ 16.38 | \$ 17.94 | \$ 19.64 |
|---------------------------|----------|----------|----------|----------|

(1) Per customer per month for residential customers, and per 5,000 gallons per month for commercial accounts.

| | | | | |
|---|---------|---------|---------|---------|
| Volumetric Rate (per 1,000 Gallons) (2) | \$ 5.46 | \$ 5.98 | \$ 6.55 | \$ 7.17 |
|---|---------|---------|---------|---------|

(2) Residential billed volume is capped at 10,000 gallons per month.

Wholesale Sewer Rates

| | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|
| Volumetric Rate (per 1,000 Gallons) | \$ 4.7139 | \$ 5.1617 | \$ 5.6521 | \$ 6.1890 |
|-------------------------------------|-----------|-----------|-----------|-----------|

| Description | Rate Types | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|----------------------------|--|-----------|-----------|-----------|-----------|
| Retail | | | | | |
| Funded/Un-Metered | Monthly User Fee | \$ 22.00 | \$ 22.00 | \$ 22.00 | \$ 22.00 |
| | Bi-Monthly Billing Charge | \$ 3.75 | \$ 3.75 | \$ 3.75 | \$ 3.75 |
| Unfunded/Un-Metered | Monthly User Fee | \$ 17.50 | \$ 19.00 | \$ 20.50 | \$ 22.00 |
| | Monthly Availability Charge | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 |
| | Bi-Monthly Billing Charge | \$ 3.75 | \$ 3.75 | \$ 3.75 | \$ 3.75 |
| | Volumetric Rate (per KGAL) >15kgal per month | \$ 1.47 | \$ 1.47 | \$ 1.47 | \$ 1.47 |
| | Monthly Base Charge | \$ 22.00 | \$ 22.00 | \$ 22.00 | \$ 22.00 |
| | Bi-Monthly Billing Charge | \$ 4.50 | \$ 4.50 | \$ 4.50 | \$ 4.50 |
| | Metered Interruptible (per KGAL) | \$ 0.139 | \$ 0.160 | \$ 0.184 | \$ 0.212 |
| | Volumetric Rate (per KGAL) >15kgal per month | \$ 1.47 | \$ 1.47 | \$ 1.47 | \$ 1.47 |
| | Monthly Base Charge | \$ 22.00 | \$ 22.00 | \$ 22.00 | \$ 22.00 |
| | Bi-Monthly Billing Charge | \$ 4.50 | \$ 4.50 | \$ 4.50 | \$ 4.50 |
| | Monthly Availability Charge | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 |
| | Wholesale | | | | |
| Belleair | Metered Interruptible (per KGAL) | \$ 0.139 | \$ 0.160 | \$ 0.184 | \$ 0.212 |
| Pinellas Park | Volumetric Rate (per KGAL) | \$ 0.3031 | \$ 0.3688 | \$ 0.4344 | \$ 0.5000 |
| South Pasadena | Volumetric Rate (per MGAL) | \$ 212.05 | \$ 308.03 | \$ 404.02 | \$ 500.00 |
| St. Pete Beach | Volumetric Rate (per MGAL) | \$ 212.05 | \$ 308.03 | \$ 404.02 | \$ 500.00 |

| 3/4" Meter Water and Sewer Bill Calculations | | | | |
|---|--------------------------|-----------------------------------|----------------|---------------|
| Monthly Use (Gal) | FY 2019 Rates | Proposed FY 2020 Rates | \$ Chg. | % Chg. |
| < 1,000 | \$20.46 | \$21.76 | \$1.30 | 6.3% |
| 1,000 | \$30.58 | \$32.35 | \$1.77 | 5.8% |
| 2,000 | \$40.70 | \$42.95 | \$2.25 | 5.5% |
| 3,000 | \$50.82 | \$53.54 | \$2.72 | 5.4% |
| 4,000 | \$60.94 | \$64.13 | \$3.19 | 5.2% |
| 5,000 | \$71.06 | \$74.73 | \$3.67 | 5.2% |
| 6,000 | \$81.18 | \$85.32 | \$4.14 | 5.1% |
| 7,000 | \$91.30 | \$95.92 | \$4.62 | 5.1% |
| 8,000 | \$101.42 | \$106.51 | \$5.09 | 5.0% |
| 9,000 | \$111.54 | \$117.10 | \$5.56 | 5.0% |
| 10,000 | \$121.66 | \$127.70 | \$6.04 | 5.0% |
| 11,000 | \$126.79 | \$132.83 | \$6.04 | 4.8% |
| 12,000 | \$131.92 | \$137.96 | \$6.04 | 4.6% |
| 13,000 | \$137.05 | \$143.09 | \$6.04 | 4.4% |
| 14,000 | \$142.18 | \$148.22 | \$6.04 | 4.2% |
| 15,000 | \$147.31 | \$153.35 | \$6.04 | 4.1% |
| 16,000 | \$152.44 | \$158.48 | \$6.04 | 4.0% |
| 17,000 | \$157.57 | \$163.61 | \$6.04 | 3.8% |
| 18,000 | \$162.70 | \$168.74 | \$6.04 | 3.7% |
| 19,000 | \$167.83 | \$173.87 | \$6.04 | 3.6% |
| 20,000 | \$172.96 | \$179.00 | \$6.04 | 3.5% |

| 3/4" Meter Customer | | | | |
|----------------------------|--------------------------------|----------------|----------------|-----------------|
| | Monthly Usage (Gallons) | FY 2019 | FY 2020 | % Change |
| Low Usage | 2,000 | \$40.70 | \$42.94 | 6% |
| Medium Usage | 5,000 | \$71.06 | \$74.71 | 5% |
| High Usage | 10,000 | \$135.32 | \$142.62 | 5% |

| 1" Meter Customer | | | | |
|--------------------------|--------------------------------|----------------|----------------|-----------------|
| | Monthly Usage (Gallons) | FY 2019 | FY 2020 | % Change |
| Low Usage | 5,000 | \$71.06 | \$77.26 | 9% |
| Medium Usage | 15,000 | \$199.58 | \$213.08 | 7% |
| High Usage | 25,000 | \$328.10 | \$348.90 | 6% |

| 2" Meter Customer | | | | |
|--------------------------|--------------------------------|----------------|----------------|-----------------|
| | Monthly Usage (Gallons) | FY 2019 | FY 2020 | % Change |
| Low Usage | 20,000 | \$263.84 | \$290.34 | 10% |
| Medium Usage | 50,000 | \$649.40 | \$697.80 | 7% |
| High Usage | 100,000 | \$1,292.00 | \$1,376.90 | 7% |

| 6" Meter Customer | | | | |
|--------------------------|--------------------------------|----------------|----------------|-----------------|
| | Monthly Usage (Gallons) | FY 2019 | FY 2020 | % Change |
| Low Usage | 150,000 | \$1,934.60 | \$2,127.40 | 10% |
| Medium Usage | 500,000 | \$6,432.80 | \$6,881.10 | 7% |
| High Usage | 1,500,000 | \$19,284.80 | \$20,463.10 | 6% |

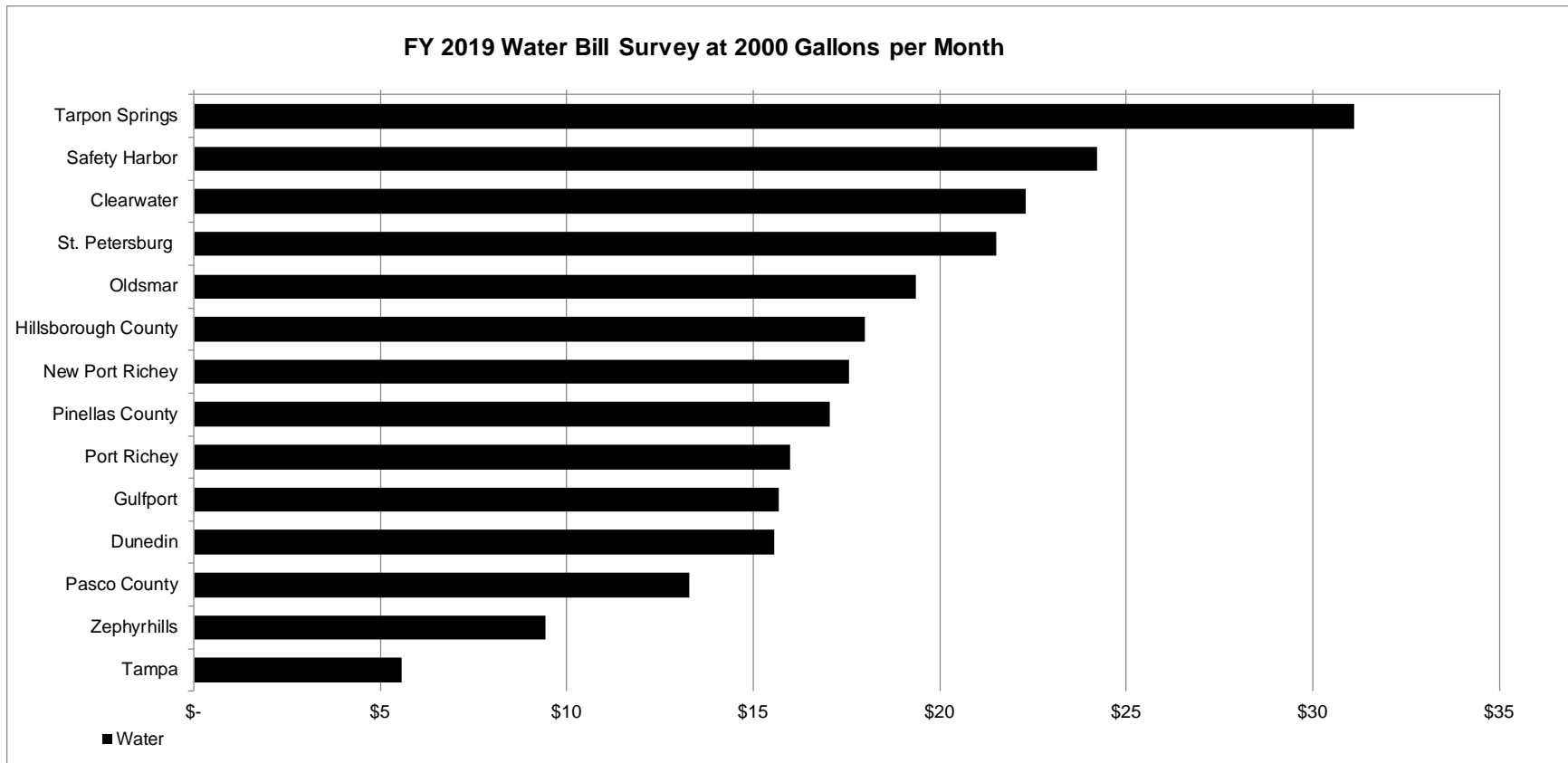
Bill Comparison Based on 20,000 Gallons per Month (1)

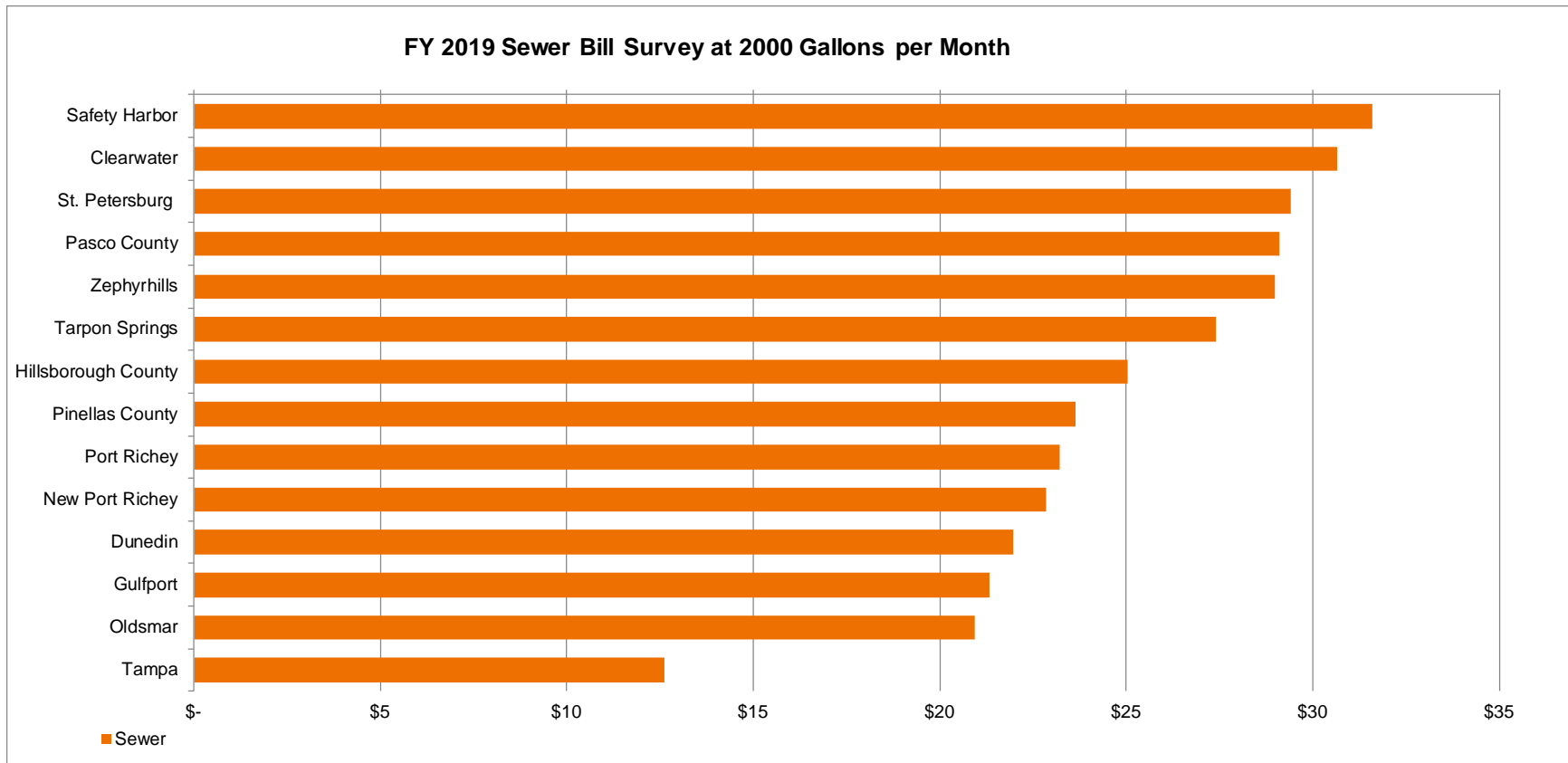
| | FY 2019 (Adopted) | FY 2020 (Proposed) | FY 2021 (Proposed) | FY 2022 (Proposed) | FY 2023 (Proposed) |
|--------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Funded/Un-Metered | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 |
| \$ Change | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Funded/Metered (2) | \$23.20 | \$29.35 | \$29.35 | \$29.35 | \$29.35 |
| \$ Change | | \$6.15 | \$0.00 | \$0.00 | \$0.00 |
| Unfunded/Un-Metered (3) | \$23.00 | \$24.50 | \$26.00 | \$27.50 | \$29.00 |
| \$ Change | | \$1.50 | \$1.50 | \$1.50 | \$1.50 |
| Unfunded/Metered (2) (3) | \$30.20 | \$36.35 | \$36.35 | \$36.35 | \$36.35 |
| \$ Change | | \$6.15 | \$0.00 | \$0.00 | \$0.00 |

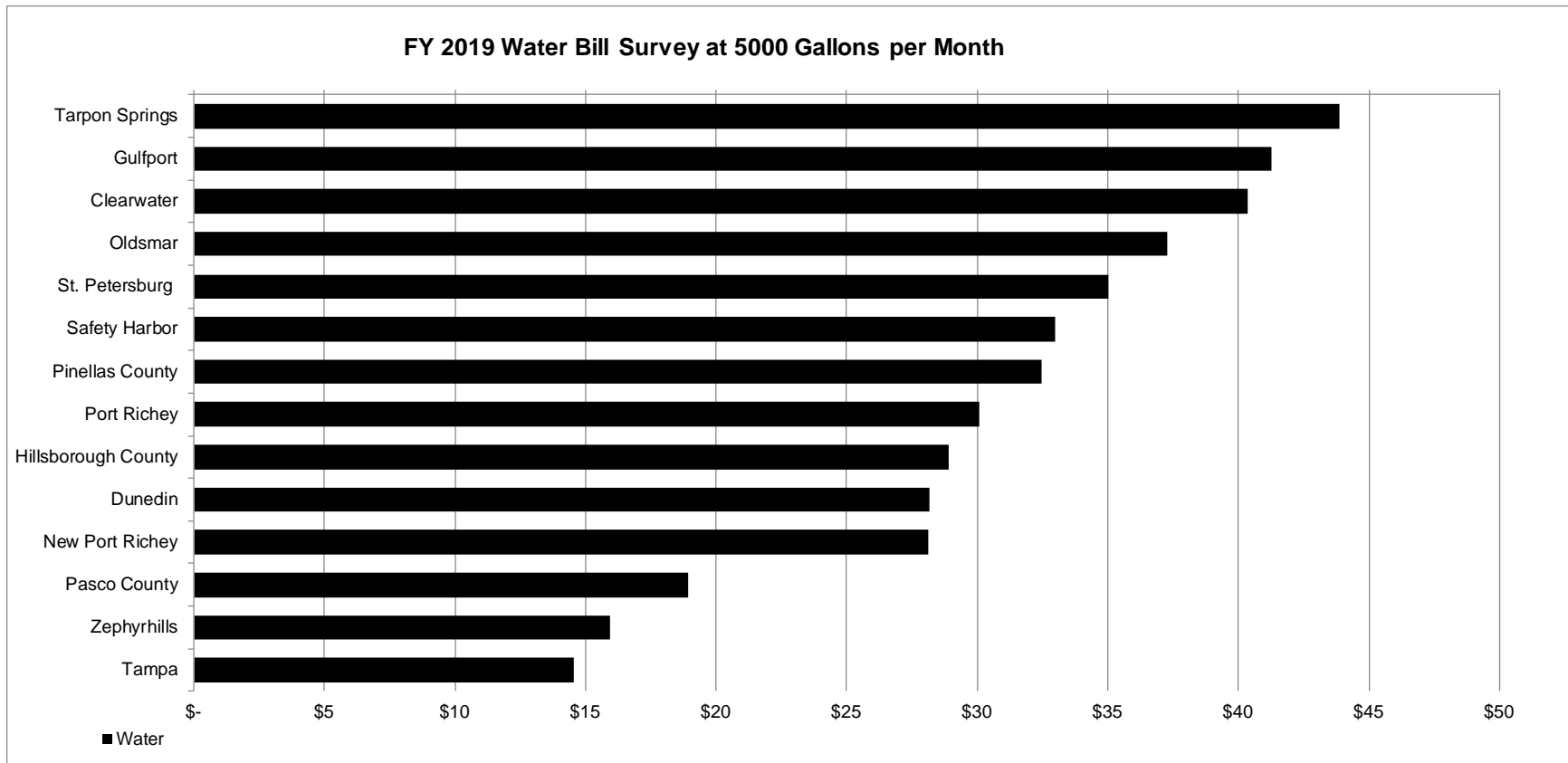
(1) Assumes customer also has water/sewer service
 (2) Metered customer’s base charge includes 15,000 gallons per month
 (3) Includes \$7.00 availability fee

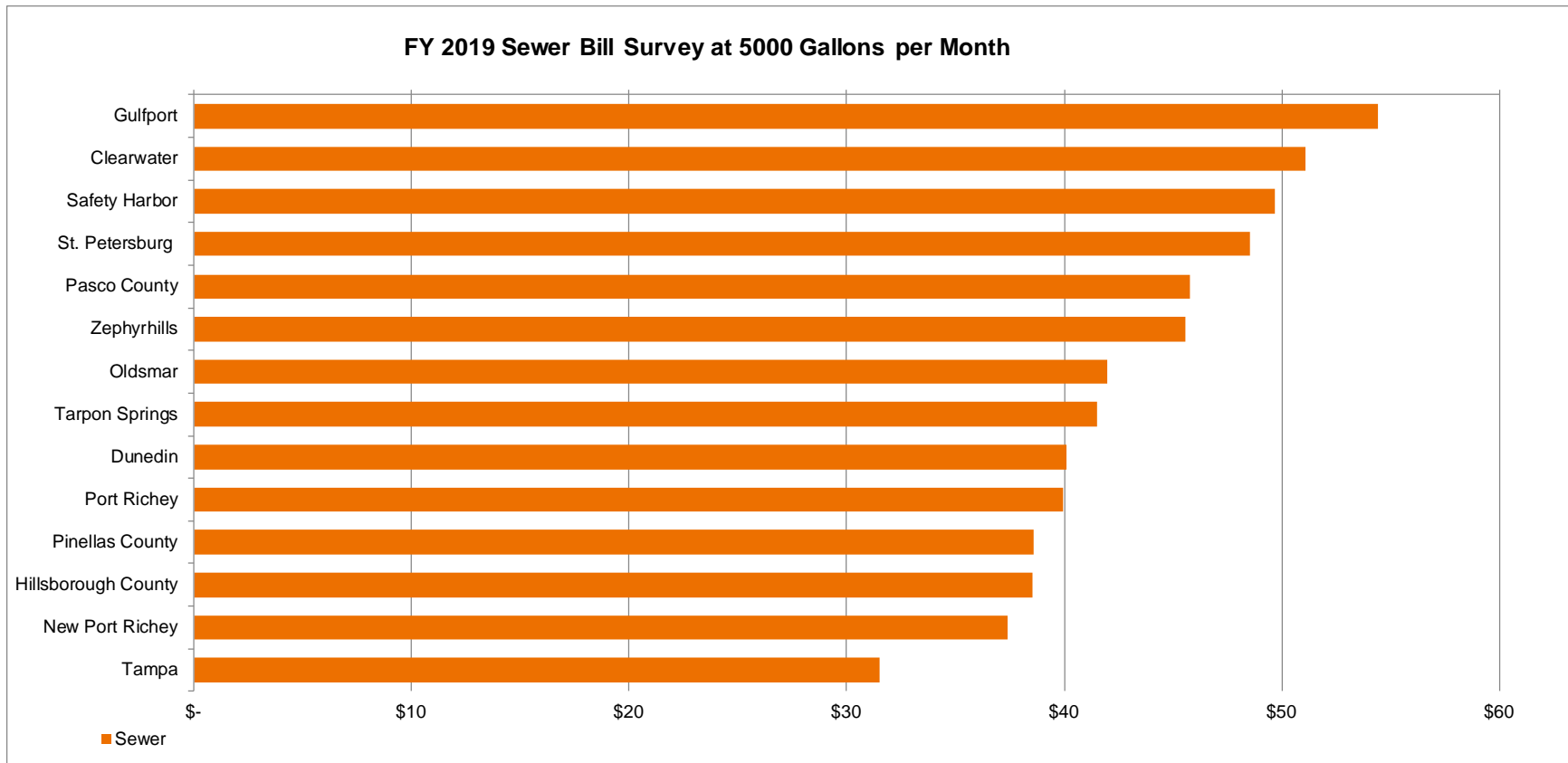
APPENDIX G: BILL & RATE SURVEYS

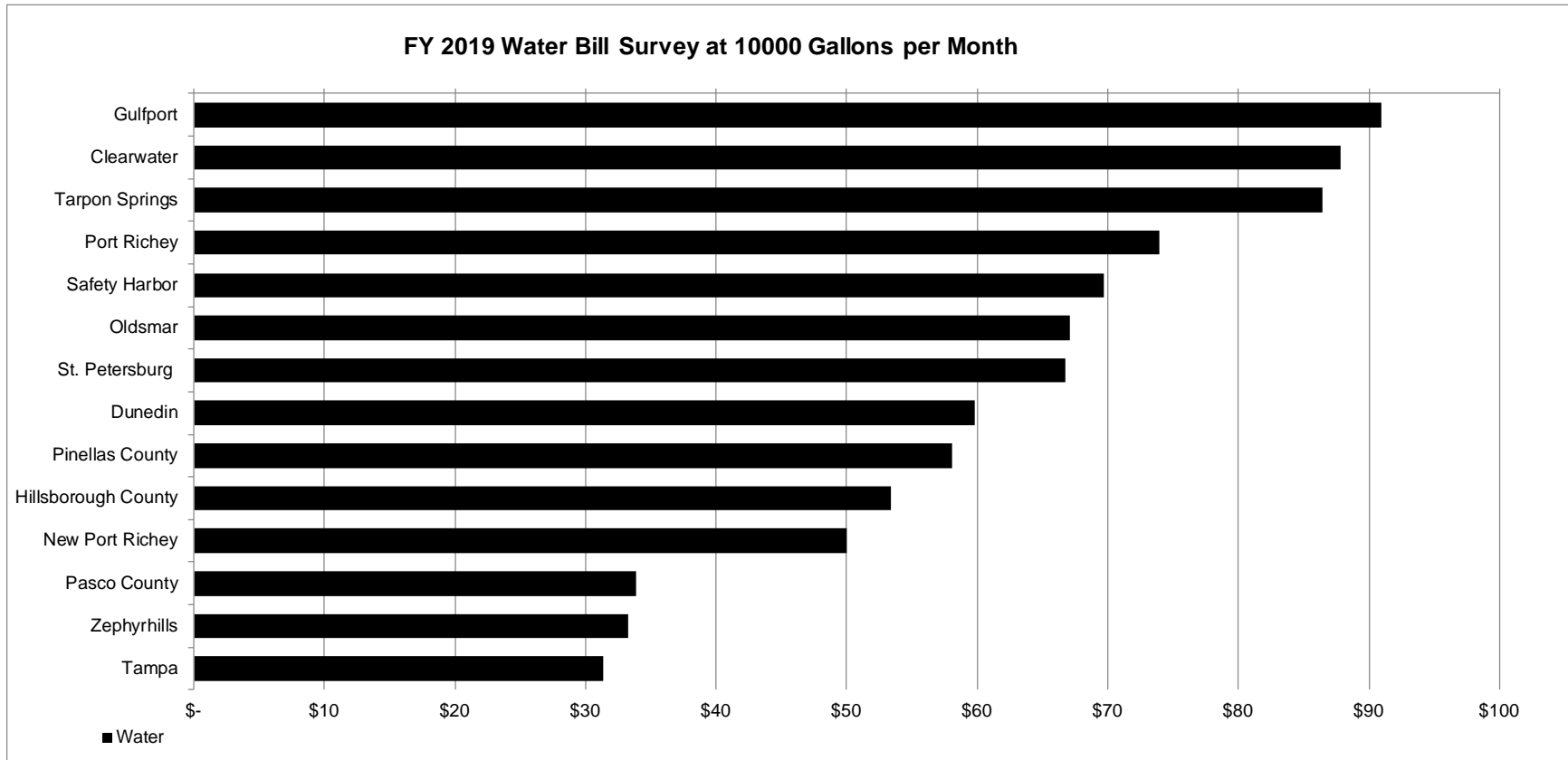
- Schedule 1** FY 2019 Monthly Residential Water & Sewer Bill Survey for 2,000 Gallons
- Schedule 2** FY 2019 Monthly Residential Water & Sewer Bill Survey for 5,000 Gallons
- Schedule 3** FY 2019 Monthly Residential Water & Sewer Bill Survey for 10,000 Gallons
- Schedule 4** FY 2019 Monthly Reclaimed Water Bill Survey for Unmetered Service
- Schedule 5** FY 2019 Monthly Reclaimed Water Bill Survey for Metered Service @ 20,000 Gallons

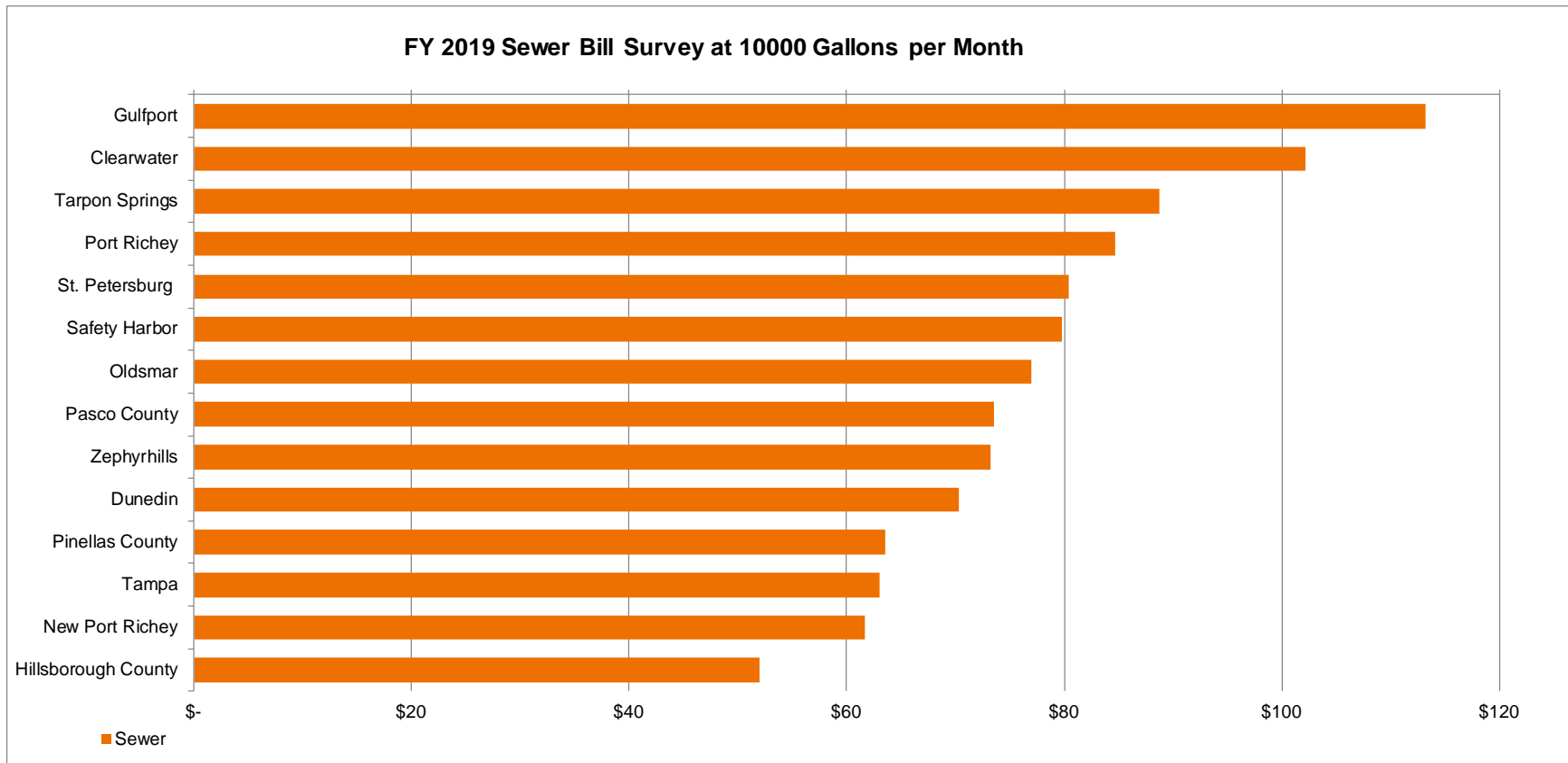


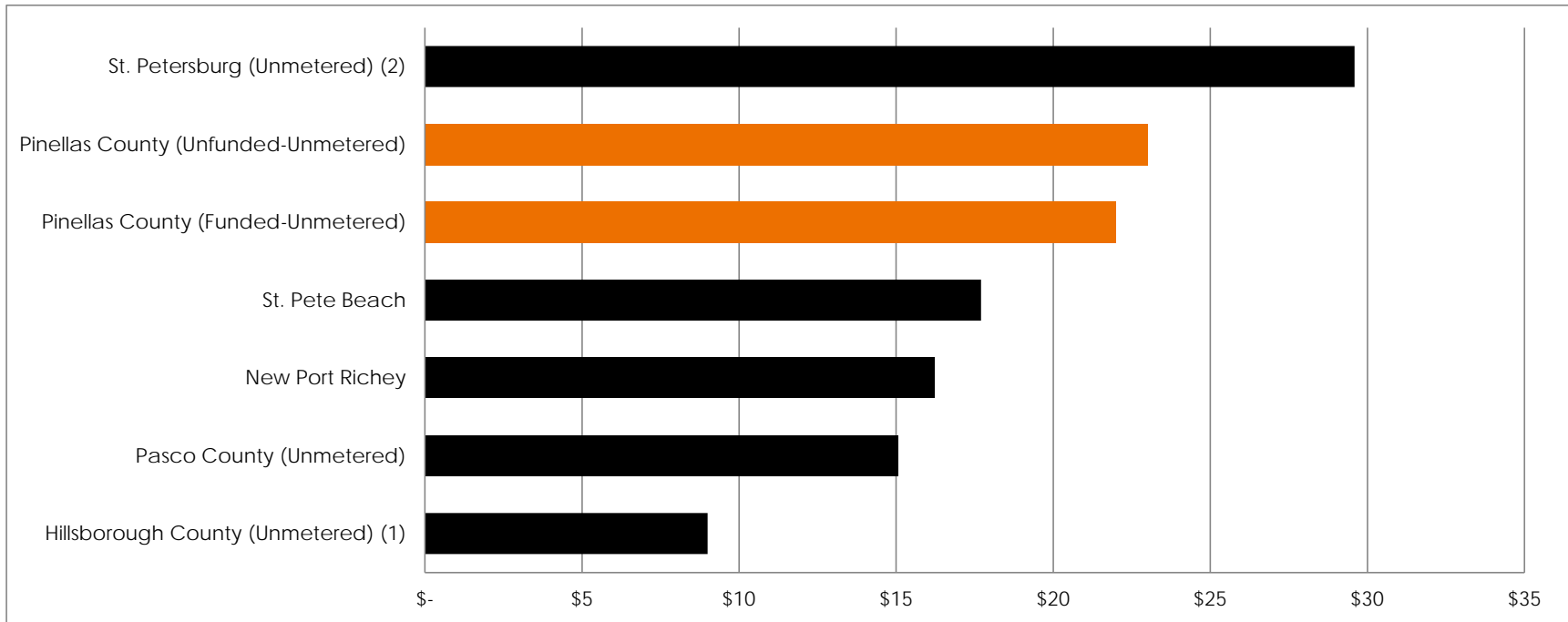








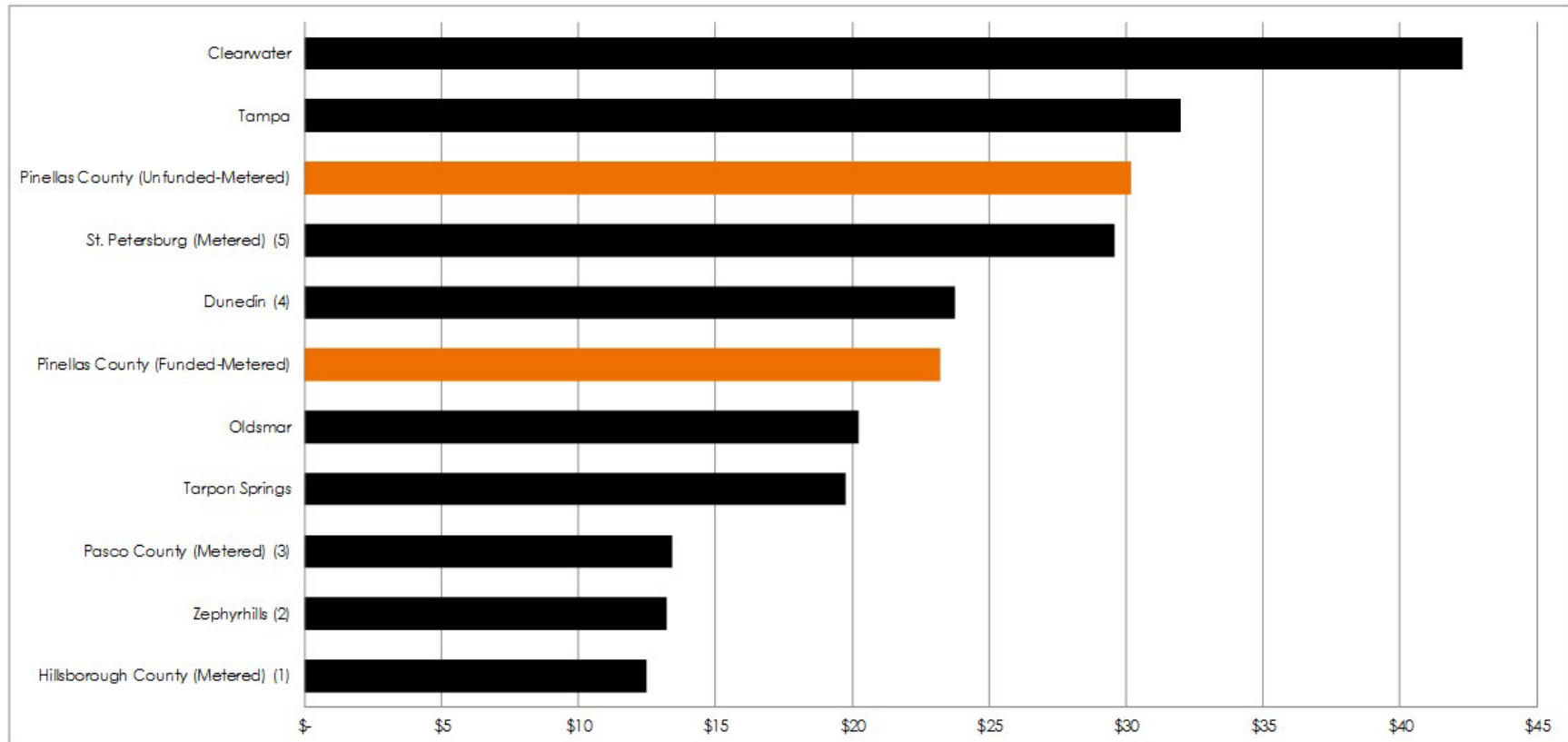




Notes:

Reclaimed water rates vary based upon the amount and availability of service throughout communities' service areas, age of the systems, and political factors. Stantec did not perform an analysis to determine what level of cost recovery these bills represent.

- (1) A flat monthly fee is charged to all connections 1" or smaller; while metered rates are applied to all connections greater than 1".
- (2) Monthly bill calculation is based upon assumed lot size of less than 1 acre.



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- (1) A flat monthly fee is charged to all connections 1" or smaller; while metered rates are applied to all connections greater than 1".
- (2) Monthly bill calculation is based upon assumed lot size of less than 1 acre.
- (3) Pasco County monthly fixed charge includes charge of \$5.22 for backflow prevention device.
- (4) Monthly fixed charge component ranges between \$9.00 and \$15.00. This survey reflects monthly fixed charge of \$15. The City charges a monthly surcharge fee of \$2.00 per 1,000 gallons consumed in the months of February through July.
- (5) Minimum monthly bill charge of \$29.59 includes monthly usage of up to 40,000 gallons per month.