



City of Hollywood, FL

FY 2023 Large User Rate Estimate

August 16, 2022





August 16, 2022

Mr. Keith Moran, CPA CGMA
Interim Director
Department of Public Utilities
City of Hollywood
1621 North 14th Avenue
Hollywood, FL 33020

Re: FY 2023 Large User Rate Estimate

Dear Mr. Moran,

Stantec Consulting Services Inc. is pleased to present this Fiscal Year (FY) 2023 Large User Rate Estimate for the City of Hollywood, Florida (City) and its Department of Public Utilities. The City of Hollywood's sewer system serves several Large Users including Broward County, the cities of Dania, Hallandale, Miramar and Pembroke Pines and the Town of Pembroke Park. In preparing this analysis, Stantec relied upon the City's FY 2023 operating and capital budgets and supporting documents as provided by City staff.

The FY 2023 rate estimate is \$3.20 per 1,000 gallons as shown in the table below. The projected flows reflect the average of each Large Users' actual FY 2020 and FY 2021 flows.

FY 2023 Large User Rate Estimate

Large Users	Estimated FY 2023 Costs Share to Large Users	Projected Flow (Gallons)	Rate per 1,000 Gallons
Broward County	\$ 3,930,752	1,229,072,660	\$ 3.20
City of Dania	4,011,199	1,313,000,000	\$ 3.05
City of Hallandale	9,438,685	2,763,266,000	\$ 3.42
City of Miramar	109,550	-	*See Note 1
Town of Pembroke Park	1,163,518	386,901,400	\$ 3.01
City of Pembroke Pines	8,879,662	2,899,745,000	\$ 3.16
Total	\$ 27,533,366	8,591,985,060	\$ 3.20

Note 1: As in years past, Miramar is projected to have zero flow and therefore will need costs to be recovered in an alternative fashion. For consistency, it is recommended that they be billed in equal monthly installments of \$9,129.18.

At the conclusion of the fiscal year, the Large User True-Up analysis will be performed in accordance with the Large User Agreements and Exhibit D to reconcile actual costs with billings based on this rate estimate.

We appreciate the fine assistance provided by you and City staff who participated in the completion of this analysis. If you have any questions about this analysis, please do not hesitate to call me at (813) 204-3311.

Sincerely,

Jeff Dykstra, Senior Manager
Stantec Consulting Services
777 S. Harbour Island Blvd., Suite 600
Tampa, Florida 33602
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Enclosure

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Section I

Identification of General & Administrative Costs to be Charged to the Water and Sewer Fund

PURPOSE:

The purpose of Section I is to identify the General and Administrative charges eligible to be charged to the water and sewer fund.

RESULTS:

The allocation process used to determine the charges eligible to be charged to the water and sewer fund was consistent with the required process as provided in Exhibit D to the Large User Agreements.

The analysis presented in Section I identified \$19,562,245 of the Total General Fund Costs for FY 2023 of \$209,201,871 which should be allocated to the water and sewer fund. Allocation Table I - 1 summarizes the analysis.

Allocation Table I - 1
Determination of the General & Administrative Costs to be Charged to the Water and Sewer Fund

	General Fund FY 2023			General Fund Adjusted		Allocation of General		Reference for
	Costs	Adjustments	Notes	FY 2023 Costs	Percent	Fund Costs to	Water/Sewer (6)	Allocation Percentage
City Commission	\$ 1,440,355	-		\$ 1,440,355	18.6750%	\$ 268,986		Allocation Table I - 2
City Manager	2,470,750	-		2,470,750	21.4859%	530,863		Allocation Table I - 3
City Clerk	859,278	(50,100)	1	809,178	18.6750%	151,114		Allocation Table I - 4
City Attorney	3,319,806	-		3,319,806	6.9444%	230,542		Allocation Table I - 5
Budget	1,423,967	-	2	1,423,967	21.4859%	305,952		Allocation Table I - 3
Assistant City Manager/Budget Admin	-	-		-	21.4859%	-		Allocation Table I - 3
Finance Administration	1,047,036	(164,576)	2, 3	882,461	21.4859%	189,605		Allocation Table I - 3
Treasury Management	2,317,950	-	2	2,317,950	38.8339%	900,151		Allocation Table I - 6
General Accounting	1,840,070	-	2	1,840,070	25.5067%	469,341		Allocation Table I - 6
Retirement Administration	158,436	(158,436)	2, 4	-	24.0117%	-		Allocation Table I - 7
Personnel HR / Labor Relations	2,396,139	-		2,396,139	13.7118%	328,555		Allocation Table I - 9
Purchasing/Procurement	1,362,510	-	2	1,362,510	26.8444%	365,758		Allocation Table I - 10
Public Safety	155,562,336	(155,562,336)	5	-	-	-		NA
Public Works	13,197,424	(13,197,424)	5	-	-	-		NA
Transportation	2,241,621	(2,241,621)	5	-	-	-		NA
Economic Environment	2,803,673	(2,803,673)	5	-	-	-		NA
Planning and Development	1,299,059	-		1,299,059	0.0000%	-		Allocation Table I - 11
Culture and Recreation	10,964,739	(10,964,739)	5	-	-	-		NA
Emergency and Disaster Relief	-	-		-	-	-		NA
Code	4,263,378	(4,263,378)	5	-	-	-		NA
Other	233,343	(233,343)	5	-	-	-		NA
Total	\$ 209,201,871	\$(189,639,626)		\$ 19,562,245		\$ 3,740,865		

PURPOSE - The purpose of this table is to allocate General Fund costs to the Water and Sewer Fund.

Notes:

- (1) Election costs removed from City Clerk cost pool per Exhibit D of Large User Agreement.
- (2) Part of Financial Services Department.
- (3) Removes costs associated with grant support and special projects not allocable to the Large Users per Exhibit D of Large User Agreement.
- (4) Costs removed after discussions with City Staff stating they are already accounted for in General Pension costs.
- (5) Excluded costs not related to water and sewer.
- (6) Allocation methodology follows methodology presented in Exhibit D of Large User Agreement.

Allocation Table I - 2
Determination of Allocation Basis for the City Commission Costs to the Water and Sewer Fund
Supports Allocation Table I - 1

Step 1

Calculate Percent of Agenda Items

Number of Water & Sewer Ordinances & resolutions passed in FY 2023	÷	Total Number of Ordinances & Resolutions to be Passed in FY 2023	=	Percentage Share
56	÷	353	=	15.8640%

Step 2

Calculate Water & Sewer Share of Total Budget

Total FY 2023 Water & Sewer Operating Budget	÷	Total FY 2023 Operating Budget	=	Percentage Share
\$ 100,414,882	÷	\$ 467,352,670	=	21.4859%

Step 3

Calculate Average of Two Percentages

Percentage Share of Agenda Items in FY 2023	+	Percentage Share of Total FY 2023 Operating Budget	=	Percentage Share	Average Percentage Share Supports Allocation on Allocation Table I - 1
(from Step 1)	+	(from Step 2)	=	37.3499%	18.6750%
15.8640%	+	21.4859%	=	37.3499%	18.6750%

PURPOSE - The purpose of this table is to determine the allocation percentage which will be used to distribute City Commission costs to the Water and Sewer Fund in Allocation Table I - 1. This allocation methodology comes from Page 46, item 7 of Exhibit D to the Large User Agreements.

Notes:

- (1) Ordinance data provided by City Clerk.
- (2) Budget data provided by Office of Budget and Procurement.

Allocation Table I - 3
Determination of Allocation Basis for the City Manager and Finance Administration to the Water and Sewer Fund
Supports Allocation Table I - 1

<u>Total FY 2023 Water & Sewer Operating Budget</u>	÷	<u>Total FY 2023 Operating Budget</u>	=	Percentage Share
\$ 100,414,882	÷	\$ 467,352,670	=	21.4859%

PURPOSE - The purpose of this table is to determine the allocation percentage which will be used to distribute costs from the City Manager and Finance Administration costs to the Water and Sewer Fund in Allocation Table I - 1. This allocation methodology comes from Pages 45 (Item 3) and 47 (Item 8) of Exhibit D to the Large User Agreements.

Allocation Table I - 4
Determination of Allocation Basis for the City Clerk's Office to the Water & Sewer Fund
Supports Allocation Table I - 1

Step 1					
Calculate Percent of Agenda Items					
Number of Water & Sewer Ordinances & resolutions passed in FY 2023	÷	Total Number of Ordinances & Resolutions to be Passed in FY 2023	=	Percentage Share	
56	÷	353	=	15.8640%	
Step 2					
Calculate Water & Sewer Share of Total Budget					
Total FY 2023 Water & Sewer Operating Budget	÷	Total City FY 2023 Operating Budget	=	Percentage Share	
\$ 100,414,882	÷	\$ 467,352,670	=	21.4859%	
Step 3					
Calculate Average of Two Percentages					
Percentage Share of Agenda Items in FY 2023	+	Percentage Share of Total City FY 2023 Operating Budget	=	Percentage Share	
(from Step 1)	+	(from Step 2)	=	37.3499%	Average Percentage Share Supports Allocation on Allocation Table I - 1
15.8640%	+	21.4859%	=	37.3499%	18.6750%

PURPOSE - The purpose of this table is to determine the allocation percentage used to distribute City Clerk costs to the Water and Sewer Fund. This allocation methodology comes from Pages 44-45, Item 1, of Exhibit D of the Large User Agreements.

Allocation Table I - 5
Determination of Allocation Basis for the City Attorney's Office to the Water & Sewer Fund
Supports Allocation Table I - 1

Number of Legal Hours Devoted to Water & Sewer in FY 2023	÷	Total Number of Legal Hours in FY 2023	=	Percentage Share Supports Allocation on Allocation Table I - 1
1,000	÷	14,400	=	6.9444%

PURPOSE - The purpose of this table is to determine the allocation percentage used to distribute City Attorney costs to the Water and Sewer Fund. This allocation methodology comes from Page 47, Item 9, of Exhibit D of the Large User Agreements.

Notes:

(1) Legal hours provided by City Attorney.

Allocation Table I - 6
Determination of Allocation Basis for the Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund

Step 1a
Allocate General Accounting Salaries into Payroll Function

	Total FY 2023 General Accounting Salary Costs	x	Time & Effort Expended on Water & Sewer Payroll	=	Personnel (Payroll) Function Portion of General Accounting Salary Costs
Accountant	\$ 57,157	x	0.0000%	=	\$ -
Accounting Specialist	\$ 47,887	x	0.0000%	=	-
Accounting Specialist	\$ 47,887	x	0.0000%	=	-
Accounting Specialist	\$ 47,887	x	0.0000%	=	-
Accounting Systems Manager	\$ 119,873	x	0.0000%	=	-
Administrative Specialist I	\$ 8,747	x	0.0000%	=	-
Administrative Specialist I	\$ 21,501	x	0.0000%	=	-
Division Director, General Accounting	\$ 118,116	x	0.0000%	=	-
Senior Accountant	\$ 73,048	x	0.0000%	=	-
Senior Accountant	\$ 73,607	x	0.0000%	=	-
Senior Accountant	\$ 73,859	x	0.0000%	=	-
Senior Accountant	\$ 153,574	x	0.0000%	=	-
Total	\$ 843,144				\$ -

Allocation Table I - 6
Determination of Allocation Basis for the Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund

Step 1b
Determined Basis for Separating Payroll Function from General Accounting Using Salaries

Total Personnel (Payroll) Function Portion of General Accounting Costs (From Step 1a)	÷	Total FY 2023 General Accounting Salary Costs (From Step 1a)	=	Allocation Basis for Total Personnel (Payroll) Function Portion of General Accounting Costs
-	÷	843,144	=	0.0000%

Allocation Table I - 6
Determination of Allocation Basis for the Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund

Step 1c
Allocated General Accounting Salaries into Investment Function

	Total FY 2023 General Accounting Salary Costs	x	Time & Effort Expended on Investment	=	Investment Function Portion of General Accounting Salary Costs
Accountant	\$ 57,157	x	0.0000%	=	\$ -
Accounting Specialist	47,887	x	0.0000%	=	-
Accounting Specialist	47,887	x	0.0000%	=	-
Accounting Specialist	47,887	x	0.0000%	=	-
Accounting Systems Manager	119,873	x	0.0000%	=	-
Administrative Specialist I	8,747	x	0.0000%	=	-
Administrative Specialist I	21,501	x	0.0000%	=	-
Division Director, General Accounting	118,116	x	0.0000%	=	-
Senior Accountant	73,048	x	0.0000%	=	-
Senior Accountant	73,607	x	0.0000%	=	-
Senior Accountant	73,859	x	0.0000%	=	-
Senior Accountant	153,574	x	0.0000%	=	-
Total	\$ 843,144				\$ -

Step 1d
Determine Basis for Separating Investment Function from General Accounting Using Salaries

Total Investment Function Portion of General Accounting Costs (from Step 1c)	÷	Total FY 2023 General Accounting Salary Costs (From Step 1a)	=	Allocation Basis for Total Investment Function Portion of General Accounting Costs
-	÷	843,144	=	0.0000%

Step 1e
Determine Basis for Separating General Accounting Only Function from Payroll and Investment Functions

Percent Allocated to Payroll (from Step 1b)	+	Percent Allocated to Investments (from Step 1d)	=	Total Percent Allocated to Payroll & Investments	=	Allocated to General Accounting
0.0000%	+	0.0000%	=	0.0000%	=	100.0000%

Allocation Table I - 6
Determination of Allocation Basis for the Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund

Step 2a

Separate General Accounting Costs Into Payroll Function Based on Time & Effort Percentages

<u>Total FY 2023 General Accounting Total Costs</u>	x	<u>Time & Effort Percent Allocated to Payroll Function</u>	=	<u>Payroll Function Portion of General Accounting</u>
From Allocation Table I - 1		(from Step 1b)		
\$ 1,840,070	x	0.0000%	=	\$ -

Step 2b

Separate General Accounting Costs Into Investment Based on Time & Effort Percentages

<u>Total FY 2023 General Accounting Total Costs</u>	x	<u>Time & Effort Percent Allocated to Investment Function</u>	=	<u>Investment Function Portion of General Accounting</u>
From Allocation Table I - 1		(from Step 1d)		
\$ 1,840,070	x	0.0000%	=	\$ -

Step 2c

Separate General Accounting Costs Into General Accounting Based on Time & Effort Percentages

<u>Total FY 2023 General Accounting Total Costs</u>	x	<u>Time & Effort Percent Allocated to General Accounting Function</u>	=	<u>Non-Payroll/Investment Portion of General Accounting Costs</u>
From Allocation Table I - 1		(from Step 1e)		
\$ 1,840,070	x	100.0000%	=	\$ 1,840,070

Allocation Table I - 6
Determination of Allocation Basis for the Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund

Step 3a
Determine Percentage Basis to Allocate Investment Function Costs
Determine Average Investment Balances

	<u>Year End FY 2022 Investments</u>	+	<u>Year End FY 2023 Investments</u>	=	<u>Average Investments FY 2022 - 2023</u>
Water & Sewer Only	\$ 211,843,150		\$ 235,719,470		\$ 447,562,620
Total City Investments	\$ 555,396,369		\$ 639,374,053		1,194,770,422
Water & Sewer Only	\$ 447,561,920	÷	2	=	\$ 223,780,960
Total City Investments	\$ 1,152,501,736	÷	2	=	576,250,868

Step 3b
Determine Allocation Percentage for Investment Function Costs

	<u>Average Water & Sewer Investments FY 2023</u>	÷	<u>Total Average Investments FY 2023</u>	=	<u>Allocation Basis for Investment (Treasury) Activity</u>
	\$ 223,780,960		\$ 576,250,868		From Allocation Table I - 1
					38.8339%

Step 4
Determine Percentage Basis to Allocate General Accounting Function Costs

	<u>Number of Accounting Transactions Related to Water & Sewer</u>	÷	<u>Total Number of Accounting Transactions</u>	=	<u>Water & Sewer Fund Share</u>
	11,390		44,655		25.5067%

Allocation Table I - 6
Determination of Allocation Basis for the Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund

Step 5a
Calculate Water & Sewer Share of General Accounting Costs

	<u>Total FY 2023 Costs</u>	<u>Percentages</u>	=	<u>Water & Sewer Fund Share</u>
Payroll Function (From Step 2a)	\$ -	0.0000%		\$ -
Investment Function (from Step 2b)	-	38.8339%		-
Remaining Gen. Acct. Costs (Step 2c)	1,840,070	25.5067%	=	469,341
	<u>\$ 1,840,070</u>			<u>\$ 469,341</u>

Step 5b
Determine Percentage

	\$ 469,341	÷	\$ 1,840,070	=	25.5067%
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PURPOSE - The purpose of this table is to determine the allocation percentage used to distribute General Accounting, Payroll and Cash and Receivables (Treasury) Division costs to the Water and Sewer Fund. This allocation methodology comes from Page 48, Item 12, of Exhibit D of the Large User Agreements.

Notes:

- (1) General Accounting Salary Costs and Estimated Time & Effort provided by General Accounting Division.
- (2) Investment data provided by General Accounting Division.

Allocation Table I - 7
Determination of Allocation Basis for the Retirement Administration Costs to the Water and Sewer Fund

	Number of Water & Sewer Employees in FY 2023	÷	Total Number of City Employees in FY 2023	=	Percentage Share Supports Allocation on Allocation Table I - 1
Total	164	÷	1,433	=	
Less: Fire and Police	-		(750)		
Net Total	164		683	=	24.0117%

PURPOSE - The purpose of this table is to determine the basis for distribution of Retirement Administration costs to the Water and Sewer Fund. This allocation methodology comes from Page 51, Item 15, of Exhibit D of the Large User Agreement.

Notes:

(1) Employee data provided by General Accounting Division.

Allocation Table I - 8
Determination of Allocation Basis for the Grants Development Cost to the Water & Sewer Fund

Number of Grant Applications Related to Water & Sewer FY 2023	÷	Total Number of Grant Applications FY 2023	=	Percentage Share
<u>N/A</u>	÷	<u>N/A</u>	=	0.0000%

Notes:

(1) Not utilized in Rate Estimate as the City no longer has a separate Grant Operating Department.

Allocation Table I - 9
Determination of Allocation Basis for the Human Resources Department Costs to the Water & Sewer Fund

	2023		
	Water & Sewer Personnel Costs	÷ Total City Personnel Costs	= Percentage Share
	From Worksheet II - 2		= Supports Allocation on Allocation Table I - 1
Summarized From Line Item Expenditures			
Utility Billing & Collections	\$ 2,675,232		
Utility Administration	3,517,750		
Engineering Support	3,645,821		
Water Treatment Plant	3,255,390		
Water Distribution	4,758,579		
Sewer Treatment	9,462,971		
Sewer Collection	1,378,220		
Subtotal	\$ 28,693,963	\$ 209,264,023	= 13.7118%

PURPOSE - The purpose of this table is to determine the basis for distribution of Human Resources costs to the Water and Sewer Fund. This allocation methodology comes from Page 47, Item 11, of Exhibit D of the Large User Agreement.

Notes:

(1) Total City Personnel costs provided by General Accounting Division.

Allocation Table I - 10
Determination of Allocation Basis for the Procurement Office Costs to the Water and Sewer Fund

Number of Purchase Orders Related to Water & Sewer in FY 2023	÷	Total Number of Purchase Orders in FY 2023	=	Percentage Share	Supports Allocation on Allocation Table
<u>2,205</u>	÷	<u>8,214</u>	=	I - 1	26.8444%

PURPOSE - The purpose of this table is to determine the basis for distribution of Procurement costs to the Water and Sewer Fund. This allocation methodology comes from Page 14, of Exhibit D of the Large User Agreement.

Notes:

(1) Purchase Orders provided by General Accounting Division.

Allocation Table I - 11
Determination of Allocation Basis for the Planning Administration costs to the Water & Sewer Fund

Step 1

	Total 2023 Positions (1)	x	Time & Effort (1)	=	Water & Sewer Function (2)	Notes
Planning Manager	1.00	x	0.0000%	=	-	2
Principal Planner	1.00	x	0.2500%	=	-	2
Planning Administrator	1.00	x	0.2500%	=	-	2
Associate Planner	1.00	x	0.1000%	=	-	2
Assistant Planner	1.00	x	0.1000%	=	-	2
Assistant Planner	1.00	x	0.2500%	=	-	2
Zoning Inspector	1.00	x	0.0000%	=	-	2
Total	7.00				-	

Step 2

	From Step 1	÷	Total 2023 Positions	=	Percentage Share Supports Allocation on Allocation Table I - 1
Total Positions	-	÷	7.00	=	0.0000%

PURPOSE - The purpose of this table is to determine the basis for distribution of Planning Administration costs to the Water and Sewer Fund. This allocation methodology comes from Page 51, Item 16, of Exhibit D to the Large User agreement.

Notes:

- (1) Positions provided by General Accounting. Estimated time and effort provided by Planning.
- (2) Rounded to 2 decimals.

Section II

Identification of Water and Sewer Fund Costs

PURPOSE:

The purpose of this section is to present the water and sewer fund costs which will be allocated further to water and sewer service in Section III.

Worksheet II - 1
Summary of Water & Sewer Fund Costs

	FY 2023 Costs - Supports	
	Worksheet III - 1	Reference
Operating Expenditures		
Utility Billing & Collections	\$ 4,107,502	Worksheet II - 2
Utility Administration	6,566,149	Worksheet II - 2
Engineering Support	4,876,649	Worksheet II - 2
Water Treatment Plant	12,154,468	Worksheet II - 2
Water Distribution	8,205,612	Worksheet II - 2
Sewer Treatment	23,900,238	Worksheet II - 2
Sewer Collection	2,375,084	Worksheet II - 2
Pmt-in-Lieu-of-Taxes	5,380,404	Expense Worksheet
Gen & Admin. Charges	3,740,865	Allocation Table I - 1
Transfers to General Fund	-	
Transfer to Insurance Fund	-	
Large Users Interest Expenses	-	
	\$ 71,306,971	
Debt Service		
2014 W&S Bonds	7,226,120	Worksheet II - 3
2016 W&S Bond (FFGFC)	299,602	Worksheet II - 3
2020 W&S Bond (Refunding)	1,514,920	Worksheet II - 3
2002 Inflow/Infiltration	103,592	Worksheet II - 4
2002 Injection Wells	1,105,838	Worksheet II - 4
2002 Effluent Flow Meter	195,970	Worksheet II - 4
2002 Wastewater Improvement Precon	305,039	Worksheet II - 4
2002 WWTP	2,316,160	Worksheet II - 4
2003 On site Generation	379,836	Worksheet II - 4
30th Avenue Force Main	53,984	Worksheet II - 4
2009 Inflow/Infiltration -ARRA	486,347	Worksheet II - 4
2009 Inflow/Infiltration - Companion	32,258	Worksheet II - 4
2012 DIW/MSRO	798,599	Worksheet II - 4
2012 RO Train A	96,093	Worksheet II - 4
Headworks	422,773	Worksheet II - 4
WMRP	590,159	Worksheet II - 4
Taft Street	169,198	Worksheet II - 4
DW06047 Water Main	1,431,177	Worksheet II - 4
WW060480 Royal Poinciana	460,956	Worksheet II - 4
DW060490 Royal Poinciana	463,502	Worksheet II - 4
	\$ 18,452,122	
Depreciation - Large Users	\$ 32,906	Allocation Table IV - 10
Subtotal	\$ 32,906	
Total Cost of Service Before L.U. - 10% Applied	\$ 89,791,999	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$ 2,503,033	Worksheet IV - 1
Gross Cost of Service	\$ 92,295,033	

PURPOSE - The purpose of this table is to summarize the water and sewer fund costs.

Worksheet II - 2
Summary of Water & Sewer Fund Operating Expenditures

	<u>FY 2023 Costs</u>		
	<u>Supports Worksheet II - 1</u>		
Utility Billing & Collections			
Personnel Services and Benefits	\$	2,675,232	
Operating Expenditures		1,432,270	
Capital Outlay			
Total	\$	4,107,502	Supports Worksheet II - 1
Utility Administration			
Personnel Services	\$	3,517,750	
Operating Expenditures		3,048,399	
Capital Outlay			
Total	\$	6,566,149	Supports Worksheet II - 1
Engineering Support			
Personnel Services	\$	3,645,821	
Operating Expenditures		1,230,828	
Capital Outlay			
Total	\$	4,876,649	Supports Worksheet II - 1
Water Treatment Plant			
Personnel Services	\$	3,255,390	
Operating Expenditures		8,899,078	
Capital Outlay			
Total	\$	12,154,468	Supports Worksheet II - 1
Water Distribution			
Personnel Services	\$	4,758,579	
Operating Expenditures		3,447,033	
Capital Outlay			
Total	\$	8,205,612	Supports Worksheet II - 1
Sewer Treatment			
Personnel Services	\$	9,462,971	
Operating Expenditures		14,437,267	
Capital Outlay			
Total	\$	23,900,238	Supports Worksheet II - 1
Sewer Collection			
Personnel Services	\$	1,378,220	
Operating Expenditures		996,864	
Capital Outlay			
Total	\$	2,375,084	Supports Worksheet II - 1
TOTAL			
Personnel Services	\$	28,693,963	
Operating Expenditures	\$	33,491,739	
Capital Outlay	\$	-	
Total	\$	62,185,702	

PURPOSE - The purpose of this table is to summarize the water and sewer fund costs.

Notes:

(1) CIP Expensed costs included in operating expenditures within Water Treatment Plant, Water Distribution, Sewer Treatment

Worksheet II - 3
Existing Bond Debt Service

	FY 2023 Costs	Provision for Debt Service Coverage	FY 2023 Costs (Including Debt Service Coverage)	Adjustments	FY 2023 Net Costs (Including Debt Service Coverage)
2010 A W&S Bonds	\$ -	1.10	\$ -	-	\$ -
2014 W&S Bonds	6,569,200	1.10	7,226,120	-	7,226,120
2016 W&S Bond (FFGFC)	299,602	1.00	299,602	-	299,602
2020 W&S Bond (Refunding)	1,377,200	1.10	1,514,920	-	1,514,920
Total	\$ 8,246,002		\$ 9,040,642		\$ 9,040,642

PURPOSE - The purpose of this table is to present bond debt service costs, including debt service coverage requirements set forth by outstanding bond agreements, consistent with the requirements of the Large User Agreement.

Notes:

(1) No debt service coverage requirement associated with 2016 FFGFC.

Worksheet II - 4
Existing SRF Loan Debt Service

	FY 2023 Costs	Provision for Debt Service Coverage	FY 2023 Costs (Including Debt Service Coverage)
2002 Inflow/Infiltration	\$ 90,080	1.15	103,592
2002 Injection Wells	\$ 961,598	1.15	1,105,838
2002 Effluent Flow Meter	\$ 170,409	1.15	195,970
2002 Wastewater Improvement Precon	\$ 265,251	1.15	305,039
2002 WWTP	\$ 2,014,052	1.15	2,316,160
2003 On site Generation	\$ 330,292	1.15	379,836
30th Avenue Force Main	\$ 46,943	1.15	53,984
2009 Inflow/Infiltration -ARRA	\$ 422,910	1.15	486,347
2009 Inflow/Infiltration - Companion	\$ 28,050	1.15	32,258
2012 DIW/MSRO	\$ 694,434	1.15	798,599
2012 RO Train A	\$ 83,559	1.15	96,093
Headworks	\$ 367,629	1.15	422,773
WMRP	\$ 513,182	1.15	590,159
Taft Street	\$ 147,129	1.15	169,198
DW06047 Water Main	\$ 1,244,502	1.15	1,431,177
DW060460 Deep Injection Wells Ph. I	\$ -	1.15	-
WW060480 Royal Poinciana	\$ 400,831	1.15	460,956
DW060490 Royal Poinciana	\$ 403,045	1.15	463,502
Total	\$ 8,183,896		\$ 9,411,480

PURPOSE - The purpose of this table is to present State Revolving Fund (SRF) loan debt service costs, including debt service coverage requirements set forth by outstanding SRF loan agreements, consistent with the requirements of the Large User Agreement.

Section III

Allocation of Costs Between Water and Sewer

PURPOSE:

The purpose of this section is to present the results of the allocation of water and sewer fund costs to water and sewer service.

RESULTS:

The results of the analysis presented in Section III identified that \$54,289,987 of the Total Cost of Service (before RR&I costs) for FY 2023 of \$92,295,033 for the water and sewer fund should be allocated to sewer for the large user rate estimate analysis.

Worksheet III - 1
Summary of Allocated Water & Sewer Fund Costs

	FY 2023 Costs From Worksheet II - 1	FY 2023 Water Costs Not Applicable to Large Users	FY 2023 Sewer Costs Supports Worksheet IV - 2, Worksheet IV - 3	Reference
Operating Expenditures				
Utility Billing & Collections	\$ 4,107,502	\$ 1,873,212	\$ 2,234,290	Worksheet III - 2
Utility Administration	6,566,149	3,182,694	3,383,455	Worksheet III - 2
Engineering Support	4,876,649	2,631,770	2,244,878	Worksheet III - 2
Water Treatment Plant	12,154,468	12,154,468	-	Worksheet III - 2
Water Distribution	8,205,612	8,205,612	-	Worksheet III - 2
Sewer Treatment	23,900,238	-	23,900,238	Worksheet III - 2
Sewer Collection	2,375,084	-	2,375,084	Worksheet III - 2
Pmt-in-Lieu-of-Taxes	5,380,404	1,951,939	3,428,465	Allocation Table III - 6
Gen & Admin. Charges	3,740,865	1,633,187	2,107,679	Allocation Table III - 7
Transfers to General Fund	-	-	-	
Transfer to Insurance Fund	-	-	-	
Large Users Interest Expenses	-	-	-	
	\$ 71,306,971	\$ 31,632,882	\$ 39,674,089	
Debt Service				
2010 A W&S Bonds	\$ -	\$ -	\$ -	Worksheet III - 3
2014 W&S Bonds	7,226,120	2,090,981	5,135,139	Worksheet III - 3
2016 W&S Bond (FFGFC)	299,602	-	299,602	Worksheet III - 3
2020 W&S Bond (Refunding)	1,514,920	521,817	993,103	Worksheet III - 3
2002 Inflow/Infiltration	103,592	-	103,592	Worksheet III - 4
2002 Injection Wells	1,105,838	-	1,105,838	Worksheet III - 4
2002 Effluent Flow Meter	195,970	-	195,970	Worksheet III - 4
2002 Wastewater Improvement Precon	305,039	-	305,039	Worksheet III - 4
2002 WWTP	2,316,160	-	2,316,160	Worksheet III - 4
2003 On site Generation	379,836	379,836	-	Worksheet III - 4
30th Avenue Force Main	53,984	-	53,984	Worksheet III - 4
2009 Inflow/Infiltration -ARRA	486,347	-	486,347	Worksheet III - 4
2009 Inflow/Infiltration - Companion	32,258	-	32,258	Worksheet III - 4
2012 DIW/MSRO	798,599	798,599	-	Worksheet III - 4
2012 RO Train A	96,093	96,093	-	Worksheet III - 4
Headworks	422,773	-	422,773	Worksheet III - 4
WMRP	590,159	590,159	-	Worksheet III - 4
Taft Street	169,198	-	169,198	Worksheet III - 4
DW06047 Water Main	1,431,177	1,431,177	-	Worksheet III - 4
WW060480 Royal Poinciana	460,956	-	460,956	Worksheet III - 4
DW060490 Royal Poinciana	463,502	463,502	-	Worksheet III - 4
	\$ 18,452,122	\$ 6,372,163	\$ 12,079,959	
Depreciation - Large Users	\$ 32,906	\$ -	\$ 32,906	Allocation Table IV - 10
Subtotal	\$ 32,906	\$ -	\$ 32,906	
Total Cost of Service Before L.U. - 10% Applied	\$ 89,791,999	\$ 38,005,045	\$ 51,786,954	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$ 2,503,033	\$ -	\$ 2,503,033	Worksheet IV - 1
Gross Cost of Service	\$ 92,295,033	\$ 38,005,045	\$ 54,289,987	

PURPOSE - The purpose of this table is to summarize the allocated water and sewer fund costs to water and sewer.

Notes:

(1) Debt service costs include provision for debt service coverage.

Worksheet III - 2
Distribution of Operating Expenditures to Water and Sewer
Supports Worksheet III - 1

	FY 2023 Costs	Water Percentage Allocator	FY 2023 Water Portion	FY 2023 Sewer Portion	Reference
From Worksheet II - 2					
Utility Billing & Collections					
Personnel Services	\$ 2,909,648	42.5028%	\$ 1,236,682	\$ 1,672,966	Allocation Table III - 1
Operating Expenditures	1,432,270	44.4421%	636,530	795,740	Allocation Table III - 1
Capital Outlay	-	0.0000%	-	-	Allocation Table III - 1
Total	\$ 4,341,918		\$ 1,873,212	\$ 2,468,706	
Utility Administration					
Personnel Services	\$ 3,517,750	41.4689%	\$ 1,458,772	\$ 2,058,978	Allocation Table III - 2
Operating Expenditures	3,048,399	56.5517%	1,723,922	1,324,477	Allocation Table III - 3
Capital Outlay	-	56.5517%	-	-	Allocation Table III - 3
Total	\$ 6,566,149		\$ 3,182,694	\$ 3,383,455	
Engineering Support					
Personnel Services	\$ 3,645,821	51.7049%	\$ 1,885,068	\$ 1,760,753	Allocation Table III - 4
Operating Expenditures	1,230,828	60.6667%	746,702	484,126	Allocation Table III - 5
Capital Outlay	-	60.6667%	-	-	Allocation Table III - 5
Total	\$ 4,876,649		\$ 2,631,770	\$ 2,244,878	
Water Treatment Plant					
Personnel Services	\$ 3,255,390	100.0000%	\$ 3,255,390	\$ -	Direct To Water
Operating Expenditures	8,899,078	100.0000%	8,899,078	-	Direct To Water
Capital Outlay	-	100.0000%	-	-	Direct To Water
Total	\$ 12,154,468		\$ 12,154,468	\$ -	
Water Distribution					
Personnel Services	\$ 4,758,579	100.0000%	\$ 4,758,579	\$ -	Direct To Water
Operating Expenditures	3,447,033	100.0000%	3,447,033	-	Direct To Water
Capital Outlay	-	100.0000%	-	-	Direct To Water
Total	\$ 8,205,612		\$ 8,205,612	\$ -	
Sewer Treatment					
Personnel Services	\$ 9,462,971	0.0000%	\$ -	\$ 9,462,971	Direct To Sewer
Operating Expenditures	14,437,267	0.0000%	-	14,437,267	Direct To Sewer
Capital Outlay	-	0.0000%	-	-	Direct To Sewer
Total	\$ 23,900,238		\$ -	\$ 23,900,238	
Sewer Collection					
Personnel Services	\$ 1,378,220	0.0000%	\$ -	\$ 1,378,220	Direct To Sewer
Operating Expenditures	996,864	0.0000%	-	996,864	Direct To Sewer
Capital Outlay	-	0.0000%	-	-	Direct To Sewer
Total	\$ 2,375,084		\$ -	\$ 2,375,084	
TOTAL					
Personnel Services	\$ 28,928,379		\$ 12,594,491	\$ 16,333,888	
Operating Expenditures	\$ 33,491,739		\$ 15,453,266	\$ 18,038,473	
Capital Outlay	\$ -		\$ -	\$ -	
Total	\$ 62,420,118		\$ 28,047,756	\$ 34,372,361	

PURPOSE - The purpose of this table is to distribute the water and sewer fund Operating Expenditures to water and sewer.

Notes:

(1) Due to substitution of Pension Expense for Pension Contribution, as discussed with Large Users, the figures in this table will not reconcile to the Comprehensive Annual Financial Report.

Worksheet III - 3
Distribution of Debt Service Costs Between Water and Sewer

	FY 2023 Costs	Water Percentage Allocator	FY 2023 Water Portion	FY 2023 Sewer Portion	Reference
2010 A W&S Bonds	\$ -	34.4452%	\$ -	\$ -	Allocation Table III - 8
2014 W&S Bonds	7,226,120	28.9364%	2,090,981	5,135,139	Allocation Table III - 8
2016 W&S Bond (FFGFC)	299,602	0.0000%	-	299,602	Allocation Table III - 8
2020 W&S Bond (Refunding)	1,514,920	34.4452%	521,817	993,103	Allocation Table III - 8
2002 Inflow/Infiltration	103,592	0.0000%	-	103,592	100% Sewer
2002 Injection Wells	1,105,838	0.0000%	-	1,105,838	100% Sewer
2002 Effluent Flow Meter	195,970	0.0000%	-	195,970	100% Sewer
2002 Wastewater Improvement Precon	305,039	0.0000%	-	305,039	100% Sewer
2002 WWTP	2,316,160	0.0000%	-	2,316,160	100% Sewer
2003 On site Generation	379,836	100.0000%	379,836	-	100% Water
30th Avenue Force Main	53,984	0.0000%	-	53,984	100% Sewer
2009 Inflow/Infiltration -ARRA	486,347	0.0000%	-	486,347	100% Sewer
2009 Inflow/Infiltration - Companion	32,258	0.0000%	-	32,258	100% Sewer
2012 DIW/MSRO	798,599	100.0000%	798,599	-	100% Water
2012 RO Train A	96,093	100.0000%	96,093	-	100% Water
Headworks	422,773	0.0000%	-	422,773	100% Sewer
WMRP	590,159	100.0000%	590,159	-	100% Water
Taft Street	169,198	0.0000%	-	169,198	100% Sewer
DW06047 Water Main	1,431,177	100.0000%	1,431,177	-	100% Water
WW060480 Royal Poinciana	460,956	0.0000%	-	460,956	100% Sewer
DW060490 Royal Poinciana	463,502	100.0000%	463,502	-	100% Water
Total	\$ 18,452,122		\$ 6,372,163	\$ 12,079,959	

PURPOSE - The purpose of this table is to distribute the water and sewer fund debt service costs between water and sewer.

Notes:

(1) Debt service costs include provision for debt service coverage.

Allocation Table III - 1
Determination of Allocation Bases for the Distribution of Utility Billing & Collections Between Water & Sewer
Supports Worksheet III - 2

Step 1 - Allocate System Costs Between Water & Sewer

	FY 2023 Costs		Water Allocation		
	From Worksheet II - 2	Percent	Portion	Sewer Portion	
Personal Costs					
Water Distribution	\$ 4,758,579	100.0000%	\$ 4,758,579	\$ -	
Water Treatment Plant	3,255,390	100.0000%	3,255,390	-	
Sewer Treatment Plant	9,462,971	0.0000%	-	9,462,971	
Sewer Collection	1,378,220	0.0000%	-	1,378,220	
Total	\$ 18,855,160		\$ 8,013,969	\$ 10,841,191	
Operating Expenditures					
Water Distribution	\$ 3,447,033	100.0000%	\$ 3,447,033	\$ -	
Water Treatment Plant	8,899,078	100.0000%	8,899,078	-	
Sewer Treatment Plant	14,437,267	0.0000%	-	14,437,267	
Sewer Collection	996,864	0.0000%	-	996,864	
Total	\$ 27,780,242		\$ 12,346,111	\$ 15,434,131	
Capital Outlay					
Water Distribution	\$ -	100.0000%	\$ -	\$ -	
Water Treatment Plant	-	100.0000%	-	-	
Sewer Treatment Plant	-	0.0000%	-	-	
Sewer Collection	-	0.0000%	-	-	
Total	\$ -		\$ -	\$ -	

Step 2 - Determine Water Percentage, Sewer Percentage

	Water Portion	FY 2023 Costs	Water Portion	Sewer Portion
	From Step 1		Percentage	Percentage
Personal Costs	\$ 8,013,969	\$ 18,855,160	42.5028%	57.4972%
Operating Expenditures	12,346,111	\$ 27,780,242	44.4421%	55.5579%
Capital Outlay	-	\$ -	0.0000%	100.0000%
Total	\$ 20,360,080	\$ 46,635,402	43.6580%	56.3420%

PURPOSE - The purpose of this table is to determine the allocation factors to be used in the distribution of Utility Billing & Collections costs to water and sewer.

Allocation Table III - 2
Determination of Allocation Basis for the Salary & Related Portion of Utility Administration Costs Between Water & Sewer
Supports Worksheet III - 2

Step 1 - Allocate Salaries by Position

	FY 2023 Costs	Water Portion (1)		Sewer Portion (1)	
		Percent	Costs	Percent	Costs
Administrative Assistant I	\$ 51,825	40.0000%	\$ 20,730	50.0000%	\$ 25,912
Administrative Assistant I	59,360	30.0000%	17,808	60.0000%	35,616
Administrative Assistant II (3)	4,511	40.0000%	1,804	50.0000%	2,255
Administrative Assistant II	49,584	40.0000%	19,834	50.0000%	24,792
Deputy Director, Public Utilities/Finance	97,859	15.0000%	14,679	80.0000%	78,287
Deputy Director, Public Utilities/Operations	116,844	40.0000%	46,738	40.0000%	46,738
Deputy Director, Public Utilities/Operations	121,448	40.0000%	48,579	40.0000%	48,579
Director, Public Utilities	206,952	25.0000%	51,738	60.0000%	124,171
Public Utilities Asset Manager (3)	28,474	25.0000%	7,118	60.0000%	17,084
Public Utilities Outreach Coordinator	105,576	40.0000%	42,231	55.0000%	58,067
Senior Accountant (3)	4,519	25.0000%	1,130	60.0000%	2,711
Senior Accountant	74,249	25.0000%	18,562	60.0000%	44,549
Senior Operations Analyst	76,244	55.0000%	41,934	35.0000%	26,685
Utilities Accounting Supervisor	109,564	25.0000%	27,391	60.0000%	65,739
Administrative Specialist I	35,509	50.0000%	17,754	50.0000%	17,754
Environmental Inspector (3)	4,114	10.0000%	411	70.0000%	2,880
Environmental Inspector (3)	6,778	10.0000%	678	70.0000%	4,744
Environmental Inspector (3)	29,117	10.0000%	2,912	70.0000%	20,382
Environmental Inspector (3)	29,184	10.0000%	2,918	70.0000%	20,429
Environmental Inspector (3)	52,074	40.0000%	20,829	50.0000%	26,037
Environmental Inspector	58,284	40.0000%	23,314	50.0000%	29,142
Regulatory Compliance Officer	89,599	10.0000%	8,960	70.0000%	62,719
Chief Chemist QA/QC Officer/Laboratory Supervisor	88,959	50.0000%	44,479	40.0000%	35,584
Laboratory Technician	72,680	50.0000%	36,340	40.0000%	29,072
Laboratory Technician	73,009	50.0000%	36,504	50.0000%	36,504
Laboratory Technician	81,327	50.0000%	40,664	50.0000%	40,664
Laboratory Technician	83,463	50.0000%	41,731	40.0000%	33,385
Laboratory Technician	84,178	50.0000%	42,089	40.0000%	33,671
Water Quality Manager	113,071	50.0000%	56,535	40.0000%	45,228
Total	\$ 2,008,354		\$ 736,396		\$ 1,039,383

Step 2 - Determined Percent to Allocate Salary Costs to Water and Sewer

Water Salary Costs	Total Water and Sewer Salary Costs		Water Percent Allocator	Sewer Percent Allocator
	Step 1	(2) Step 1		
\$ 736,396	\$ 1,775,779		41.4689%	58.5311%

PURPOSE - The purpose of this table is to determine the allocation factors to be used to allocate Salary and related portion of Utility Administration costs between water and sewer.

Notes:

- (1) Total Percentage by Position between Water and Sewer may be less than 100% as some positions partially support Stormwater.
- (2) Total Salaries by Position between Water and Sewer may be less than the total as some positions partially support Stormwater.
- (3) Partial annual salaries are listed due to resignations or hirings during FY 21.

Allocation Table III - 3
Determination of Allocation Basis for All Other Utility Administration Costs Than Salaries & Related Between Water & Sewer
Supports Worksheet III - 2

Step 3 - Determine secondary Percentage Distribution Between Water and Sewer

	Sewer Salary Allocation Percentages	FY 2023 Positions	Percent to Allocated Costs to Water	Percent to Allocated Costs to Sewer
	From Step 1	From Step 1		
	Allocation Table III - 2	Allocation Table III - 2		
Administrative Assistant I	50.0000%	0.50		
Administrative Assistant I	60.0000%	0.60		
Administrative Assistant II (1)	50.0000%	0.50		
Administrative Assistant II	50.0000%	0.50		
Deputy Director, Public Utilities/Finance	80.0000%	0.80		
Deputy Director, Public Utilities/Operations	40.0000%	0.40		
Deputy Director, Public Utilities/Operations	40.0000%	0.40		
Director, Public Utilities	60.0000%	0.60		
Public Utilities Asset Manager (1)	60.0000%	0.60		
Public Utilities Outreach Coordinator	55.0000%	0.55		
Senior Accountant (1)	60.0000%	0.60		
Senior Accountant	60.0000%	0.60		
Senior Operations Analyst	35.0000%	0.35		
Utilities Accounting Supervisor	60.0000%	0.60		
Administrative Specialist I	50.0000%	0.50		
Environmental Inspector (1)	70.0000%	0.70		
Environmental Inspector (1)	70.0000%	0.70		
Environmental Inspector (1)	70.0000%	0.70		
Environmental Inspector (1)	70.0000%	0.70		
Environmental Inspector (1)	50.0000%	0.50		
Laboratory Technician	40.0000%	0.40		
Laboratory Technician	40.0000%	0.40		
Water Quality Manager	40.0000%	0.40		
Total		29.00	56.5517%	43.4483%

PURPOSE - The purpose of this table is to determine the allocation factors to be used to allocate all Non-Salary and Related Operating Utility Administration costs between water and sewer.

Notes:

(1) Partial annual salaries are listed due to resignations or hirings during FY 21.

Allocation Table III - 4
Determination of Allocation Basis for the Salary & Related Portion of Engineering Support Costs Between Water & Sewer
Supports Worksheet III - 2

Step 1 - Allocate Salaries by Position

	FY 2023 Costs	Water Portion		Sewer Portion	
		Percent	Costs	Percent	Costs
Administrative Assistant I	\$ 48,444	45.0000%	\$ 21,800	45.0000%	\$ 21,800
Administrative Specialist II	40,882	45.0000%	18,397	45.0000%	18,397
Assistant Director, Public Utilities/Engineering	127,843	5.0000%	6,392	90.0000%	115,059
Engineering Support Services Manager/Engineering	173,424	45.0000%	78,041	50.0000%	86,712
Floodplain Development Review Administrator	83,867	30.0000%	25,160	30.0000%	25,160
Project Manager (Public Utilities)	79,910	95.0000%	75,914	0.0000%	-
Project Manager (Public Utilities)	82,540	50.0000%	41,270	50.0000%	41,270
Project Manager (Public Utilities)	96,181	0.0000%	-	0.0000%	-
Senior CADD Operator	77,173	30.0000%	23,152	30.0000%	23,152
Senior CADD Operator	95,982	45.0000%	43,192	50.0000%	47,991
Utilities Engineering Inspector	70,323	0.0000%	-	95.0000%	66,807
Utilities Engineering Inspector	79,751	45.0000%	35,888	50.0000%	39,876
Utilities Engineering Inspector	79,767	80.0000%	63,814	15.0000%	11,965
Utilities Engineering Inspector	84,824	70.0000%	59,377	25.0000%	21,206
Utilities Engineering Inspector	99,573	80.0000%	79,658	15.0000%	14,936
Total	\$ 1,320,483		\$ 572,054		\$ 534,329

Step 2 - Determined Percent to Allocate Salary Costs to Water and Sewer

Water Salary Costs	Total Water and Sewer Salary Costs	Water Percent Allocator	Sewer Percent Allocator
Step 1	(2) Step 1		
\$ 572,054	\$ 1,106,384	51.7049%	48.2951%

PURPOSE - The purpose of this table is to determine the allocation factor to be used in the allocation of Salary & Related portion of Engineering Support Costs between water and sewer.

Notes:

- (1) Any difference between the total water plus sewer percent and 100% is stormwater %.
- (2) Difference between Total Costs by Position and Total Water and Sewer Salary Costs is related to Stormwater.

Allocation Table III - 5
Determination of Allocation Basis for All Other Engineering Support Costs Than Salaries & Related Between Water & Sewer
Supports Worksheet III - 2

Step 3 - Determine secondary Percentage Distribution Between Water and Sewer

	Sewer Salary Allocation Percentages	FY 2023 Positions	Percent to Allocated Costs to Water	Percent to Allocated Costs to Sewer
	From Step 1	From Step 1		
	Allocation Table III - 4	Allocation Table III - 4		
Administrative Assistant I	45.0000%	0.45		
Administrative Specialist II	45.0000%	0.45		
Assistant Director, Public Utilities/Engineering	90.0000%	0.90		
Engineering Support Services Manager/Engineering	50.0000%	0.50		
Floodplain Development Review Administrator	30.0000%	0.30		
Project Manager (Public Utilities)	0.0000%	-		
Project Manager (Public Utilities)	50.0000%	0.50		
Project Manager (Public Utilities)	0.0000%	-		
Senior CADD Operator	30.0000%	0.30		
Senior CADD Operator	50.0000%	0.50		
Utilities Engineering Inspector	95.0000%	0.95		
Utilities Engineering Inspector	50.0000%	0.50		
Utilities Engineering Inspector	15.0000%	0.15		
Utilities Engineering Inspector	25.0000%	0.25		
Utilities Engineering Inspector	15.0000%	0.15		
Total		15.00	60.6667%	39.3333%

PURPOSE - The purpose of this table is to determine the allocation factor to be used in the allocation of Non-Salary & Related portion of Engineering Support Costs between water and sewer.

**Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)**

**Step 1
INDEX THE ORIGINAL VALUE OF THE SEWER TREATMENT PLANT**

Year Acquired	Original Cost	ENR Construction Cost Index	FY 2021 ENR Construction Cost Index (2)	FY 2021 ENR Construction Cost Index Factor	Indexed Cost
1931	\$ 1,943	181	12,464	68.86	\$ 133,799
1956	316,103	692	12,464	18.01	5,693,508
1960	6,385	824	12,464	15.13	96,581
1961	93,392	847	12,464	14.72	1,374,307
1963	10,277	901	12,464	13.83	142,167
1966	6,438	1,019	12,464	12.23	78,747
1968	5,760	1,155	12,464	10.79	62,158
1969	2,067,740	1,269	12,464	9.82	20,309,150
1970	2,475,215	1,394	12,464	8.94	22,131,334
1971	277,094	1,581	12,464	7.88	2,184,503
1972	36,092	1,753	12,464	7.11	256,618
1973	1,725	1,895	12,464	6.58	11,346
1974	991	2,020	12,464	6.17	6,115
1975	5,691	2,212	12,464	5.63	32,067
1976	23,691,109	2,401	12,464	5.19	122,984,582
1977	9,728	2,576	12,464	4.84	47,069
1978	910,012	2,776	12,464	4.49	4,085,875
1979	306,605	3,003	12,464	4.15	1,272,569
1980	25,157	3,237	12,464	3.85	96,866
1981	175,322	3,535	12,464	3.53	618,165
1982	128,538	3,825	12,464	3.26	418,849
1983	539,600	4,066	12,464	3.07	1,654,101
1984	891,108	4,146	12,464	3.01	2,678,912
1985	543,471	4,195	12,464	2.97	1,614,737
1986	45,002	4,295	12,464	2.90	130,595
1987	67,503	4,406	12,464	2.83	190,957
1988	5,545,346	4,519	12,464	2.76	15,294,798
1989	2,323,721	4,615	12,464	2.70	6,275,809
1990	15,167	4,771	12,464	2.61	39,623
1991	1,314,597	4,892	12,464	2.55	3,349,374
1992	31,410	5,052	12,464	2.47	77,493
1993	50,088	5,264	12,464	2.37	118,597
1994	1,601,217	5,437	12,464	2.29	3,670,695

Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)

Year Acquired	Original Cost	ENR Construction Cost Index	FY 2021 ENR Construction Cost Index	FY 2021 ENR Construction Cost Index Factor	Indexed Cost
1995	5,880,897	5,511	12,464	2.26	13,300,581
1996	14,836,125	5,719	12,464	2.18	32,333,880
1997	27,628,922	5,848	12,464	2.13	58,886,266
1998	2,746,192	5,986	12,464	2.08	5,718,098
1999	14,139,997	6,134	12,464	2.03	28,731,810
2000	3,500,571	6,259	12,464	1.99	6,970,941
2001	1,362,348	6,397	12,464	1.95	2,654,417
2002	4,565,160	6,579	12,464	1.89	8,648,754
2003	4,142,560	6,771	12,464	1.84	7,625,590
2004	28,534,524	7,314	12,464	1.70	48,626,512
2005	4,633,560	7,563	12,464	1.65	7,636,215
2006	567,148	7,883	12,464	1.58	896,731
2007	347,249	8,045	12,464	1.55	537,988
2008	37,254,590	8,623	12,464	1.45	53,849,149
2009	266,650	8,596	12,464	1.45	386,636
FY 2009 Adjustment to CAFR (3)	6,988,802	8,596	12,464	1.45	10,133,600
2010	901,094	8,921	12,464	1.40	1,258,966
2011	13,855,201	9,147	12,464	1.36	18,879,548
2012	114,114	9,376	12,464	1.33	151,698
2013	935,733	9,689	12,464	1.29	1,203,734
2014	2,875,323	9,886	12,464	1.26	3,625,129
2015	409,060	10,128	12,464	1.23	503,409
2016	8,580,228	10,434	12,464	1.19	10,249,565
2017	3,362,919	10,817	12,464	1.15	3,874,958
2018	144,087	11,183	12,464	1.11	160,592
2019	1,496,128	11,326	12,464	1.10	1,646,454
2020	233,185	11,539	12,464	1.08	251,878
2021	1,453,544	12,464	12,464	1.00	1,453,544
	\$ 235,275,458				\$ 547,328,710

**Step 1 sets forth the Indexed Cost of the Sewer Treatment Plant based on Original Cost of system assets, increased by the Engineering News Record (ENR) Construction Cost Index. This will be the basis for the determination of accumulated depreciation in future steps.*

Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)

Step 2
Index the Value of Accumulated Depreciation of the Sewer Treatment Plant

Indexed Costs (From Step 1)	Original Cost (From Step 1)	Accumulated Depreciation Ratio
\$ 547,328,710	\$ 235,275,458	2.33

Accumulated Depreciation (1)	Accumulated Depreciation Ratio	Indexed Accumulated Depreciation
\$ 188,220,468	2.33	\$ 437,863,205

**Step 2 takes the Indexed Cost of the Sewer Treatment Plant to develop an Indexed Accumulated Depreciation figure to be used in the development of the Taxable Value of the Sewer Treatment Plant (WWTP) in the next step.*

Step 3
Calculate the Taxable Value of Sewer Treatment Plant

Indexed Cost	Indexed Accumulated Depreciation	Taxable Value of WWTP
\$ 547,328,710	437,863,205	\$ 109,465,505

**Step 3 presents the calculation of Taxable Value of the WWTP based on the Indexed Cost, less Indexed Accumulated Depreciation. This Taxable Value will be used to calculate the Sewer Treatment Plant portion of Payment-in-Lieu-of-Taxes (PILOT).*

Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)

Step 4					
INDEX THE ORIGINAL VALUE OF THE SEWER COLLECTION SYSTEM					
Year Acquired	Original Cost	ENR Construction Cost Index Factor	FY 2021 ENR Construction Cost Index	FY 2021 ENR Construction Cost Index Factor	Indexed Cost
1954	\$ 187,053	628	12,464	19.85	\$ 3,712,466
1955	1,631,215	660	12,464	18.88	30,805,248
1956	996,353	692	12,464	18.01	17,945,873
1957	233,875	724	12,464	17.22	4,026,268
1958	558,936	759	12,464	16.42	9,178,628
1959	764,874	797	12,464	15.64	11,961,593
1960	52,407	824	12,464	15.13	792,719
1962	46,001	872	12,464	14.29	657,519
1963	2,703,601	901	12,464	13.83	37,400,314
1964	255,755	936	12,464	13.32	3,405,695
1965	10,002	971	12,464	12.84	128,388
1966	561,739	1,019	12,464	12.23	6,870,967
1967	160,463	1,074	12,464	11.61	1,862,207
1968	210,838	1,155	12,464	10.79	2,275,225
1969	424,045	1,269	12,464	9.82	4,164,931
1970	2,385,287	1,394	12,464	8.94	21,327,272
1971	285,004	1,581	12,464	7.88	2,246,863
1972	107,051	1,753	12,464	7.11	761,143
1973	43,104	1,895	12,464	6.58	283,508
1974	3,741,988	2,020	12,464	6.17	23,089,177
1975	4,044,357	2,212	12,464	5.63	22,788,818
1976	45,506	2,401	12,464	5.19	236,229
1977	915,282	2,576	12,464	4.84	4,428,600
1978	60,022	2,776	12,464	4.49	269,494
1979	9,794	3,003	12,464	4.15	40,650
1980	176,742	3,237	12,464	3.85	680,541
1981	51,555	3,535	12,464	3.53	181,777
1982	2,123,397	3,825	12,464	3.26	6,919,221
1983	2,469,649	4,066	12,464	3.07	7,570,513

Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)

Year Acquired	Original Cost	ENR Construction Cost Index Factor	FY 2021 ENR	FY 2021 ENR	Indexed Cost
			Construction Cost Index	Construction Cost Index Factor	
1984	930,032	4,146	12,464	3.01	2,795,928
1985	625,975	4,195	12,464	2.97	1,859,869
1986	750,942	4,295	12,464	2.90	2,179,218
1987	347,615	4,406	12,464	2.83	983,358
1988	284,212	4,519	12,464	2.76	783,894
1989	68,667	4,615	12,464	2.70	185,453
1990	19,243	4,771	12,464	2.61	50,271
1991	2,269,342	4,892	12,464	2.55	5,781,905
1992	10,253	5,052	12,464	2.47	25,296
1993	55,578	5,264	12,464	2.37	131,597
1994	9,079	5,437	12,464	2.29	20,813
1995	175,135	5,511	12,464	2.26	396,096
1996	4,517	5,719	12,464	2.18	9,844
1997	300,641	5,848	12,464	2.13	640,764
1998	1,489,335	5,986	12,464	2.08	3,101,081
1999	2,731,889	6,134	12,464	2.03	5,551,070
2000	13,841,893	6,259	12,464	1.99	27,564,364
2001	1,793,162	6,397	12,464	1.95	3,493,821
2002	410,109	6,579	12,464	1.89	776,957
2003	292,092	6,771	12,464	1.84	537,681
2004	3,641,589	7,314	12,464	1.70	6,205,738
2005	3,435,267	7,563	12,464	1.65	5,661,400
2006	-	7,883	12,464	1.58	-
2007	3,072,392	8,045	12,464	1.55	4,760,012
2008	826,365	8,623	12,464	1.45	1,194,458
FY 2008 Adjustment to CAFR (3)	(870,320)	8,623	12,464	1.45	(1,257,992)
2009	5,833,051	8,596	12,464	1.45	8,457,788
2010	1,208,421	8,921	12,464	1.40	1,688,349
2011	14,879,493	9,147	12,464	1.36	20,275,282
2012	5,670,494	9,376	12,464	1.33	7,538,080
2013	21,290,924	9,689	12,464	1.29	27,388,799
2014	5,253,765	9,886	12,464	1.26	6,623,804
2015	11,766,080	10,128	12,464	1.23	14,479,899
2016	6,657,498	10,434	12,464	1.19	7,952,756
2017	4,978,842	10,817	12,464	1.15	5,736,922
2018	7,291,756	11,183	12,464	1.11	8,127,018
2019	10,500,518	11,326	12,464	1.10	11,555,576

**Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)**

Year Acquired	Original Cost	ENR Construction Cost Index Factor	FY 2021 ENR Construction Cost Index	FY 2021 ENR Construction Cost Index Factor	Indexed Cost
2020	5,023,998	11,539	12,464	1.08	5,426,737
2021	-	12,464	12,464	1.00	-
	\$ 162,125,739				\$ 424,695,752

**Step 4 sets forth the Indexed Cost of the Sewer Collection System based on Original Cost of system assets, increased by the Engineering News Record (ENR) Construction Cost Index. This will be the basis for the determination of accumulated depreciation in future steps.*

**Step 5
Index the Value of Accumulated Depreciation of the Sewer Collection System**

Indexed Costs (From Step 1)	Original Cost (From Step 1)	Accumulated Depreciation Ratio
\$ 424,695,752	\$ 162,125,739	2.62

**Step 5 takes the Indexed Cost of the Sewer Collection System to develop an Indexed Accumulated Depreciation figure to be used in the development of the Taxable Value of the Sewer Collection System in the next step.*

Accumulated Depreciation (1)	Accumulated Depreciation Ratio	Indexed Accumulated Depreciation
\$ 80,350,432	2.62	\$ 210,481,614

**Step 6
Calculate the Taxable Value of Sewer Collection System**

Indexed Cost	Indexed Accumulated Depreciation	Taxable Value of Collection System
\$ 424,695,752	210,481,613.94	\$ 214,214,138

**Step 6 presents the calculation of Taxable Value of the Sewer Collection System based on the Indexed Cost, less Indexed Accumulated Depreciation to be used to calculate the Sewer Collection portion of Payment-in-Lieu-of-Taxes (PILOT).*

Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)

Step 7					
Calculate PILOT					
	Taxable Value of Sewer System	FY 2023 Millage Rate (Not Including Debt Service)	Millage Multiplier per Ex. D	Adjusted Millage Rate (per Ex. D)	Sewer's Share of Payment-in-lieu-of-taxes PILOT
Sewer Treatment System (Step 3)	\$ 109,465,505	\$ 7.4665	1.50	11.1998	\$ 1,225,986
Sewer Collection System (Step 6)	214,214,138	\$ 7.4665	1.50	11.1998	2,399,145
	\$ 323,679,643				\$ 3,625,131

**Step 7 presents the calculation of Payment-in-Lieu-of-Taxes (PILOT) for both the Sewer Treatment and Collection Systems.*

Step 8				
Calculate Increase in Police and Fire Expenses				
	Police and Fire Expenditures FY 2023	Police and Fire Expenditures FY 2022	Change in Police and Fire Expenditures FY 2023	Percentage Change
	\$ 155,562,336	\$ 164,485,797	\$ (8,923,461)	-5.4251%

**Step 8 presents the percentage change in Police and Fire Expenses from the prior year in order to apply this percentage change to the Treatment and Collection System PILOT to ultimately determine Sewer's share of PILOT.*

Allocation Table III - 6
Determination of the Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)

Step 9				
Calculation of Percentage PILOT to Sewer				
	Payment-in-lieu-of- taxes	Percentage Change in Police and Fire	Dollar Change in PILOT	Sewer's Share of PILOT FY 2021
Sewer Treatment System	\$ 1,225,986	-5.4251%	\$ (66,511)	\$ 1,159,476
Sewer Collection System	2,399,145	-5.4251%	(130,155)	2,268,990
	\$ 3,625,131		\$ (196,666)	\$ 3,428,465
	Total PILOT			
	Charged to Water & Sewer Fund	Sewer's Share of PILOT FY 2023	Water's Share of PILOT FY 2023	
	\$ 5,380,404	\$ 3,428,465	\$ 1,951,939	

**Step 9 applies to the percentage change in Police and Fire Expenses from the prior year to the calculated PILOT charges to determine Sewer's Share of PILOT in the subject year.*

PURPOSE - The purpose of this table is to determine the sewer portion of Payment-in-Lieu-of-Taxes (PILOT).

Notes:

- (1) Data provided by General Accounting Office.
- (2) Index factor source = Engineering News Record, as of October 2021.

Allocation Table III - 7
Determination of Allocation of General & Administrative Costs to Water & Sewer

	Adjusted FY 2023 W&S Costs From Allocation Table I - 1	Allocation to Water		Sewer Portion Supports Allocation Table IV - 9	Reference - Percent Allocations
		Percent	Dollars		
City Commission	\$ 268,986	43.6580%	\$ 117,434	\$ 151,552	Allocation Table III - 1
City Manager	530,863	43.6580%	231,764	299,099	Allocation Table III - 1
City Clerk	151,114	43.6580%	65,973	85,140	Allocation Table III - 1
City Attorney	230,542	43.6580%	100,650	129,892	Allocation Table III - 1
Budget	305,952	43.6580%	133,573	172,380	Allocation Table III - 1
Assistant City Manager/Budget Admin	-	43.6580%	-	-	Allocation Table III - 1
Finance Administration	189,605	43.6580%	82,778	106,827	Allocation Table III - 1
Treasury Management	900,151	43.6580%	392,988	507,163	Allocation Table III - 1
General Accounting	469,341	43.6580%	204,905	264,436	Allocation Table III - 1
Retirement Administration	-	43.6580%	-	-	Allocation Table III - 1
Personnel HR/Labor Relations	328,555	43.6580%	143,440	185,114	Allocation Table III - 1
Purchasing Procurement	365,758	43.6580%	159,683	206,075	Allocation Table III - 1
Public Safety	-	43.6580%	-	-	Allocation Table III - 1
Public Works	-	43.6580%	-	-	Allocation Table III - 1
Transportation	-	43.6580%	-	-	Allocation Table III - 1
Economic Environment	-	43.6580%	-	-	Allocation Table III - 1
Growth Management/Planning	-	43.6580%	-	-	Allocation Table III - 1
Culture and Recreation	-	43.6580%	-	-	Allocation Table III - 1
Emergency and Disaster Relief	-	43.6580%	-	-	Allocation Table III - 1
Other	-	43.6580%	-	\$ -	Allocation Table III - 1
Total	\$ 3,740,865		\$ 1,633,187	\$ 2,107,679	

PURPOSE - The purpose of this table is to determine the allocation of General & Administrative costs between water and sewer.

**Allocation Table III - 8
Determination of Allocation Basis for Outstanding Revenue Bond Debt Service**

Determination of Allocation Basis for the 2003 Debt Issue Between Water and Sewer

Sewer Portion of Original Bond Proceeds	÷	Total Original Bond Proceeds	=	Sewer Percent	Water Percent
\$ 57,751,910		\$ 81,267,945		71.0636%	28.9364%

Determination of Allocation Basis for the 2006 FFGFC

Sewer Portion of Original Bond Proceeds	÷	Total Original Bond Proceeds	=	Sewer Percent	Water Percent
\$ 7,110,000		\$ 7,110,000		100.0000%	0.0000%

Determination of Allocation Basis for the 2010 Revenue Bonds Between Water and Sewer (1)

Sewer Portion of Original Bond Proceeds	÷	Total Original Bond Proceeds	=	Sewer Percent	Water Percent
\$ 31,889,846		\$ 48,646,068		65.5548%	34.4452%

Determination of Allocation Basis for the 2020 Revenue Bonds Between Water and Sewer (2)

Sewer Portion of Original Bond Proceeds	÷	Total Original Bond Proceeds	=	Sewer Percent	Water Percent
\$ 31,889,846		\$ 48,646,068		65.5548%	34.4452%

PURPOSE - The purpose of this table is to determine the allocation factors to be used to allocate bond debt service between water and sewer.

Notes:

(1) As 2010 Bond funds are expended this number may be refined from time to time to reflect the actual expenditure of funds.

(2) 2020 Bonds refunded the 2010 Bonds and therefore the same allocation is utilized.

Section IV

Allocation of Costs Between Hollywood and Large Users

PURPOSE:

The purpose of this section is to present the results of the allocation of sewer fund costs between the City of Hollywood and the other Large Users.

RESULTS:

The results of the analysis presented in Section IV identified that \$25,030,332 of the Total Sewer Cost of Service (before RR&I costs) for FY 2023 of \$51,786,954, should be allocated to the other Large Users.

The results of the analysis presented in Section IV identified the large user RR&I contribution as \$2,503,033 as required in Article IV d. (1) of the Large User Agreement.

Worksheet IV - 1
Summary of Distributed Costs Between Hollywood & Large Users

	FY 2023 Costs	FY 2023 Hollywood Only	FY 2023 Large Users	
	From Worksheet	Portion	Only Portion	Reference
	III - 1			
Operating Expenditures				
Utility Billing & Collections	\$ 2,234,290	\$ 2,468,706	\$ -	Worksheet IV - 2
Utility Administration	3,383,455	1,652,838	1,730,617	Worksheet IV - 2
Engineering Support	2,244,878	1,475,221	769,657	Worksheet IV - 2
Water Treatment Plant	-	-	-	Worksheet IV - 2
Water Distribution	-	-	-	Worksheet IV - 2
Sewer Treatment	23,900,238	10,485,414	13,414,824	Worksheet IV - 2
Sewer Collection	2,375,084	1,935,694	439,391	Worksheet IV - 2
Pmt-in-Lieu-of-Taxes	3,428,465	2,357,907	1,070,558	Worksheet IV - 8
Gen & Admin. Charges	2,107,679	924,672	1,183,007	Worksheet IV - 9
Transfers to General Fund	-			NA
Transfer to Insurance Fund	-			NA
Large Users Interest Expenses	-			NA
	\$ 39,674,089	\$ 21,300,451	\$ 18,608,054	
Debt Service (1)				
2010 A W&S Bonds	\$ -	\$ -	\$ -	Worksheet IV - 4 through IV - 6
2014 W&S Bonds	5,135,139	2,252,867	2,882,272	Worksheet IV - 4 through IV - 6
2016 W&S Bond (FFGFC)	299,602	131,440	168,162	Worksheet IV - 4 through IV - 6
2020 W&S Bond (Refunding)	993,103	586,735	406,368	Worksheet IV - 4 through IV - 6
2002 Inflow/Infiltration	103,592	84,427	19,165	Worksheet IV - 4 through IV - 6
2002 Injection Wells	1,105,838	297,925	807,912	Worksheet IV - 4 through IV - 6
2002 Effluent Flow Meter	195,970	85,975	109,995	Worksheet IV - 4 through IV - 6
2002 Wastewater				
Improvement Precon	305,039	124,644	180,395	Worksheet IV - 4 through IV - 6
2002 WWTP	2,316,160	946,423	1,369,737	Worksheet IV - 4 through IV - 6
2003 On site Generation	-	-	-	Worksheet IV - 4 through IV - 6
30th Avenue Force Main	53,984	43,997	9,987	Worksheet IV - 4 through IV - 6
2009 Inflow/Infiltration -ARRA	486,347	396,372	89,974	Worksheet IV - 4 through IV - 6
2009 Inflow/Infiltration - Companion	32,258	26,290	5,968	Worksheet IV - 4 through IV - 6
2012 DIW/MSRO	-	-	-	Worksheet IV - 4 through IV - 6
2012 RO Train A	-	-	-	Worksheet IV - 4 through IV - 6
Headworks	422,773	185,477	237,296	Worksheet IV - 4 through IV - 6
WMRP	-	-	-	Worksheet IV - 4 through IV - 6
Taft Street	169,198	137,897	31,302	Worksheet IV - 4 through IV - 6
DW06047 Water Main	-	-	-	Worksheet IV - 4 through IV - 6
WW060480 Royal Poinciana	460,956	375,679	85,277	Worksheet IV - 4 through IV - 6
DW060490 Royal Poinciana	-	-	-	Worksheet IV - 4 through IV - 6
	\$ 12,079,959	\$ 5,676,150	\$ 6,403,809	
Depreciation - Large Users	32,906	14,436	18,470	Allocation Table IV - 10
Subtotal	\$ 32,906	\$ 14,436	\$ 18,470	
Total Cost of Service Before L.U. - 10% Applied	\$ 51,786,954	\$ 26,991,038	\$ 25,030,332	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$ 2,503,033		\$ 2,503,033	
Gross Cost of Service	\$ 54,289,987	\$ 26,991,038	\$ 27,533,365	

PURPOSE - The purpose of this table is to summarize the allocation of costs between Hollywood and Large Users.

Notes:

(1) Debt service costs include provision for debt service coverage.

Worksheet IV - 2
Distribution of Sewer Operating Expenditures Between Hollywood & Large Users

	FY 2023 Sewer Costs	Hollywood Percentage Allocator	FY 2023 Hollywood Portion Supports	FY 2023 Large User Portion Supports	Reference
	From Worksheet III - 2		Worksheet IV - 2	Worksheet IV - 2	
Utility Billing & Collections					
Personnel Services	\$ 1,672,966	100.0000%	\$ 1,672,966	\$ -	Direct to Hollywood
Operating Expenditures	795,740	100.0000%	795,740	-	Direct to Hollywood
Capital Outlay	-	100.0000%	-	-	Direct to Hollywood
Total	\$ 2,468,706		\$ 2,468,706	\$ -	
Utility Administration					
Personnel Services	\$ 2,058,978	43.8809%	\$ 903,497	\$ 1,155,481	Allocation Table IV - 1
Operating Expenditures	1,324,477	56.5764%	749,341	575,136	Allocation Table IV - 2
Capital Outlay	-	56.5764%	-	-	Allocation Table IV - 2
Total	\$ 3,383,455		\$ 1,652,838	\$ 1,730,617	
Engineering Support					
Personnel Services	\$ 1,760,753	64.2667%	\$ 1,131,577	\$ 629,176	Allocation Table IV - 3
Operating Expenditures	484,126	70.9825%	343,644	140,481	Allocation Table IV - 4
Capital Outlay	-	70.9825%	-	-	Allocation Table IV - 4
Total	\$ 2,244,878		\$ 1,475,221	\$ 769,657	
Water Treatment Plant					
Personnel Services	\$ -	0.0000%	\$ -	\$ -	
Operating Expenditures	-	0.0000%	-	-	
Capital Outlay	-	0.0000%	-	-	
Total	\$ -		\$ -	\$ -	
Water Distribution					
Personnel Services	\$ -	0.0000%	\$ -	\$ -	
Operating Expenditures	-	0.0000%	-	-	
Capital Outlay	-	0.0000%	-	-	
Total	\$ -		\$ -	\$ -	
Sewer Treatment					
Personnel Services	\$ 9,462,971	43.8716%	\$ 4,151,556	\$ 5,311,415	Allocation Table IV - 5a
Operating Expenditures	14,437,267	43.8716%	6,333,858	8,103,409	Allocation Table IV - 5a
Capital Outlay	-	43.8716%	-	-	Allocation Table IV - 5a
Total	\$ 23,900,238		\$ 10,485,414	\$ 13,414,824	
Sewer Collection					
Personnel Services	\$ 1,378,220	81.5000%	\$ 1,123,249	\$ 254,971	Allocation Table IV - 7
Operating Expenditures	996,864	81.5000%	812,444	184,420	Allocation Table IV - 7
Capital Outlay	-	81.5000%	-	-	Allocation Table IV - 7
Total	\$ 2,375,084		\$ 1,935,694	\$ 439,391	
TOTAL					
Personnel Services	\$ 16,333,888		\$ 8,982,845	\$ 7,351,043	
Operating Expenditures	\$ 18,038,473		\$ 9,035,027	\$ 9,003,446	
Capital Outlay	\$ -		\$ -	\$ -	
Total	\$ 34,372,361		\$ 18,017,872	\$ 16,354,489	

PURPOSE - The purpose of this table is to summarize the allocation of sewer costs between Hollywood and the Large Users.

Worksheet IV - 3
Distribution of Debt Service Costs Between WWTP Capacity, Improvements and Upgrades and Sewer Collection System

	FY 2023 Sewer Costs	Percentage Allocators			WWTP Initial Capacity Expansion to 50 MGD Portion	Sewer Improvements and Upgrades Portion	Sewer Collection Portion	
		From Worksheet III - 3	WWTP Initial Capacity Expansion to 50 MGD	Sewer Improvements and Upgrades	Sewer Collection	Supports Worksheet IV - 4	Supports Worksheet IV - 5	Supports Worksheet IV - 6
2010 A W&S Bonds	\$ -	0.0000%	59.5800%	40.4200%	\$ -	\$ -	\$ -	
2014 W&S Bonds	5,135,139	0.0000%	100.0000%	0.0000%	-	5,135,139	-	
2016 W&S Bond (FFGFC)	299,602	0.0000%	100.0000%	0.0000%	-	299,602	-	
2020 W&S Bond (Refunding)	993,103	0.0000%	59.5800%	40.4200%	-	591,691	401,412	
2002 Inflow/Infiltration	103,592	0.0000%	0.0000%	100.0000%	-	-	103,592	
2002 Injection Wells	1,105,838	90.0000%	10.0000%	0.0000%	995,254	110,584	-	
2002 Effluent Flow Meter	195,970	0.0000%	100.0000%	0.0000%	-	195,970	-	
2002 Wastewater Improvement Precon	305,039	16.0000%	84.0000%	0.0000%	48,806	256,232	-	
2002 WWTP	2,316,160	16.0000%	84.0000%	0.0000%	370,586	1,945,574	-	
2003 On site Generation	-	0.0000%	0.0000%	0.0000%	-	-	-	
30th Avenue Force Main	53,984	0.0000%	0.0000%	100.0000%	-	-	53,984	
2009 Inflow/Infiltration -ARRA	486,347	0.0000%	0.0000%	100.0000%	-	-	486,347	
2009 Inflow/Infiltration - Companion	32,258	0.0000%	0.0000%	100.0000%	-	-	32,258	
2012 DIW/MSRO	-	0.0000%	0.0000%	0.0000%	-	-	-	
2012 RO Train A	-	0.0000%	0.0000%	0.0000%	-	-	-	
Headworks	422,773	0.0000%	100.0000%	0.0000%	-	422,773	-	
WMRP	-	0.0000%	0.0000%	0.0000%	-	-	-	
Taft Street	169,198	0.0000%	0.0000%	100.0000%	-	-	169,198	
DW06047 Water Main	-	0.0000%	0.0000%	0.0000%	-	-	-	
WW060480 Royal Poinciana	460,956	0.0000%	0.0000%	100.0000%	-	-	460,956	
DW060490 Royal Poinciana	-	0.0000%	0.0000%	0.0000%	-	-	-	
Total	\$ 12,079,959				\$ 1,414,646	\$ 8,957,566	\$ 1,707,747	

PURPOSE - The purpose of this table is to distribute the sewer debt service costs between WWTP Capacity, Improvements and Upgrades and Sewer Collection System.

Notes:

(1) Debt service costs include provision for debt service coverage.

Worksheet IV - 4
Distribution of Sewer Treatment Plant Capacity Debt Service Costs Between Hollywood & Large Users

	FY 2023 WWTP Initial Capacity Expansion to 50 MGD	Hollywood Percentage Allocator	FY 2023 Hollywood Portion	FY 2023 Large User Portion
	From Worksheet IV - 3	From Allocation Table IV - 6		
2010 A W&S Bonds	\$ -	25.0600%	\$ -	\$ -
2014 W&S Bonds	-	25.0600%	-	-
2016 W&S Bond (FFGFC)	-	25.0600%	-	-
2020 W&S Bond (Refunding)	-	25.0600%	-	-
2002 Inflow/Infiltration	-	25.0600%	-	-
2002 Injection Wells	995,254	25.0600%	249,411	745,843
2002 Effluent Flow Meter	-	25.0600%	-	-
2002 Wastewater Improvement Precon	48,806	25.0600%	12,231	36,575
2002 WWTP	370,586	25.0600%	92,869	277,717
2003 On site Generation	-	25.0600%	-	-
30th Avenue Force Main	-	25.0600%	-	-
2009 Inflow/Infiltration -ARRA	-	25.0600%	-	-
2009 Inflow/Infiltration - Companion	-	25.0600%	-	-
2012 DIW/MSRO	-	25.0600%	-	-
2012 RO Train A	-	25.0600%	-	-
Headworks	-	25.0600%	-	-
WMRP	-	25.0600%	-	-
Taft Street	-	25.0600%	-	-
DW06047 Water Main	-	25.0600%	-	-
WW060480 Royal Poinciana	-	25.0600%	-	-
DW060490 Royal Poinciana	-	25.0600%	-	-
Total	\$ 1,414,646		\$ 354,510	\$ 1,060,135

PURPOSE - The purpose of this table is to distribute Sewer Treatment Plant Capacity debt service between Hollywood and Large Users.

Notes:

(1) Debt service costs include provision for debt service coverage.

Worksheet IV - 5
Distribution of Sewer Improvements and Upgrades Debt Service Costs Between Hollywood & Large Users

	FY 2023 Sewer Improvements and Upgrades Costs	Hollywood Percentage Allocator	FY 2023 Hollywood Portion	FY 2023 Large User Portion
	From Worksheet IV - 3	From Allocation Table IV - 5a		
2010 A W&S Bonds	\$ -	43.8716%	\$ -	\$ -
2014 W&S Bonds	5,135,139	43.8716%	2,252,867	2,882,272
2016 W&S Bond (FFGFC)	299,602	43.8716%	131,440	168,162
2020 W&S Bond (Refunding)	591,691	43.8716%	259,584	332,107
2002 Inflow/Infiltration	-	43.8716%	-	-
2002 Injection Wells	110,584	43.8716%	48,515	62,069
2002 Effluent Flow Meter	195,970	43.8716%	85,975	109,995
2002 Wastewater Improvement Precon	256,232	43.8716%	112,413	143,819
2002 WWTP	1,945,574	43.8716%	853,554	1,092,020
2003 On site Generation	-	43.8716%	-	-
30th Avenue Force Main	-	43.8716%	-	-
2009 Inflow/Infiltration -ARRA	-	43.8716%	-	-
2009 Inflow/Infiltration - Companion	-	43.8716%	-	-
2012 DIW/MSRO	-	43.8716%	-	-
2012 RO Train A	-	43.8716%	-	-
Headworks	422,773	43.8716%	185,477	237,296
WMRP	-	43.8716%	-	-
Taft Street	-	43.8716%	-	-
DW06047 Water Main	-	43.8716%	-	-
WW060480 Royal Poinciana	-	43.8716%	-	-
DW060490 Royal Poinciana	-	43.8716%	-	-
Total	\$ 8,957,566		\$ 3,929,827	\$ 5,027,740

PURPOSE - The purpose of this table is to distribute Sewer Improvements and Upgrading debt service between Hollywood and Large Users.

Notes:

(1) Debt service costs include provision for debt service coverage.

Worksheet IV - 6
Distribution of Sewer Collection System Debt Service Costs Between Hollywood & Large Users

	FY 2023 Sewer Collection Costs	Hollywood Percentage Allocator	FY 2023 Hollywood Portion	FY 2023 Large User Portion
	From Worksheet IV - 3	From Allocation Table IV - 7		
2010 A W&S Bonds	\$ -	81.5000%	\$ -	\$ -
2014 W&S Bonds	-	81.5000%	-	-
2016 W&S Bond (FFGFC)	-	81.5000%	-	-
2020 W&S Bond (Refunding)	401,412	81.5000%	327,151	74,261
2002 Inflow/Infiltration	103,592	81.5000%	84,427	19,165
2002 Injection Wells	-	81.5000%	-	-
2002 Effluent Flow Meter	-	81.5000%	-	-
2002 Wastewater Improvement Precon	-	81.5000%	-	-
2002 WWTP	-	81.5000%	-	-
2003 On site Generation	-	81.5000%	-	-
30th Avenue Force Main	53,984	81.5000%	43,997	9,987
2009 Inflow/Infiltration -ARRA	486,347	81.5000%	396,372	89,974
2009 Inflow/Infiltration - Companion	32,258	81.5000%	26,290	5,968
2012 DIW/MSRO	-	81.5000%	-	-
2012 RO Train A	-	81.5000%	-	-
Headworks	-	81.5000%	-	-
WMRP	-	81.5000%	-	-
Taft Street	169,198	81.5000%	137,897	31,302
DW06047 Water Main	-	81.5000%	-	-
WW060480 Royal Poinciana	460,956	81.5000%	375,679	85,277
DW060490 Royal Poinciana	-	81.5000%	-	-
Total	\$ 1,707,747		\$ 1,391,814	\$ 315,933

PURPOSE - The purpose of this table is to distribute the Sewer Collection System costs between Hollywood and the Large Users.

Notes:

(1) Hollywood percentage allocator calculated by subtracting the calculated large users share of the sewer collection system (presented in Allocation Table IV - 7, 18.5%) from 100%. The calculation is 100% - 18.50% (Large Users Share) = 81.50% (Hollywood Share)

(2) Debt service costs include provision for debt service coverage.

Allocation Table IV - 1
Determination of Allocation Basis for the Salary & Related Portion of Utility Administration Costs Between Large Users

Step 1 - Allocate Salaries by Position

	Large Users Portion			
	FY 2023 Costs - Sewer Portion	Percent	Costs	Hollywood Portion
Administrative Assistant I	\$ 25,912	50.0000%	\$ 12,956	\$ 12,956
Administrative Assistant I	35,616	66.6667%	23,744	11,872
Administrative Assistant II (1)	2,255	80.0000%	1,804	451
Administrative Assistant II	24,792	50.0000%	12,396	12,396
Deputy Director, Public Utilities/Finance	78,287	75.0000%	58,715	19,572
Deputy Director, Public Utilities/Operations	46,738	87.5000%	40,895	5,842
Deputy Director, Public Utilities/Operations	48,579	87.5000%	42,507	6,072
Director, Public Utilities	124,171	66.6667%	82,781	41,390
Public Utilities Asset Manager (1)	17,084	66.6667%	11,390	5,695
Public Utilities Outreach Coordinator	58,067	100.0000%	58,067	-
Senior Accountant (1)	2,711	66.6667%	1,808	904
Senior Accountant	44,549	66.6667%	29,699	14,850
Senior Operations Analyst	26,685	28.5714%	7,624	19,061
Utilities Accounting Supervisor	65,739	66.6667%	43,826	21,913
Administrative Specialist I	17,754	50.0000%	8,877	8,877
Environmental Inspector (1)	2,880	42.8571%	1,234	1,646
Environmental Inspector (1)	4,744	42.8571%	2,033	2,711
Environmental Inspector (1)	20,382	42.8571%	8,735	11,647
Environmental Inspector (1)	20,429	42.8571%	8,755	11,674
Environmental Inspector (1)	26,037	50.0000%	13,018	13,018
Environmental Inspector	29,142	50.0000%	14,571	14,571
Regulatory Compliance Officer	62,719	42.8571%	26,880	35,840
Chief Chemist QA/QC Officer/Laboratory Supervisor	35,584	25.0000%	8,896	26,688
Laboratory Technician	29,072	25.0000%	7,268	21,804
Laboratory Technician	36,504	20.0000%	7,301	29,204
Laboratory Technician	40,664	20.0000%	8,133	32,531
Laboratory Technician	33,385	25.0000%	8,346	25,039
Laboratory Technician	33,671	25.0000%	8,418	25,254
Water Quality Manager	45,228	50.0000%	22,614	22,614
Total	\$ 1,039,383		\$ 583,293	\$ 456,090

Allocation Table IV - 1
Determination of Allocation Basis for the Salary & Related Portion of Utility Administration Costs Between Large Users

Step 2 - Determine Percent to Allocate Salary Costs to Large Users

Hollywood Salary Costs	Sewer Salary Costs	<u>Hollywood Percent Allocator</u>	<u>Large Users Percent Allocator</u>
\$ 456,090	\$ 1,039,383	43.8809%	56.1191%

PURPOSE - The purpose of this table is to determine the allocation factors to be used to allocate all Salary related costs for Utility Administration between Hollywood and the large users.

Notes:

(1) Partial annual salaries are listed due to resignations or hirings during FY 21.

Allocation Table IV - 2
Determination of Allocation Basis for All Other Utility Administration Costs Than Salaries & Related Between Large Users

Step 3 - Determine secondary Percentage Distribution Between Water and Sewer

	Sewer Salary Allocation Percentages From Allocation Table IV - 1	FY 2023 Positions	Percent to Allocated Costs to Large Users	Percent to Allocate Other Costs to Hollywood
Administrative Assistant I	50.0000%	0.50		
Administrative Assistant I	66.6667%	0.67		
Administrative Assistant II (1)	80.0000%	0.80		
Administrative Assistant II	50.0000%	0.50		
Deputy Director, Public Utilities/Finance	75.0000%	0.75		
Deputy Director, Public Utilities/Operations	87.5000%	0.88		
Deputy Director, Public Utilities/Operations	87.5000%	0.88		
Director, Public Utilities	66.6667%	0.67		
Public Utilities Asset Manager (1)	66.6667%	0.67		
Public Utilities Outreach Coordinator	100.0000%	1.00		
Senior Accountant (1)	66.6667%	0.67		
Senior Accountant	66.6667%	0.67		
Senior Operations Analyst	28.5714%	0.29		
Utilities Accounting Supervisor	66.6667%	0.67		
Administrative Specialist I	50.0000%	0.50		
Environmental Inspector (1)	42.8571%	0.43		
Environmental Inspector (1)	42.8571%	0.43		
Laboratory Technician	25.0000%	0.25		
Laboratory Technician	20.0000%	0.20		
Laboratory Technician	20.0000%	0.20		
Laboratory Technician	25.0000%	0.25		
Laboratory Technician	25.0000%	0.25		
Water Quality Manager	50.0000%	0.50		
Total		29.00	43.4236%	56.5764%

PURPOSE - The purpose of this table is to determine the allocation factors to be used to allocate all Non-Salary related costs for Utility Administration between Hollywood and the large users.

Notes:

(1) Partial annual salaries are listed due to resignations or hirings during FY 21.

Allocation Table IV - 3
Determination of Allocation Basis for the Salary & Related Portion of Engineering Support Costs Between Large Users

Step 1 - Allocate Salaries by Position

	Large Users Portion			
	FY 2023 Costs - Sewer Portion	Percent	Costs	Hollywood Portion
Administrative Assistant I	\$ 21,800	66.6667%	\$ 14,533	\$ 7,267
Administrative Specialist II	18,397	66.6667%	12,265	6,132
Assistant Director, Public Utilities/Engineering	115,059	50.0000%	57,529	57,529
Engineering Support Services Manager/Engineering	86,712	50.0000%	43,356	43,356
Floodplain Development Review Administrator	25,160	16.6667%	4,193	20,967
Project Manager (Public Utilities)	-	0.0000%	-	-
Project Manager (Public Utilities)	41,270	0.0000%	-	41,270
Project Manager (Public Utilities)	-	0.0000%	-	-
Senior CADD Operator	23,152	0.0000%	-	23,152
Senior CADD Operator	47,991	30.0000%	14,397	33,594
Utilities Engineering Inspector	66,807	5.2632%	3,516	63,290
Utilities Engineering Inspector	39,876	50.0000%	19,938	19,938
Utilities Engineering Inspector	11,965	0.0000%	-	11,965
Utilities Engineering Inspector	21,206	100.0000%	21,206	-
Utilities Engineering Inspector	14,936	0.0000%	-	14,936
Total	\$ 534,329		\$ 190,934	\$ 343,395

Step 2 - Determine Percent to Allocate Salary Costs to Water and Sewer

Hollywood Salary Costs	Sewer Salary Costs	Hollywood Percent Allocator	Large Users Percent Allocator
\$ 343,395	\$ 534,329	64.2667%	35.7333%

PURPOSE - The purpose of this table is to determine the allocation factor to be used to allocate all Salary related costs for Engineering Support between large users and Hollywood.

Allocation Table IV - 4
Determination of Allocation Basis for All Other Engineering Costs Than Salaries & Related Between Large Users

	Sewer Salary Allocation Percentages <u>From Allocation Table IV - 3</u>	<u>FY 2023 Positions</u>	<u>Percent to Allocate Costs to Large Users</u>	<u>Percent to Allocate Costs to Hollywood</u>
Administrative Assistant I	66.6667%	0.67		
Administrative Specialist II	66.6667%	0.67		
Assistant Director, Public Utilities/Engineering	50.0000%	0.50		
Engineering Support Services Manager/Engineering	50.0000%	0.50		
Floodplain Development Review Administrator	16.6667%	0.17		
Project Manager (Public Utilities)	0.0000%	-		
Project Manager (Public Utilities)	0.0000%	-		
Project Manager (Public Utilities)	0.0000%	-		
Senior CADD Operator	0.0000%	-		
Senior CADD Operator	30.0000%	0.30		
Utilities Engineering Inspector	5.2632%	0.05		
Utilities Engineering Inspector	50.0000%	0.50		
Utilities Engineering Inspector	0.0000%	-		
Utilities Engineering Inspector	100.0000%	1.00		
Utilities Engineering Inspector	0.0000%	-		
Total		15.00	29.0175%	70.9825%

PURPOSE - The purpose of this table is to determine the allocation factor to be used to allocate all Non-Salary related costs for Engineering Support between large users and Hollywood.

**Allocation Table IV - 5a
Summary of Diverted Flow Distribution**

Large Users	FY 2023 Diverted Flow (Gallons) - (1)	FY 2023 Total Diverted Flow (Gallons)	FY 2023 Individual Percent
Distribution Between All Users			
Broward County	1,229,072,660	16,078,094,810	7.6444%
City of Dania	1,313,000,000	16,078,094,810	8.1664%
City of Hallandale	3,195,660,443	16,078,094,810	19.8759%
City of Miramar	-	16,078,094,810	0.0000%
Town of Pembroke Park	386,901,400	16,078,094,810	2.4064%
City of Pembroke Pines	2,899,745,000	16,078,094,810	18.0354%
Total	9,024,379,503		56.1284%
City of Hollywood	7,053,715,307	16,078,094,810	43.8716%
Total	16,078,094,810		100.0000%
Distribution Between Large Users			
Broward County	1,229,072,660	9,024,379,503	13.6195%
City of Dania	1,313,000,000	9,024,379,503	14.5495%
City of Hallandale	3,195,660,443	9,024,379,503	35.4114%
City of Miramar	-	9,024,379,503	0.0000%
Town of Pembroke Park	386,901,400	9,024,379,503	4.2873%
City of Pembroke Pines	2,899,745,000	9,024,379,503	32.1323%
Total	9,024,379,503		100.0000%

Notes:

(1) Diverted flow comes from Allocation Table IV - 5b

**Allocation Table IV - 5b
Summary of Calculation of Diverted Flow**

Raw Flow Summary

	Flow (1,000 Gallons)	
	2004 (Base Year for Diverted Flow Calculations)	2023
Large Users		
Broward County	885,737,000	1,229,072,660
City of Dania	1,103,221,000	1,313,000,000
City of Hallandale	2,070,171,000	2,763,266,000
City of Miramar	1,441,314,810	-
Town of Pembroke Park	311,040,000	386,901,400
City of Pembroke Pines	2,758,884,000	2,899,745,000
Hollywood	6,965,470,000	6,044,794,940
Total	15,535,837,810	14,636,780,000

Diverted Flow Calculations

	2004	2021	Difference
Miramar	1,441,314,810	-	(1,441,314,810)
Hallandale Beach	2,070,171,000	2,763,266,000	693,095,000
Hollywood	6,965,470,000	6,044,794,940	(920,675,060)
Total	10,476,955,810	8,808,060,940	(1,668,894,870)
Lesser of Miramar Flow Reduction and Total Flow Reduction			1,441,314,810
			Diverted Flow
Hallandale Beach Share of Reduced Flow		30.0000%	432,394,443
Hollywood Share of Reduced Flow		70.0000%	1,008,920,367
			1,441,314,810

Summary of Diverted Flow

	2023		
	Flow	Diverted Flow Adjustment	Final Diverted Flow
Large Users			
Broward County	1,229,072,660	-	1,229,072,660
City of Dania	1,313,000,000	-	1,313,000,000
City of Hallandale	2,763,266,000	432,394,443	3,195,660,443
City of Miramar	-	-	-
Town of Pembroke Park	386,901,400	-	386,901,400
City of Pembroke Pines	2,899,745,000	-	2,899,745,000
Hollywood	6,044,794,940	1,008,920,367	7,053,715,307
Total	14,636,780,000	1,441,314,810	16,078,094,810

PURPOSE - The purpose of this table is to determine the adjustments required to the raw flow for Hollywood and Hallandale Beach to arrive at the Diverted Flow figures to be used in the allocation of certain costs to large users.

**Allocation Table IV - 6
Reserve Capacity Allocations**

	<u>Capacity Allocation</u>	<u>Less 1988 Capacity Allocation</u>	<u>Equals Reserve Capacity Allocation</u>
Broward County	5.883	2.063	3.820
City of Dania	5.217	3.250	1.967
City of Hallandale	8.714	7.570	1.144
City of Miramar	1.665	0.433	1.232
Town of Pembroke Park	1.110	0.738	0.372
City of Pembroke Pines	11.100	6.520	4.580
City of Hollywood	21.812	17.426	4.386
Subtotal	55.500	38.000	17.500
Equals: Reserve Capacity (%)			
Broward County	3.820	17.500	21.8300%
City of Dania	1.967	17.500	11.2400%
City of Hallandale	1.144	17.500	6.5300%
City of Miramar	1.232	17.500	7.0400%
Town of Pembroke Park	0.372	17.500	2.1300%
City of Pembroke Pines	4.580	17.500	26.1700%
Total	13.115		74.9400%
City of Hollywood	4.386	17.500	25.0600%
Total	17.500	17.500	100.0000%
Equals: Reserve Capacity (%) (Large Users Only)			
Broward County	3.820	13.115	29.1281%
City of Dania	1.967	13.115	14.9987%
City of Hallandale	1.144	13.115	8.7194%
City of Miramar	1.232	13.115	9.3942%
Town of Pembroke Park	0.372	13.115	2.8366%
City of Pembroke Pines	4.580	13.115	34.9232%
Total	13.115		100.0000%

PURPOSE - The purpose of this table is the development of reserved capacity allocation factors for the the large users to be used in the allocation of wastewater treatment plant debt service.

Allocation Table IV - 7
Determination of Allocation Basis for the Sewer Collection System Costs Between Hollywood and Large Users

Step 1
Determine Large User Share of Transmission Mains

Miles of User Mains Attributable to Large Users	÷	Total Miles of User Mains	=	Transmission Line Percent Attributable to Large Users
<u>19.5</u>	÷	<u>200.1</u>	=	<u>9.8000%</u>

Step 2
Determine Large User Share of Life Station Capacity

Equivalent Number of Lift Stations Attributable to Large Users	÷	Total Number of Lift Stations	=	Lift Station Percent Attributable to Large Users
<u>3.49</u>	÷	<u>40</u>	=	<u>8.7000%</u>

Step 3
Add the Two together

Transmission Line Percent Attributable to Large Users	+	Lift Station Percent Attributable to Large Users	=	Large User Share of Collection System
<u>9.8000%</u>	+	<u>8.7000%</u>	=	<u>Supports Worksheet IV - 4 18.5000%</u>

PURPOSE - The purpose of this table is the determination of allocation factors to be used in the allocation of sewer collection system costs between Hollywood and Large Users.

Notes:
(1) Allocation methodology from Pages 31A/B of Exhibit D of the Large User Agreement.

Allocation Table IV - 8
Determination of Allocation Basis for the Payment-in-Lieu-of-Tax Costs Between Hollywood and Large Users

System Component	Total PILOT FY 2023	Hollywood Portion		Large User Portion
		Percent	Dollars	
		From Allocation Table III - 6 (Step 9)	From Allocation Table IV - 5a and Allocation Table IV - 7	
Sewer Treatment System	\$ 1,159,476	43.8716%	\$ 508,680	\$ 650,795
Sewer Collection System	2,268,990	81.5000%	1,849,227	419,763
Total	\$ 3,428,465		\$ 2,357,907	\$ 1,070,558

PURPOSE - The purpose of this table is the development of allocation factors to be used in the calculation of PILOT costs for Hollywood and Large Users.

Allocation Table IV - 9
Allocation of the Sewer Portion of the General & Administrative Costs Between Hollywood and Large Users

	Hollywood Portion			
	Sewer Portion	Percent	Dollars	Large User Portion
	From Allocation Table III - 7	From Allocation Table IV - 5a	Supports Worksheet IV - 1	Supports Worksheet IV - 1
City Commission	\$ 151,552	43.8716%	\$ 66,488	\$ 85,064
City Manager	299,099	43.8716%	131,219	167,879
City Clerk	85,140	43.8716%	37,352	47,788
City Attorney	129,892	43.8716%	56,986	72,906
Budget	172,380	43.8716%	75,626	96,754
Assistant City Manager/Budget Admin	-	43.8716%	-	-
Finance Administration	106,827	43.8716%	46,867	59,960
Treasury Management	507,163	43.8716%	222,501	284,663
General Accounting	264,436	43.8716%	116,012	148,424
Retirement Administration	-	43.8716%	-	-
Personnel HR/Labor Relations	185,114	43.8716%	81,213	103,902
Purchasing Procurement	206,075	43.8716%	90,408	115,667
Public Safety	-	43.8716%	-	-
Public Works	-	43.8716%	-	-
Transportation	-	43.8716%	-	-
Economic Environment	-	43.8716%	-	-
Growth Management/Planning	-	43.8716%	-	-
Culture and Recreation	-	43.8716%	-	-
Emergency and Disaster Relief	-	43.8716%	-	-
Other	-	43.8716%	-	-
Total	\$ 2,107,679		\$ 924,672	\$ 1,183,007

PURPOSE - The purpose of this table is the allocation of Sewer-related General and Administrative costs between Hollywood and the Large Users.

Allocation Table IV - 10
Allocation of Annual Depreciation on Plant for Facilities Constructed from Other Than Bond Proceeds

Step 1
Determine Percent of Annual Depreciation to be Allocated to Large Users

Original Cost of Facilities				
Constructed from Revenues	Annual Depreciation Expense		Annual Depreciation	
Other Than Proceeds	Rate	=	Expense	
\$ 1,096,861	x 3.0000%	=	\$ 32,906	

Step 2
Determine Annual Depreciation Expense to Each User

Large Users	Percent of Plant Flows (1)	x	Annual Depreciation Expense	=	Share of Depreciation
Broward County	7.6444%		\$ 32,906		\$ 2,515
City of Dania	8.1664%		32,906		2,687
City of Hallandale	19.8759%		32,906		6,540
City of Miramar	0.0000%		32,906		-
Town of Pembroke Park	2.4064%		32,906		792
City of Pembroke Pines	18.0354%		32,906		5,935
Subtotal	56.1284%				\$ 18,470
City of Hollywood	43.8716%	\$	32,906	\$	14,436

PURPOSE - The purpose of this table is the allocation of depreciation costs of the Wastewater Treatment Plant from funds other than bond proceeds.

Notes:

(1) Percent of Plant Flows comes from Allocation Table IV - 5a

Section V

Summary of Distributed Large User Costs

PURPOSE:

The purpose of this section is to present the summary results of the distributed costs.

RESULTS:

The results of the analysis presented in Section V show the distribution of costs/flow to Large Users for FY 2023

Large Users	FY 2023 Costs to Large Users	Projected Flow (Gallons)	Rates per 1,000 Gallons
Broward County	\$ 3,930,752	1,229,072,660	\$ 3.20
City of Dania	\$ 4,011,199	1,313,000,000	\$ 3.05
City of Hallandale	\$ 9,438,685	2,763,266,000	\$ 3.42
City of Miramar	\$ 109,550	-	*Billed in equal monthly installments
Town of Pembroke Park	\$ 1,163,518	386,901,400	\$ 3.01
City of Pembroke Pines	\$ 8,879,662	2,899,745,000	\$ 3.06
Total	\$ 27,533,365	8,591,985,060	\$ 3.20

Worksheet V - 1
Determination of FY 2023 Rate

Large Users	FY 2023 Costs to Large Users	Projected Flow (Gallons)	Rates per 1,000 Gallons
	From Worksheet V - 2		
Broward County	\$ 3,930,752	1,229,072,660	\$ 3.20
City of Dania	4,011,199	1,313,000,000	\$ 3.05
City of Hallandale	9,438,685	2,763,266,000	\$ 3.42
City of Miramar	109,550	-	*Billed in equal monthly installments
Town of Pembroke Park	1,163,518	386,901,400	\$ 3.01
City of Pembroke Pines	8,879,662	2,899,745,000	\$ 3.06
Subtotal	\$ 27,533,365	8,591,985,060	\$ 3.20
City of Hollywood	\$ 26,991,038		
Total	\$ 54,524,403		

Worksheet V - 2
Summary of Distribution of Large User Costs to Individual Large Users

	FY 2023 Large Users							
	Only Portion	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines	Reference
Operating Expenditures								
Utility Billing & Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Allocation Table V - 1
Utility Administration	1,730,617	235,701	251,796	612,836	-	74,197	556,088	Allocation Table V - 1
Engineering Support	769,657	104,823	111,981	272,547	-	32,997	247,309	Allocation Table V - 1
Water Treatment Plant	-	-	-	-	-	-	-	Allocation Table V - 1
Water Distribution	-	-	-	-	-	-	-	Allocation Table V - 1
Sewer Treatment	13,414,824	1,827,028	1,951,787	4,750,379	-	575,133	4,310,498	Allocation Table V - 1
Sewer Collection	439,391	59,843	63,929	155,594	-	18,838	141,187	Allocation Table V - 1
Pmt-in-Lieu-of-Taxes	1,070,558	145,804	155,761	379,100	-	45,898	343,996	Allocation Table V - 7
Gen & Admin. Charges	1,183,007	161,119	172,121	418,919	-	50,719	380,128	Allocation Table V - 2
Transfers to General Fund	-	-	-	-	-	-	-	
Transfer to Insurance Fund	-	-	-	-	-	-	-	
Large Users Interest Expenses	-	-	-	-	-	-	-	
Subtotal	\$ 18,608,054	\$ 2,534,318	\$ 2,707,374	\$ 6,589,375	\$ -	\$ 797,781	\$ 5,979,205	
Debt Service								
2010 A W&S Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Allocation Table V - 3
2014 W&S Bonds	2,882,272	392,550	419,356	1,020,653	-	123,571	926,142	Allocation Table V - 3
2016 W&S Bond (FFGFC)	168,162	22,903	24,467	59,548	-	7,210	54,034	Allocation Table V - 3
2020 W&S Bond (Refunding)	406,368	55,345	59,124	143,901	-	17,422	130,576	Allocation Table V - 3
2002 Inflow/Infiltration	19,165	2,610	2,788	6,786	-	822	6,158	Allocation Table V - 3
2002 Injection Wells	807,912	225,703	120,897	87,012	70,066	23,817	280,416	Allocation Table V - 3
2002 Effluent Flow Meter	109,995	14,981	16,004	38,951	-	4,716	35,344	Allocation Table V - 3
2002 Wastewater Improvement Precon	180,395	30,241	26,411	54,118	3,436	7,203	58,986	Allocation Table V - 3
2002 WWTP	1,369,737	229,621	200,537	410,915	26,089	54,696	447,879	Allocation Table V - 3
2003 On site Generation	-	-	-	-	-	-	-	Allocation Table V - 3
30th Avenue Force Main	9,987	1,360	1,453	3,537	-	428	3,209	Allocation Table V - 3
2009 Inflow/Infiltration -ARRA	89,974	12,254	13,091	31,861	-	3,857	28,911	Allocation Table V - 3
2009 Inflow/Infiltration - Companion	5,968	813	868	2,113	-	256	1,918	Allocation Table V - 3
2012 DIW/MSRO	-	-	-	-	-	-	-	Allocation Table V - 3
2012 RO Train A	-	-	-	-	-	-	-	Allocation Table V - 3
Headworks	237,296	32,318	34,525	84,030	-	10,174	76,249	Allocation Table V - 3
WMRP	-	-	-	-	-	-	-	Allocation Table V - 3
Taft Street	31,302	4,263	4,554	11,084	-	1,342	10,058	Allocation Table V - 3

Worksheet V - 2
Summary of Distribution of Large User Costs to Individual Large Users

	FY 2023 Large Users							Reference
	Only Portion	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines	
DW06047 Water Main	-	-	-	-	-	-	-	Allocation Table V - 3
WW060480 Royal Poinciana	85,277	11,614	12,407	30,198	-	3,656	27,401	
DW060490 Royal Poinciana	-	-	-	-	-	-	-	
Subtotal	\$ 6,403,809	\$ 1,036,577	\$ 936,483	\$ 1,984,707	\$ 99,591	\$ 259,170	\$ 2,087,281	
Depreciation - Large Users	\$ 18,470	\$ 2,515	\$ 2,687	\$ 6,540	\$ -	\$ 792	\$ 5,935	Allocation Table IV - 10
Subtotal	\$ 18,470	\$ 2,515	\$ 2,687	\$ 6,540	\$ -	\$ 792	\$ 5,935	
Applied	\$ 25,030,332	\$ 3,573,411	\$ 3,646,544	\$ 8,580,623	\$ 99,591	\$ 1,057,743	\$ 8,072,420	
Costs	\$ 2,503,033	\$ 357,341	\$ 364,654	\$ 858,062	\$ 9,959	\$ 105,774	\$ 807,242	
Gross Cost of Service	\$ 27,533,365	\$ 3,930,752	\$ 4,011,199	\$ 9,438,685	\$ 109,550	\$ 1,163,518	\$ 8,879,662	

PURPOSE - The purpose of this table is to summarize the distribution of the large user cost pool to individual large users.

Allocation Table V - 1
Distribution of Large User Operating & Maintenance Costs Among Individual Large Users

	FY 2023 - Large User Only Portion						
	From Worksheet IV - 2	Broward	Dania	Hallandale	Miramar⁽¹⁾	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a ---		13.6195%	14.5495%	35.4114%	0.0000%	4.2873%	32.1323%
Utility Billing & Collections							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Administration							
Personnel Services	\$ 1,155,481	\$ 157,370	\$ 168,116	\$ 409,172	\$ -	\$ 49,539	\$ 371,283
Operating Expenditures	575,136	78,330	83,679	203,664	-	24,658	184,805
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 1,730,617	\$ 235,701	\$ 251,796	\$ 612,836	\$ -	\$ 74,197	\$ 556,088
Engineering Support							
Personnel Services	\$ 629,176	\$ 85,690	\$ 91,542	\$ 222,800	\$ -	\$ 26,975	\$ 202,169
Operating Expenditures	140,481	19,133	20,439	49,746	-	6,023	45,140
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 769,657	\$ 104,823	\$ 111,981	\$ 272,547	\$ -	\$ 32,997	\$ 247,309
Water Treatment Plant							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation Table V - 1
Distribution of Large User Operating & Maintenance Costs Among Individual Large Users

	FY 2023 - Large User Only Portion						
	From Worksheet IV - 2	Broward	Dania	Hallandale	Miramar⁽¹⁾	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a ---		13.6195%	14.5495%	35.4114%	0.0000%	4.2873%	32.1323%
Sewer Treatment							
Personnel Services	\$ 5,311,415	\$ 723,387	\$ 772,783	\$ 1,880,847	\$ -	\$ 227,716	\$ 1,706,682
Operating Expenditures	8,103,409	1,103,641	1,179,004	2,869,532	-	347,417	2,603,816
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 13,414,824	\$ 1,827,028	\$ 1,951,787	\$ 4,750,379	\$ -	\$ 575,133	\$ 4,310,498
Sewer Collection							
Personnel Services	\$ 254,971	\$ 34,726	\$ 37,097	\$ 90,289	\$ -	\$ 10,931	\$ 81,928
Operating Expenditures	184,420	25,117	26,832	65,306	-	7,907	59,258
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 439,391	\$ 59,843	\$ 63,929	\$ 155,594	\$ -	\$ 18,838	\$ 141,187
TOTAL							
Personnel Services	\$ 7,351,043	\$ 1,001,173	\$ 1,069,538	\$ 2,603,108	\$ -	\$ 315,161	\$ 2,362,063
Operating Expenditures	9,003,446	1,226,222	1,309,954	3,188,248	-	386,004	2,893,019
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 16,354,489	\$ 2,227,395	\$ 2,379,493	\$ 5,791,356	\$ -	\$ 701,165	\$ 5,255,081

PURPOSE - The purpose of this table is to distribute the large users share of Operating Expenditures.

Allocation Table V - 2
Distribution of Large User General and Administrative Costs Among Individual Large Users

General Fund Expenses	FY 2023 - Large Users Portion From Allocation		Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
	Table IV - 9	Table IV - 9						
Percentage Allocator, from Allocation Table IV - 5a --->			13.6195%	14.5495%	35.4114%	0.0000%	4.2873%	32.1323%
City Commission	\$ 85,064	\$ 11,585	\$ 12,376	\$ 30,122	\$ -	\$ 3,647	\$ 27,333	
City Manager	167,879	22,864	24,426	59,448	-	7,197	53,944	
City Clerk	47,788	6,508	6,953	16,922	-	2,049	15,355	
City Attorney	72,906	9,929	10,607	25,817	-	3,126	23,427	
Budget	96,754	13,177	14,077	34,262	-	4,148	31,089	
Assistant City Manager/Budget Admin	-	-	-	-	-	-	-	
Finance Administration	59,960	8,166	8,724	21,233	-	2,571	19,267	
Treasury Management	284,663	38,770	41,417	100,803	-	12,204	91,469	
General Accounting	148,424	20,215	21,595	52,559	-	6,363	47,692	
Retirement Administration	-	-	-	-	-	-	-	
Personnel HR/Labor Relations	103,902	14,151	15,117	36,793	-	4,455	33,386	
Purchasing Procurement	115,667	15,753	16,829	40,959	-	4,959	37,166	
Public Safety	-	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	
Economic Environment	-	-	-	-	-	-	-	
Growth Management/Planning	-	-	-	-	-	-	-	
Culture and Recreation	-	-	-	-	-	-	-	
Emergency and Disaster Relief	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Total	\$ 1,183,007	\$ 161,119	\$ 172,121	\$ 418,919	\$ -	\$ 50,719	\$ 380,128	

PURPOSE - The purpose of this table is to distribute the large user share of General & Administrative costs to the large users.

Allocation Table V - 3
Summary of Distribution of Large User Debt Service Costs to Individual Large Users

Debt Service	FY 2023 Large Users						
	Only Portion	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
	From Worksheet IV - 1	From Allocation Tables IV - 4 through IV - 6	From Allocation Tables IV - 4 through IV - 6	From Allocation Tables IV - 4 through IV - 6	From Allocation Tables IV - 4 through IV - 6	From Allocation Tables IV - 4 through IV - 6	From Allocation Tables IV - 4 through IV - 6
2010 A W&S Bonds	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 W&S Bonds	2,882,272	392,550	419,356	1,020,653	-	123,571	926,142
2016 W&S Bond (FFGFC)	168,162	22,903	24,467	59,548	-	7,210	54,034
2020 W&S Bond (Refunding)	406,368	55,345	59,124	143,901	-	17,422	130,576
2002 Inflow/Infiltration	19,165	2,610	2,788	6,786	-	822	6,158
2002 Injection Wells	807,912	225,703	120,897	87,012	70,066	23,817	280,416
2002 Effluent Flow Meter	109,995	14,981	16,004	38,951	-	4,716	35,344
2002 Wastewater Improvement Precon	180,395	30,241	26,411	54,118	3,436	7,203	58,986
2002 WWTP	1,369,737	229,621	200,537	410,915	26,089	54,696	447,879
2003 On site Generation	-	-	-	-	-	-	-
30th Avenue Force Main	9,987	1,360	1,453	3,537	-	428	3,209
2009 Inflow/Infiltration -ARRA	89,974	12,254	13,091	31,861	-	3,857	28,911
2009 Inflow/Infiltration - Companion	5,968	813	868	2,113	-	256	1,918
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
Headworks	237,296	32,318	34,525	84,030	-	10,174	76,249
WMRP	-	-	-	-	-	-	-
Taft Street	31,302	4,263	4,554	11,084	-	1,342	10,058
DW06047 Water Main	-	-	-	-	-	-	-
WW060480 Royal Poinciana	85,277	11,614	12,407	30,198	-	3,656	27,401
DW060490 Royal Poinciana	-	-	-	-	-	-	-
Total	\$ 6,403,809	\$ 1,036,577	\$ 936,483	\$ 1,984,707	\$ 99,591	\$ 259,170	\$ 2,087,281

PURPOSE - The purpose of this table is to summarize the distribution of large user debt service costs to the large users.

Allocation Table V - 4
Distribution of Large User Wastewater Treatment Plant Capacity Expansion Debt Service Costs Among Individual Large Users

Debt Service	FY 2023 Large Users Only Portion From Allocation						
	Table IV - 4	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 6 --->	100.0000%	29.1281%	14.9987%	8.7194%	9.3942%	2.8366%	34.9232%
2010 A W&S Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 W&S Bonds	-	-	-	-	-	-	-
2016 W&S Bond (FFGFC)	-	-	-	-	-	-	-
2020 W&S Bond (Refunding)	-	-	-	-	-	-	-
2002 Inflow/Infiltration	-	-	-	-	-	-	-
2002 Injection Wells	745,843	217,250	111,867	65,033	70,066	21,156	260,472
2002 Effluent Flow Meter	-	-	-	-	-	-	-
2002 Wastewater Improvement Precon	36,575	10,654	5,486	3,189	3,436	1,037	12,773
2002 WWTP	277,717	80,894	41,654	24,215	26,089	7,878	96,988
2003 On site Generation	-	-	-	-	-	-	-
30th Avenue Force Main	-	-	-	-	-	-	-
2009 Inflow/Infiltration -ARRA	-	-	-	-	-	-	-
2009 Inflow/Infiltration - Companion	-	-	-	-	-	-	-
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
Headworks	-	-	-	-	-	-	-
WMRP	-	-	-	-	-	-	-
Taft Street	-	-	-	-	-	-	-
DW06047 Water Main	-	-	-	-	-	-	-
WW060480 Royal Poinciana	-	-	-	-	-	-	-
DW060490 Royal Poinciana	-	-	-	-	-	-	-
Total	\$ 1,060,135	\$ 308,797	\$ 159,006	\$ 92,437	\$ 99,591	\$ 30,071	\$ 370,233

PURPOSE - The purpose of this table is to distribute the Large User share of Wastewater Treatment Plant Capacity debt service costs among the large users.

Allocation Table V - 5
Distribution of Large User Wastewater Improvement and Upgrading Debt Service Costs Among Individual Large Users

Debt Service	FY 2023 Large Users Only Portion						
	From Worksheet IV - 5	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a --->	100.0000%	13.6195%	14.5495%	35.4114%	0.0000%	4.2873%	32.1323%
2010 A W&S Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 W&S Bonds	2,882,272	392,550	419,356	1,020,653	-	123,571	926,142
2016 W&S Bond (FFGFC)	168,162	22,903	24,467	59,548	-	7,210	54,034
2020 W&S Bond (Refunding)	332,107	45,231	48,320	117,604	-	14,238	106,714
2002 Inflow/Infiltration	-	-	-	-	-	-	-
2002 Injection Wells	62,069	8,453	9,031	21,979	-	2,661	19,944
2002 Effluent Flow Meter	109,995	14,981	16,004	38,951	-	4,716	35,344
2002 Wastewater Improvement Precon	143,819	19,587	20,925	50,928	-	6,166	46,212
2002 WWTP	1,092,020	148,727	158,883	386,700	-	46,818	350,892
2003 On site Generation	-	-	-	-	-	-	-
30th Avenue Force Main	-	-	-	-	-	-	-
2009 Inflow/Infiltration -ARRA	-	-	-	-	-	-	-
2009 Inflow/Infiltration - Companion	-	-	-	-	-	-	-
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
Headworks	237,296	32,318	34,525	84,030	-	10,174	76,249
WMRP	-	-	-	-	-	-	-
Taft Street	-	-	-	-	-	-	-
DW06047 Water Main	-	-	-	-	-	-	-
WW060480 Royal Poinciana	-	-	-	-	-	-	-
DW060490 Royal Poinciana	-	-	-	-	-	-	-
Total	\$ 5,027,740	\$ 684,752	\$ 731,510	\$ 1,780,394	\$ -	\$ 215,554	\$ 1,615,531

PURPOSE - The purpose of this table is to distribute the Large User share of Wastewater Improvement and Upgrading debt service costs among the large users.

Allocation Table V - 6
Distribution of Large User Wastewater Collection System Debt Service Costs Among Individual Large Users

Debt Service	FY 2023 Large Users Only Portion From Worksheet						
	IV - 6	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a --->	100.0000%	13.6195%	14.5495%	35.4114%	0.0000%	4.2873%	32.1323%
2010 A W&S Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 W&S Bonds	-	-	-	-	-	-	-
2016 W&S Bond (FFGFC)	-	-	-	-	-	-	-
2020 W&S Bond (Refunding)	74,261	10,114	10,805	26,297	-	3,184	23,862
2002 Inflow/Infiltration	19,165	2,610	2,788	6,786	-	822	6,158
2002 Injection Wells	-	-	-	-	-	-	-
2002 Effluent Flow Meter	-	-	-	-	-	-	-
2002 Wastewater Improvement Precon	-	-	-	-	-	-	-
2002 WWTP	-	-	-	-	-	-	-
2003 On site Generation	-	-	-	-	-	-	-
30th Avenue Force Main	9,987	1,360	1,453	3,537	-	428	3,209
2009 Inflow/Infiltration -ARRA	89,974	12,254	13,091	31,861	-	3,857	28,911
2009 Inflow/Infiltration - Companion	5,968	813	868	2,113	-	256	1,918
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
Headworks	-	-	-	-	-	-	-
WMRP	-	-	-	-	-	-	-
Taft Street	31,302	4,263	4,554	11,084	-	1,342	10,058
DW06047 Water Main	-	-	-	-	-	-	-
WW060480 Royal Poinciana	85,277	11,614	12,407	30,198	-	3,656	27,401
DW060490 Royal Poinciana	-	-	-	-	-	-	-
Total	\$ 315,933	\$ 43,028	\$ 45,967	\$ 111,876	\$ -	\$ 13,545	\$ 101,517

PURPOSE - The purpose of this table is to distribute the Large User share of Wastewater Collection System debt service costs among the large users.

Allocation Table V - 7
Distribution of Large User Payment-in-Lieu-of-Tax Costs Among Individual Large Users

System Component	Total PILOT FY 2023 Large Users Only Portion						
	From Allocation Table IV - 8	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a --->	100.0000%	13.6195%	14.5495%	35.4114%	0.0000%	4.2873%	32.1323%
Sewer Treatment System	650,795	\$ 88,635	\$ 94,687	\$ 230,456	\$ -	\$ 27,901	\$ 209,116
Sewer Collection System	419,763	57,170	61,073	148,644	-	17,996	134,880
Total	\$ 1,070,558	\$ 145,804	\$ 155,761	\$ 379,100	\$ -	\$ 45,898	\$ 343,996

PURPOSE - The purpose of this table is to distribute the Large User share of Payment-in-Lieu-of-Taxes (PILOT) costs among the large users.