



City of Hollywood, FL

FY 2024 Large User Rate Estimate

September 26, 2023





September 26, 2023

Dear Mr. Morello,

Mr. Vincent Morello, P.E.
Director
Department of Public Utilities
City of Hollywood
1621 North 14th Avenue
Hollywood, FL 33020

Re: FY 2024 Large User Rate Estimate

Stantec Consulting Services Inc. is pleased to present this Fiscal Year (FY) 2024 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 2024 operating and capital budgets and supporting documents as provided by City staff.

The FY 2024 rate estimate is \$3.29 per 1,000 gallons as shown in the table below. The projected flows reflect an assumed increase of 4.00% from each Large Users' actual FY 2023 flows.

FY 2024 Large User Rate Estimate

Large Users	Estimated FY 2024 Costs Share to Large Users	Projected Flow (Gallons)	Rate per 1,000 Gallons
Broward County	\$ 4,482,297	1,396,928,000	\$ 3.21
City of Dania	4,329,161	1,381,744,000	\$ 3.13
City of Hallandale	9,515,607	2,664,792,000	\$ 3.57
City of Miramar	71,014	-	*See Note 1
Town of Pembroke Park	1,133,297	364,416,000	\$ 3.11
City of Pembroke Pines	9,355,721	2,979,860,000	\$ 3.14
Total	\$ 28,887,097	8,787,740,000	\$ 3.29

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 \$5,918.

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, Principal
Stantec Consulting Services
777 S. Harbour Island Blvd., Suite 600
Tampa, Florida 33602
jeffrey.dykstra@stantec.com

Enclosure

APPENDIX: SUPPORTING SCHEDULES

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

Allocation Table I - 1	Determination of the Amount of General & Administrative Costs to be Charged to the Water and Sewer Fund
	<u>Determination of Allocation Basis for:</u>
Allocation Table I - 2	City Commission Costs to the Water and Sewer Fund
Allocation Table I - 3	City Manager and Finance Administration to the Water and Sewer Fund
Allocation Table I - 4	City Clerk's Office to the Water & Sewer Fund
Allocation Table I - 5	City Attorney's Office to the Water & Sewer Fund
Allocation Table I - 6	Treasury Management & the General Accounting Office Costs to the Water & Sewer Fund
Allocation Table I - 7	Retirement Administration Costs to the Water and Sewer Fund
Allocation Table I - 8	Grants Development Costs to the Water & Sewer Fund
Allocation Table I - 9	Human Resources Department Costs to the Water & Sewer Fund
Allocation Table I - 10	Procurement Office to the Water & Sewer Fund
Allocation Table I - 11	Planning Administration costs to the Water & Sewer Fund

Section II - Identification of Water and Sewer Fund Costs

Worksheet II - 1	Summary of Water & Sewer Fund Costs
Worksheet II - 2	Summary of Water & Sewer Fund Operating Expenditures
Worksheet II - 3	Existing Bond Debt Service
Worksheet II - 4	Existing SRF Loan Debt Service

Section III - Allocation of Costs Between Water and Sewer

Worksheet III - 1	Summary of Allocated Water & Sewer Fund Costs
Worksheet III - 2	Distribution of Operating Expenditures to Water and Sewer
Worksheet III - 3	Distribution of Debt Service Costs Between Water and Sewer
	<u>Determination of Allocation Basis for:</u>
Allocation Table III - 1	Distribution of Utility Billing & Collections Between Water & Sewer
Allocation Table III - 2	Salary & Related Portion of Utility Administration Costs Between Water & Sewer
Allocation Table III - 3	All Other Utility Administration Costs Than Salaries & Related Between Water & Sewer
Allocation Table III - 4	Salary & Related Portion of Engineering Support Costs Between Water and Sewer
Allocation Table III - 5	All Other Engineering Support Costs Than Salaries & Related Between Water & Sewer
Allocation Table III - 6	Sewer Portion of Payment-in-Lieu-of-Taxes (PILOT)
Allocation Table III - 7	General & Administrative Costs to Water & Sewer
Allocation Table III - 8	Outstanding Revenue Bonds Debt Service

Section IV - Allocation of Costs Between Hollywood and Large Users

Worksheet IV - 1	Summary of Distributed Costs Between Hollywood & Large Users
Worksheet IV - 2	Distribution of Sewer Operating Costs Between Hollywood & Large Users

Worksheet IV - 3	Distribution of Sewer Debt Service Costs Between WWTP Capacity, Improvements and Upgrades and Sewer Collection System
Worksheet IV - 4	Distribution of Sewer Treatment Plant Capacity Debt Service Costs Between Hollywood & Large Users
Worksheet IV - 5	Distribution of Sewer Improvements and Upgrades Debt Service Costs Between Hollywood & Large Users
Worksheet IV - 6	Distribution of Sewer Collection Debt Service Costs Between Hollywood & Large Users

Determination of Allocation Basis for:

Allocation Table IV - 1	Salary & Related Portion of Utility Administration Costs Between Large Users
Allocation Table IV - 2	All Other Utility Administration Costs Than Salaries & Related Between Large Users
Allocation Table IV - 3	Salary & Related Portion of Engineering Support Costs Between Large Users
Allocation Table IV - 4	All Other Engineering Support Costs Than Salaries & Related Between Large Users
Allocation Table IV - 5a	Summary of Diverted Flow Distribution
Allocation Table IV - 5b	Summary of Calculation of Diverted Flow
Allocation Table IV - 6	Reserve Capacity Allocations
Allocation Table IV - 7	Determination of Allocation Basis for the Sewer Collection System Costs Between Hollywood and Large Users
Allocation Table IV - 8	Determination of Allocation Basis for the Payment-in-Lieu-of-Tax Costs Between Hollywood and Large Users
Allocation Table IV - 9	Allocation of the Sewer Portion of the General & Administrative Costs Between Hollywood and Large Users
Allocation Table IV - 10	Allocation of Annual Depreciation on Plant for Facilities Constructed from Other Than Bond Proceeds

Section V - Summary of Distributed Large User Costs

Worksheet V -1	Determination of FY 2024 Rate
Worksheet V -2	Summary of Distribution of Large User Costs to Individual Large Users
Allocation Table V - 1	Distribution of Large User Operating & Maintenance Costs Among Individual Large Users
Allocation Table V - 2	Distribution of Large User General and Administrative Costs Among Individual Large Users
Allocation Table V - 3	Summary of Distribution of Large User Debt Service Costs to Individual Large Users
Allocation Table V - 4	Distribution of Large User Wastewater Treatment Plant Capacity Expansion Debt Service Costs Among Individual Large Users
Allocation Table V - 5	Distribution of Large User Wastewater Improvement and Upgrading Debt Service Costs Among Individual Large Users
Allocation Table V - 6	Distribution of Large User Wastewater Collection System Debt Service Costs Among Individual Large Users
Allocation Table V - 7	Distribution of Large User Payment-in-Lieu-of-Tax Costs Among Individual Large Users

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 \$22,249,725 of the Total General Fund Costs for FY 2024 of \$221,642,422 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 Costs	Adjustments	Notes	General Fund Adjusted Costs	Percent	Allocation of General Fund Costs to Water/Sewer (6)	Reference for Allocation Percentage
City Commission	\$ 1,574,335	-		\$ 1,574,335	14.7431%	\$ 232,106	Allocation Table I - 2
City Manager	2,729,174	-		2,729,174	17.2725%	471,396	Allocation Table I - 3
City Clerk	920,518	(33,171)	1	887,347	14.7431%	130,823	Allocation Table I - 4
City Attorney	3,619,751	-		3,619,751	7.2664%	263,027	Allocation Table I - 5
Budget	1,647,999	-	2	1,647,999	17.2725%	284,650	Allocation Table I - 3
Assistant City Manager/Budget Admin	-	-		-	17.2725%	-	Allocation Table I - 3
Finance Administration	1,118,300	(182,501)	2, 3	935,799	17.2725%	161,636	Allocation Table I - 3
Treasury Management	2,603,165	-	2	2,603,165	39.0013%	1,015,269	Allocation Table I - 6
General Accounting	2,005,600	-	2	2,005,600	24.3533%	488,430	Allocation Table I - 6
Retirement Administration	132,003	(132,003)	2, 4	-	22.6174%	-	Allocation Table I - 7
Personnel HR / Labor Relations	2,660,036	-		2,660,036	13.5878%	361,440	Allocation Table I - 9
Purchasing/Procurement	1,666,126	-	2	1,666,126	14.9159%	248,517	Allocation Table I - 10
Public Safety	163,745,145	(163,745,145)	5	-		-	NA
Public Works	13,076,243	(13,076,243)	5	-		-	NA
Transportation	2,169,123	(2,169,123)	5	-		-	NA
Economic Environment	2,953,313	(2,953,313)	5	-		-	NA
Planning and Development	1,920,393	-		1,920,393	0.0000%	-	Allocation Table I - 11
Culture and Recreation	12,318,390	(12,318,390)	5	-		-	NA
Emergency and Disaster Relief	-	-		-		-	NA
Code	4,740,136	(4,740,136)	5	-		-	NA
Other	42,672	(42,672)	5	-		-	NA
Total	\$ 221,642,422	\$ (199,392,697)		\$ 22,249,725		\$ 3,657,295	

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 estimated to be passed in FY 2024	÷	Total Number of Ordinances & Resolutions to be Passed in FY 2024	=	Percentage Share
48	÷	393	=	12.2137%

Step 2

Calculate Water & Sewer Share of Total Budget

Total FY 2024 Water & Sewer Operating Budget	÷	Total Operating Budget	=	Percentage Share
\$ 81,743,201	÷	\$ 473,256,740	=	17.2725%

Step 3

Calculate Average of Two Percentages

Percentage Share of Agenda Items in FY 2024	+	Percentage Share of Total FY 2024 Operating Budget	=	Percentage Share	Average Percentage Share Supports Allocation on Allocation Table I - 1
(from Step 1)	+	(from Step 2)	=	29.4862%	14.7431%
12.2137%	+	17.2725%	=	29.4862%	14.7431%

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) Reflects FY 2022 costs and allocation factors from the LU True-up for estimation purposes, unless noted.

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

Total FY 2024 Water & Sewer Operating Budget	÷	Total Operating Budget	=	Percentage Share
\$ 81,743,201	÷	\$ 473,256,740	=	17.2725%

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.

Notes:

(1) Reflects FY 2022 Citywide operating budget from the LU True-up for estimation purposes.

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 2024	÷	Total Number of Ordinances & Resolutions to be Passed in FY 2024	=	Percentage Share	
48	÷	393	=	12.2137%	
Step 2					
Calculate Water & Sewer Share of Total Budget					
Total FY 2024 Water & Sewer Operating Budget	÷	Total City Operating Budget	=	Percentage Share	
\$ 81,743,201	÷	\$ 473,256,740	=	17.2725%	
Step 3					
Calculate Average of Two Percentages					
Percentage Share of Agenda Items in FY 2024	+	Percentage Share of Total City FY 2024 Operating Budget	=	Percentage Share	Average Percentage Share Supports Allocation on Allocation Table I - 1
(from Step 1)	+	(from Step 2)	=		
12.2137%	+	17.2725%	=	29.4862%	14.7431%

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.

Notes:

(1) Reflects FY 2022 costs and allocation factors from the LU True-up for estimation purposes, unless noted.

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 2024	÷	Total Number of Legal Hours in FY 2024	=	Percentage Share Supports Allocation on Allocation Table I - 1
1,050	÷	14,450	=	7.2664%

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) Reflects FY 2022 data from the LU True-up for estimation purposes, unless noted.

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 General Accounting Salary Costs	x	Time & Effort Expended on Water & Sewer Payroll	=	Personnel (Payroll) Function Portion of General Accounting Salary Costs
Accountant	\$ 66,548	x	0.0000%	=	\$ -
Accounting Specialist	9,400	x	0.0000%	=	-
Accounting Specialist	39,922	x	0.0000%	=	-
Accounting Specialist	49,322	x	0.0000%	=	-
Accounting Specialist	49,499	x	0.0000%	=	-
Accounting Systems Manager	120,672	x	0.0000%	=	-
Administrative Specialist I	18,058	x	0.0000%	=	-
Administrative Specialist I	33,454	x	0.0000%	=	-
Division Director, General Accounting	127,848	x	0.0000%	=	-
Senior Accountant	14,991	x	0.0000%	=	-
Senior Accountant	75,773	x	0.0000%	=	-
Senior Accountant	75,773	x	0.0000%	=	-
Senior Accountant	79,539	x	0.0000%	=	-
Senior Accountant	97,377	x	0.0000%	=	-
Total	\$ 858,177				\$ -

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 General Accounting Salary Costs (From Step 1a)	=	Allocation Basis for Total Personnel (Payroll) Function Portion of General Accounting Costs
-	÷	858,177	=	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 General Accounting Salary Costs	x	Time & Effort Expended on Investment	=	Investment Function Portion of General Accounting Salary Costs
Accountant	\$ 66,548	x	0.0000%	=	\$ -
Accounting Specialist	9,400	x	0.0000%	=	-
Accounting Specialist	39,922	x	0.0000%	=	-
Accounting Specialist	49,322	x	0.0000%	=	-
Accounting Specialist	49,499	x	0.0000%	=	-
Accounting Systems Manager	120,672	x	0.0000%	=	-
Administrative Specialist I	18,058	x	0.0000%	=	-
Administrative Specialist I	33,454	x	0.0000%	=	-
Division Director, General Accounting	127,848	x	0.0000%	=	-
Senior Accountant	14,991	x	0.0000%	=	-
Senior Accountant	75,773	x	0.0000%	=	-
Senior Accountant	75,773	x	0.0000%	=	-
Senior Accountant	79,539	x	0.0000%	=	-
Senior Accountant	97,377	x	0.0000%	=	-
Total	\$ 858,177				\$ -

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 General Accounting Salary Costs (From Step 1a)	=	Allocation Basis for Total Investment Function Portion of General Accounting Costs
-	÷	858,177	=	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	=	Percent 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 General Accounting Total Costs</u>	x	<u>Time & Effort Percent Allocated to Payroll Function</u> (from Step 1b)	=	<u>Payroll Function Portion of General Accounting</u>
\$ 2,005,600	x	0.0000%	=	\$ -

Step 2b
Separate General Accounting Costs Into Investment Based on Time & Effort Percentages

<u>Total General Accounting Total Costs</u>	x	<u>Time & Effort Percent Allocated to Investment Function</u> (from Step 1d)	=	<u>Investment Function Portion of General Accounting</u>
\$ 2,005,600	x	0.0000%	=	\$ -

Step 2c
Separate General Accounting Costs Into General Accounting Based on Time & Effort Percentages

<u>Total General Accounting Total Costs</u>	x	<u>Time & Effort Percent Allocated to General Accounting Function</u> (from Step 1e)	=	<u>Non-Payroll/Investment Portion of General Accounting Costs</u>
\$ 2,005,600	x	100.0000%	=	\$ 2,005,600

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>Prior Year End Investments</u>		<u>Year End Investments</u>	=	<u>Average Investments</u>
Water & Sewer Only	\$ 235,718,770	+	\$ 256,826,403	=	\$ 492,545,173
Total City Investments	\$ 597,105,367	+	\$ 665,787,289	=	1,262,892,656
Water & Sewer Only	\$ 492,545,173	÷	2	=	\$ 246,272,587
Total City Investments	\$ 1,262,892,656	÷	2	=	631,446,328

Step 3b

Determine Allocation Percentage for Investment Function Costs

<u>Average Water & Sewer Investments</u>		<u>Total Average Investments</u>	=	<u>Allocation Basis for Investment (Treasury) Activity</u>
\$ 246,272,587	÷	\$ 631,446,328	=	From Allocation Table I - 1
				39.0013%

Step 4

Determine Percentage Basis to Allocate General Accounting Function Costs

<u>Number of Accounting Transactions Related to Water & Sewer in FY 2024</u>		<u>Total Number of Accounting Transactions in FY 2024</u>	=	<u>Water & Sewer Fund Share</u>
12,371	÷	50,798	=	24.3533%

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 Costs</u>		<u>Percentages</u>	=	<u>Water & Sewer Fund Share</u>
Payroll Function (From Step 2a)	\$ -		0.0000%		\$ -
Investment Function (from Step 2b)	-		39.0013%		-
Remaining Gen. Acct. Costs (Step 2c)	2,005,600		24.3533%	=	488,430
	<u>\$ 2,005,600</u>				<u>\$ 488,430</u>

Step 5b
Determine Percentage

	\$ 488,430	÷	\$ 2,005,600	=	24.3533%
--	------------	---	--------------	---	-----------------

**Supports Allocation on
Allocation Table I - 1**

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) Reflects FY 2022 costs and allocation factors from the LU True-up for estimation purposes, unless noted.

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

	<u>Number of Water & Sewer Employees</u>	÷	<u>Total Number of City Employees</u>	=	<u>Percentage Share</u> <u>Supports Allocation on</u> <u>Allocation Table I - 1</u>
Total	159	÷	1,464	=	
Less: Fire and Police	-		(761)		
Net Total	159		703	=	22.6174%

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) Reflects FY 2022 data from the LU True-up for estimation purposes.

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 2024	÷	Total Number of Grant Applications FY 2024	=	Percentage Share
N/A	÷	N/A	=	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

	FY 2024			=	Percentage Share	
	Water & Sewer Personnel Costs	÷	Total City Personnel Costs			Supports Allocation on Allocation Table I - 1
	From Worksheet II - 2					=
Summarized From Line Item Expenditures						
Utility Billing & Collections	\$	5,172,388				
Utility Administration		3,865,285				
Engineering Support		3,556,776				
Water Treatment Plant		3,388,517				
Water Distribution		2,901,080				
Sewer Treatment		8,093,273				
Sewer Collection		2,047,530				
Subtotal	\$	29,024,849	\$	213,609,613	13.5878%	

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.
- (2) City Personnel costs from the LU True-up for estimation purposes.

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 2024		Total Number of Purchase Orders in FY 2024		Percentage Share
656	÷	4,398	=	I - 1
	÷		=	14.9159%

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 from Page 51, Item 14, of Exhibit D of the Large User Agreement.

Notes:

(1) Reflects FY 2022 data from the LU True-up for estimation purposes.

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

Step 1					
	Total Positions (1)	x	Time & Effort (1)	=	Water & Sewer Function (2)
Planning Manager	1.00	x	0.0000%	=	-
Principal Planner	1.00	x	0.2500%	=	-
Planning Administrator	1.00	x	0.2500%	=	-
Planning Administrator	1.00	x	0.2500%	=	-
Associate Planner	1.00	x	0.2500%	=	-
Associate Planner	1.00	x	0.1000%	=	-
Assistant Planner	1.00	x	0.1000%	=	-
Assistant Planner	1.00	x	0.2500%	=	-
Administrative Assistant I	1.00	x	0.0000%	=	-
Administrative Assistant II	1.00	x	0.0000%	=	-
Zoning Inspector	1.00	x	0.0000%	=	-
Total	11.00				-

Step 2					
	From Step 1	÷	Total Positions	=	Percentage Share Supports Allocation on Allocation Table I - 1
Total Positions	-	÷	11.00	=	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 2024 Costs - Supports	Reference
	Worksheet III - 1	
Operating Expenditures		
Utility Billing & Collections	\$ 7,566,242	Worksheet II - 2
Utility Administration	7,423,944	Worksheet II - 2
Engineering Support	5,567,544	Worksheet II - 2
Water Treatment Plant	12,374,768	Worksheet II - 2
Water Distribution	7,064,371	Worksheet II - 2
Sewer Treatment	25,147,133	Worksheet II - 2
Sewer Collection	3,346,961	Worksheet II - 2
Pmt-in-Lieu-of-Taxes	5,948,779	Expense Worksheet
Gen & Admin. Charges	3,657,295	Allocation Table I - 1
	\$ 78,097,037	
Debt Service		
2016 W&S Bond (FFGFC)	\$ 428,276	Worksheet II - 3
2020 W&S Bond (Refunding)	2,939,420	Worksheet II - 3
2002 Inflow/Infiltration	51,796	Worksheet II - 4
2002 Injection Wells	552,919	Worksheet II - 4
2002 Wastewater Improvement Precon	305,038	Worksheet II - 4
2002 WWTP	2,316,160	Worksheet II - 4
2003 On site Generation	379,836	Worksheet II - 4
2004 30th Avenue Force Main	53,985	Worksheet II - 4
2009 Inflow/Infiltration -ARRA	486,346	Worksheet II - 4
2009 Inflow/Infiltration - Companion	32,258	Worksheet II - 4
2012 DIW/MSRO	798,600	Worksheet II - 4
2012 RO Train A	96,093	Worksheet II - 4
2013 Headworks	422,773	Worksheet II - 4
2013 WMRP	590,159	Worksheet II - 4
2013 Taft Street	169,199	Worksheet II - 4
2014 DW06047 Water Main	1,324,557	Worksheet II - 4
DW060490 Royal Ponciana	972,736	Worksheet II - 4
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	1,310,035	Worksheet II - 4
WW060480 Royal Poinciana	563,694	Worksheet II - 4
CW0604A0 Deep Injection Wells Ph 1	1,510,582	Worksheet II - 4
DW0604b WMRP (Parkside)	635,526	Worksheet II - 4
	\$ 15,939,987	

Depreciation - Large Users	\$	32,906	Allocation Table IV - 10
Subtotal	\$	32,906	
Total Cost of Service Before L.U. - 10% Applied	\$	94,069,930	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$	2,626,100	Worksheet IV - 1
Gross Cost of Service	\$	96,696,030	

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

	FY 2024 Costs		
	Supports Worksheet II - 1		
Utility Billing & Collections			
Personnel Services and Benefits	\$	5,172,388	
Operating Expenditures		<u>2,393,854</u>	
Total	\$	7,566,242	Supports Worksheet II - 1
Utility Administration			
Personnel Services	\$	3,865,285	
Operating Expenditures		<u>3,558,659</u>	
Total	\$	7,423,944	Supports Worksheet II - 1
Engineering Support			
Personnel Services	\$	3,556,776	
Operating Expenditures		<u>2,010,768</u>	
Total	\$	5,567,544	Supports Worksheet II - 1
Water Treatment Plant			
Personnel Services	\$	3,388,517	
Operating Expenditures		<u>8,986,251</u>	
Total	\$	12,374,768	Supports Worksheet II - 1
Water Distribution			
Personnel Services	\$	2,901,080	
Operating Expenditures		<u>4,163,291</u>	
Total	\$	7,064,371	Supports Worksheet II - 1
Sewer Treatment			
Personnel Services	\$	8,093,273	
Operating Expenditures		<u>17,053,860</u>	
Total	\$	25,147,133	Supports Worksheet II - 1
Sewer Collection			
Personnel Services	\$	2,047,530	
Operating Expenditures		<u>1,299,431</u>	
Total	\$	3,346,961	Supports Worksheet II - 1

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

		<u>FY 2024 Costs</u>	
		<u>Supports Worksheet II - 1</u>	
TOTAL			
	Personnel Services	\$	29,024,849
	Operating Expenditures		<u>39,466,114</u>
	Total	\$	<u>68,490,963</u>

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 and Sewer Collection

Worksheet II - 3
Existing Bond Debt Service

	FY 2024 Costs	Provision for Debt Service Coverage	FY 2024 Costs (Including Debt Service Coverage)	Adjustments	FY 2024 Net Costs (Including Debt Service Coverage)
2016 W&S Bond (FFGFC)	\$ 428,276	1.00	\$ 428,276	-	\$ 428,276
2020 W&S Bond (Refunding)	2,672,200	1.10	2,939,420	-	2,939,420
Total	\$ 3,100,476		\$ 3,367,696		\$ 3,367,696

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 2024 Costs	Provision for Debt Service Coverage	FY 2024 Costs (Including Debt Service Coverage)
2002 Inflow/Infiltration	\$ 45,040	1.15	\$ 51,796
2002 Injection Wells	480,799	1.15	552,919
2002 Wastewater Improvement Precon	265,251	1.15	305,038
2002 WWTP	2,014,052	1.15	2,316,160
2003 On site Generation	330,292	1.15	379,836
2004 30th Avenue Force Main	46,943	1.15	53,985
2009 Inflow/Infiltration -ARRA	422,909	1.15	486,346
2009 Inflow/Infiltration - Companion	28,050	1.15	32,258
2012 DIW/MSRO	694,434	1.15	798,600
2012 RO Train A	83,559	1.15	96,093
2013 Headworks	367,629	1.15	422,773
2013 WMRP	513,182	1.15	590,159
2013 Taft Street	147,129	1.15	169,199
2014 DW06047 Water Main	1,151,789	1.15	1,324,557
DW060490 Royal Poinciana	845,858	1.15	972,736
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	1,139,161	1.15	1,310,035
WW060480 Royal Poinciana	490,168	1.15	563,694
CW0604A0 Deep Injection Wells Ph 1	1,313,550	1.15	1,510,582
DW0604b WMRP (Parkside)	552,632	1.15	635,526
Total	\$ 10,932,427		\$ 12,572,291

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 \$56,157,611 of the Total Cost of Service (before RR&I costs) for FY 2024 of \$94,069,930 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 2024 Costs	FY 2024 Water Costs	FY 2024 Sewer Costs	
	From Worksheet II - 1	Not Applicable to Large Users	Supports Worksheet IV - 2, Worksheet IV - 3	Reference
Operating Expenditures				
Utility Billing & Collections	\$ 7,566,242	\$ 2,979,217	\$ 4,587,025	Worksheet III - 2
Utility Administration	7,423,944	3,278,911	4,145,033	Worksheet III - 2
Engineering Support	5,567,544	2,444,229	3,123,315	Worksheet III - 2
Water Treatment Plant	12,374,768	12,374,768	-	Worksheet III - 2
Water Distribution	7,064,371	7,064,371	-	Worksheet III - 2
Sewer Treatment	25,147,133	-	25,147,133	Worksheet III - 2
Sewer Collection	3,346,961	-	3,346,961	Worksheet III - 2
Pmt-in-Lieu-of-Taxes	5,948,779	1,167,596	4,781,183	Allocation Table III - 6
Gen & Admin. Charges	3,657,295	1,483,202	2,174,093	Allocation Table III - 7
	\$ 78,097,037	\$ 30,792,294	\$ 47,304,743	
Debt Service				
2016 W&S Bond (FFGFC)	\$ 428,276	\$ -	\$ 428,276	Worksheet III - 3
2020 W&S Bond (Refunding)	2,939,420	1,012,483	1,926,937	Worksheet III - 3
2002 Inflow/Infiltration	51,796	-	51,796	Worksheet III - 4
2002 Injection Wells	552,919	-	552,919	Worksheet III - 4
2002 Wastewater Improvement Precon	305,038	-	305,038	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
2004 30th Avenue Force Main	53,985	-	53,985	Worksheet III - 4
2009 Inflow/Infiltration -ARRA	486,346	-	486,346	Worksheet III - 4
2009 Inflow/Infiltration - Companion	32,258	-	32,258	Worksheet III - 4
2012 DIW/MSRO	798,600	798,600	-	Worksheet III - 4
2012 RO Train A	96,093	96,093	-	Worksheet III - 4
2013 Headworks	422,773	-	422,773	Worksheet III - 4
2013 WMRP	590,159	590,159	-	Worksheet III - 4
2013 Taft Street	169,199	-	169,199	Worksheet III - 4
2014 DW06047 Water Main	1,324,557	1,324,557	-	Worksheet III - 4
DW060490 Royal Poinciana	972,736	972,736	-	Worksheet III - 4
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	1,310,035	1,310,035	-	Worksheet III - 4
WW060480 Royal Poinciana	563,694	-	563,694	Worksheet III - 4
CW0604A0 Deep Injection Wells Ph 1	1,510,582	-	1,510,582	Worksheet III - 4
DW0604b WMRP (Parkside)	635,526	635,526	-	Worksheet III - 4
	\$ 15,939,987	\$ 7,120,025	\$ 8,819,962	
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	\$ 94,069,930	\$ 37,912,319	\$ 56,157,611	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$ 2,626,100	\$ -	\$ 2,626,100	Worksheet IV - 1
Gross Cost of Service	\$ 96,696,030	\$ 37,912,319	\$ 58,783,711	

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 2024 Costs	Water Percentage Allocator	FY 2024 Water Portion	FY 2024 Sewer Portion	Reference
From Worksheet II - 2					
Utility Billing & Collections					
Personnel Services	\$ 5,172,388	38.2802%	\$ 1,980,003	\$ 3,192,385	Allocation Table III - 1
Operating Expenditures	2,393,854	41.7408%	999,214	1,394,640	Allocation Table III - 1
Total	\$ 7,566,242		\$ 2,979,217	\$ 4,587,025	
Utility Administration					
Personnel Services	\$ 3,865,285	40.0978%	\$ 1,549,893	\$ 2,315,392	Allocation Table III - 2
Operating Expenditures	3,558,659	48.5862%	1,729,017	1,829,642	Allocation Table III - 3
Total	\$ 7,423,944		\$ 3,278,911	\$ 4,145,033	
Engineering Support					
Personnel Services	\$ 3,556,776	38.0049%	\$ 1,351,748	\$ 2,205,028	Allocation Table III - 4
Operating Expenditures	2,010,768	54.3316%	1,092,481	918,287	Allocation Table III - 5
Total	\$ 5,567,544		\$ 2,444,229	\$ 3,123,315	
Water Treatment Plant					
Personnel Services	\$ 3,388,517	100.0000%	\$ 3,388,517	\$ -	Direct To Water
Operating Expenditures	8,986,251	100.0000%	8,986,251	-	Direct To Water
Total	\$ 12,374,768		\$ 12,374,768	\$ -	
Water Distribution					
Personnel Services	\$ 2,901,080	100.0000%	\$ 2,901,080	\$ -	Direct To Water
Operating Expenditures	4,163,291	100.0000%	4,163,291	-	Direct To Water
Total	\$ 7,064,371		\$ 7,064,371	\$ -	
Sewer Treatment					
Personnel Services	\$ 8,093,273	0.0000%	\$ -	\$ 8,093,273	Direct To Sewer
Operating Expenditures	17,053,860	0.0000%	-	17,053,860	Direct To Sewer
Total	\$ 25,147,133		\$ -	\$ 25,147,133	
Sewer Collection					
Personnel Services	\$ 2,047,530	0.0000%	\$ -	\$ 2,047,530	Direct To Sewer
Operating Expenditures	1,299,431	0.0000%	-	1,299,431	Direct To Sewer
Total	\$ 3,346,961		\$ -	\$ 3,346,961	
TOTAL					
Personnel Services	\$ 29,024,849		\$ 11,171,240	\$ 17,853,609	
Operating Expenditures	39,466,114		16,970,255	22,495,859	
Total	\$ 68,490,963		\$ 28,141,496	\$ 40,349,467	

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 2024 Costs	Water Percentage Allocator	FY 2024 Water Portion	FY 2024 Sewer Portion	Reference
2016 W&S Bond (FFGFC)	\$ 428,276	0.0000%	\$ -	\$ 428,276	Allocation Table III - 8
2020 W&S Bond (Refunding)	2,939,420	34.4450%	1,012,483	1,926,937	Allocation Table III - 8
2002 Inflow/Infiltration	51,796	0.0000%	-	51,796	100% Sewer
2002 Injection Wells	552,919	0.0000%	-	552,919	100% Sewer
2002 Wastewater Improvement Precon	305,038	0.0000%	-	305,038	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
2004 30th Avenue Force Main	53,985	0.0000%	-	53,985	100% Sewer
2009 Inflow/Infiltration -ARRA	486,346	0.0000%	-	486,346	100% Sewer
2009 Inflow/Infiltration - Companion	32,258	0.0000%	-	32,258	100% Sewer
2012 DIW/MSRO	798,600	100.0000%	798,600	-	100% Water
2012 RO Train A	96,093	100.0000%	96,093	-	100% Water
2013 Headworks	422,773	0.0000%	-	422,773	100% Sewer
2013 WMRP	590,159	100.0000%	590,159	-	100% Water
2013 Taft Street	169,199	0.0000%	-	169,199	100% Sewer
2014 DW06047 Water Main	1,324,557	100.0000%	1,324,557	-	100% Water
DW060490 Royal Poinciana	972,736	100.0000%	972,736	-	100% Water
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	1,310,035	100.0000%	1,310,035	-	100% Water
WW060480 Royal Poinciana	563,694	0.0000%	-	563,694	100% Sewer
CW0604A0 Deep Injection Wells Ph 1	1,510,582	0.0000%	-	1,510,582	100% Sewer
DW0604b WMRP (Parkside)	635,526	100.0000%	635,526	-	100% Water
Total	\$ 15,939,987		\$ 7,120,025	\$ 8,819,962	

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

	<u>FY 2024 Costs</u>		<u>Water Allocation</u>		
	<u>From Worksheet II - 2</u>		<u>Percent</u>	<u>Portion</u>	<u>Sewer Portion</u>
Personnel Costs					
Water Distribution	\$	2,901,080	100.0000%	\$ 2,901,080	\$ -
Water Treatment Plant		3,388,517	100.0000%	3,388,517	-
Sewer Treatment Plant		8,093,273	0.0000%	-	8,093,273
Sewer Collection		2,047,530	0.0000%	-	2,047,530
Total	\$	16,430,400		\$ 6,289,597	\$ 10,140,803
Operating Expenditures					
Water Distribution	\$	4,163,291	100.0000%	\$ 4,163,291	\$ -
Water Treatment Plant		8,986,251	100.0000%	8,986,251	-
Sewer Treatment Plant		17,053,860	0.0000%	-	17,053,860
Sewer Collection		1,299,431	0.0000%	-	1,299,431
Total	\$	31,502,833		\$ 13,149,542	\$ 18,353,291

Step 2 - Determine Water Percentage, Sewer Percentage

	<u>Water Portion</u>	<u>FY 2024 Costs</u>	<u>Water Portion</u>	<u>Sewer Portion</u>
	<u>From Step 1</u>		<u>Percentage</u>	<u>Percentage</u>
Personnel Costs	\$ 6,289,597	\$ 16,430,400	38.2802%	61.7198%
Operating Expenditures	13,149,542	31,502,833	41.7408%	58.2592%
Total	\$ 19,439,139	\$ 47,933,233	40.5546%	59.4454%

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

	Water Portion (1)		Sewer Portion (1)		
	Costs (2)	Percent	Costs	Percent	Costs
Administrative Assistant I	\$ 48,430	26.0000%	\$ 12,592	53.0000%	\$ 25,668
Administrative Assistant I	76,887	30.0000%	23,066	60.0000%	46,132
Administrative Assistant I	52,306	40.0000%	20,923	50.0000%	26,153
Administrative Specialist I	37,212	50.0000%	18,606	50.0000%	18,606
Asset Manager	138,014	26.0000%	35,884	53.0000%	73,147
Chief Chemist Qa/Qc	103,772	50.0000%	51,886	40.0000%	41,509
Deputy Director	150,111	30.0000%	45,033	55.0000%	82,561
Director of Public Utilities	195,667	25.0000%	48,917	60.0000%	117,400
Environmental Inspector	54,800	10.0000%	5,480	70.0000%	38,360
Environmental Inspector	53,712	10.0000%	5,371	70.0000%	37,599
Environmental Inspector	63,884	40.0000%	25,554	50.0000%	31,942
Laboratory Technician	5,096	50.0000%	2,548	40.0000%	2,038
Laboratory Technician	90,783	50.0000%	45,392	40.0000%	36,313
Laboratory Technician	98,652	50.0000%	49,326	40.0000%	39,461
Laboratory Technician	81,192	50.0000%	40,596	40.0000%	32,477
Laboratory Technician	15,980	50.0000%	7,990	40.0000%	6,392
Laboratory Technician	41,406	50.0000%	20,703	50.0000%	20,703
Laboratory Technician	72,691	50.0000%	36,345	50.0000%	36,345
Outreach Coordinator	108,814	40.0000%	43,525	55.0000%	59,847
Regulatory Compliance Officer	94,506	10.0000%	9,451	70.0000%	66,154
Regulatory Compliance Officer	114,482	30.0000%	34,345	50.0000%	57,241
Senior Accountant	79,466	25.0000%	19,866	60.0000%	47,679
Senior Environmental Inspector	58,743	50.0000%	29,372	40.0000%	23,497
Senior Operations Analyst	87,596	25.0000%	21,899	60.0000%	52,558
Sr. Operations Analyst	28,912	55.0000%	15,902	35.0000%	10,119
Storekeeper	43,019	0.0000%	-	100.0000%	43,019
Storekeeper Supervisor	44,336	90.0000%	39,902	10.0000%	4,434
Utilities Accounting Supervisor	112,286	25.0000%	28,072	60.0000%	67,372
Water Quality Manager	119,362	50.0000%	59,681	40.0000%	47,745
Total	\$ 2,272,118		\$ 798,226		\$ 1,192,473

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

<u>Water Salary Costs</u>	<u>Total Water and Sewer Salary Costs (3)</u>	<u>Water Percent Allocator</u>	<u>Sewer Percent Allocator</u>
Step 1	Step 1		
\$ 798,226	\$ 1,990,698	40.0978%	59.9022%

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) 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.
- (3) Reflects costs and resulting allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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

	<u>Sewer Salary Allocation Percentages</u>	<u>Salary Categories</u>			
	<u>From Step 1</u>	<u>From Step 1</u>	<u>Percent to Allocated Costs to Water</u>		<u>Percent to Allocated Costs to Sewer</u>
	<u>Allocation Table III - 2</u>	<u>Allocation Table III - 2</u>			
Administrative Assistant I	53.0000%				
Administrative Assistant I	60.0000%				
Administrative Assistant I	50.0000%				
Administrative Specialist I	50.0000%				
Asset Manager	53.0000%				
Chief Chemist Qa/Qc	40.0000%				
Deputy Director	55.0000%				
Director of Public Utilities	60.0000%				
Environmental Inspector	70.0000%				
Environmental Inspector	70.0000%				
Environmental Inspector	50.0000%				
Laboratory Technician	40.0000%				
Laboratory Technician	40.0000%				
Laboratory Technician	40.0000%				
Laboratory Technician	40.0000%				
Laboratory Technician	40.0000%				
Laboratory Technician	50.0000%				
Laboratory Technician	50.0000%				
Outreach Coordinator	55.0000%				
Regulatory Compliance Officer	70.0000%				
Regulatory Compliance Officer	50.0000%				
Senior Accountant	60.0000%				
Senior Environmental Inspector	40.0000%				
Senior Operations Analyst	60.0000%				
Sr. Operations Analyst	35.0000%				
Storekeeper	100.0000%				
Storekeeper Supervisor	10.0000%				
Utilities Accounting Supervisor	60.0000%				
Water Quality Manager	40.0000%				
Total	1491.0000%	29.00	48.5862%	51.4138%	

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.

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

	Costs (3)	Water Portion		Sewer Portion	
		Percent	Costs	Percent	Costs
Administrative Assistant I	\$ 47,484	30.0000%	\$ 14,245	60.0000%	\$ 28,490
Administrative Specialist I	38,650	30.0000%	11,595	60.0000%	23,190
Administrative Specialist II	42,577	30.0000%	12,773	60.0000%	25,546
Assistant Director	142,740	15.0000%	21,411	60.0000%	85,644
Engineer / Plans Review	70,662	40.0000%	28,265	40.0000%	28,265
Floodplain Development Review	89,251	30.0000%	26,775	30.0000%	26,775
Project Manager	100,105	0.0000%	-	0.0000%	-
Senior Cadd Operator	80,791	30.0000%	24,237	30.0000%	24,237
Senior Cadd Operator	98,902	30.0000%	29,671	40.0000%	39,561
Senior Project Manager	109,347	5.0000%	5,467	90.0000%	98,412
Senior Project Manager	91,384	60.0000%	54,830	35.0000%	31,984
Utilities Engineering Inspector	100,726	25.0000%	25,181	25.0000%	25,181
Utilities Engineering Inspector	80,797	25.0000%	20,199	70.0000%	56,558
Utilities Engineering Tech. II	68,551	0.0000%	-	70.0000%	47,985
Utilities Engineering Tech. II	74,917	45.0000%	33,713	50.0000%	37,459
Utilities Engineering Tech. II	83,653	36.3636%	30,419	36.3636%	30,419
Project Manager	51,648	80.0000%	41,319	20.0000%	10,330
Total	\$ 1,372,183		\$ 380,101		\$ 620,037

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

<u>Water Salary Costs</u>	<u>Total Water and Sewer Salary Costs (2)</u>	<u>Water Percent Allocator</u>	<u>Sewer Percent Allocator</u>
<u>Step 1</u>	<u>Step 1</u>		
\$ 380,101	\$ 1,000,138	38.0049%	61.9951%

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.
- (3) Reflects costs and resulting allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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	Salary Categories	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	60.0000%			
Administrative Specialist I	60.0000%			
Administrative Specialist II	60.0000%			
Assistant Director	60.0000%			
Engineer / Plans Review	40.0000%			
Floodplain Development Review	30.0000%			
Project Manager	0.0000%			
Senior Cadd Operator	30.0000%			
Senior Cadd Operator	40.0000%			
Senior Project Manager	90.0000%			
Senior Project Manager	35.0000%			
Utilities Engineering Inspector	25.0000%			
Utilities Engineering Inspector	70.0000%			
Utilities Engineering Tech. II	70.0000%			
Utilities Engineering Tech. II	50.0000%			
Utilities Engineering Tech. II	36.3636%			
Project Manager	20.0000%			
Total	776.3636%	17.00	54.3316%	45.6684%

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.

Notes:

(1) Reflects allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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 2022 ENR Construction Cost Index (2)	FY 2022 ENR Construction Cost Index Factor	Indexed Cost
1931	\$ 1,943	181	13,175	72.79	\$ 141,430
1956	316,103	692	13,175	19.04	6,018,254
1960	6,385	824	13,175	15.99	102,090
1961	93,392	847	13,175	15.55	1,452,694
1963	10,277	901	13,175	14.62	150,276
1966	6,438	1,019	13,175	12.93	83,239
1968	5,760	1,155	13,175	11.41	65,703
1969	2,067,740	1,269	13,175	10.38	21,467,541
1970	2,475,215	1,394	13,175	9.45	23,393,658
1971	277,094	1,581	13,175	8.33	2,309,103
1972	36,092	1,753	13,175	7.52	271,255
1973	1,725	1,895	13,175	6.95	11,993
1974	991	2,020	13,175	6.52	6,464
1975	5,691	2,212	13,175	5.96	33,896
1976	23,691,109	2,401	13,175	5.49	129,999,361
1977	9,728	2,576	13,175	5.11	49,754
1978	910,012	2,776	13,175	4.75	4,318,925
1979	306,605	3,003	13,175	4.39	1,345,154
1980	25,157	3,237	13,175	4.07	102,392
1981	175,322	3,535	13,175	3.73	653,424
1982	128,538	3,825	13,175	3.44	442,739
1983	539,600	4,066	13,175	3.24	1,748,447
1984	891,108	4,146	13,175	3.18	2,831,712
1985	543,471	4,195	13,175	3.14	1,706,838
1986	45,002	4,295	13,175	3.07	138,044
1987	67,503	4,406	13,175	2.99	201,849
1988	5,545,346	4,519	13,175	2.92	16,167,181
1989	2,323,721	4,615	13,175	2.85	6,633,768
1990	15,167	4,771	13,175	2.76	41,883
1991	1,314,597	4,892	13,175	2.69	3,540,415
1992	31,410	5,052	13,175	2.61	81,913
1993	50,088	5,264	13,175	2.50	125,362
1994	1,601,217	5,437	13,175	2.42	3,880,064

**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 2022 ENR Construction Cost Index (2)	FY 2022 ENR Construction Cost Index Factor	Indexed Cost
1995	5,880,897	5,511	13,175	2.39	14,059,217
1996	14,836,125	5,719	13,175	2.30	34,178,136
1997	27,628,922	5,848	13,175	2.25	62,245,013
1998	2,746,192	5,986	13,175	2.20	6,044,247
1999	14,139,997	6,134	13,175	2.15	30,370,611
2000	3,500,571	6,259	13,175	2.10	7,368,548
2001	1,362,348	6,397	13,175	2.06	2,805,819
2002	4,565,160	6,579	13,175	2.00	9,142,061
2003	4,142,560	6,771	13,175	1.95	8,060,537
2004	28,534,524	7,314	13,175	1.80	51,400,064
2005	4,633,560	7,563	13,175	1.74	8,071,768
2006	567,148	7,883	13,175	1.67	947,879
2007	347,249	8,045	13,175	1.64	568,673
2008	37,254,590	8,623	13,175	1.53	56,920,589
2009	266,650	8,596	13,175	1.53	408,689
FY 2009 Adjustment to CAFR (3)	6,988,802	8,596	13,175	1.53	10,711,599
2010	901,094	8,921	13,175	1.48	1,330,775
2011	13,855,201	9,147	13,175	1.44	19,956,397
2012	114,114	9,376	13,175	1.41	160,350
2013	935,733	9,689	13,175	1.36	1,272,392
2014	2,875,323	9,886	13,175	1.33	3,831,899
2015	409,060	10,128	13,175	1.30	532,122
2016	8,580,228	10,434	13,175	1.26	10,834,178
2017	3,362,919	10,817	13,175	1.22	4,095,978
2018	144,087	11,183	13,175	1.18	169,752
2019	1,496,128	11,326	13,175	1.16	1,740,364
2020	233,185	11,539	13,175	1.14	266,245
2021	1,453,544	12,464	13,175	1.06	1,536,451
2022	40,574,974	13,175	13,175	1.00	40,574,974
	\$ 275,850,432				\$ 619,122,148

**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
\$ 619,122,148	\$ 275,850,432	2.24

Accumulated Depreciation (1)	Accumulated Depreciation Ratio	Indexed Accumulated Depreciation
\$ 194,398,007	2.24	\$ 436,309,309

**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
\$ 619,122,148	436,309,309	\$ 182,812,838

**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 2022 ENR Construction Cost Index	FY 2022 ENR Construction Cost Index Factor		Indexed Cost
1954	\$ 187,053	628	13,175	20.98	\$	3,924,217
1955	1,631,215	660	13,175	19.96		32,562,314
1956	996,353	692	13,175	19.04		18,969,467
1957	233,875	724	13,175	18.20		4,255,918
1958	558,936	759	13,175	17.36		9,702,157
1959	764,874	797	13,175	16.53		12,643,857
1960	52,407	824	13,175	15.99		837,935
1962	46,001	872	13,175	15.11		695,022
1963	2,703,601	901	13,175	14.62		39,533,548
1964	255,755	936	13,175	14.08		3,599,948
1965	10,002 #	971	13,175	13.57		135,711
1966	561,739	1,019	13,175	12.93		7,262,872
1967	160,463	1,074	13,175	12.27		1,968,424
1968	210,838	1,155	13,175	11.41		2,404,999
1969	424,045	1,269	13,175	10.38		4,402,489
1970	2,385,287	1,394	13,175	9.45		22,543,734
1971	285,004	1,581	13,175	8.33		2,375,019
1972	107,051	1,753	13,175	7.52		804,557
1973	43,104	1,895	13,175	6.95		299,679
1974	3,741,988	2,020	13,175	6.52		24,406,135
1975	4,044,357	2,212	13,175	5.96		24,088,644
1976	45,506	2,401	13,175	5.49		249,703
1977	915,282	2,576	13,175	5.11		4,681,198
1978	60,022	2,776	13,175	4.75		284,865
1979	9,794	3,003	13,175	4.39		42,969
1980	176,742	3,237	13,175	4.07		719,358
1981	51,555	3,535	13,175	3.73		192,145
1982	2,123,397	3,825	13,175	3.44		7,313,879
1983	2,469,649	4,066	13,175	3.24		8,002,319

**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 2022 ENR Construction Cost Index	FY 2022 ENR Construction Cost Index Factor	Indexed Cost
1984	930,032	4,146	13,175	3.18	2,955,402
1985	625,975	4,195	13,175	3.14	1,965,952
1986	750,942	4,295	13,175	3.07	2,303,516
1987	347,615	4,406	13,175	2.99	1,039,446
1988	284,212	4,519	13,175	2.92	828,606
1989	68,667	4,615	13,175	2.85	196,031
1990	19,243	4,771	13,175	2.76	53,139
1991	2,269,342	4,892	13,175	2.69	6,111,692
1992	10,253	5,052	13,175	2.61	26,738
1993	55,578	5,264	13,175	2.50	139,103
1994	9,079	5,437	13,175	2.42	22,000
1995	175,135	5,511	13,175	2.39	418,688
1996	4,517	5,719	13,175	2.30	10,406
1997	300,641	5,848	13,175	2.25	677,312
1998	1,489,335	5,986	13,175	2.20	3,277,960
1999	2,731,889	6,134	13,175	2.15	5,867,691
2000	13,841,893	6,259	13,175	2.10	29,136,577
2001	1,793,162	6,397	13,175	2.06	3,693,101
2002	410,109	6,579	13,175	2.00	821,273
2003	292,092	6,771	13,175	1.95	568,349
2004	3,641,589	7,314	13,175	1.80	6,559,700
2005	3,435,267	7,563	13,175	1.74	5,984,314
2006	-	7,883	13,175	1.67	-
2007	3,072,392	8,045	13,175	1.64	5,031,513
2008	826,365	8,623	13,175	1.53	1,262,588
FY 2008 Adjustment to CAFR (3)	(870,320)	8,623	13,175	1.53	(1,329,746)
2009	5,833,051	8,596	13,175	1.53	8,940,202
2010	1,208,421	8,921	13,175	1.48	1,784,649
2011	14,879,493	9,147	13,175	1.44	21,431,740
2012	5,670,494	9,376	13,175	1.41	7,968,036
2013	21,290,924	9,689	13,175	1.36	28,950,998
2014	5,253,765	9,886	13,175	1.33	7,001,612
2015	11,766,080	10,128	13,175	1.30	15,305,802
2016	6,657,498	10,434	13,175	1.26	8,406,364
2017	4,978,842	10,817	13,175	1.22	6,064,144
2018	7,291,756	11,183	13,175	1.18	8,590,566
2019	10,500,518	11,326	13,175	1.16	12,214,682
2020	5,023,998	11,539	13,175	1.14	5,736,266
2021	-	12,464	13,175	1.06	-
2022	3,682,963	13,175	13,175	1.00	3,682,963
	\$ 165,808,703				\$ 452,602,457

**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.*

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

**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
\$ 452,602,457	\$ 165,808,703	2.73

**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
\$ 84,491,623	2.73	\$ 230,633,949

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

Indexed Cost	Indexed Accumulated Depreciation	Taxable Value of Collection System
\$ 452,602,457	230,633,948.95	\$ 221,968,508

**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

	<u>Taxable Value of Sewer System</u>	<u>Millage Rate (Not Including Debt Service)</u>	<u>Millage Multiplier per Ex. D</u>	<u>Adjusted Millage Rate (per Ex. D)</u>	<u>Sewer's Share of Payment-in-lieu-of-taxes PILOT</u>
Sewer Treatment System (Step 3)	\$ 182,812,838	\$ 7.4810	1.50	11.2215	\$ 2,051,434
Sewer Collection System (Step 6)	221,968,508	\$ 7.4810	1.50	11.2215	2,490,820
	\$ 404,781,346				\$ 4,542,254

**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

	<u>Police and Fire Expenditures</u>	<u>Police and Fire Expenditures Prior FY</u>	<u>Change in Police and Fire Expenditures</u>	<u>Percentage Change</u>
	\$ 163,745,145	\$ 155,562,336	\$ 8,182,809	5.2601%

**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

	<u>Payment-in-lieu-of-taxes</u>	<u>Percentage Change</u>		<u>Dollar Change in PILOT</u>	<u>Sewer's Share of PILOT</u>	
		<u>in Police and Fire</u>				
Sewer Treatment System	\$ 2,051,434	5.2601%		\$ 107,908	\$	2,159,343
Sewer Collection System	2,490,820	5.2601%		131,021		2,621,840
	\$ 4,542,254			\$ 238,929	\$	4,781,183
	Total PILOT Charged to Water & Sewer Fund		Sewer's Share of PILOT FY 2024	Water's Share of PILOT FY 2024		
	\$ 5,948,779		\$ 4,781,183	\$ 1,167,596		

**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, 2022
- (3) Reflects costs and resulting allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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

	Adjusted FY 2024 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	\$ 232,106	40.5546%	\$ 94,130	\$ 137,976	Allocation Table III - 1
City Manager	471,396	40.5546%	191,173	280,223	Allocation Table III - 1
City Clerk	130,823	40.5546%	53,055	77,768	Allocation Table III - 1
City Attorney	263,027	40.5546%	106,670	156,357	Allocation Table III - 1
Budget	284,650	40.5546%	115,439	169,212	Allocation Table III - 1
Assistant City Manager/Budget Admin	-	40.5546%	-	-	Allocation Table III - 1
Finance Administration	161,636	40.5546%	65,551	96,085	Allocation Table III - 1
Treasury Management	1,015,269	40.5546%	411,739	603,531	Allocation Table III - 1
General Accounting	488,430	40.5546%	198,081	290,349	Allocation Table III - 1
Retirement Administration	-	40.5546%	-	-	Allocation Table III - 1
Personnel HR/Labor Relations	361,440	40.5546%	146,581	214,860	Allocation Table III - 1
Purchasing Procurement	248,517	40.5546%	100,785	147,732	Allocation Table III - 1
Public Safety	-	40.5546%	-	-	Allocation Table III - 1
Public Works	-	40.5546%	-	-	Allocation Table III - 1
Transportation	-	40.5546%	-	-	Allocation Table III - 1
Economic Environment	-	40.5546%	-	-	Allocation Table III - 1
Growth Management/Planning	-	40.5546%	-	-	Allocation Table III - 1
Culture and Recreation	-	40.5546%	-	-	Allocation Table III - 1
Emergency and Disaster Relief	-	40.5546%	-	-	Allocation Table III - 1
Other	-	40.5546%	-	\$ -	Allocation Table III - 1
Total	\$ 3,657,295		\$ 1,483,202	\$ 2,174,093	

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 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 2020 Revenue Bonds Between Water and Sewer (1)

Sewer Portion of Original Bond Proceeds	÷	Total Original Bond Proceeds	=	Sewer Percent	Water Percent
\$ 31,889,846	÷	\$ 48,645,938	=	65.5550%	34.4450%

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) Series 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 \$26,260,998 of the Total Sewer Cost of Service (before RR&I costs) for FY 2024 of \$56,157,611, 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 \$2,626,100 as required in Article IV d. (1) of the Large User Agreement.

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

	FY 2024 Costs	FY 2024 Hollywood Only Portion	FY 2024 Large Users Only Portion	Reference
	From Worksheet III - 1			
Operating Expenditures				
Utility Billing & Collections	\$ 4,587,025	\$ 4,587,025	\$ -	Worksheet IV - 2
Utility Administration	4,145,033	2,029,755	2,115,278	Worksheet IV - 2
Engineering Support	3,123,315	1,224,075	1,899,240	Worksheet IV - 2
Water Treatment Plant	-	-	-	Worksheet IV - 2
Water Distribution	-	-	-	Worksheet IV - 2
Sewer Treatment	25,147,133	11,088,586	14,058,547	Worksheet IV - 2
Sewer Collection	3,346,961	2,588,874	758,087	Worksheet IV - 2
Pmt-in-Lieu-of-Taxes	4,781,183	2,980,152	1,801,031	Worksheet IV - 8
Gen & Admin. Charges	2,174,093	958,663	1,215,430	Worksheet IV - 9
	\$ 47,304,743	\$ 25,457,131	\$ 21,847,612	
Debt Service (1)				
2016 W&S Bond (FFGFC)	\$ 428,276	\$ 188,848	\$ 239,428	Worksheet IV - 4 through IV - 6
2020 W&S Bond (Refunding)	1,926,937	1,108,693	818,243	Worksheet IV - 4 through IV - 6
2002 Inflow/Infiltration	51,796	40,064	11,732	Worksheet IV - 4 through IV - 6
2002 Injection Wells	552,919	149,086	403,833	Worksheet IV - 4 through IV - 6
2002 Wastewater Improvement	305,038	125,216	179,822	Worksheet IV - 4 through IV - 6
2002 WWTP	2,316,160	950,766	1,365,393	Worksheet IV - 4 through IV - 6
2003 On site Generation	-	-	-	Worksheet IV - 4 through IV - 6
2004 30th Avenue Force Main	53,985	41,757	12,228	Worksheet IV - 4 through IV - 6
2009 Inflow/Infiltration -ARRA	486,346	376,188	110,157	Worksheet IV - 4 through IV - 6
2009 Inflow/Infiltration -	32,258	24,951	7,306	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
2013 Headworks	422,773	186,421	236,352	Worksheet IV - 4 through IV - 6
2013 WMRP	-	-	-	Worksheet IV - 4 through IV - 6
2013 Taft Street	169,199	130,875	38,323	Worksheet IV - 4 through IV - 6
2014 DW06047 Water Main	-	-	-	Worksheet IV - 4 through IV - 6
DW060490 Royal Poinciana	-	-	-	Worksheet IV - 4 through IV - 6
DW060460 Deep Injection Wells	-	-	-	Worksheet IV - 4 through IV - 6
WW060480 Royal Poinciana	563,694	436,017	127,677	Worksheet IV - 4 through IV - 6
CW0604A0 Deep Injection Wells	1,510,582	666,089	844,493	Worksheet IV - 4 through IV - 6
DW0604b WMRP (Parkside)	-	-	-	Worksheet IV - 4 through IV - 6
	\$ 8,819,962	\$ 4,424,973	\$ 4,394,989	
Depreciation - Large Users	\$ 32,906	\$ 14,510	\$ 18,396	Allocation Table IV - 10
Subtotal	\$ 32,906	\$ 14,510	\$ 18,396	
Total Cost of Service Before L.U. - 10% Applied	\$ 56,157,611	\$ 29,896,614	\$ 26,260,998	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$ 2,626,100		\$ 2,626,100	
Gross Cost of Service	\$ 58,783,711	\$ 29,896,614	\$ 28,887,097	

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 2024 Sewer Costs	Hollywood Percentage Allocator	FY 2024 Hollywood Portion	FY 2024 Large User Portion	Reference
	From Worksheet III - 2		Supports Worksheet IV - 2	Supports Worksheet IV - 2	
Utility Billing & Collections					
Personnel Services	\$ 3,192,385	100.0000%	\$ 3,192,385	\$ -	Direct to Hollywood
Operating Expenditures	1,394,640	100.0000%	1,394,640	-	Direct to Hollywood
Total	\$ 4,587,025		\$ 4,587,025	\$ -	
Utility Administration					
Personnel Services	\$ 2,315,392	45.5969%	\$ 1,055,748	\$ 1,259,644	Allocation Table IV - 1
Operating Expenditures	1,829,642	53.2349%	974,008	855,634	Allocation Table IV - 2
Total	\$ 4,145,033		\$ 2,029,755	\$ 2,115,278	
Engineering Support					
Personnel Services	\$ 2,205,028	36.4217%	\$ 803,108	\$ 1,401,920	Allocation Table IV - 3
Operating Expenditures	918,287	45.8427%	420,967	497,319	Allocation Table IV - 4
Total	\$ 3,123,315		\$ 1,224,075	\$ 1,899,240	
Water Treatment Plant					
Personnel Services	\$ -	0.0000%	\$ -	\$ -	
Operating Expenditures	-	0.0000%	-	-	
Total	\$ -		\$ -	\$ -	
Water Distribution					
Personnel Services	\$ -	0.0000%	\$ -	\$ -	
Operating Expenditures	-	0.0000%	-	-	
Total	\$ -		\$ -	\$ -	
Sewer Treatment					
Personnel Services	\$ 8,093,273	44.0948%	\$ 3,568,715	\$ 4,524,558	Allocation Table IV - 5a
Operating Expenditures	17,053,860	44.0948%	7,519,871	9,533,989	Allocation Table IV - 5a
Total	\$ 25,147,133		\$ 11,088,586	\$ 14,058,547	
Sewer Collection					
Personnel Services	\$ 2,047,530	77.3500%	\$ 1,583,764	\$ 463,766	Allocation Table IV - 7
Operating Expenditures	1,299,431	77.3500%	1,005,110	294,321	Allocation Table IV - 7
Total	\$ 3,346,961		\$ 2,588,874	\$ 758,087	
TOTAL					
Personnel Services	\$ 17,853,609		\$ 10,203,721	\$ 7,649,888	
Operating Expenditures	22,495,859		11,314,595	11,181,263	
Total	\$ 40,349,467		\$ 21,518,316	\$ 18,831,151	

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 2024 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
2016 W&S Bond (FFGFC)	\$ 428,276	0.0000%	100.0000%	0.0000%	\$ -	\$ 428,276	\$ -	
2020 W&S Bond (Refunding)	1,926,937	0.0000%	59.5800%	40.4200%	-	1,148,069	778,868	
2002 Inflow/Infiltration	51,796	0.0000%	0.0000%	100.0000%	-	-	51,796	
2002 Injection Wells	552,919	90.0000%	10.0000%	0.0000%	497,627	55,292	-	
2002 Wastewater Improvement Precon	305,038	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%	-	-	-	
2004 30th Avenue Force Main	53,985	0.0000%	0.0000%	100.0000%	-	-	53,985	
2009 Inflow/Infiltration -ARRA	486,346	0.0000%	0.0000%	100.0000%	-	-	486,346	
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%	-	-	-	
2013 Headworks	422,773	0.0000%	100.0000%	0.0000%	-	422,773	-	
2013 WMRP	-	0.0000%	0.0000%	0.0000%	-	-	-	
2013 Taft Street	169,199	0.0000%	0.0000%	100.0000%	-	-	169,199	
2014 DW06047 Water Main	-	0.0000%	0.0000%	0.0000%	-	-	-	
DW060490 Royal Ponciana	-	0.0000%	0.0000%	0.0000%	-	-	-	
DW060460 Deep Injection Wells Ph 1	-	0.0000%	0.0000%	0.0000%	-	-	-	
WW060480 Royal Poinciana	563,694	0.0000%	0.0000%	100.0000%	-	-	563,694	
CW0604A0 Deep Injection Wells Ph 1	1,510,582	0.0000%	100.0000%	0.0000%	-	1,510,582	-	
DW0604b WMRP (Parkside)	-	0.0000%	0.0000%	0.0000%	-	-	-	
Total	\$ 8,819,962				\$ 917,019	\$ 5,766,799	\$ 2,136,144	

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 2024 WWTP Initial Capacity Expansion to 50 MGD	Hollywood Percentage Allocator	FY 2024 Hollywood Portion	FY 2024 Large User Portion
	From Worksheet IV - 3	From Allocation Table IV - 6		
2016 W&S Bond (FFGFC)	\$ -	25.0600%	\$ -	\$ -
2020 W&S Bond (Refunding)	-	25.0600%	-	-
2002 Inflow/Infiltration	-	25.0600%	-	-
2002 Injection Wells	497,627	25.0600%	124,705	372,922
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%	-	-
2004 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%	-	-
2013 Headworks	-	25.0600%	-	-
2013 WMRP	-	25.0600%	-	-
2013 Taft Street	-	25.0600%	-	-
2014 DW06047 Water Main	-	25.0600%	-	-
DW060490 Royal Ponciana	-	25.0600%	-	-
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	25.0600%	-	-
WW060480 Royal Poinciana	-	25.0600%	-	-
CW0604A0 Deep Injection Wells Ph 1	-	25.0600%	-	-
DW0604b WMRP (Parkside)	-	25.0600%	-	-
Total	\$ 917,019		\$ 229,805	\$ 687,214

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 2024 Sewer Improvements and Upgrades Costs	Hollywood Percentage Allocator	FY 2024 Hollywood Portion	FY 2024 Large User Portion
	From Worksheet IV - 3	From Allocation Table IV - 5a		
2016 W&S Bond (FFGFC)	\$ 428,276	44.0948%	\$ 188,848	\$ 239,428
2020 W&S Bond (Refunding)	1,148,069	44.0948%	506,239	641,830
2002 Inflow/Infiltration	-	44.0948%	-	-
2002 Injection Wells	55,292	44.0948%	24,381	30,911
2002 Wastewater Improvement Precon	256,232	44.0948%	112,985	143,247
2002 WWTP	1,945,574	44.0948%	857,898	1,087,676
2003 On site Generation	-	44.0948%	-	-
2004 30th Avenue Force Main	-	44.0948%	-	-
2009 Inflow/Infiltration -ARRA	-	44.0948%	-	-
2009 Inflow/Infiltration - Companion	-	44.0948%	-	-
2012 DIW/MSRO	-	44.0948%	-	-
2012 RO Train A	-	44.0948%	-	-
2013 Headworks	422,773	44.0948%	186,421	236,352
2013 WMRP	-	44.0948%	-	-
2013 Taft Street	-	44.0948%	-	-
2014 DW06047 Water Main	-	44.0948%	-	-
DW060490 Royal Poinciana	-	44.0948%	-	-
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	44.0948%	-	-
WW060480 Royal Poinciana	-	44.0948%	-	-
CW0604A0 Deep Injection Wells Ph 1	1,510,582	44.0948%	666,089	844,493
DW0604b WMRP (Parkside)	-	44.0948%	-	-
Total	\$ 5,766,799		\$ 2,542,860	\$ 3,223,938

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 2024 Sewer Collection Costs	Hollywood Percentage Allocator	FY 2024 Hollywood Portion	FY 2024 Large User Portion
	From Worksheet IV - 3	From Allocation Table IV - 7		
2016 W&S Bond (FFGFC)	\$ -	77.3500%	\$ -	\$ -
2020 W&S Bond (Refunding)	778,868	77.3500%	602,454	176,414
2002 Inflow/Infiltration	51,796	77.3500%	40,064	11,732
2002 Injection Wells	-	77.3500%	-	-
2002 Wastewater Improvement Precon	-	77.3500%	-	-
2002 WWTP	-	77.3500%	-	-
2003 On site Generation	-	77.3500%	-	-
2004 30th Avenue Force Main	53,985	77.3500%	41,757	12,228
2009 Inflow/Infiltration -ARRA	486,346	77.3500%	376,188	110,157
2009 Inflow/Infiltration - Companion	32,258	77.3500%	24,951	7,306
2012 DIW/MSRO	-	77.3500%	-	-
2012 RO Train A	-	77.3500%	-	-
2013 Headworks	-	77.3500%	-	-
2013 WMRP	-	77.3500%	-	-
2013 Taft Street	169,199	77.3500%	130,875	38,323
2014 DW06047 Water Main	-	77.3500%	-	-
DW060490 Royal Ponciana	-	77.3500%	-	-
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	77.3500%	-	-
WW060480 Royal Poinciana	563,694	77.3500%	436,017	127,677
CW0604A0 Deep Injection Wells Ph 1	-	77.3500%	-	-
DW0604b WMRP (Parkside)	-	77.3500%	-	-
Total	\$ 2,136,144		\$ 1,652,308	\$ 483,837

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, 22.65%) from 100%. The calculation is 100% - 22.65% (Large Users Share) = 77.35% (Hollywood Share)

(1) 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			
	Costs - Sewer Portion	Percent	Costs	Hollywood Portion
Administrative Assistant I	\$ 25,668	66.0377%	\$ 16,951	\$ 8,717
Administrative Assistant I	46,132	66.6667%	30,755	15,377
Administrative Assistant I	26,153	50.0000%	13,077	13,077
Administrative Specialist I	18,606	50.0000%	9,303	9,303
Asset Manager	73,147	66.0377%	48,305	24,843
Chief Chemist Qa/Qc	41,509	25.0000%	10,377	31,132
Deputy Director	82,561	63.6364%	52,539	30,022
Director of Public Utilities	117,400	66.6667%	78,267	39,133
Environmental Inspector	38,360	42.8571%	16,440	21,920
Environmental Inspector	37,599	42.8571%	16,114	21,485
Environmental Inspector	31,942	50.0000%	15,971	15,971
Laboratory Technician	2,038	25.0000%	510	1,529
Laboratory Technician	36,313	25.0000%	9,078	27,235
Laboratory Technician	39,461	25.0000%	9,865	29,596
Laboratory Technician	32,477	25.0000%	8,119	24,358
Laboratory Technician	6,392	25.0000%	1,598	4,794
Laboratory Technician	20,703	20.0000%	4,141	16,563
Laboratory Technician	36,345	20.0000%	7,269	29,076
Outreach Coordinator	59,847	100.0000%	59,847	-
Regulatory Compliance Officer	66,154	42.8571%	28,352	37,802
Regulatory Compliance Officer	57,241	40.0000%	22,896	34,345
Senior Accountant	47,679	66.6667%	31,786	15,893
Senior Environmental Inspector	23,497	50.0000%	11,749	11,749
Senior Operations Analyst	52,558	66.6667%	35,039	17,519
Sr. Operations Analyst	10,119	28.5714%	2,891	7,228
Storekeeper	43,019	90.0000%	38,717	4,302
Storekeeper Supervisor	4,434	0.0000%	-	4,434
Utilities Accounting Supervisor	67,372	66.6667%	44,914	22,457
Water Quality Manager	47,745	50.0000%	23,872	23,872
Total	\$ 1,192,473		\$ 648,742	\$ 543,731

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

	<u>Hollywood Salary Costs</u>	<u>Sewer Salary Costs</u>	<u>Hollywood Percent Allocator</u>	<u>Large Users Percent Allocator</u>
	\$ 543,731	\$ 1,192,473	45.5969%	54.4031%

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) Reflects costs and resulting allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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

	Sewer Salary Allocation Percentages	FY 2024 Salary Categories	Percent to Allocated Costs to Large Users	Percent to Allocate Other Costs to Hollywood
	From Allocation Table IV - 1			
Administrative Assistant I	66.0377%			
Administrative Assistant I	66.6667%			
Administrative Assistant I	50.0000%			
Administrative Specialist I	50.0000%			
Asset Manager	66.0377%			
Chief Chemist Qa/Qc	25.0000%			
Deputy Director	63.6364%			
Director of Public Utilities	66.6667%			
Environmental Inspector	42.8571%			
Environmental Inspector	42.8571%			
Environmental Inspector	50.0000%			
Laboratory Technician	25.0000%			
Laboratory Technician	25.0000%			
Laboratory Technician	25.0000%			
Laboratory Technician	25.0000%			
Laboratory Technician	20.0000%			
Laboratory Technician	20.0000%			
Outreach Coordinator	100.0000%			
Regulatory Compliance Officer	42.8571%			
Regulatory Compliance Officer	40.0000%			
Senior Accountant	66.6667%			
Senior Environmental Inspector	50.0000%			
Senior Operations Analyst	66.6667%			
Sr. Operations Analyst	28.5714%			
Storekeeper	90.0000%			
Storekeeper Supervisor	0.0000%			
Utilities Accounting Supervisor	66.6667%			
Water Quality Manager	50.0000%			
Total	1356.1880%	29.00	46.7651%	53.2349%

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) Reflects allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

**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

	Costs - Sewer Portion	Large Users Portion		
		Percent	Costs	Hollywood Portion
Administrative Assistant I	\$ 28,490	33.3333%	\$ 9,497	\$ 18,994
Administrative Specialist I	23,190	33.3333%	7,730	15,460
Administrative Specialist II	25,546	33.3333%	8,515	17,031
Assistant Director	85,644	66.6667%	57,096	28,548
Engineer / Plans Review	28,265	50.0000%	14,132	14,132
Floodplain Development Review	26,775	33.3333%	8,925	17,850
Project Manager	-	0.0000%	-	-
Senior Cadd Operator	24,237	100.0000%	24,237	-
Senior Cadd Operator	39,561	75.0000%	29,671	9,890
Senior Project Manager	98,412	88.8889%	87,478	10,935
Senior Project Manager	31,984	85.7143%	27,415	4,569
Utilities Engineering Inspector	25,181	0.0000%	-	25,181
Utilities Engineering Inspector	56,558	42.8571%	24,239	32,319
Utilities Engineering Tech. II	47,985	85.7143%	41,130	6,855
Utilities Engineering Tech. II	37,459	80.0000%	29,967	7,492
Utilities Engineering Tech. II	30,419	62.5000%	19,012	11,407
Project Manager	10,330	50.0000%	5,165	5,165
Total	\$ 620,037		\$ 394,209	\$ 225,828

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
\$ 225,828	\$ 620,037	36.4217%	63.5783%

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.

Notes:

(1) Reflects costs and resulting allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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

	Sewer Salary Allocation Percentages	FY 2024 Salary Categories	Percent to Allocate Costs to Large Users	Percent to Allocate Costs to Hollywood
	From Allocation Table IV - 3			
Administrative Assistant I	33.3333%			
Administrative Specialist I	33.3333%			
Administrative Specialist II	33.3333%			
Assistant Director	66.6667%			
Engineer / Plans Review	50.0000%			
Floodplain Development Review	33.3333%			
Project Manager	0.0000%			
Senior Cadd Operator	100.0000%			
Senior Cadd Operator	75.0000%			
Senior Project Manager	88.8889%			
Senior Project Manager	85.7143%			
Utilities Engineering Inspector	0.0000%			
Utilities Engineering Inspector	42.8571%			
Utilities Engineering Tech. II	85.7143%			
Utilities Engineering Tech. II	80.0000%			
Utilities Engineering Tech. II	62.5000%			
Project Manager	50.0000%			
Total	920.6746%	17.00	54.1573%	45.8427%

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.

Notes:

(1) Reflects allocations from the FY 2022 LU True-up for purposes of estimating FY 24 rates.

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

Large Users	FY 2024 Diverted Flow (Gallons) - (1)	FY 2024 Total Diverted Flow (Gallons)	FY 2024 Individual Percent
Distribution Between All Users			
Broward County	1,396,928,000	16,492,454,810	8.4701%
City of Dania	1,381,744,000	16,492,454,810	8.3780%
City of Hallandale	3,097,186,443	16,492,454,810	18.7794%
City of Miramar	-	16,492,454,810	0.0000%
Town of Pembroke Park	364,416,000	16,492,454,810	2.2096%
City of Pembroke Pines	2,979,860,000	16,492,454,810	18.0680%
Total	9,220,134,443		55.9052%
City of Hollywood	7,272,320,367	16,492,454,810	44.0948%
Total	16,492,454,810		100.0000%
Distribution Between Large Users			
Broward County	1,396,928,000	9,220,134,443	15.1508%
City of Dania	1,381,744,000	9,220,134,443	14.9862%
City of Hallandale	3,097,186,443	9,220,134,443	33.5916%
City of Miramar	-	9,220,134,443	0.0000%
Town of Pembroke Park	364,416,000	9,220,134,443	3.9524%
City of Pembroke Pines	2,979,860,000	9,220,134,443	32.3191%
Total	9,220,134,443		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 (Gallons)	
	2004 (Base Year for Diverted Flow Calculations)	2024
Large Users		
Broward County	885,737,000	1,396,928,000
City of Dania	1,103,221,000	1,381,744,000
City of Hallandale	2,070,171,000	2,664,792,000
City of Miramar	1,441,314,810	-
Town of Pembroke Park	311,040,000	364,416,000
City of Pembroke Pines	2,758,884,000	2,979,860,000
Hollywood	6,965,470,000	6,263,400,000
Total	15,535,837,810	15,051,140,000

Diverted Flow Calculations

	2004	2024	Difference
Miramar	1,441,314,810	-	(1,441,314,810)
Hallandale Beach	2,070,171,000	2,664,792,000	594,621,000
Hollywood	6,965,470,000	6,263,400,000	(702,070,000)
Total	10,476,955,810	8,928,192,000	(1,548,763,810)
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

Large Users	2024		
	Flow	Diverted Flow Adjustment	Final Diverted Flow
Broward County	1,396,928,000	-	1,396,928,000
City of Dania	1,381,744,000	-	1,381,744,000
City of Hallandale	2,664,792,000	432,394,443	3,097,186,443
City of Miramar	-	-	-
Town of Pembroke Park	364,416,000	-	364,416,000
City of Pembroke Pines	2,979,860,000	-	2,979,860,000
Hollywood	6,263,400,000	1,008,920,367	7,272,320,367
Total	15,051,140,000	1,441,314,810	16,492,454,810

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

Inch-Feet of Mains Attributable to Large Users	÷	Total Inch-Feet	=	Transmission Line Percent Attributable to Large Users
4,772,901	÷	22,091,085	=	21.600%

Step 2
Determine Large User Share of Life Station Capacity

Capacity of Lift Stations Attributable to Large Users	÷	Total Capacity of Lift Stations	=	Lift Station Percent Attributable to Large Users
17.01	÷	71.70	=	23.700%

Step 3
Average of the Two

Sum of Percentage of Transmission Lines and Lift Stations Attributable to Large Users	÷	Denominator for Averaging	=	Large User Share of Collection System
45.3000%	÷	2	=	22.650%

PURPOSE - The purpose of this table is the determination of allocation factors to be used in the allocation of sewer collection system costs between
Notes:

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 2024	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	\$ 2,159,343	44.0948%	\$ 952,159	\$ 1,207,184
Sewer Collection System	2,621,840	77.3500%	2,027,994	593,847
Total	\$ 4,781,183		\$ 2,980,152	\$ 1,801,031

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	\$ 137,976	44.0948%	\$ 60,840	\$ 77,136
City Manager	280,223	44.0948%	123,564	156,659
City Clerk	77,768	44.0948%	34,292	43,476
City Attorney	156,357	44.0948%	68,946	87,412
Budget	169,212	44.0948%	74,614	94,598
Assistant City Manager/Budget Admin	-	44.0948%	-	-
Finance Administration	96,085	44.0948%	42,369	53,716
Treasury Management	603,531	44.0948%	266,126	337,405
General Accounting	290,349	44.0948%	128,029	162,320
Retirement Administration	-	44.0948%	-	-
Personnel HR/Labor Relations	214,860	44.0948%	94,742	120,118
Purchasing Procurement	147,732	44.0948%	65,142	82,590
Public Safety	-	44.0948%	-	-
Public Works	-	44.0948%	-	-
Transportation	-	44.0948%	-	-
Economic Environment	-	44.0948%	-	-
Growth Management/Planning	-	44.0948%	-	-
Culture and Recreation	-	44.0948%	-	-
Emergency and Disaster Relief	-	44.0948%	-	-
Other	-	44.0948%	-	-
Total	\$ 2,174,093		\$ 958,663	\$ 1,215,430

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

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 Other Than Proceeds	x	Annual Depreciation Expense Rate	=	Annual Depreciation Expense
\$ 1,096,861	x	3.0000%	=	\$ 32,906

Step 2
Determine Annual Depreciation Expense to Each User

<u>Large Users</u>	<u>Percent of Plant Flows (1)</u>	x	<u>Annual Depreciation Expense</u>	=	<u>Share of Depreciation</u>
Broward County	8.4701%		\$ 32,906		\$ 2,787
City of Dania	8.3780%		32,906		2,757
City of Hallandale	18.7794%		32,906		6,180
City of Miramar	0.0000%		32,906		-
Town of Pembroke Park	2.2096%		32,906		727
City of Pembroke Pines	18.0680%		32,906		5,945
<u>Subtotal</u>	<u>55.9052%</u>				<u>\$ 18,396</u>
City of Hollywood	44.0948%	\$	32,906	\$	14,510

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 2024

Large Users	FY 2024 Costs to Large Users	Projected Flow (Gallons)	Rates per 1,000 Gallons
Broward County	\$ 4,482,297	1,396,928,000	\$ 3.21
City of Dania	\$ 4,329,161	1,381,744,000	\$ 3.13
City of Hallandale	\$ 9,515,607	2,664,792,000	\$ 3.57
City of Miramar	\$ 71,014	-	*Billed in equal monthly installments
Town of Pembroke Park	\$ 1,133,297	364,416,000	\$ 3.11
City of Pembroke Pines	\$ 9,355,721	2,979,860,000	\$ 3.14
Total	\$ 28,887,097	8,787,740,000	\$ 3.29

Worksheet V - 1
Determination of FY 2024 Rate

	<u>FY 2024 Costs to Large Users</u>	<u>Projected Flow (Gallons)</u>	<u>Rates per 1,000 Gallons</u>
Large Users	From Worksheet V - 2		
Broward County	\$ 4,482,297	1,396,928,000	\$ 3.21
City of Dania	4,329,161	1,381,744,000	\$ 3.13
City of Hallandale	9,515,607	2,664,792,000	\$ 3.57
City of Miramar	71,014	-	*Billed in equal monthly installments
Town of Pembroke Park	1,133,297	364,416,000	\$ 3.11
City of Pembroke Pines	9,355,721	2,979,860,000	\$ 3.14
Subtotal	\$ 28,887,097	8,787,740,000	\$ 3.29
City of Hollywood	\$ 29,896,614		
Total	\$ 58,783,711		

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

	FY 2024 Large Users							
	Only Portion	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines	Reference
Operating Expenditures								
Utility Billing & Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Allocation Table V - 1
Utility Administration	2,115,278	320,482	316,999	710,555	-	83,604	683,638	Allocation Table V - 1
Engineering Support	1,899,240	287,751	284,623	637,984	-	75,065	613,816	Allocation Table V - 1
Water Treatment Plant	-	-	-	-	-	-	-	Allocation Table V - 1
Water Distribution	-	-	-	-	-	-	-	Allocation Table V - 1
Sewer Treatment	14,058,547	2,129,988	2,106,836	4,722,484	-	555,649	4,543,589	Allocation Table V - 1
Sewer Collection	758,087	114,857	113,608	254,653	-	29,963	245,006	Allocation Table V - 1
Pmt-in-Lieu-of-Taxes	1,801,031	272,871	269,905	604,994	-	71,184	582,076	Allocation Table V - 7
Gen & Admin. Charges	1,215,430	184,148	182,146	408,282	-	48,039	392,816	Allocation Table V - 2
Subtotal	\$ 21,847,612	\$ 3,310,097	\$ 3,274,118	\$ 7,338,953	\$ -	\$ 863,504	\$ 7,060,941	
Debt Service								
2016 W&S Bond (FFGFC)	\$ 239,428	\$ 36,275	\$ 35,881	\$ 80,428	\$ -	\$ 9,463	\$ 77,381	Allocation Table V - 3
2020 W&S Bond (Refunding)	818,243	123,971	122,623	274,861	-	32,340	264,449	Allocation Table V - 3
2002 Inflow/Infiltration	11,732	1,777	1,758	3,941	-	464	3,792	Allocation Table V - 3
2002 Injection Wells	403,833	113,308	60,566	42,900	35,033	11,800	140,226	Allocation Table V - 3
2002 Wastewater Improvement								
Precon	179,822	32,357	26,953	51,308	3,436	6,699	59,069	Allocation Table V - 3
2002 WWTP	1,365,393	245,686	204,655	389,583	26,089	50,867	448,514	Allocation Table V - 3
2003 On site Generation	-	-	-	-	-	-	-	Allocation Table V - 3
2004 30th Avenue Force Main	12,228	1,853	1,832	4,107	-	483	3,952	Allocation Table V - 3
2009 Inflow/Infiltration -ARRA	110,157	16,690	16,508	37,004	-	4,354	35,602	Allocation Table V - 3
2009 Inflow/Infiltration - Companion	7,306	1,107	1,095	2,454	-	289	2,361	Allocation Table V - 3
2012 DIW/MSRO	-	-	-	-	-	-	-	Allocation Table V - 3
2012 RO Train A	-	-	-	-	-	-	-	Allocation Table V - 3
2013 Headworks	236,352	35,809	35,420	79,394	-	9,342	76,387	Allocation Table V - 3
2013 WMRP	-	-	-	-	-	-	-	Allocation Table V - 3
2013 Taft Street	38,323	5,806	5,743	12,873	-	1,515	12,386	Allocation Table V - 3
2014 DW06047 Water Main	-	-	-	-	-	-	-	Allocation Table V - 3
DW060490 Royal Poinciana	-	-	-	-	-	-	-	Allocation Table V - 3
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	-	-	-	-	-	-	Allocation Table V - 3
WW060480 Royal Poinciana	127,677	19,344	19,134	42,889	-	5,046	41,264	Allocation Table V - 3
CW0604A0 Deep Injection Wells Ph 1	844,493	127,948	126,557	283,678	-	33,378	272,932	Allocation Table V - 3
DW0604b WMRP (Parkside)	-	-	-	-	-	-	-	Allocation Table V - 3
Subtotal	\$ 4,394,989	\$ 761,931	\$ 658,726	\$ 1,305,420	\$ 64,558	\$ 166,039	\$ 1,438,315	

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

	FY 2024 Large Users Only Portion	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines	Reference
Depreciation - Large Users	\$ 18,396	\$ 2,787	\$ 2,757	\$ 6,180	\$ -	\$ 727	\$ 5,945	Allocation Table IV - 10
Subtotal	\$ 18,396	\$ 2,787	\$ 2,757	\$ 6,180	\$ -	\$ 727	\$ 5,945	
Total Cost of Service Before L.U. - 10% Applied	\$ 26,260,998	\$ 4,074,816	\$ 3,935,601	\$ 8,650,552	\$ 64,558	\$ 1,030,270	\$ 8,505,201	
RR&I Transfer (L.Users Only) - 10% of L.U. Costs	\$ 2,626,100	\$ 407,482	\$ 393,560	\$ 865,055	\$ 6,456	\$ 103,027	\$ 850,520	
Gross Cost of Service	\$ 28,887,097	\$ 4,482,297	\$ 4,329,161	\$ 9,515,607	\$ 71,014	\$ 1,133,297	\$ 9,355,721	

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 2024 - Large User Only Portion						
	From Worksheet IV - 2	Broward	Dania	Hallandale	Miramar⁽¹⁾	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a --->		15.1508%	14.9862%	33.5916%	0.0000%	3.9524%	32.3191%
Utility Billing & Collections							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Administration							
Personnel Services	\$ 1,259,644	\$ 190,847	\$ 188,772	\$ 423,134	\$ -	\$ 49,786	\$ 407,105
Operating Expenditures	855,634	129,636	128,227	287,421	-	33,818	276,533
Total	\$ 2,115,278	\$ 320,482	\$ 316,999	\$ 710,555	\$ -	\$ 83,604	\$ 683,638
Engineering Support							
Personnel Services	\$ 1,401,920	\$ 212,403	\$ 210,094	\$ 470,927	\$ -	\$ 55,409	\$ 453,087
Operating Expenditures	497,319	75,348	74,529	167,057	-	19,656	160,729
Total	\$ 1,899,240	\$ 287,751	\$ 284,623	\$ 637,984	\$ -	\$ 75,065	\$ 613,816
Water Treatment Plant							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Treatment							
Personnel Services	\$ 4,524,558	\$ 685,509	\$ 678,057	\$ 1,519,869	\$ -	\$ 178,828	\$ 1,462,294
Operating Expenditures	9,533,989	1,444,480	1,428,779	3,202,615	-	376,821	3,081,295
Total	\$ 14,058,547	\$ 2,129,988	\$ 2,106,836	\$ 4,722,484	\$ -	\$ 555,649	\$ 4,543,589

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

	FY 2024 - Large User Only Portion						
	From Worksheet IV - 2	Broward	Dania	Hallandale	Miramar⁽¹⁾	Pembroke Park	Pembroke Pines
Percentage Allocator, from Allocation Table IV - 5a --->		15.1508%	14.9862%	33.5916%	0.0000%	3.9524%	32.3191%
Sewer Collection							
Personnel Services	\$ 463,766	\$ 70,264	\$ 69,501	\$ 155,786	\$ -	\$ 18,330	\$ 149,885
Operating Expenditures	294,321	44,592	44,107	98,867	-	11,633	95,122
Total	\$ 758,087	\$ 114,857	\$ 113,608	\$ 254,653	\$ -	\$ 29,963	\$ 245,006
TOTAL							
Personnel Services	\$ 7,649,888	\$ 1,159,022	\$ 1,146,424	\$ 2,569,716	\$ -	\$ 302,354	\$ 2,472,371
Operating Expenditures	11,181,263	1,694,056	1,675,642	3,755,960	-	441,928	3,613,678
Total	\$ 18,831,151	\$ 2,853,078	\$ 2,822,066	\$ 6,325,676	\$ -	\$ 744,281	\$ 6,086,049

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 2024 - Large Users Portion		Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines
	From Allocation Table IV - 9	Percentage Allocator, from Allocation Table IV - 5a --->						
		15.1508%		14.9862%	33.5916%	0.0000%	3.9524%	32.3191%
City Commission	\$ 77,136	\$ 11,687	\$ 11,560	\$ 25,911	\$ -	\$ 3,049	\$ 24,930	
City Manager	156,659	23,735	23,477	52,624	-	6,192	50,631	
City Clerk	43,476	6,587	6,515	14,604	-	1,718	14,051	
City Attorney	87,412	13,244	13,100	29,363	-	3,455	28,251	
Budget	94,598	14,332	14,177	31,777	-	3,739	30,573	
Assistant City Manager/Budget Admin	-	-	-	-	-	-	-	
Finance Administration	53,716	8,138	8,050	18,044	-	2,123	17,361	
Treasury Management	337,405	51,120	50,564	113,340	-	13,336	109,046	
General Accounting	162,320	24,593	24,326	54,526	-	6,416	52,460	
Retirement Administration	-	-	-	-	-	-	-	
Personnel HR/Labor Relations	120,118	18,199	18,001	40,349	-	4,748	38,821	
Purchasing Procurement	82,590	12,513	12,377	27,743	-	3,264	26,692	
Public Safety	-	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	
Economic Environment	-	-	-	-	-	-	-	
Growth Management/Planning	-	-	-	-	-	-	-	
Culture and Recreation	-	-	-	-	-	-	-	
Emergency and Disaster Relief	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Total	\$ 1,215,430	\$ 184,148	\$ 182,146	\$ 408,282	\$ -	\$ 48,039	\$ 392,816	

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 2024 Large Users Only Portion						
	Broward	Dania	Hallandale	Miramar	Pembroke Park	Pembroke Pines	
	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	
2016 W&S Bond (FFGFC)	\$ 239,428	\$ 36,275	\$ 35,881	\$ 80,428	\$ -	\$ 9,463	\$ 77,381
2020 W&S Bond (Refunding)	818,243	123,971	122,623	274,861	-	32,340	264,449
2002 Inflow/Infiltration	11,732	1,777	1,758	3,941	-	464	3,792
2002 Injection Wells	403,833	113,308	60,566	42,900	35,033	11,800	140,226
2002 Wastewater Improvement Precon	179,822	32,357	26,953	51,308	3,436	6,699	59,069
2002 WWTP	1,365,393	245,686	204,655	389,583	26,089	50,867	448,514
2003 On site Generation	-	-	-	-	-	-	-
2004 30th Avenue Force Main	12,228	1,853	1,832	4,107	-	483	3,952
2009 Inflow/Infiltration -ARRA	110,157	16,690	16,508	37,004	-	4,354	35,602
2009 Inflow/Infiltration - Companion	7,306	1,107	1,095	2,454	-	289	2,361
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
2013 Headworks	236,352	35,809	35,420	79,394	-	9,342	76,387
2013 WMRP	-	-	-	-	-	-	-
2013 Taft Street	38,323	5,806	5,743	12,873	-	1,515	12,386
2014 DW06047 Water Main	-	-	-	-	-	-	-
DW060490 Royal Poinciana	-	-	-	-	-	-	-
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	-	-	-	-	-	-
WW060480 Royal Poinciana	127,677	19,344	19,134	42,889	-	5,046	41,264
CW0604A0 Deep Injection Wells Ph 1	844,493	127,948	126,557	283,678	-	33,378	272,932
DW0604b WMRP (Parkside)	-	-	-	-	-	-	-
Total	\$ 4,394,989	\$ 761,931	\$ 658,726	\$ 1,305,420	\$ 64,558	\$ 166,039	\$ 1,438,315

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 2024 Large Users							Pembroke Pines
	Table IV - 4	Broward	Dania	Hallandale	Miramar	Pembroke Park		
Percentage Allocator, from Allocation Table IV - 6 --->	100.0000%	29.1281%	14.9987%	8.7194%	9.3942%	2.8366%	34.9232%	
2016 W&S Bond (FFGFC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2020 W&S Bond (Refunding)	-	-	-	-	-	-	-	
2002 Inflow/Infiltration	-	-	-	-	-	-	-	
2002 Injection Wells	372,922	108,625	55,933	32,516	35,033	10,578	130,236	
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	-	-	-	-	-	-	-	
2004 30th Avenue Force Main	-	-	-	-	-	-	-	
2009 Inflow/Infiltration -ARRA	-	-	-	-	-	-	-	
2009 Inflow/Infiltration - Companion	-	-	-	-	-	-	-	
2012 DIW/MSRO	-	-	-	-	-	-	-	
2012 RO Train A	-	-	-	-	-	-	-	
2013 Headworks	-	-	-	-	-	-	-	
2013 WMRP	-	-	-	-	-	-	-	
2013 Taft Street	-	-	-	-	-	-	-	
2014 DW06047 Water Main	-	-	-	-	-	-	-	
DW060490 Royal Poinciana	-	-	-	-	-	-	-	
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	-	-	-	-	-	-	
WW060480 Royal Poinciana	-	-	-	-	-	-	-	
CW0604A0 Deep Injection Wells Ph 1	-	-	-	-	-	-	-	
DW0604b WMRP (Parkside)	-	-	-	-	-	-	-	
Total	\$ 687,214	\$ 200,172	\$ 103,073	\$ 59,921	\$ 64,558	\$ 19,493	\$ 239,997	

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 2024 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%	15.1508%	14.9862%	33.5916%	0.0000%	3.9524%	32.3191%
2016 W&S Bond (FFGFC)	\$ 239,428	\$ 36,275	\$ 35,881	\$ 80,428	\$ -	\$ 9,463	\$ 77,381
2020 W&S Bond (Refunding)	641,830	97,243	96,186	215,601	-	25,368	207,433
2002 Inflow/Infiltration	-	-	-	-	-	-	-
2002 Injection Wells	30,911	4,683	4,632	10,384	-	1,222	9,990
2002 Wastewater Improvement Precon	143,247	21,703	21,467	48,119	-	5,662	46,296
2002 WWTP	1,087,676	164,792	163,001	365,367	-	42,989	351,527
2003 On site Generation	-	-	-	-	-	-	-
2004 30th Avenue Force Main	-	-	-	-	-	-	-
2009 Inflow/Infiltration -ARRA	-	-	-	-	-	-	-
2009 Inflow/Infiltration - Companion	-	-	-	-	-	-	-
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
2013 Headworks	236,352	35,809	35,420	79,394	-	9,342	76,387
2013 WMRP	-	-	-	-	-	-	-
2013 Taft Street	-	-	-	-	-	-	-
2014 DW06047 Water Main	-	-	-	-	-	-	-
DW060490 Royal Poinciana	-	-	-	-	-	-	-
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	-	-	-	-	-	-
WW060480 Royal Poinciana	-	-	-	-	-	-	-
CW0604A0 Deep Injection Wells Ph 1	844,493	127,948	126,557	283,678	-	33,378	272,932
DW0604b WMRP (Parkside)	-	-	-	-	-	-	-
Total	\$ 3,223,938	\$ 488,454	\$ 483,145	\$ 1,082,971	\$ -	\$ 127,423	\$ 1,041,946

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 2024 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%	15.1508%	14.9862%	33.5916%	0.0000%	3.9524%	32.3191%
2016 W&S Bond (FFGFC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020 W&S Bond (Refunding)	176,414	26,728	26,438	59,260	-	6,973	57,015
2002 Inflow/Infiltration	11,732	1,777	1,758	3,941	-	464	3,792
2002 Injection Wells	-	-	-	-	-	-	-
2002 Wastewater Improvement Precon	-	-	-	-	-	-	-
2002 WWTP	-	-	-	-	-	-	-
2003 On site Generation	-	-	-	-	-	-	-
2004 30th Avenue Force Main	12,228	1,853	1,832	4,107	-	483	3,952
2009 Inflow/Infiltration -ARRA	110,157	16,690	16,508	37,004	-	4,354	35,602
2009 Inflow/Infiltration - Companion	7,306	1,107	1,095	2,454	-	289	2,361
2012 DIW/MSRO	-	-	-	-	-	-	-
2012 RO Train A	-	-	-	-	-	-	-
2013 Headworks	-	-	-	-	-	-	-
2013 WMRP	-	-	-	-	-	-	-
2013 Taft Street	38,323	5,806	5,743	12,873	-	1,515	12,386
2014 DW06047 Water Main	-	-	-	-	-	-	-
DW060490 Royal Poinciana	-	-	-	-	-	-	-
DW060460 Deep Injection Wells Ph 1 (Ocean Outfall)	-	-	-	-	-	-	-
WW060480 Royal Poinciana	127,677	19,344	19,134	42,889	-	5,046	41,264
CW0604A0 Deep Injection Wells Ph 1	-	-	-	-	-	-	-
DW0604b WMRP (Parkside)	-	-	-	-	-	-	-
Total	\$ 483,837	\$ 73,305	\$ 72,509	\$ 162,528	\$ -	\$ 19,123	\$ 156,371

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 2024 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%	15.1508%	14.9862%	33.5916%	0.0000%	3.9524%	32.3191%
Sewer Treatment System	\$ 1,207,184	\$ 182,899	\$ 180,911	\$ 405,512	\$ -	\$ 47,713	\$ 390,150
Sewer Collection System	593,847	89,973	88,995	199,482	-	23,471	191,926
Total	\$ 1,801,031	\$ 272,871	\$ 269,905	\$ 604,994	\$ -	\$ 71,184	\$ 582,076

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.