



**THE CITY OF DAYTONA BEACH
OFFICE OF THE PURCHASING AGENT**

Post Office Box 2451
Daytona Beach, Florida 32115-2451

Phone (386) 671-8080
Fax (386) 671-8085

**REQUEST FOR PROPOSALS
INVITATION**

NOTICE IS HEREBY GIVEN that sealed proposals will be received in the office of the Purchasing Agent, Daytona Beach City Hall, Room 146, 301 South Ridgewood Avenue, Daytona Beach, Florida 32114, until September 24, 2019 at 2:00 PM, at which time they will be publicly opened for the following:

RATE AND EVALUATION CONSULTING SERVICES

AWARD OF CONTRACT subject to the Purchasing Code of the City of Daytona Beach.

THE RFP MAY BE OBTAINED on-line at <http://purchasing.codb.us> by clicking on the link to "Public Solicitations" or as a hard copy at the office of the Purchasing Agent City Hall, 301 South Ridgewood Avenue, Room 146, Daytona Beach, FL 32114.

SCOPE OF WORK: a comprehensive rates, fees and charges study as well as other financial and management evaluations and/or services for the utility and other divisions and municipal activities as deemed necessary from time to time by the City of Daytona Beach (the "City"), performed by a rate, financial, and management consultant.

A NON-MANDATORY PRE-PROPOSAL CONFERENCE will be held at the Daytona Beach City Hall, 301 S. Ridgewood Ave., Room 149B, Daytona Beach, Florida 32114, on September 12, 2019 at 3:00 PM. Interested Proposers are *urged* to attend.

THE CITY RESERVES THE RIGHT to reject any or all proposals or parts thereof, or to accept the proposal(s) or parts thereof, when considered by it to be in the best interest of the City. Any proposal received after the time and date specified will not be considered. No proposer may withdraw their proposal for a period of sixty (60) days after the date of the opening of proposals. This time period is reserved for the purpose of reviewing proposals and investigating the qualifications of the proposers.

PROPOSALS SHALL BE ADDRESSED to the City of Daytona Beach, Purchasing Agent, 301 South Ridgewood Avenue, Room 146, Daytona Beach, Florida, 32114, and all proposals shall have the following plainly marked on the outside of the envelope:

PROPOSAL FOR: **RATE AND EVALUATION CONSULTING SERVICES**
PROPOSAL NO: **19632**

**THE CITY OF DAYTONA BEACH
BY: JOANNE FLICK, CPPO
PURCHASING AGENT
ISSUED: September 3, 2019**

**THE CITY OF DAYTONA BEACH
REQUEST FOR PROPOSALS
RATE AND EVALUATION CONSULTING SERVICES
No. 19632**

GENERAL CONDITIONS

THIS IS NOT A BID. This is a Request for Proposals for non-professional services issued in accordance with the City of Daytona Beach Code Chapter 30, Article II, Division 3, "Source Selection and Contract Formation". The Request for Proposal specifies the services needed, and lists the criteria upon which the Proposal responses will be evaluated. When received, Proposals will be reviewed and ranked in order, beginning with the one deemed most advantageous to the City. Contract negotiations will commence with the selected Proposer(s). Upon completion of satisfactory negotiations, the contract negotiated that best meets the needs of the City will be recommended for award to the City Commission. A copy of Chapter 30 may be obtained upon request.

GENERAL CONDITIONS

1. **INSTRUCTIONS TO PROPOSERS:** To insure consideration of your Proposal, please follow these instructions. One original and 5 copies of all Proposal sheets must be executed and returned, unless otherwise directed. **Provide one pdf copy of the Proposal in its entirety on cd, dvd, or other electronic media.** All Proposals not in compliance with the conditions specified herein are subject to rejection.
2. **PROPOSAL ENVELOPE:** All Proposals must be returned in a sealed box or envelope addressed to the City of Daytona Beach and should contain on the outside the following information:
 - a. Name and address of Proposer
 - b. Proposal Number 19632
 - c. Date and time of Proposal opening

PLEASE NOTE: The address of the Purchasing Division is:

Daytona Beach City Hall
301 South Ridgewood Avenue
Room 146
Daytona Beach, FL 32114

3. **REQUESTS FOR INTERPRETATIONS.** If the Proposer is in doubt as to the meaning of any of the RFP Documents or other Contract Documents included in this solicitation, the Proposer may submit a written request to the City for an interpretation, care of the Purchasing Agent at the address set forth in the Invitation for delivery of the completed Proposal. Such requests must be received 10 days

prior to Proposal opening in order to be considered. The City is not obligated to respond to such requests. Any clarification or interpretation issued by the City in the form of a written addendum will be deemed to be a part of the Proposal Documents.

No oral clarification or interpretation will be binding.

4. **EXECUTION OF PROPOSAL:** The Proposal must contain a manual signature of an individual or of an authorized representative of the firm making the Proposal, in the space provided on the Proposal Form, if provided as a part of the Proposal package, or on Proposer's own form, if a specific Proposal form is not provided. The Proposer's name shall be inserted on all sheets requiring the Proposer's name. In order to insure uniformity, Proposals must be submitted on the Proposal Form, if provided, and on the attached pages.
5. **PROPOSAL OPENING - LATE PROPOSALS:** Proposals will be opened publicly, the name of the Proposers read aloud and recorded, on the date and time indicated, at the location specified in this Request for Proposals. It is the Proposers' responsibility to make certain that his/her Proposal is in the hands of the Purchasing Agent prior to the opening time at the specified location. Any Proposal received thereafter will be rejected and returned to the Proposer.
6. **WITHDRAWAL OF PROPOSALS:** Proposals may be amended or withdrawn only by written notice prior to the Proposal opening. Proposal amendments must be submitted in a sealed envelope. Amendments or withdrawals received after the Proposal opening will not be effective, and the original Proposal submitted will be considered.
7. **CONSIDERATION OF PROPOSALS:** Telephonic, electronic, or faxed Proposals will not be considered. The Proposer agrees that his/her Proposal will not be withdrawn within sixty (60) calendar days following opening of the Proposals, and that during such time his Proposal will remain firm and irrevocable. The City reserves the right to reject any or all Proposals, and to waive any technical defects in Proposals.
8. **COOPERATIVE PURCHASING:** All proposers awarded contracts from this RFP are required to permit governmental entities in Volusia County to participate in the contract under the same prices, terms, and conditions except that allowances may be made for differences in delivery costs. At the option of the awarded proposer, the use of the contract resulting from this solicitation may be extended to other governmental agencies, cities, counties, and political subdivisions.
9. **GENERAL REVIEW PROCEDURES:** The Purchasing Code, Chapter 30, Code of the City of Daytona Beach, sets forth the general review procedures for competitive sealed proposals. Under the Purchasing Code, the City Manager is required to evaluate and rank responsive Proposals in accordance with the criteria

identified in the RFP. Before submitting a recommendation for final action on this RFP to the City Commission, the City Manager is authorized to “shortlist” and negotiate with one or more of the Proposers who submitted the highest ranked Proposals. As part of these negotiations, the City Manager may request revised Proposals from shortlisted Proposers.

The City Manager has adopted a policy delegating the task of initially ranking responsive Proposals to a Selection Committee. The Selection Committee may require personal interviews with Proposers before submitting its recommendations to the City Manager.

10. **LOCAL PREFERENCE:** Pursuant to the Purchasing Code, preferences may be given in the evaluation of responsive Proposals to Local Vendors. A “Local Vendor” is a vendor which has maintained a permanent place of business with full-time employees within the city limits of the City of Daytona Beach for a minimum of six months prior to the date Proposals were received for the contract at issue, which generally provides from such permanent place of business the kinds of services solicited, and which at the time of the solicitation fully complies with state and local laws, including City zoning and licensing ordinances.

In order to qualify as a Local Vendor, the Proposer must submit a properly completed Local Vendor affidavit as part of its Proposal. A Proposer who fails to properly complete and sign this affidavit or submit it with the Proposal will not be considered for local preference in this RFP. The City is the ultimate arbiter as to whether the Proposer qualifies as a Local Vendor; and the City may require the Proposer to submit additional documentation verifying that the Proposer qualifies as a Local Vendor.

A Proposer qualifying as a Local Vendor will be given the following Preferences:

- a. At the City’s discretion, the Proposer may be given bonus points of up to 10% of the total available points used to score Proposals for purposes of ranking them. The ranking process is described further in Paragraph 8, above. The exact percentage awarded may be adjusted based on the extent of work to be subcontracted to non-local vendors.
- b. After the Selection Committee has evaluated and ranked Proposals, if the highest-ranked Local Vendor’s Proposal would not otherwise be among the list of the highest-ranked Proposals submitted to the City Manager (See Paragraph 8 above), the list will be modified to include the highest-ranked Local Vendor’s Proposal. In addition, if the evaluation criteria referenced in Paragraph 8, above, includes price, all of the Proposers on the modified short list will be given the opportunity to submit best and final fee proposals; and final ranking provided by the Selection Committee will be based on the best and final proposals. For purposes herein, the reference to “best and final” will not serve to alter the City Manager’s authority, as referenced in

Paragraph 8, above, from requiring a short listed Proposer to submit a revised Proposal.

11. **AWARD:** The award will be made by the City to the firm most qualified and offering the best value to the City, which will be determined by evaluation of Proposals using the evaluation criteria contained in the RFP, and in accordance with applicable rules and regulations governing the purchase and contract adopted and established by the City, and the State of Florida.

Any contract resulting from this solicitation may, in the alternative, be awarded by the City of Daytona Beach Community Redevelopment Agency (CRA). Therefore, any bids/proposals submitted in response to this solicitation shall be deemed to be offers to the CRA as well as the City. Any final written contract may be with the CRA instead of the City.

12. **NON-COLLUSION:** By submitting a Proposal in response to the request and signing the Anti-Collusion Statement form enclosed, the Proposer represents that, should the Proposal be accepted, the resulting contract(s) would not violate any provisions of federal law or regulations, or any ordinances or regulations established by the City. The Proposer warrants as an integral and essential part of his/her Proposal: (a) that he/she has not participated in nor is he/she obligated or bound by any agreement, arrangement or other understanding with any person, firm or corporation with respect to the allocation of the business afforded by or resulting from the acceptance of his/her Proposal; (b) that his/her Proposal is or is intended to be competitive and free from any collusion with any person, firm or corporation; and (c) that he/she is not a party to nor has participated in nor is he/she obligated or otherwise bound by any agreement, arrangement or other understanding with any person, firm or corporation relating to the exchange of information concerning Proposals, prices, terms or conditions upon which the contract(s) resulting from this acceptance is to be performed.
13. **PERMITS, ETC.:** All Proposals submitted shall include in the price the cost of any business or professional licenses, permits or fees required by the City and any agency having jurisdiction over the services solicited through this Request for Proposals.
14. **PATENT INFRINGEMENT, ETC:** By submission of a Proposal the Proposer certifies that the services to be furnished will not infringe any valid patent, copyright, or trademark and the successful Proposer shall, at his/her own expense, defend any and all actions or suits charging such infringement and hold the City harmless in case of any such infringements.
15. **TAXES:** All Proposals shall be exclusive of federal taxes. However, if the Proposer believes that certain other taxes are properly payable by the City, he/she may list such taxes separately in each case directly below the respective item price. Tax exemption certificates will be furnished upon request.

16. **PERFORMANCE**: During the performance of the contract, the Proposer agrees as follows:

- a. The Proposer will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin.
- b. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirement of this section.

17. **FLORIDA PUBLIC RECORDS LAW**: Sealed proposals received by the City pursuant to the Request for Proposals will be temporarily exempt from disclosure in accordance with Florida's Public Records Laws. Thereafter, all Proposals will be open for a personal inspection by any person pursuant to Public Records Law.

If the Proposer believes that the Proposal or any portion thereof is permanently exempt from disclosure under the public records laws, the Proposer must state the grounds for this position in CAPITAL LETTERS on the cover sheet accompanying the sealed Proposal. The Proposer will be contacted prior to the opening of the Proposal and a determination will be made as to whether or not it is exempt prior to opening. If a determination is made that it is not exempt from disclosure, the Proposer may in writing request the return of the sealed Proposal.

18. **EVALUATION CRITERIA**: The weighted evaluation criteria will be used to evaluate Proposals and develop a recommendation to the City Manager as described in Section 8, above. Each criterion will be scored between 1 and 5; 1=poor, 2=below average, 3=average, 4=above average, 5=excellent. Scores will be multiplied by the criterion weight for a weighted score; weighted scores will be totaled for the weighted total score.

1. **Statement of Qualifications; Relevant Experience**. Provide a statement of qualifications and capability to perform the services sought by this RFP, including a description of relevant experience within the last 5 years of the due date of this RFP with projects that are similar in nature, size and scope to that which is the subject of this RFP. Provide a description of the services (indicating which tasks listed in Section 3 above are included in each of the previous projects), fee and at least one reference for each assignment with current contact information as requested below. Please limit this to 5 projects with a maximum of 5 pages each.

Include for each project:

- a. Name and title of reference
- b. Name of Company/Agency
- c. Company address, phone and fax numbers
- d. Email address for the individual contact person, not the company generic address/website.

(Weight = 35)

2. Resumes of Key Staff. List the members of the project team, including the project manager, and their qualifications. Include a one (1) page resume for each team member, including the project manager, detailing each team member's education, experience, licenses, office location and any other pertinent information to aid in the City's evaluation of qualifications. A maximum of four (4) points will be awarded based on resumes. One (1) point will be awarded if all project team members, including the project manager, are located in the same office in one of the following counties: Brevard, Duval, Flagler, Lake, Marion, Orange, Osceola, Seminole, St. Johns, Sumter or Volusia. **(Weight = 30)**
3. Quality of past projects. Provide one example of a published report from a previous engagement, with a scope of work similar to Task No. 1, listed in Section 3 (for potable water, sewer and reuse rates) for a similar size utility. The published report should demonstrate that the applicant's experience and work products clearly represent clients in a successful manner. The example report should demonstrate the applicant's performance in a practical and effective manner. **(Weight = 20)**
4. Scope of Services Strategy. Please provide a one (1) page narrative of the strategy that would be employed to perform and complete a comprehensive water, sewer and reuse rate study to account for cost of service (including an emphasis on affordability to the City's residential customers) rate study; as this study may be the first task requested by the City. **(Weight = 15)**
19. **REFERENCES:** The contact person(s) listed as a reference shall be someone who has personal knowledge of the Consultant's performance during the referenced project. Contact persons must have been informed that they are being used as a reference and that the City may be calling them. More than one person can be listed but all must have knowledge of the project. DO NOT list principals or officers who will not be able to answer specific questions regarding the project.
20. **REJECTION OF PROPOSALS:** The City reserves the right to reject any or all Proposals in whole or in part and to award by items, parts of items, or by any aggregate group of items specified. The City also reserves the right to waive technical defect when in its judgment the best interests of the City thereby will be served.

21. **QUALIFYING PROPOSERS**: Prior to awarding of Proposal, the City may require submission by Proposer of complete financial statement and questionnaire describing Proposer's financial ability and experience in performance of similar work.
22. **RULES AND REGULATIONS**: All work performed under this agreement shall be in strict compliance with local, State and Federal laws, rules and regulations. Proposer shall assume all liability for fines and penalties assessed by the authorities for any infractions.
23. **MINORITY AND WOMEN WORK FORCE PARTICIPATION**: The City has an established policy of: 1) promoting Minority and Women-Owned Business Enterprise participation in business contracts and 2) requiring Proposers doing business with the City to use good faith efforts to promote cultural diversity and minority participation in the work force, including managerial positions. Proposers must provide information as part of the Proposal acknowledging its understanding and willingness to comply with the Purchasing Code of The City of Daytona Beach.
24. **NO COSTS**: The City of Daytona Beach bears no responsibility for any costs incurred in the preparation of the Proposal.
25. **DRUG FREE WORKPLACE**: The selected firm must provide the Drug Free Workplace Form in accordance with Florida Statute 287.087, prior to Contract award.
26. **PROHIBITION OF LOBBYING**. Except for negotiations authorized by the City Purchasing Code, the Consultants Competitive Negotiations Act, or other state or federal law, lobbying by the Proposer, or the Proposer's principals, officers, employees, attorneys, or other agents, is strictly prohibited during the Blackout Period. Lobbying in violation of this section may cause the proposal to be rejected.

"Lobbying" means influencing or attempting to influence action or non-action in connection with this RFP or the proposal, through direct or indirect oral or written communication with the Mayor, any member of the City Commission, the City Manager, or any other City employee. The following activities are not within the definition of "lobbying," and are permitted: requests for clarification submitted to the Purchasing Agent in accordance with this RFP, discussions with the Selection Committee as part of the selection process, the submission of additional information in response to a request by the City, and addressing the City Commission during the City Commission meeting at which the contract is awarded or all Proposals are rejected.

The Blackout Period begins on the date that this RFP is issued and ends when the contract is awarded or all Proposals are rejected.

27. **SELECTION PROCESS:**

For the purpose of selecting the most qualified firm, the City will use a competitive selection process as set forth in pertinent City and State procurement requirements. The procedure will involve the following steps:

- a. The City will advertise and mail notice of formal Requests For Proposals to interested Proposers.
- b. The City's Selection Committee will review, rank, and shortlist all Proposals received by the established deadline for submission. Oral presentations by the short-listed Proposers to clarify their Proposals may be required. These presentations will serve to explain implementation techniques integral to their written Proposal. Subsequent to the receipt of Proposals, the City may schedule a time for each requested oral presentation at a place convenient to the City.
- c. The City's Selection Committee will then rank each Proposal and prepare a recommendation for approval by the City Manager. Upon receipt of the City Manager's authorization, the City's Project Manager shall negotiate a contract with the highest ranked Proposer(s) approved by the City Manager. Should the Project Manager be unable to negotiate a satisfactory contract with the any of the shortlisted Proposers, the City Manager, or designee, shall terminate such negotiations with any or all of the shortlisted Proposers and begin negotiations with remaining Proposers based on ranking, until negotiations are successful or this RFP is cancelled.
- d. **The City Commission has the sole authority to bind the City to the terms and conditions of a contract that has been approved in a public meeting of the City Commission. The City Commission reserves the right to modify or reject any contract for the acquisition of goods and/or services submitted to it for consideration.**

ANTI-COLLUSION STATEMENT

By signing this form, the Proposer agrees that this Proposal is made without any other understanding, agreement, or connection with any person, corporation, or firm submitting a Proposal for the same purpose and that the Proposal is in all respects fair and without collusion or fraud.

Sign in ink in the space provided below. Unsigned Proposals will be considered incomplete, and will be disqualified and rejected.

IT IS AGREED BY THE UNDERSIGNED PROPSEER THAT THE SIGNING AND DELIVERY OF THE PROPSAL REPRESENTS THE PROPOSER'S ACCEPTANCE OF THE TERMS AND CONDITIONS OF THE FORGOING TERMS AND CONDITIONS AND SCOPE OF SERVICES, AND IF AWARDED, THIS CONTRACT WILL REPRESENT THE AGREEMENT BETWEEN THE PARTIES.

NAME OF FIRM: _____

SIGNATURE: _____
(MUST BE SIGNED BY A COMPANY OFFICER OR AUTHORIZED AGENT)

NAME TYPED: _____ TITLE: _____

ADDRESS: _____

CITY AND STATE: _____

TELEPHONE: _____ EMAIL: _____

DRUG FREE WORKPLACE FORM

The undersigned, in accordance with the Florida Statue 287.087 hereby certifies that
_____ does:

(Proposer)

1. Publish a statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, any Available drug counseling, rehabilitation, employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under Proposal a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to any violation of Chapter 1893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraph 1, through Paragraph 5.

As the person authorized to sign this statement, I certify that this firm fully complies with the above requirements.

Date: _____

Signature & Title

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to _____
(print name of the public entity)
by _____
(print individual's name and title)
for _____
(print name of entity submitting sworn statement)
whose business address is _____

and (if applicable) its Federal Employer Identification Number (FEIN) is _____

(If the entity has no FEIN, insert the Social Security Number of the individual signing this sworn statement above:

2. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any Proposal or CONTRACT for goods or services, any lease for real property, or any CONTRACT for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined In Paragraph 287.133(l)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes means:

(a) A predecessor or successor of a person convicted of a public entity crime, or

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, cont.**

- (b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, will be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months will be considered an affiliate.
5. I understand that a “person” as defined in Paragraph 287.133(l)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding CONTRACT and which bids or applies to Proposal on CONTRACTs for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

Based on Information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (*Indicate which statement applies.*)

_____ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted VENDOR list (*attach a copy of the final order.*)

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, cont.**

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

[Signature]

Sworn to and subscribed before me this _____ day of _____, 20____.

Personally known _____

OR Produced Identification _____ (Type of identification)

Notary Public - State of _____

By: _____

My commission expires _____

(Printed typed or stamped
commissioned name of Notary Public)

LOCAL VENDOR AFFIDAVIT

Complete and submit this form ONLY if you qualify for local preference as provided in the City of Daytona Beach Purchasing Code.

A copy of the Proposer's Daytona Beach Business Tax Receipt must be submitted with this Affidavit.

NAME OF PROPOSER: _____

LOCAL BUSINESS ADDRESS *(street address being used to claim Local Preference, including, zip code):*

The undersigned certifies under penalty of perjury each of the following:

The Local Business Address has continuously been used as a Permanent Place of Business with at least one full-time employee since _____.
(Insert date)

The Local Business Address has consistently offered or provided the goods or services being solicited by the City of Daytona Beach during the time referenced above.

The Local Business Address has not been established with the sole purpose of obtaining the advantages that may be granted pursuant to the Local Preference provisions of the City of Daytona Beach Purchasing Code.

Signature *(Must be same person as person signing the Proposal)*

Print Name/Title

Subscribed and sworn to before me

This _____ day of _____, 20____

(Signature of Notary Public)

My commission expires: _____

The City of Daytona Beach reserves authority to require a copy of the corporate charter, corporate income tax filing return, and any other documents(s) to evaluate the Proposer's Local Preference claim.

RATE AND EVALUATION CONSULTING SERVICES

SCOPE OF SERVICES

1.0 PURPOSE:

The purpose of this RFP is to procure a rate, financial, and management Consultant to perform a comprehensive rates, fees and charges study as well as other financial and management evaluations and/or services for the utility and other divisions and municipal activities as deemed necessary from time to time by the City of Daytona Beach (the "City").

2.0 BACKGROUND:

The City desires to conduct a detailed cost of service and rate evaluation of the water, wastewater, reuse, stormwater, and solid waste enterprise funds or business activities (collectively, the "Enterprise Funds"). Additionally, the City desires to evaluate the rates, fees and charges, including impact fees, for its municipal services, which include but are not limited to, parks, recreation and cultural, public safety including police, fire and emergency medical services, planning, zoning and building services, public works, fleet maintenance, general governmental and other related services (the "Municipal Services"). As a result of increased development, aging infrastructure, system expansion, changes in customer demographics, and changes in the cost of providing municipal and utility services; the City is requesting proposals from qualified Consultants to assist in potentially preparing comprehensive financial, rate, cost of service, and management evaluations for the Enterprise Funds and other Municipal Services to provide for the recovery of its costs to provide service to its stakeholders and to promote a strong financial position over the long-run.

The City's utility operation includes a raw water supply utilizing two well fields with a total of twenty-six wells. The raw water is treated at the Ralph Brennan Water Treatment Plant, which has a permitted capacity of 24 mgd, and distributes potable water via 470 miles of water mains. The wastewater collection and transmission system consists of 380 miles of gravity sewers and force mains assisted by more than 140 lift stations that ensure conveyance of wastewater to the two wastewater plants for treatment. Bethune Point Water Reclamation Facility has a permitted capacity of 13 mgd for wastewater treatment and serves the downtown, midtown, and beachside areas. Westside Regional Water Reclamation Facility has a permitted treatment capacity of 15 mgd and serves the growing western half of the City. The City also currently provides reuse water to residential and commercial users.

The City's utility billing division services over 27,000 customer accounts with automated meter reading. Billing activity occurs weekly over a 4-cycle rotation with each customer account read and billed monthly. Customers receive one bill which reflects the property's water, wastewater, reuse, stormwater and solid waste

charges. The utility's customers are located within city limits as well as two zones of outside customers and one wholesale customer. The trend from recent development activity has increased the quantity of residential customer accounts and increased the volume of water consumed by commercial customer accounts by a significant growth factor each year.

3.0 SCOPE:

The Consultant will prepare proposals in support of the development of separate work authorizations to provide the tasks deemed necessary by the City as summarized in this section. The Consultant must be qualified and have experience with providing all tasks that may be requested by the City. The Consultant shall provide assistance in budgeting and forecasting, ratemaking, management accounting assistance, financing activities assistance, organizational and other financial analysis of the Enterprise Funds and Municipal Services. Tasks may include, but not be limited to, the following services:

1. Review and redesign the potable water, wastewater and reuse rates, solid waste disposal and collection fees, stormwater fees, and fees in support of the Municipal Services as considered necessary based on cost of services and recovery principals.
2. Compile statistics and prepare projections of the Enterprise Funds and other municipal programs in support of the tasks provided, including number of customers served or requiring the services provided by the City, usage and generation rates, service utilization statistics, and other information necessary to provide planning and rate evaluation services.
3. Separately project annual revenue requirements for the Enterprise Funds and Municipal Services for planning and rate evaluation services.
4. Design rates and fees for service from the Enterprise Funds and for the Municipal Services to fund the identified revenue requirements or needs of the programs being evaluated.
5. Review and design appropriate fees for other miscellaneous services as provided by the Enterprise Funds or in support of the Municipal Services as considered necessary.
6. Investigate and develop potential wholesale water, wastewater and reclaimed water rates associated with the provision of such type of service.
7. Assist in the redesign of the four billing cycles used by the Enterprise Funds.
8. Review operations of the Enterprise Funds and of the Municipal Services to determine if additional services, charges and revenue enhancements are appropriate.
9. Perform financial sensitivity analyses on Enterprise Fund operations taking into account such factors as capital program implementation, regulatory changes; and other such issues that may cause a need to review financial operations.
10. Review the prevailing capital facilities (impact and development) fees and capital cost recovery programs in light of the projected expansion and

unused existing capacity in the facilities under consideration. Develop new charges to recover the capital investment require to accommodate growth and provide for future adjustments to the charges.

11. Review operations, management and organizational structure, and performance by the City's Enterprise Funds and for Municipal Services.
12. Perform financial due diligence and transaction-related activities and services related to the acquisition of or the extension of utility service for water, wastewater, and reuse utility, solid waste systems or franchises, and stormwater utility management programs.
13. Provide assistance to the City in the development of Enterprise Funds and Municipal Services contracts, including but not limited to, rate ordinances and resolutions, wholesale and large user service agreements, solid waste disposal and collection service agreements, acquisition contracts, extension and development agreements, reuse or reclaimed water usage agreements, and inter-local agreements between the City and other public agencies. Services may involve drafting agreements, review of documents, negotiations among affected parties and performance of financial or economic analyses required for evaluation.
14. Provide assistance in strategic planning activities for Enterprise Funds and Municipal Services.
15. Preparation of financial feasibility reports in support of the issuance of revenue bonds or securing debt financing for capital or major operations programs, including preparation for and attendance of presentations before rating agencies, bond insurance companies, potential investors and purchasers of instruments of debt, and other required parties.
16. Provide assistance in the preparation of loan documents to obtain funds from agencies such as the Florida Department of Environmental Protection, Rural Development, Department of Community Affairs, banks, and other lending agencies.
17. Provide assistance in the development of accounting, financial and business policies as well as providing opinions on such issues.
18. Provide assistance to the City in providing privatization and managed competition activities and cost evaluations.
19. Provide assistance to the City in support or determination of service affordability programs.
20. Provide information and technology and customer data base services in support of implementation and/or enhancement of Enterprise Fund and Municipal Services billing and customer accounting programs.
21. Provide management consulting services which could include but are not limited to evaluations, analyses, and production of operational, customer, human resources, management, and risk related processes, procedures, application, and methodology employed or considered by the City.

4. CITY OF DAYTONA BEACH AUTHORITY

The City will be the final authority in considering modifications to the Contract for time, money or any other consideration.

**GENERAL SERVICES CONTRACT
CONTRACT NO. 19632**

THE PARTIES TO THIS CONTRACT are the City of Daytona Beach, a Florida municipal corporation (the "City"), and > _____ ("Consultant").

In consideration of the mutual covenants herein contained, the Parties agree as follows:

Section 1. Scope of Services. Consultant will provide rate, financial, and management consulting services as further described in Exhibit A, attached hereto and incorporated herein, to the City from time to time at the direction of the City during the Term of this Contract.

Section 2. Reserved.

Section 3. Fee(s).

For the services provided by Consultant pursuant to this Contract, the City will pay Consultant a fixed fee of \$ _____.

[or]

For the services provided by Consultant pursuant to this Contract, the City will pay Consultant at the rate of \$ _____/_____.

[or]

For the services provided under this Contract, CITY will pay CONSULTANT Fees based upon the Fee/ Rate Schedule attached hereto as Exhibit B. **[Include Exhibit B only where the Schedule contains more than a few fees. If the Schedule only contains a few fees use the provision immediately above.]**

[or]

For the services provided by Consultant pursuant to this Contract, the City will pay Consultant an amount not to exceed \$ _____ as further described in the Fee Schedule, attached hereto and incorporated herein as Exhibit B.

[or]

Unless the Exhibits specifically provides for reimbursement of expenses, the Fees described herein will be CONSULTANT's sole compensation for the services to be provided. If the Exhibits specifically provide for reimbursement of expenses, such expenses must be commercially reasonable. Except for any reimbursable expenses specifically authorized by Exhibit, CONSULTANT will be solely responsible for all of costs CONSULTANT incurs in meeting its obligations herein.

Section 4. Billing; Manner of Payment. In addition to requirements for payment established by applicable federal, state, or local law including the City Code, payment terms are as follows:

(a) Unless provided otherwise herein, the City will pay 30 days after receipt of a valid invoice or receipt of goods or services, whichever is later.

(b) In order to be considered to be valid, an invoice must include all information that the City needs to verify the accuracy of the invoice and the amount of payment due based on the specific requirements of this Contract, such as where partial payments are due upon completion of specific tasks, or where payments are based on hourly rates. In addition, where payment of reimbursable expenses is specifically provided for, an invoice for such expenses will not be valid unless sufficient documentation is provided to verify that such expenses were incurred and that other conditions have been met.

(c) If an invoice submitted by Consultant is not valid, within 30 days after receipt the City will provide notice to the Consultant identifying the deficiencies.

Section 5. Standard of Performance. Consultant's services will at a minimum meet the level care and skill ordinarily used by members of Consultant's profession performing the type of services provided herein within the State of Florida.

Section 6. Relationship between Parties. This Contract does not create an employee-employer relationship between the City and Consultant. Consultant is an independent Consultant of the City and will be in control of the means and the method in which the requested work is performed. As an independent Consultant, Consultant will be solely responsible for payment of all federal, state and local income tax, and self-employment taxes, arising from this Contract; and Consultant agrees to indemnify and hold harmless the City from any obligations relating to such taxes. The City will not make deductions from payments due, for such taxes, or for social security, unemployment insurance, worker's compensation, or other employment or payroll taxes.

Section 7. Documents and Records.

(a) All reports, estimates, logs, original drawings, and other materials furnished, prepared or executed by Consultant during the term of and in accordance with the provisions of this Contract will be the property of the City and delivered to the City upon demand or, if no demand has previously been made, upon completion of the particular task for which such materials were prepared, executed, or otherwise required.

(b) To the extent applicable, Consultant will comply with the requirements of Florida Statutes Section 119.0701, which may include the following:

(1) Keeping and maintaining public records that ordinarily and necessarily would be required by the public agency in order to perform the service provided herein.

(2) Providing the public with access to public records on the same terms and conditions that the City would provide the records and at a cost that does not exceed the cost provided in Ch. 119, Florida Statutes, or as otherwise provided by law.

(3) Ensuring that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

(4) Meeting all requirements for retaining public records and transfer, at no cost, to the City all public records in possession of Consultant upon termination of this Contract for any reason, and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. When such records are stored electronically, providing the City all records stored electronically in a format that is compatible with the City's information technology systems.

Section 8. Effective Date and Term. The Effective Date of this Contract is the date on which the last Party signs it. The Term of this Contract is 2 years, commencing on the Effective Date. The City will have the option to renew this Contract for up to 3 Terms of 1 year each, by providing Contractor written notice at least 60 days before the end of the current Term.

If this Contract specifically provides that some or all of Contractor's services will be required only after issuance of a City work authorization, any work authorizations previously issued by the City will remain in effect after the expiration of this Contract unless the City terminates this Contract due to Contractor's material breach after notifying Contractor to suspend such services as provided below.

Section 9. Termination.

(a) The City may by written notice to Consultant terminate this Contract, in whole or in part, at any time, either for the City's convenience or because of the failure of the Consultant to fulfill its contractual obligations.

(1) Before terminating for convenience, City must provide Consultant at least 30 day's advance notice of termination. This Contract will terminate automatically and without need for further notice upon the expiration of the notice period.

(2) Before terminating due to Consultant's material breach of its contractual obligations, City must provide Consultant prior written notice, specifying the breach and demanding Consultant remedy the breach within 10 days of the notice, or within such longer period as may be reasonably required if the nature of the breach is that it cannot be remedied within 10 days of notice. This Contract will terminate automatically and without need for further notice if Consultant fails to remedy the material breach within the period described in the City's notice of breach.

In either instance described above, upon termination Consultant will immediately discontinue all services affected, unless the notice directs otherwise, and deliver to the City all data, drawings, specifications, reports, estimates, summaries, and any and all such other information and services of whatever type or nature as may have been accumulated by Consultant in performing this Contract, whether completed or in process.

(b) If the termination is for convenience, Consultant will be paid compensation for authorized services performed to the date of termination. If termination is due to Consultant's material breach, the City reserves all rights and remedies it may have under law due to such breach. Among other things, the City may take over the work and prosecute the same to completion by other agreements or otherwise; and in such case, the Consultant will be liable to the City for all reasonable additional costs occasioned to the City thereby.

(c) If after notice of termination for the Consultant's failure to fulfill contractual obligations it is judicially determined by a court of law that the Consultant had not so failed, the termination will be conclusively deemed to have been effected for the City's convenience. In such event, adjustment in payment to Consultant will be made as provided in subsection (b) of this Section for a termination for convenience.

(d) The rights and remedies of City provided for in this Section are in addition and supplemental to any and all other rights and remedies provided by law or under this Contract.

Section 10. Suspension of Services. If the notice of material breach issued by the City pursuant to the preceding Section so directs, Consultant will suspend services immediately upon receipt thereof, other than the work required to remedy the material breach.

Section 11. Indemnification. The Consultant hereby indemnifies and holds harmless the City from and against, all liabilities, damages, losses, and costs, including but not limited to reasonable attorneys' fees, arising out of or resulting from the services performed provided that the liabilities, damages, losses, and costs are caused in whole or in part by any negligence, recklessness, or intentional wrongful misconduct of the Consultant, any subcontractor, anyone directly or indirectly employed by any one of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. This indemnification agreement is separate and apart from, and in no way limited by, any insurance provided pursuant to this agreement or otherwise.

Section 12. Insurance. Consultant will provide and maintain at Consultant's own expense, insurance of the kinds of coverage and in the amounts set forth in this Section. All such insurance will be primary and non-contributory with the City's own insurance. In the event any request for the performance of services presents exposures to the City not covered by the requirements set forth below, the City reserves the right to add insurance requirements that will cover such an exposure.

(a) Coverage and Amounts.

(1) Workers Compensation Insurance as required by Florida Statutes, Chapter 440, Workers' Compensation Insurance, for all employees of Consultant, employed at the site of the service or in any way connected with the work, which is the subject of this service. The insurance required by this provision will comply fully with the Florida Workers' Compensation Law and include Employers' Liability Insurance with limits of not less than \$500,000 per occurrence. Any associated or subsidiary company involved in the service must be named in the Workers' Compensation coverage.

(2) Liability Insurance, including (i) **Commercial General Liability coverage** for operations, independent Consultants, products-completed operations, broad form property damage, and personal injury on an "occurrence" basis insuring Consultant and any other interests, including but not limited to any associated or subsidiary companies involved in the work; and (ii) **Automobile Liability Insurance**, which will insure claims for damages because of bodily injury or death of any person or property damage arising out of the ownership, maintenance or use of any motor vehicle used by the Consultant in the performance of this Contract.

THE COMMERCIAL GENERAL LIABILITY INSURANCE POLICY WILL NAME THE City AS AN ADDITIONAL INSURED. The limit of liability for each policy will be a combined single limit for bodily injury and property damage of no less than \$1,000,000 per occurrence. If insurance is provided with a general aggregate, then the aggregate will be in an amount of no less than \$2,000,000. The Risk Manager for the City may authorize lower liability limits for the automobile policy only, at the Risk Manager's sole discretion.

(3) Professional Liability Insurance, insuring CONSULTANT and other interests, including, but not limited to, any associated or subsidiary companies involved in the work, for errors or omissions in the performance of professional services to be rendered pursuant to this Contract. The limit of liability will be no less than \$1,000,000.

(Professional Liability coverage will be provided on an Occurrence Form or a Claims Made Form with a retroactive date equal to at least the first date of this agreement and with a two year reporting tail beyond the annual expiration date of the policy).

Unless specifically waived hereafter in writing by the Risk Manager, Contractor agrees that the insurer shall waive its rights of subrogation, if any, against the City on each of the above listed insurance coverages.

(b) Proof of Insurance. Consultant will furnish proof of insurance acceptable to the City prior to or at the time of execution of this Contract. Consultant will not commence work until all proof of such insurance has been filed with and approved by the City. Consultant will furnish evidence of all required insurance in the form of certificates of insurance which will clearly outline all hazards covered as itemized above, the amounts of insurance applicable to each hazard, and the expiration dates.

If requested by the City, Consultant will furnish copies of the insurance contracts to support the certificates of insurance and the copies of said insurance must be acceptable to the City.

(c) Cancellation; Replacement Required. Consultant will file replacement certificates 30 days prior to expiration or termination of the required insurance occurring prior to the acceptance of the work by the City. If a required policy is canceled without Consultant's prior knowledge Consultant will immediately notify the City immediately upon becoming aware that a required insurance coverage has been canceled for any reason, and promptly replace the canceled policy. The City expressly reserves the right to replace the canceled policy at Consultant's expense if Consultant fails to do so.

(d) Termination of Insurance. Consultant may not cancel the insurance required by this Contract until the work is completed, accepted by the City and Consultant has received written notification from the Risk Management Division of the City that Consultant may cancel the insurance required by this Contract and the date upon which the insurance may be canceled. The Risk Management Division of the City will provide such written notification at the request of Consultant if the request is made no earlier than two weeks before the work is to be completed.

(e) Liabilities Unaffected. Consultant's liabilities under this Contract will survive and not be terminated, reduced or otherwise limited by any expiration or termination of insurance coverages. Similarly, Consultant's liabilities under this Contract will not be limited to the extent of by the existence of any exclusions or limitations in insurance coverages, or by Consultant's failure to obtain insurance coverage.

Consultant will not be relieved from responsibility to provide required insurance by any failure of the City to demand such coverage, or by City's approval of a policy submitted by Consultant that does not meet the requirements of this Contract.

(f) Loss Deductible Clause: The City shall be exempt from, and in no way liable for, any sums of money that may represent a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Consultant or subcontractor providing such insurance.

Section 13. Notice. Unless otherwise expressly agreed herein, all notices, requests, and demands to or upon the Parties will be delivered by hand, delivered by a courier service, provided to a nationally recognized delivery service for overnight delivery, transmitted to a receiving fax machine followed by hard copy within two days, or by U.S. mail, postage prepaid by registered or certified mail, return receipt requested, to the addresses set forth herein:

To the City:
Shannon Ponitz, Utilities Director
Daytona Beach Utilities
125 Basin St., Suite 204
Daytona Beach, FL 32114
Fax: 386-671-5913

To Consultant:

Fax: _____

provided, however, that either Party may change the person or address designated for receipt of the Party's notices, by providing written notice to the other Party.

Section 14. Personnel. *[Delete the following sentence if non-applicable]* In order to induce the City into entering this Contract, Consultant represents that *[insert name and title]* will generally perform or directly supervise the tasks assigned to Consultant herein, and that Consultant will not replace *[insert name]* without the City's prior written approval. Consultant represents that Consultant has or will secure at Consultant's own expense, all personnel required in performing the services under this Contract. Such personnel will not be employees of or have any contractual relationship with the City.

All personnel engaged in the work will be fully qualified and will be authorized under state and local law to perform such services.

Section 15. City's Responsibilities. The City agrees to make available for review and use by the Consultant, reports, studies, and data relating to the services required. The City will establish a project manager to meet periodically with the Consultant to facilitate coordination and ensure expeditious review of work product.

Section 16. Limitation on Waivers. Neither the City's review, approval, or acceptance of, or payment for, any of the services provided by Consultant, will be construed to operate as a waiver of the City's rights under this Contract. Consultant will be and always remain liable to the City in accordance with applicable law for any and all damages to the City caused by the Consultant's negligent or wrongful provision of any of the services furnished under this Contract.

Failure of the City to exercise any right or option arising out of a breach of this Contract will not be deemed a waiver of any right or option with respect to any subsequent or different breach, or the continuance of any existing breach. Furthermore, the failure of the City at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein will not be construed as a waiver or relinquishment of the City's right to insist upon strict performance of the same condition, promise, agreement or understanding at a future time.

Section 17. Dispute Resolution.

If a dispute exists concerning this Contract, the Parties agree to use the following procedure prior to pursuing any judicial remedies.

(a) Negotiations. A Party will request in writing that a meeting be held between representatives of each Party within 14 calendar days of the request or such later date that the Parties may agree to. Each Party will attend and will include, at a minimum, a senior level decision maker (an owner, officer, or employee of each organization) empowered to negotiate on behalf of their organization. The purpose of this meeting is to negotiate in the matters constituting the dispute in good faith. The Parties may mutually agree in writing to waive this step and proceed directly to mediation as described below.

(b) Non-Binding Mediation. Mediation is a forum in which an impartial person, the mediator, facilitates communication between parties to promote reconciliation, settlement, or understanding among them. Within 30 days after the procedure described in Subsection (a) proves unsuccessful or the Parties mutually waive the subsection (a) procedure, the Parties will submit to a non-binding mediation. The mediation, at a minimum, will provide for (i) conducting an on-site investigation, if appropriate, by the mediator for fact gathering purposes, (ii) a meeting of all Parties for the exchange of points of view and (iii) separate meetings between the mediator and each Party to the dispute for the formulation of resolution alternatives. The Parties will select a mediator trained in mediation skills and certified to mediate by the Florida Bar, to assist with resolution of the dispute. The Parties will act in good faith in the selection of the mediator and give consideration to qualified individuals nominated to act as mediator. Nothing in this Contract prevents the Parties from relying on the skills of a person who also is trained in the subject matter of the dispute or a contract interpretation expert. Each Party will attend will include, at a minimum, a senior level decision maker (an owner, officer, or employee of each organization) empowered to negotiate on behalf of their organization.

If the Parties fail to reach a resolution of the dispute through mediation, then the Parties are released to pursue any judicial remedies available to them.

Section 18. General Terms and Conditions.

(a) Amendments. Except as otherwise provided herein, no change or modification of this Contract will be valid unless the same is in writing and signed by both Parties.

(b) Assignments and Subcontracting. No assignment or subcontracting will be permitted without the City's written approval.

(c) Compliance with Laws and Regulations. In providing all services pursuant to this Contract, Consultant will abide by all statutes, ordinances, rules, and regulations pertaining to, or regulating the provisions of, such services including those now in effect and hereafter adopted. Any violation of said statutes, ordinances, rules, or regulations will constitute a material breach of this Contract and will entitle the City to terminate this Contract immediately upon delivery of written notice of termination to the Consultant.

(d) Truth in Negotiations Certificate. Consultant hereby certifies that the wages and other factual unit costs supporting the compensation herein are accurate, complete, and current at the time of this Contract.

(e) No Third Party Beneficiaries. There are no third party beneficiaries of Consultant's services under this Contract.

(f) Contingency Fee. Consultant warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Contract.

(g) Nondiscrimination. Consultant will not discriminate against any employee or applicant for employment because of race, color, sex, or national origin. Consultant will take affirmative action to ensure that applicants are employed and the employees are treated during employment without regard to their sex, race, creed, color, or national origin. Further, Consultant agrees to comply with all local, state, and federal laws and ordinances regarding discrimination in employment against any individual on the basis of race, color, religion, sex, national origin, physical or mental impairment, or age. In particular, Consultant agrees to comply with the provisions of Title 7 of the Civil Rights Act of 1964, as amended, and applicable executive orders including, but not limited to, Executive Order No. 11246.

(h) Principles in Construing Contract. This Contract will be governed by and construed in accordance with the laws of the State of Florida. Captions and paragraph headings used herein are for convenience only, are not a part of this Contract and will not be deemed to limit or alter any provisions hereof or to be relevant in construing this Contract. The use of any gender herein will be deemed to be or include the other genders, and the use of the singular herein will be deemed to be or include the plural (and vice versa), wherever appropriate. If any word, phrase, clause, sentence or provision of the Contract, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, invalid or unenforceable, that finding will only effect such word, phrase, clause, sentence or provision, and such finding will not affect the remaining portions of this Contract; this being the intent of the Parties in entering into the Contract; and all provisions of the Contract are declared to be severable for this purpose.

(i) Venue. The exclusive venue for any litigation arising out of this Contract will be Volusia County, Florida if in state court, or the U.S. District Court, Middle District of Florida if in federal court.

(j) Litigation Costs. Except where specifically provided herein, in case of litigation between the Parties concerning this Contract, each party will bear all of its litigation costs, including attorney's fees.

(k) Force Majeure. A force majeure event is an act of God or of the public enemy, riots, civil commotion, war, acts of government or government immobility (whether federal, state, or local) fire, flood, epidemic, quarantine restriction, strike, freight embargo, or unusually severe weather; provided, however, that no event or occurrence will be deemed to be a force majeure event unless the failure to perform is beyond the control and without any fault or negligence of the Party charged with performing or that Party's officers, employees, or agents. Whenever this Contract imposes a deadline for performing upon a Party, the deadline will be extended by one day for each day that a Force Majeure event prevents the Party from performing; provided, however, that the Party charged with performing and claiming delay due to a Force Majeure event will promptly notify the other Party of the Event and will use its best efforts to minimize any resulting delay.

(l) Jury Trial Waived. THE PARTIES HEREBY WAIVE THEIR RESPECTIVE RIGHTS TO A JURY TRIAL OF ANY CLAIM OR CAUSE OF ACTION BASED UPON OR ARISING OUT OF THIS CONTRACT, OR ANY DEALINGS BETWEEN THE PARTIES. THE SCOPE OF THIS WAIVER IS INTENDED TO BE ALL ENCOMPASSING OF ANY DISPUTES BETWEEN THE PARTIES THAT MAY BE FILED IN ANY COURT AND THAT RELATE TO THE SUBJECT MATTER, INCLUDING WITHOUT LIMITATION, CONTRACT CLAIMS, TORT CLAIMS, BREACH OF DUTY CLAIMS AND ALL OTHER COMMON LAW AND STATUTORY CLAIMS.

(m) Authority to Bind Consultant. The undersigned representative of Consultant represents and warrants the he or she is fully authorized to bind Consultant to the terms and conditions of this Contract.

(n) Incorporation of RFP and Proposal. The City's Request for Proposals 19632, and the Consultant's responsive proposal are incorporated herein by reference as Composite Exhibit C and will remain on file in the Office of the City Clerk. In case of conflicts between the RFP and Proposal, the RFP will govern. In case of conflicts between Composite Exhibit C and other provisions of this Contract, including Exhibits A and B, this Contract will govern.

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(o) Integration. This Contract represents the entire agreement of the parties with respect to the subject matter hereof. No representations, warranties, inducements or oral agreements have been made by either Party except as expressly set forth herein, or in other contemporaneous written agreements.

IN WITNESS WHEREOF, the Parties through their undersigned representatives have caused this Contract to be executed in duplicate original.

THE CITY

CONSULTANT

By: _____
Derrick L. Henry, Mayor

Date: _____

By: _____
Printed Name: _____
Title: _____
Date: _____

Attest: _____
Letitia LaMagna, City Clerk

Approved as to legal form:

By: _____
Robert Jagger, City Attorney

EXHIBIT A: Scope of Services

[to be provided and labeled—discard this sheet]

EXHIBIT B

[DELETE IF SECTION 3 SPECIFIES PRICING STRUCTURE]



IS NOW
PART OF



RAFTELIS

Rate and Evaluation Consulting Services

PROPOSAL NO. 19632 / SEPTEMBER 24, 2019 / COPY

City of Daytona Beach





Raftelis is registered with the U.S. Securities Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB) as a Municipal Advisor.

Registration as a Municipal Advisor is a requirement under the Dodd-Frank Wall Street Reform and Consumer Protection Act. All firms that provide financial forecasts that include assumptions about the size, timing, and terms for possible future debt issues, as well as debt issuance support services for specific proposed bond issues, including bond feasibility studies and coverage forecasts, must be registered with the SEC and MSRB to legally provide financial opinions and advice. Raftelis' registration as a Municipal Advisor means our clients can be confident that Raftelis is fully qualified and capable of providing financial advice related to all aspects of utility financial planning in compliance with the applicable regulations of the SEC and the MSRB.



IS NOW
PART OF



RAFTELIS

September 24, 2019

Ms. Joanne Flick, CPPO
Purchasing Agent
City of Daytona Beach
302 South Ridgewood Avenue
Room 146
Daytona Beach, FL 32114

Subject: Proposal No. 19632 for Rate and Evaluation Consulting Services

Dear Ms. Flick:

Raftelis is pleased to submit this proposal in response to the City of Daytona Beach's (City) Request for Proposals No. 19632 (RFP) to provide rate and evaluation consulting services, including the preparation of a water, wastewater, and reclaimed water revenue sufficiency and cost of service study. We appreciate the opportunity to submit this proposal, which details our qualifications and experience within the utility industry and the public sector and our approach to meet the City's long-term strategic and financial objectives.

To assist the City on this project, we have selected a local, client-focused team with extensive experience in the development and successful completion of rate studies and a strong reputation for providing value and high-quality services to our clients. Robert Ori will serve as the Project Director for the engagement, bringing more than forty-one years of utility and local government experience to the City. He has served over 100 local governments during his career and assisted in addressing a multitude of issues. Ryan Smith will be Project Manager for the services provided to the City. Ryan is currently serving in this role to the City on behalf of Raftelis and brings over eight years of utility experience to the team. Both of our proposed project leaders have been working together with the City for the past eight years, thus bringing continuity to the City in the future as it continues to address its utility and municipal issues.

As the City reviews our response to the RFP, we would like to bring your attention to the following attributes of our firm and Project Team:

Teamwork: As mentioned above and as presented in Section 2 of our proposal, our primary Project Team members have worked directly with the City and one another for the duration of their respective overlapping careers, resulting in a team that collaborates effectively and has many shared experiences in the success of a variety of projects. The primary team members are all located in Orange County, just a short one hour drive from City Hall.

Specialized: The Project Team specializes in the development of water, wastewater, and reclaimed water rate and fee evaluations and the development of business solutions for the industry, which will allow them to draw on their prior experiences working with other public utilities for the City's benefit. As indicated in Section 1 of our proposal regarding our experience, the Project Team is dedicated to the public sector and has worked with a variety of different utilities to address such issues as: i) the development of cost-based retail and wholesale rates for service that are equitable and defensible and promote affordability; ii) preparation of utility extension / service policies and agreements, evaluation of the concurrency process, and the determination of fees for such issues as capturing the cost of carrying capacity for new growth; iii) assisting local governments in obtaining external funding by assisting utilities in improving credit ratings and reducing financial risk, developing detailed financing reports to present utility credits, and assisting in drafting documents in support of the transactions; iv) the acquisition of utilities and service area "swaps" and assisting with the regionalization of utilities; and v) the development of governmental rates and evaluations such as police, fire, and recreational impact fees, stormwater and solid waste financial plans and rates, rates for recreational services, planning, zoning, and development charges, as well as a variety of other rates and financial evaluations in support of local government.

Decision Support: The interactive financial models developed by the Project Team have been used in client meetings and in public presentations to demonstrate the sensitivity and financial impacts of policy and management operational decisions in the development of water, wastewater, reclaimed water, stormwater, and solid waste rates. The utility rates evaluated as contained in the project example shown in Section 3, which was prepared by members of the Project Team, was developed based on the use of the interactive model. The Project Team is also experienced in performing total and marginal cost evaluations, comparative cost evaluations, and other financial and economic evaluations to help management make informed decisions.

Communication: The Project Team is experienced in communicating complex financial issues to a variety of stakeholders, from utility managers to members of the public, in easy to understand terms. Our approach provides context that helps stakeholders understand the business operations and issues, which drives stakeholder support of the ultimate findings and recommendations.

Involvement in the Industry: As shown in Section 2, and recognizing that the cost to serve is constantly changing, our Project Team members and our firm have been extremely active in the industry to understand these changes and to impart our knowledge to our clients. This includes regularly making presentations, contributing as authors to manuals of practice such as those published by the American Water Works Association (AWWA) and the Water Environment Federation (WEF), and staying involved with regional and national industry organizations. By staying involved in the industry, our team is able to contribute to the industry while also staying up to date on the current challenges facing the industry.

Resources: The primary Project Team is supported by the resources and expertise made available by being a part of Raftelis. The firm is the most experienced utility financial and management consulting practice in the nation, serving more than 1,000 local governments and entities across the country. Our group includes communication specialists, strategic management professionals, operations specialists, information technology and data professionals, and graphic designers all focused and committed to serving our clients. As shown on the organization chart in Section 2, we have also illustrated other Project Team members that are available and may be called upon based on the long-term needs of, and the issues being faced by, the City.

Success: We understand that the success of the project is dependent on a team effort that includes the City and its stakeholders. Our process means we stay in contact throughout the duration of the engagement, whether it's a periodic phone call or a scheduled virtual meeting, we are always available to our clients. Ultimately, we measure our success by your success.

In closing, we affirm our commitment to assist the City in successfully achieving its critically important goals and meeting project schedules and deadlines in a cost-effective manner that provides value. We appreciate your consideration of our proposal and hope for the possibility of continuing to be a trusted advisor to the City of Daytona Beach and its stakeholders. If you have any questions, please contact us using the information below:

Robert Ori, Executive Vice President - P: 407.628.2600 / E: rori@raftelis.com

Ryan Smith, Senior Consultant - P: 407.628.2600 / E: rsmith@raftelis.com

Sincerely,



Robert Ori
Executive Vice President



Ryan Smith
Senior Consultant

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Statement of Qualifications And Relevant Experience

**RAFTELIS IS THE
TRUSTED ADVISOR TO UTILITIES
AND THE PUBLIC SECTOR.**

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Raftelis provides utilities and public-sector organizations with insights and expertise to help them operate as high-performing, sustainable entities providing essential services to their citizens. We help our clients solve their finance, organizational, and technology challenges, achieve their objectives, and, ultimately, make their communities better places to live, work, and play.

Raftelis and PRMG

On July 1, 2019, Raftelis acquired PRMG. The entire PRMG staff is now part of the Raftelis family. Over the past 25 years, PRMG and Raftelis have followed similar paths – focusing on delivering lasting business solutions for public-sector agencies. The combination of our two firms provides our clients with the capabilities and resources of Raftelis, the nation's largest and most experienced practice focused on financial and management consulting for public-sector utilities, coupled with the regional insights and understanding of PRMG, Florida's leading utility financial, rate, and business solutions consultancy. You will now have the expertise of more than 100 of the country's leading utility and public-sector consultants, including many of the nation's foremost authorities in finance and rates, along with additional capabilities in the areas of organizational and management consulting, data and technology services, and communication and public outreach, to help address your most challenging issues. We know that our combined capabilities and resources will provide added value to the City, and we're looking forward to what we can accomplish together.

THE CITY & RAFTELIS

The Right Fit

We believe that Raftelis is the right fit for this project. We provide many key factors that will benefit the City and help to make this project a success.

Raftelis provides trusted expertise, coupled with a focus on innovation, to help utilities and public sector organizations function as high-performing sustainable entities. The core services provided by Raftelis include the following:



RATES

Raftelis works with local governments to identify operating and capital funding requirements and corresponding cost recovery strategies to promote long-term fiscal strength and rate stability in order to meet the objectives of our public sector clients.

- Retail revenue sufficiency / cost of service
- Wholesale rates
- Reclaimed Water Rates
- Miscellaneous service fees and development
- Expert witness and litigation services



FINANCIAL & BUSINESS STRATEGIES

Raftelis collaborates with organizations to identify the fiscal benchmarks, financial and business policies, and revenues that limit financial risk while promoting financial integrity to achieve the objectives of the organization and community.

- Affordability analysis and program development
- Debt issuance support
- Economic and financial evaluations
- Strategic / business planning
- Development / extension policies and funding



STORMWATER UTILITY DEVELOPMENT & SUPPORT

Raftelis helps clients develop and implement stable stormwater funding strategies to serve customers over the long-term.

- Existing stormwater program refinement
- New stormwater program development and implementation
- Stormwater fee setting



SOLID WASTE PLANNING & RATES

Raftelis assists local governments in the establishment of collection and disposal rates and funding strategies to meet the solid waste needs of the local government.

- Contract operation evaluations and rates
- Waste collection disposal and strategic planning, including waste-to-energy evaluation
- Revenue sufficiency and cost of service analyses
- Alternative disposal option evaluations



MANAGEMENT & ORGANIZATION

From major governance or leadership changes to incremental performance improvements, Raftelis helps organizations identify needs, plan for the future, and implement positive changes.

- Organizational, governance, and operations optimization
- Performance measurement and benchmarking
- Strategic planning



STRATEGIC COMMUNICATIONS & PUBLIC OUTREACH

We use meaningful, deliberate, and strategic communication to build an informed, supportive community, and help our clients accomplish their objectives more effectively.

- Communications strategy and planning
- Stakeholder outreach and engagement
- Meeting facilitation
- Graphic design



DATA & TECHNOLOGY

Raftelis assists utilities in planning information technology improvements, gathering the best information available from their data and systems, improving information processes, and building custom tools to increase effectiveness across the organization.

- Billing, permitting, and customer information audits
- Data management, analytics, and visualization
- Software solutions



MUNICIPAL SERVICES

Raftelis assists local governments to develop new and enhanced revenues and funding strategies to address the challenges from new development and increasing service requirements.

- Municipal impact and fee studies
- Business plans
- Cost allocation studies
- Contract operation evaluations

Experience

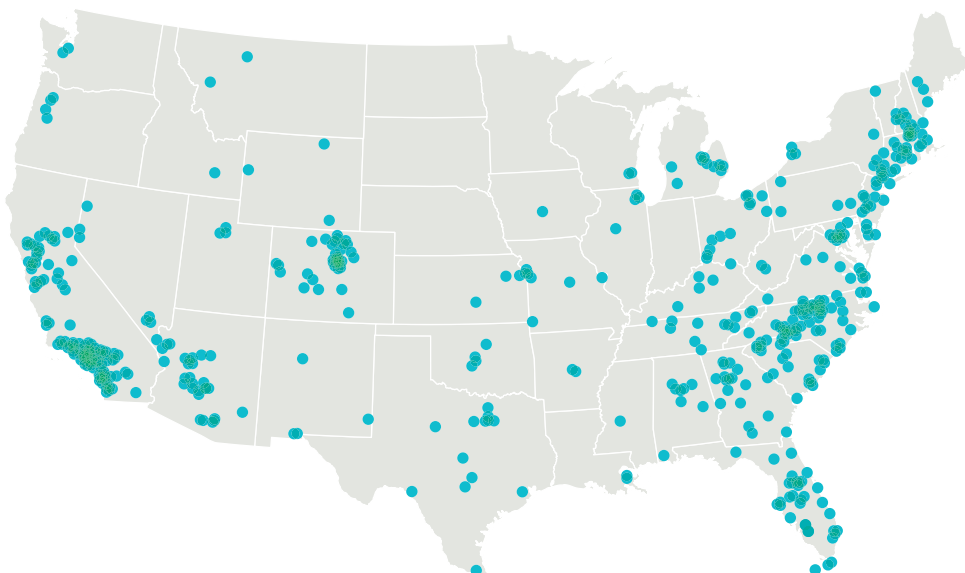
Raftelis has the most experienced municipal utility financial and management consulting practice in the nation.

Our staff has assisted more than 1,000 public-sector organizations across the U.S., including some of the largest and most complex cities in the nation. In the past year alone, Raftelis worked on more than 600 financial/organizational/technology consulting projects for over 400 public agencies in 40 states, the District of Columbia, and Canada.

As shown on the map below, Raftelis has extensive experience associated with providing utility and municipal financial, rate, and management consulting services. PRMG, which was recently acquired by Raftelis, brings a significant amount of Florida-based experience to the Raftelis team, including serving the City for

approximately eight years on a variety of utility issues. Having an understanding of the issues and needs of the City will allow Raftelis to eliminate the “learning curve”, begin to immediately address the City’s issues and needs, and provide continuity. The following is a summary of the recent consulting services provided to the City by the Key Project Team members which are presented in Section 2 of our proposal.

- Meter Change Out Program Evaluation
- Water and Wastewater Revenue Sufficiency Analysis
- Stormwater Revenue Sufficiency Analysis
- Retail Base Charge Rate Evaluation
- Capital Finance Plans in Support of Securing State Revolving Fund Loans
- Large-User Rate and Charge Development
- Large-User Contract Development
- Wholesale Water and Wastewater Rate Evaluation
- Wholesale Water and Wastewater Contract Review



Raftelis has provided financial/organizational/technology assistance to utilities serving more than

25%

of the U.S. population.

This map shows some of the utility clients that we have assisted.

The Raftelis team has extensive experience serving Florida public sector agencies. The map below and the matrix to the right show some of the Florida public sector entities/utilities that the Raftelis team have served.

[illegible]

	Rate Studies & Pricing							Wholesale Rates	Enterprise Consolidation	Financial Planning	Impact Fees	Management Consulting	Valuation	Litigation Support	Management Accounting	Contracts / Ordinances	Debt Issuance Assistance
	Water	Wastewater	Stormwater	Irrigation Water	Raw Water	Reuse Water	Solid Waste										
City of Mascotte		•						•		•	•					•	
City of Melbourne	•	•						•			•					•	•
City of Miami Beach	•	•	•					•		•							•
City of Miramar	•	•	•							•		•				•	•
Town of Oakland	•	•		•				•		•	•	•				•	•
City of Oakland Park	•	•					•	•				•					•
City of Ocala	•	•		•				•		•	•	•		•		•	
City of Oldsmar	•	•	•	•		•		•		•	•	•					
City of Orlando		•								•							
City of Oviedo	•	•		•		•				•	•	•	•			•	•
Town of Palm Beach								•		•			•				
Village of Palm Springs	•	•	•													•	
City of Panama City	•	•					•			•							
Pinellas County	•	•		•		•	•	•		•		•					
City of Plant City	•	•	•	•		•	•			•	•						•
City of Pompano Beach	•	•				•		•		•	•	•				•	
City of Port St. Lucie	•	•	•	•				•		•	•	•	•	•		•	•
St. Johns County	•	•		•	•	•		•		•	•		•			•	•
City of Sanford	•	•	•	•		•				•	•	•				•	•
Sarasota County	•	•					•			•							•
South Walton Utility Co., Inc.	•	•		•						•	•	•					
City of Sunrise	•	•				•		•		•				•	•		•
Village of Tequesta	•		•							•		•		•		•	•
Tohopekaliga Water Authority	•	•		•		•		•		•	•			•			•
City of Tampa	•	•	•	•		•	•	•		•	•					•	•
City of Tavares	•	•		•		•			•	•	•					•	•
Volusia County	•	•		•		•		•		•	•	•	•			•	
Village of Wellington	•	•					•			•						•	•
City of West Palm Beach	•	•	•		•		•	•		•	•	•	•			•	•
City of Wilton Manors	•	•	•							•	•						
City of Winter Haven	•	•	•	•		•		•	•	•	•	•	•			•	•
City of Zephyrhills	•	•								•	•					•	•

Client		Finance							Organization					Technology				
		Affordability Analysis & Program Development	Capital Improvements Planning/Prioritization	Debt Issuance Support	Economic & Financial Evaluations	Financial Planning & Modeling	Rate, Charge, & Fee Studies	Stormwater Utility Development & Support	Organizational, Governance, & Operations Optimization	Performance Measurement & Benchmarking	Program Planning & Support	Stakeholder Engagement & Communication	Strategic Planning	Billing, permitting, & Customer Information Audits	Business Process Development	Data Management, Analytics, & Visualization	Software Solutions	
MI	Saginaw, City of		●			●	●											
MO	Metropolitan St. Louis Sewer District		●	●		●	●	●	●									
MS	Jackson, City of	●	●			●	●		●							●		
NC	Asheville, City of		●	●		●	●		●		●							
NC	Charlotte Water	●	●			●	●											
NC	Durham, City of		●	●		●	●											
NC	Fayetteville, City of		●	●		●	●	●										
NC	Raleigh, City of		●	●		●	●	●	●	●								
NH	Concord, City of		●			●	●											
NJ	Brick Township Municipal Utilities Authority					●	●											
NJ	Jersey City Municipal Utilities Authority		●			●	●											
NV	Henderson, City of		●			●	●											
NY	Erie County Water Authority					●	●											
NY	New York City Water Board		●			●	●									●		
OH	Akron, City of		●			●	●				●							
OH	Franklin County		●			●	●		●									
OH	Montgomery County Environmental Services		●			●	●		●	●		●		●	●	●	●	
OH	Northeast Ohio Regional Sewer District	●	●			●	●	●		●						●	●	
OK	Chickasha, City of						●	●	●	●		●			●	●		
OK	Stillwater Utilities Authority					●	●									●		
OR	Portland Bureau of Water, City of		●	●		●	●									●		
PA	Capital Region Water	●	●	●		●	●	●			●	●						
PA	Philadelphia Water Department	●	●	●		●	●		●	●	●			●	●	●	●	
PA	Pittsburgh Water and Sewer Authority	●	●	●	●	●	●		●	●		●	●		●	●	●	
RI	Newport, City of		●	●		●	●											
RI	Providence Water Supply Board		●			●	●		●	●								
SC	Greenville Water					●	●		●									
SC	Mount Pleasant Waterworks		●			●	●					●						
TN	Johnson City, City of	●	●	●		●	●											
TN	Metro Water Services of Nashville and Davidson County		●	●		●	●	●		●		●	●					
TX	Austin, City of		●	●		●	●			●								
TX	Dallas, City of		●			●	●	●			●			●	●			
TX	El Paso Water Utilities		●	●		●	●				●					●	●	
TX	North Texas Municipal Water District		●		●				●	●		●	●		●		●	
TX	Round Rock, City of						●											
TX	San Antonio Water System	●	●			●	●				●							
UT	Salt Lake City					●	●				●							
VA	Newport News Department of Public Utilities, City of		●	●		●	●					●				●		
VA	Richmond Department of Public Utilities	●	●			●	●	●			●					●		
VA	Suffolk, City of		●	●		●	●											
VT	Burlington, City of		●	●		●												
WA	Tacoma, City of				●		●					●				●		
WI	Milwaukee Metropolitan Sewerage District		●			●	●											
WI	Milwaukee Water Works		●			●	●											
WV	Charleston Sanitary Board						●											
Can	Calgary, City of		●			●			●							●		
PR	Puerto Rico Aqueduct and Sewer Authority		●	●		●			●	●		●						

Select Project Descriptions and Client References

On the following pages, we have provided detailed descriptions of several projects that we have worked on that are similar in scope to this project. We have included references for each of these clients and urge you to contact them to better understand our capabilities and the quality of service that we provide.

We pride ourselves in providing quality rate and financial consulting services to our clients, and our firm's philosophy is focused on client service. Our Key and Strategic Project Team's outstanding track record in performing work for numerous clients is best evidenced by the number and duration of the long-term client relationships we have maintained and the amount of repeat business that we do. We are confident that our references presented here, will attest to our ability to provide a quality product on time and within budget. For example, Hillsborough, Charlotte, Sarasota, Collier, and Martin Counties and the Cities of West Palm Beach and Sunrise have worked with Key Project Team members continuously for over a period of more than 24 years.

The following pages provide detailed descriptions of five ongoing client engagements which include recent projects that we believe clearly demonstrate the capabilities and depth of the Raftelis Project Team as it relates to providing rate and utility financial services for the City. The client references include: i) the name and title of reference; ii) Name of Company / Agency; iii) Company address, phone and fax number; iv) email address for the individual contact person(s); v) a description of the services provided; and vi) an identification of the various scope items contained on the City's RFP under "Section 3.0 Scope," which were included in the performance of the respective client reference projects. We invite the City to contact these references for any additional information regarding our Key Project Team, the services provided, or our performance record.

- **City of West Palm Beach Utilities** – Various Water, Wastewater, Stormwater, and Solid Waste Financial and Rate Services
- **Newton County Water and Sewerage Authority** – Various Water and Wastewater Financial, Contractual, and Rate Services
- **Lee County Utilities** – Various Water, Wastewater, and Stormwater Financial and Rate Services
- **Collier County** – Various Water, Wastewater, Stormwater, Reclaimed Water and Municipal Financial and Rate Services
- **Oakland Park Utilities** – Various Water and Wastewater Financial and Rate Services

City of West Palm Beach

FLORIDA

Reference: Donna L. Levensgood, Fiscal Services Manager

Company Contact Info: 401 Clematis Street, West Palm Beach, Florida 33401 / P: 561.494.1050 / F: 561.494.1115

Contact Email: DLevensgood@wpb.org

Fee: Evaluation of Water and Wastewater Capacity Charges \$55,750

Applicable Services Performed for Client per Section 3.0:

Scope items 1-10 & 12-17

Raftelis (previously PRMG) has been involved in a variety of water, wastewater, and stormwater rate and financial projects on behalf of the City for over twenty years. The City currently owns and operates a 47.0 million gallon per day (MGD) water treatment plant that provides retail potable water service to over 32,000 accounts, approximating 84,000 equivalent residential connections (ERC) located in the City, the Towns of Palm Beach and South Palm Beach, and Palm Beach County. All of the City's wastewater treatment requirements is provided by its 20.5 MGD capacity entitlement in the 70.0 MGD East Central Regional Wastewater Treatment Facility for service to approximately 27,700 accounts, representing over 61,500 ERCs located in the City and Palm Beach County. The City's stormwater utility currently provides stormwater management service to over 27,500 accounts, representing approximately 100,000 equivalent stormwater units (ESU) within the corporate limits of the City. The following is a summary of services performed by Raftelis.

Water and Wastewater Rate Evaluation

Raftelis developed a comprehensive water and wastewater utility rate study for the City which encompassed essentially all of the rates of the City. Specifically, the study included:

- A detailed projection of customers and usage needs, including the development of a billing frequency to identify water use relationships amount classes;
- Development of a detailed revenue requirements analysis and a financial forecast of system operations, including the preparation of a capital financing plan and flow of funds and liquidity evaluation;
- An evaluation of the forecasted financial position of the water and wastewater system recognizing performance benchmarks;
- The redesign of conservation based water utility rates for service that were simplified and adjusted for consistency in application;
- A detailed review of system capacity charges and miscellaneous service fees, including the establishment of new charges to enhance system revenues;
- The design of raw water irrigation rates for both retail and large bulk water users; and
- Assisting in the development of the rate resolution for rate adoption and presentation to the City Commission of the findings and rate recommendations.

As part of the study, Raftelis developed a rate and financial model for the City that projects the financial results of the utility on a five-year basis. The model was provided to the City to allow it the opportunity to continuously monitor financial performance.

The project highlights included development of a five-year financial forecast of the operating and capital needs of the utility system, and the development of a financial plan to meet the expenditure requirements. The study contained analyses in the support for the design of cost based rates. The study has been continuously updated approximately every five years to re-evaluate issues such as i) changes in per-customer water use characteristics and effects on rate revenues; ii) capital re-investment strategies and changes in the amount of outstanding bonds, including variable-rate debt; iii) revisions in the cost of wastewater treatment as provided by the East Central Regional Wastewater Treatment Facilities Operations Board; iv) inflation and system cost increases; and v) other factors such as mandatory water use restrictions and changes in service area demographics due to changes in the economy.

Stormwater Management Utility Revenue Sufficiency Evaluation

Coincident with the preparation of the water and wastewater utility system rate evaluations, Raftelis conducted an evaluation of the ability of the City's stormwater rates to recover the identified cost of providing service that included both operations and funding of needed capital improvements for stormwater management purposes.

The study addressed the compliance of the stormwater utility in meeting the rate covenant requirements for utility revenue bonds issued on behalf of the stormwater system. In order to fully evaluate the financial needs of the system, a five year projection of the revenue requirements of the stormwater utility was conducted to identify trends in costs, potential issues relative to the funding of capital and operating reserves necessary to meet the day-to-day requirements of this utility, as well as other factors which may affect the overall management of the stormwater utility system.

The rates for service recognize that the service area since includes a Section 298 Special District approved by the Florida legislature and certain private homeowner associations that are responsible for a portion of the stormwater management function.

Bond Feasibility Disclosure Reports

Raftelis has prepared bond feasibility disclosure reports in support of the issuance by the City of several series of bonds for its combined water, wastewater, and stormwater system to finance capital improvements and the restructuring of debt to achieve interest rate savings. Specifically, Raftelis has assisted the City in the issuance in the aggregate principal amount of \$498.278 million in debt financings as summarized below:

- \$15,933,000 Utility System Revenue Bonds, Series 1998
- \$49,130,000 Utility System Revenue Bonds, Series 1999
- \$6,915,000 Utility System Revenue Bonds, Series 2000
- \$30,530,000 Utility System Refunding Bonds, Series 2002
- \$47,955,000 Utility System Revenue Bonds, Series 2004
- \$168,800,000 Utility System Revenue Refunding Bonds, Series 2008A, Utility System Revenue Bonds, Series 2008B, Utility System Variable Rate Revenue Bonds, Series 2008C
- \$15,140,000 Utility System Revenue Refunding Bonds, Series 2010
- \$19,200,000 Utility System Revenue Refunding Bonds, Series 2011



- \$43,040,000 Utility System Revenue Refunding Bonds, Series 2012A
- \$60,755,000 Utility System Revenue Bonds, Series 2017A
- \$40,955,000 Utility System Revenue Refunding Bonds, Taxable Series 2017B
- \$35,100,000 Utility System Revenue Refunding Bonds, Series 2017C

The financial disclosure reports presented the recent historical operating results, certain system and financial attributes, and a forecast of the system operations and the estimated ability to meet the rate covenants and capital funding requirements for the system. Raftelis's services included the preparation of a 5-year historical rate covenant compliance and "flow of funds" trend analysis, development of a detailed financial forecast of utility operations and cash flow for bond resolution compliance purposes, preparing the additional bonds test required for the issuance of additional parity bonds, preparing a comprehensive feasibility disclosure report which included financial projections and the evaluation of rate covenant compliance, and assisted the County and its Financial Advisor in the structuring of the debt service to match rate and capital funding needs and with the presentation of the utility's financial position credit to credit rating agencies.

Utility Operating Margin Analysis Study

In response to the City's objective of identifying opportunities to

increase efficiencies in system operations by its Utilities Department staff, the City retained Raftelis to perform a utility operating margin analysis study to evaluate the current and prospective financial position of the utility system. Based on the results of the efficiencies analysis performed by the City's consulting engineers whereby changes in certain areas of utility system operations were recommended to optimize the efficiency of the department, a twenty-year financial forecast of the annual operations of the system was prepared. Specifically, the study included:

- Identification of operating margins that provide benefit to the system and could be utilized to finance capital projects or other utility needs
- Identification of potential rate adjustments required to maintain adequate operating margins in addition to funding identified capital projects needed to meet ongoing system needs
- Considering benefits of potential reductions in operating costs associated with implementing recommendations made in the efficiencies analysis and their impact on financial operations of the system
- Evaluating bond covenant requirements during the projection period

As a result of these analyses, the Utility Department has identified financial parameters to operate within and to continue upgrading and improving the reliability of the system's infrastructure in addition to maintaining the financial integrity of the utility.

Annual Report - Continuing Disclosure Undertaking

Since 1999, Raftelis has assisted the City in the preparation of the Annual Report required for the continuing disclosure undertaking in accordance with the continuing disclosure requirements regarding Secondary Market Disclosure made pursuant to Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5)(i). The SEC requires the disclosure requirements for all tax-exempt bonds issued by a public issuer such as the City subsequent to 1996. The Annual Report prepared by Raftelis addressed all of the bonds issued by the City since 1996. The various City and Utility bonds were issued pursuant to a multitude of City authorizing resolutions and included several Public Service Tax Revenue Bonds and Utility Revenue Bonds.

The Annual Report addressed all of the continuing disclosure requirements as defined in the authorizing resolutions, including:

- The presentation of historical revenues of the City
- Debt service coverage for each type of revenue bond
- A historical summary and projections of capacity utilization of the City's water and wastewater facilities
- Utility rate comparisons
- A discussion of Listed Events as defined in the continuing disclosure requirements or as considered as a material event by the City
- Other information of the City to provide for the full disclosure of the operations and general characteristics of the City (e.g., population statistics and projections)
- The reports were prepared to meet the filing requirements required by the SEC (e.g., filed by March 31 of each year), and have been filed by the City at the various financial repositories as required by the authorizing resolutions.

Other Rate and Financial Consulting Services

Raftelis also assisted the City Utilities Department staff on numerous rate and financial-related issues including:

- Review of certain water treatment options (capital and operations) to determine which option appeared to be the most advantageous from a financial standpoint. Working with the City's consulting engineers, Raftelis prepared a 30-year net present value analysis of the cash outflows by option, reviewed the timing of the capital improvements and the effects on rates, and assisted in presenting the findings to the City Commission.
- Review of the interlocal agreement for the East Central Regional Wastewater Facility Operations Board, which was constructed as part of the 201 Facilities Program and which serves a number of municipal users.
- Review of the emergency interconnect and bulk sales agreement between the City and Palm Beach County.
- Review of developer agreements for line extension and the policies reflected in each agreement.
- Review of the financial aspects of potential utility acquisitions as well as other related miscellaneous services.
- Development of a status report of the financial condition of the utility and comparison of such results to the projections contained in the City's Rate Study

Newton County Water and Sewerage Authority

GEORGIA

Reference: Michael A. Hopkins, Executive Director

Company Contact Info: 11325 Brown Bridge Road Covington, Georgia 30016 / P: 770.7871375

Contact Email: mah@ncwsa.us

Fee: Revenue Sufficiency Analysis \$26,300

Applicable Services Performed for Client per Section 3.0:

Scope items 1-16 and 19

The Newton County Water and Sewerage Authority serves over 24,000 water accounts and 28,000 equivalent residential connections (ERCs) and more than 7,400 sewer accounts and 9,500 ERCs. Raftelis (previously PRMG) initially prepared a revenue sufficiency and utility rate evaluation for the Newton County Water and Sewerage Authority in 2013. The primary focus of the evaluation was to develop a capital funding plan for a wastewater conveyance system which would provide service to a large industrial customer that will ultimately account for over twenty percent (20%) of the Authority's total annual revenue. In order to ensure that the Authority remains in a strong financial position, and to reduce the risk to the Authority's existing rate payers, a comprehensive financial and rate design model was prepared in order to complete the following tasks:

- The development of a comprehensive six-year financial forecast of revenues and expenditures accounting for changes from the industrial customer
- An allocation of costs among utility systems
- The development of a capital funding plan, including debt issuance scenarios
- An evaluation of detailed customer billing information
- The design of retail rates that promote conservation and removed a minimum volumetric billing threshold from the base charge, resulting in a significant change in the current billing method

Raftelis has worked with the Authority on a number of additional projects, including the following:

- Due Diligence Review of Impact Fees
- Intra-County Wholesale Wastewater Rate Evaluation
- Affordability Evaluation and Late Payment Fee and Charge Study
- Revenue Sufficiency and Cost of Service Evaluations and Design of Rate Restructuring and Phase Implementation Plan
- Water and Sewer Large User Rate Analysis
- Preliminary Regional Water Facilities Evaluation
- Annual Revenue Sufficiency and Fiscal Analysis Evaluations for all Years Since Initial Study was Performed
- Wholesale Wastewater Rate Analysis
- Wholesale Wastewater Agreement Development and Contract Regulation for Services
- Providing Budget Preparing Services to Obtain Distinguished Budget Award Issued by GFOA, which was Awarded by the Authority (only 3 Water and Sewer Utility Authorities have achieved this designation for the 2017 reporting period)

Lee County

FLORIDA

Reference: Peter J. Cloutier, Business Operations Manager

Company Contact Info: 7391 College Parkway, Fort Myers, FL, 33907 / P: 239.533.8512

Contact Email: PCloutier@leegov.com

Fee: Water and Wastewater Revenue Sufficiency Study \$32,000

Applicable Services Performed for Client per Section 3.0:

Scope items 1-18 and 20

Raftelis (previously PRMG) has been serving Lee County's (County) utility enterprise for approximately 15 years on variety of rate, financial, and business consulting projects. The County's Utility System provides: i) retail water service to approximately 86,000 accounts which translates to over 142,000 Equivalent Residential Connections (ERCs); and ii) retail wastewater service to approximately 63,000 accounts which equates to approximately 116,000 ERCs. The Utility also provides wholesale water and wastewater service to local governments and private utilities. Since 2015, the firm has also been assisting in rate and financial issues for the Solid Waste Division. The County's Solid Waste System disposes of over 800,000 tons of waste annually and includes an 1,836 ton per day waste-to-energy facility (WTE), landfill, and a composting facility, serving over 253,000 residential units and commercial establishments. Raftelis has developed detailed financial and business models for the two enterprise funds, evaluated rates for services, assisted in system financings and has provided other ongoing financial and business support projects. The following summarizes the services that have been recently provided to the County.

Water, Wastewater, and Reuse Water Rate Study

Raftelis assisted the County in the development of a comprehensive study of the fees and charges for the water, wastewater, and reuse utility systems during the Fiscal Year 2010. A ten year projection of the financial operations and usage (sales) requirements was performed to assist the County in financial planning and rate phasing considerations as a result of changes in the County's operations from privatized operations to a County operating system, changes in rate of customer and sales growth, as well as a continued emphasis on water conservation. Major components of the rate studies included:

- Development of a detailed customer billing analysis and forecast of customer growth and demands;
- Allocation of system costs to the respective utilities and the preparation of a forecast of revenue requirements, including capital funding and system liquidity considerations;
- Design of water and wastewater rates based on cost of service, including the update of the existing water conservation rate structure;
- Design of capital facility or impact fees to recognize changes in the capital improvement program of the County;
- Review and update of miscellaneous service charges as well as the implementation of new charges to recover specific services from utility customers; and design of revised reuse rates under

the terms of the large user agreements.

- Annual Revenue Sufficiency Evaluations

Raftelis has annually updated the financial forecast since 2011 to assure that the financial position and overall revenue sufficiency is consistent with the initially established financial plan due to economic issues, increased pressure on water conservation due to mandatory water restrictions in effect as mandated by the water management district, aging infrastructure and the need to maintain a viable capital re-investment program, and changes in the principal amount of senior and subordinate lien debt associated with debt refinancing to achieve interest rate savings coupled with new money issues to finance capital. Additionally, the revenue sufficiency evaluations have assisted the county with the development of the proceeding year's capital improvement plan and operating budget.

Capital Planning Tool Development

In 2014 Raftelis developed the Capital Planning Tool for use by the county. The Capital Planning Tool is a excel based miniature financial model which utilizes standardized financial reports generated from the prior year's revenue sufficiency evaluation and existing county reports in order to develop an initial financial forecast of the funding needs of the utility. This tool works to identify if there is a need for a potential debt during one or more of the next ten years and to identify potential financial policy compliance issues during the next ten years. The county has used this tool each year since 2014 to assist staff with preliminary planning on capital appropriation, potential debt needs, fund balance projections and Raftelis has assisted the county with updating the tool based on known changes to operations of the county.

Financial Policy Development

With the aid and direction of staff, Raftelis developed a formal written financial management policy regarding the Utility Enterprise Fund and to adopt certain fiscal policies and to promote the creditworthiness of the utility. The policies focused on operating capital reserves, debt coverage, debt to utility plant ratios, and other criteria designed to promote sustainable financial operations. The policy was approved by the Board of County Commissioners. The Lee County Board of Commissioners adopted the financial policies on June 25, 2013, as a new component of the Lee County Administrative Code. Additionally, Raftelis has drafted a formal financial management policy for the Solid Waste Fund and is pending approval from the Board of County Commissioners.

Utility Acquisitions

Representatives of Raftelis initially assisted Lee County with the acquisition of the water and wastewater facilities owned by Florida Cities Water Company, Inc. (FCWC). This transaction had a material impact on the County's system by increasing the water utility customer base by approximately 100%, the wastewater customer base by 46%.

Raftelis prepared a financial evaluation of the system employing the going concern or income approach, and debt capacity analyses to demonstrate initial funding. The activities included the development of a detailed billing analysis to ensure that the



consolidation of rates would not have a negative financial impact on the existing system or its ability to finance the acquisition. As part of the FCWC analysis, and in order to address a lawsuit filed by the City of Ft. Myers Beach (a bulk customer of the private utility), Raftelis representatives provided expert testimony regarding the valuation process, the effects upon the customers and other financing issues. The County prevailed in this litigation. Additionally, Raftelis prepared detailed customer impact analyses, rate blending analyses, and the public hearings documents as required by Florida Statutes, Chapter 125, which illustrated the acquisition was in the public interest.

Raftelis also assisted the County with its review of the potential acquisition of the North Fort Myers Utilities, Inc. water and wastewater system. Raftelis:

- Prepared a financial evaluation of the system based on an income approach assuming public and private ownership
- Assisted in negotiations with the potential seller of the utility
- Performed other financial analyses associated with the transaction

Based on the financial needs of the County and the general terms of transaction, the Florida Governmental Utility Authority purchased the system with the support of the County.

Raftelis also assisted the County with the negotiation and purchase of a wastewater treatment plant and site from the Gateway Community Development District to allow the County to secure a strategic wastewater treatment plant site. Raftelis assisted in the determination of the value for the facility acquisition, the basis for sharing of costs (O&M Rate and Debt Charge) among the County and the District and assisted the County's legal counsel in the drafting of the purchase and sale agreement.

Onsite Disposal System Elimination Program

Raftelis performed a preliminary desktop life cycle cost evaluation (the Financial Evaluation) in support of the Captiva Island Wastewater Alternative Study (the Study). The primary purpose of the Financial Evaluation is to develop a financial forecast to examine fiscal impacts of alternative wastewater treatment options to certain residents and businesses on Captiva Island that currently utilize On-site Treatment and Disposal Systems (OSTDS). The Financial Evaluation considered two (2) wastewater treatment and disposal alternatives consisting of:

- Alternative A – Advanced OSTDS, which examines the lifecycle costs of ownership and operation of an advanced OSTDS that complies with current regulations (i.e., aerobic septic systems with mound drain fields); and
- Alternative B – Regional wastewater service provided by City of Sanibel (the "City"), which examines the lifecycle cost of service extension and charges from the City.

Based on the assumptions and evaluations, the cost relationship among Alternative A and Alternative B vary at different points during the Forecast Period, with Alternative A less costly during the initial 20 years and Alternative B less costly overall by the end of the Forecast Period. The parties are evaluating the business and financial risks for the program and anticipate moving forward with the elimination of the OSTDS facilities in the future.

Solid Waste Services

Raftelis has prepared a financial forecast and revenue sufficiency analysis and model of the County's Solid Waste Division, which includes both disposal and collection services. The financial forecast and model were prepared to evaluate the current and projected fiscal position, support the development of collection and disposal fee rates for service, and develop a funding plan for ongoing capital re-investment. The financial forecast encompassed a six year planning horizon. Study tasks have included:

- Compilation of historical solid waste deliveries received by the County, by waste type, and the projection of solid waste tonnage to estimate residential assessment and tipping fee disposal revenues
- Preparation of forecast of residential/dwelling unit, and commercial customer growth, and waste generation rates to estimate solid waste collection revenues as well as the delivery of municipal solid waste to the County disposal facilities
- Projection of electric rate revenues derived from the operation of the waste-to-energy (WTE) facility, recognizing changes in fuel prices, and contractual arrangements for the sale of electricity to other utilities
- Projection of operating expenses, including contractual fees for:
 - » Operation of the landfill and other disposal facilities
 - » Providing collection services by the County's contractors
- Preparation of change in landfill closure and long-term liability for expense recognition and funding considerations
- Development of a capital funding plan, including the funding of a landfill replacement reserve (new landfill) for future disposal requirements
- Developed cost allocation and development of rates based on cost to provide service by customer and waste type
- Providing the rate and financial model for County staff's internal use

Raftelis has annually updated the financial and revenue sufficiency model in support of annual budget process, to review the financial position of the system, and to maintain compliance with the overall business plan adopted by the Board of County Commissioners.

Bond Feasibility Disclosure Reports

Raftelis prepared bond feasibility disclosure reports in support of the issuance by the County for both its Utility System and the Solid Waste System. With respect to the Utility System, Raftelis initially assisted the County and its utility counsel with the issuance in the aggregate principal amount of \$134.6 million Utility Revenue Bonds to finance the acquisition of the FCWC System, \$65.53 million Utility Revenue Bonds to finance the acquisition of the Environmental Services, Inc. System, as well as to finance

certain capital improvements to the System. These two financings included assisting the County with rate implementation strategies required to consolidate the County and acquired utilities into a single system, including the design of wholesale water rates, and the presentation of the historical and projected operating results on an individual and consolidated basis.

In addition to the acquisition bonds described above, Raftelis has prepared bond feasibility disclosure reports in support of the issuance by the County of: i) \$74.86 million aggregate principal amount of Water and Sewer Refunding Revenue Bonds, Series 2011; ii) \$27.48 million aggregate principal amount of Water and Sewer Revenue Bonds, Series 2012A, and Water and Sewer Refunding Revenue Bonds, Series 2012B; iii) \$93.20 million aggregate principal amount of Water and Sewer Revenue Bonds, Series 2013A, and Water and Sewer Refunding Revenue Bonds, Series 2013B; and iv) \$66.16 million aggregate principal amount of Solid Waste System Refunding Revenue Bonds, Series 2016. Raftelis's services included the preparation of a 5 year historical rate covenant compliance and "flow of funds" trend analysis, development of a detailed financial forecast of Utility and Solid Waste System operations and cash flow for bond resolution compliance purposes, preparation of the additional bonds test required for the issuance of additional parity bonds (utility system), prepared a comprehensive feasibility disclosure report which included financial projections and the evaluation of rate covenant compliance, assisted the County in amending the Solid Waste Bond Resolution, and assisting the County and its Financial Advisor with the presentation of the system financial position to the bond rating agencies.

Customer Billing System Audit and Evaluation of the Multi-Family Customer Class

Raftelis is in the process of assisting the county with a review of the current utility customer billing system to identify compliance issues, improperly billed accounts, and alternative methods of customer attributes designations. This project will audit the number of multi-family units currently included as a attribute of each multi-family customer. These units provide the basis for billing of the monthly base charges to this class of service. In order to evaluate the accuracy of the current units, Raftelis will compare each account's attributes to other available data sources which will include the county's parcel information maintained by the county's property appraiser, development and permitting information from the County's Planning Department and alternative internal utility data such as impact fee calculations and other relevant information.

City of Oakland Park

FLORIDA

Reference: Andrew Thompson, CGFO

Company Contact Info: 3650 NE 12th Ave, Oakland Park, FL 33334 / P: 954.630.4203 / F: 954.630.4285

Contact Email: andrewt@oaklandparkfl.gov

Fee: Water and Wastewater Rate Study \$72,300

Applicable Services Performed for Client per Section 3.0:

Scope items 1-15 and 19

Raftelis (previously PRMG) has been serving the City's water and wastewater utility for over eleven years on a variety of rate, financial, and business consulting projects. The City's Utility System provides: i) water service to approximately 17,000 accounts which translates to over 17,600 Equivalent Residential Connections (ERCs); and ii) wastewater service to approximately 16,300 accounts which equates to approximately 22,900 ERCs. Raftelis has assisted the City with its rates, financial, and planning needs since 2008, which included among other things the projects discussed in more detail below.

Water and Wastewater Rate Study

Raftelis prepared a comprehensive rate study for the City in 2008 which among other things evaluated the current sufficiency of the utility system's rate revenues and a redesign of the retail service rates based on industry recognized principals and a detailed cost allocation analysis. During the rate study Raftelis performed an allocation of the revenue requirements which included all operating expenses, debt payments, and other requirements between the water and wastewater systems to promote full cost recovery. These system specific revenue requirements were then allocated for both the water and wastewater services between the base charge and usage charge to promote revenue stability, especially in light of declining water use due to water use restrictions that were in effect during the time of the study. The proposed rates also included a conservation rate structure which was implemented to maintain compliance with the south Florida water management districts requirements. Raftelis prepared an inflationary and water pass-through adjustment policy and calculation for the use by the city to increase rates to recover additional costs from these expenses which are outside of the control of the City. The water pass-through adjustment policy and calculation was developed to allow the utility to adjust rates for any increases in the costs of water and wastewater purchases from Fort Lauderdale as these costs are the utility's largest single item expenses. In addition, Raftelis developed a detailed billing frequency analysis to identify water use relationships and by-class customer forecast. This study evaluated system expenditure and funding requirements, including developing a capital financial plan, identifying financial targets and rate covenant compliance in order to promote creditworthiness of the system.

Water and Wastewater Bond Feasibility Report

Raftelis prepared a comprehensive financial forecast model in support of a detailed evaluation of the net revenues of the City's water

and wastewater utility system (the "System") and the sufficiency of rates to meet the cash flow (funding) requirements of the System as well as compliance with the rate covenants defined in the Bond Resolution that authorized the issuance of the outstanding utility revenue bonds. This analysis was initially prepared in 2008 and updated in 2012 in support of the issuance of additional bonds planned to be issued by the City. The financial forecast included a five-fiscal year forecast period. Activities included:

- Development of a detailed customer statistical analysis by customer class to evaluate changes in historical rate revenue due to changes in sales, the development of a rate reconciliation analysis to validate the statistics, and the preparation of a by-class forecast to link customer sales to rate revenue.
- Development of an expenditure forecast which included:
 - » Operating expense forecast, including effects of incremental costs due to capital additions, System growth, and changes in regulation;
 - » Detailed capital funding analysis;
 - » Flow of funds (cash) analysis to support financial performance evaluation;
 - » Analysis of transfer to General Fund based on City financial policy; and
 - » Providing assistance in debt structuring analysis with Financial Advisor.
 - » Evaluation of compliance with Bond Resolution which included:
 - » Debt Service Coverage Evaluation for Rate Covenant Compliance; and
 - » Additional Bonds Test analysis in support of issuance of additional parity bonds.
- Development of a four-year rate phasing program to maintain financial creditworthiness and support issuance of utility revenue bonds;
- Preparation of a detailed Rate Study Report which was included in bond offering documents (two series of bonds) and provided assistance to City in addressing inquiries by Rating Agencies and Bond Insurance Companies.

Water and Wastewater Impact Fee Feasibility Study

Raftelis prepared a comprehensive water and wastewater impact fee feasibility study for the city in 2016, which analyzed the potential effects of the implementation of impact fees for new development in the City's utility service territory. Prior to this study the City did not have impact fees and after the study it was identified that implementing such fees would be more costly than the potential revenue that may be generated. The City's utility service territory has been built out for a number of years and the City has very few vacant parcels that could be developed. Most of the utility's new accounts (meters) that are being installed are for customers that already have utility service and are requesting an additional meter for irrigation purposes only. Recently there has been some discussions of redevelopment of certain parcels from commercial to mixed use properties (e.g. commercial and multi-family) but such redevelopment that has actually occurred has been minimal.

Wholesale Water and Wastewater Rate Evaluation

Raftelis prepared a comprehensive wholesale water and wastewater rate evaluation for the city in 2013, 2018, and 2019, which analyzed the water and wastewater purchases from the City of Fort Lauderdale. The City currently receives all its potable water and wastewater treatment needs from the City of Fort Lauderdale, the sales of both of these services are governed by separate contracts that provide the basis for billing, rate adjustments, capacity, and service territories among other things. Raftelis evaluated the sales to identify if the current transactions (purchases) were in compliance with the terms of those agreements and to identify potential changes to the costs and City operations that may occur after the expiration of those contracts.

Solid Water Rate Study

In 2007 Raftelis prepared a solid waste rate study for the City. The study included an analysis of the solid waste system's revenue requirements and the design of cost-based rates for the various classes of customer service. The revenue requirements analysis included projections of operating expenses and capital expenditure needs for a five year period. The proposed rates included monthly service rates and included a provision to pass through rate changes in disposal costs.

Collier County

FLORIDA

Reference: Joseph Bellone, Director

Company Contact Info: 3339 Tamiami Trail East, Suite 302, Naples, FL 34112 / P: 239.252.2351

Contact Email: josephbellone@colliergov.net

Fee: Bond Feasibility Report \$75,550

Applicable Services Performed for Client per Section 3.0:

Scope items 1-6, 8-10, 12-16, & 18

Raftelis (previously PRMG) has provided utility and solid waste rate and financial consulting services to Collier County since 2001. The Collier County Water-Sewer District (District) serves approximately 67,000 accounts representing a population of approximately 200,000. Since 2001, Raftelis has assisted the County in a multitude of utility and other rate and financial services.

Water and Wastewater Revenue Sufficiency and Rate Design

Raftelis prepares detailed evaluations of the ability of the utility rates to fund the expenditure and financial requirements of the County. As part of the studies, Raftelis developed an interactive financial model that encompasses a six year forecast period. Attributes include:

- Preparation of a detailed billing frequency to identify customer class water and wastewater usage characteristics and demands;
- Prepared a multi-year capital funding plan recognizing commercial paper loans, State Revolving Fund (SRF) loans

administered through the Florida Department of Environmental Protection (FDEP), utility revenue bonds, and internal funding sources (impact fees, rates, etc.);

- Evaluated financing alternatives for the capital improvement program concurrently with the County's master planning process;
- Developed benchmarks for financial management to maintain a strong fiscal position and promote operational sustainability; and
- Designed rates to provide for the full cost recovery by customer class.

In support of the County's ongoing utility management program, Raftelis updates the financial forecast as necessary to evaluate the overall revenue sufficiency and financial position of the District, and has assisted the County in updating and implementing rate recommendations to assure proper cost recovery.

Water and Wastewater Impact Fees

Raftelis has reviewed the impact fees charged to new customer growth to assure proper capital cost recovery. The fees recognized the requirements of the Florida Impact Fee Act and were reviewed by the County's legal counsel for consistency with case law. As part of the impact fee evaluations, Raftelis:

- Functionalized existing system assets in service (installed costs) and capital projects to identify appropriate costs to be recovered in fee calculations;
- Identified contributed capital and credits in the determination of the net capital costs recognized in the fees;
- Analyzed the level of service necessary for the apportionment of capacity;
- Calculated proposed impact fee to be applied to new development; and
- Developed Allowance for Funds Prudently Invested (AFPI) fees to recover the carrying cost for "holding" capacity until it is reserved by development.

As part of each impact fee study prepared by Raftelis, a presentation of the findings before the Collier County Productivity Committee and the Developmental Services Advisory Committee (DSAC) was made in order to discuss the rational nexus provisions of the fees, the methodology used in determination of the fees, and other components related to the overall fee process.

Irrigation Quality (IQ) Water User Rate Services

Raftelis assisted the Water-Sewer District in the development of policies and rates for its irrigation quality (IQ) (reclaimed water) system. Specifically, Raftelis assisted the District in:

- Preparing a reclaimed water policy that provided, among other things, the attributes for providing services (e.g., guiding principles, definitions, identification of customers' class/services, capacity entitlement provisions for major users, etc.);
- Updating the agreements for major and basic user service;
- Updating the IQ Ordinance which provided, among other things, the codification of the IQ policy terms and conditions, service requirements, responsibilities of the parties, etc.; and
- Developing a detailed customer usage profile to identify system

and major user service characteristics in support of the development of the capacity entitlement threshold and the effects on customers;

In addition to the development of the policies, agreements and ordinances, Raftelis has also prepared IQ water user rate studies for the District. As part of these studies, Raftelis:

- Prepared multi-year financial forecasts of the IQ water operations and capital funding requirements;
- Developed a detailed customer billing frequency and database to identify IQ water use patterns and to accurately reflect the potential effects on revenues associated with various rate structures. The analysis also included developing IQ water “take-or-pay” allocations for wholesale IQ water customers; and
- Identified specific customer classes and allocated costs to such service classes by type of service (low pressure, high pressure, etc.), and designed rates based on the allocation cost of service.

Bond Feasibility Disclosure Reports

Raftelis prepared bond feasibility disclosure reports in support of the issuance by the District of: i) \$13.72 million of Taxable Water and Sewer Refunding Revenue Bonds, Series 2003A, and \$33.63 million of Water and Sewer Refunding Revenue Bonds, Series 2003B; and ii) \$110.2 million aggregate principal amount of Water and Sewer Revenue Bonds, Series 2006. Raftelis’s services included the preparation of a 5-year historical rate covenant compliance and “flow of funds” trend analysis, development of a detailed financial forecast of District operations and cash flow for bond resolution compliance purposes, prepared the additional bonds test required for the issuance of additional parity bonds, prepared a comprehensive feasibility disclosure report which included financial projections and the evaluation of rate covenant compliance, and assisted the County and its Financial Advisor with the presentation of the District financial position to the bond rating agencies.

Other Utility Rate Services

Raftelis has also assisted the County with the following utility services:

- Development of wholesale water rate evaluations for service to other public utilities and providing assistance in the drafting of wholesale service agreements;
- Prepared water rate evaluations for the Goodland Water District, which was recently consolidated into the District.
- Reviewing impact fee collection policies;
- Reviewing line extension policies and procedures;
- Reviewing miscellaneous service charges; and
- Developing policies for the District’s annual transfers to the County’s General Fund (e.g., Payment-in-Lieu-of-Taxes).

Solid Waste Services

Raftelis has prepared a financial forecast and revenue sufficiency analysis of the County’s Solid and Hazardous Waste Division, which includes both disposal and collection services. The financial forecast has been updated periodically to evaluate ongoing changes in financial position, support the development of collection and disposal fee rates for service, and analyze the need for ongoing

capital re-investment. The financial forecast is based on a model that encompasses a ten year planning horizon. Study tasks have included:

- Compilation of historical solid waste deliveries received by the County, by waste type, and the projection of solid waste tonnage to estimate tipping fee revenues;
- Preparation of forecast of residential/dwelling unit, commercial customer growth, and waste generation rates to estimate solid waste collection revenues as well as the delivery of municipal solid waste to the County disposal facilities;
- Projection of operating expenses, including contractual fees for
 - » Operation of the landfill and other disposal facilities
 - » Providing collection services by the County’s contractors
- Development of a capital funding plan, including the funding of a landfill replacement reserve (new landfill) for future disposal requirements; and
- Development of financial model documentation for County staff internal use.

Parks and Recreation Services

Raftelis has assisted the County in a cost of service study for over 300 fees offered by the Parks and Recreation Division. As an outcome of the study, Raftelis identified that most or all the fees do not recover full cost (i.e., subsidized by General Fund or other sources), which is common practice within the industry since many recreation amenities may be offered at no charge. Recognizing that establishing fees below the full cost of service is a function of policy, Raftelis recommended that the County develop a Cost Recovery Policy (Policy). The Policy is intended to provide for, among other things, a methodology to calculate the cost recovery for a fee based on the alignment of the underlying service(s) to the benefit provided to the community and the County’s overall values and strategic plan. The Policy also incorporates consideration for market factors in development of the fees such as demand for services. The study included surveys with other parks, recreation departments, and private providers to assess the reasonableness of charges and competition with private providers in the County. The Board of County Commissioners approved the findings and recommendations of the study, and a formal Cost Recovery Policy to provide guidelines to allow staff to adjust fees in a programed manner based on cost, participation, and need/benefit characteristics.

Key Staff Resumes

This section of our proposal is to present the experience of our Key Staff. Raftelis has assembled a team of experienced rate, financial, and management consulting professionals to serve the City and our team is comprised of senior staff and highly experienced analysts and consultants. Our firm's experience with water, wastewater, reclaimed water, solid waste, and stormwater user fee evaluations, preparation of bond financing disclosure reports, performance of utility valuations, and the providing of management consulting services is significant. The following are some experience milestones about the Key Staff.

Location of Staff:

All of our Key Project Team members are located in our Florida office located on 341 N. Maitland Avenue, Suite 300, Maitland, FL 32751, which is located in north Orange County and is a one hour drive from City Hall.

Key Staff Highlights

- Robert Ori, our Project Director for the City, has over 40 years of utility and financial experience serving clients in the public sector. He has significant institutional knowledge of the City and the state and the issues facing the utility industry today, a key to the success of the projects to be performed for the City.
- Ryan Smith will serve as the Project Manager to the City, a role he has been performing for the last eight years on behalf of Raftelis (formerly PRMG).
- The members of the Key Staff have performed more than 500 rate and financial utility projects over the past 25 years for over 85 local governments in eight states.
- The Key Staff members have prepared bond feasibility disclosure reports, capital facility plans for low-interest state revolving loans and USDA loans, and rate covenant and additional bonds compliance tests, and have assisted in approximately 118 financing transactions for over 40 utility and local government issuers totaling excess of \$6.0 billion in bond proceeds.
- Key Staff members have been involved in over 65 utility valuation and acquisition transactions involving hundreds of utility systems, primarily dealing with private to public transactions in support of the regionalization of utility service by public utilities.
- Key Staff members have served as expert witnesses on approximately 20 private water and wastewater utility and solid waste collection rate cases assisting public-sector agencies in the review of rate filings. We have testified before public service commissions and circuit courts on rate and financial issues, in support of bond validations, impact fee issues and challenges, adoption of extension policies, and other utility issues.

- Members of the Key Staff have assisted clients in evaluating, drafting, and negotiating wholesale service agreements, capacity purchase and lease agreements, developer / extension agreements, emergency interconnect agreements; and other service agreements.
- Key Staff members are active in the AWWA and WEF national utility rate and management committees. We were contributing authors for the following recently published manuals of practice on behalf of the AWWA: M29 – *Water Utility Capital Financing*, M54 – *Developing Rates for Small Systems*, and M1 – *Principles of Water Rates, Fees and Charges*, and the recently published *The Water Reuse Roadmap* publication. We are also currently involved in the update of the *Financing and Charges for Wastewater Systems Manual of Practice* on behalf of WEF.

In all, we bring to the City:

- A Project Team whose primary practice area is public-sector utility finance and management.
- A proven track record in Florida and nationally with the evaluation of sustainable utility business and rate implementation plans.
- Nationally recognized expertise in the development of rates and charges.
- Teamwork within our Maitland Office, being the largest rate consulting team located in Florida, which will provide continuity and additional resources.
- An independent fresh perspective to the City with no conflicts.

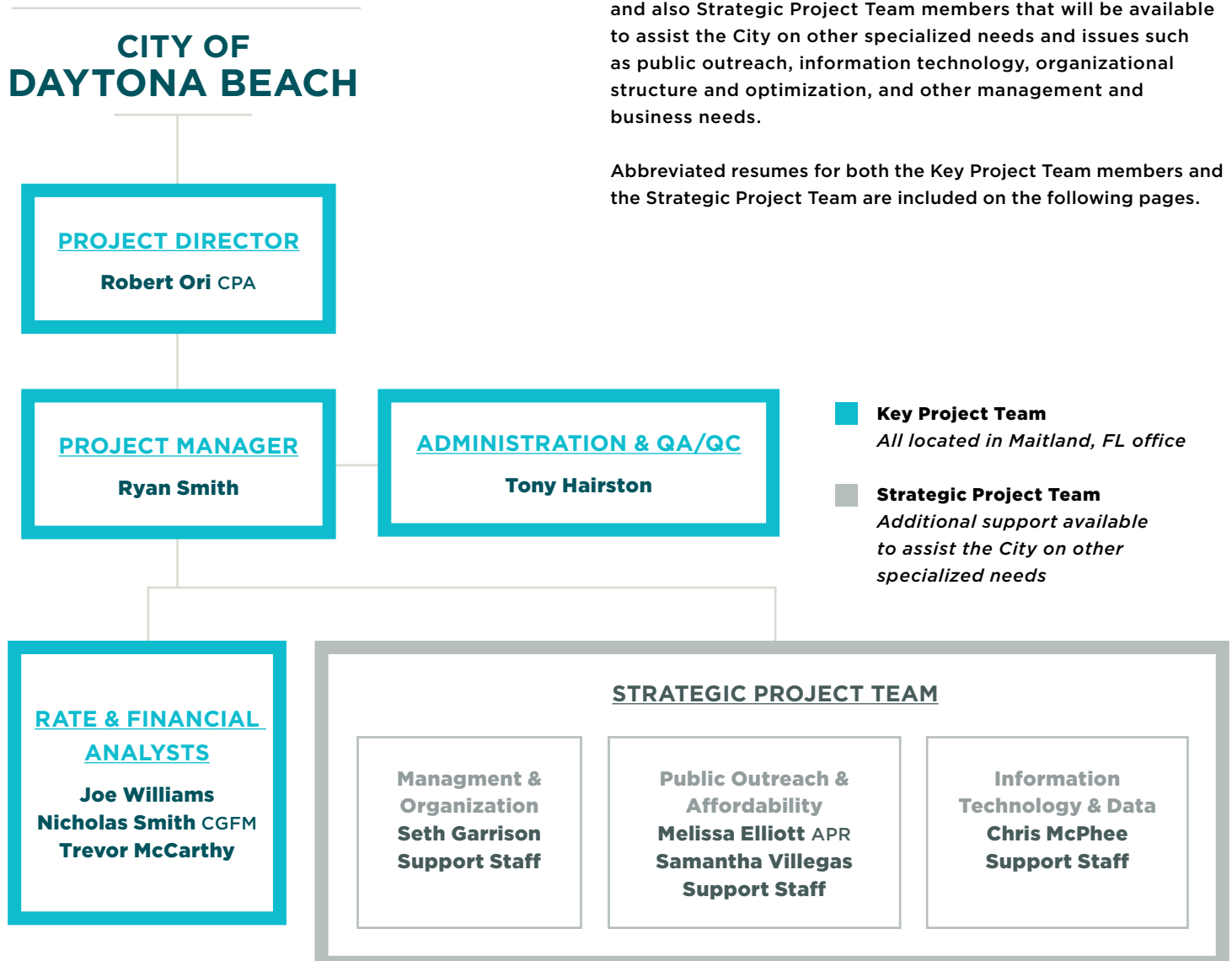
The remainder of this section provides a summary of the Key Staff, a Project Team organization chart.

Organizational Chart

WE HAVE DEVELOPED A TEAM OF CONSULTANTS WHO SPECIALIZE IN THE SPECIFIC ELEMENTS THAT WILL BE CRITICAL TO THE SUCCESS OF THE CITY'S PROJECT.

In order to provide the City with the right resources to get the job done and meet all of the issues that the City may face over the next several years – resulting from such factors as growth, aging infrastructure replacement, new technology, climate change, changes in regulations, impacts of changing labor force (secession planning), continued inflation, and national economic impacts on cost – our proposed Project Team includes a mix of senior staff members and experienced project analysts, as shown in the organizational chart below. In order to show the depth of experience of Raftelis and the resources available to the City, the organizational chart highlights both the Key Project Team members that are located in our Maitland, FL office that will be responsible for the majority of the work effort, and also Strategic Project Team members that will be available to assist the City on other specialized needs and issues such as public outreach, information technology, organizational structure and optimization, and other management and business needs.

Abbreviated resumes for both the Key Project Team members and the Strategic Project Team are included on the following pages.





Robert Ori CPA

Project Director - Executive Vice President

ROLE

Will provide oversight for the project ensuring it is completed in a timely manner and meets both Raftelis and industry standards.

APPLICABLE WORK EXPERIENCE

Mr. Ori directs the preparation of rate and cost of service studies, feasibility and financial reports, strategic and economic analyses, and debt structuring analyses in support of governmental indebtedness for major capital improvement programs for water, sewer, solid waste, electric, and stormwater utilities. Mr. Ori is involved in the preparation of the capital improvement element for comprehensive land use plans, development and monitoring of municipal budgets, valuation analyses for utility sales and purchase transactions, contract negotiations, litigation services, and other related accounting, utility, and public management advisory services.

Cost of Service and Rate Studies

Mr. Ori has prepared water, wastewater, reclaimed water, electric, natural gas, stormwater, and solid waste cost of service and rate studies for a variety of municipal, county, special districts, and other public clients.

Litigation Services

Mr. Ori has presented testimony as an expert witness or provided litigation support services before state and federal jurisdictions on utility rate acquisition and cost of service issues. He has presented testimony as an expert witness or provided litigation support services before state and federal jurisdictions on utility rate acquisition and cost of service issues. The expert witness activities included cost of service, impact fees, and contracted agreements (i.e., sales agreements, bulk service rates, utility assessment progress, and bond valuations).

Valuation and Acquisition Service

Mr. Ori has assisted in the development of utility valuation studies utilizing financial techniques (income approach for both private and public ownership, comparable sales, debt capacity analysis) and assisted in contract negotiations, due diligence analyses, and utility transitional activities for several utilities. He has evaluated more than 35 utility transactions for clients such as the Cities of Marco Island, North Port, Palm Coast, and St. Augustine as well as Clay, Lee, Charlotte, Sarasota, Hernando, and Martin Counties and JEA (formerly the Jacksonville Electric Authority) in Duval County.

Feasibility Studies

Mr. Ori has performed detailed projections and prepared reports associated with the feasibility and financial impact associated with the acquisition of long-term indebtedness. Clients have included the Cities/Villages of Miramar, Wellington, Palm Bay, Panama City Beach, Tequesta, and West Palm Beach as well as Clay, Martin, Bay, Sarasota, Lee, Collier, Fairfax and Hernando Counties and Harmony and Pine Island Community Development Districts and Tohopekaliga Water Authority and JEA.

OTHER SERVICES

Mr. Ori has been involved in the drafting and negotiations of several service and developer agreements. Examples include wholesale service, capacity sale and lease, private company regulation/utility cost sharing, and developer extension agreements. Mr. Ori has also served as a member of charter review committee for the City of Winter Springs.

OFFICE LOCATION

341 N. Maitland Avenue
Suite 300
Maitland, FL 32751

SPECIALTIES

- Cost of Service and Rate Studies
- Utility Acquisitions
- Bond Financing
- Wholesale Service
- Developer/Service Agreements and Policies
- Connection/Development Fees
- Business/Strategic Plans
- Asset Prioritization
- Expert Witness

EDUCATION

- Masters Business Administration, Accounting Rollins College, 1985
- B.S.B.A., Accounting, University of Central Florida, 1977

PROFESSIONAL REGISTRATION

- Certified Public Accountant - Florida, No. 15822

PROFESSIONAL MEMBERSHIPS

- Water Environment Federation
- American Water Works Association - Committees
 - Rates and Charges
 - Finance, Accounting & Management Controls
- Government Finance Officers Association
- Florida Government Finance Officers Association
- American and Florida Institute of Certified Public Accountants
- Florida Stormwater Association



Ryan Smith

Project Manager - Senior Consultant

ROLE

Will be responsible for managing the day-to-day aspects of the project ensuring it is within budget, on schedule, and effectively meets the City's objectives. He will also lead the consulting staff in conducting analyses and preparing deliverables for the project.

PROFILE

Mr. Smith currently serves as a Senior Consultant in Raftelis' Maitland, FL Office, which is located in Orange County, Florida. He has 8 years of experience implementing solutions for utility and other municipal clients. He has both managed and provided technical analyses to Water, Wastewater, Stormwater, Reclaimed Water, electric and Solidwaste Utility Enterprise Funds on a variety of complex financial and management projects including comprehensive utility rate studies, impact fees, bond feasibility reports, wholesale rate evaluations, valuations, state revolving fund (SRF) Loan Applications and assisting on numerous rate-setting and financial planning projects. Mr. Smith has presented at multiple regional conferences on utility business and rate setting topics.

RELEVANT EXPERIENCE

City of Daytona Beach (FL)

Mr. Smith has served as a project manager and analyst on a number of projects for the Daytona which include Capital Facilities Fees Evaluation (2019), Revenue Sufficiency Analyses (2018, 2017, 2015, and 2014), Design of Retail Reclaimed Water Rates (2018), assistance in financial disclosure documents for the State of Florida Revolving Loan Program (SRF), Large User Rate Analysis (2014, 2015, and 2018), Wholesale Rate Analysis (2014), Meter Replacement Analysis (2013) and other requested tasks. Mr. Smith has worked continuously with Daytona's finance and utilities staff members since November 2013 and hopes to maintain those relationships.

West Palm Beach (FL)

Mr. Smith has performed a variety of utility services for the City since 2011. Mr. Smith has served as a project manager and analyst in the development of a detailed utility rate study for the City's water, wastewater, and stormwater enterprise funds, Impact Fee Evaluations, bond feasibility reports, wholesale rate design analysis, and secondary disclosure reports for the compliance requirements of the City's outstanding bonds. Responsibilities included the affordability evaluations, development of a detailed billing frequency to identify customer use attributes by class, development of a ten-year revenue requirements analysis and capital funding plan, and the design of other rates including wholesale water and wastewater rates for full and emergency service, and miscellaneous fees for service. Mr. Smith has worked with the City to continuously update and perform sensitivity support services to the financial forecast to recognize changes in revenues, expenses, cost allocations, capital needs, financial position, and capital financing assumptions to assist the City with its long-range utility planning process.

Bay County (FL)

Mr. Smith worked with the Bay County Utilities Department and utility staff with financial assessments following the devastation caused by Hurricane Michael. This assistance included multiple day on-site working sessions to help with evaluating the costs of the disaster, loss of retail customers, changes in revenue patterns, evaluation of required post storm capital projects, debt covenant compliance requirements, generation of reports for insurance application submittals, and financial reporting for Federal Emergency Management Agency application requirements. Mr. Smith has strived to be an extension of staff and not just a consultant.

OFFICE LOCATION

341 N. Maitland Avenue
Suite 300
Maitland, FL 32751

SPECIALTIES

- Utility cost of service and rate structure studies
- Bond feasibility reports
- Impact fee studies
- Wholesale rate evaluations
- Utility Valuations
- Post Disaster Assessments
- FEMA Grant Applications

PROFESSIONAL HISTORY

- Raftelis: Senior Consultant (2018-present);
- Public Resources Management Group (PRMG): (2011-2018)
- Graham, Cottrill, Jackson, and Hostetter (2009-2011)

EDUCATION

- Bachelor of Science, Accounting – University of Central Florida (2010)

PROFESSIONAL MEMBERSHIPS

- American Water Works Association
- Florida Government Finance Officers Association
- Florida Stormwater Association



Tony Hairston

Administration & QA/QC - Vice President

ROLE

Will be available to provide his expertise and knowledge for the project, and to provide oversight to ensure the project meets Raftelis and industry standards.

PROFILE

Mr. Hairston currently serves as a Vice President in Raftelis' Casselberry, FL Office. He has 20 years of experience implementing solutions for utility and other municipal clients. He has both managed and provided technical analyses on a variety of complex financial and management projects including alternative water supply analysis, comprehensive utility rate studies, impact fees, bond feasibility reports, and assisting numerous municipalities and utilities in addressing their rate-setting and financial planning goals. He has assisted governmental clients with projects including the creation and planning of several new wastewater utilities to protect the near shore water quality of the Florida Keys. Mr. Hairston has presented at many national and regional conferences, like the WaterReuse Foundation, Florida Section AWWA, Alabama/Mississippi AWWA, Caribbean AWWA, Alabama Water and Wastewater Institute, and the Tampa Bay Water Shortage Management workshop. He also co-authored a chapter entitled, "Projecting Customer Demand," for the Fourth Edition of the industry guidebook, *Water and Wastewater Finance and Pricing: The Changing Landscape*.

RELEVANT EXPERIENCE

Florida Keys Aqueduct Authority (FL)

Mr. Hairston served as Project Manager for numerous water and wastewater rate projects for the Florida Keys Aqueduct Authority since 1999. Various projects have included the bond feasibility report for the Series 2007 Water Revenue Bonds (\$53,975,000) and Series 2006 Water Revenue Bonds (\$49,700,000) along with feasibility reports for various wastewater program initiatives, development of wastewater rates in five (5) separate wastewater service areas and the eventual consolidation of wastewater rates. Mr. Hairston provided public outreach to future customers in each of these service areas and presented rates to the Aqueduct Board for adoption. Mr. Hairston conducted a comprehensive water rate and impact fee study for the Aqueduct and provided periodic updates of the water financial forecast and capital financing plan. Mr. Hairston also developed initial reclaimed water rates and financial policy for the Aqueduct's initial reclaimed water program in the Big Coppitt service area.

Volusia County (FL)

Mr. Hairston has been the Project Manager or Lead Consultant on numerous engagements with Volusia County. In 2016 Raftelis is providing an alternative water supply cost allocation analysis to the County and three nearby municipal utilities. In 2010, Mr. Hairston managed a utility rate study including a five-year financial forecast and design of potable water, wastewater, and reclaimed water rates. The County was enduring several years of stagnate growth while addressing several regulatory challenges such as alternate water supply planning and effluent disposal quality and capacity. The financial forecast element was focused on capital finance planning including the purchase of a strategic land area for the purpose of developing alternative water sources. The rate design efforts included the adjustment of base water rates to increase revenue stability, adjustments to water conservation rates including non-residential customers, wastewater rate adjustments, and reclaimed water rate alignment with potable water incentives. The proposed rates were presented to the County Council during a public workshop and again at a public hearing for adoption by resolution. Other projects provided to the County have included service area evaluations, impact fee studies, developer fee analysis, and ongoing capital finance planning.

OFFICE LOCATION

341 N. Maitland Avenue
Suite 300
Maitland, FL 32751

SPECIALTIES

- Utility cost of service and rate structure studies
- Bond feasibility reports
- Impact fee studies
- Alternative Water Supply Planning
- Long-range financial planning and feasibility studies
- Cost analysis and cost allocation

PROFESSIONAL HISTORY

- RRaftelis: Vice President (2018-present); Senior Manager (2015-2018); Manager (2012-2014)
- Public Resources Management Group (PRMG): (1998-2012)
- Federal Reserve Bank of Richmond, VA: Bank Analyst (1995-1998)

EDUCATION

- Master of Science, Economics – Florida State University (1995)
- Bachelor of Science, Economics – Florida State University (1993)

PROFESSIONAL MEMBERSHIPS

- American Water Works Association – Founding Chair of Florida Section Rates and Finance Committee
- Florida Government Finance Officers Association
- Florida Stormwater Association

CERTIFICATIONS

- Series 50 Municipal Advisor



Joe Williams

Rate & Financial Analyst - Senior Consultant

ROLE

Will work at the direction of Mr. Smith in conducting analyses and preparing deliverables for the project.

PROFILE

Mr. Williams has six years of experience in utility financial and rate consulting. His expertise lies in the areas of research, compiling and analyzing data, and computer financial and rate model development. Mr. Williams was also involved in conducting the comprehensive 2012, 2014, and 2016 *Florida Water and Wastewater Rate Surveys* of local government utilities throughout Florida.

RELEVANT EXPERIENCE

City of Marathon (FL)

Raftelis is currently engaged with the City of Marathon to provide a financial forecast for the Wastewater and Stormwater Utilities. Mr. Williams assisted with the model development, which includes highly detailed budget projections due to operating contracts and evolving customer characteristics in addition to revenue generation, reserve balances, capital improvement funding. He also played an integral role in the development of the council presentation materials and the combined system revenue sufficiency report.

Pinellas County Utilities (FL)

Mr. Williams is assisting with development of the long term Revenue Sufficiency and Sustainability Forecast. This includes rate design for the water and sewer systems that targets enhanced revenue stability, strong equity amongst various customer classes, and continuity between the systems. He is also assisting with incorporating scenarios developed in the Business Case into the Revenue Sufficiency Forecast.

Florida Keys Aqueduct Authority (FL)

Mr. Williams has been involved with several projects for the Florida Keys Aqueduct Authority (FKAA) since 2013 including a system development charge study, a comprehensive review of existing miscellaneous charges and a wastewater sufficiency analysis for a greatly expanded customer base. Several options for updating miscellaneous charges were reviewed including (i) indexing of existing charges and (ii) an activity-based cost approach.

St. Johns County (FL)

Raftelis has been engaged with the St. Johns County Utilities Department for many years and has completed studies ranging from water and wastewater impact fee studies for the Main and Ponte Vedra systems to bond feasibilities. Recently, Raftelis was engaged to work closely with the utility to effectively obtain funding for major wastewater system improvements in the Ponte Vedra system, which is significantly smaller than the Main system. Through combining the two utilities into a single enterprise fund, while maintaining separate divisions, the Ponte Vedra system was able to refund outstanding bonds and achieve savings, obtain new money, and release debt reserve funds all while minimizing the necessary level of rate adjustments.

City of Tavares (FL)

Raftelis has been engaged with the City of Tavares for multiple studies and continuing service contracts. Mr. Williams has been assembling, reviewing, and compiling key data required for an ongoing feasibility review to fund stormwater facilities. This has involved modeling the financial impact various funding alternatives will have on cost recovery through rates, fees, and charges. He has also assisted with the research and data acquisition for rate and impact fee comparisons of surrounding utilities which are used in presentations and study reports.

OFFICE LOCATION

341 N. Maitland Avenue
Suite 300
Maitland, FL 32751

SPECIALTIES

- Utility cost of service and rate structure studies
- Impact fee studies (Utility and Municipal)
- Bond feasibility reports
- Long-range financial planning and feasibility studies
- Utility rate surveys

PROFESSIONAL HISTORY

- Raftelis: Senior Consultant (2018-Present); Consultant (2015-2017); Associate Consultant (2013-2014); Analyst (2012)

EDUCATION

- Master of Business Admin - University of Central Florida (2018)
- Bachelor of Science in Business Administration (Financing & Accounting) - University of Central Florida (2012)



Nicholas Smith CGFM

Rate & Financial Analyst - Consultant

ROLE

Will work at the direction of Mr. Smith in conducting analyses and preparing deliverables for the project.

PROFILE

Mr. Smith serves as a rate consultant for the firm and has five (5) years of professional experience in rate and financial consulting services. Mr. Smith provides analytical support for projects involving water, wastewater, and solid waste enterprise systems focusing on data analysis and financial forecasts and utility rate studies. These projects have involved tasks including customer statistical analyses, projections of system revenues and expenditures, and developing client-specific financial models.

RELEVANT EXPERIENCE

Lee County (FL)

Mr. Smith has assisted on multiple projects for the County, including updating the financial forecast for the water and wastewater system and the development of a comprehensive revenue sufficiency study for the County's solid waste system. The solid waste study included review and analysis of historical operating results, customer billing and tonnage statistics, waste-to-energy (WTE) facility operations and agreements to identify revenue sufficiency. Additionally, Mr. Smith assisted in the multi-year design of solid waste disposal fees and assessment rates.

Hernando County (FL)

Mr. Smith assisted in the development of a detailed ten-year financial forecast to evaluate the sufficiency of revenues to cover the solid waste system's operating, capital, and other expenditure needs. This assignment required an in-depth analysis of the County's historical and budgeted operating expenses and customer statistics to serve as a basis for expenditure and revenue projection. Additionally, an analysis of landfill capacity utilization, cost of closure, and long-term care expenses was prepared to identify the required transfers to the County's closure and capital improvement funds, as required by the Florida Department of Environmental Protection.

Sarasota County (FL)

Mr. Smith assisted in the development of a ten-year Fire Assessment and Emergency Medical Services (EMS) revenue requirements forecast. Throughout the study he performed projections of assessment and ad-valorem tax revenues, operating expenses, the funding of capital projects and personnel allocation between Fire and EMS. From these analyses he was able to assist in developing projected fire assessment rates and the EMS component of the County's property tax millage rate.

INDUSTRY PUBLICATIONS

- Contributing Author to the Water Environment Federation's recently published special publication, *The Water Reuse Roadmap*.
- Contributing Author to the newest edition of the Water Environment Federation's *Manual of Practice 27: Financing and Charges for Wastewater Systems*.

OFFICE LOCATION

341 N. Maitland Avenue
Suite 300
Maitland, FL 32751

SPECIALTIES

- Financial / Computer Modeling
- Rate Design & Customer Impact Analyses
- Customer Billing Analysis
- Utility Rate Surveys

EDUCATION

- B.S.B.A., Economics
summa cum laude
University Honors
University of Central Florida,
2014

PROFESSIONAL MEMBERSHIPS

- American Water Works Association (AWWA)
- Florida Government Finance Officers Association (FGFOA)
- Solid Waste Association of North America (SWANA)
- Water Environment Federation (WEF)

PROFESSIONAL COMMITTEES

- AWWA – Rates and Charges Committee
- WEF – Utility Management Committee



Trevor McCarthy

Rate & Financial Analyst - Associate Consultant

ROLE

Will work at the direction of Mr. Smith in conducting analyses and preparing deliverables for the project.

PROFILE

Mr. McCarthy serves as an associate consultant for the Raftelis providing analytical support for projects involving water, wastewater, solid waste and stormwater enterprise systems. These projects have focused on the evaluation of financial position of the utility enterprise system and involved developing revenue and expense projections, analyzing customer statistics, assisting in the development of user rates and utility impact fees, and developing client-specific financial models. Mr. McCarthy works in Raftelis's Maitland, FL. Office, which is in Orange County Florida.

RELEVANT EXPERIENCE

Lee County (FL)

Mr. McCarthy has assisted on multiple projects for the county, including financial forecast for the water and wastewater system, revenue sufficiency, debt coverage analysis, customer impact analysis, and impact fee evaluation. Mr. McCarthy has also assisted in ongoing updates to an abridged financial model (capital planning tool) designed for County staff to determine effects on financial position and rates over various capital financing scenarios.

Sarasota County (FL)

Mr. McCarthy assisted in the preparation of a financial feasibility study in support of the County's issuance of Utility System Revenue Refunding Bonds, Series 2019A in the principal amount of approximately \$38.7 million. This included a comprehensive analysis of the County's financial position and creation of a 5-year financial forecast to evaluate the sufficiency of revenues. Mr. McCarthy also assisted in the creation of a capital planning tool for the County's stormwater utility designed for staff to determine the effects on financial position of various capital financing scenarios.

Bay County (FL)

Mr. McCarthy assisted in the development of a ten-year financial forecast to evaluate the sufficiency of the County's water and wastewater rates. The evaluation also comprised of a detailed customer analysis to determine the effects of Hurricane Michael in 2018 to projected revenues. Mr. McCarthy utilized business intelligence software to create data visualizations of individual customer usage and assisted in the determination of areas of concern within the County's service area.

City of Edgewater (FL)

Mr. McCarthy assisted in the development of a five-year financial forecast to evaluate financial performance, revenue sufficiency, and the ability to meet projected funding requirements of the city's water, wastewater, refuse and stormwater enterprise systems.

OTHER REPRESENTATIVE CLIENTS SERVED

- City of Orlando, FL
- Collier County, FL
- Hillsborough County, FL
- Key Largo Wastewater Treatment District, FL
- City of Ocala, FL
- City of Riviera Beach, FL
- City of Oakland Park, FL
- City of Valdosta, GA
- Town of Goffstown, NH

OFFICE LOCATION

341 N. Maitland Avenue
Suite 300
Maitland, FL 32751

SPECIALTIES

- Financial / Computer Modeling
- Revenue Sufficiency Analysis
- Customer Billing Analysis
- Utility Impact Fee Analysis

EDUCATION

- B.S.B.A., Finance,
- University of Central Florida, 2017



Seth Garrison

Strategic Project Team: Management & Organization - Senior Manager

ROLE

Will be available to provide support for potential management and organizational components of this engagement.

PROFILE

Mr. Garrison has 25 years of executive-level experience leading, consulting with, and regulating utilities of all sizes, both public and private. He combines over 14 years of hands-on experience as the former General Manager of a regional utility and as a board member of two water and wastewater utilities, with an additional 15 years of consulting experience advising several of the largest and best-known utilities in the U.S., the U.S. Agency for International Development (USAID), and several foreign governments on utility management, organizational development, operations and maintenance practices, and strategy. Mr. Garrison has extensive knowledge of performance management techniques (Lean Six Sigma, conflict resolution, negotiation strategy, etc.), advanced O&M practices (RCM, Predictive Maintenance, CMMS, etc.), and change management frameworks (from Kotter, Lewin, Garvin, etc.).

RELEVANT PROJECT EXPERIENCE

Polk County Utilities Department (FL)

Mr. Garrison served as Project Manager on an organizational and operations assessment of Polk County Utilities Department (PCUD) Water and Wastewater Utilities Division. He worked with JSK Consulting to assess Polk County's water and wastewater Operations & Maintenance Division's organizational structure, maintenance practices, staffing and cost structures to determine where there are areas for efficiency improvement, cost savings and organizational enhancement. Where applicable, Operations & Maintenance Division information was benchmarked against operations and performance data from similar utilities. The assessment recommended implementable ways to save money, improve services and maximize resources.

Pittsburgh Water and Sewer Authority (PA)

Threatened with privatization and challenged by Lead and Copper Rule exceedances and high-profile infrastructure failures, Pittsburgh Water and Sewer Authority (PWSA) was labeled a "failing utility" by many. Thanks to strong leadership and the help of Mr. Garrison and the team from Raftelis, things have turned around. Raftelis provided assistance with both the financial and the organizational aspects of PWSA. Raftelis was instrumental in helping PWSA enact a series of rate adjustments totaling 51% over 3 years to provide the necessary revenue to hire additional staff and begin fixing a decades-long backlog of infrastructure needs. Mr. Garrison, who worked side-by-side with PWSA leadership, helped address major organizational challenges. Mr. Garrison and the Raftelis team provided an aggressive Compliance and Organizational Plan that convinced business leaders and community officials that PWSA had a framework for success. They then helped PWSA implement elements of the plan including creation of a new PWSA Performance Improvement office, aligned PWSA practice with Pennsylvania Public Utility Commission requirements, and fixed a series of onerous legacy rules about hiring, resource sharing and metering that limited performance. PWSA is now on a path to success and is rapidly gaining the confidence of its customers.

OFFICE LOCATION

5 Leah Lane
Scarborough, Maine 04074

SPECIALTIES

- Utility management
- Operational efficiency and effectiveness
- Performance management (measurement, benchmarking, etc.)
- Staffing assessments
- Asset Management
- Capital planning and budgeting
- Organizational capacity building

PROFESSIONAL HISTORY

- Raftelis: Senior Manager (2016-present)
- Portland Water District: Board of Trustees - Administration and Finance Committee Chair (2014-present)
- Scarborough Sanitary District: Board of Trustees Member (2013-2016)
- Woodard & Curran, Inc.: Vice President - Utility Management Practice Leader (2012-2016)
- CDM Smith, Inc.: Senior Management Consultant (2004-2012)
- Bath Water District: General Manager/Superintendent (1995-2004)
- State of Maine - Drinking Water Program: Surface Water Treatment Coordinator (1993-1995)

EDUCATION

- Master of Public Policy and Management - University of Maine (2010)
- Masters Certificate in Performance Management - University of Maine (2009)
- Masters Certificate in Non-Profit (Public Sector) Management - University of Maine (2008)
- Bachelor of Science in Engineering (Minor Economics) - Rensselaer Polytechnic Institute (1993)

PROFESSIONAL MEMBERSHIPS

- American Water Works Association - Chair of Strategic Management Practices Committee and Member of the Benchmarking Committee
- Water Environment Federation - Utility Management Committee
- New England Water Environment Association - Utility Management Committee
- New England Water Works Association
- Maine Water Utilities Association - Past Board of Directors Member



Melissa Elliott APR

Strategic Project Team: Public Outreach & Affordability - Director of Strategic Communication Services

ROLE

Will be available to provide support for potential public outreach and affordability components of this engagement.

PROFILE

Ms. Elliott has a 25+ year public relations career spent almost entirely with water and wastewater utilities and municipalities. She oversees communication planning, stakeholder engagement and risk communication strategies. She also facilitates public involvement efforts and public meetings. Prior to joining Raftelis, Ms. Elliott directed the public affairs efforts at Denver Water, which included creating the public engagement strategy for massive infrastructure projects, developing a nationally recognized lead service line replacement program, and leading conservation outreach efforts through the innovative “Use Only What You Need” campaign. She has extensive experience working with elected officials, stakeholders and the public on issues as diverse as drought, water quality, potable reuse, affordability, rate structure change, impactful construction projects, customer assistance programs and demand management. She has an M.S. in technical communication and a B.A. in journalism and is Accredited in Public Relations (APR) from the Public Relations Society of America. Highly active in the water industry nationally and regionally, Ms. Elliott is the former chair of the American Water Works Association’s Public Affairs Council and a regular volunteer for The Water Research Foundation. She has served on a variety of association committees including chairing the Strategic Planning Committee and chairing the AWWA/WEF Transformative Issues Symposium on Affordability. Ms. Elliott was recently selected as the American Water Works Association (AWWA) President Elect.

RELEVANT PROJECT EXPERIENCE

Birmingham Water Works Board (AL) – Cost of Service Study

BWWB’s cost of service study ensured customers are charged only for what it costs to serve them. Part of the study reviewed the way customers are charged for water through BWWB’s rate structure. BWWB prioritized revenue stability, affordability, and minimal customer impacts as the primary objectives of how it prices water service. The cost of service study made recommendations for any changes needed to recover costs to serve customers in proportion to their use of the water system. Ms. Elliott worked hand-in-hand with BWWB staff and rate consultants to implement a communications strategy that built public trust in the cost of service study decision-making process through a variety of community outreach tactics.

Louisville Water Company (KY) – Internal Communications Plan for Strategic Plan

Louisville Water Company recently developed a Strategic Business Plan and wanted to ensure that employees were engaged and inspired by the plan. Ms. Elliott developed an internal communications plan to roll out the Strategic Business Plan to employees that included a “first six months” timeline and task list to keep the plan at the forefront of employee communication.

Washington Suburban Sanitary Council (MD) – Rate Structure Change

WSSC successfully adopted a major rate structure change in 2018 following a regulatory directive to do so. The utility spent considerable effort in 2017 engaging customers to get input into rate structure design. WSSC sought assistance with developing a communications and outreach strategy to inform stakeholders and customers of the rate change that will be implemented, along with major new customer service initiatives in July 2019. Ms. Elliott audited the utility’s current rate communication efforts, developed and tested a message platform, and worked with WSSC staff to create a communication strategy that will align with other customer service initiatives and increase customer acceptance of the rate change.

OFFICE LOCATION

5619 DTC Parkway, Suite 850
Greenwood Village, CO 80111

SPECIALTIES

- Strategic Communications Master Planning
- Stakeholder engagement
- Public involvement
- Community outreach
- Crisis and risk communication
- Reputation management
- Coalition building and campaigns

PROFESSIONAL HISTORY

- Raftelis: Manager (2018-present)
- Denver Water: Director of Public Affairs (2012-2018); Manager of Water Conservation (2008-2012)
- Aurora Water: Manager of Public Relations (2000-2008)

EDUCATION

- Masters of Science in Technical Communication (Public Relations) – Colorado State University (2005)
- Bachelors of Arts in Technical Journalism (Public Relations) – Colorado State University (1991)
- Graduate, Water and Wastewater Leadership Center, University of North Carolina, Kenan-Flagler Business School (2016)

PROFESSIONAL MEMBERSHIPS

- American Water Works Association: Incoming President-Elect; Former Public Affairs Council Chair
- Water Environment Federation
- National Association of Clean Water Agencies
- Public Relations Society of America: Accredited in Public Relations (APR)



Samantha Villegas APR

Strategic Project Team: Public Outreach & Affordability - Senior Consultant

ROLE

Will be available to provide support for potential public outreach and affordability components of this engagement.

PROFILE

Samantha is an award-winning communications and outreach strategist, with more 25 years of experience conducting public outreach for public works, in the areas of water, energy and recycling. For more than 15 years Samantha has assisted water utilities with branding, reputation and crisis management, as well as the execution of communications strategies to ensure positive positioning for rate increases, acquisitions, capital projects and change management. Sam also has served AWWA, WRF and ASDWA with key messaging around topics of growing public concern, such as lead and Legionella. Because of her extensive work in this field, Sam is a sought after speaker, and has delivered presentations multiple times at Virginia's combined AWWA/WEF "JAM" conference, as well as at AWWA's Annual Conference and Expo on communications, outreach, branding and other topics. Sam has been actively involved in both the American Water Works Association (AWWA), where she served on the Public Affairs Council and the VA AWWA Public Information Committee, and the Public Relations Society of America (PRSA), where she has held several leadership roles, and currently serves on its Board of Directors.

RELEVANT PROJECT EXPERIENCE

Metropolitan Washington Council of Governments: Water Utility Community Engagement Campaign

More than 15 different water and wastewater agencies serve the residents and businesses of the metropolitan Washington, DC region. With constant movement of customers across jurisdictional boundaries for work and play, it's hard for any single utility to reach them well; having a shared media market doesn't always help. Sam has been working with the group to elevate their communications coordination efforts to ensure these agencies coordinate their messaging to consumers and are as consistent as possible, focusing on the topics of greatest need and least public awareness. For this project Sam oversaw deployment of the first regional digital survey on water and wastewater awareness and behaviors, as well as a series of IDIs with utility leaders. Using this data, she developed a strategic communications plan, coordinated messaging on key focus areas, and a seasonal content calendar to ensure consistency among – and credibility for – the region's water and wastewater sector.

Howard County, Maryland Recycling Division, Outreach Program Assessment

Sam conducted a comprehensive analysis of the division of recycling's communications and outreach program. The assessment included conducting a SWOT analysis with the internal team; a County wide digital survey, three focus groups and benchmarks with three similar communities. The Division's current communications plan and all its educational materials as well as outreach efforts were reviewed and assessed for effectiveness in meeting the Division's goals and all was captured in a detailed report, with specific recommendations for improvement.

OFFICE LOCATION

26116 Flintonbridge Drive, South Riding, VA 20152

SPECIALTIES

- Stakeholder engagement/ Public involvement programs
- Strategic communications planning and execution
- Crisis and risk communications planning, messaging and execution
- Community-based social marketing (behavioral change marketing)
- Outreach program assessment and measurement
- Development and oversight of paid (advertising), earned (stories placed), shared (social) and owned media
- Writing and copyediting
- Public speaking

PROFESSIONAL HISTORY

- Raftelis: Senior Consultant (2019 – present)
- SaVi PR, LLC: Owner (2012 – 2019)
- American Water: Vice President, External Affairs, Eastern Division (2010 – 2011)
- Loudoun Water: Manager of Communications (1999 – 2010)

EDUCATION

- Master of Science in Environmental Policy – Johns Hopkins University (1996)
- Bachelor of Science in Biology (Environmental Science) – Pennsylvania State University (1992)

PROFESSIONAL MEMBERSHIPS

- Public Relations Society of America: Board Member
- Social Marketing Association of North America



Chris McPhee

Strategic Project Team: Information Technology & Data - Director of Data Services

ROLE

Will be available to provide support for potential information technology & data components of this engagement.

PROFILE

Mr. McPhee has 11 years of experience in the fields of application development and data analysis in support of water, wastewater, stormwater, and solid waste projects. As a data analyst and application developer, he has experience including financial modeling, impervious area digitization and quantification, stormwater utility financial analysis, relational database development, Oracle and SQL Server programming, and desktop/web/mobile application development. His qualifications include specialized training in ESRI ArcGIS analysis and tool development, Microsoft .Net programming in the C# and VB.Net languages, web application programming in the ASP.Net language, and mobile application development for the iOS (iPhone) and Windows Phone platforms. He is well versed in the entire lifecycle of stormwater utility development including feasibility studies, implementation, customer service, data maintenance, and process improvement. He is also familiar with water, wastewater, and solid waste financial modeling including cost of service studies, rate structure design, affordability and impact analyses, and billing system best management practices.

RELEVANT EXPERIENCE

Village of Islamorada (FL)

Mr. McPhee serves as Lead Developer for a custom application supporting accurate billing of wastewater for the Village of Islamorada. He gathered requirements about the data maintenance application and worked with Village staff to understand what needs they had with regard to billing data maintenance. He developed the application and published it on Village servers. He converted wastewater billing data to feed in to the new application and provided training to staff on how to use the new application. He maintains the application for the Village and assists with wastewater billing needs as requested.

City of Marathon (FL)

Mr. McPhee served as Data Analyst for a billing data reconciliation project with the City. He was responsible for comparing billing and customer data maintained by the City with the data used by the City's third party biller. He compiled data from both sources and processed them into a format where they could be compared on an account-level basis. He identified accounts where the City and its biller were out of sync and suggested recommended fixes.

City of Baltimore (MD)

Mr. McPhee serves as Application Developer, Database Developer, and Data Management Practice Lead for the new stormwater utility implementation for the City of Baltimore. He directs quality control efforts on the City's GIS parcel and impervious area layers used as the basis for billing. He is responsible for developing the City's Stormwater Account Information System (SAIS) to store and maintain stormwater billing information that will be consumed by the City's legacy water/wastewater billing system. He designs and modifies the SQL Server 2012 database tier underlying the SAIS application and designs and programs the SAIS application in Visual Studio 2010 in the C# and WPF languages. Mr. McPhee processes GIS and tabular data to populate the SAIS database and creates map figures for use by customer service representatives. He creates application lifecycle documentation including functional requirements, technical documentation, and training documentation. Mr. McPhee also facilitates process documentation interviews and creates process flow diagrams detailing optimal workflows for City staff.

OFFICE LOCATION

21 Bellwether Way Suite 410
Bellingham, WA 98225

SPECIALTIES

- Application development
- Database architecture and design
- Geographic information systems
- Data and systems integration
- Stormwater finance and utility implementation
- Business process development and improvement

PROFESSIONAL HISTORY

- Raftelis: Director of Data Services / Senior Manager (2019-Present); Director of Data Services (2014-2018); Senior Consultant (2013); Consultant (2012)
- AMEC Earth and Environmental, Inc.: Application Developer (2008-2011)

EDUCATION

- Master of Forestry in Forest Resource Management - Duke University (2008)
- Master of Science in Geoscience - University of Arizona (2006)
- Bachelor of Arts in Environmental Studies - Yale University (2004)

CERTIFICATIONS

- GIS Certificate: NC (2008)

Quality of Past Projects

In order to demonstrate the quality of past projects, and as requested in the City's RFP, we have attached the Water, Wastewater, and Irrigation Quality (Reuse) and Wholesale Potable Water User Rate and Fee Study dated May 9, 2018 which was prepared for the Collier County Water-Sewer District, Florida (the Collier Report).

It should be mentioned that the Collier Report was produced prior to the acquisition of PRMG by Raftelis that occurred on July 1, 2019. Over the past 25 years, PRMG and Raftelis have followed similar paths – focusing on delivering lasting business solutions for public-sector agencies. The combination of our two firms provides our clients with the capabilities and resources of Raftelis, the nation's largest and most experienced practice focused on financial and management consulting for public-sector utilities, coupled with the regional insights and understanding of PRMG, a leader in providing utility, financial, rate, and business solutions. As mentioned in Section 1 of our proposal, the City will now have the expertise of nearly 100 of the country's leading utility and public-sector consultants, including many of the nation's foremost authorities in finance and rates, along with additional capabilities in the areas of organizational and management consulting, data and technology services, and communication and public outreach, to help address your most challenging issues.

We chose the Collier Report as our example work product since it addressed several of the service requirements identified in Section 3.0 Scope in the City's RFP and because the study was prepared by members of the Key Project Team that will be assigned to serve the City. The Collier County project included the development of system-specific revenue requirements based on cost of service recovery principals, which is included in Section 3 of the Collier Report. Additionally, based on the determination of the expenditure and funding requirements identified in the report, proposed water, wastewater, reuse water, wholesale water, and other miscellaneous fees were developed. The Collier County Board of County Commissioners adopted the financial plan and the rate and fee recommendations of the Collier Report and it was well received.



Fiscal Year 2018

**WATER, WASTEWATER,
IRRIGATION QUALITY WATER, AND
WHOLESALE POTABLE WATER
USER RATE AND FEE STUDY**

For

**COLLIER COUNTY
WATER-SEWER DISTRICT**

May 9, 2018



Public Resources Management Group, Inc.

Utility, Rate, Financial, and Management Consultants



Public Resources Management Group, Inc.

Utility, Rate, Financial, and Management Consultants

May 9, 2018

Honorable Chairman and Members of the
Board of County Commissioners
Collier County
3299 Tamiami Trail East, Suite 303
Naples, FL 34112

**Subject: Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water
User Rate and Fee Study for Collier County Water-Sewer District**

Ladies and Gentlemen:

Public Resources Management Group, Inc. ("PRMG") has completed our review of the water, wastewater, irrigation quality ("IQ") water and wholesale potable water user rates and fees for the Collier County (the "County") Water-Sewer District (the "District") utility system (the "System"), and has summarized the results of our analyses, assumptions, and conclusions in this report, which is submitted for your consideration. This report summarizes the basis for the proposed rates, fees, and charges for water, wastewater, and IQ water service that are necessary, along with other appropriate sources of funds, to meet the near-term expenditure requirements of the utility. The Study involved preparing financial projections of the water, wastewater, and IQ water operations for the six-fiscal year period of October 1, 2017 through September 30, 2023 (the "Forecast Period").

The user rate adjustments outlined in this report are primarily needed to enable the District to: i) fund the continued impact of inflation on the cost of operation and maintenance and to maintain operating margins for capital financing and fiscal sustainability; ii) expand the System treatment capacity to accommodate growth within the County; iii) address critical and ongoing infrastructure replacement, upgrades, and rehabilitation needs; and iv) maintain a strong financial position to allow cost effective access to credit markets and provide for long-term rates at the lowest cost for the utility given recent and anticipated increases in the costs to provide service. The need for capital re-investment and having an ongoing sustainable funding program for such reinvestment is a critical issue facing most utilities today, including the District. The multi-year capital program developed by the District and its consulting engineers as part of the master planning process has been structured to mitigate and manage the utility service and environmental risks; such plan has been recognized in the development of the financial and rate implementation plan reflected in this report.

The District is currently rated "AAA" (the highest credit rating) with a stable outlook by Fitch Ratings (Fitch). This rating and outlook was reflected in the Fitch credit report dated April 12, 2016 and was most recently affirmed in the most recent March 23, 2018 credit report. In the

most recent 2018 Fitch credit report, Fitch indicated the following key drivers behind the utility's AAA rating:

- Strong Financial Metrics. Financial results continued to yield strong debt service coverage levels, robust liquidity, and sound operating margins.
- Manageable Debt Burden. System debt levels declined through audited fiscal 2016 but increased in 2018 due to the debt funded acquisition of the Golden Gate Utility; however, the rapidly amortized existing debt helped to maintain a manageable debt burden following absorption of the debt associated with the Golden Gate Utility acquisition. The District's plans to internally fund the majority of its five-year capital plan should help to preserve a favorable debt profile.
- Sustainable Capacity. Water supply and wastewater treatment capacity are abundant, providing significant flexibility to meet longer-term demand. It is noted that growth in currently undeveloped areas could require additional leveraging for capital investment in the next five to ten years. The District should be able to absorb gradual debt issuance for expansion during that time frame given its existing debt burden and the lack of near-term debt issuance plans for ongoing repair and replacement projects, and associated connection revenues expected to be generated, which will be available to fund expansion-related capital projects.
- Excellent Financial Performance. The system's strong financial profile is evidenced by robust debt service coverage and liquidity. Although cash balances are predicted to decline gradually over the next five years with additional cash-funded capital expenditures, it is expected that the District will retain liquidity levels in line with the current high rating.

The Fitch report also mentions that the District's water and wastewater charges are considered affordable but are close to the median household income affordability threshold, which implies some diminished rate flexibility. With the proposed rate adjustments, the District's user rates are anticipated to remain competitive with the rates of neighboring utility systems throughout the Forecast Period. The Fitch report also stated that it did not expect the results of the rate study (presented in this report) to lead to increases that might apply significant escalation in customer cost.

PRMG also reviewed the District's miscellaneous service charges. The District historically has had charges or fees that are billed to customers to recover costs for specific services provided by the District at the request of a customer that benefit only that customer (e.g., service turn-on). These charges are commonly referred to as "miscellaneous service charges." Miscellaneous service charges provide a mechanism for the District to recover direct costs associated with a service that benefits one individual customer rather than the overall customer base. Such miscellaneous service charges thereby reduce the revenue requirements that must be recovered

Honorable Chairman and Members of the
Board of County Commissioners
Collier County
May 9, 2018
Page 3

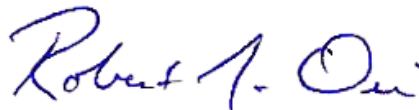
from all customers via monthly user rates. The District's miscellaneous service charges have not been adjusted since 2008, or approximately ten (10) years ago.

Following this letter, we have provided an executive summary that briefly summarizes the results of our Study and outlines our recommendations and conclusions. The accompanying sections of the report provide additional details regarding the rate and financial analyses conducted on behalf of the District.

We appreciate the opportunity to be of service to the County and would like to thank the County staff for their assistance and cooperation during the course of this Study.

Respectfully submitted,

Public Resources Management Group, Inc.



Robert J. Ori
President



Nicholas T. Smith, CGFM
Senior Rate Analyst

RJO/dlc
Attachments

COLLIER COUNTY WATER-SEWER DISTRICT

**WATER, WASTEWATER, IRRIGATION QUALITY WATER, AND
WHOLESALE POTABLE WATER USER RATE AND FEE STUDY**

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COLLIER COUNTY WATER-SEWER DISTRICT

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COLLIER COUNTY WATER-SEWER DISTRICT

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

COLLIER COUNTY WATER-SEWER DISTRICT
WATER, WASTEWATER, IRRIGATION QUALITY WATER, AND
WHOLESALE POTABLE WATER USER RATE AND FEE STUDY

EXECUTIVE SUMMARY AND RECOMMENDATIONS

EXECUTIVE SUMMARY

The Collier County (the "County") Water-Sewer District (the "District") water, wastewater, and irrigation quality ("IQ") water system (the "System") provides an essential service on a continual basis. The utility operates in a highly-regulated environment. Regulatory agencies for the District include the Florida Department of Environmental Protection ("FDEP"), the South Florida Water Management District ("SFWMD"), and the Florida Department of Health. Permits issued to the utility by these regulatory agencies require ongoing satisfactory performance.

The District System is established as a utility enterprise fund. According to the Governmental Accounting Standards Board, "Enterprise Funds should be used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges." General accounting policies and prudent utility management recommend that the System have revenues (financial resources) at least equal to the costs of providing services by the System. Additionally, pursuant to the Collier County Water-Sewer District Special Act (formally known as House Bill 849) (the "Act"), which re-created and reenacted the District charter, the District shall set rates, fees, and charges so as to provide moneys which, with other funds available for such purposes, shall: i) be sufficient at all times to pay the expenses of operating and maintaining the system, including reserves for such purposes; ii) the principal of and interest on revenue bonds as shall become due and reserves therefore, and to provide a margin of safety over and above the total amount of such payments; and iii) to comply fully with any covenants contained in the resolution authorizing the issuance of any bonds or other obligations of the District. As such, the County should establish rates sufficient to meet the cost of operating, maintaining, and repairing the system, finance the ongoing capital improvements of the System, and provide adequate reserves, in order to continue to provide a safe and reliable service to the County's water, wastewater, and IQ water customers.

The District is currently rated "AAA" (the highest credit rating) with a stable outlook by Fitch Ratings (Fitch). This rating and outlook was reflected in the Fitch credit report dated April 12, 2016 and was most recently affirmed in the most recent March 23, 2018 credit report. In the most recent 2018 Fitch credit report, Fitch indicated the following key drivers behind the utility's AAA rating:

- **Strong Financial Metrics.** Financial results continued to yield strong debt service coverage levels, robust liquidity, and sound operating margins.
- **Manageable Debt Burden.** System debt levels declined through audited fiscal 2016 but increased in 2018 due to the debt funded acquisition of the Golden Gate Utility; however,

the rapidly amortized existing debt helped to maintain a manageable debt burden following absorption of the debt associated with the Golden Gate Utility acquisition. The District's plans to internally fund the majority of its five-year capital plan should help to preserve a favorable debt profile.

- Sustainable Capacity. Water supply and wastewater treatment capacity are abundant, providing significant flexibility to meet longer-term demand. It is noted that growth in currently undeveloped areas could require additional leveraging for capital investment in the next five to ten years. The District should be able to absorb gradual debt issuance for expansion during that time frame given its existing debt burden and the lack of near-term debt issuance plans for ongoing repair and replacement projects, and associated connection revenues expected to be generated, which will be available to fund expansion-related capital projects.
- Excellent Financial Performance. The system's strong financial profile is evidenced by robust debt service coverage and liquidity. Although cash balances are predicted to decline gradually over the next five years with additional cash-funded capital expenditures, it is expected that the District will retain liquidity levels in line with the current high rating.

The Fitch report also mentions that the District's water and wastewater charges are considered affordable but are close to the median household income affordability threshold, which implies some diminished rate flexibility. With the proposed rate adjustments, the District's user rates are anticipated to remain competitive with the rates of neighboring utility systems throughout the Forecast Period. The Fitch report also stated that it did not expect the results of the rate study (presented in this report) to lead to increases that might apply significant escalation in customer cost.

In the preparation of the current rate Study, the utility administration and PRMG determined that certain guidelines should be followed while evaluating the sufficiency of the user rates and developing proposed rates. These guidelines included:

1. The user rates should be sufficient to recover the full costs of providing service. The cost of service includes System operating costs and debt service along with the accrual of funds for working capital and for pay-as-you-go capital financing that is anticipated in future years.
2. The user rates should maintain the overall financial creditworthiness of the System. This guideline entails the following:
 - a. Maintenance of adequate operating reserves consistent with the County's reserve policies.
 - b. Compliance with the minimum rate covenants outlined in the Bond Resolution that authorized the issuance of the outstanding senior lien bonds and subordinate lien note.
 - c. Maintenance of strong financial position consistent with performance criteria used by rating agencies and the utility industry.

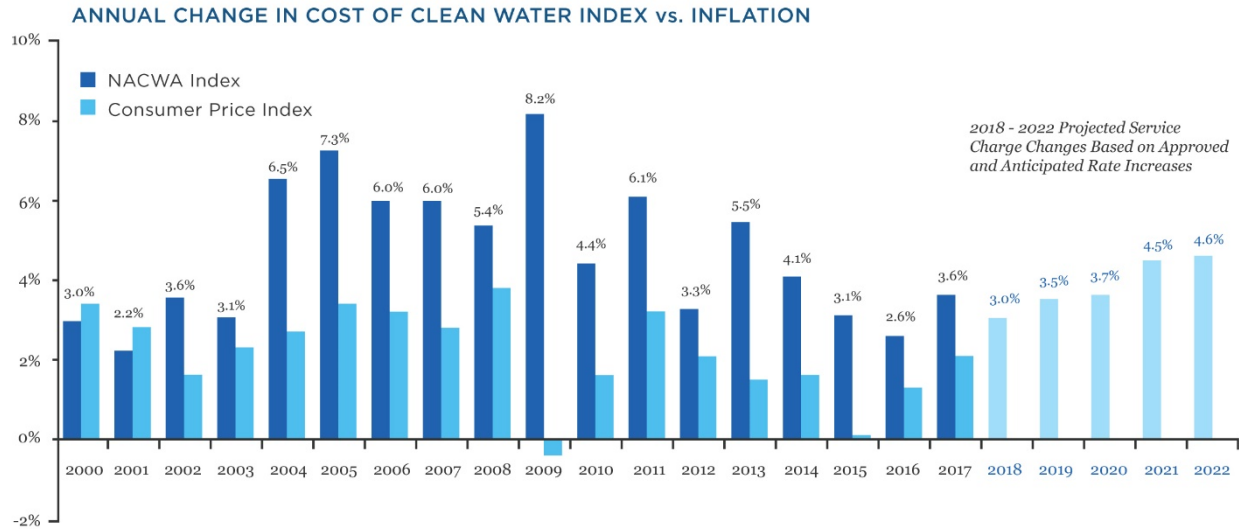
The District's utility system was rated "AAA" by Fitch Ratings (highest credit rating) in 2014, which was subsequently reaffirmed in 2016 with a stable outlook.

3. The proposed rates should promote the conservation of potable water and the utilization of IQ water as an alternative water resource.
4. The proposed rates should be fair and reasonable among customer classes.
5. The proposed rates should be consistent when they are based on the same rate parameter (e.g., meter size).
6. The proposed user rates should be competitive with those of neighboring or similar utility systems.
7. The proposed miscellaneous service charges should be based on the District's direct costs (e.g., labor, vehicles / equipment, and parts / supplies) of providing such services.

Although the financial forecast presented in this report was for a six-fiscal year period ending 2023, we are recommending rate adjustments for the next three fiscal years (i.e., Fiscal Years 2019 to 2021); the remainder of the forecast was to provide an indication of anticipated trends in revenues and expenditures for future financial and strategic planning purposes. Based on the assumptions relied upon in the development of the System expenditure requirements and discussions with County staff, PRMG is recommending the County consider the following user rate revenue adjustments for the System over the next three years:

Summary of Proposed Water, Wastewater, and IQ Water Revenue Adjustments				
Effective Date	Water System	Wastewater System	IQ Water System	Combined System
October 1, 2018	2.80%	2.80%	2.80%	2.80%
October 1, 2019	2.90%	2.90%	9.00%	3.05%
October 1, 2020	2.90%	2.90%	9.00%	3.05%

As can be seen above, the estimated recommended rate adjustments for the Fiscal Years 2019 through 2020 approximate 3% annually. It should be noted that the rates for utility service in both Florida and nationally are anticipated to increase over time based on our conversations with several other utilities in Florida and information published on a national perspective regarding the needs for future rate adjustments. The table below provides a national indication of the recent trends in rate adjustments (referred to as the NACWA Index, which is based on a composite of 174 utilities serving 104 million people) as compared to the consumer price index, all as published by the National Association of Clean Water Agencies ("NACWA"). As can be seen below, NACWA reports that the adjustments to rates has most recently outpaced inflation for many years and a forecast in rate adjustments ranging from 3.0% to 4.6% over the next five years is anticipated. The projected increases for the District utility system over the next three fiscal years as shown above is below the projected increases as identified by NACWA and tends to illustrate the overall reasonableness in the rate adjustments being proposed for the District's system.



Prior to the start of Fiscal Year 2022, the County will review the need for adjustments beyond Fiscal Year 2021 as reflected in this Study to ascertain if such adjustments remain reasonable or if additional change is warranted. The primary reasons for the identified revenue adjustments are to:

1. Provide sufficient revenues and cash flow to fund the six-year capital improvement program ("CIP") of the District. The projects in the CIP are considered by the utility staff to be necessary to: i) maintain and provide redundancy to the System facilities to accommodate growth within the County and promote the adequacy of service; and ii) provide long-term reliable and sustainable utility service to System customers. The need for capital re-investment and having an ongoing sustainable funding program for such reinvestment is a critical issue facing most utilities today, including the District. The District as identified that portions of its utility asset base is reaching its intended useful live and will need replacement and rehabilitation. The multi-year capital program developed by the District and its consulting engineers as part of the master planning process has been structured to mitigate and manage the System utility service and environmental risks. Since the CIP is considered by the utility staff to primarily consist of projects representing ongoing renewals and replacements of assets that are reaching the end of their service lives or operational effectiveness and which generally benefit existing customers of the System, these projects are recognized in the financial forecast as being funded as a first priority through annual deposits from System revenues to the District's capital-related funds (i.e., pay-as-you-go funding). This approach provides the District with increased flexibility in the funding of the capital program and promotes long-term rate sustainability
2. Continue to fund the costs of operations and maintenance of the System. The costs of operations are projected to continue to increase during the Forecast Period due to, among other things, the following:
 - a. Inflationary effects on the costs of electricity, chemicals, fuel and other major expenditures for the utility;

- b. Increased labor costs, including incremental increases in staffing as a result of System growth, utility acquisition to promote regionalized facilities, and the implementation of the capital program identified by the District;
- c. Increased costs due to regulatory requirements from the FDEP and SFWMD; and
- d. Economic recovery has increased bid prices on contractual services and the cost of infrastructure construction (e.g., more competition for limited resources).

The Congressional Budget Office has projected the national consumer price index ("CPI") to increase slightly over 2% per year during the Forecast Period.

- 3. Continue to fund the District's payment-in-lieu-of-taxes ("PILT") to the General Fund. The County's projected transfer beginning in Fiscal Year 2019 is equivalent to 5.75% of previous year gross receipts.
- 4. The need to continue funding capital reinvestment for asset renewals, replacements, upgrades and betterments to fund assets that are scheduled to reach their service life and as a result of growth that may cause early asset retirements (such as a road widening)
- 5. Maintain compliance with System rate covenants, which include debt service coverage margins and the maintenance of certain funds and accounts.
- 6. Maintain adequate operating reserves and margins consistent with County policies to ensure the continued creditworthiness of the System and to provide funds for emergencies (e.g., hurricane preparedness) and other purposes.

The existing and proposed monthly water, wastewater, and IQ water user rates are shown in Tables ES-1, ES-2, and ES-3, respectively, at the end of this section and reflect certain rate structure adjustments. These adjustments include:

- 1. For the potable water, wastewater, and IQ water rates, adjustments of the base charges by meter size to be consistent with the meter equivalent factors for water and wastewater impact fee determination as adopted by Ordinance No. 2017-13 (the "Impact Fee Ordinance"). With respect to the wastewater system, the base charge adjustments are proposed to be phased over a three-fiscal year period beginning in Fiscal Year 2019 to limit rate impacts to large non-residential customers yet move towards rate consistency among all utilities.
- 2. For the potable water rates, adjustments to the six (6) pricing blocks or tiers by meter size to be consistent with the meter equivalent factors as adopted pursuant to the Impact Fee Ordinance.
- 3. For the IQ water rates, maintenance of the IQ water usage rates on a uniform basis to promote the beneficial use of reclaimed water and reduce future demands on the need to construct water capacity. However, as demands for this alternative water resource continue to increase, the implementation of a tiered water rate structure may be necessary and this should be monitored annually by the District.

In addition to providing potable water service to the District's retail customers, the District also provides wholesale potable water service to the City pursuant to a wholesale agreement approved between the parties to provide potable water service to an area within the City's water service district identified as Hammock Bay. Based on the allocation of costs to provide wholesale service, it was determined that the wholesale water rates should be adjusted as follows:

Recommended Wholesale Water Rates	
Effective Date	Rate per 1,000 Gallons
Existing	\$3.96
October 1, 2018	4.15
October 1, 2019	4.24
October 1, 2020	4.39

PRMG also reviewed the District's miscellaneous service charges. The proposed miscellaneous charges are shown in Table ES-4 at the end of this section and are primarily based on the District's estimated direct costs (e.g., labor, vehicles / equipment and parts / supplies) of providing such services. They do not include supervisory, administrative, departmental overhead, or contingency allowances, which are sometimes included in such charges. The increases in certain fees such as meter and cross connection device installation charges can be attributed to:

1. General inflation on the cost of materials and supplies attributable to providing the service.
2. Increases in the cost of personnel services, including the recognition of increased insurance costs.
3. Increases in equipment and vehicle asset costs and overall utilization expenses (e.g., fuel) associated with the performance of the installations at the customer premise.

Table ES-4 also indicates the proposed monthly base charges to be billed to all privately-owned fire protection systems and equipment connected to the District water system in accordance with the size of the service line connecting the private system to the District's System. The derivation of these charges as discussed in this report is based on the methodology utilized by the Florida Public Service Commission (the "FPSC") in the regulation of private utilities that is often applied by public utilities in the State of Florida.

Table ES-5 at the end of this section provides a financial overview of forecasted System operations. This table indicates the following for all projected fiscal years:

1. In support of the fiscal position of the System, maintenance of an overall ("All-in") annual debt service coverage (net revenues divided by the annual debt service requirement [senior lien]) of at least 150%. As discussed herein and based on discussions with the County's Financial Advisor as well as information published by bond rating agencies, a financial benchmark for the debt service coverage ratio of 150% is recognized. According to the Utility Revenue Bond Rating Guidelines published by Fitch Ratings (a rating agency, which evaluates creditworthiness):

"For utilities in the most stable operating environments with a suitably diverse and healthy service area economy, 1.5x annual coverage, with consistently maintained unrestricted financial liquidity of at least 90 days of operating revenues, could be sufficient for 'AA-' or higher ratings. For utilities with substantial growth, compliance demands, or significant annual volatility in revenues or expenditures, greater financial flexibility may be necessary."

As mentioned previously, the District's utility system is currently rated AAA (the highest credit rating awarded by Fitch Ratings) with a stable outlook.

2. Maintenance of adequate operating reserves consistent with levels recognized in the Board-approved reserve policies to promote a strong fiscal position for the System to allow access at lowest costs to credit markets and to limit financial risk due to emergency or unknown conditions that could affect the System.
3. Full utilization of internal funding sources (e.g., operating reserves, capacity charge collections) as the first or primary source of capital before use of external debt financing to fund the System capital improvement program.

Based on the assumptions relied upon in the preparation of the financial forecast, the utility is anticipated to remain in a good financial position throughout the Forecast Period identified in this report.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Based on our studies, assumptions, considerations, and analyses, PRMG offers the following observations and opinions for consideration by the Board of County Commissioners:

1. The District's existing monthly user rates for water, wastewater, and IQ water service are not anticipated to recover the District's projected potable water, wastewater, and IQ water revenue requirements for the fiscal years ending September 30, 2019 through 2023.
2. The County should consider adopting the Fiscal Years 2019 through 2021 water, wastewater, and IQ water system user rates as outlined in this report. These adjustments are anticipated to generate the following increases in revenue:

Effective Date	Estimated Increase in System Revenue			
	Water System	Wastewater System	IQ Water System	Combined System
October 1, 2018	2.80%	2.80%	2.80%	2.80%
October 1, 2019	2.90%	2.90%	9.00%	3.05%
October 1, 2020	2.90%	2.90%	9.00%	3.05%

3. The County should consider adopting a price indexing rate adjustment clause in the future (i.e., as a component of the utility rate ordinance) to enable the District to automatically adjust monthly rates for retail and wholesale water, wastewater, and IQ water service (the "Applicable Rates")—without a formal rate hearing or analysis—for inflationary effects on the costs of operations and the funding of capital reinvestment. The purpose of the index is

to allow for marginal increases in rates to provide a basis to maintain operating margins and to accrue funds for capital financing activities (i.e., debt repayment and ongoing renewals and replacements funded from operations) and to maintain adequate reserves to assist in reducing long-term financial risks. If an index provision was adopted, PRMG recommends adjusting the Applicable Rates based on the Miami-Fort Lauderdale Consumer Price Index (all urban consumers) as reported by the Bureau of Labor Statistics based on the change when comparing the factor for the average twelve-month index factor ending February of the current Fiscal Year (12-month average) compared to the average twelve-month index factor ending February for the immediately preceding Fiscal Year (12-month average). In no event shall the CPI be greater than 3.0% nor less than 0.00% to provide a cap on the index to allow the opportunity for the Board of County Commissioners to review rates to the extent larger adjustments may be warranted (promoting the regulatory process). Although the District performs rate studies on a regular basis, having a price indexing rate adjustment clause to allow for future rate adjustments in those years that a formal adopted rate plan has not been adopted by the County may benefit the District when its senior lien revenue bonds (new or already-issued) are reviewed by bond rating agencies. The first annual indexing adjustment is recommended to be implemented on October 1, 2021 unless superseded by another rate Study recommendation. It is also recommended that the index factor would be applied once per year to the Applicable Rates.

The employment of a price indexing rate adjustment mechanism is common among public utilities in the State of Florida and is recognized in private utility rate regulation by the Florida Public Service Commission.

4. The proposed water and wastewater user rates for Fiscal Year 2019 are comparable with the rates charged by "neighboring" utility systems. The following table contains bill comparisons of the existing and proposed rates for combined water and wastewater service at various monthly usage levels:

Single-Family Residential Bill Comparison – Combined Water and Wastewater Monthly User Rates							
	Residential Service for a 3/4" Meter						
	0 Gallons	2,000 Gallons	5,000 Gallons [1]	7,000 Gallons	10,000 Gallons	20,000 Gallons	50,000 Gallons
COMBINED USER RATES							
Existing Rates	\$55.11	\$70.47	\$93.51	\$111.91	\$139.51	\$222.86	\$477.06
Proposed Rates – Fiscal Year 2019	56.65	72.43	96.10	115.02	143.40	229.10	490.40
<u>Increase Over Existing Rates:</u>							
Amount	\$1.54	\$1.96	\$2.59	\$3.11	\$3.89	\$6.24	\$13.34
Percent	2.80%	2.8%	2.80%	2.80%	2.80%	2.80%	2.80%
<u>Utility Survey:</u>							
Survey Average [2]	\$39.75	\$58.50	\$87.56	\$108.05	\$138.29	\$237.42	\$609.68
Minimum	24.24	39.01	55.00	65.66	84.28	113.98	237.65
Maximum	63.81	85.84	123.69	162.90	232.59	503.19	1,475.79

[1] This monthly consumption level represents the average monthly usage of 3/4-inch single-family residential customer in System.

[2] Based on a survey of seventeen (17) neighboring utilities; represents rates in effect as of March 2018; the proposed District rates are for Fiscal Year 2019 and many of the utilities surveyed anticipate adjusting rates during Fiscal Year 2019.

At an average monthly usage level of 5,000 gallons, the typical usage of a single-family residential customer of the System, bills for combined water and wastewater service under the proposed rates are slightly higher than the average bill charged by seventeen (17) surveyed utilities for similar service. It should be noted that most of the seventeen (17) surveyed utilities: i) are involved in a rate study; ii) are planning to conduct a rate study; or iii) plan to implement a rate revision within the next twelve months. This comparison is shown in Figure ES-1 at the end of this section. As shown in Figure ES-1, the increase in the monthly bill for a typical water and wastewater residential user of 5,000 gallons under the proposed rates would be \$2.59, which would be less than ten cents per day. It should be noted that, when making bill comparisons for water and wastewater service, several factors may affect the levels of rates charged. These factors may include:

- Level of treatment required before the distribution of water to the ultimate customer;
- Level of treatment and effluent disposal methods of sanitary sewer service;
- Plant capacity utilization, utility plant age and remaining service life, and assistance in construction by federal grants, impact fees, contributed capital, etc.;
- Customer use demographic, size of the utility system, and per customer demand requirements (e.g., water use by customer);
- Rate covenants adopted in the support of bonds and overall funding requirements of the rates;
- Fiscal policies and targets, including long-term capital re-investment rates for ongoing utility plant replacement, recognized by the provider of utility service.

For the utilities included in the rate comparisons contained in this report, no analysis has been made of the above-mentioned factors, as they related to the reported water and sanitary sewer rates currently being charged.

5. The proposed IQ water user rates for Fiscal Year 2019 are comparable with the rates charged by "neighboring" utility systems. At an average monthly usage level of 15,000 gallons, the typical usage of a 3/4-inch meter pressurized and distributed customer of the System (IQ water delivered to the residential property), bills for IQ water service under the proposed rates are slightly higher than the average bill charged by eight surveyed utilities for similar service. This comparison is shown in Figure ES-2 at the end of this section. As shown in Figure ES-2, the increase in the monthly bill for a residential pressurized and distributed user of 15,000 gallons under the proposed IQ water rates effective in Fiscal Year 2019 would be \$0.50.
6. The District should consider increasing the wholesale water service rate to \$4.15 per 1,000 gallons effective October 1, 2018 and \$4.24 per 1,000 gallons effective October 1, 2019 and \$4.39 per 1,000 gallons effective October 1, 2020. The proposed wholesale water rates are approximately 57% to 59% of the overall average water system costs per 1,000 gallons.

7. The District should consider adopting the proposed miscellaneous service charges to continue to recover the estimated direct costs of providing the respective services. The proposed miscellaneous service charges are comparable to charges for similar services by other utilities in the State of Florida. It is important to note that, whereas the proposed charges are based on current costs, many of the other utilities may not have adjusted their miscellaneous charges for several years.
8. The District should consider adopting the following monthly base charges to all privately-owned fire protection systems connected to the District's water system, which was based on the application of the FPSC rulemaking provisions as contained in the Florida Administrative Code, Section 25-30.465 and the estimated allocated costs included in the monthly base charge designated as being the readiness-to-serve component:

Proposed Monthly Fire Protection Fees by Service Line Size			
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Base Charge (per Service Line Size)			
1½-inch	\$5.33	\$5.50	\$5.65
2-inch	8.53	8.81	9.05
3-inch	23.99	24.78	25.47
4-inch	53.31	55.06	56.58
6-inch	106.64	110.14	113.18
8-inch	186.62	192.75	198.07
10-inch	338.25	349.35	358.99
12-inch	501.55	518.01	532.30

9. The actual results achieved during the Forecast Period reflected in this report may vary from those projected, and such variations may be material. For example:
 - a. Actual customer growth and usage may be higher or lower than projected.
 - b. The District's capital needs may be higher or lower than those projected and assumed in this report.
 - c. The rate of inflation and other constraints placed on the utility (increasing difficulty to obtain contractual resources) may be higher than anticipated that may result in declining operating margins.
 - d. Unforeseen events such as the occurrence of major storms that may disrupt service and revenue collectability.
 - e. The cost of goods and services (e.g., fuel and oil-based products) may be higher than projected, which may directly affect the operating margins of the utility and the long-term ability to fund capital improvements.

PRMG recommends that the District reevaluate the sufficiency of its water, wastewater and IQ water user rates on at least an annual basis to reconcile actual results with those

projected herein and to validate the overall financial forecast for ongoing strategic planning purposes.

10. The proposed rates, when implemented as assumed in this report, are anticipated to be sufficient to meet the rate covenants of the Bond Resolution and subordinate lien note agreement.

The ability of the System to meet the debt service requirements and comply with the rate covenants of the Bond Resolution, which authorized the issuance of the outstanding System debt is subject to assumptions and considerations identified in this report and information obtained during preparation of the report regarding the System. As such, this report should be read in its entirety relative to such assumptions and considerations and the projections contained herein.

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Table ES-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Existing and Proposed Monthly Water User Rates

	Existing Monthly Rates Effective 10/1/2017	Proposed Monthly Rates [1]		
		Effective 10/1/2018	Effective 10/1/2019	Effective 10/1/2020
WATER SERVICE BASE CHARGES (Residential, Multifamily, Commercial, and Irrigation Only)				
<u>Meter Size:</u>				
5/8"	\$21.80	\$22.41	\$23.06	\$23.73
3/4"	21.80	22.41	23.06	23.73
1"	48.13	35.27	36.34	37.38
1-1/4"	60.95	45.44	46.85	48.18
1-1/2"	91.76	67.13	69.25	71.20
2"	144.04	105.52	108.90	111.94
3"	266.26	291.14	300.61	308.94
4"	440.78	642.98	664.00	682.36
6"	877.07	1,282.95	1,324.96	1,361.56
8"	1,400.60	2,242.70	2,316.22	2,380.17
10"	2,534.90	4,062.20	4,195.43	4,311.23
12"	3,423.75	6,021.83	6,219.37	6,391.01
VOLUMETRIC CHARGE PER 1,000 GALLONS [2] (Residential, Multifamily, Commercial, and Irrigation Only)				
Block 1	\$2.99	\$3.07	\$3.16	\$3.25
Block 2	4.51	4.64	4.77	4.91
Block 3	5.99	6.16	6.34	6.52
Block 4	7.48	7.69	7.91	8.14
Block 5	8.97	9.22	9.49	9.77
Block 6	11.96	12.29	12.65	13.02
Wholesale Water Rate Per 1,000 Gallons (All Usage)	\$3.85	\$4.15	\$4.24	\$4.39

[1] Proposed rates to become effective with the first full billing cycle for service rendered on or after October 1st of each fiscal year indicated.

[2] All water is billed based on water consumption per block based on the size of meter in service. The existing and proposed consumption blocks are as follows:

EXISTING BLOCK RATE STRUCTURE

(Residential, Multifamily, Commercial, and Irrigation-only)

<u>Meter Size</u>	Consumption Block (Thousands of Gallons)					
	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 12	13 to 25	26 to 50	51 to 75	76 to 120	Over 120
1-1/4"	0 to 20	21 to 40	41 to 80	81 to 120	121 to 200	Over 200
1-1/2"	0 to 25	26 to 50	51 to 100	101 to 150	151 to 250	Over 250
2"	0 to 40	41 to 80	81 to 160	161 to 240	241 to 400	Over 400
3"	0 to 80	81 to 160	161 to 320	321 to 480	481 to 800	Over 800
4"	0 to 120	121 to 250	251 to 500	501 to 800	801 to 1,200	Over 1,200
6"	0 to 250	251 to 500	501 to 1,000	1,001 to 1,500	1,501 to 2,500	Over 2,500
8"	0 to 450	451 to 900	901 to 1,800	1,801 to 2,700	2,701 to 4,500	Over 4,500
10"	0 to 700	701 to 1,450	1,451 to 2,900	2,901 to 4,300	4,301 to 7,000	Over 7,000
12"	0 to 1,075	1,076 to 2,150	2,151 to 4,300	4,301 to 6,450	6,451 to 11,000	Over 11,000

PROPOSED BLOCK RATE STRUCTURE

(Residential, Multifamily, Commercial, and Irrigation-only)

<u>Meter Size</u>	Consumption Block (Thousands of Gallons)					
	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 8	9 to 16	17 to 32	33 to 48	49 to 80	Over 80
1-1/4"	0 to 11	12 to 22	23 to 44	45 to 66	67 to 110	Over 110
1-1/2"	0 to 17	18 to 34	35 to 68	69 to 102	103 to 170	Over 170
2"	0 to 27	28 to 54	55 to 108	109 to 162	163 to 270	Over 270
3"	0 to 75	76 to 150	151 to 300	301 to 450	451 to 750	Over 750
4"	0 to 167	168 to 334	335 to 668	669 to 1,002	1,003 to 1,670	Over 1,670
6"	0 to 333	334 to 666	666 to 1,332	1,333 to 1,998	1,999 to 3,330	Over 3,330
8"	0 to 583	584 to 1,166	1,167 to 2,332	2,333 to 3,498	3,499 to 5,830	Over 5,830
10"	0 to 1,057	1,058 to 2,114	2,115 to 4,228	4,229 to 6,342	6,343 to 10,570	Over 10,570
12"	0 to 1,568	1,569 to 3,136	3,137 to 6,272	6,273 to 9,408	9,409 to 15,680	Over 15,680

Table ES-2

**Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System**

Summary of Existing and Proposed Monthly Wastewater User Rates

	Existing Monthly Rates	Proposed Monthly Rates [1]		
	Effective 10/1/2017	Effective 10/1/2018	Effective 10/1/2019	Effective 10/1/2020
WASTEWATER SERVICE BASE CHARGES				
(Residential, Multifamily, and Commercial)				
Meter Size:				
5/8"	\$33.31	\$34.24	\$35.23	\$36.25
3/4"	33.31	34.24	35.23	36.25
1"	75.74	72.09	65.30	58.29
1-1/4"	97.10	94.11	85.14	75.72
1-1/2"	146.55	140.96	127.37	112.89
2"	231.57	223.80	202.24	178.67
3"	429.82	489.37	494.03	496.74
4"	712.76	865.09	981.00	1,099.65
6"	1,420.43	1,726.96	1,958.77	2,196.27
8"	2,269.92	2,864.34	3,344.79	3,840.87
10"	4,069.67	5,189.05	6,059.89	6,958.71
12"	6,031.93	7,692.78	8,984.24	10,316.66
VOLUMETRIC RATE PER 1,000 GALLONS				
(Residential, Multifamily, and Commercial)				
All Usage [2]	\$4.69	\$4.82	\$4.96	\$5.10

[1] Proposed rates to become effective with service rendered on and after October 1st of each fiscal year indicated.

[2] Monthly individually metered residential usage charges are capped at 15,000 gallons.

Table ES-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Existing and Proposed Monthly IQ Water User Rates

	Existing Monthly Rates	Proposed Monthly Rates [1]		
	Effective 10/1/2017	Effective 10/1/2018	Effective 10/1/2019	Effective 10/1/2020
SERVICE BASE CHARGES				
<u>Meter Size:</u>				
5/8"	\$7.30	\$7.50	\$8.18	\$8.92
3/4"	7.30	7.50	8.18	8.92
1"	15.94	12.53	13.66	14.90
1-1/2"	33.35	24.98	27.24	29.70
2"	66.58	39.98	43.60	47.54
3"	131.79	112.50	122.70	133.80
4"	263.59	249.98	272.64	297.30
6"	500.98	500.03	545.36	594.70
8"	909.34	875.03	954.36	1,040.70
10"	1,455.22	1,585.95	1,729.74	1,886.22
12"	2,167.61	2,351.63	2,564.84	2,796.87
VOLUMETRIC CHARGE PER 1,000 GALLONS				
<u>Customer Type:</u>				
Bulk	\$0.43	\$0.44	\$0.48	\$0.52
Pressurized	0.56	0.58	0.63	0.69
Pressurized and Distributed	1.09	1.12	1.22	1.33

[1] Proposed rates to become effective with service rendered on and after October 1st of each fiscal year indicated.

Table ES-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Summary of Existing and Proposed Miscellaneous Service Charges

Line No.	Description	Existing	Proposed
<i>Meter and Cross-Connection Control Device Installation Charges:</i>			
<u>With Service Line Installation</u>			
1	3/4" Meter	N/A	\$1,042.00
2	1" Meter	N/A	1,202.00
3	1-1/2" Meter	N/A	1,860.00
4	2" Meter	N/A	2,273.00
<u>Without Service Line Installation (Drop-In or Hang)</u>			
5	3/4" Meter	N/A	\$563.00
6	1" Meter	N/A	693.00
7	1-1/2" Meter	N/A	1,132.00
8	2" Meter	N/A	1,462.00
<i>Meter Installation Charges:</i>			
<u>With Service Line Installation</u>			
9	3/4" Meter	\$779.00	Actual time and material cost
10	1" Meter	827.00	Actual time and material cost
11	1-1/2" Meter	940.00	Actual time and material cost
12	2" Meter	1,213.00	Actual time and material cost
<u>Without Service Line Installation (Drop-In or Hang)</u>			
13	3/4" Meter	\$257.00	Actual time and material cost
14	1" Meter	270.00	Actual time and material cost
15	1-1/2" Meter	347.00	Actual time and material cost
16	2" Meter	410.00	Actual time and material cost
<i>Cross-Connection Control Device Charge - Meter Already Installed:</i> (formerly known as Backflow Device)			
17	3/4" Meter	\$247.00	Actual time and material cost
18	1" Meter	270.00	Actual time and material cost
19	1-1/2" Meter	375.00	Actual time and material cost
20	2" Meter	433.00	Actual time and material cost
<i>Equipment (Per Hour Rates):</i>			
21	Rehab and Electrician's Truck - (1-3/4 Ton)	\$77.00	\$24.00
22	Crew Truck - (1-1/2 Ton)	51.00	23.00
23	Vactor Truck	207.00	85.00
24	Camera Truck	155.00	55.00
25	Boom Truck	103.00	41.00
26	20-Yard Large Dump Truck	72.00	68.00
27	40-Yard Small Dump Truck	41.00	49.00
28	Pumper Truck	207.00	85.00
29	Track Hoe (Big or Small)	51.00	18.00
30	Back Hoe	67.00	39.00
31	Portable Generators	62.00	35.00
32	Portable By-Pass Pump (Small)	N/A	19.00

Table ES-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Summary of Existing and Proposed Miscellaneous Service Charges

Line No.	Description	Existing	Proposed
<i>Equipment (Per Hour Rates): (cont.)</i>			
33	<u>Portable By-Pass Pump (Large)</u>	N/A	\$34.00
34	Dewatering System	\$41.00	15.00
35	<u>4"-Trash Pump</u>	10.00	9.00
36	Mud Hog	15.00	7.00
37	Trailer	46.00	15.00
38	Signs, Barricades and/or Traffic Board	103.00	Actual Cost
39	Road Saw	15.00	8.00
40	Compactor	N/A	26.00
41	Miscellaneous Small Equipment	5.00	N/A
42	Soft Dig Truck	100.00	74.00
43	Portable Lights	25.00	Actual Cost
44	Bucket Truck	125.00	18.00
45	Pickup Truck - <u>(1/2 Ton)</u>	40.00	13.00
<i>Labor (Per Hour Rates):</i>			
46	Utility Technician	\$27.00	\$32.00
47	<u>Field Supervisor</u>	34.00	40.00
48	Crew Leader	29.00	35.00
49	Senior Crew Leader	30.00	36.00
50	Maintenance Specialist	28.00	34.00
51	<u>Maintenance Worker</u>	N/A	27.00
52	Safety Coordinator	38.00	47.00
53	SCADA Operator	30.00	40.00
54	GIS Technician	32.00	39.00
55	Odor Control Specialist	32.00	36.00
56	<u>Operations Coordinator</u>	30.00	37.00
57	Parts Clerk	26.00	34.00
58	Equipment Operator	26.00	31.00
59	<u>Laboratory Technician</u>	N/A	35.00
60	<u>Industrial Pretreatment Inspector</u>	N/A	38.00
61	<u>Chemist</u>	N/A	42.00
62	<u>Principal Environmental Specialist</u>	N/A	51.00
<i>Miscellaneous Charges:</i>			
63	Administration (Per Incident)	15% or \$300; whichever is smaller	5% or \$100; whichever is smaller
64	Parts	Actual Invoice Cost	Actual Invoice Cost
65	Sub-contractors	Actual Invoice Cost	Actual Invoice Cost
66	Right of Way Permits	Actual Cost	Actual Cost
67	Laboratory Tests (Per Test)	\$25.00	\$25.00
68	New Accounts - Change of Ownership	\$28.00	\$22.00
69	<u>Service Turn On or Turn Off at Owner's Request</u>	\$50.00	\$37.00

Table ES-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Summary of Existing and Proposed Miscellaneous Service Charges

Line No.	Description	Existing	Proposed
70	Meter Re-Read (if different - charge is \$0)	\$50.00	\$33.00
71	Meter Data Log Analysis	\$50.00	\$41.00
	<u>Meter Test:</u>		
72	Utility Meter Testing Facility (more than 3% error - charge is \$0)	\$140.00	\$176.00
73	Independent Meter Testing Facility (more than 3% error - charge is \$0)	\$250.00	\$241.00
	<i>Miscellaneous Charges: (cont.)</i>		
74	Meter Lock <u>and Unlock, 1st Event During Calendar Year</u>	\$55.00	\$55.00
75	Meter Lock and Unlock, 2nd Event During Calendar Year <u>and Subsequent Events</u>	\$55.00	\$83.00
76	<u>Meter Lock and Unlock, 3rd and Subsequent Events During Calendar Year</u>	\$55.00	\$110.00
77	<u>Meter</u> Unlock After Normal Business Hours	\$100.00	\$68.00
78	Meter Pull	\$110.00	\$119.00
79	Meter Removal	Actual time and material cost	Actual time and material cost
80	Discontinuance of Service - Meter Removal	Actual time and material cost	Actual time and material cost
81	Illegal Connection, <u>Unlawful Connection, and Tampering</u>	Actual time and material cost, plus consumption*, plus a \$300 fine	Actual time and material cost, plus consumption*, plus other applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances
82	Convenience Fee - Credit Card	\$0.00	\$0.00
83	Temporary Meter <u>Account</u> Deposit	\$1,000.00	\$1,000.00
84	Duplicate Bill Processing Fee	\$2.00	\$1.00
85	Non-Sufficient Funds (NSF) Processing Charge	per Actual Bank Charge assessed plus Admin fee of 5% of the amount or \$100, whichever is smaller	per Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5% of check amount, whichever is greater
86	Late Payment Penalty	5% of unpaid balance	5% of current charges

Table ES-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Summary of Existing and Proposed Miscellaneous Service Charges

Line No.	Description	Existing	Proposed
87	Vehicle Over Meter Charge	\$60.00	N/A
88	Removal of Landscaping to Access Utility Assets	\$80.00	Actual time and material cost
89	Septage Processing Charge/1,000 gallons **	\$35.00	\$35.00
90	Grease Trap Waste Charge/1,000 gallons **	\$45.00	\$45.00
<i>Fire Protection Charges:</i>			
<u>Fiscal Year 2019 - Monthly</u>			
91	1-1/2" Service Line	N/A	\$5.33
92	2" Service Line	N/A	8.53
93	3" Service Line	N/A	23.99
94	4" Service Line	N/A	53.31
95	6" Service Line	N/A	106.64
96	8" Service Line	N/A	186.62
97	10" Service Line	N/A	338.25
98	12" Service Line	N/A	501.55
<u>Fiscal Year 2020 - Monthly</u>			
99	1-1/2" Service Line	N/A	\$5.50
100	2" Service Line	N/A	8.81
101	3" Service Line	N/A	24.78
102	4" Service Line	N/A	55.06
103	6" Service Line	N/A	110.14
104	8" Service Line	N/A	192.75
105	10" Service Line	N/A	349.35
106	12" Service Line	N/A	518.01
<u>Fiscal Year 2021 - Monthly</u>			
107	1-1/2" Service Line	N/A	\$5.65
108	2" Service Line	N/A	9.05
109	3" Service Line	N/A	25.47
110	4" Service Line	N/A	56.58
111	6" Service Line	N/A	113.18
112	8" Service Line	N/A	198.07
113	10" Service Line	N/A	358.99
114	12" Service Line	N/A	532.30

**Any Metered Consumption From Fire Meters Shall Be Billed According to District's Regular Usage Charges
Per 1,000 Gallons**

* Consumption charges to be based on meter size, calculated by time connected, or average consumption, or 100,000 gallons

** On an emergency basis only



Water-Sewer District

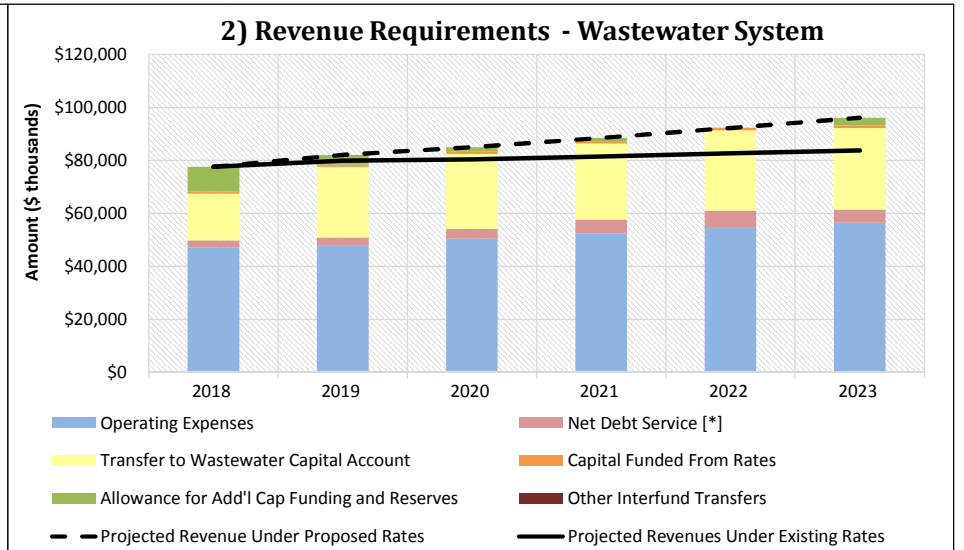
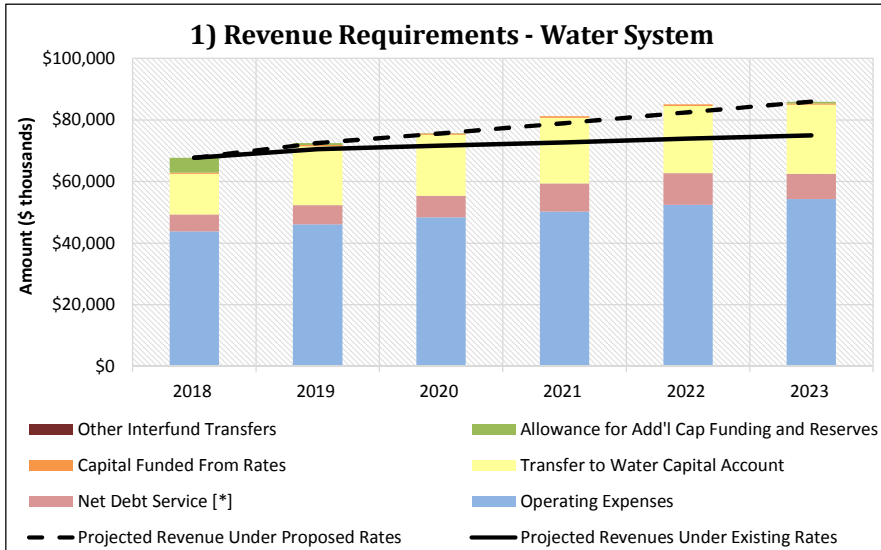
Table ES-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Utility System Financial Overview



Management Dashboards and Performance Metrics

SUMMARY OF REVENUE ADJUSTMENTS ABOVE EXISTING RATES CURRENTLY EFFECTIVE OCT. 1, 2017							SURPLUS / (DEFICIENCY) AND CASH BALANCES UNDER PROPOSED RATES (\$ thousands)						
Identified Revenue Adjustments:	Fiscal Year Ending September 30,						Annual Surplus / (Deficiency):	Fiscal Year Ending September 30,					
	2018	2019	2020	2021	2022	2023		2018	2019	2020	2021	2022	2023
Water System	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%	Water System	\$4,750	\$570	\$25	(\$2,277)	(\$2,572)	\$542
Wastewater System	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%	Percent of Rate Revenue	7.3%	0.8%	0.0%	-3.0%	-3.2%	0.7%
IQ Water System	0.00%	2.80%	9.00%	9.00%	9.00%	9.00%	Wastewater System	\$9,275	\$3,651	\$1,615	\$1,165	(\$44)	\$2,862
Combined System - W, WW, and IQ	0.00%	2.80%	3.05%	3.05%	3.06%	3.07%	Percent of Rate Revenue	12.5%	4.6%	2.0%	1.4%	0.0%	3.1%
Combined System - W and WW Only	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%	IQ Water System	(\$1,275)	(\$2,105)	(\$2,646)	(\$2,450)	(\$2,181)	(\$1,934)
Effective Months of Rev. Adjustments	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.	Percent of Rate Revenue	-34.8%	-55.9%	-64.5%	-54.8%	-44.8%	-36.4%
Water System	12	12	12	12	12	12	Combined System	\$12,751	\$2,116	(\$1,006)	(\$3,562)	(\$4,797)	\$1,470
Wastewater System	12	12	12	12	12	12	Percent of Rate Revenue	8.9%	1.4%	-0.6%	-2.1%	-2.8%	0.8%
IQ Water System	12	12	12	12	12	12	Working Capital Cash Balance (Fund 408)	\$57,634	\$59,750	\$58,744	\$55,182	\$50,385	\$51,855





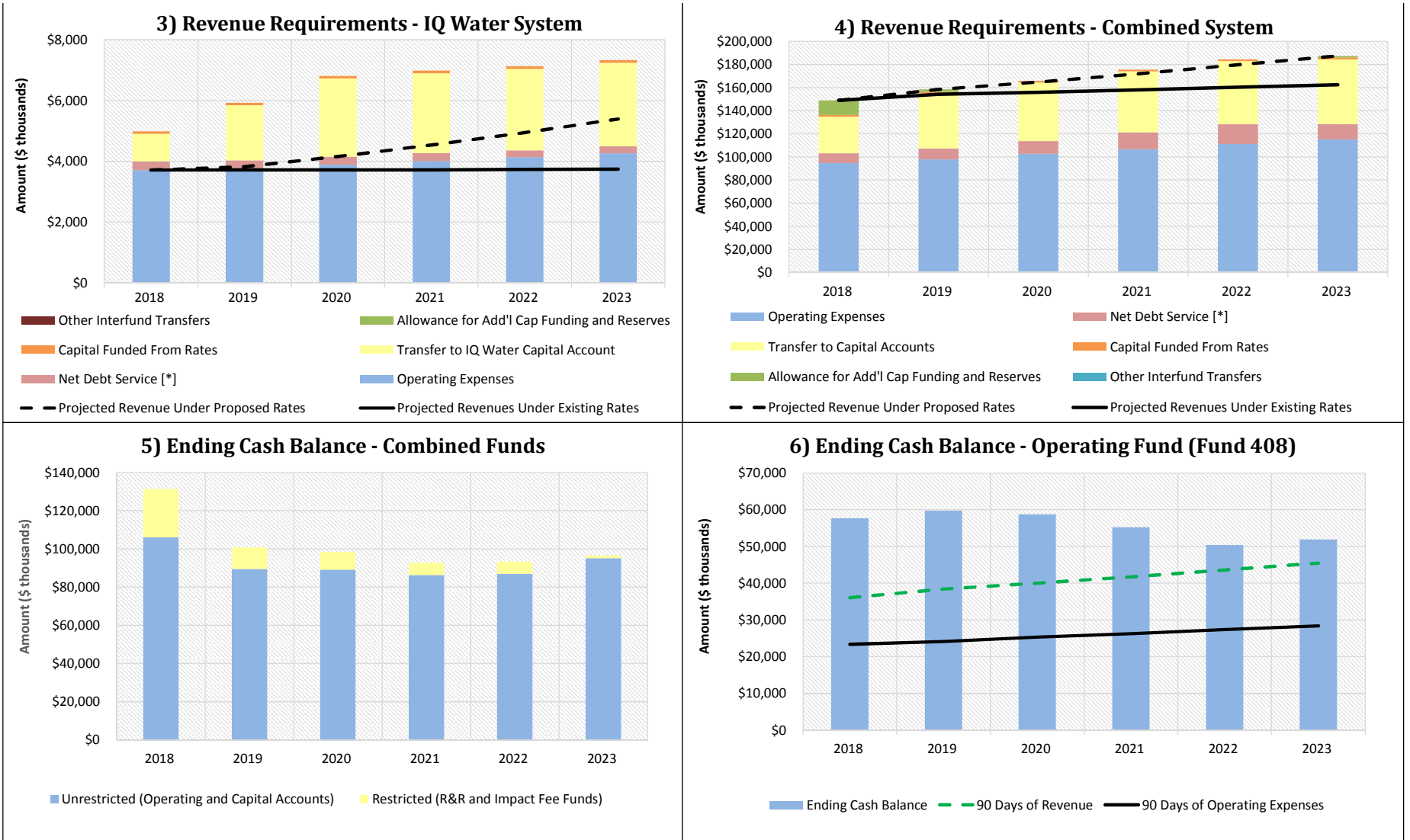
Water-Sewer District

Table ES-5

Collier County Water-Sewer District
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Utility System Financial Overview



Management Dashboards and Performance Metrics





Water-Sewer District

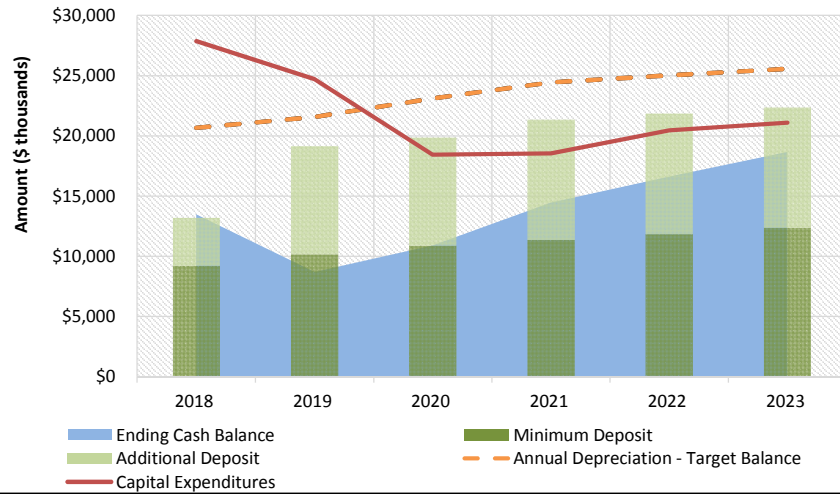
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Utility System Financial Overview

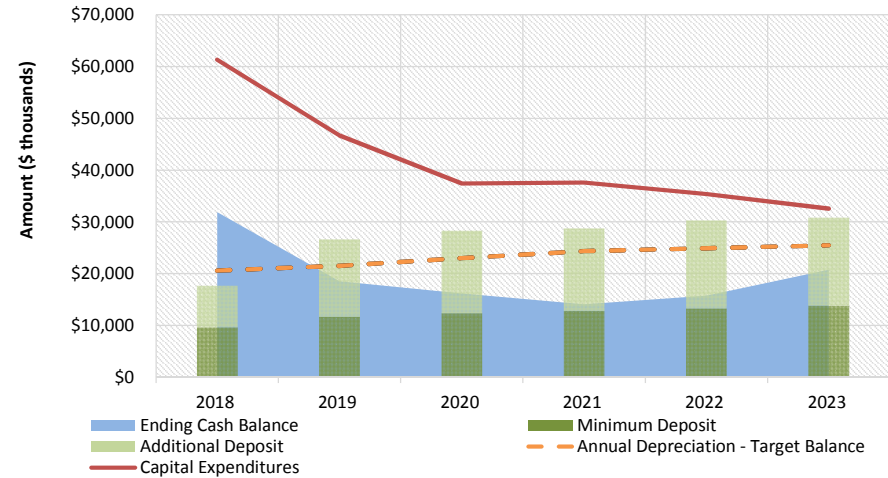


Management Dashboards and Performance Metrics

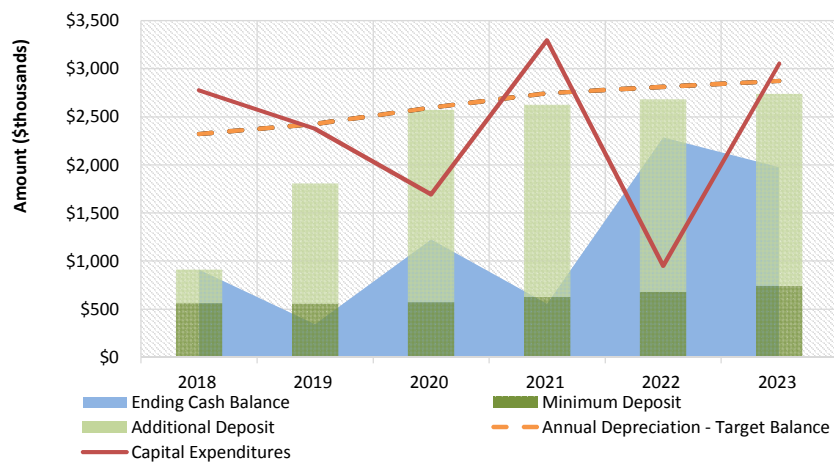
7) Ending Cash Balance - Water Capital (Fund 412)



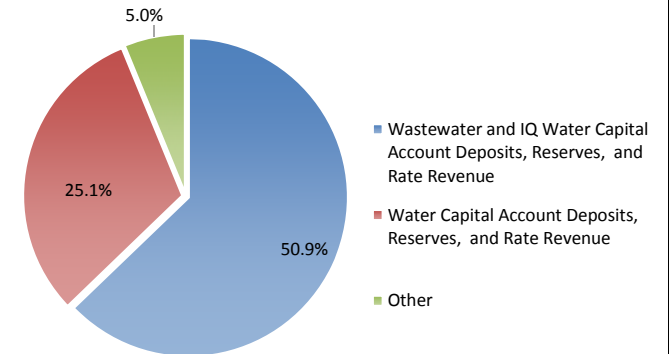
8) Ending Cash Balance - Wastewater Capital (Fund 414)



9) Ending Cash Balance - IQ Water Capital (Fund 414)



10) Capital Improvement Program Funding Sources (Total CIP = \$532.4 million)





Water-Sewer District

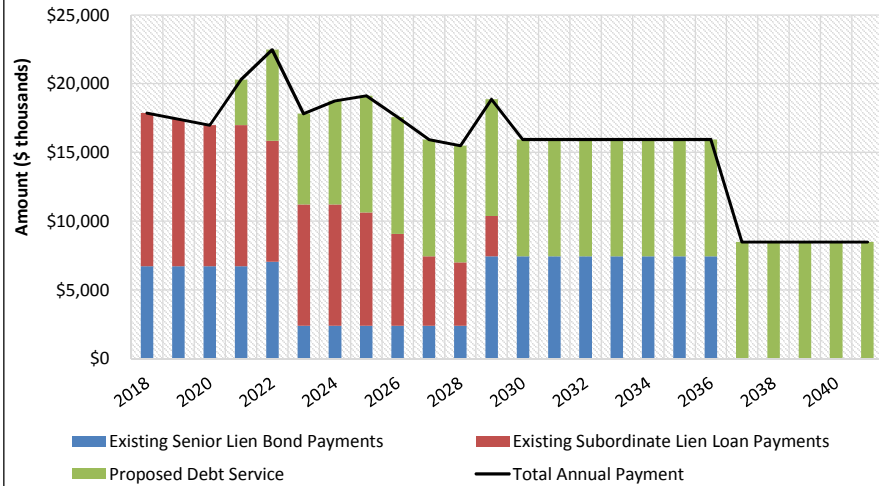
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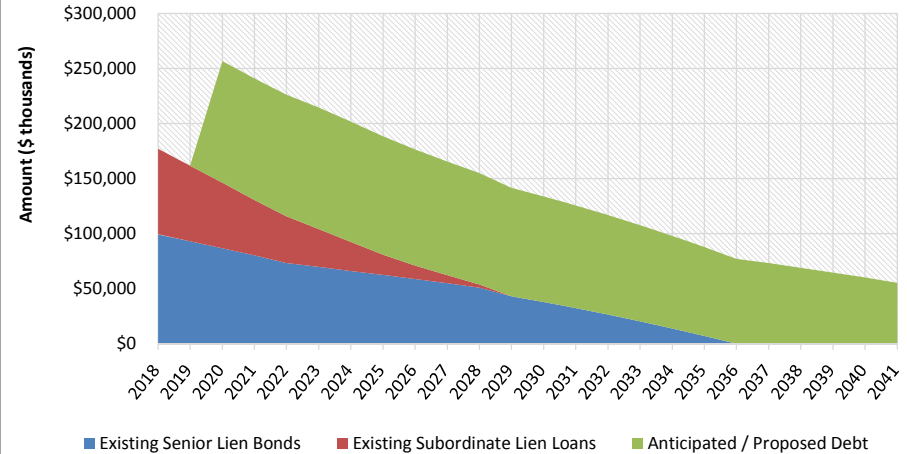


Management Dashboards and Performance Metrics

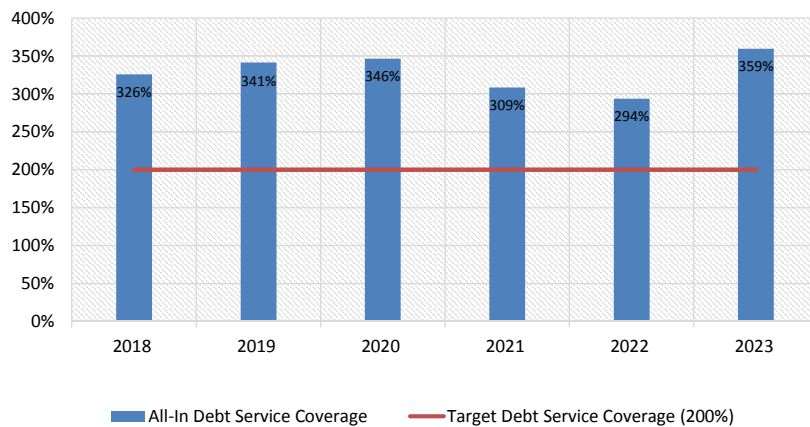
11) Annual Debt Service Payments



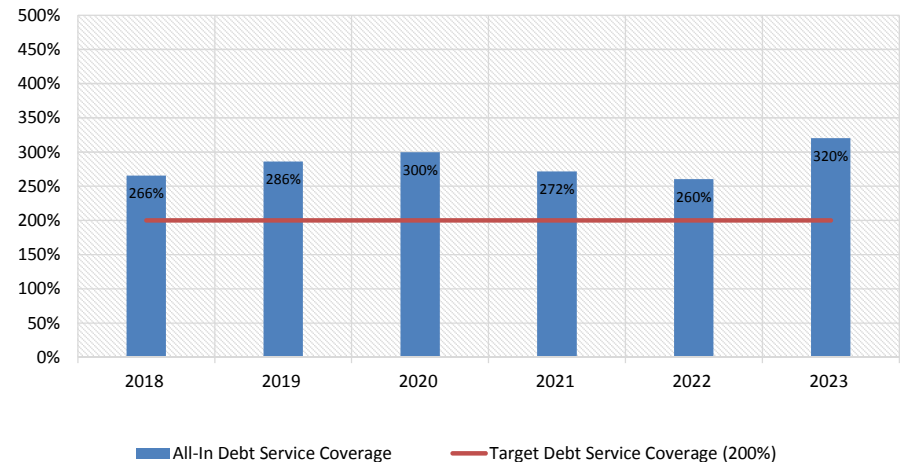
12) Existing and Proposed Debt Outstanding - Ending Principal Balance



13) All-In Debt Service Coverage: Net Revenues and System Development Fees



14) All-In Debt Service Coverage: Net Revenues Only





Water-Sewer District

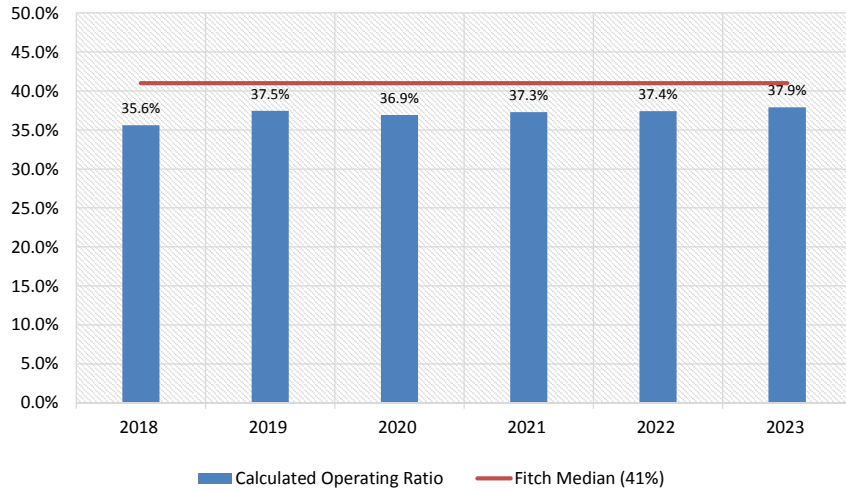
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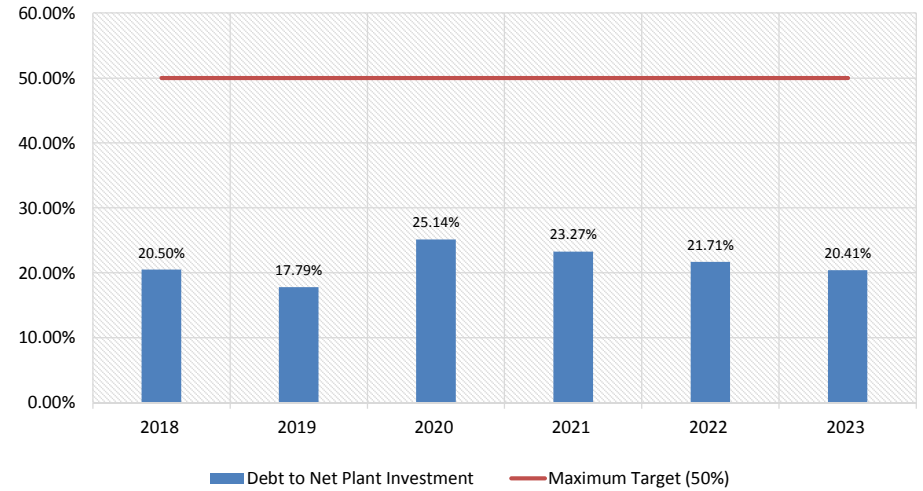


Management Dashboards and Performance Metrics

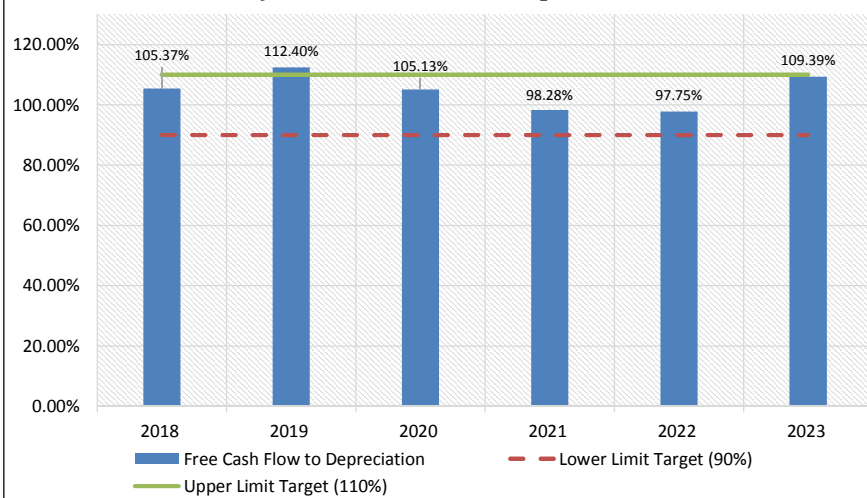
15) Net Revenue Margin



16) Debt to Net Plant Investment



17) Free Cash Flow to Depreciation



18) Single Family Residential Bill Affordability

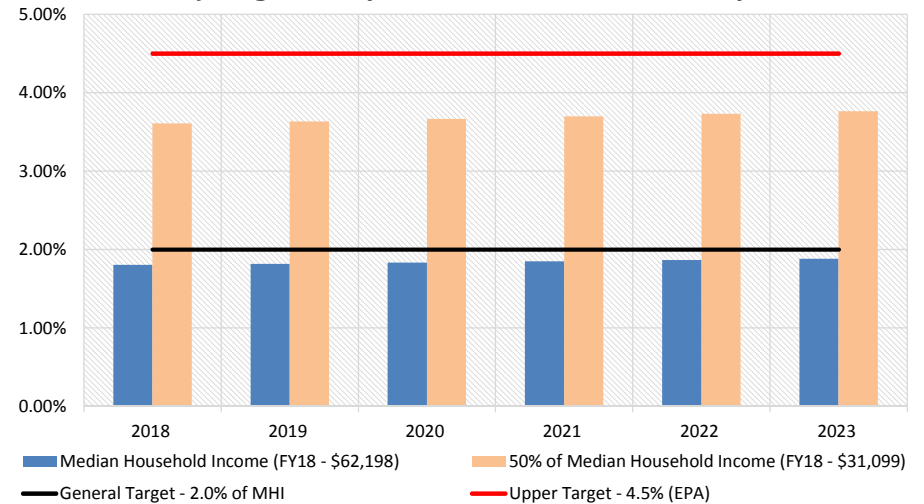
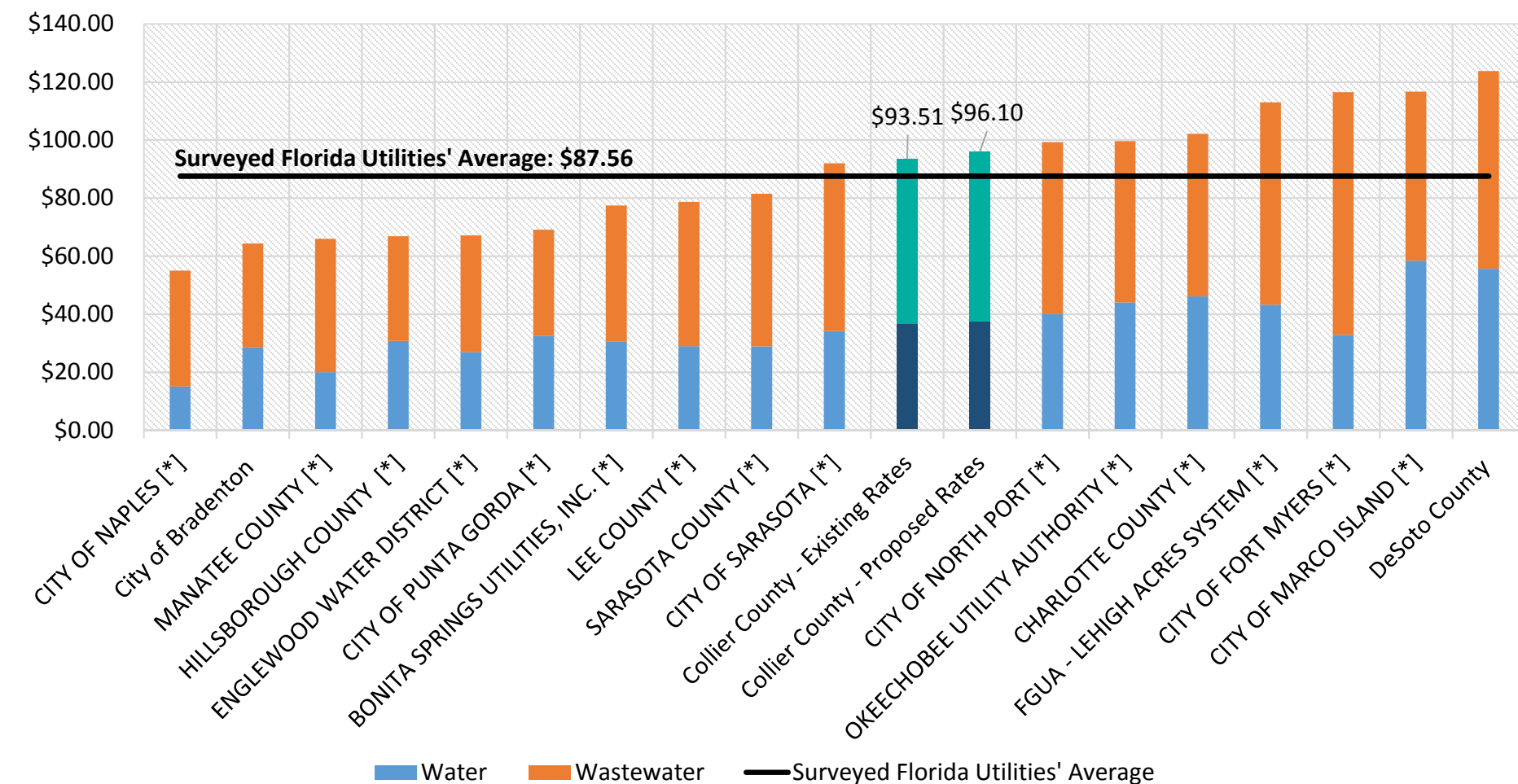


Figure ES-1

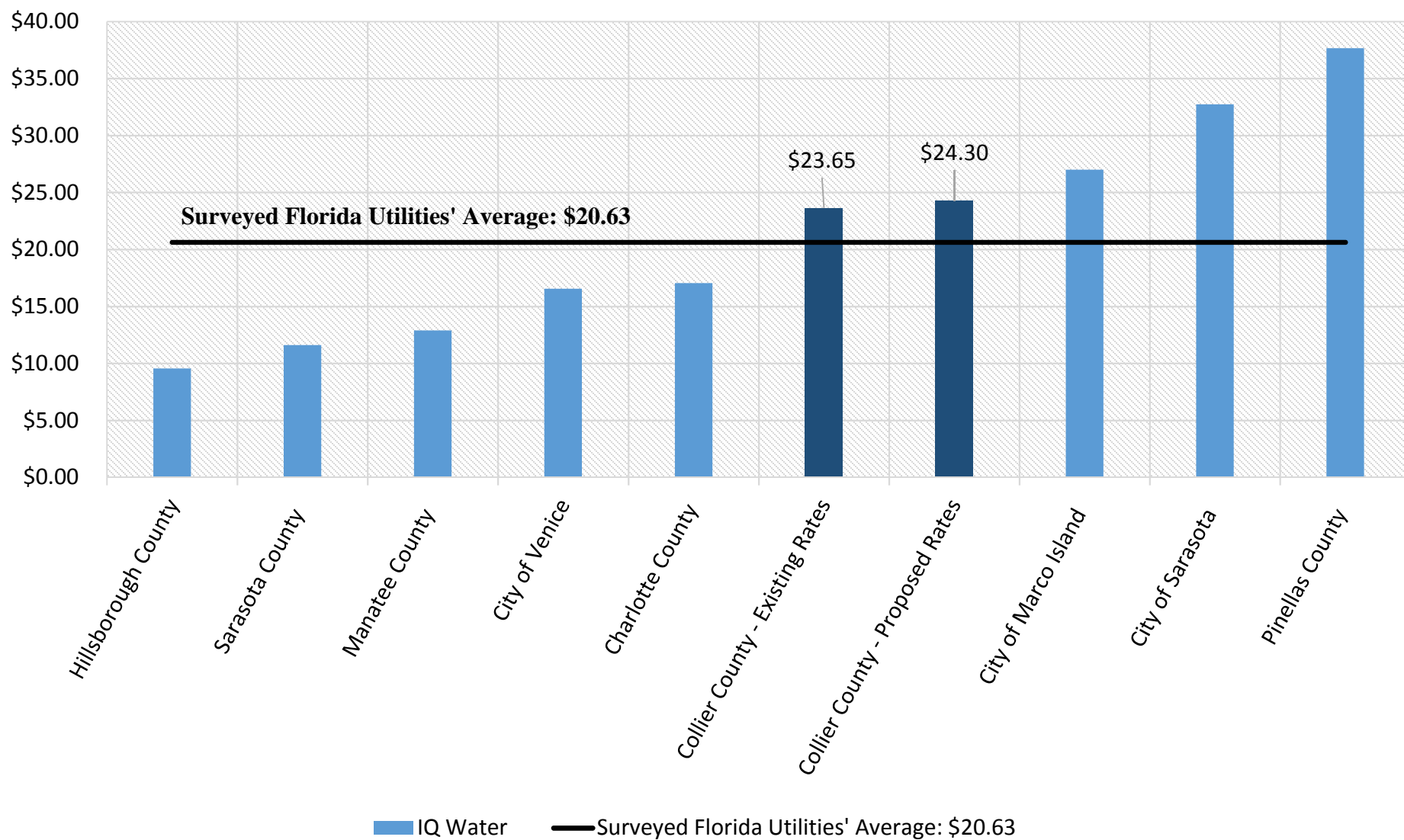
Comparison of Monthly Bills for Combined Water and Wastewater Service for Single- Family Residential Customers Using 5,000 Gallons



[*] Utilities in CAPITALIZED letters: i) are involved in rate study; ii) are planning to conduct rate study; or iii) plan to implement rate revision or price index / pass-through adjustment within twelve months.

Figure ES-2

Comparison of Monthly Bills for IQ Water Service for 3/4-Inch Meter
Pressurized and Distributed Customers Using 15,000 Gallons



SECTION 1

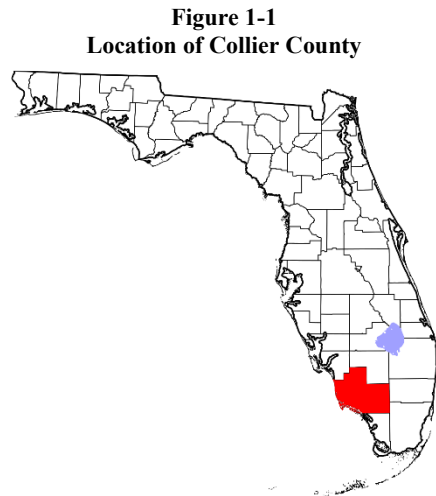
INTRODUCTION

SECTION 1

INTRODUCTION

GENERAL

Collier County is a political subdivision of the State of Florida governed by the State Constitution and general laws of the State of Florida. The County occupies approximately 2,026



square miles and as shown on the illustration in Figure 1-1 is located within the southwestern portion of the State. In terms of land area, the County is the largest county in the state. Based on information published by the Florida Office of Economic and Demographic Research (the "EDR"), the County had an estimated population of approximately 357,470 people as of April 1, 2017. When compared with the sixty-seven other counties, the County ranked sixteenth in terms of population size according to information published by the EDR. Additionally, the information published by the EDR indicates that the County's population is estimated to have grown from 321,520 (2010 Census) to 357,470 persons in 2017, which represents an overall increase of 11.2% or about 5,136 persons per year. Medium projections published by the EDR show the population of Collier County increasing

to 424,940 people by 2027, an increase of 67,470 people or a compound annual growth rate of about 1.7% per year when compared with the 2017 population.

In 2003, the Legislature of the State of Florida pursuant to Section 189.429, Florida Statutes, adopted the Collier County Water-Sewer District Special Act (formally known as House Bill 849) (the "Act"), which codified all of the special acts relating to the District and to provide a single, comprehensive special act charter for the District on behalf of the County. The District is an independent special district and public corporation of the State with the Board of County Commissioners being the governing board of the District. The purpose of creating the District was to provide the District with the overall responsibility for the provision of water, wastewater, and IQ water services to a specified geographic service area of the County as defined in the Act due primarily to the extensive growth within the County and to meet the public health and water supply issues affecting such service area.

During Fiscal Year 2017, the District provided service to approximately 64,154 retail potable water accounts (annual average), 66,331 retail wastewater accounts, and 1,606 IQ water accounts (which includes the acquisition of the Orange Tree utility system but does not include the acquisition of the Golden Gate water and wastewater system from the Florida Governmental Utility Authority or "FGUA"). The District is accounted for as a utility enterprise fund. General accounting policies and prudent utility management require that the System must have revenues (financial resources) at least equal to the costs of providing water, wastewater, and IQ water service. As such, the County should establish rates sufficient to meet the cost of operating, maintaining, repairing and financing the System. According to the Governmental Accounting

Standards Board, "Enterprise Funds should be used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily from user charges."

To assist the utility administration in the financial planning process, PRMG was retained to perform a utility rate Study and prepare a six-year forecast of System financial requirements to evaluate the sufficiency of rates and make recommendations as to the change in rates necessary to meet the projected expenditure needs of the System.

SCOPE OF SERVICES

In an effort to ensure adequate funding for the cost of utility operations and capital improvements necessary to meet the requirements of System, regulatory requirements, and utility system replacements and upgrades, the District decided to review the adequacy of the current rates for service. Additionally, because of the level of capital expenditures anticipated to meet the service demands, the District also required the review and update of the system development or impact fees to ensure that the nexus between the fees charged and the costs incurred are maintained. This analysis is being performed as a separate study and is not included in this Study of the adequacy of the existing rates for monthly water, wastewater, and IQ water service.

The scope of services included the following components:

1. Development of a six-year forecast of the potable water, IQ water and wastewater customers and corresponding water sales and billed wastewater flow (revenue gallons) in order to determine the estimated projected rate revenues of the System;
2. Development of a six-year financial forecast of the operations of the potable water, wastewater, and IQ water systems, including a projection of the operation and maintenance expenses of the System, the funding of capital improvements identified by the District and its consulting engineers on behalf of the System, and the ability of the System revenues to meet the rate covenants defined in: i) the Bond Resolution, which authorized the issuance of the outstanding utility system revenue bonds of the System; and ii) the District's subordinate lien agreements;
3. Identification of rate adjustments (if applicable) and development of proposed rates, which fully recover the costs of providing the estimated cost of service, promote the continued conservation of water resources, and reflect the general rate guidelines of the District;
4. Conduct a survey to provide the District with a comparison of the existing and proposed rates with the amounts charged by other neighboring utilities to illustrate rate competitiveness and general pricing considerations;
5. Show the impact of any rate changes to customer bills, if applicable;
6. Review the District's wholesale water rate;
7. Review the District's miscellaneous service charges; and

8. Prepare a report documenting our analyses, assumptions, and conclusions for consideration by the BOCC and presenting such findings at a public hearing in order to fully disclose the findings and rate modifications, if any.

SUMMARY OF REPORT

In addition to Section 1, this report has been subdivided into four (4) other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2 – Customer and Sales Forecast – This section summarizes the forecast of customer growth, sales, usage or billed flow requirements, the amount of water used per consumption (billing) block for rate revenue estimation purposes, and the estimate of revenues derived from existing rates for monthly potable water, wastewater, and IQ water service based on the customer and usage forecast.

Section 3 – Development of Revenue Requirements – This section summarizes the basis for the determination of the revenue requirements from user fees or rates (i.e., expenditures paid or funded from rate revenues). Included in this section is a discussion of the assumptions utilized in the forecast of utility operating expenses, the funding of the capital program, and the payment of other funding requirements, including debt service payments, funds for asset renewals and replacements, and the maintenance of working capital reserves. A summary of the projected operating results of the utility systems was prepared for a six-fiscal year period ending September 30, 2023. Also included is a discussion of the ability of the projected revenues from each utility system to meet the allocated revenue requirements (revenue sufficiency analysis).

Section 4 – Rate Design and Comparisons – This section provides the basis for the design of the proposed rates or user fees. Included in this section is a discussion of rate-setting principles and rate objectives as well as how the proposed rates for retail service were designed. This section also summarizes the effects of the proposed rates on the users of the System, as well as a comparison of the proposed monthly user fees with rates charged for similar service by other neighboring utility systems. Finally, PRMG's analyses of the District's wholesale water rate and miscellaneous service charges and the proposed adjustments to such rates and fees are discussed in this section.

Section 5 – Financial Compliance and Performance – This section provides a discussion of the ability of the System revenues to meet the rate covenants and flow of funds requirements pursuant to Resolution No. CWS-85-5 adopted by the BOCC, acting as the ex-officio governing body of the District, on July 30, 1985, as restated, amended and supplemented from time to time (collectively, the "Bond Resolution") that authorized the issuance of the County's outstanding System utility revenue bonds (senior lien) and subordinate lien note.

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SECTION 2

CUSTOMER AND SALES FORECAST

SECTION 2

CUSTOMER AND SALES FORECAST

GENERAL

A major component in the determination of rates for potable water, wastewater and irrigation quality (previously defined as "IQ") water service is the development of a forecast of customers, associated equivalent residential units and sales (or usage characteristics). The forecast is necessary to have a proper matching of the development of rate revenues and the design of rates based on the usage requirements or service demographics of the customers of each respective utility system. This section provides a discussion of the forecast of customers, equivalent residential units or connections, sales (usage), water production and wastewater treatment requirements, and the estimate of rate revenue to be derived from the projected customer base of the System for each year of the financial forecast.

FISCAL YEAR 2017 WATER AND WASTEWATER CUSTOMER STATISTICS

During the Fiscal Year ended 2017 (whereby the fiscal year is defined as the twelve months ended September 30), it is estimated that the System provided service to an average of 64,154 retail water customers and an estimated 91,909 retail water equivalent residential connections ("ERCs") based on meter equivalency factors, which includes the addition of approximately 2,485 accounts associated with the Orangetree Utility Company acquisition by the County on March 1, 2017 (is recognized from an account perspective as being served for the full year). An ERC is representative of the average daily capacity or demands of a single-family residential unit and generally represents the lowest level and the most common level of use and is used to evaluate the size and capacity needs of a utility system. Since commercial or multi-family customers are generally served by a larger-sized meter than the standard residential customers and generally have different (higher) water usage per account requirements, it is useful to equate such customers on an equivalent basis to the single-family residential class to provide a more consistent presentation of the total customer base served. For the purpose of estimating the number of ERCs served, meter equivalent factors that were incorporated in Ordinance No. 2017-13 with respect to the application of water and wastewater impact fees (the "Impact Fee Ordinance") were recognized. These factors were based on the equivalent hydraulic throughput capacity of the meters as determined by the County and predicated, in part, on information published by the American Water Works Association ("AWWA"). The development of the estimated ERCs using meter equivalent factors is also used by several utilities, including the District, and the Florida Public Service Commission for rate application purposes and was used to determine the estimated ERCs for all of the customer classes. The meter equivalents by meter size are as follows:

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Meter Size (Inches)	Meter Equivalent (ERC) Factor [1]
3/4"	1.00
1"	1.67
1-1/2"	3.33
2"	5.33
3"	15.00
4"	33.33
6"	66.67
8"	116.67
10"	211.46 [2]
12"	313.55 [2]

[1] Based on meter demand relationships (gallons per minute) by meter size when compared to a 3/4-inch meter (which is the smallest meter size used and therefore set at an equivalent of 1 ERC) (e.g., the instantaneous flow requirements for a 2-inch meter is 5.33 times the instantaneous demand relationship of a 3/4-inch meter); except as noted below, factors derived from the Impact Fee Ordinance.

[2] Since the Impact Fee Ordinance only reflects meter equivalents up to an 8-inch meter, meter equivalents for the 10-inch and 12-inch meter sizes were estimated based on meter information published by the AWWA and the factors contained in the Impact Fee Ordinance. The District currently has no water and wastewater customers with 10-inch and 12-inch meters as of the date of this Report.

On May 9, 2006, the Board of County Commissioners approved a Potable Water Bulk Services Agreement (the "Agreement") between the Collier County Water-Sewer District and the City of Marco Island (the "City") to provide potable water service to an area within the City's water service district identified in the Agreement as Hammock Bay. The District delivers potable water to a point of delivery specified in the Agreement, which is distributed to customers located in Hammock Bay. The City has reserved 0.179 million gallons per day ("MGD") of contracted capacity with the District. The commodity charge may be adjusted by the District by resolution to cover the costs of providing this service. Section 6.3 of the Agreement specifies that charges will be established periodically, but not less frequently than every three (3) years by an independent study of the costs associated with providing service. Notwithstanding such an adjustment, the District may annually apply a price index to the commodity charge equal to the change in the Miami-Fort Lauderdale Consumer Price Index (all urban consumers) as reported by the Bureau of Labor Statistics. For Fiscal Year 2018, the commodity charge is \$3.96 per thousand gallons.

For the wastewater utility system, the System provided service to an estimated average of 66,331 retail accounts and 94,393 retail ERCs during Fiscal Year 2017, which includes the addition of approximately 2,432 accounts associated with the Orangetree Utility Company acquisition by the County on March 1, 2017 (is recognized from an account perspective as being served for the full year). Approximately 6,038 of these accounts are considered as wastewater-only accounts, which are located in the City of Naples water service area with the City currently providing potable water service to such accounts. Additionally, the City of Naples is responsible for billing the accounts and for the collection of wastewater revenue for remittance to the County.

For reporting purposes and for the application of rates for monthly service, the District currently differentiates its water and wastewater customer base into several major classifications or customer types. This differentiation of customers allows the District to evaluate the service area

characteristics and plan for the effects of future growth since the primary customer classes generally have differing water and wastewater demand or usage requirements. Residential customers represent the predominate class in terms of the number of water and wastewater customers billed. During Fiscal Year 2017, approximately 90% of the District's utility system retail customers are classified as single-family residential with an additional 5.0% classified as multi-family or master-metered residential. This level in the number of customers, delineated by class served, is consistent with the account relationships of other Florida utilities.

In order to provide additional information regarding the mix and service levels of the District's utility customers, a summary of the retail customers served by meter size was prepared. This analysis is beneficial since the District bills its customers on the basis of meter size. The use of the size of the meter is a common basis for the billing of water and wastewater rates since the size of the meter (and service) generally links to the amount of capacity required by the account. Generally, the larger the meter size, the greater capacity or usage requirements that will be demanded (or is currently reserved) by the account. As shown in the following table, the primary meter size of service is the 3/4-inch meter, consistent with the customer mix (i.e., individually metered single-family residential).

The average number of retail water customers (accounts) served by meter size for Fiscal Year 2017 is shown in Table 2-1 at the end of this section and summarized as follows:

Fiscal Year 2017 Water System Average Monthly Retail Accounts by Customer Type and Meter Size [1][2]

Meter Size	Single-Family Residential	Multi-Family Residential	Commercial	Irrigation-Only	Goodland Water [3]	Total Accounts	
						Amount	Percent
3/4-inch	54,965	278	1,140	192	266	56,841	88.60%
1-inch	2,528	157	434	147	23	3,289	5.13%
1-1/2-inch	99	1,302	413	104	11	1,929	3.01%
2-inch	9	1,127	309	114	3	1,562	2.43%
3-inch	0	142	136	4	2	284	0.44%
4-inch	0	128	59	2	1	190	0.30%
6-inch	0	38	15	0	0	53	0.08%
8-inch	0	5	1	0	0	6	0.01%
10-inch	0	0	0	0	0	0	0.00%
12-inch	0	0	0	0	0	0	0.00%
Totals	57,601	3,177	2,507	563	306	64,154	100.00%
Percent of Total	89.79%	4.95%	3.91%	0.88%	0.48%	100.00%	

[1] Amounts derived from Table 2-1 and are based on customer account statistics provided by the District.

[2] The District supplies wholesale water service to one customer: the City of Marco Island.

[3] Accounts in Goodland service area represent primarily residential customers.

Since the service areas and corresponding number of accounts are different for the wastewater system, a summary of the retail accounts served by meter size for the wastewater system was also prepared. The following is a summary of the estimated average retail wastewater accounts served by meter size for Fiscal Year 2017, which is also shown in Table 2-2 at the end of this section:

Fiscal Year 2017 Wastewater System Average Monthly Retail Accounts by Customer Type and Meter Size [*]

Meter Size	Single-Family Residential	Multi-Family Residential	Commercial	Billed by City of Naples	Total Accounts	
					Amount	Percent
3/4-inch	52,707	255	990	4,812	58,764	88.59%
1-inch	2,213	137	375	870	3,595	5.42%
1-1/2-inch	89	1,287	373	214	1,963	2.96%
2-inch	9	1,117	235	83	1,444	2.18%
3-inch	0	140	129	37	306	0.46%
4-inch	0	125	55	21	201	0.30%
6-inch	0	38	13	0	51	0.08%
8-inch	0	5	1	0	6	0.01%
10-inch	0	0	0	0	0	0.00%
12-inch	0	0	0	0	0	0.00%
Totals	55,018	3,104	2,171	6,037	66,330	100.00%
Percent of Total	82.95%	4.68%	3.27%	9.10%	100.00%	

[*] Amounts derived from Table 2-2 and are based on customer account statistics provided by the District and the City of Naples.

As can be seen in the preceding tables, the single-family residential class represents the majority of the accounts served. However, the System also provides service to a significant number of large (customers with meter size greater than 1-inch) master-metered and commercial customers. In order to present the service area requirements on a more consistent basis, the number of ERCs was determined. As previously mentioned, an ERC, sometimes referred to as an "Equivalent Residential Unit" or "Equivalent Dwelling Unit," is often defined as the equivalent usage requirements of an average single-family residential connection. It is used as factor to convert a given average daily water or wastewater requirement to the equivalent number of single-family residential connections to identify the estimated equivalent customer base being served. For the purpose of obtaining the number of ERCs served by the District, the application of the meter equivalent factors as described previously served as the basis for such ERC determination. The calculated ERCs for both the water system and the wastewater system for Fiscal Year 2017 are summarized as follows:

Average Monthly Water and Wastewater ERCs Served – Fiscal Year 2017 [1][2]

Customer Type	Water System		Wastewater System	
	Amount	Percent	Amount	Percent
Single-Family Residential	59,564	64.81%	56,747	60.12%
Master-Metered Residential	20,396	22.19%	20,106	21.30%
Commercial	10,010	10.89%	8,862	9.39%
Irrigation-Only	1,518	1.65%	N/A	N/A
Goodland Water	420	0.46%	N/A	N/A
Customers Billed by City of Naples	N/A	N/A	8,678	9.19%
Total ERCs	91,909	100.00%	94,393	100.00%
Total Accounts	64,154		66,331	
Percent to Total Accounts	143.3%		142.3%	
Average ERCs Per Account	1.4		1.4	

[1] Amounts were derived from Tables 2-1 and 2-2.

[2] Calculated ERCs based on meter equivalency factors.

As can be seen in the preceding table, the number of retail ERCs estimated to be served for the water system and the wastewater system is higher than the estimated number of accounts being served. Specifically, the number of estimated water ERCs is approximately 143% of the number of estimated retail accounts in service and, for the wastewater system, the estimated number of ERCs is approximately 142% of the estimated number of retail accounts served. The presentation of the System on an "ERC-served" basis provides an indication of the overall size of the utility system.

CURRENT WATER AND WASTEWATER CUSTOMER USAGE PROFILE

The District's current water rate structure includes several consumption blocks priced at different levels to encourage water conservation. Industry studies have found that the use of water is price sensitive (elastic) at certain usage levels (generally for discretionary flow such as irrigation water use) and that generally the higher the "per unit" charges for water the lower the water consumption. The SFWMD has recognized this pricing relationship and generally requires utilities to have a water conservation promoting rate structure as part of the water use permit process. The District has established a water pricing structure that generally recognizes water use blocks at the essential (indoor), discretionary and excessive use consumption ranges that are reasonable for the pricing of water use.

Because of the pricing of the water consumption at various usage blocks, it is necessary to identify the water use by the respective water use consumption blocks. This is needed to accurately estimate rate revenues as well as to potentially design proposed rates. Based on bill frequency information provided by the District for Fiscal Year 2017 (the most recently completed fiscal year at the time of Study initiation), the estimated amount of water used per consumption or rate block for each class for Fiscal Year 2017 is shown in Table 2-1 at the end of this section and as follows:

Estimated Average Billed Monthly Retail Consumption by Existing Block – Fiscal Year 2017 [1][2]												
Price Block	Single-Family Residential		Master-Metered Residential		Commercial		Irrigation-Only		Goodland Water		Total System	
	Consumption (kgal)	Percent	Consumption (kgal)	Percent	Consumption (kgal)	Percent	Consumption (kgal)	Percent	Consumption (kgal)	Percent	Consumption (kgal)	Percent
Block 1	2,198,837	60.40%	964,442	43.90%	448,929	32.31%	88,008	16.44%	15,997	42.30%	3,716,213	47.65%
Block 2	680,068	18.68%	417,923	19.02%	274,978	19.79%	77,320	14.44%	8,311	21.98%	1,458,600	18.70%
Block 3	478,960	13.16%	355,289	16.17%	287,960	20.73%	115,076	21.49%	6,822	18.04%	1,244,107	15.95%
Block 4	162,800	4.47%	177,374	8.07%	136,974	9.86%	79,964	14.94%	2,560	6.77%	559,672	7.18%
Block 5	87,281	2.40%	162,821	7.41%	124,444	8.96%	91,341	17.06%	2,378	6.29%	468,265	6.00%
Block 6	32,593	0.90%	118,943	5.41%	115,968	8.35%	83,684	15.63%	1,747	4.62%	352,935	4.52%
Total	3,640,540	100.00%	2,196,792	100.00%	1,389,253	100.00%	535,393	100.00%	37,815	100.00%	7,799,793	100.00%

kgal = 1,000 gallons

[1] Amounts derived from Table 2-1.

[2] Pursuant to the District's current rate structure, the water use consumption blocks vary by meter size as follows:

Existing Block Usage Thresholds (All Customer Classes)						
Meter Size	Consumption Block (Thousands of Gallons)					
	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 12	13 to 25	26 to 50	51 to 75	76 to 120	Over 120
1-1/4"	0 to 20	21 to 40	41 to 80	81 to 120	121 to 200	Over 200
1-1/2"	0 to 25	26 to 50	51 to 100	101 to 150	151 to 250	Over 250
2"	0 to 40	41 to 80	81 to 160	161 to 240	241 to 400	Over 400
3"	0 to 80	81 to 160	161 to 320	321 to 480	481 to 800	Over 800
4"	0 to 120	121 to 250	251 to 500	501 to 800	801 to 1,200	Over 1,200
6"	0 to 250	251 to 500	501 to 1,000	1,001 to 1,500	1,501 to 2,500	Over 2,500
8"	0 to 450	451 to 900	901 to 1,800	1,801 to 2,700	2,701 to 4,500	Over 4,500
10"	0 to 700	701 to 1,450	1,451 to 2,900	2,901 to 4,300	4,301 to 7,000	Over 7,000
12"	0 to 1,075	1,076 to 2,150	2,151 to 4,300	4,301 to 6,450	6,451 to 11,000	Over 11,000

With respect to the wastewater system, the existing rate structure as adopted by the County for the single-family residential class has a 15,000-gallon per month billing threshold. Based on the Fiscal Year 2017 bill frequency information, it was estimated that approximately 86% of all individually-metered residential water is billed the wastewater flow charge up to the 15,000-gallon monthly billing threshold. There is no billing threshold on master-metered and commercial water use to determine billed wastewater flow (absent the use of water-only meters, such as irrigation or for "deduct" meters to determine significant water-only use).

WATER AND WASTEWATER CUSTOMER AND SALES FORECAST

The development of a forecast of future finished water and treatment requirements, sales or usage, and customers is necessary in the evaluation of the adequacy of utility system rate levels and rate structures. The forecast is essential for the determination of revenues from rates, for the escalation of certain water production / treatment and wastewater treatment / disposal-related expenses, and for the design of rates. For the purposes of this Study and to assist the District in financial analyses, a customer, sales, and revenue forecast for Fiscal Years 2018 through 2023 was prepared. The forecast was based on an analysis of historical System growth and accounts being served at year-end 2017, planning estimates as prepared by the County (e.g., 2017 Annual Update Inventory Report) regarding the population and corresponding ERCs of the District service area, and discussions with County staff.

The forecast of water system customers and usage is shown in Table 2-1 at the end of this section and summarized in the following tabulation shown below. The average water accounts served for Fiscal Year 2017 recognizes the additional incremental customers served resulting from the County's recent acquisition of the Orangetree Utility Company (the "Orangetree System") on March 1, 2017. The acquisition of the Orangetree System resulted in an incremental increase in water accounts served of 2,485 with approximately 99% being classified as single-family residential service. It should be noted that on March 1, 2018 the County acquired the Golden Gate water and wastewater utility system (the "Golden Gate System") from the FGUA and consolidated the system with the District System. The acquisition of the Golden Gate System resulted in an incremental increase in accounts served of 3,719 with approximately 89% being classified as single-family residential service and is reflected in the customer projections for the Forecast Period. As can be seen below, the average annual compound growth rate in customers served from reported 2017 average customers served (assuming a full year of service for the acquired systems for comparative purposes) for the Forecast Period was estimated at 3.3%; without the recognition of the incremental addition of the Golden Gate System, the average annual compound growth rate in customers served for the Forecast Period was assumed at 1.3%, which reflects the System growth assuming general development of the service area and which was recognized for the preparation of the financial forecast presented in this report.

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Water System Forecast of Retail Accounts, ERCs, and Usage [1]

Fiscal Year	Monthly Accounts	Change in Accounts	Monthly Meter Equivalent ERCs	Change in ERCs	Annual Sales (kgal)	Monthly Usage per Account (kgal)	Monthly Usage Per ERC (kgal)
2017 (Historical)	64,154		91,909		7,799,793	10.13	7.07
2018 [2]	69,951	5,797	98,663	6,754	8,227,680	9.80	6.95
2019	71,875	1,924	100,827	2,164	8,592,967	9.96	7.10
2020	73,487	1,612	102,640	1,813	8,721,635	9.89	7.08
2021	74,991	1,504	104,343	1,703	8,843,480	9.83	7.06
2022	76,489	1,498	106,040	1,697	8,965,021	9.77	7.05
2023	77,986	1,497	107,737	1,696	9,086,496	9.71	7.03
Compound Growth Rate 2017 to 2023	<u>3.31%</u>		<u>2.68%</u>		<u>2.58%</u>		

kgal = 1,000 gallons

[1] Amounts shown reflect the sum of all customer types and were derived from Table 2-1.

[2] It should be noted that the County acquired the Golden Gate water and wastewater utility system from the Florida Governmental Utility Authority effective March 1, 2018, which resulted in an increase of approximately 3,719 accounts during the respective Fiscal Year.

For the wastewater system, the forecast of customers, ERCs, and billed flow (sales or use) is shown in Table 2-2 at the end of this section and summarized in the following tabulation shown below. As was discussed for the water system, the average wastewater accounts served for Fiscal Year 2017 recognizes the additional incremental customers served resulting from the County's recent acquisition of the Orangetree System on March 1, 2017. The acquisition of the Orangetree System resulted in an incremental increase in wastewater accounts served of 2,432 with approximately 99% being classified as single-family residential service. As previously mentioned, the County acquired the Golden Gate System from the FGUA on March 1, 2018 and consolidated the system with the District System. The acquisition of the Golden Gate System resulted in an incremental increase in accounts served of 2,296 with approximately 87% being classified as single-family residential service and is reflected in the customer projections for the Forecast Period. As can be seen below, the average annual compound growth rate in customers served from reported 2017 average customers served (assuming a full year of service for the acquired systems for comparative purposes) for the Forecast Period was estimated at 1.89%; without the recognition of the incremental addition of the Golden Gate System, the average annual compound growth rate in customers served for the Forecast Period was assumed at 1.3%, which is consistent with the anticipated water system customer growth and reflects the System growth assuming general development of the service area. The customer projections were recognized for the preparation of the financial forecast presented in this report.

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Wastewater System Forecast of Retail Accounts, ERCs, and Usage [*]							
Fiscal Year	Monthly Accounts	Change in Accounts	Monthly Meter Equivalent ERCs	Change in ERCs	Annual Billed Flow (kgal)	Monthly Billed Flow Per Account (kgal)	Monthly Billed Flow Per ERC (kgal)
2017 (Historical)	66,331		94,393		7,119,737	8.94	6.29
2018	70,688	4,357	99,540	5,147	7,438,831	8.77	6.23
2019	72,560	1,872	101,582	2,042	7,704,756	8.85	6.32
2020	74,099	1,539	103,244	1,662	7,795,169	8.77	6.29
2021	75,510	1,411	104,777	1,533	7,878,338	8.69	6.27
2022	76,915	1,405	106,304	1,527	7,961,208	8.63	6.24
2023	78,320	1,405	107,831	1,527	8,044,077	8.56	6.22
Compound Growth Rate 2017 to 2023	<u>2.81%</u>		<u>2.24%</u>		<u>2.06%</u>		

kgal = 1,000 gallons

[*] Amounts shown reflect the sum of all customer types and were derived from Table 2-2.

IQ WATER CUSTOMER STATISTICS

During Fiscal Year 2017, the System provided service to an estimated average of 1,606 IQ water customers per month. The District recognizes three customer types for billing purposes as follows:

Bulk Customers

These customers:

- Have a major user agreement for the delivery and reuse of IQ water.
- Receive service that may be provided with minimum pressure.
- Agree to receive an IQ water allocation on an annualized daily basis throughout the calendar year.
- Provide IQ storage facilities on their property.
- Are responsible for their IQ water system beyond the District's point of delivery.
- Agree to use IQ water in lieu of potable water for irrigation or other permitted uses.

Pressurized Customers

These customers:

- Are individually or master-metered.
- Receive IQ water under pressure at the point of delivery.
- Are responsible for the distribution of IQ water downstream of the individual or master meter(s).
- Agree that the District will not be responsible for the water pressure and system maintenance downstream of the point of delivery.

Pressurized and Distributed Customers

These customers:

- Are individually or master-metered.
- Receive IQ water under pressure.
- Have their IQ water systems maintained by the District beyond the boundaries of the master community up to the individual meter that serves the property.
- Are responsible for the distribution of IQ water to irrigable areas downstream of the master or individual meter.
- Are solely responsible for the water pressure and IQ water maintenance downstream of the point of delivery.

A summary of the estimated monthly IQ water accounts, IQ water received and annual billing determinants given existing water capacity reservation / "take or pay" arrangements is shown in Table 2-3 at the end of this report and shown as follows:

Summary of Estimated IQ Water Customer Accounts and Usage – Fiscal Year 2017 [*]			
Customer Type	Number of Accounts	Annual IQ Water Usage (kgal)	Annual Billing Determinants Given Existing Capacity Reservation / "Take or Pay" Arrangements
Bulk	24	2,516,941	2,684,473
Pressurized	51	808,810	880,810
Pressurized and Distributed	1,531	1,437,423	1,437,423
Total	1,606	4,763,174	4,930,706

kgal = 1,000 gallons

[*] Amounts derived from Table 2-3.

IQ WATER CUSTOMER AND SALES FORECAST

Based on discussions with County staff and a review of recent historical trends and as shown on Table 2-3, it was assumed that there would no increase in IQ water customers served by the System during the Forecast Period. With respect to IQ water consumption, it was assumed that IQ water use would be reduced for the Forecast Period when compared to recent 2017 billed quantities. Certain drought conditions were experienced during Fiscal Year 2017, which is thought to be the primary reason that the Bulk customers used increased IQ water above their existing capacity reservation; this resulted in higher billed IQ sales and corresponding IQ rate revenues. The billed IQ sales for this class of customer (which represents 56% of the total demand incurred during Fiscal Year 2017) was assumed to be less than 2017 actual sales for the Forecast Period and to minimize any volatility in the projection of rate revenues for the System.

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EXISTING USER RATES FOR MONTHLY SERVICE

The current monthly water and wastewater user rates for the District have been in effect since October 1, 2017 and were adopted on September 26, 2017 by the BOCC pursuant to Resolution No. 2017-168 (the "Rate Resolution"). The current water rates are uniform among the various customer classes, and consist of: i) a base charge, which varies by meter size for all classes of customers that is designed to recover a portion of the water utility's fixed costs; and ii) consumption charges per 1,000 gallons, which recovers the variable costs of the System and the remaining fixed System costs. The consumption charge is calculated by applying a customer's usage to six inverted (increasing) price blocks, which are designed to promote water conservation. The existing water rates as adopted by the BOCC as presented in the Rate Resolution are summarized as follows:

Current Monthly Water System Rates – Effective October 1, 2017

Base Charge

Residential, Multi-Family, Commercial and Irrigation-Only (per Meter)

5/8-inch or 3/4-inch	\$21.80
1-inch	48.13
1-1/4-inch	60.95
1-1/2-inch	91.76
2-inch	144.04
3-inch	266.26
4-inch	440.78
6-inch	877.07
8-inch	1,400.60
10-inch	2,534.90
12-inch	3,423.75

Usage Charge per 1,000 Gallons [1]

Residential, Multi-Family, Commercial and Irrigation-Only (per Meter)

Usage Block One	\$2.99
Usage Block Two	4.51
Usage Block Three	5.99
Usage Block Four	7.48
Usage Block Five	8.97
Usage Block Six	11.96

[1] All water is billed based on the following water consumption per block based on the size of meter in service:

Existing Block Usage Thresholds (All Customer Classes)						
Meter Size	Consumption Block (Thousands of Gallons)					
	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 12	13 to 25	26 to 50	51 to 75	76 to 120	Over 120
1-1/4"	0 to 20	21 to 40	41 to 80	81 to 120	121 to 200	Over 200
1-1/2"	0 to 25	26 to 50	51 to 100	101 to 150	151 to 250	Over 250
2"	0 to 40	41 to 80	81 to 160	161 to 240	241 to 400	Over 400
3"	0 to 80	81 to 160	161 to 320	321 to 480	481 to 800	Over 800
4"	0 to 120	121 to 250	251 to 500	501 to 800	801 to 1,200	Over 1,200
6"	0 to 250	251 to 500	501 to 1,000	1,001 to 1,500	1,501 to 2,500	Over 2,500
8"	0 to 450	451 to 900	901 to 1,800	1,801 to 2,700	2,701 to 4,500	Over 4,500
10"	0 to 700	701 to 1,450	1,451 to 2,900	2,901 to 4,300	4,301 to 7,000	Over 7,000
12"	0 to 1,075	1,076 to 2,150	2,151 to 4,300	4,301 to 6,450	6,451 to 11,000	Over 11,000

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The existing monthly wastewater rates are also uniform among the various customer classes, and consist of: i) a base charge, which varies by meter size for all classes of customers; and ii) a volumetric charge per 1,000 gallons, which is billed based on metered water use. For the single-family residential class, the volumetric charge is capped (billing threshold) at 15,000 gallons per month (i.e., for this class, any metered water use beyond 15,000 gallons is not billed the wastewater usage charge) to recognize that not all of the water use is associated with domestic (indoor) or discretionary needs (e.g., it is assumed that any water usage over the billing threshold is for irrigation purposes and not returned to or treated by the wastewater system). The following is a summary of the current monthly wastewater rates as contained in the Rate Resolution.

Current Monthly Wastewater System Rates – Effective October 1, 2017

Base Charge

Residential, Multi-Family, and Commercial (per Meter)

5/8-inch or 3/4-inch	\$33.31
1-inch	75.74
1-1/4-inch	97.10
1-1/2-inch	146.55
2-inch	231.57
3-inch	429.82
4-inch	712.76
6-inch	1,420.43
8-inch	2,269.92
10-inch	4,069.67
12-inch	6,031.93

Usage Charge per 1,000 Gallons

Residential, Multi-Family, and Commercial [1] \$4.69

[1] For the single-family residential class, the usage charge is billed to all metered consumption up to 15,000 gallons per month per account.

The Rate Resolution also established the District's current IQ water rates. The existing monthly rates include: i) a base charge, which is applicable only to pressurized and pressurized and distributed service, which varies by meter size that is designed to recover a portion of the IQ water system's fixed costs; and ii) a consumption charge, which varies by customer type and which recovers the variable costs of the IQ water system and the remaining fixed IQ water system costs. The existing rates as adopted by the BOCC are summarized as follows:

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**Current Monthly IQ Water System Rates –
Effective October 1, 2017**

Service Base Charge

Individually-Metered Irrigation:

Base Charge by Meter Size

5/8-inch and 3/4-inch Meter	\$7.30
1-inch Meter	15.94
1-1/2-inch Meter	33.35
2-inch Meter	66.58
3-inch Meter	131.79
4-inch Meter	263.59
6-inch Meter	500.98
8-inch Meter	909.34
10-inch Meter	1,455.22
12-inch Meter	2,167.61

Volumetric Charge per 1,000 Gallons:

Customer Type:

Bulk	\$0.43
Pressurized	0.56
Pressurized and Distributed	1.09

A copy of the Rate Resolution can be found in Appendix A at the end of this report.

REVENUES UNDER EXISTING RATES

The forecast of the revenues from existing rates in effect as of October 1, 2017 was based on: i) the forecast of System accounts and corresponding consumption / billed sales as shown on Tables 2-1, 2-2, and 2-3 for the water, wastewater and IQ water systems, respectively; and ii) the existing rates for monthly water, wastewater and IQ water service as adopted by the BOCC pursuant to the Rate Resolution. A summary of the estimated water rate revenues is included on Table 2-4 at the end of this section, while the estimated rate revenues for the wastewater system are included on Table 2-5 at the end of this section. The estimated rate revenues for the IQ water system are included on Table 2-6 at the end of this section. Based on the assumptions for the customer forecast and recognizing the rates currently in effect, the following estimates for water and wastewater user rate revenue were assumed for the purposes of this report:

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Projected Water and Wastewater User Rate Revenue Under Existing Rates

Fiscal Year	Water System			Wastewater System			Total System
	Retail [1]	Wholesale [1]	Total	Billed by District [2]	Billed by City of Naples [2]	Total	
2017 (Historical) [3]	\$59,676,374	\$238,523	\$59,914,897	\$62,144,628	\$6,801,802	\$68,946,430	\$128,861,327
2018 [4]	\$65,072,801	\$245,440	\$65,318,241	\$67,418,766	\$7,017,422	\$74,436,187	\$139,754,429
2019 [4]	67,992,601	245,440	68,238,040	69,947,625	7,048,359	76,995,984	145,234,025
2020 [4]	69,068,226	245,440	69,313,666	71,050,980	7,061,386	78,112,365	147,426,031
2021 [4]	70,087,361	245,440	70,332,801	72,081,861	7,061,386	79,143,246	149,476,047
2022 [4]	71,103,909	245,440	71,349,348	73,108,968	7,061,386	80,170,354	151,519,702
2023 [4]	72,119,962	245,440	72,365,401	74,136,076	7,061,386	81,197,462	153,562,863
Compound Growth Rate 2017 to 2023	3.21%	0.48%	3.20%	2.98%	0.63%	2.76%	2.97%
Compound Growth Rate 2018 to 2023	2.08%	0.00%	2.07%	1.92%	0.12%	1.75%	1.90%

[1] Amounts derived from Table 2-4.

[2] Amounts derived from Table 2-5.

[3] Historical Fiscal Year 2017 revenue totals are based on unaudited financial information provided by County.

[4] Projected revenue is calculated under current rates, which became effective on October 1, 2017 (a 2.9% adjustment over Fiscal Year 2017 rates) and does not include any identified or recommended rate adjustments that may become effective in future fiscal years.

The following estimates for IQ water user rate revenue were assumed for the purposes of this report:

Projected IQ Water User Rate Revenue Under Existing Rates [1]

Fiscal Year	Bulk	Pressurized	Pressurized and Distributed	Total
2017 (Historical) [2]	\$1,330,031	\$512,174	\$1,843,418	\$3,685,623
2018 [3]	\$1,252,791	\$542,345	\$1,865,328	\$3,660,464
2019 [3]	1,252,791	542,345	1,865,328	3,660,464
2020 [3]	1,252,791	542,345	1,865,328	3,660,464
2021 [3]	1,252,791	542,345	1,865,328	3,660,464
2022 [3]	1,252,791	542,345	1,865,328	3,660,464
2023 [3]	1,252,791	542,345	1,865,328	3,660,464
Compound Growth Rate 2017 to 2023	-0.99%	0.96%	0.20%	-0.11%
Compound Growth Rate 2018 to 2023	0.00%	0.00%	0.00%	0.00%

[1] Amounts derived from Table 2-6.

[2] Historical Fiscal Year 2017 revenue totals are based on unaudited financial information provided by County.

[3] Projected revenue is calculated under current rates, which became effective on October 1, 2017, and does not include any identified or recommended rate adjustments that may become effective in future fiscal years.

As shown in the preceding table, IQ water revenue collections are anticipated to remain relatively constant during the Forecast Period.

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Table 2-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Historical and Projected Water Customer Statistics

Line No.	Description	Bill Frequency Percentages		Fiscal Year Ending September 30,							
		Historical	Estimated	Historical		Projected					
		2017	2018	2016	2017	2018	2019	2020	2021	2022	2023
<u>RESIDENTIAL - Retail</u>											
Single Family Residential Customer Type Summary											
1	Customer Growth				1,854	2,000	1,850	1,550	1,450	1,450	1,450
2	Total Average Monthly Customers			53,295	55,149	57,149	58,999	60,549	61,999	63,449	64,899
3	Avg. Monthly ERCs [1]			55,061	57,063	59,197	61,181	62,865	64,449	66,033	67,617
4	Total Annual Sales (kgal)			3,366,340	3,571,055	3,704,260	3,828,885	3,934,772	4,034,411	4,134,051	4,233,691
5	Avg. Monthly Use Per Customer (kgal)			5.26	5.40	5.40	5.41	5.42	5.42	5.43	5.44
6	Avg. Monthly Use Per ERC (kgal)			5.09	5.22	5.21	5.22	5.22	5.22	5.22	5.22
<u>Sales By Block (Bill Frequency Analysis)</u>											
		<u>Percentage</u>	<u>Percentage</u>								
7	Block 1	59.9%	59.9%	2,017,039	2,139,677	2,219,908	2,294,916	2,358,759	2,418,880	2,479,000	2,539,121
8	Block 2	18.8%	18.8%	633,522	672,433	697,300	720,799	740,774	759,574	778,374	797,174
9	Block 3	13.4%	13.4%	449,740	476,948	494,792	511,409	525,505	538,761	552,017	565,273
10	Block 4	4.5%	4.5%	153,198	162,409	168,368	173,894	178,547	182,908	187,270	191,631
11	Block 5	2.4%	2.4%	82,181	87,098	90,242	93,148	95,578	97,850	100,122	102,393
12	Block 6	0.9%	0.9%	30,660	32,489	33,648	34,718	35,608	36,438	37,268	38,098
13	Total	100.0%	100.0%	3,366,340	3,571,055	3,704,260	3,828,885	3,934,772	4,034,411	4,134,051	4,233,691
Multifamily Customer Type Summary											
14	Customer Growth				25	10	10	7	5	5	5
15	Total Average Monthly Customers			3,152	3,177	3,187	3,197	3,204	3,209	3,214	3,219
16	Avg. Monthly ERCs [1]			20,250	20,396	20,421	20,477	20,497	20,514	20,531	20,547
17	Total Annual Sales (kgal)			2,240,830	2,196,792	2,198,524	2,205,372	2,206,699	2,207,755	2,208,812	2,209,869
18	Avg. Monthly Use Per Customer (kgal)			59.24	57.62	57.49	57.49	57.39	57.33	57.27	57.21
19	Avg. Monthly Use Per ERC (kgal)			9.22	8.98	8.97	8.97	8.97	8.97	8.97	8.96
<u>Sales By Block (Bill Frequency Analysis)</u>											
		<u>Percentage</u>	<u>Percentage</u>								
20	Block 1	43.9%	43.9%	987,403	964,442	965,706	968,176	969,174	969,995	970,815	971,636
21	Block 2	19.0%	19.0%	425,085	417,923	418,229	419,485	419,704	419,865	420,027	420,188
22	Block 3	16.2%	16.2%	360,993	355,289	355,417	356,598	356,685	356,744	356,803	356,862
23	Block 4	8.1%	8.1%	180,695	177,374	177,398	178,195	178,211	178,222	178,233	178,244
24	Block 5	7.4%	7.4%	166,007	162,821	162,829	163,516	163,521	163,525	163,530	163,534
25	Block 6	5.4%	5.4%	120,647	118,943	118,944	119,402	119,403	119,404	119,405	119,406
26	Total	100.0%	100.0%	2,240,830	2,196,792	2,198,524	2,205,372	2,206,699	2,207,755	2,208,812	2,209,869
ALL RESIDENTIAL CUSTOMER TYPES SUMMARY											
27	Customer Growth				1,879	2,010	1,860	1,557	1,455	1,455	1,455
28	Total Average Monthly Customers			56,447	58,326	60,336	62,196	63,753	65,208	66,663	68,118
29	Avg. Monthly ERCs [1]			75,311	77,459	79,618	81,658	83,362	84,963	86,564	88,164
30	Total Annual Sales (kgal)			5,607,170	5,767,847	5,902,783	6,034,257	6,141,470	6,242,167	6,342,863	6,443,560
31	Avg. Monthly Use Per Customer (kgal)			8.28	8.24	8.15	8.09	8.03	7.98	7.93	7.88
32	Avg. Monthly Use Per ERC (kgal)			6.20	6.21	6.18	6.16	6.14	6.12	6.11	6.09

Table 2-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Historical and Projected Water Customer Statistics

Line No.	Description	Bill Frequency Percentages		Fiscal Year Ending September 30,							
		Historical	Estimated	Historical		Projected					
		2017	2018	2016	2017	2018	2019	2020	2021	2022	2023
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
33	Block 1	53.8%	54.0%	3,004,442	3,104,119	3,185,614	3,263,092	3,327,932	3,388,874	3,449,816	3,510,757
34	Block 2	18.9%	18.9%	1,058,607	1,090,356	1,115,529	1,140,285	1,160,479	1,179,440	1,198,401	1,217,362
35	Block 3	14.4%	14.4%	810,733	832,237	850,210	868,008	882,190	895,505	908,820	922,134
36	Block 4	5.9%	5.9%	333,893	339,783	345,766	352,089	356,758	361,130	365,503	369,875
37	Block 5	4.3%	4.3%	248,188	249,919	253,071	256,664	259,100	261,375	263,651	265,927
38	Block 6	2.6%	2.6%	151,307	151,432	152,593	154,120	155,011	155,842	156,673	157,504
39	Total	100.0%	100.0%	5,607,170	5,767,847	5,902,783	6,034,257	6,141,470	6,242,167	6,342,863	6,443,560
	<u>COMMERCIAL - Retail</u>										
	Commercial Customer Type Summary										
40	Customer Growth				27	24	19	17	17	17	17
41	Total Average Monthly Customers			2,447	2,474	2,498	2,517	2,534	2,551	2,568	2,585
42	Avg. Monthly ERCs [1]			9,871	9,796	9,875	9,929	9,980	10,032	10,084	10,135
43	Total Annual Sales (kgal)			1,376,997	1,379,536	1,391,541	1,399,966	1,408,060	1,416,153	1,424,246	1,432,340
44	Avg. Monthly Use Per Customer (kgal)			46.89	46.47	46.42	46.35	46.31	46.26	46.22	46.17
45	Avg. Monthly Use Per ERC (kgal)			11.62	11.74	11.74	11.75	11.76	11.76	11.77	11.78
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
46	Block 1	32.2%	32.2%	440,542	444,473	448,592	451,511	454,308	457,104	459,901	462,698
47	Block 2	19.8%	19.8%	271,458	273,221	275,595	277,245	278,829	280,413	281,997	283,580
48	Block 3	20.7%	20.7%	284,437	285,551	288,012	289,699	291,318	292,938	294,557	296,176
49	Block 4	9.9%	9.9%	136,429	136,183	137,253	137,994	138,705	139,416	140,127	140,839
50	Block 5	9.0%	9.0%	126,171	124,212	125,158	125,829	126,477	127,124	127,771	128,419
51	Block 6	8.4%	8.4%	117,961	115,896	116,931	117,688	118,423	119,158	119,893	120,628
52	Total	100.0%	100.0%	1,376,997	1,379,536	1,391,541	1,399,966	1,408,060	1,416,153	1,424,246	1,432,340
	<u>IRRIGATION - Retail</u>										
	Irrigation Customer Type Summary										
53	Customer Growth				21	13	13	13	13	13	13
54	Total Average Monthly Customers			542	563	576	589	602	615	628	641
55	Avg. Monthly ERCs [1]			1,483	1,518	1,550	1,582	1,614	1,646	1,678	1,710
56	Total Annual Sales (kgal)			475,511	535,393	547,468	559,543	571,618	583,693	595,767	607,842
57	Avg. Monthly Use Per Customer (kgal)			73.11	79.25	79.21	79.17	79.13	79.09	79.06	79.02
58	Avg. Monthly Use Per ERC (kgal)			26.72	29.39	29.43	29.47	29.51	29.55	29.59	29.62
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
59	Block 1	16.4%	16.4%	77,915	88,008	89,976	91,944	93,912	95,880	97,848	99,816
60	Block 2	14.4%	14.4%	68,433	77,320	79,048	80,777	82,505	84,234	85,962	87,691
61	Block 3	21.5%	21.5%	102,168	115,076	117,693	120,310	122,927	125,544	128,161	130,778
62	Block 4	14.9%	14.9%	71,181	79,964	81,792	83,621	85,449	87,278	89,106	90,934
63	Block 5	17.1%	17.1%	81,272	91,341	93,402	95,463	97,524	99,585	101,646	103,708
64	Block 6	15.6%	15.6%	74,541	83,684	85,556	87,428	89,300	91,172	93,044	94,916
65	Total	100.0%	100.0%	475,511	535,393	547,468	559,543	571,618	583,693	595,767	607,842

Table 2-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Historical and Projected Water Customer Statistics

Line No.	Description	Bill Frequency Percentages		Fiscal Year Ending September 30,							
		Historical	Estimated	Historical		Projected					
		2017	2018	2016	2017	2018	2019	2020	2021	2022	2023
<u>GOODLAND WATER - Retail</u>											
Goodland Water Customer Type Summary											
66	Customer Growth				2	-	-	-	-	-	-
67	Total Average Monthly Customers			301	303	303	303	303	303	303	303
68	Avg. Monthly ERCs [1]			411	413	413	413	413	413	413	413
69	Total Annual Sales (kgal)			27,952	33,236	33,236	33,236	33,236	33,236	33,236	33,236
70	Avg. Monthly Use Per Customer (kgal)			7.74	9.14	9.14	9.14	9.14	9.14	9.14	9.14
71	Avg. Monthly Use Per ERC (kgal)			5.67	6.71	6.71	6.71	6.71	6.71	6.71	6.71
<u>Sales By Block (Bill Frequency Analysis)</u>		<u>Percentage</u>	<u>Percentage</u>								
72	Block 1	46.6%	46.6%	13,315	15,491	15,491	15,491	15,491	15,491	15,491	15,491
73	Block 2	23.6%	23.6%	6,695	7,848	7,848	7,848	7,848	7,848	7,848	7,848
74	Block 3	18.2%	18.2%	4,934	6,035	6,035	6,035	6,035	6,035	6,035	6,035
75	Block 4	5.5%	5.5%	1,482	1,843	1,843	1,843	1,843	1,843	1,843	1,843
76	Block 5	3.6%	3.6%	939	1,191	1,191	1,191	1,191	1,191	1,191	1,191
77	Block 6	2.5%	2.5%	588	828	828	828	828	828	828	828
78	Total	100.0%	100.0%	27,952	33,236	33,236	33,236	33,236	33,236	33,236	33,236
<u>GOODLAND WATER IRRIGATION - Retail</u>											
Goodland Water Irrigation Customer Type Summary											
79	Customer Growth				1	-	-	-	-	-	-
80	Total Average Monthly Customers			2	3	3	3	3	3	3	3
81	Avg. Monthly ERCs [1]			3	8	8	8	8	8	8	8
82	Total Annual Sales (kgal)			1,785	4,579	4,579	4,579	4,579	4,579	4,579	4,579
83	Avg. Monthly Use Per Customer (kgal)			63.75	127.19	127.19	127.19	127.19	127.19	127.19	127.19
84	Avg. Monthly Use Per ERC (kgal)			47.83	49.82	49.82	49.82	49.82	49.82	49.82	49.82
<u>Sales By Block (Bill Frequency Analysis)</u>		<u>Percentage</u>	<u>Percentage</u>								
85	Block 1	11.1%	11.1%	1,112	506	506	506	506	506	506	506
86	Block 2	10.1%	10.1%	577	463	463	463	463	463	463	463
87	Block 3	17.2%	17.2%	83	787	787	787	787	787	787	787
88	Block 4	15.7%	15.7%	4	717	717	717	717	717	717	717
89	Block 5	25.9%	25.9%	6	1,187	1,187	1,187	1,187	1,187	1,187	1,187
90	Block 6	20.1%	20.1%	5	919	919	919	919	919	919	919
91	Total	100.0%	100.0%	1,785	4,579	4,579	4,579	4,579	4,579	4,579	4,579
<u>ORANGETREE RESIDENTIAL WATER - Retail</u>											
Orangetree Residential Water Customer Type Summary											
92	Customer Growth				2,452	27	26	20	15	10	10
93	Total Average Monthly Customers				2,452	2,479	2,505	2,525	2,540	2,550	2,560
94	Avg. Monthly ERCs [1]				2,501	2,530	2,557	2,577	2,592	2,602	2,612
95	Total Annual Sales (kgal)				69,485	120,451	121,719	122,680	123,401	123,882	124,363
96	Avg. Monthly Use Per Customer (kgal)				4.05	4.05	4.05	4.05	4.05	4.05	4.05
97	Avg. Monthly Use Per ERC (kgal)				3.97	3.97	3.97	3.97	3.97	3.97	3.97

Table 2-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Historical and Projected Water Customer Statistics

Line No.	Description	Bill Frequency Percentages		Fiscal Year Ending September 30,							
		Historical	Estimated	Historical		Projected					
		2017	2018	2016	2017	2018	2019	2020	2021	2022	2023
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
98	Block 1	85.1%	85.1%	-	59,160	102,548	103,625	104,445	105,060	105,470	105,880
99	Block 2	11.0%	11.0%	-	7,635	13,238	13,378	13,483	13,562	13,614	13,667
100	Block 3	2.9%	2.9%	-	2,012	3,491	3,528	3,555	3,575	3,589	3,602
101	Block 4	0.6%	0.6%	-	391	678	685	691	695	697	700
102	Block 5	0.3%	0.3%	-	183	317	320	323	325	326	327
103	Block 6	0.1%	0.1%	-	104	180	182	183	185	185	186
104	Total	100.0%	100.0%	-	69,485	120,451	121,719	122,680	123,401	123,882	124,363
	<u>ORANGETREE COMMERCIAL WATER - Retail</u>										
	Orangetree Commercial Water Customer Type Summary										
105	Customer Growth				33	-	1	-	-	-	-
106	Total Average Monthly Customers			-	33	33	34	34	34	34	34
107	Avg. Monthly ERCs [1]			-	214	214	219	219	219	219	219
108	Total Annual Sales (kgal)			-	9,717	16,658	17,415	17,415	17,415	17,415	17,415
109	Avg. Monthly Use Per Customer (kgal)			N/A	42.06	42.06	42.68	42.68	42.68	42.68	42.68
110	Avg. Monthly Use Per ERC (kgal)			N/A	6.49	6.49	6.62	6.62	6.62	6.62	6.62
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
111	Block 1	45.9%	45.9%	-	4,456	7,639	7,910	7,910	7,910	7,910	7,910
112	Block 2	18.1%	18.1%	-	1,757	3,012	3,145	3,145	3,145	3,145	3,145
113	Block 3	24.8%	24.8%	-	2,409	4,130	4,227	4,227	4,227	4,227	4,227
114	Block 4	8.1%	8.1%	-	791	1,356	1,425	1,425	1,425	1,425	1,425
115	Block 5	2.4%	2.4%	-	232	398	535	535	535	535	535
116	Block 6	0.7%	0.7%	-	72	123	173	173	173	173	173
117	Total	100.0%	100.0%	-	9,717	16,658	17,415	17,415	17,415	17,415	17,415
	<u>GOLDEN GATE RESIDENTIAL - Retail</u>										
	Single Family Residential Customer Type Summary										
118	Customer Growth				-	3,303	5	5	4	3	2
119	Total Average Monthly Customers			-	-	3,303	3,308	3,313	3,317	3,320	3,322
120	Avg. Monthly ERCs [1]			-	-	3,307	3,312	3,317	3,321	3,324	3,326
121	Total Annual Sales (kgal)			-	-	107,447	215,219	215,544	215,804	215,999	216,129
122	Avg. Monthly Use Per Customer (kgal)			N/A	N/A	5.42	5.42	5.42	5.42	5.42	5.42
123	Avg. Monthly Use Per ERC (kgal)			N/A	N/A	5.42	5.42	5.42	5.42	5.42	5.42
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
124	Block 1	N/A	71.2%	-	-	76,465	153,161	153,392	153,577	153,716	153,808
125	Block 2	N/A	20.7%	-	-	22,285	44,637	44,704	44,758	44,799	44,826
126	Block 3	N/A	5.9%	-	-	6,290	12,600	12,619	12,634	12,646	12,654
127	Block 4	N/A	1.0%	-	-	1,099	2,201	2,205	2,207	2,209	2,211
128	Block 5	N/A	0.7%	-	-	702	1,406	1,408	1,410	1,411	1,412
129	Block 6	N/A	0.6%	-	-	606	1,214	1,216	1,217	1,218	1,219
130	Total	N/A	100.0%	-	-	107,447	215,219	215,544	215,804	215,999	216,129

Table 2-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Historical and Projected Water Customer Statistics

Line No.	Description	Bill Frequency Percentages		Fiscal Year Ending September 30,							
		Historical	Estimated	Historical		Projected					
		2017	2018	2016	2017	2018	2019	2020	2021	2022	2023
Multifamily Customer Type Summary											
131	Customer Growth				-	110	-	-	-	-	-
132	Total Average Monthly Customers			-	-	110	110	110	110	110	110
133	Avg. Monthly ERCs [1]			-	-	531	531	531	531	531	531
134	Total Annual Sales (kgal)			-	-	62,380	124,760	124,760	124,760	124,760	124,760
135	Avg. Monthly Use Per Customer (kgal)			N/A	N/A	94.52	94.52	94.52	94.52	94.52	94.52
136	Avg. Monthly Use Per ERC (kgal)			N/A	N/A	19.58	19.58	19.58	19.58	19.58	19.58
<u>Sales By Block (Bill Frequency Analysis)</u>		<u>Percentage</u>	<u>Percentage</u>								
137	Block 1	N/A	21.4%	-	-	13,361	26,721	26,721	26,721	26,721	26,721
138	Block 2	N/A	15.2%	-	-	9,458	18,916	18,916	18,916	18,916	18,916
139	Block 3	N/A	15.8%	-	-	9,859	19,718	19,718	19,718	19,718	19,718
140	Block 4	N/A	10.5%	-	-	6,572	13,143	13,143	13,143	13,143	13,143
141	Block 5	N/A	7.5%	-	-	4,677	9,353	9,353	9,353	9,353	9,353
142	Block 6	N/A	29.6%	-	-	18,454	36,909	36,909	36,909	36,909	36,909
143	Total	N/A	100.0%	-	-	62,380	124,760	124,760	124,760	124,760	124,760
GOLDEN GATE COMMERCIAL - Retail											
Commercial Customer Type Summary											
144	Customer Growth				-	306	-	-	-	-	-
145	Total Average Monthly Customers			-	-	306	306	306	306	306	306
146	Avg. Monthly ERCs [1]			-	-	619	619	619	619	619	619
147	Total Annual Sales (kgal)			-	-	41,137	82,273	82,273	82,273	82,273	82,273
148	Avg. Monthly Use Per Customer (kgal)			N/A	N/A	22.41	22.41	22.41	22.41	22.41	22.41
149	Avg. Monthly Use Per ERC (kgal)			N/A	N/A	11.08	11.08	11.08	11.08	11.08	11.08
<u>Sales By Block (Bill Frequency Analysis)</u>		<u>Percentage</u>	<u>Percentage</u>								
150	Block 1	N/A	28.3%	-	-	11,648	23,296	23,296	23,296	23,296	23,296
151	Block 2	N/A	16.7%	-	-	6,862	13,724	13,724	13,724	13,724	13,724
152	Block 3	N/A	19.1%	-	-	7,854	15,708	15,708	15,708	15,708	15,708
153	Block 4	N/A	10.4%	-	-	4,270	8,539	8,539	8,539	8,539	8,539
154	Block 5	N/A	10.3%	-	-	4,236	8,473	8,473	8,473	8,473	8,473
155	Block 6	N/A	15.2%	-	-	6,267	12,533	12,533	12,533	12,533	12,533
156	Total	N/A	100.0%	-	-	41,137	82,273	82,273	82,273	82,273	82,273
TOTAL SYSTEM - Retail											
Total System Summary											
157	Customer Growth				4,415	5,797	1,924	1,612	1,504	1,498	1,497
158	ERC Growth				4,830	6,754	2,164	1,813	1,703	1,697	1,696
159	Total Average Monthly Customers			59,739	64,154	69,951	71,875	73,487	74,991	76,489	77,986
160	Avg. Monthly ERCs [1]			87,079	91,909	98,663	100,827	102,640	104,343	106,040	107,737
161	Total Annual Sales (kgal)			7,489,415	7,799,793	8,227,680	8,592,967	8,721,635	8,843,480	8,965,021	9,086,496
162	Avg. Monthly Use Per Customer (kgal)			10.45	10.13	9.80	9.96	9.89	9.83	9.77	9.71
163	Avg. Monthly Use Per ERC (kgal)			7.17	7.07	6.95	7.10	7.08	7.06	7.05	7.03

Table 2-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Summary of Historical and Projected Water Customer Statistics

Line No.	Description	Bill Frequency Percentages		Fiscal Year Ending September 30,							
		Historical	Estimated	Historical		Projected					
		2017	2018	2016	2017	2018	2019	2020	2021	2022	2023
	<u>Sales By Block (Bill Frequency Analysis)</u>	<u>Percentage</u>	<u>Percentage</u>								
164	Block 1	47.6%	48.0%	3,537,326	3,716,213	3,850,366	3,934,078	4,004,504	4,070,825	4,136,941	4,203,058
165	Block 2	18.7%	18.6%	1,405,769	1,458,600	1,494,733	1,523,141	1,546,752	1,569,104	1,591,430	1,613,756
166	Block 3	16.0%	15.8%	1,202,355	1,244,107	1,270,358	1,292,594	1,311,040	1,328,612	1,346,176	1,363,741
167	Block 4	7.2%	7.1%	542,989	559,672	569,405	578,374	585,587	592,503	599,418	606,333
168	Block 5	6.0%	5.9%	456,575	468,265	474,724	481,189	486,336	491,323	496,308	501,294
169	Block 6	4.5%	4.5%	344,401	352,935	357,130	361,339	364,838	368,277	371,715	375,153
170	Total	100.0%	100.0%	7,489,415	7,799,793	8,016,716	8,170,715	8,299,057	8,420,643	8,541,989	8,663,334
	<u>WHOLESALE - CITY OF MARCO ISLAND (HAMMOCK BAY)</u>										
171	Total Average Monthly Customers			1	1	1	1	1	1	1	1
172	Total Annual Sales (kgal)			63,357	62,184	62,184	62,184	62,184	62,184	62,184	62,184
173	Avg. Monthly Use Per Customer (kgal)			5,279.75	5,182.00	5,182.00	5,182.00	5,182.00	5,182.00	5,182.00	5,182.00
174	Total Retail and Wholesale Sales (kgal)			7,552,772	7,861,977	8,289,864	8,655,151	8,783,819	8,905,664	9,027,205	9,148,680
175	Total Finished Water Pumped (kgal)			8,862,591	9,016,518	9,507,240	9,926,171	10,073,733	10,213,472	10,352,861	10,492,175
176	Unbilled Water (kgal)			1,309,819	1,154,541	1,217,377	1,271,020	1,289,915	1,307,808	1,325,656	1,343,495
177	Unbilled Water as Percent of Production			14.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
178	Total Finished Water Pumped (MGD)			24.281	24.703	26.047	27.195	27.599	27.982	28.364	28.746
179	Maximum Month Peaking Factor			1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
180	Maximum Month Flow Capacity Required (MGD)			29.137	29.643	31.257	32.634	33.119	33.579	34.037	34.495

Footnotes:

[1] Equivalent Residential Connections (ERCs) represent meter equivalents.

Table 2-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Summary of Historical and Projected Wastewater Customer Statistics

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	Projected					
				2018	2019	2020	2021	2022	2023
<u>RESIDENTIAL</u>									
Single Family Residential Customer Type Summary									
1	Customer Growth		2,050	1,930	1,780	1,480	1,380	1,380	1,380
2	Total Average Monthly Customers	50,568	52,618	54,548	56,328	57,808	59,188	60,568	61,948
3	Avg. Monthly ERCs [1]	52,104	54,305	56,331	58,206	59,781	61,257	62,732	64,208
4	Total Annual Flow (kgal)	3,183,301	3,382,322	3,508,602	3,625,557	3,723,859	3,815,944	3,908,028	4,000,113
5	Total Annual Revenue-Gallons (kgal)	2,734,351	2,904,126	3,011,708	3,111,158	3,194,343	3,272,106	3,349,869	3,427,632
6	Avg. Monthly Flow Per Customer (kgal)	5.25	5.36	5.36	5.36	5.37	5.37	5.38	5.38
7	Avg. Monthly Revenue-Gallons Per Customer (kgal)	4.51	4.60	4.60	4.60	4.60	4.61	4.61	4.61
8	Avg. Monthly Flow Per ERC (kgal)	5.09	5.19	5.19	5.19	5.19	5.19	5.19	5.19
9	Avg. Monthly Revenue-Gallons Per ERC (kgal)	4.37	4.46	4.46	4.45	4.45	4.45	4.45	4.45
Multifamily Customer Type Summary									
10	Customer Growth		19	10	10	7	5	5	5
11	Total Average Monthly Customers	3,085	3,104	3,114	3,124	3,131	3,136	3,141	3,146
12	Avg. Monthly ERCs [1]	20,004	20,106	20,131	20,188	20,208	20,224	20,241	20,258
13	Total Annual Flow (kgal)	2,208,252	2,165,005	2,166,736	2,173,691	2,175,018	2,176,077	2,177,136	2,178,195
14	Avg. Monthly Flow Per Customer (kgal)	60	58	58	58	58	58	58	58
15	Avg. Monthly Flow Per ERC (kgal)	9.20	8.97	8.97	8.97	8.97	8.97	8.96	8.96
ALL RESIDENTIAL CUSTOMER TYPES SUMMARY									
16	Customer Growth		2,069	1,940	1,790	1,487	1,385	1,385	1,385
17	Total Average Monthly Customers	53,653	55,722	57,662	59,452	60,939	62,324	63,709	65,094
18	Avg. Monthly ERCs [1]	72,107	74,411	76,462	78,394	79,989	81,481	82,973	84,465
19	Total Annual Flow (kgal)	5,391,553	5,547,327	5,675,338	5,799,247	5,898,877	5,992,021	6,085,164	6,178,308
20	Total Annual Revenue-Gallons (kgal)	4,942,603	5,069,131	5,178,444	5,284,849	5,369,361	5,448,183	5,527,005	5,605,828
21	Avg. Monthly Flow Per Customer (kgal)	8.37	8.30	8.20	8.13	8.07	8.01	7.96	7.91
22	Avg. Monthly Revenue-Gallons Per Customer (kgal)	7.68	7.58	7.48	7.41	7.34	7.28	7.23	7.18
23	Avg. Monthly Flow Per ERC (kgal)	6.23	6.21	6.19	6.16	6.15	6.13	6.11	6.10
24	Avg. Monthly Revenue-Gallons Per ERC (kgal)	5.71	5.68	5.64	5.62	5.59	5.57	5.55	5.53

Table 2-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Summary of Historical and Projected Wastewater Customer Statistics

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	Projected					
				2018	2019	2020	2021	2022	2023
<u>COMMERCIAL</u>									
Commercial Customer Type Summary									
25	Customer Growth		21	17	13	10	9	9	9
26	Total Average Monthly Customers	2,118	2,139	2,156	2,169	2,179	2,188	2,197	2,206
27	Avg. Monthly ERCs [1]	8,586	8,654	8,705	8,738	8,763	8,787	8,811	8,835
28	Total Annual Flow (kgal)	1,293,704	1,269,244	1,276,920	1,281,931	1,285,534	1,289,044	1,292,554	1,296,064
29	Avg. Monthly Flow Per Customer (kgal)	50.90	49.45	49.36	49.25	49.16	49.10	49.03	48.96
30	Avg. Monthly Flow Per ERC (kgal)	12.56	12.22	12.22	12.23	12.22	12.22	12.22	12.22
<u>ORANGETREE</u>									
Single Family Residential Customer Type Summary									
31	Customer Growth		2,400	25	25	20	15	10	10
32	Total Average Monthly Customers	-	2,400	2,425	2,450	2,470	2,485	2,495	2,505
33	Avg. Monthly ERCs [1]	-	2,442	2,467	2,492	2,512	2,527	2,537	2,547
34	Total Annual Flow (kgal)	-	68,545	118,715	119,924	120,891	121,616	122,100	122,584
35	Total Annual Revenue-Gallons (kgal)	-	66,860	115,803	116,990	117,938	118,650	119,125	119,599
36	Avg. Monthly Flow Per Customer (kgal)	N/A	4.08	4.08	4.08	4.08	4.08	4.08	4.08
37	Avg. Monthly Revenue-Gallons Per Customer (kgal)	N/A	3.98	3.98	3.98	3.98	3.98	3.98	3.98
38	Avg. Monthly Flow Per ERC (kgal)	N/A	4.01	4.01	4.01	4.01	4.01	4.01	4.01
39	Avg. Monthly Revenue-Gallons Per ERC (kgal)	N/A	3.91	3.91	3.91	3.91	3.91	3.91	3.91
Commercial Customer Type Summary									
40	Customer Growth		32	-	1	-	-	-	-
41	Total Average Monthly Customers	-	32	32	33	33	33	33	33
42	Avg. Monthly ERCs [1]	-	209	209	214	214	214	214	214
43	Total Annual Flow (kgal)	-	9,504	16,293	16,702	16,702	16,702	16,702	16,702
44	Avg. Monthly Flow Per Customer (kgal)	N/A	42.43	42.43	42.18	42.18	42.18	42.18	42.18
45	Avg. Monthly Flow Per ERC (kgal)	N/A	6.51	6.51	6.50	6.50	6.50	6.50	6.50

Table 2-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Summary of Historical and Projected Wastewater Customer Statistics

		Fiscal Year Ending September 30,							
Line No.	Description	Historical		Projected					
		2016	2017	2018	2019	2020	2021	2022	2023
ALL ORANGETREE CUSTOMER TYPES SUMMARY									
46	Customer Growth		2,432	25	26	20	15	10	10
47	Total Average Monthly Customers	-	2,432	2,457	2,483	2,503	2,518	2,528	2,538
48	Avg. Monthly ERCs [1]	-	2,650	2,675	2,706	2,726	2,741	2,751	2,761
49	Total Annual Flow (kgal)	-	78,049	135,007	136,626	137,593	138,319	138,802	139,286
50	Total Annual Revenue-Gallons (kgal)	-	76,364	132,096	133,692	134,641	135,352	135,827	136,301
51	Avg. Monthly Flow Per Customer (kgal)	N/A	4.58	4.58	4.59	4.58	4.58	4.58	4.57
52	Avg. Monthly Revenue-Gallons Per Customer (kgal)	N/A	4.49	4.48	4.49	4.48	4.48	4.48	4.48
53	Avg. Monthly Flow Per ERC (kgal)	N/A	4.21	4.21	4.21	4.21	4.21	4.20	4.20
54	Avg. Monthly Revenue-Gallons Per ERC (kgal)	N/A	4.12	4.11	4.12	4.12	4.12	4.11	4.11
CUSTOMERS BILLED BY CITY OF NAPLES									
55	Customer Growth		489	79	40	19	-	-	-
56	Total Average Monthly Customers	5,549	6,038	6,117	6,157	6,176	6,176	6,176	6,176
57	Avg. Monthly ERCs [1]	8,048	8,678	8,761	8,804	8,823	8,823	8,823	8,823
58	Total Annual Flow (kgal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Total Annual Revenue-Gallons (kgal)	638,341	704,998	701,291	703,936	705,094	705,094	705,094	705,094
60	Avg. Monthly Flow Per Customer (kgal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Avg. Monthly Revenue-Gallons Per Customer (kgal)	9.59	9.73	9.55	9.53	9.51	9.51	9.51	9.51
62	Avg. Monthly Flow Per ERC (kgal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Avg. Monthly Revenue-Gallons Per ERC (kgal)	6.61	6.77	6.67	6.66	6.66	6.66	6.66	6.66
GOLDEN GATE RESIDENTIAL									
Single Family Residential Customer Type Summary									
64	Customer Growth		-	2,003	3	3	2	1	1
65	Total Average Monthly Customers	-	-	2,003	2,006	2,009	2,011	2,012	2,013
66	Avg. Monthly ERCs [1]	-	-	2,005	2,008	2,011	2,013	2,014	2,015
67	Total Annual Flow (kgal)	-	-	65,774	131,745	131,942	132,073	132,139	132,205
68	Total Annual Revenue-Gallons (kgal)	-	-	63,230	126,649	126,838	126,964	127,027	127,090
69	Avg. Monthly Flow Per Customer (kgal)	N/A	N/A	5.47	5.47	5.47	5.47	5.47	5.47
70	Avg. Monthly Revenue-Gallons Per Customer (kgal)	N/A	N/A	5.26	5.26	5.26	5.26	5.26	5.26
71	Avg. Monthly Flow Per ERC (kgal)	N/A	N/A	5.47	5.47	5.47	5.47	5.47	5.47
72	Avg. Monthly Revenue-Gallons Per ERC (kgal)	N/A	N/A	5.26	5.26	5.26	5.26	5.26	5.26

Table 2-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Summary of Historical and Projected Wastewater Customer Statistics

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	Projected					
				2018	2019	2020	2021	2022	2023
Multifamily Customer Type Summary									
73	Customer Growth		-	79	-	-	-	-	-
74	Total Average Monthly Customers	-	-	79	79	79	79	79	79
75	Avg. Monthly ERCs [1]	-	-	482	482	482	482	482	482
76	Total Annual Flow (kgal)	-	-	55,322	110,644	110,644	110,644	110,644	110,644
77	Avg. Monthly Flow Per Customer (kgal)	N/A	N/A	116.71	116.71	116.71	116.71	116.71	116.71
78	Avg. Monthly Flow Per ERC (kgal)	N/A	N/A	19.11	19.11	19.11	19.11	19.11	19.11
ALL GOLDEN GATE RESIDENTIAL CUSTOMER TYPES SUMMARY									
79	Customer Growth		-	2,082	3	3	2	1	1
80	Total Average Monthly Customers	-	-	2,082	2,085	2,088	2,090	2,091	2,092
81	Avg. Monthly ERCs [1]	-	-	2,487	2,490	2,493	2,495	2,496	2,497
82	Total Annual Flow (kgal)	-	-	121,096	242,389	242,586	242,717	242,783	242,848
83	Total Annual Revenue-Gallons (kgal)	-	-	118,552	237,293	237,482	237,608	237,671	237,734
84	Avg. Monthly Flow Per Customer (kgal)	N/A	N/A	9.69	9.69	9.68	9.68	9.68	9.67
85	Avg. Monthly Revenue-Gallons Per Customer (kgal)	N/A	N/A	9.49	9.48	9.48	9.47	9.47	9.47
86	Avg. Monthly Flow Per ERC (kgal)	N/A	N/A	8.11	8.11	8.11	8.11	8.10	8.10
87	Avg. Monthly Revenue-Gallons Per ERC (kgal)	N/A	N/A	7.94	7.94	7.94	7.93	7.93	7.93
<u>GOLDEN GATE COMMERCIAL</u>									
Commercial Customer Type Summary									
88	Customer Growth		-	214	-	-	-	-	-
89	Total Average Monthly Customers	-	-	214	214	214	214	214	214
90	Avg. Monthly ERCs [1]	-	-	449	449	449	449	449	449
91	Total Annual Flow (kgal)	-	-	31,528	63,057	63,057	63,057	63,057	63,057
92	Avg. Monthly Flow Per Customer (kgal)	N/A	N/A	24.55	24.55	24.55	24.55	24.55	24.55
93	Avg. Monthly Flow Per ERC (kgal)	N/A	N/A	11.70	11.70	11.70	11.70	11.70	11.70

Table 2-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Summary of Historical and Projected Wastewater Customer Statistics

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	Projected					
				2018	2019	2020	2021	2022	2023
<u>TOTAL SYSTEM</u>									
Total System Summary									
94	Customer Growth		5,011	4,357	1,872	1,539	1,411	1,405	1,405
95	ERC Growth		5,651	5,147	2,042	1,662	1,533	1,527	1,527
96	Total Average Monthly Customers	61,320	66,331	70,688	72,560	74,099	75,510	76,915	78,320
97	Avg. Monthly ERCs [1]	88,742	94,393	99,540	101,582	103,244	104,777	106,304	107,831
98	Total Annual Flow (kgal)	7,323,598	7,599,618	7,941,181	8,227,185	8,332,741	8,430,251	8,527,454	8,624,657
99	Total Annual Revenue-Gallons	6,874,648	7,119,737	7,438,831	7,704,756	7,795,169	7,878,338	7,961,208	8,044,077
100	Avg. Monthly Flow Per Customer (kgal)	9.95	9.55	9.36	9.45	9.37	9.30	9.24	9.18
101	Avg. Monthly Flow Per ERC (kgal)	6.88	6.71	6.65	6.75	6.73	6.70	6.68	6.67
102	Total Wastewater Flow Treated at Plants (kgal)	6,503,413	7,323,690	7,723,021	7,881,432	8,010,411	8,129,355	8,247,833	8,366,312
103	Total Wastewater Flow Treated at Plants (MGD)	17.818	20.065	21.159	21.593	21.946	22.272	22.597	22.921

Footnotes:

[1] Equivalent Residential Connections (ERCs) represent meter equivalents.

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
BULK											
Bulk - Major Users with Contracts											
Audubon Golf and Country Club - 3902000600											
1	Classifications:	ABULK	6"								
2	Customer Growth				-	-	-	-	-	-	-
3	Total Average Monthly Customers			1	1	1	1	1	1	1	1
4	Number of Bills During Fiscal Year			7	12	12	12	12	12	12	12
5	Total Annual Usage (kgal)			112,751	221,078	166,914	166,914	166,914	166,914	166,914	166,914
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
6	Current Allocation			131.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	Annual Billing Determinants (kgal)			148,068	221,078	166,914	166,914	166,914	166,914	166,914	166,914
9	Usage Above Take or Pay Allocation (kgal)			30,612	85,172	64,305	64,305	64,305	64,305	64,305	64,305
10	Avg. Monthly Actual Use Per Customer (kgal)			9,395.92	18,423.17	13,909.54	13,909.54	13,909.54	13,909.54	13,909.54	13,909.54
11	Avg. Monthly Billed Use Per Customer (kgal)			12,339.00	18,423.17	13,909.54	13,909.54	13,909.54	13,909.54	13,909.54	13,909.54
Autumn Woods Community Association, Inc. - 4903213200											
12	Classifications:	MEAW	6"								
13	Customer Growth				-	-	-	-	-	-	-
14	Total Average Monthly Customers			1	1	1	1	1	1	1	1
15	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
16	Total Annual Usage (kgal)			74,724	39,490	57,107	57,107	57,107	57,107	57,107	57,107
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
17	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
18	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19	Annual Billing Determinants (kgal)			74,724	39,490	57,107	57,107	57,107	57,107	57,107	57,107
20	Usage Above Take or Pay Allocation (kgal)			41,901	21,768	31,479	31,479	31,479	31,479	31,479	31,479
21	Avg. Monthly Actual Use Per Customer (kgal)			6,227.00	3,290.83	4,758.92	4,758.92	4,758.92	4,758.92	4,758.92	4,758.92
22	Avg. Monthly Billed Use Per Customer (kgal)			6,227.00	3,290.83	4,758.92	4,758.92	4,758.92	4,758.92	4,758.92	4,758.92

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line		Rate	Meter	Historical		Projected					
No.	Description	Code	Size	2016	2017	2018	2019	2020	2021	2022	2023
The Club Pelican Bay - 2701605900											
23	Classifications:	MEPB	8"								
24	Customer Growth				-	-	-	-	-	-	-
25	Total Average Monthly Customers			1	1	1	1	1	1	1	1
26	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
27	Total Annual Usage (kgal)			76,692	104,629	90,660	90,660	90,660	90,660	90,660	90,660
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
28	Current Allocation			122.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
29	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
30	Annual Billing Determinants (kgal)			94,020	104,629	90,660	90,660	90,660	90,660	90,660	90,660
31	Usage Above Take or Pay Allocation (kgal)			11,847	34,954	30,287	30,287	30,287	30,287	30,287	30,287
32	Avg. Monthly Actual Use Per Customer (kgal)			6,391.00	8,719.08	7,555.04	7,555.04	7,555.04	7,555.04	7,555.04	7,555.04
33	Avg. Monthly Billed Use Per Customer (kgal)			7,835.00	8,719.08	7,555.04	7,555.04	7,555.04	7,555.04	7,555.04	7,555.04
Collier County Parks and Recreation Department - NCRP											
34	Classifications:	EB26	4"								
35	Customer Growth				-	-	-	-	-	-	-
36	Total Average Monthly Customers			1	1	1	1	1	1	1	1
37	Number of Bills During Fiscal Year			0	-	-	-	-	-	-	-
38	Total Annual Usage (kgal)			0	0	0	0	0	0	0	0
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
39	Current Allocation			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
41	Annual Billing Determinants (kgal)			0	0	0	0	0	0	0	0
42	Usage Above Take or Pay Allocation (kgal)			0	0	0	0	0	0	0	0
43	Avg. Monthly Actual Use Per Customer (kgal)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	Avg. Monthly Billed Use Per Customer (kgal)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line		Rate	Meter	Historical		Projected					
No.	Description	Code	Size	2016	2017	2018	2019	2020	2021	2022	2023
Collier County Parks and Recreation Department - Vineyards											
45	Classifications:	EB26	12"								
46	Customer Growth				-	-	-	-	-	-	-
47	Total Average Monthly Customers			1	1	1	1	1	1	1	1
48	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
49	Total Annual Usage (kgal)			34,711	110,179	72,445	72,445	72,445	72,445	72,445	72,445
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
50	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
51	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
52	Annual Billing Determinants (kgal)			34,711	110,179	72,445	72,445	72,445	72,445	72,445	72,445
53	Usage Above Take or Pay Allocation (kgal)			9,412	85,237	56,045	56,045	56,045	56,045	56,045	56,045
54	Avg. Monthly Actual Use Per Customer (kgal)			2,892.58	9,181.58	6,037.08	6,037.08	6,037.08	6,037.08	6,037.08	6,037.08
55	Avg. Monthly Billed Use Per Customer (kgal)			2,892.58	9,181.58	6,037.08	6,037.08	6,037.08	6,037.08	6,037.08	6,037.08
Collier's Reserve Country Club, Inc. - 4302000500											
56	Classifications:	BECR	8"								
57	Customer Growth				-	-	-	-	-	-	-
58	Total Average Monthly Customers			1	1	1	1	1	1	1	1
59	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
60	Total Annual Usage (kgal)			116,650	10,495	63,573	63,573	63,573	63,573	63,573	63,573
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
61	Current Allocation			100.0%	716.7%	716.7%	716.7%	716.7%	716.7%	716.7%	716.7%
62	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
63	Annual Billing Determinants (kgal)			116,650	75,216	455,614	455,614	455,614	455,614	455,614	455,614
64	Usage Above Take or Pay Allocation (kgal)			55,418	0	0	0	0	0	0	0
65	Avg. Monthly Actual Use Per Customer (kgal)			9,720.83	874.58	5,297.71	5,297.71	5,297.71	5,297.71	5,297.71	5,297.71
66	Avg. Monthly Billed Use Per Customer (kgal)			9,720.83	6,268.00	37,967.85	37,967.85	37,967.85	37,967.85	37,967.85	37,967.85

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Countryside Golf and Country Club - 4102000900											
67	Classifications:	BEMS	6"								
68	Customer Growth				-	-	-	-	-	-	-
69	Total Average Monthly Customers			1	1	1	1	1	1	1	1
70	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
71	Total Annual Usage (kgal)			72,579	65,337	68,958	68,958	68,958	68,958	68,958	68,958
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
72	Current Allocation			129.5%	143.9%	143.9%	143.9%	143.9%	143.9%	143.9%	143.9%
73	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
74	Annual Billing Determinants (kgal)			94,024	94,024	99,235	99,235	99,235	99,235	99,235	99,235
75	Usage Above Take or Pay Allocation (kgal)			11,463	7,676	8,101	8,101	8,101	8,101	8,101	8,101
76	Avg. Monthly Actual Use Per Customer (kgal)			6,048.25	5,444.75	5,746.50	5,746.50	5,746.50	5,746.50	5,746.50	5,746.50
77	Avg. Monthly Billed Use Per Customer (kgal)			7,835.33	7,835.33	8,269.57	8,269.57	8,269.57	8,269.57	8,269.57	8,269.57
Foxfire Community Association of Collier County - 5702001100 - 4" Meter											
78	Classifications:	FFBLK	4"								
79	Customer Growth				-	-	-	-	-	-	-
80	Total Average Monthly Customers			1	1	1	1	1	1	1	1
81	Number of Bills During Fiscal Year			8	12	12	12	12	12	12	12
82	Total Annual Usage (kgal)			52,424	199,464	125,944	125,944	125,944	125,944	125,944	125,944
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
83	Current Allocation			130.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
84	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
85	Annual Billing Determinants (kgal)			68,256	199,464	125,944	125,944	125,944	125,944	125,944	125,944
86	Usage Above Take or Pay Allocation (kgal)			23,256	147,638	93,220	93,220	93,220	93,220	93,220	93,220
87	Avg. Monthly Actual Use Per Customer (kgal)			4,368.67	16,622.00	10,495.33	10,495.33	10,495.33	10,495.33	10,495.33	10,495.33
88	Avg. Monthly Billed Use Per Customer (kgal)			5,688.00	16,622.00	10,495.33	10,495.33	10,495.33	10,495.33	10,495.33	10,495.33

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Foxfire Community Association of Collier County - 5702001100 - 6" Meter											
89	Classifications:	FFBLK	6"								
90	Customer Growth				(1)	-	-	-	-	-	-
91	Total Average Monthly Customers			1	-	-	-	-	-	-	-
92	Number of Bills During Fiscal Year			6	-	-	-	-	-	-	-
93	Total Annual Usage (kgal)			31,916	-	-	-	-	-	-	-
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
94	Current Allocation			213.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
95	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
96	Annual Billing Determinants (kgal)			68,256	0	0	0	0	0	0	0
97	Usage Above Take or Pay Allocation (kgal)			17,856	0	0	0	0	0	0	0
98	Avg. Monthly Actual Use Per Customer (kgal)			2,659.67	0.00	1,329.83	1,329.83	1,329.83	1,329.83	1,329.83	1,329.83
99	Avg. Monthly Billed Use Per Customer (kgal)			5,688.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Glades Golf and Country Club - 4102002600											
100	Classifications:	GLBLK	8"								
101	Customer Growth				-	-	-	-	-	-	-
102	Total Average Monthly Customers			1	1	1	1	1	1	1	1
103	Number of Bills During Fiscal Year			3	12	12	12	12	12	12	12
104	Total Annual Usage (kgal)			38,942	128,701	83,822	83,822	83,822	83,822	83,822	83,822
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
105	Current Allocation			421.8%	127.6%	127.6%	127.6%	127.6%	127.6%	127.6%	127.6%
106	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
107	Annual Billing Determinants (kgal)			164,250	164,250	106,974	106,974	106,974	106,974	106,974	106,974
108	Usage Above Take or Pay Allocation (kgal)			9,958	25,564	16,650	16,650	16,650	16,650	16,650	16,650
109	Avg. Monthly Actual Use Per Customer (kgal)			3,245.17	10,725.08	6,985.13	6,985.13	6,985.13	6,985.13	6,985.13	6,985.13
110	Avg. Monthly Billed Use Per Customer (kgal)			13,687.50	13,687.50	8,914.52	8,914.52	8,914.52	8,914.52	8,914.52	8,914.52

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Imperial Golf Club Inc. - 4202000700											
111	Classifications:	BEIM	6"								
112	Customer Growth				-	-	-	-	-	-	-
113	Total Average Monthly Customers			1	1	1	1	1	1	1	1
114	Number of Bills During Fiscal Year			2	12	12	12	12	12	12	12
115	Total Annual Usage (kgal)			9,239	161,600	85,419	85,419	85,419	85,419	85,419	85,419
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
116	Current Allocation			712.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
117	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
118	Annual Billing Determinants (kgal)			65,820	161,600	85,419	85,419	85,419	85,419	85,419	85,419
119	Usage Above Take or Pay Allocation (kgal)			3,153	108,311	57,252	57,252	57,252	57,252	57,252	57,252
120	Avg. Monthly Actual Use Per Customer (kgal)			769.92	13,466.67	7,118.29	7,118.29	7,118.29	7,118.29	7,118.29	7,118.29
121	Avg. Monthly Billed Use Per Customer (kgal)			5,485.00	13,466.67	7,118.29	7,118.29	7,118.29	7,118.29	7,118.29	7,118.29
LA Minnesota LLC - Riviera Golf Club - 4102001602											
122	Classifications:	RBULK	6"								
123	Customer Growth				-	-	-	-	-	-	-
124	Total Average Monthly Customers			1	1	1	1	1	1	1	1
125	Number of Bills During Fiscal Year			9	12	12	12	12	12	12	12
126	Total Annual Usage (kgal)			49,866	5,189	27,528	27,528	27,528	27,528	27,528	27,528
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
127	Current Allocation			100.0%	843.4%	843.4%	843.4%	843.4%	843.4%	843.4%	843.4%
128	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
129	Annual Billing Determinants (kgal)			49,866	43,764	232,167	232,167	232,167	232,167	232,167	232,167
130	Usage Above Take or Pay Allocation (kgal)			20,906	1,026	5,443	5,443	5,443	5,443	5,443	5,443
131	Avg. Monthly Actual Use Per Customer (kgal)			4,155.50	432.42	2,293.96	2,293.96	2,293.96	2,293.96	2,293.96	2,293.96
132	Avg. Monthly Billed Use Per Customer (kgal)			4,155.50	3,647.00	19,347.25	19,347.25	19,347.25	19,347.25	19,347.25	19,347.25

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line		Rate	Meter	Historical		Projected					
No.	Description	Code	Size	2016	2017	2018	2019	2020	2021	2022	2023
La Playa Golf Club - 4502000801											
133	Classifications:	BEPR	6"								
134	Customer Growth				-	-	-	-	-	-	-
135	Total Average Monthly Customers			1	1	1	1	1	1	1	1
136	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
137	Total Annual Usage (kgal)			120,618	130,273	125,445	125,445	125,445	125,445	125,445	125,445
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
138	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
139	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
140	Annual Billing Determinants (kgal)			120,618	130,273	125,445	125,445	125,445	125,445	125,445	125,445
141	Usage Above Take or Pay Allocation (kgal)			44,280	53,320	51,344	51,344	51,344	51,344	51,344	51,344
142	Avg. Monthly Actual Use Per Customer (kgal)			10,051.50	10,856.08	10,453.79	10,453.79	10,453.79	10,453.79	10,453.79	10,453.79
143	Avg. Monthly Billed Use Per Customer (kgal)			10,051.50	10,856.08	10,453.79	10,453.79	10,453.79	10,453.79	10,453.79	10,453.79
Lely Community Development District - 8002001900											
144	Classifications:	BELC	8"								
145	Customer Growth				-	-	-	-	-	-	-
146	Total Average Monthly Customers			1	1	1	1	1	1	1	1
147	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
148	Total Annual Usage (kgal)			206,359	414,123	310,241	310,241	310,241	310,241	310,241	310,241
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
149	Current Allocation			136.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
150	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
151	Annual Billing Determinants (kgal)			282,072	414,123	310,241	310,241	310,241	310,241	310,241	310,241
152	Usage Above Take or Pay Allocation (kgal)			44,825	174,745	130,911	130,911	130,911	130,911	130,911	130,911
153	Avg. Monthly Actual Use Per Customer (kgal)			17,196.58	34,510.25	25,853.42	25,853.42	25,853.42	25,853.42	25,853.42	25,853.42
154	Avg. Monthly Billed Use Per Customer (kgal)			23,506.00	34,510.25	25,853.42	25,853.42	25,853.42	25,853.42	25,853.42	25,853.42

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Lely Resort Golf and Country Club - 8002001400											
155	Classifications:	LEBR	4"								
156	Customer Growth				-	-	-	-	-	-	-
157	Total Average Monthly Customers			1	1	1	1	1	1	1	1
158	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
159	Total Annual Usage (kgal)			230,179	314,880	272,529	272,529	272,529	272,529	272,529	272,529
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
160	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
161	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
162	Annual Billing Determinants (kgal)			230,179	314,880	272,529	272,529	272,529	272,529	272,529	272,529
163	Usage Above Take or Pay Allocation (kgal)			58,067	134,843	116,707	116,707	116,707	116,707	116,707	116,707
164	Avg. Monthly Actual Use Per Customer (kgal)			19,181.58	26,240.00	22,710.79	22,710.79	22,710.79	22,710.79	22,710.79	22,710.79
165	Avg. Monthly Billed Use Per Customer (kgal)			19,181.58	26,240.00	22,710.79	22,710.79	22,710.79	22,710.79	22,710.79	22,710.79
Nasif Golf Ventures, LLC - Hibiscus Golf Club - 7202001201											
166	Classifications:	MEPB	8"								
167	Customer Growth				-	-	-	-	-	-	-
168	Total Average Monthly Customers			1	1	1	1	1	1	1	1
169	Number of Bills During Fiscal Year			11	12	12	12	12	12	12	12
170	Total Annual Usage (kgal)			46,960	140,025	93,492	93,492	93,492	93,492	93,492	93,492
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
171	Current Allocation			200.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
172	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
173	Annual Billing Determinants (kgal)			94,020	140,025	93,492	93,492	93,492	93,492	93,492	93,492
174	Usage Above Take or Pay Allocation (kgal)			12,207	54,669	36,502	36,502	36,502	36,502	36,502	36,502
175	Avg. Monthly Actual Use Per Customer (kgal)			3,913.33	11,668.75	7,791.04	7,791.04	7,791.04	7,791.04	7,791.04	7,791.04
176	Avg. Monthly Billed Use Per Customer (kgal)			7,835.00	11,668.75	7,791.04	7,791.04	7,791.04	7,791.04	7,791.04	7,791.04

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Vineyards Development Corporation - Bulk											
177	Classifications:	IQ8	8"								
178	Customer Growth				-	-	-	-	-	-	-
179	Total Average Monthly Customers			1	1	1	1	1	1	1	1
180	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
181	Total Annual Usage (kgal)			46,433	0	0	0	0	0	0	0
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
182	Current Allocation			550.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
183	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
184	Annual Billing Determinants (kgal)			255,504	0	0	0	0	0	0	0
185	Usage Above Take or Pay Allocation (kgal)			6,371	0	0	0	0	0	0	0
186	Avg. Monthly Actual Use Per Customer (kgal)			3,869.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
187	Avg. Monthly Billed Use Per Customer (kgal)			21,292.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vineyards Development Corporation - Bulk - Additional											
188	Classifications:	V1BU	6"								
189	Customer Growth				-	-	-	-	-	-	-
190	Total Average Monthly Customers			1	1	1	1	1	1	1	1
191	Number of Bills During Fiscal Year			1	12	1	1	1	1	1	1
192	Total Annual Usage (kgal)			2,323	283,683	143,003	143,003	143,003	143,003	143,003	143,003
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
193	Current Allocation			10998.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
194	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
195	Annual Billing Determinants (kgal)			255,504	283,683	143,003	143,003	143,003	143,003	143,003	143,003
196	Usage Above Take or Pay Allocation (kgal)			0	0	0	0	0	0	0	0
197	Avg. Monthly Actual Use Per Customer (kgal)			193.58	23,640.25	11,916.92	11,916.92	11,916.92	11,916.92	11,916.92	11,916.92
198	Avg. Monthly Billed Use Per Customer (kgal)			21,292.00	23,640.25	11,916.92	11,916.92	11,916.92	11,916.92	11,916.92	11,916.92

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Windstar on Naples Bay - 6602001800											
199	Classifications:	WSRAT	6"								
200	Customer Growth				-	-	-	-	-	-	-
201	Total Average Monthly Customers			1	1	1	1	1	1	1	1
202	Number of Bills During Fiscal Year			8	12	12	12	12	12	12	12
203	Total Annual Usage (kgal)			88,057	148,999	118,528	118,528	118,528	118,528	118,528	118,528
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
204	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
205	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
206	Annual Billing Determinants (kgal)			88,057	148,999	118,528	118,528	118,528	118,528	118,528	118,528
207	Usage Above Take or Pay Allocation (kgal)			39,683	80,105	63,723	63,723	63,723	63,723	63,723	63,723
208	Avg. Monthly Actual Use Per Customer (kgal)			7,338.08	12,416.58	9,877.33	9,877.33	9,877.33	9,877.33	9,877.33	9,877.33
209	Avg. Monthly Billed Use Per Customer (kgal)			7,338.08	12,416.58	9,877.33	9,877.33	9,877.33	9,877.33	9,877.33	9,877.33
Other											
210	Classifications:	ME14	6"								
211	Customer Growth				-	-	-	-	-	-	-
212	Total Average Monthly Customers			1	1	1	1	1	1	1	1
213	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
214	Total Annual Usage (kgal)			163,403	0	0	0	0	0	0	0
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
215	Current Allocation			100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
216	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
217	Annual Billing Determinants (kgal)			163,403	-	-	-	-	-	-	-
218	Usage Above Take or Pay Allocation (kgal)			118,940	-	-	-	-	-	-	-
219	Avg. Monthly Actual Use Per Customer (kgal)			13,616.92	-	-	-	-	-	-	-
220	Avg. Monthly Billed Use Per Customer (kgal)			13,616.92	-	-	-	-	-	-	-

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
<u>Bulk - Major Customer with Contracts Summary</u>											
221	Customer Growth				(1)	-	-	-	-	-	-
222	Total Average Monthly Customers			20	19	19	19	19	19	19	19
223	Total Annual Usage (kgal)			1,574,826	2,478,145	1,905,609	1,905,609	1,905,609	1,905,609	1,905,609	1,905,609
224	Total Annual Billing Determinants (kgal)			2,468,002	2,645,677	2,555,720	2,555,720	2,555,720	2,555,720	2,555,720	2,555,720
225	Total Usage Above Take or Pay Allocation (kgal)			560,154	1,015,028	761,969	761,969	761,969	761,969	761,969	761,969
226	Avg. Monthly Actual Use Per Customer (kgal)			6,561.8	10,869.1	8,357.9	8,357.9	8,357.9	8,357.9	8,357.9	8,357.9
227	Avg. Monthly Billed Use Per Customer (kgal)			10,283.3	11,603.8	11,209.3	11,209.3	11,209.3	11,209.3	11,209.3	11,209.3
<u>Bulk - Basic Customers</u>											
MCE1 - 5/8" Meter											
228	Classifications:	MCE1	5/8"								
229	Customer Growth				-	-	-	-	-	-	-
230	Total Average Monthly Customers			-	-	-	-	-	-	-	-
231	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
232	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
MCE2 - 3/4" Meter											
233	Classifications:	MCE2	3/4"								
234	Customer Growth				1	-	-	-	-	-	-
235	Total Average Monthly Customers			0	1	1	1	1	1	1	1
236	Total Annual Usage (kgal)			20	7	27	27	27	27	27	27
237	Avg. Monthly Use Per Customer (kgal)			4.00	0.58	2.29	2.29	2.29	2.29	2.29	2.29
MCE3 - 1" Meter											
238	Classifications:	MCE3	1"								
239	Customer Growth				-	-	-	-	-	-	-
240	Total Average Monthly Customers			-	-	-	-	-	-	-	-
241	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
242	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
MCE4 - 1.5" Meter											
243	Classifications:	MCE4	1-1/2"								
244	Customer Growth				-	-	-	-	-	-	-
245	Total Average Monthly Customers			-	-	-	-	-	-	-	-
246	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
247	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
MCE5 - 2" Meter											
248	Classifications:	MCE5	2"								
249	Customer Growth				-	-	-	-	-	-	-
250	Total Average Monthly Customers			1	1	1	1	1	1	1	1
251	Total Annual Usage (kgal)			4,800	6,351	5,576	5,576	5,576	5,576	5,576	5,576
252	Avg. Monthly Use Per Customer (kgal)			400.00	529.25	464.63	464.63	464.63	464.63	464.63	464.63
MCE6 - 3" Meter											
253	Classifications:	MCE6	3"								
254	Customer Growth				-	-	-	-	-	-	-
255	Total Average Monthly Customers			1	1	1	1	1	1	1	1
256	Total Annual Usage (kgal)			5,148	10,629	7,889	7,889	7,889	7,889	7,889	7,889
257	Avg. Monthly Use Per Customer (kgal)			429.00	885.75	657.38	657.38	657.38	657.38	657.38	657.38
MCE7 - 4" Meter											
258	Classifications:	MCE7	4"								
259	Customer Growth				-	-	-	-	-	-	-
260	Total Average Monthly Customers			1	1	1	1	1	1	1	1
261	Total Annual Usage (kgal)			8,723	10,903	9,813	9,813	9,813	9,813	9,813	9,813
262	Avg. Monthly Use Per Customer (kgal)			726.92	908.58	817.75	817.75	817.75	817.75	817.75	817.75

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line		Rate	Meter	Historical		Projected					
No.	Description	Code	Size	2016	2017	2018	2019	2020	2021	2022	2023
MCE8 - 6" Meter											
263	Classifications:	MCE8	6"								
264	Customer Growth				-	-	-	-	-	-	-
265	Total Average Monthly Customers			1	1	1	1	1	1	1	1
266	Total Annual Usage (kgal)			9,046	10,906	9,976	9,976	9,976	9,976	9,976	9,976
267	Avg. Monthly Use Per Customer (kgal)			753.83	908.83	831.33	831.33	831.33	831.33	831.33	831.33
MCE9 - 8" Meter											
268	Classifications:	MCE9	8"								
269	Customer Growth				-	-	-	-	-	-	-
270	Total Average Monthly Customers			-	-	-	-	-	-	-	-
271	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
272	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
MCEE - 12" Meter											
273	Classifications:	MCEE	12"								
274	Customer Growth				(1)	-	-	-	-	-	-
275	Total Average Monthly Customers			1	-	-	-	-	-	-	-
276	Total Annual Usage (kgal)			66,421	-	-	-	-	-	-	-
277	Avg. Monthly Use Per Customer (kgal)			5,535.08	-	-	-	-	-	-	-
Bulk - Basic Customer Summary											
278	Customer Growth				(0)	-	-	-	-	-	-
279	Total Average Monthly Customers			5	5	5	5	5	5	5	5
280	Total Annual Usage (kgal)			94,158	38,796	33,281	33,281	33,281	33,281	33,281	33,281
281	Avg. Monthly Use Per Customer (kgal)			1,448.6	646.6	554.7	554.7	554.7	554.7	554.7	554.7

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
BULK SUMMARY											
282	Customer Growth				(1)	-	-	-	-	-	-
283	Total Average Monthly Customers			25	24	24	24	24	24	24	24
284	Total Annual Usage (kgal)			1,668,984	2,516,941	1,938,890	1,938,890	1,938,890	1,938,890	1,938,890	1,938,890
285	Annual Billing Determinants (kgal)			2,562,160	2,684,473	2,589,001	2,589,001	2,589,001	2,589,001	2,589,001	2,589,001
286	Total Usage Above Take or Pay Allocation (kgal)			654,312	1,053,824	795,249	795,249	795,249	795,249	795,249	795,249
287	Avg. Monthly Actual Use Per Customer (kgal)			5,472.08	8,739.38	6,732.26	6,732.26	6,732.26	6,732.26	6,732.26	6,732.26
288	Avg. Monthly Billed Use Per Customer (kgal)			8,400.52	9,321.09	8,989.59	8,989.59	8,989.59	8,989.59	8,989.59	8,989.59
PRESSURIZED											
Pressurized - Major Users with Contracts											
Beachwalk Residents Association - 3602717500											
289	Classifications:	MEBW	4"								
290	Customer Growth				-	-	-	-	-	-	-
291	Total Average Monthly Customers			1	1	1	1	1	1	1	1
292	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
293	Total Annual Usage (kgal)			29,360	33,696	31,528	31,528	31,528	31,528	31,528	31,528
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
294	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
295	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
296	Annual Billing Determinants (kgal)			29,360	33,696	31,528	31,528	31,528	31,528	31,528	31,528
297	Usage Above Take or Pay Allocation (kgal)			29,360	33,696	31,528	31,528	31,528	31,528	31,528	31,528
298	Avg. Monthly Actual Use Per Customer (kgal)			2,446.67	2,808.00	2,627.33	2,627.33	2,627.33	2,627.33	2,627.33	2,627.33
299	Avg. Monthly Billed Use Per Customer (kgal)			2,446.67	2,808.00	2,627.33	2,627.33	2,627.33	2,627.33	2,627.33	2,627.33

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Calusa Bay - 5133312401											
300	Classifications:	MPR4	4"								
301	Customer Growth				-	-	-	-	-	-	-
302	Total Average Monthly Customers			1	1	1	1	1	1	1	1
303	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
304	Total Annual Usage (kgal)			29,028	27,894	28,461	28,461	28,461	28,461	28,461	28,461
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
305	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
306	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
307	Annual Billing Determinants (kgal)			29,028	27,894	28,461	28,461	28,461	28,461	28,461	28,461
308	Usage Above Take or Pay Allocation (kgal)			29,028	27,894	28,461	28,461	28,461	28,461	28,461	28,461
309	Avg. Monthly Actual Use Per Customer (kgal)			2,419.00	2,324.50	2,371.75	2,371.75	2,371.75	2,371.75	2,371.75	2,371.75
310	Avg. Monthly Billed Use Per Customer (kgal)			2,419.00	2,324.50	2,371.75	2,371.75	2,371.75	2,371.75	2,371.75	2,371.75
Glades Golf and Country Club - 4102002400											
311	Classifications:	BE13	4"								
312	Customer Growth				-	-	-	-	-	-	-
313	Total Average Monthly Customers			1	1	1	1	1	1	1	1
314	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
315	Total Annual Usage (kgal)			179,158	32,840	105,999	105,999	105,999	105,999	105,999	105,999
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
316	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
317	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
318	Annual Billing Determinants (kgal)			179,158	32,840	105,999	105,999	105,999	105,999	105,999	105,999
319	Usage Above Take or Pay Allocation (kgal)			179,158	32,840	105,999	105,999	105,999	105,999	105,999	105,999
320	Avg. Monthly Actual Use Per Customer (kgal)			14,929.83	2,736.67	8,833.25	8,833.25	8,833.25	8,833.25	8,833.25	8,833.25
321	Avg. Monthly Billed Use Per Customer (kgal)			14,929.83	2,736.67	8,833.25	8,833.25	8,833.25	8,833.25	8,833.25	8,833.25

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Lakewood Country Club of Naples - 4102002500											
322	Classifications:	BP11	4"								
323	Customer Growth				-	-	-	-	-	-	-
324	Total Average Monthly Customers			1	1	1	1	1	1	1	1
325	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
326	Total Annual Usage (kgal)			31,893	36,497	34,195	34,195	34,195	34,195	34,195	34,195
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
327	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
328	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
329	Annual Billing Determinants (kgal)			31,893	36,497	34,195	34,195	34,195	34,195	34,195	34,195
330	Usage Above Take or Pay Allocation (kgal)			31,893	36,497	34,195	34,195	34,195	34,195	34,195	34,195
331	Avg. Monthly Actual Use Per Customer (kgal)			2,657.75	3,041.42	2,849.58	2,849.58	2,849.58	2,849.58	2,849.58	2,849.58
332	Avg. Monthly Billed Use Per Customer (kgal)			2,657.75	3,041.42	2,849.58	2,849.58	2,849.58	2,849.58	2,849.58	2,849.58
Lakewood Homeowner's Association - 5802002700											
333	Classifications:	MPR8	6"								
334	Customer Growth				-	-	-	-	-	-	-
335	Total Average Monthly Customers			1	1	1	1	1	1	1	1
336	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
337	Total Annual Usage (kgal)			42,442	37,942	40,192	40,192	40,192	40,192	40,192	40,192
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
338	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
339	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
340	Annual Billing Determinants (kgal)			42,442	37,942	40,192	40,192	40,192	40,192	40,192	40,192
341	Usage Above Take or Pay Allocation (kgal)			42,442	37,942	40,192	40,192	40,192	40,192	40,192	40,192
342	Avg. Monthly Actual Use Per Customer (kgal)			3,536.83	3,161.83	3,349.33	3,349.33	3,349.33	3,349.33	3,349.33	3,349.33
343	Avg. Monthly Billed Use Per Customer (kgal)			3,536.83	3,161.83	3,349.33	3,349.33	3,349.33	3,349.33	3,349.33	3,349.33

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Lakewood Homeowner's Association - 5802002800											
344	Classifications:	MPR8	6"								
345	Customer Growth				-	-	-	-	-	-	-
346	Total Average Monthly Customers			1	1	1	1	1	1	1	1
347	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
348	Total Annual Usage (kgal)			23,350	17,539	20,445	20,445	20,445	20,445	20,445	20,445
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
349	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
350	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
351	Annual Billing Determinants (kgal)			23,350	17,539	20,445	20,445	20,445	20,445	20,445	20,445
352	Usage Above Take or Pay Allocation (kgal)			23,350	17,539	20,445	20,445	20,445	20,445	20,445	20,445
353	Avg. Monthly Actual Use Per Customer (kgal)			1,945.83	1,461.58	1,703.71	1,703.71	1,703.71	1,703.71	1,703.71	1,703.71
354	Avg. Monthly Billed Use Per Customer (kgal)			1,945.83	1,461.58	1,703.71	1,703.71	1,703.71	1,703.71	1,703.71	1,703.71
Lakewood Homeowner's Association - 5802002900											
355	Classifications:	MPR8	6"								
356	Customer Growth				-	-	-	-	-	-	-
357	Total Average Monthly Customers			1	1	1	1	1	1	1	1
358	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
359	Total Annual Usage (kgal)			40,070	51,473	45,771	45,771	45,771	45,771	45,771	45,771
Percent of Actual Usage - Maximum of Allocation and Actual Usage:											
360	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
361	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
362	Annual Billing Determinants (kgal)			40,070	51,473	45,771	45,771	45,771	45,771	45,771	45,771
363	Usage Above Take or Pay Allocation (kgal)			40,070	51,473	45,771	45,771	45,771	45,771	45,771	45,771
364	Avg. Monthly Actual Use Per Customer (kgal)			3,339.17	4,289.42	3,814.29	3,814.29	3,814.29	3,814.29	3,814.29	3,814.29
365	Avg. Monthly Billed Use Per Customer (kgal)			3,339.17	4,289.42	3,814.29	3,814.29	3,814.29	3,814.29	3,814.29	3,814.29

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line		Rate	Meter	Historical		Projected					
No.	Description	Code	Size	2016	2017	2018	2019	2020	2021	2022	2023
Lakewood Homeowner's Association - 5802003700											
366	Classifications:	MPR8	6"								
367	Customer Growth				-	-	-	-	-	-	-
368	Total Average Monthly Customers			1	1	1	1	1	1	1	1
369	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
370	Total Annual Usage (kgal)			65,332	71,473	68,403	68,403	68,403	68,403	68,403	68,403
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
371	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
372	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
373	Annual Billing Determinants (kgal)			65,332	71,473	68,403	68,403	68,403	68,403	68,403	68,403
374	Usage Above Take or Pay Allocation (kgal)			65,332	71,473	68,403	68,403	68,403	68,403	68,403	68,403
375	Avg. Monthly Actual Use Per Customer (kgal)			5,444.33	5,956.08	5,700.21	5,700.21	5,700.21	5,700.21	5,700.21	5,700.21
376	Avg. Monthly Billed Use Per Customer (kgal)			5,444.33	5,956.08	5,700.21	5,700.21	5,700.21	5,700.21	5,700.21	5,700.21
Royal Palm Country Club of Naples, Inc. - 4102001500											
377	Classifications:	RPIQ	6"								
378	Customer Growth				-	-	-	-	-	-	-
379	Total Average Monthly Customers			1	1	1	1	1	1	1	1
380	Number of Bills During Fiscal Year			7	12	12	12	12	12	12	12
381	Total Annual Usage (kgal)			58,735	56,352	57,543	57,543	57,543	57,543	57,543	57,543
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
382	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
383	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
384	Annual Billing Determinants (kgal)			58,735	56,352	57,543	57,543	57,543	57,543	57,543	57,543
385	Usage Above Take or Pay Allocation (kgal)			58,735	56,352	57,543	57,543	57,543	57,543	57,543	57,543
386	Avg. Monthly Actual Use Per Customer (kgal)			4,894.58	4,696.00	4,795.29	4,795.29	4,795.29	4,795.29	4,795.29	4,795.29
387	Avg. Monthly Billed Use Per Customer (kgal)			4,894.58	4,696.00	4,795.29	4,795.29	4,795.29	4,795.29	4,795.29	4,795.29

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
Tarpon Cove Community Association - 3603561100											
388	Classifications:	MPR6	6"								
389	Customer Growth				-	-	-	-	-	-	-
390	Total Average Monthly Customers			1	1	1	1	1	1	1	1
391	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
392	Total Annual Usage (kgal)			33,402	33,169	33,285	33,285	33,285	33,285	33,285	33,285
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
393	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
394	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
395	Annual Billing Determinants (kgal)			33,402	33,169	33,285	33,285	33,285	33,285	33,285	33,285
396	Usage Above Take or Pay Allocation (kgal)			33,402	33,169	33,285	33,285	33,285	33,285	33,285	33,285
397	Avg. Monthly Actual Use Per Customer (kgal)			2,783.50	2,764.08	2,773.79	2,773.79	2,773.79	2,773.79	2,773.79	2,773.79
398	Avg. Monthly Billed Use Per Customer (kgal)			2,783.50	2,764.08	2,773.79	2,773.79	2,773.79	2,773.79	2,773.79	2,773.79
Vineyards Development Corporation - Pressurized - 4802002200											
399	Classifications:	IQ8	8"								
400	Customer Growth				-	-	-	-	-	-	-
401	Total Average Monthly Customers			1	1	1	1	1	1	1	1
402	Number of Bills During Fiscal Year			12	12	12	12	12	12	12	12
403	Total Annual Usage (kgal)			203,140	260,814	231,977	231,977	231,977	231,977	231,977	231,977
	Percent of Actual Usage - Maximum of Allocation and Actual Usage:										
404	Current Allocation			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
405	Billed Take or Pay?			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
406	Annual Billing Determinants (kgal)			203,140	260,814	231,977	231,977	231,977	231,977	231,977	231,977
407	Usage Above Take or Pay Allocation (kgal)			203,140	260,814	231,977	231,977	231,977	231,977	231,977	231,977
408	Avg. Monthly Actual Use Per Customer (kgal)			16,928.33	21,734.50	19,331.42	19,331.42	19,331.42	19,331.42	19,331.42	19,331.42
409	Avg. Monthly Billed Use Per Customer (kgal)			16,928.33	21,734.50	19,331.42	19,331.42	19,331.42	19,331.42	19,331.42	19,331.42

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line		Rate	Meter	Historical		Projected					
No.	Description	Code	Size	2016	2017	2018	2019	2020	2021	2022	2023
<u>Pressurized - Major Customer with Contracts Summary</u>											
410	Customer Growth				-	-	-	-	-	-	-
411	Total Average Monthly Customers			11	11	11	11	11	11	11	11
412	Total Annual Usage (kgal)			735,910	659,689	697,799	697,799	697,799	697,799	697,799	697,799
413	Total Annual Billing Determinants (kgal)			735,910	659,689	697,799	697,799	697,799	697,799	697,799	697,799
414	Usage Above Take or Pay Allocation (kgal)			735,910	659,689	697,799	697,799	697,799	697,799	697,799	697,799
415	Avg. Monthly Actual Use Per Customer (kgal)			5,575.1	4,997.6	5,286.4	5,286.4	5,286.4	5,286.4	5,286.4	5,286.4
416	Avg. Monthly Billed Use Per Customer (kgal)			5,575.1	4,997.6	5,286.4	5,286.4	5,286.4	5,286.4	5,286.4	5,286.4
<u>Pressurized - Basic Customers</u>											
MPR2 - 3/4" Meter											
417	Classifications:	MPR2	3/4"								
418	Customer Growth				-	-	-	-	-	-	-
419	Total Average Monthly Customers			-	-	-	-	-	-	-	-
420	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
421	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
MPR3 - 1" Meter											
422	Classifications:	MPR3	1"								
423	Customer Growth				-	-	-	-	-	-	-
424	Total Average Monthly Customers			4	4	4	4	4	4	4	4
425	Total Annual Usage (kgal)			8,294	12,540	10,417	10,417	10,417	10,417	10,417	10,417
426	Avg. Monthly Use Per Customer (kgal)			172.79	261.25	217.02	217.02	217.02	217.02	217.02	217.02
MPR4 - 1.5" Meter											
427	Classifications:	MPR4	1.5"								
428	Customer Growth				-	-	-	-	-	-	-
429	Total Average Monthly Customers			4	4	4	4	4	4	4	4
430	Total Annual Usage (kgal)			31,437	38,966	35,201	35,201	35,201	35,201	35,201	35,201
431	Avg. Monthly Use Per Customer (kgal)			654.94	811.79	733.36	733.36	733.36	733.36	733.36	733.36

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
MPR5 - 2" Meter											
432	Classifications:	MPR5	2"								
433	Customer Growth				-	-	-	-	-	-	-
434	Total Average Monthly Customers			31	31	31	31	31	31	31	31
435	Total Annual Usage (kgal)			51,478	76,153	63,817	63,817	63,817	63,817	63,817	63,817
436	Avg. Monthly Use Per Customer (kgal)			138.38	204.71	171.55	171.55	171.55	171.55	171.55	171.55
MPR6 - 3" Meter											
437	Classifications:	MPR6	3"								
438	Customer Growth				-	-	-	-	-	-	-
439	Total Average Monthly Customers			1	1	1	1	1	1	1	1
440	Total Annual Usage (kgal)			24,972	21,462	23,217	23,217	23,217	23,217	23,217	23,217
441	Avg. Monthly Use Per Customer (kgal)			2,081.00	1,788.50	1,934.75	1,934.75	1,934.75	1,934.75	1,934.75	1,934.75
MPR7 - 4" Meter											
442	Classifications:	MPR7	4"								
443	Customer Growth				-	-	-	-	-	-	-
444	Total Average Monthly Customers			-	-	-	-	-	-	-	-
445	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
446	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
MPR8 - 6" Meter											
447	Classifications:	MPR8	6"								
448	Customer Growth				-	-	-	-	-	-	-
449	Total Average Monthly Customers			-	-	-	-	-	-	-	-
450	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
451	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Fiscal Year Ending September 30,											
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
MPR9 - 8" Meter											
452	Classifications:	MPR9	8"								
453	Customer Growth				-	-	-	-	-	-	-
454	Total Average Monthly Customers			-	-	-	-	-	-	-	-
455	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
456	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
<u>Pressurized - Basic Customer Summary</u>											
457	Customer Growth			-	-	-	-	-	-	-	-
458	Total Average Monthly Customers			40	40	40	40	40	40	40	40
459	Total Annual Usage (kgal)			116,181	149,121	132,652	132,652	132,652	132,652	132,652	132,652
460	Avg. Monthly Use Per Customer (kgal)			242.04	310.67	276.36	276.36	276.36	276.36	276.36	276.36
PRESSURIZED SUMMARY											
461	Customer Growth				-	-	-	-	-	-	-
462	Total Average Monthly Customers			51	51	51	51	51	51	51	51
463	Total Annual Usage (kgal)			852,091	808,810	830,451	830,451	830,451	830,451	830,451	830,451
464	Annual Billing Determinants (kgal)			852,091	808,810	830,451	830,451	830,451	830,451	830,451	830,451
465	Usage Above Take or Pay Allocation (kgal)			852,091	808,810	830,451	830,451	830,451	830,451	830,451	830,451
466	Avg. Monthly Actual Use Per Customer (kgal)			1,392.31	1,321.58	1,356.95	1,356.95	1,356.95	1,356.95	1,356.95	1,356.95
467	Avg. Monthly Billed Use Per Customer (kgal)			1,392.31	1,321.58	1,356.95	1,356.95	1,356.95	1,356.95	1,356.95	1,356.95
PRESSURIZED AND DISTRIBUTED											
MPD1 - 5/8" Meter											
468	Classifications:	MPD1	5/8"								
469	Customer Growth				-	-	-	-	-	-	-
470	Total Average Monthly Customers			-	-	-	-	-	-	-	-
471	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
472	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
MPD2 - 3/4" Meter											
473	Classifications:	MPD2	3/4"								
474	Customer Growth				(1)	-	-	-	-	-	-
475	Total Average Monthly Customers			1,076	1,075	1,075	1,075	1,075	1,075	1,075	1,075
476	Total Annual Usage (kgal)			390,273	397,057	393,450	393,450	393,450	393,450	393,450	393,450
477	Avg. Monthly Use Per Customer (kgal)			30.23	30.78	30.50	30.50	30.50	30.50	30.50	30.50
MPD3 - 1" Meter											
478	Classifications:	MPD3	1"								
479	Customer Growth				1	-	-	-	-	-	-
480	Total Average Monthly Customers			191	192	192	192	192	192	192	192
481	Total Annual Usage (kgal)			100,616	108,680	104,901	104,901	104,901	104,901	104,901	104,901
482	Avg. Monthly Use Per Customer (kgal)			43.90	47.17	45.53	45.53	45.53	45.53	45.53	45.53
MPD4 - 1.5" Meter											
483	Classifications:	MPD4	1-1/2"								
484	Customer Growth				-	-	-	-	-	-	-
485	Total Average Monthly Customers			35	35	35	35	35	35	35	35
486	Total Annual Usage (kgal)			30,834	37,509	34,171	34,171	34,171	34,171	34,171	34,171
487	Avg. Monthly Use Per Customer (kgal)			73.41	89.31	81.36	81.36	81.36	81.36	81.36	81.36
MPD5 - 2" Meter											
488	Classifications:	MPD5	2"								
489	Customer Growth				1	-	-	-	-	-	-
490	Total Average Monthly Customers			195	196	196	196	196	196	196	196
491	Total Annual Usage (kgal)			589,782	630,389	611,591	611,591	611,591	611,591	611,591	611,591
492	Avg. Monthly Use Per Customer (kgal)			252.04	268.02	260.03	260.03	260.03	260.03	260.03	260.03

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

				Fiscal Year Ending September 30,							
Line No.	Description	Rate Code	Meter Size	Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
MPD6 - 3" Meter											
493	Classifications:	MPD6	3"								
494	Customer Growth				(1)	-	-	-	-	-	-
495	Total Average Monthly Customers			30	29	29	29	29	29	29	29
496	Total Annual Usage (kgal)			217,985	211,908	211,313	211,313	211,313	211,313	211,313	211,313
497	Avg. Monthly Use Per Customer (kgal)			605.51	608.93	607.22	607.22	607.22	607.22	607.22	607.22
MPD7 - 4" Meter											
498	Classifications:	MPD7	4"								
499	Customer Growth				-	-	-	-	-	-	-
500	Total Average Monthly Customers			3	3	3	3	3	3	3	3
501	Total Annual Usage (kgal)			33,559	34,870	34,214	34,214	34,214	34,214	34,214	34,214
502	Avg. Monthly Use Per Customer (kgal)			932.19	968.61	950.40	950.40	950.40	950.40	950.40	950.40
MPD8 - 6" Meter											
503	Classifications:	MPD8	6"								
504	Customer Growth				-	-	-	-	-	-	-
505	Total Average Monthly Customers			-	-	-	-	-	-	-	-
506	Total Annual Usage (kgal)			-	-	-	-	-	-	-	-
507	Avg. Monthly Use Per Customer (kgal)			-	-	-	-	-	-	-	-
MPD9 - 8" Meter											
508	Classifications:	MPD9	8"								
509	Customer Growth				-	-	-	-	-	-	-
510	Total Average Monthly Customers			1	1	1	1	1	1	1	1
511	Total Annual Usage (kgal)			21,318	17,010	19,164	19,164	19,164	19,164	19,164	19,164
512	Avg. Monthly Use Per Customer (kgal)			1,776.50	1,417.50	1,597.00	1,597.00	1,597.00	1,597.00	1,597.00	1,597.00

Table 2-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Summary of Historical and Projected Irrigation Quality Water Customer Statistics

Line No.	Description	Rate Code	Meter Size	Fiscal Year Ending September 30,							
				Historical		Projected					
				2016	2017	2018	2019	2020	2021	2022	2023
PRESSURIZED AND DISTRIBUTED SUMMARY											
513	Customer Growth				-	-	-	-	-	-	-
514	Total Average Monthly Customers			1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531
515	Total Annual Usage (kgal)			1,384,367	1,437,423	1,408,804	1,408,804	1,408,804	1,408,804	1,408,804	1,408,804
516	Annual Billing Determinants (kgal)			1,384,367	1,437,423	1,408,804	1,408,804	1,408,804	1,408,804	1,408,804	1,408,804
517	Avg. Monthly Actual Use Per Customer (kgal)			75.35	78.24	76.68	76.68	76.68	76.68	76.68	76.68
518	Avg. Monthly Billed Use Per Customer (kgal)			75.35	78.24	76.68	76.68	76.68	76.68	76.68	76.68
ALL CUSTOMERS SUMMARY											
519	Customer Growth				(1)	-	-	-	-	-	-
520	Total Average Monthly Customers			1,607	1,606	1,606	1,606	1,606	1,606	1,606	1,606
521	Total Annual Usage (kgal)			3,905,442	4,763,174	4,178,145	4,178,145	4,178,145	4,178,145	4,178,145	4,178,145
522	Annual Billing Determinants (kgal)			4,798,618	4,930,706	4,828,256	4,828,256	4,828,256	4,828,256	4,828,256	4,828,256
523	Usage Above Take or Pay Allocation (kgal)			2,890,770	3,300,057	3,034,504	3,034,504	3,034,504	3,034,504	3,034,504	3,034,504
524	Avg. Monthly Actual Use Per Customer (kgal)			202.47	247.16	216.80	216.80	216.80	216.80	216.80	216.80
525	Avg. Monthly Billed Use Per Customer (kgal)			248.77	255.85	250.53	250.53	250.53	250.53	250.53	250.53

Table 2-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projected Water System User Rate Revenue Under Existing Rates

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
<u>RESIDENTIAL - Retail</u>									
Single Family Residential Customer Type Summary									
1	Base Charges	\$ 13,599,953	\$ 14,817,098	\$ 15,828,295	\$ 16,373,423	\$ 16,840,361	\$ 17,281,236	\$ 17,722,110	\$ 18,162,985
2	Total Volumetric Revenue	12,754,814	14,212,508	15,161,152	15,669,250	16,100,305	16,505,678	16,911,051	17,316,424
3	Total Base Charges and Volumetric Revenue	\$ 26,354,767	\$ 29,029,606	\$ 30,989,447	\$ 32,042,673	\$ 32,940,665	\$ 33,786,913	\$ 34,633,161	\$ 35,479,409
<u>Volumetric Revenue By Block</u>									
4	Block 1	\$ 5,566,526	\$ 6,203,422	\$ 6,612,967	\$ 6,836,411	\$ 7,026,594	\$ 7,205,690	\$ 7,384,786	\$ 7,563,882
5	Block 2	2,632,011	2,934,361	3,133,187	3,238,778	3,328,531	3,413,005	3,497,480	3,581,954
6	Block 3	2,482,342	2,765,569	2,952,840	3,052,007	3,136,130	3,215,238	3,294,347	3,373,455
7	Block 4	1,056,207	1,176,346	1,254,735	1,295,916	1,330,589	1,363,093	1,395,596	1,428,100
8	Block 5	679,576	756,684	806,476	832,448	854,166	874,467	894,768	915,069
9	Block 6	338,151	376,125	400,946	413,690	424,294	434,185	444,075	453,965
10	Total	\$ 12,754,814	\$ 14,212,508	\$ 15,161,152	\$ 15,669,250	\$ 16,100,305	\$ 16,505,678	\$ 16,911,051	\$ 17,316,424
Multifamily Residential Customer Type Summary									
11	Base Charges	\$ 4,728,880	\$ 4,995,761	\$ 5,149,053	\$ 5,162,110	\$ 5,168,746	\$ 5,174,231	\$ 5,179,716	\$ 5,185,202
12	Total Volumetric Revenue	10,432,699	10,756,291	11,071,592	11,109,173	11,113,831	11,117,481	11,121,131	11,124,781
13	Total Base Charges and Volumetric Revenue	\$ 15,161,579	\$ 15,752,051	\$ 16,220,645	\$ 16,271,283	\$ 16,282,577	\$ 16,291,712	\$ 16,300,847	\$ 16,309,982
<u>Volumetric Revenue By Block</u>									
14	Block 1	\$ 2,724,986	\$ 2,796,142	\$ 2,876,777	\$ 2,884,134	\$ 2,887,108	\$ 2,889,553	\$ 2,891,998	\$ 2,894,443
15	Block 2	1,766,045	1,823,730	1,879,235	1,884,878	1,885,863	1,886,587	1,887,311	1,888,035
16	Block 3	1,992,500	2,060,131	2,121,073	2,128,121	2,128,639	2,128,990	2,129,342	2,129,693
17	Block 4	1,245,786	1,284,738	1,322,025	1,327,964	1,328,085	1,328,167	1,328,249	1,328,332
18	Block 5	1,372,761	1,414,546	1,455,172	1,461,308	1,461,359	1,461,396	1,461,433	1,461,470
19	Block 6	1,330,621	1,377,004	1,417,309	1,422,767	1,422,779	1,422,788	1,422,798	1,422,808
20	Total	\$ 10,432,699	\$ 10,756,291	\$ 11,071,592	\$ 11,109,173	\$ 11,113,831	\$ 11,117,481	\$ 11,121,131	\$ 11,124,781
All Residential Customer Types Summary									
21	Base Charges	\$ 18,328,833	\$ 19,812,859	\$ 20,977,348	\$ 21,535,533	\$ 22,009,107	\$ 22,455,467	\$ 22,901,827	\$ 23,348,187
22	Total Volumetric Revenue	23,187,513	24,968,799	26,232,743	26,778,424	27,214,136	27,623,159	28,032,182	28,441,205
23	Total Base Charges and Volumetric Revenue	\$ 41,516,346	\$ 44,781,657	\$ 47,210,092	\$ 48,313,956	\$ 49,223,243	\$ 50,078,626	\$ 50,934,009	\$ 51,789,392

Table 2-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projected Water System User Rate Revenue Under Existing Rates

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
	<u>Volumetric Revenue By Block</u>								
24	Block 1	\$ 8,291,512	\$ 8,999,564	\$ 9,489,745	\$ 9,720,545	\$ 9,913,701	\$ 10,095,242	\$ 10,276,784	\$ 10,458,325
25	Block 2	4,398,056	4,758,091	5,012,422	5,123,656	5,214,394	5,299,592	5,384,791	5,469,989
26	Block 3	4,474,842	4,825,700	5,073,914	5,180,129	5,264,769	5,344,229	5,423,688	5,503,148
27	Block 4	2,301,992	2,461,084	2,576,760	2,623,880	2,658,674	2,691,260	2,723,846	2,756,432
28	Block 5	2,052,337	2,171,230	2,261,648	2,293,756	2,315,526	2,335,863	2,356,201	2,376,539
29	Block 6	1,668,772	1,753,129	1,818,255	1,836,457	1,847,073	1,856,973	1,866,873	1,876,773
30	Total	\$ 23,187,513	\$ 24,968,799	\$ 26,232,743	\$ 26,778,424	\$ 27,214,136	\$ 27,623,159	\$ 28,032,182	\$ 28,441,205
	<u>COMMERCIAL - Retail</u>								
	Commercial Customer Type Summary								
31	Base Charges	\$ 2,230,651	\$ 2,342,023	\$ 2,433,302	\$ 2,450,688	\$ 2,467,238	\$ 2,483,787	\$ 2,500,337	\$ 2,516,887
32	Total Volumetric Revenue	7,198,458	7,543,906	7,828,157	7,874,879	7,919,833	7,964,787	8,009,741	8,054,694
33	Total Base Charges and Volumetric Revenue	\$ 9,429,109	\$ 9,885,929	\$ 10,261,459	\$ 10,325,568	\$ 10,387,071	\$ 10,448,574	\$ 10,510,078	\$ 10,571,581
	<u>Volumetric Revenue By Block</u>								
34	Block 1	\$ 1,215,787	\$ 1,288,631	\$ 1,336,329	\$ 1,345,022	\$ 1,353,354	\$ 1,361,685	\$ 1,370,016	\$ 1,378,348
35	Block 2	1,127,790	1,192,280	1,238,335	1,245,750	1,252,866	1,259,983	1,267,099	1,274,216
36	Block 3	1,569,949	1,655,758	1,718,810	1,728,875	1,738,539	1,748,204	1,757,868	1,767,533
37	Block 4	940,596	986,387	1,022,850	1,028,375	1,033,675	1,038,975	1,044,275	1,049,575
38	Block 5	1,043,341	1,079,121	1,118,511	1,124,512	1,130,297	1,136,083	1,141,868	1,147,654
39	Block 6	1,300,996	1,341,729	1,393,322	1,402,346	1,411,102	1,419,857	1,428,613	1,437,369
40	Total	\$ 7,198,458	\$ 7,543,906	\$ 7,828,157	\$ 7,874,879	\$ 7,919,833	\$ 7,964,787	\$ 8,009,741	\$ 8,054,694
	<u>IRRIGATION - Retail</u>								
	Irrigation Customer Type Summary								
41	Base Charges	\$ 423,025	\$ 455,112	\$ 478,706	\$ 489,100	\$ 499,495	\$ 509,889	\$ 520,283	\$ 530,678
42	Total Volumetric Revenue	3,048,184	3,601,373	3,789,318	3,872,916	3,956,514	4,040,112	4,123,710	4,207,308
43	Total Base Charges and Volumetric Revenue	\$ 3,471,209	\$ 4,056,484	\$ 4,268,024	\$ 4,362,017	\$ 4,456,009	\$ 4,550,001	\$ 4,643,994	\$ 4,737,986
	<u>Volumetric Revenue By Block</u>								
44	Block 1	\$ 215,027	\$ 255,156	\$ 268,033	\$ 273,895	\$ 279,758	\$ 285,620	\$ 291,483	\$ 297,345
45	Block 2	284,311	337,409	355,189	362,956	370,722	378,489	386,255	394,022
46	Block 3	563,919	667,264	702,373	717,991	733,609	749,227	764,845	780,463
47	Block 4	490,751	579,187	609,543	623,169	636,795	650,421	664,046	677,672
48	Block 5	672,063	793,546	834,717	853,136	871,556	889,976	908,395	926,815
49	Block 6	822,114	968,810	1,019,463	1,041,769	1,064,074	1,086,380	1,108,686	1,130,991
50	Total	\$ 3,048,184	\$ 3,601,373	\$ 3,789,318	\$ 3,872,916	\$ 3,956,514	\$ 4,040,112	\$ 4,123,710	\$ 4,207,308

Table 2-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projected Water System User Rate Revenue Under Existing Rates

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
<u>GOODLAND WATER - Retail</u>									
Goodland Water Customer Type Summary									
51	Base Charges	\$ 100,389	\$ 105,920	\$ 108,978	\$ 108,978	\$ 108,978	\$ 108,978	\$ 108,978	\$ 108,978
52	Total Volumetric Revenue	116,257	147,435	151,671	151,671	151,671	151,671	151,671	151,671
53	Total Base Charges and Volumetric Revenue	\$ 216,646	\$ 253,354	\$ 260,649	\$ 260,649	\$ 260,649	\$ 260,649	\$ 260,649	\$ 260,649
<u>Volumetric Revenue By Block</u>									
54	Block 1	\$ 36,745	\$ 44,912	\$ 46,147	\$ 46,147	\$ 46,147	\$ 46,147	\$ 46,147	\$ 46,147
55	Block 2	27,814	34,247	35,264	35,264	35,264	35,264	35,264	35,264
56	Block 3	27,231	34,994	36,016	36,016	36,016	36,016	36,016	36,016
57	Block 4	10,217	13,349	13,735	13,735	13,735	13,735	13,735	13,735
58	Block 5	7,767	10,347	10,644	10,644	10,644	10,644	10,644	10,644
59	Block 6	6,483	9,586	9,866	9,866	9,866	9,866	9,866	9,866
60	Total	\$ 116,257	\$ 147,435	\$ 151,671	\$ 151,671	\$ 151,671	\$ 151,671	\$ 151,671	\$ 151,671
<u>GOODLAND WATER IRRIGATION - Retail</u>									
Goodland Water Irrigation Customer Type Summary									
61	Base Charges	\$ 821	\$ 2,386	\$ 2,455	\$ 2,455	\$ 2,455	\$ 2,455	\$ 2,455	\$ 2,455
62	Total Volumetric Revenue	6,043	34,196	35,186	35,186	35,186	35,186	35,186	35,186
63	Total Base Charges and Volumetric Revenue	\$ 6,864	\$ 36,581	\$ 37,641	\$ 37,641	\$ 37,641	\$ 37,641	\$ 37,641	\$ 37,641
<u>Volumetric Revenue By Block</u>									
64	Block 1	\$ 3,067	\$ 1,467	\$ 1,507	\$ 1,507	\$ 1,507	\$ 1,507	\$ 1,507	\$ 1,507
65	Block 2	2,395	2,020	2,080	2,080	2,080	2,080	2,080	2,080
66	Block 3	459	4,563	4,697	4,697	4,697	4,697	4,697	4,697
67	Block 4	24	5,193	5,343	5,343	5,343	5,343	5,343	5,343
68	Block 5	48	10,312	10,608	10,608	10,608	10,608	10,608	10,608
69	Block 6	50	10,639	10,951	10,951	10,951	10,951	10,951	10,951
70	Total	\$ 6,043	\$ 34,196	\$ 35,186	\$ 35,186	\$ 35,186	\$ 35,186	\$ 35,186	\$ 35,186
<u>ORANGETREE RESIDENTIAL WATER - Retail</u>									
Orange Tree Residential Customer Type Summary									
71	Base Charges	\$ -	\$ 374,417	\$ 668,012	\$ 675,103	\$ 680,315	\$ 684,225	\$ 686,831	\$ 689,438
72	Total Volumetric Revenue	-	222,129	395,829	399,999	403,155	405,522	407,100	408,678
73	Total Base Charges and Volumetric Revenue	\$ -	\$ 596,546	\$ 1,063,841	\$ 1,075,102	\$ 1,083,471	\$ 1,089,747	\$ 1,093,931	\$ 1,098,115

Table 2-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projected Water System User Rate Revenue Under Existing Rates

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
	<u>Volumetric Revenue By Block</u>								
74	Block 1	\$ -	\$ 58,941	\$ 102,168	\$ 103,242	\$ 104,059	\$ 104,671	\$ 105,080	\$ 105,488
75	Block 2	-	7,607	13,189	13,328	13,433	13,512	13,564	13,616
76	Block 3	-	2,005	3,478	3,515	3,542	3,562	3,575	3,589
77	Block 4	-	390	676	683	688	692	695	698
78	Block 5	-	182	316	319	322	324	325	326
79	Block 6	-	104	179	181	183	184	185	185
80	Total	\$ -	\$ 69,228	\$ 120,006	\$ 121,269	\$ 122,226	\$ 122,945	\$ 123,424	\$ 123,902
	<u>ORANGETREE COMMERCIAL WATER - Retail</u>								
	Orange Tree Commercial Customer Type Summary								
81	Base Charges	\$ -	\$ 22,689	\$ 40,023	\$ 41,745	\$ 41,745	\$ 41,745	\$ 41,745	\$ 41,745
82	Total Volumetric Revenue	-	43,133	76,065	80,381	80,381	80,381	80,381	80,381
83	Total Base Charges and Volumetric Revenue	\$ -	\$ 65,822	\$ 116,089	\$ 122,127	\$ 122,127	\$ 122,127	\$ 122,127	\$ 122,127
	<u>Volumetric Revenue By Block</u>								
84	Block 1	\$ -	\$ 4,440	\$ 7,611	\$ 7,880	\$ 7,880	\$ 7,880	\$ 7,880	\$ 7,880
85	Block 2	-	1,750	3,001	3,133	3,133	3,133	3,133	3,133
86	Block 3	-	2,400	4,114	4,212	4,212	4,212	4,212	4,212
87	Block 4	-	788	1,351	1,419	1,419	1,419	1,419	1,419
88	Block 5	-	231	396	533	533	533	533	533
89	Block 6	-	72	123	173	173	173	173	173
90	Total	\$ -	\$ 9,681	\$ 16,596	\$ 17,350	\$ 17,350	\$ 17,350	\$ 17,350	\$ 17,350
	<u>GOLDEN GATE RESIDENTIAL - Retail</u>								
	Golden Gate Residential Customer Type Summary								
91	Base Charges	\$ -	\$ -	\$ 503,275	\$ 864,060	\$ 865,363	\$ 866,405	\$ 867,187	\$ 867,709
92	Total Volumetric Revenue	-	-	387,141	775,454	776,626	777,563	778,266	778,735
93	Total Base Charges and Volumetric Revenue	\$ -	\$ -	\$ 890,416	\$ 1,639,514	\$ 1,641,989	\$ 1,643,968	\$ 1,645,453	\$ 1,646,443
	<u>Volumetric Revenue By Block</u>								
94	Block 1	\$ -	\$ -	\$ 227,784	\$ 456,257	\$ 456,946	\$ 457,497	\$ 457,910	\$ 458,186
95	Block 2	-	-	100,131	200,566	200,870	201,112	201,295	201,416
96	Block 3	-	-	37,541	75,195	75,309	75,400	75,468	75,514
97	Block 4	-	-	8,190	16,405	16,430	16,450	16,465	16,475
98	Block 5	-	-	6,274	12,566	12,585	12,601	12,612	12,620
99	Block 6	-	-	7,221	14,464	14,486	14,503	14,516	14,525
100	Total	\$ -	\$ -	\$ 387,141	\$ 775,454	\$ 776,626	\$ 777,563	\$ 778,266	\$ 778,735

Table 2-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projected Water System User Rate Revenue Under Existing Rates

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
	<u>GOLDEN GATE RESIDENTIAL - Multifamily</u>								
	<u>\Golden Gate Multifamily Customer Type Summary</u>								
101	Base Charges	\$ -	\$ -	\$ 135,067	\$ 231,543	\$ 231,543	\$ 231,543	\$ 231,543	\$ 231,543
102	Total Volumetric Revenue	-	-	451,800	903,600	903,600	903,600	903,600	903,600
103	Total Base Charges and Volumetric Revenue	\$ -	\$ -	\$ 586,866	\$ 1,135,143	\$ 1,135,143	\$ 1,135,143	\$ 1,135,143	\$ 1,135,143
	<u>Volumetric Revenue By Block</u>								
104	Block 1	\$ -	\$ -	\$ 39,800	\$ 79,600	\$ 79,600	\$ 79,600	\$ 79,600	\$ 79,600
105	Block 2	-	-	42,498	84,996	84,996	84,996	84,996	84,996
106	Block 3	-	-	58,837	117,674	117,674	117,674	117,674	117,674
107	Block 4	-	-	48,973	97,946	97,946	97,946	97,946	97,946
108	Block 5	-	-	41,793	83,586	83,586	83,586	83,586	83,586
109	Block 6	-	-	219,899	439,798	439,798	439,798	439,798	439,798
110	Total	\$ -	\$ -	\$ 451,800	\$ 903,600	\$ 903,600	\$ 903,600	\$ 903,600	\$ 903,600
	<u>GOLDEN GATE RESIDENTIAL - Commercial</u>								
	<u>Golden Gate Commercial Customer Type Summary</u>								
111	Base Charges	\$ -	\$ -	\$ 120,973	\$ 207,382	\$ 207,382	\$ 207,382	\$ 207,382	\$ 207,382
112	Total Volumetric Revenue	-	-	256,752	513,503	513,503	513,503	513,503	513,503
113	Total Base Charges and Volumetric Revenue	\$ -	\$ -	\$ 377,724	\$ 720,885	\$ 720,885	\$ 720,885	\$ 720,885	\$ 720,885
	<u>Volumetric Revenue By Block</u>								
114	Block 1	\$ -	\$ -	\$ 34,699	\$ 69,397	\$ 69,397	\$ 69,397	\$ 69,397	\$ 69,397
115	Block 2	-	-	30,833	61,666	61,666	61,666	61,666	61,666
116	Block 3	-	-	46,871	93,743	93,743	93,743	93,743	93,743
117	Block 4	-	-	31,818	63,635	63,635	63,635	63,635	63,635
118	Block 5	-	-	37,861	75,722	75,722	75,722	75,722	75,722
119	Block 6	-	-	74,670	149,340	149,340	149,340	149,340	149,340
120	Total	\$ -	\$ -	\$ 256,752	\$ 513,503	\$ 513,503	\$ 513,503	\$ 513,503	\$ 513,503

Table 2-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projected Water System User Rate Revenue Under Existing Rates

Line No.	Description	Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL SYSTEM - Retail</u>									
Total System Summary									
121	Base Charges	\$ 21,083,719	\$ 23,115,405	\$ 25,468,139	\$ 26,606,586	\$ 27,113,620	\$ 27,591,876	\$ 28,068,568	\$ 28,545,000
122	Total Volumetric Revenue	33,556,455	36,560,969	39,604,663	41,386,014	41,954,606	42,495,485	43,035,340	43,574,962
123	Total Base Charges and Volumetric Revenue	<u>\$ 54,640,174</u>	<u>\$ 59,676,374</u>	<u>\$ 65,072,801</u>	<u>\$ 67,992,601</u>	<u>\$ 69,068,226</u>	<u>\$ 70,087,361</u>	<u>\$ 71,103,909</u>	<u>\$ 72,119,962</u>
<u>Volumetric Revenue By Block</u>									
124	Block 1	\$ 9,762,138	\$ 10,653,110	\$ 11,251,539	\$ 11,498,239	\$ 11,706,406	\$ 11,902,753	\$ 12,098,897	\$ 12,295,040
125	Block 2	5,840,367	6,333,404	6,659,479	6,786,167	6,891,893	6,992,053	7,092,186	7,192,320
126	Block 3	6,636,400	7,192,684	7,543,402	7,675,434	7,785,383	7,890,146	7,994,901	8,099,656
127	Block 4	3,743,580	4,046,378	4,230,258	4,296,605	4,350,329	4,401,845	4,453,359	4,504,874
128	Block 5	3,775,555	4,064,971	4,236,840	4,293,508	4,339,485	4,384,030	4,428,574	4,473,119
129	Block 6	3,798,415	4,084,068	4,252,159	4,301,743	4,343,421	4,384,384	4,425,346	4,466,308
130	Total	<u>\$ 33,556,455</u>	<u>\$ 36,374,616</u>	<u>\$ 38,173,677</u>	<u>\$ 38,851,695</u>	<u>\$ 39,416,917</u>	<u>\$ 39,955,210</u>	<u>\$ 40,493,264</u>	<u>\$ 41,031,317</u>
<u>WHOLESALE - CITY OF MARCO ISLAND</u>									
131	Total Charges	\$ 241,128	\$ 238,523	\$ 245,440	\$ 245,440	\$ 245,440	\$ 245,440	\$ 245,440	\$ 245,440
132	Total Retail and Wholesale Revenue	<u>\$ 54,881,303</u>	<u>\$ 59,914,897</u>	<u>\$ 65,318,241</u>	<u>\$ 68,238,040</u>	<u>\$ 69,313,666</u>	<u>\$ 70,332,801</u>	<u>\$ 71,349,348</u>	<u>\$ 72,365,401</u>
133	Percent Growth			9.0%	4.5%	1.6%	1.5%	1.4%	1.4%
134	Compound Annual Growth Rate - Fiscal Years 2018 Through 2023								<u>2.1%</u>

Table 2-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projected Wastewater System User Rate Revenue Under Existing Rates

Line No.		Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
<u>RESIDENTIAL</u>									
Single Family Residential Customer Type Summary									
1	Base Charges	\$ 19,577,177	\$ 21,451,109	\$ 22,908,237	\$ 23,683,219	\$ 24,339,351	\$ 24,955,868	\$ 25,572,385	\$ 26,188,902
2	Total Volumetric Revenue	11,761,464	13,124,954	13,999,200	14,461,468	14,848,133	15,209,596	15,571,060	15,932,524
3	Total Base Charges and Volumetric Revenue	\$ 31,338,641	\$ 34,576,062	\$ 36,907,436	\$ 38,144,686	\$ 39,187,484	\$ 40,165,464	\$ 41,143,445	\$ 42,121,425
Multifamily Residential Customer Type Summary									
4	Base Charges	\$ 7,459,677	\$ 7,867,961	\$ 8,109,392	\$ 8,130,187	\$ 8,140,703	\$ 8,149,418	\$ 8,158,133	\$ 8,166,848
5	Total Volumetric Revenue	9,498,518	9,784,558	10,071,549	10,103,877	10,110,048	10,114,970	10,119,893	10,124,815
6	Total Base Charges and Volumetric Revenue	\$ 16,958,194	\$ 17,652,519	\$ 18,180,941	\$ 18,234,064	\$ 18,250,752	\$ 18,264,389	\$ 18,278,026	\$ 18,291,662
All Residential Customer Types Summary									
7	Base Charges	\$ 27,036,854	\$ 29,319,070	\$ 31,017,629	\$ 31,813,406	\$ 32,480,055	\$ 33,105,286	\$ 33,730,518	\$ 34,355,749
8	Total Volumetric Revenue	21,259,982	22,909,512	24,070,748	24,565,345	24,958,181	25,324,567	25,690,953	26,057,338
9	Total Base Charges and Volumetric Revenue	\$ 48,296,836	\$ 52,228,582	\$ 55,088,377	\$ 56,378,750	\$ 57,438,236	\$ 58,429,853	\$ 59,421,470	\$ 60,413,088
<u>COMMERCIAL</u>									
Commercial Customer Type Summary									
10	Base Charges	\$ 3,063,323	\$ 3,244,532	\$ 3,362,195	\$ 3,378,962	\$ 3,391,678	\$ 3,403,998	\$ 3,416,318	\$ 3,428,638
11	Total Volumetric Revenue	5,564,705	5,736,242	5,935,457	5,958,746	5,975,497	5,991,811	6,008,125	6,024,439
12	Total Base Charges and Volumetric Revenue	\$ 8,628,028	\$ 8,980,773	\$ 9,297,652	\$ 9,337,709	\$ 9,367,175	\$ 9,395,809	\$ 9,424,443	\$ 9,453,077

Table 2-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projected Wastewater System User Rate Revenue Under Existing Rates

Line No.		Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
	<u>ORANGETREE</u>								
	Single Family Residential Customer Type Summary								
13	Base Charges	\$ -	\$ 555,574	\$ 989,970	\$ 999,874	\$ 1,007,797	\$ 1,013,739	\$ 1,017,701	\$ 1,021,663
14	Total Volumetric Revenue	-	302,168	538,284	543,798	548,208	551,517	553,722	555,928
15	Total Base Charges and Volumetric Revenue	\$ -	\$ 857,742	\$ 1,528,253	\$ 1,543,671	\$ 1,556,005	\$ 1,565,256	\$ 1,571,423	\$ 1,577,590
	Commercial Customer Type Summary								
16	Base Charges	\$ -	\$ 34,578	\$ 60,996	\$ 63,750	\$ 63,750	\$ 63,750	\$ 63,750	\$ 63,750
17	Total Volumetric Revenue	-	42,953	75,732	77,637	77,637	77,637	77,637	77,637
18	Total Base Charges and Volumetric Revenue	\$ -	\$ 77,531	\$ 136,728	\$ 141,386	\$ 141,386	\$ 141,386	\$ 141,386	\$ 141,386
	<u>GOLDEN GATE</u>								
	Single Family Residential Customer Type Summary								
19	Base Charges	\$ -	\$ -	\$ 463,766	\$ 796,216	\$ 797,404	\$ 798,197	\$ 798,593	\$ 798,989
20	Total Volumetric Revenue	-	-	293,908	588,697	589,576	590,163	590,456	590,749
21	Total Base Charges and Volumetric Revenue	\$ -	\$ -	\$ 757,674	\$ 1,384,912	\$ 1,386,981	\$ 1,388,360	\$ 1,389,049	\$ 1,389,738
	Multifamily Customer Type Summary								
22	Base Charges	\$ -	\$ -	\$ 94,560	\$ 162,102	\$ 162,102	\$ 162,102	\$ 162,102	\$ 162,102
23	Total Volumetric Revenue	-	-	257,150	514,301	514,301	514,301	514,301	514,301
24	Total Base Charges and Volumetric Revenue	\$ -	\$ -	\$ 351,710	\$ 676,403	\$ 676,403	\$ 676,403	\$ 676,403	\$ 676,403
	Commercial Customer Type Summary								
25	Base Charges	\$ -	\$ -	\$ 111,819	\$ 191,690	\$ 191,690	\$ 191,690	\$ 191,690	\$ 191,690
26	Total Volumetric Revenue	-	-	146,552	293,103	293,103	293,103	293,103	293,103
27	Total Base Charges and Volumetric Revenue	\$ -	\$ -	\$ 258,371	\$ 484,793	\$ 484,793	\$ 484,793	\$ 484,793	\$ 484,793

Table 2-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projected Wastewater System User Rate Revenue Under Existing Rates

Line No.		Historical		Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021	2022	2023
	<u>TOTAL CUSTOMERS BILLED BY DISTRICT</u>								
28	Base Charges	\$ 30,100,177	\$ 33,153,754	\$ 36,100,934	\$ 37,406,000	\$ 38,094,477	\$ 38,738,763	\$ 39,380,672	\$ 40,022,581
29	Total Volumetric Revenue	<u>26,824,687</u>	<u>28,990,874</u>	<u>31,317,831</u>	<u>32,541,626</u>	<u>32,956,503</u>	<u>33,343,098</u>	<u>33,728,296</u>	<u>34,113,495</u>
30	Total Base Charges and Volumetric Revenue	<u>\$ 56,924,864</u>	<u>\$ 62,144,628</u>	<u>\$ 67,418,766</u>	<u>\$ 69,947,625</u>	<u>\$ 71,050,980</u>	<u>\$ 72,081,861</u>	<u>\$ 73,108,968</u>	<u>\$ 74,136,076</u>
	<u>CUSTOMERS BILLED BY CITY OF NAPLES</u>								
31	Base Charges	\$ 3,103,682	\$ 3,587,239	\$ 3,728,365	\$ 3,746,900	\$ 3,754,495	\$ 3,754,495	\$ 3,754,495	\$ 3,754,495
32	Total Volumetric Revenue	<u>2,725,716</u>	<u>3,214,563</u>	<u>3,289,056</u>	<u>3,301,459</u>	<u>3,306,891</u>	<u>3,306,891</u>	<u>3,306,891</u>	<u>3,306,891</u>
33	Total Base Charges and Volumetric Revenue	<u>\$ 5,829,399</u>	<u>\$ 6,801,802</u>	<u>\$ 7,017,422</u>	<u>\$ 7,048,359</u>	<u>\$ 7,061,386</u>	<u>\$ 7,061,386</u>	<u>\$ 7,061,386</u>	<u>\$ 7,061,386</u>
	<u>TOTAL DISTRICT CUSTOMERS</u>								
	Total System Summary								
34	Base Charges	\$ 33,203,859	\$ 36,740,993	\$ 39,829,300	\$ 41,152,900	\$ 41,848,971	\$ 42,493,257	\$ 43,135,167	\$ 43,777,076
35	Total Volumetric Revenue	<u>29,550,403</u>	<u>32,205,437</u>	<u>34,606,888</u>	<u>35,843,085</u>	<u>36,263,394</u>	<u>36,649,989</u>	<u>37,035,187</u>	<u>37,420,386</u>
36	Total Base Charges and Volumetric Revenue	<u><u>\$ 62,754,262</u></u>	<u><u>\$ 68,946,430</u></u>	<u><u>\$ 74,436,187</u></u>	<u><u>\$ 76,995,984</u></u>	<u><u>\$ 78,112,365</u></u>	<u><u>\$ 79,143,246</u></u>	<u><u>\$ 80,170,354</u></u>	<u><u>\$ 81,197,462</u></u>
37	Annual Total Revenue Growth			<u>8.0%</u>	<u>3.4%</u>	<u>1.4%</u>	<u>1.3%</u>	<u>1.3%</u>	<u>1.3%</u>

Table 2-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projected Irrigation Quality Water System User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30,							
		Historical		Projected					
		2016	2017	2018	2019	2020	2021	2022	2023
<u>BULK CUSTOMERS REVENUE SUMMARY</u>									
Bulk - Major Users with Contracts									
1	Base Charge Revenue	\$ 736,636	\$ 885,180	\$ 906,256	\$ 906,256	\$ 906,256	\$ 906,256	\$ 906,256	\$ 906,256
2	Volumetric Revenue	219,585	417,793	321,100	321,100	321,100	321,100	321,100	321,100
3	Total Revenue	\$ 956,221	\$ 1,302,974	\$ 1,227,356	\$ 1,227,356	\$ 1,227,356	\$ 1,227,356	\$ 1,227,356	\$ 1,227,356
Bulk - Basic Users									
4	Base Charge Revenue	\$ 34,108	\$ 11,089	\$ 11,410	\$ 11,410	\$ 11,410	\$ 11,410	\$ 11,410	\$ 11,410
5	Volumetric Revenue	36,911	15,969	14,025	14,025	14,025	14,025	14,025	14,025
6	Total Revenue	\$ 71,018	\$ 27,057	\$ 25,435	\$ 25,435	\$ 25,435	\$ 25,435	\$ 25,435	\$ 25,435
Total Bulk Customer Revenue									
7	Base Charge Revenue	\$ 770,744	\$ 896,269	\$ 917,666	\$ 917,666	\$ 917,666	\$ 917,666	\$ 917,666	\$ 917,666
8	Volumetric Revenue	256,495	433,762	335,124	335,124	335,124	335,124	335,124	335,124
9	Total Revenue	\$ 1,027,239	\$ 1,330,031	\$ 1,252,791	\$ 1,252,791	\$ 1,252,791	\$ 1,252,791	\$ 1,252,791	\$ 1,252,791
<u>PRESSURIZED CUSTOMERS REVENUE SUMMARY</u>									
Pressurized - Major Users with Contracts									
10	Base Charge Revenue	\$ 51,820	\$ 56,796	\$ 58,443	\$ 58,443	\$ 58,443	\$ 58,443	\$ 58,443	\$ 58,443
11	Volumetric Revenue	367,815	349,114	382,960	382,960	382,960	382,960	382,960	382,960
12	Total Revenue	\$ 419,635	\$ 405,910	\$ 441,403	\$ 441,403	\$ 441,403	\$ 441,403	\$ 441,403	\$ 441,403
Pressurized - Basic Users									
13	Base Charge Revenue	\$ 26,045	\$ 27,347	\$ 28,141	\$ 28,141	\$ 28,141	\$ 28,141	\$ 28,141	\$ 28,141
14	Volumetric Revenue	58,068	78,916	72,801	72,801	72,801	72,801	72,801	72,801
15	Total Revenue	\$ 84,114	\$ 106,263	\$ 100,942	\$ 100,942	\$ 100,942	\$ 100,942	\$ 100,942	\$ 100,942
Total Pressurized Customer Revenue									
16	Base Charge Revenue	\$ 77,865	\$ 84,143	\$ 86,585	\$ 86,585	\$ 86,585	\$ 86,585	\$ 86,585	\$ 86,585
17	Volumetric Revenue	425,883	428,030	455,760	455,760	455,760	455,760	455,760	455,760
18	Total Revenue	\$ 503,748	\$ 512,174	\$ 542,345	\$ 542,345	\$ 542,345	\$ 542,345	\$ 542,345	\$ 542,345

Table 2-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projected Irrigation Quality Water System User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30,							
		Historical		Projected					
		2016	2017	2018	2019	2020	2021	2022	2023
<u>PRESSURIZED AND DISTRIBUTED CUSTOMERS</u>									
<u>REVENUE SUMMARY</u>									
19	Base Charge Revenue	\$ 334,102	\$ 350,195	\$ 360,415	\$ 360,415	\$ 360,415	\$ 360,415	\$ 360,415	\$ 360,415
20	Volumetric Revenue	1,370,273	1,493,224	1,504,913	1,504,913	1,504,913	1,504,913	1,504,913	1,504,913
21	Total Revenue	<u>\$ 1,704,375</u>	<u>\$ 1,843,418</u>	<u>\$ 1,865,328</u>	<u>\$ 1,865,328</u>	<u>\$ 1,865,328</u>	<u>\$ 1,865,328</u>	<u>\$ 1,865,328</u>	<u>\$ 1,865,328</u>
<u>TOTAL BASE CHARGE AND VOLUMETRIC</u>									
<u>REVENUE</u>									
22	Base Charge Revenue	\$ 1,182,711	\$ 1,330,607	\$ 1,364,666	\$ 1,364,666	\$ 1,364,666	\$ 1,364,666	\$ 1,364,666	\$ 1,364,666
23	Volumetric Revenue	2,052,651	2,355,016	2,295,798	2,295,798	2,295,798	2,295,798	2,295,798	2,295,798
24	Total Revenue	<u>\$ 3,235,362</u>	<u>\$ 3,685,623</u>	<u>\$ 3,660,464</u>	<u>\$ 3,660,464</u>	<u>\$ 3,660,464</u>	<u>\$ 3,660,464</u>	<u>\$ 3,660,464</u>	<u>\$ 3,660,464</u>

SECTION 3

DEVELOPMENT OF REVENUE REQUIREMENTS

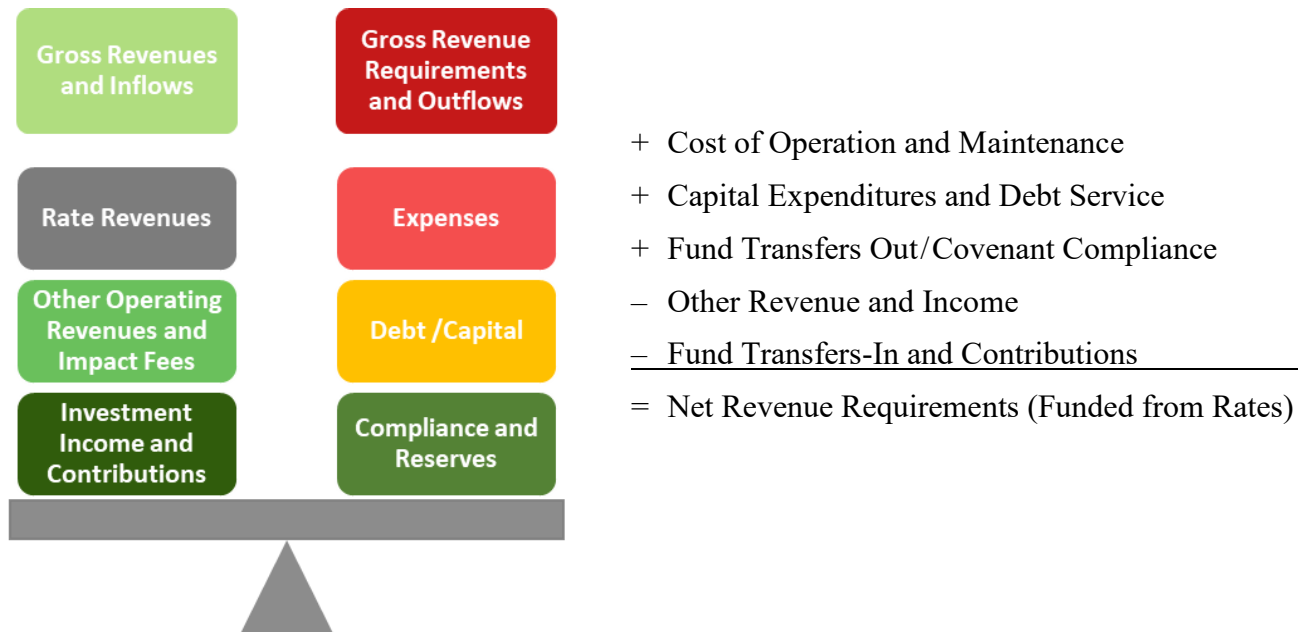


SECTION 3

DEVELOPMENT OF REVENUE REQUIREMENTS

GENERAL

The foundation of the Study and the primary objective of the potable water, wastewater and IQ water rates are to reasonably recover the cost of providing service, cost of infrastructure investment and compliance with covenants of the outstanding bonds and internal fiscal targets (referred to as the "Revenue Sufficiency" evaluation). The various components of costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the District's System. The sum of these costs, after adjusting for other income and other operating revenues available to the utility, represents the net revenue requirements of a utility system required to be funded from monthly user charges or rates. The following is a summary of the net revenue requirement derivation:



Net revenue requirements signify a minimum level of expenditures required to be recovered from monthly user fees or rates. The development of the net revenue requirements of the System is a critical component of the Study since utility rates should be designed to fully recover the cost of providing service. The estimates of the revenue requirements associated with the District's potable water, wastewater, and IQ water systems are consistent with methods generally employed by publicly-owned utilities that rely on revenue bond financing to fund capital investment needs. Specifically, and as can be seen in the above figure, the development of the net revenue requirements was based on the "cash-needs" approach as opposed to the "utility-basis" approach, which is generally used by regulatory commissions and agencies in the

establishment of rates for privately-owned utilities. The advantages of the "cash-needs" approach include:

- Expenditures presented on a basis that is consistent with and conforms to the County's budget process and procedures and supports the financial reporting process;
- Is consistent with and provides compliance with rate covenants and flow of fund provisions included in Resolution No. CWS-85-5 adopted by the BOCC, acting as the ex-officio governing body of the District, on July 30, 1985, as restated, amended and supplemented from time to time (collectively, the "Bond Resolution") that authorized the issuance of utility system senior lien debt issued in support of the funding of capital projects for the System;
- The method is relatively transparent and promotes overall administrative simplicity;
- Provides for the matching of revenue recovery and cash requirements; and
- Is easier to explain to the governing councils / commissions (regulators) since it links to the budget and financial reporting process that they oversee on a general government basis as well.

The water, wastewater, and IQ water user fee analysis recognized a forward-looking Study period to assess the adequacy of the existing user rates. An important objective of the projections was to establish rates and rate levels that would reflect current and near future costs of providing service to ensure continuing and adequate financial resources. Designing rates and charges to provide revenues to match near future operating needs and capital funding requirements promotes the objective of maintaining the System's financial integrity over the long-term and provide continued compliance with rate covenants and the overall financial policies and objectives of the County. For the purposes of this Study, it was determined that the financial evaluation contained in this Study would be predicated on the projected six (6) fiscal year period of October 1, 2017 through September 30, 2023 (includes the current budget year plus a five-year projected period; previously defined as the "Forecast Period"). A forecast of System operations was prepared to: i) assess the adequacy of utility rates in the near future; ii) recognize potential cost recovery strategies based on the phase-in of any required rate adjustment to meet the projected revenue requirements and finance identified capital expenditure requirements; iii) examine the financial implications of alternatives to funding the System's capital plan; and iv) promote compliance with the Bond Resolution, County policy and to maintain a strong credit rating to allow future access to capital markets at a reduced and to promote rate sustainability. The projected revenue requirements include the various generalized cost components described below:

Operating Expenses – These expenses include the cost of utilities, chemicals, salaries and associated benefits, materials and supplies, allocated administrative charges, and other ongoing expenses incurred for the daily operations and maintenance of the potable water, wastewater, and IQ water utility systems.

Debt Service – Debt Service includes the principal and interest payments on the County's currently outstanding and anticipated senior lien and subordinate lien obligations payable from the net operating revenues of the System, including any future debt obligations identified during the Forecast Period based on the capital improvement needs and related funding plan of the District.

Renewal and Replacement Fund ("R&R Fund") / Capital Account – This component of cost includes: i) the funding of the R&R Fund for ongoing capital projects as defined in and required by the Bond Resolution, which authorized the issuance of the outstanding senior lien utility revenue bonds; and ii) the funding of an ongoing capital account (operating reserves) established by the County to provide additional funds for the continued renewal, upgrade, and betterment of utility system assets (pay-as-you-go capital funding). These funding requirements are provided annually from utility rates and have been recognized as a separate revenue requirement for rate determination purposes.

Other Revenue Requirements – This component of cost includes other expenditures incurred by the System. Examples would include, but not be limited to: i) operating or departmental capital outlay such as vehicles, equipment, etc.; and ii) the funding of other financial requirements (e.g., working capital, rate stabilization, etc.) in order to meet the projected financial targets of the utility, provide rate phasing alternatives for the benefit of the System, and to comply with the rate covenants as dictated by the Bond Resolution, which authorized the issuance of the outstanding senior lien revenue bonds and by the subordinate lien note agreement.

PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS

The development of the projected revenue requirements is shown on Tables 3-1, 3-2, and 3-3 at the end of this section for the potable water, wastewater and IQ water systems, respectively, while Table 3-4 at the end of this section shows the projected revenue requirements on a combined System basis. The analyses included on these tables required certain assumptions, considerations and analyses. Major assumptions and considerations recognized by PRMG in the development of the projected revenue requirements for the Study period are as follows:

1. Projected revenues from current rates and charges for the County's water, wastewater, and IQ water systems have been based on the schedule of rates and charges currently in effect as of the date of this report. Such rates were applied to the customer and sales usage forecast discussed in Section 2 of this report. The revenue projections recognize an overall increase in utility rate revenues due primarily to anticipated growth of the service area and the full absorption of the Golden Gate System that was acquired by the County on March 1, 2018. Reference is made to Section 2 of this report for discussion of the customer sales forecast and the acquisition of the Golden Gate System by the County, including Tables 2-4, 2-5, and 2-6, which summarize the projected rate revenues under the existing rates for the Forecast Period for the potable water, wastewater, and IQ water systems, respectively.
2. The District currently charges an impact fee to all new development requesting water and/or wastewater capacity, the purpose being to recoup the upfront or identified investment in utility plant identified to serve growth. These fees are not an operating

revenue of the System for rate determination purposes but are considered as a source of funds to defray the cost of capital that would be recovered from rates if such fees were not in effect. With respect to the water and wastewater impact fees to be collected by the District during the Forecast Period reflected in this analysis, the District has historically utilized such fees to pay growth-related debt service, and this practice is anticipated to continue. The County is currently performing a water and wastewater impact fee review. Based on the customer projections as outlined in Section 2 of this report and the existing impact fees as of the date of this report, the following impact fee collections are projected.

Projected Water and Wastewater Impact Fee Collections							
Fiscal Year	Water Impact Fees			Wastewater Impact Fees			Total
	Impact Fee Per ERC	ERC Growth [*]	Annual Impact Fees	Impact Fee Per ERC	ERC Growth [*]	Annual Impact Fees	Annual Impact Fees
2018	\$2,562	2,326	\$5,959,186	\$2,701	2,152	\$5,812,714	\$11,771,900
2019	2,562	2,196	5,626,075	2,701	2,029	5,479,546	11,105,621
2020	2,562	1,833	4,695,198	2,701	1,663	4,492,789	9,187,987
2021	2,562	1,718	4,402,259	2,701	1,548	4,181,256	8,583,515
2022	2,562	1,707	4,374,077	2,701	1,537	4,151,545	8,525,622
2023	2,562	1,706	4,371,515	2,701	1,537	4,151,545	8,523,060
Total Received			<u>\$29,428,311</u>			<u>\$28,269,395</u>	<u>\$57,697,706</u>

[*] Based on customer growth projections in Section 2 of this report.

Based on the direction of the County, all impacts fees earned by the District during the Forecast Period were first applied to "expansion-related" debt service payments and second applied to finance expansion-related capital expenditures. Based on this priority of funds use objective as provided by the County, it was assumed that all of the impact fees received by the County would be used to fund the expansion-related component of the debt service payments. This funding strategy of the County also allows to accrue funds from rates to be applied towards the funding of renewals, replacements, upgrades and benefits (e.g., "capital re-investment") for the long-term benefit of the System; the need to fund ongoing capital re-investment is an issue of the County as well as other utilities both statewide and nationally as infrastructure ages and needs replacement; having a proactive capital re-investment plan that is fully funded will promote long-term rate sustainability coupled with a favorable blend of debt and equity (internal funds) financing.

3. The adopted Fiscal Year 2018 Operating and Capital Budget associated with the operations of the potable water, wastewater, and IQ water systems as provided by the District served as the basis for the expenditure projections and the underlying assumptions reflected in such budget were assumed to be reasonable and representative of anticipated operations. Such budgetary amounts represent the most recent financial forecast of the utility system as approved by the BOCC, were based on historical operating results and trends, and were incorporated into the revenue requirement component of the Study, except for adjustments and assumptions as noted hereafter.
4. Table 3-5 at the end of this section summarizes: i) the projected operations and maintenance expenses for the System as budgeted for the Fiscal Year 2018; ii) any adjustments made to the forecast for ratemaking considerations; and iii) the allocation of

such expenses among the potable water, wastewater and IQ water systems. This allocation of cost between the three utility systems served as the basis for the projection of respective utility system costs for the remainder of the Forecast Period. The allocation of the operation and maintenance costs between the two utility systems was based on: i) the functional nature of each cost center (e.g., water treatment allocated to water); ii) the purpose of such cost center and the specific costs reflected in such cost center; and iii) discussions with County staff. The following is a summary of the operating expense allocation for the Fiscal Year 2018 as recognized in this Study:

Fiscal Year 2018 – Operating Expense Allocation [*]		
Description	Amount	Percent
Water System	\$43860,793	46.3%
Wastewater System	47,185,408	49.8%
IQ Water System	3,709,339	3.9%
Total	<u>\$94,755,541</u>	<u>100.00%</u>

[*] Amounts derived from Table 3-5; amounts do not include departmental capital expenditures, which are included as an expenditure in the capital plan. The PILT is treated as an operating expense in the District's budget.

5. The operation and maintenance expenses for the potable water, wastewater and IQ water systems budgeted for the Fiscal Year 2018 were projected for the remaining five (5) years of the Forecast Period (through Fiscal Year 2023). These projections are shown in Tables 3-6, 3-7, and 3-8 at the end of this section for the water, wastewater and IQ water systems, respectively, while the escalation references can be found in Table 3-9 at the end of this section. The combined operating expenses are shown in Table 3-10 at the end of this section.

The projected operating expenses were developed for the Study as follows:

- a. Budgeted Fiscal Year 2018 operating expenses such as professional services, other contractual services, communications expense, materials and supplies expense, and certain other operating expenses have been projected to increase from current budgetary levels at an annual inflation rate of 2.4%. The forecast of inflation was based upon the CPI calendar year forecast prepared by the Congressional Budget Office as contained in "An Update to the Budget and Economic Outlook: 2017 to 2027" published in June 2017 (the most recent update published at the time of the analysis). This inflation forecast was compared to other pricing indices used by many utilities for financial forecasting and rate review purposes. These indices included: i) the Gross National Product ("GNP") implicit price inflator index that is used by the Florida Public Service Commission in the regulation of investor-owned utilities to establish price indices that automatically (pass-through) increases in operating costs without a full rate review; and ii) indices that were published in the Engineering News-Record that track historical trends in construction and material costs. Additionally, based on historical trends and discussions with the County, repair and maintenance expenses were escalated at a 4.0% annual rate, while property / general insurance was escalated at 5.0% annually.

- b. Based on discussions with the County staff, the cost of the utility system's salaries and wages were increased above Fiscal Year 2018 budgeted amounts by 3.0% per year to reflect cost of living and merit adjustments. The costs of health insurance for employees were assumed to increase by 5% per year.
6. Current period Water and Sewer System electrical expenses were increased during the Forecast Period by a general or base inflation allowance of 2.50% based on twenty-year average change in the Consumer Price Index for All Urban Consumers for Electricity (CUSR0000SEFH01) as published by the *Bureau of Labor Statistics* as of November 2017 plus an allowance for System growth and any additional approved rate adjustments announced by Florida Power and Light Company ("FP&L"), the System's energy provider. Based on these assumptions, the increase in System electric expenses was projected to average approximately 4.0% annually after Fiscal Year 2019 for the Forecast Period. With respect to the Fiscal Year 2019, projected electrical expenses were estimated to range from 8.3% for the Water System and 5.8% for the Wastewater System, which recognized the full consolidation of the Golden Gate System into the District (results in increased sales / flows at the facilities) coupled with an assumed base rate increase in FP&L expenses associated with a prior year rate filing. With respect to the IQ Water System, no significant projected growth in irrigation quality water sales was assumed due to the discretionary use of this commodity; the projected growth in electrical expense for this respective utility system was assumed to approximate 2.5% annually for the Forecast Period.
7. Current period Water and Sewer System chemical expenses were increased during the Forecast Period by a general or base inflation allowance of 4.00% based on twenty-year average change in the Consumer Price Index for All Urban Consumers for Industrial Chemicals (WPU061) as published by the *Bureau of Labor Statistics* as of November 2017 plus an allowance for System growth. Based on these assumptions, the increase in System chemical expenses was projected to average approximately 5.5% annually after Fiscal Year 2019 for the Forecast Period. With respect to the Fiscal Year 2019, projected chemical expenses were estimated to range from 8.6% for the Water System and 6.1% for the Wastewater System, which recognized the full consolidation of the Golden Gate System into the District (results in increased sales / flows at the facilities). With respect to the IQ Water System, no significant projected growth in irrigation quality water sales was assumed due to the discretionary use of this commodity; the projected growth in chemical expense for this respective utility system was assumed to approximate 4.0% annually for the Forecast Period.
8. An allowance for bad debt expenses has been made to recognize that a certain amount of revenues will be considered as uncollectible and written off throughout the year. A bad debt ratio estimated at 0.25% of sales revenues was subsequently applied to the level of sales revenues projected for the Forecast Period to project the annual expense to be recognized, which was estimated based on general utility trends. The projected level of bad debt expense is estimated to average \$573,000 annually over the Forecast Period.
9. In the projection of the estimated annual operating expense requirements, a contingency allowance has been included in the financial forecast for the years beyond Fiscal Year 2018. The contingency allowance assumed for the development of the projected revenue

requirements was assumed to be 1.0% of the total combined potable water, wastewater, and IQ water operating expenses and was recognized in each fiscal year of the Forecast Period beginning in Fiscal Year 2019. The allowance has been included as an operating expense in order to provide funds to meet unknown or unplanned expenses throughout the fiscal year and to recognize potential changes in revenues that may result due to weather, conservation, and other factors. To the extent the contingency allowance is not required to meet annual operating expenses or provide funds for ongoing System operations, such monies would accrue to the benefit of the System and could be used for other purposes such as funding a capital account to finance renewals, replacements, and upgrades to the utility system over time. The estimated contingency expense recognized in the financial forecast averaged approximately \$1.03 million annually for the Forecast Period.

10. The financial projections of the utility operating expenses as reflected on Tables 3-6, 3-7, 3-8, and 3-10 at the end of this section include the recognition of additional employees that are anticipated to be required to meet the increased service level needs / requirements of the utility system. The recognition of the additional personnel was based on discussions with County staff and is primarily due to serving the increased growth of the utility system service area (i.e., increases in the number of customer served that pose a greater demand on the existing employee availability).

The increase in anticipated personnel also recognizes the additional staffing requirements to be incurred in 2018 associated with the operation of the Golden Gate Wastewater Treatment Plant, which was acquired and consolidated into the District effective March 1, 2018 (such additional personnel was not budgeted for 2018). The Golden Gate System water treatment facilities are anticipated to be decommissioned and the Golden Gate Water System being interconnected with the District's Water System. The following table summarizes the additional employees recognized in the financial forecast above the level of personnel assumed in the Fiscal Year 2018 Budget:

Summary of Personnel Assumed to be Added During Forecast Period				
Position	Cost Center	Total Number of Positions [1]	Assumed Fiscal Year(s) of Addition	Additional Annual Personnel Services Cost by End of Forecast Period [2]
Accounting Technician	Utility Operations Center	1	2023	\$69,861
Accounting Technician	Client Billing	1	2021	69,861
Accounting Technician	Client Accounting	1	2023	69,861
Accounting Technician	Utility Customer Service	1	2021	69,861
Maintenance Specialist	Meter Operations	4	2020, 2022	250,146
Maintenance Specialist	Wastewater Field Operations	16	2018, 2019, 2020, 2021, 2022, 2023	1,000,583
Crew Leader	Wastewater Field Operations	1	2018	64,860
Instrumentation / Electrical Tech.	Wastewater Field Operations	1	2018	69,861
Maintenance Specialist	Distribution	10	2019, 2020, 2021, 2022, 2023	625,364
Plant Operator	GGWRF	6	2018	389,161
Plant Operator	NERWTP	6	2022	389,161
Plant Operator	NERWRF	6	2022	389,161
Project Manager	Engineering and Project Management	1	2019	101,627
Total Employee Additions		55		\$3,559,369

[1] Employees represent full-time equivalents.

[2] Reflects estimated salaries and benefits by Fiscal Year 2023.

As shown in the preceding table, the salaries and benefits of these additional full-time employees were assumed to approximate \$3,559,369 by Fiscal Year 2023 with approximately \$524,000 or 15% of the additional cost being associated with the addition of the Golden Gate System. Based on System needs, new positions may be adjusted among departments.

11. Included as an operating expense for the Forecast Period is an allowance for indirect or administrative costs for anticipated charges accounted for in the County's General Fund for services or support to the utility system. The estimate of the indirect charges for the Fiscal Year 2018 was based on the indirect cost allocation estimate prepared by the County and included as a cost component of the Fiscal Year 2018 Budget. For the remainder of the Forecast Period, and based on discussions with County staff, such amounts were increased by the labor escalation factor of 3.0% per year. Examples of expenditures included in this reimbursement to the General Fund for utility system operations are management and business planning expenses linked to the BOCC, the County administration and administrative support staff, human resources, finance and accounting, record keeping and management information systems ("MIS") activities, purchasing, and other related expenditures as identified by the County, which provide benefit to the utility system.

In addition to the administrative cost allowance charged to the utility, there are certain other direct charges that are considered as interfund transfers to account for specific services provided by other departments or cost centers that benefit the District. An example of the interfund transfer would be fleet and information technology charges. Although classified in the budget as an interfund transfer, such expenditures have been reclassified as an operating expense for financial forecast and the determination of rate covenant compliance purposes in this Study.

12. Also included as a revenue requirement funded from rate revenues is an operating transfer to the County's General Fund associated with a PILT. The County's current policy for Fiscal Year 2018 is to charge the PILT based on 5.25% of the previous Fiscal Year's user rate revenues plus certain other revenues available at the time of calculation. For the remainder of the Forecast Period and based on information provided by the County, it was assumed that i) the PILT payment percentage would increase to 5.75% beginning with the Fiscal Year 2019; and ii) remain consistent at 5.75% for the remainder of the Forecast Period. Based on these assumptions, the projected PILT transfers assumed for the financial forecast are as follows:

Summary of Projected PILT Transfers			
Fiscal Year Ending September 30, (Projected)	Base Revenues for PILT Calculation	Transfer Percent	Projected PILT Transfer [*]
2018	\$123,625,601	5.25%	\$6,482,800
2019	134,825,551	5.75%	7,752,469
2020	145,570,518	5.75%	8,370,305
2021	151,054,829	5.75%	8,685,653
2022	152,657,637	5.75%	8,777,814
2023	154,717,891	5.75%	8,896,279

[*] Fiscal Year 2018 PILT transfer reflects budgeted amount.

Recognition of this revenue requirement is a business policy of the County and PRMG has no opinion on the appropriateness or level of such expense. This revenue requirement was recognized as an operating expense payable prior to the payment of debt service on any long-term borrowing by the County for System improvements.

13. For the purposes of this Study, amounts associated with depreciation and amortization expenses have not been recognized in this analysis. These expenditures represent non-cash expenses and since the rate evaluation is being developed on a "cash-needs" approach as discussed earlier in this section, these expenses have not been recognized in the development of the financial forecast and have not been recognized as a revenue requirement to be recovered from rates for the Forecast Period. As discussed later in this section, an allowance for the funding of capital projects, renewals and replacements, and/or reserves from annual operations has been recognized that is essentially equivalent to the funding of depreciation expense.
14. The County has periodically issued utility revenue bonds pursuant to the terms and covenants of the Bond Resolution for the purpose of initially acquiring the utility assets and establishing the District and to fund additional capital expenditures to the Utility. As of October 1, 2017, the County had a total aggregate principal amount of \$68,929,968 of Prior Outstanding Bonds remaining payable under the following terms as summarized below.

Summary of All Prior Outstanding Bonds Debt Allocable to District System [1]

Description	Principal Outstanding October 1, 2017	Maturity Date (Last Payment)	Repayment Terms	Fiscal Year 2018 Annual Debt Service
Senior Lien Bonds [2]:				
Water and Sewer Refunding Revenue Bonds, Series 2013 (the "Series 2013 Bonds")	\$5,670,968	July 1, 2021	Level Debt Payments	\$1,472,424
Water and Sewer Refunding Revenue Bonds, Series 2015 (the "Series 2015 Bonds")	15,154,000	July 1, 2022	Level Debt Payments	2,844,195
Water and Sewer Refunding Revenue Bonds, Series 2016 (the "Series 2016 Bonds")	<u>48,105,000</u>	July 1, 2036	Interest-Only Through 2028, Then Level Debt Payments	<u>2,405,250</u>
Total Senior Lien Bonds (the "Prior Outstanding Bonds")	<u>\$68,929,968</u>			<u>\$6,721,336</u>

[1] Amounts derived from Tables 3-11 and 3-11A.

[2] Amount shown represent bonds issued pursuant to the Bond Resolution that have a senior pledge on the Net Revenues of the System.

During the Fiscal Year 2018 and as part of the acquisition of the Golden Gate System from the FGUA, the County issued additional parity bonds pursuant to the Bond Resolution. Specifically, the County issued the Water and Sewer Revenue Bonds, Series 2018 (the "Series 2018 Bonds") to refinance a portion of the then outstanding FGUA debt portfolio at the time of acquisition (the "Acquisition Bonds" and together with the Prior Outstanding Bonds, the "Outstanding Senior Bonds"). It should be noted that the County also defeased a certain amount of the FGUA debt portfolio from cash received from FGUA as part of the transaction and therefore are no longer considered outstanding (the defeased debt consisted primarily of State Revolving Fund ["SRF"] loans secured by the FGUA from the State). The following is a summary of the terms for the Series 2018 Bonds:

Summary of Acquisition Bonds Debt Allocable to District System [1]

Description	Amount Issued During FY 2018	Maturity Date (Last Payment)	Repayment Terms	FY 2018 Annual Debt Service [2]
Water and Sewer Revenue Bonds, Series 2018 (the "Series 2018 Bonds")	\$35,965,000	July 1, 2029	Level Debt Payments to 2022; Increased Level Debt Payments for Remaining Term	\$1,856,141
Total Acquisition Bonds	\$35,965,000			\$1,856,141

[1] Amounts derived from Tables 3-11 and 3-11A.

[2] Amounts shown reflect partial year debt service payment; the average annual debt service payment during the Forecast Period approximates between \$3.1 to \$4.1 million.

In addition to the Outstanding Senior Bonds, on November 17, 2016, the District issued a Water and Sewer Refunding Revenue Note (Subordinate), Series 2016 in the principal amount \$89,982,000 (the "2016 Subordinate Note") to refund all of the District's outstanding SRF loans. As of October 1, 2017, the County had a total aggregate principal amount of \$87,453,000 of the 2016 Subordinate Note outstanding payable under the following terms as summarized below.

Summary of 2016 Subordinate Note Debt Allocable to District System [1]

Description	Amount Issued During FY 2018	Maturity Date (Last Payment)	Repayment Terms	FY 2018 Annual Debt Service [2]
Water and Sewer Refunding Revenue Note, 2016 Subordinate Note (the "Subordinate 2016 Note")	\$87,453,000	July 1, 2029	Declining Payments based on Initial Repayment Terms of the Refunded SRF Loans	\$11,148,154

[1] Amounts derived from Tables 3-11 and 3-11A.

[2] The annual debt repayment recognizes a declining payment structured to match the repayment schedule of the SRF loans secured by the County for System capital improvement financing.

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Currently the District has outstanding approximately \$192,347,968 in the principal amount of senior lien and subordinate lien loans (collectively, the "Existing System Debt") allocable to the System as shown in Tables 3-11 and 3-11A at the end of this section and summarized as follows:

Summary of Outstanding Principal Amount of Existing System Debt – Allocable to District System [1]	
Description	Principal Outstanding April 1, 2018
Senior Lien Bonds [2]	
Water and Sewer Refunding Revenue Bonds, Series 2013	\$5,670,968
Water and Sewer Refunding Revenue Bonds, Series 2015	15,154,000
Water and Sewer Refunding Revenue Bonds, Series 2016	48,105,000
Water and Sewer Refunding Revenue Bonds, Series 2018	35,965,000
Total Senior Lien Bonds (the "Outstanding Bonds")	\$104,894,968
Subordinate Lien Note	
Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$87,453,000
Total Outstanding Existing System Debt	\$192,347,968

[1] Amounts derived from Tables 3-11 and 3-11A; an April 2018 date was assumed for the presentation of the Outstanding Existing System Debt to provide for the recognition of all outstanding loans since the Series 2018 Bonds (for the Golden Gate acquisition) were issued March 1, 2018.

The payment of the Existing System Debt is from the Pledged Revenues of the System, which include revenues derived from the application of the monthly rates for service and, where applicable, impact fees. The outstanding 2016 Subordinate Note refunded several loans administered by the FDEP associated with the SRF Loan Program. The payment of the 2016 Subordinate Note is from the Pledged Revenues of the System after the payment of all Senior Lien Bonds.

The allocation of the annual debt service on the Existing System Debt among the water, wastewater, and IQ water systems was based on the estimate of the projects financed by the issuance of such bonds. Based on information provided by the County, the debt service principal outstanding allocated among the utility systems was assumed to be as follows:

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Allocation of Existing System Debt		
Description	Principal / Liability Outstanding [*]	Percent of Total System Debt
Water System		
Senior Lien Bonds	\$59,452,003	30.91%
2016 Subordinate Note	50,014,455	26.00%
Wastewater System		
Senior Lien Bonds	45,442,965	23.63%
2016 Subordinate Note	35,177,646	18.29%
IQ Water System		
Senior Lien Bonds	0	0.00%
2016 Subordinate Note	2,260,899	1.17%
Total Existing System Debt	<u>\$192,347,968</u>	<u>100.00%</u>

[*] Amounts derived from Table 3-11.

The debt service payments associated with the Existing System Debt as reflected in the development of the revenue requirements herein were based on the actual debt service schedules (and loan repayment schedules as provided by the County's Finance Department) associated with each respective debt issue. In addition, the debt service payments shown in this Study were based on the funding requirements from revenues to the Sinking Fund as required by the Bond Resolution that authorized the issuance of the existing system debt (i.e., accrual basis) as opposed to when the debt service requirements are actually paid to investors.

15. In addition to the Existing System Debt, the financial forecast assumes that the District will need to issue additional parity debt during the Forecast Period in order to provide funding in support of the capital funding plan (discussed later in this section). Based on the operating results and funds availability predicated on the results of the financial analysis included in this Report, it is estimated that the District will need to fund approximately \$101,000,000 of the total project costs from the issuance of additional indebtedness. Specifically, it was assumed that the County would issue additional bonds on a parity basis (same seniority of payment status) with the Outstanding Senior Bonds (the additional parity bonds referred to as the Water and Sewer Revenue Bonds, Series 2020 (the "Series 2020 Bonds"). For the purposes of this Report, PRMG relied on the following assumptions as discussed with County staff in the development of the debt service assumed for the Series 2020 Bonds: i) a total principal amount of bonds issued of \$110,385,000 to fund a total construction fund deposit of approximately \$101,000,000, with no discount or premium assumed for the development of the overall principal amount of bonds assumed to be issued; ii) issuance costs equal to approximately 2.5% of the principal amount of bonds assumed at \$2,759,625; iii) an issuance date of April 1, 2020; iv) an average annual interest rate of approximately 6.0%, which includes the funding of the first year of interest from bond proceeds and interest-only payments for the subsequent thirty-six (36) months; v) no requirement to fund a debt service reserve deposit; vi) a thirty (30) year repayment schedule; and vii) a level annual debt service payment of approximately \$8,489,000 beginning in Fiscal Year 2025 after the interest-only repayment period. It should be noted that at the time of issuance of the additional parity bonds, it is recommended that the District consult with its Financial Advisor relative to the timing, structure, and sale of such

additional bonds and if market conditions are different as compared to the estimates assumed in the development of the financial forecast, the District may need to re-evaluate the level of rates in effect at the time of issuance to determine if the Net Revenues derived from operations will be considered sufficient to meet the District's financial objectives regarding the funding of the Utility revenue requirements and compliance with the rate covenants required to issue the Series 2020 Bonds.

16. The capital expenditures for the System were based on information contained in the multi-year CIP schedule provided by the County along with additional information regarding the status of current and anticipated projects and annual departmental capital (general recurring plant) needs. Table 3-12 at the end of this section provides a detailed listing of the capital projects for the potable water, wastewater, and IQ water systems as well as anticipated funding sources for such projects within the Study period.
 - a. In order to provide a funding mechanism to finance the costs of renewals, replacements, betterments, and upgrades to the potable water, wastewater, and IQ water utility systems, the County has recognized the funding of District-established water and wastewater capital accounts. The capital accounts are internal funds designed to recognize the accrual of funds to meet these ongoing capital expenditure requirements on a pay-as-you-go basis (which improves the overall equity position of the System). For the Forecast Period reflected in this report, the development of the revenue requirements includes continued funding or setting aside of monies in the capital accounts to meet these ongoing capital expenditure requirements and to maintain reserves. Based on discussions with County staff and PRMG's recommendations regarding best management practices, minimum capital account deposits equal to at least 15% of the previous year's Gross Revenues were assumed. PRMG also assumed additional transfers into the capital accounts from operations and existing fund balances or reserves to reduce the need to debt finance the renewal, replacement, and enhancement capital projects of the System as identified in the CIP. A summary of projected deposits into the potable water, wastewater and IQ water capital accounts funded annually from System operations is shown as follows:

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Summary of Projected Deposits to Potable Water Capital Account (Fund 412)

Fiscal Year	Minimum Deposit – 15% of Previous Year's Gross Revenues	Additional Deposits	Total Deposit
2018	\$9,187,022	\$4,000,000	\$13,187,022
2019	10,151,351	9,000,000	19,151,351
2020	10,869,424	9,000,000	19,869,424
2021	11,348,964	10,000,000	21,348,964
2022	11,841,902	10,000,000	21,841,171
2023	12,367,979	10,000,000	22,367,979

Summary of Projected Deposits to Wastewater Capital Account (Fund 414)

Fiscal Year	Minimum Deposit – 15% of Previous Year's Gross Revenues	Additional Deposits	Total Deposit
2018	\$9,648,522	\$8,000,000	\$17,648,522
2019	11,636,915	15,000,000	26,636,915
2020	12,317,839	16,000,000	28,317,839
2021	12,746,587	16,000,000	28,746,587
2022	13,276,688	17,000,000	30,277,688
2023	13,844,990	17,000,000	30,844,990

Summary of Projected Deposits to IQ Water Capital Account (Fund 414)

Fiscal Year	Minimum Deposit – 15% of Previous Year's Gross Revenues	Additional Deposits	Total Deposit
2018	\$561,315	\$350,000	\$911,315
2019	557,381	1,250,000	1,807,381
2020	573,300	2,000,000	2,573,300
2021	624,512	2,000,000	2,624,512
2022	680,156	2,000,000	2,680,156
2023	742,314	2,000,000	2,742,314

This capital expenditure funding mechanism is similar to that of the R&R Fund required by the bond resolutions adopted by public utilities in support of utility financings that is funded annually (reference is made to Assumption No. 18 for a discussion of deposits to the Renewal and Replacement Fund). The use of the capital account (which is a component of the operating reserve for the Utility but is assumed to be restricted for capital expenditures in the financial plan contained in this Study) represents a funding source on a "pay-as-you-go" basis funded annually from rates and serves to reduce the number of capital projects necessary to be funded from the issuance of utility revenue bonds or other outside sources. The use of this fund is recognized by the District for which we concur to be a method to maintain and stabilize rates over the long-term due to the cost of financing and "carry" (interest costs) is not incurred by the utility system relative to the financing of such projects. The use of the capital account also provides more flexibility as to the use of funds for capital needs since the funds do not represent bond proceeds that do carry certain restrictions (e.g., yield restricted, timing of expenditures, etc.).

- b. Based on estimated costs developed master planning process and estimates for departmental capital needs, the County has identified approximately \$634.1 million in

capital needs through the Fiscal Year 2023. To recognize actual spending when compared to the cost estimates reflected in the capital plan for the development of the financial forecast, the County staff instructed PRMG to assume an approximate 84% completion rate for the capital program (\$532.8 out of the total \$634.1 million recognized would be completed and funded during the Forecast Period). The following is a summary of the \$532.8 million in estimated capital expenditures anticipated for the System and the expected funding sources relative to such capital program recognized in the development of the estimated System revenue requirements:

Summary of Capital Improvement Program and Funding Sources [1]								
	Fiscal Year Ending September 30,						Six-Year Total	
	2018	2019	2020	2021	2022	2023	Amount	Percent
Capital Expenditures								
Water System	\$28,580,892	\$30,339,158	\$77,111,891	\$24,208,240	\$21,151,875	\$26,592,379	\$207,984,155	39.03%
Wastewater System	62,553,667	56,957,797	81,530,378	38,730,643	36,535,506	33,890,488	310,198,784	58.22%
IQ Water System	2,857,493	2,459,196	1,778,480	3,379,782	1,038,810	3,140,368	14,654,106	2.75%
Total System Capital Expenditures	\$93,992,053	\$89,756,151	\$160,420,749	\$66,318,666	\$58,726,191	\$63,623,235	\$532,837,045	100.00%
Funding Sources:								
<u>Water System:</u>								
Water Impact Fee Cash Balances and Deposits	\$123,662	\$5,000,000	\$0	\$3,000,000	\$0	\$5,000,000	\$13,123,662	6.31%
Water Capital Account Cash Balances and Deposits	27,857,639	24,688,245	18,433,307	18,538,307	20,435,000	21,080,000	131,032,497	63.00%
Rate Revenue	424,312	440,913	451,373	459,933	489,664	477,379	2,743,574	1.32%
Grants	175,000	175,000	175,000	175,000	175,000	0	875,000	0.42%
Motor Pool	0	35,000	52,211	35,000	52,211	35,000	209,423	0.10%
Additional Debt	0	0	58,000,000	2,000,000	0	0	60,000,000	28.85%
Total Water System Funding Sources	\$28,580,612	\$30,339,158	\$77,111,891	\$24,208,240	\$21,151,875	\$26,592,379	\$207,984,155	100.00%
<u>Wastewater System:</u>								
Wastewater Impact Fee Cash Balances and Deposits	\$180,694	\$9,180,694	\$2,041,057	\$41,057	\$0	\$0	\$11,443,502	3.69%
Wastewater Capital Account Cash Balances and Deposits	61,313,599	46,684,420	37,360,485	32,560,485	35,350,000	32,550,000	250,818,990	80.86%
Rate Revenue	884,679	882,683	901,442	919,101	958,112	955,488	5,501,505	1.77%
Grants	175,000	175,000	175,000	175,000	175,000	350,000	1,225,000	0.39%
Motor Pool	0	35,000	52,393	35,000	52,393	35,000	209,787	0.07%
Additional Debt	0	0	41,000,000	0	0	0	41,000,000	13.22%
Total Wastewater System Funding Sources	\$62,553,971	\$56,957,797	\$81,530,378	\$38,730,643	\$36,535,506	\$33,890,488	\$310,198,784	100.00%
<u>IQ Water System:</u>								
IQ Water Capital Account	\$2,775,861	\$2,375,861	\$1,693,099	\$3,293,099	\$950,000	\$3,050,000	\$14,137,920	96.48%
Rate Revenue	81,609	83,336	84,985	86,683	88,415	90,368	515,396	3.52%
Motor Pool	0	0	395	0	395	0	790	0.00%
Total IQ Water System Funding Sources	\$2,857,470	\$2,459,196	\$1,778,480	\$3,379,782	\$1,038,810	\$3,140,368	\$14,654,106	99.99%
<u>Combined System:</u>								
Capital Account Cash Balances and Deposits	\$91,947,098	\$73,748,525	\$57,486,892	\$59,391,892	\$56,735,000	\$56,680,000	\$395,989,406	73.57%
Annual Rate Revenue	1,390,600	1,406,932	1,437,801	1,465,717	1,536,191	1,523,235	8,760,475	1.69%
Grants	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000	0.41%
Impact Fee Cash Balances and Deposits	304,355	14,180,694	2,041,057	3,041,057	0	5,000,000	24,567,164	4.16%
Motor Pool	0	70,000	105,000	70,000	105,000	70,000	420,000	0.08%
Additional Debt	0	0	99,000,000	2,000,000	0	0	101,000,000	20.08%
Total System Funding Sources	\$93,992,053	\$89,756,151	\$160,420,749	\$66,318,666	\$58,726,191	\$63,623,235	\$532,837,045	100.00%

[1] Summary of capital projects and funding sources by project derived from Table 3-12.

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17. During the Fiscal Year 2017, Hurricane Irma struck the County, which resulted in a significant liability associated with debris removal and clean-up. In order to immediately fund the debris removal and clean-up efforts prior to the receipt of any emergency funding from the Federal Emergency Management Agency, the County internally borrowed approximately \$49.8 million from the utility system; these funds were derived from unrestricted cash reserves in the water and wastewater capital accounts as well as the unappropriation of funds for certain capital projects that were determined by the County to be able to be deferred without materially impacting the ability to provide service in the short-run. In the development of the financial forecast and based on discussions with the County, it was assumed that the County would reimburse seventy-five percent (75%) of the borrowed funds over a five-fiscal year period beginning in Fiscal Year 2019. The total reimbursement assumed during the Forecast Period from the County's General Fund to the Water Capital Account was \$3,750,000 received in annual installments of \$750,000 and the total reimbursement to the Wastewater Capital Account was \$33,568,318 received in annual installments of \$6,713,664.

Based on the reimbursement assumptions as provided by the County, the majority of the funds used for the debris removal and clean-up was derived from the Wastewater Capital Account (due to the deferral of the capital program). To the extent that this reimbursement is not made or is substantially reduced, the County will need to subsequently evaluate the wastewater capital program as there may not be sufficient monies in the such fund to finance the wastewater capital plan (reference Assumption No. 16) based on the assumptions recognized in this Study. Specifically, the County may need to issue additional debt above what is contemplated in the financial plan presented in this Study or may need to defer capital spending to later years; the County will monitor this situation over time to assure that the capital plan is fully funded (which is done annually by the County as part of the annual budget development process).

18. Based on the provisions of the Bond Resolution that authorized the issuance of the Outstanding Senior Bonds, the District is required to maintain and fund a R&R Fund. The purpose of the R&R Fund is to provide monies to finance the cost of renewals, replacements, upgrades, or betterments to the System. As defined in the Bond Resolution, the R&R Fund Requirement is equal to five percent (5.0%) of the previous year's Gross Revenues (also as defined in the Bond Resolution) of the System. No deposit is required to the fund if the County maintains a minimum balance in such fund equal to \$300,000 (considered insignificant since the System presently has over \$1 billion in gross plant investment). The financial policy recognized in the development of the revenue requirements by the County is to maintain on deposit in the R&R Fund an amount necessary to satisfy the provisions of the Bond Resolution and to utilize funds in the capital account, impact fee fund, or other available funding sources to meet the ongoing capital needs of the System. Recognizing this policy, no deposits from monthly service rates to the R&R Fund or any expenditures funded from such fund have been recognized during the Forecast Period.

It should be noted that the maintenance of the R&R Fund requirement provides some flexibility in the debt service coverage requirements of the utility. Since the District's current policy is to maintain a balance equal to the minimum provisions as defined in the

Bond Resolution and, recognizing that funds should be accrued annually to meet ongoing capital expenditures associated with renewals, replacements, and betterments, the District has established the separate funding of a capital account for the purposes of the establishment of the level of rates to be charged to its System customers.

19. In accordance with normal utility operations and the flow of funds as defined in the Bond Resolution that authorized the outstanding utility revenue bonds for the System, interest income has been recognized as an available revenue source to fund the annual expenditure needs of the System. For the Study period, interest income was based on the estimated balances for all cash accounts or funds anticipated to be on deposit for the System. With respect to the evaluation of the utility rates, interest earned on those fund balances that were available to meet total utility expenditures was recognized. These fund balances included Debt Service funds, operating reserves (including the capital accounts), customer deposits, and the Renewal and Replacement Fund. Earnings on the water and wastewater impact fee funds and Construction Funds established by the issuance of additional bonds, if any, were recognized as being restricted and required to be maintained in such funds. These restricted funds are not available to meet the ongoing utility expenditures of the System but are available to provide an additional source of funds for capital expenditures.

In development of the estimated interest earnings, an assumed interest rate ranging from 0.75% to 1.00% annually was applied to the estimated average fund balances in each account maintained by the County during the Forecast Period. This interest rate assumption is based on recent earnings performance results of the Utility, discussions with County staff, and a review of the earnings performance of available investment vehicles related to the County (e.g., Florida Prime – State Board of Administration). The assumed average interest rate was applied to the estimated average fund balances for each specific fund as maintained by the District for financial reporting and accounting purposes of the System. A summary of the interest earnings recognized in the financial forecast for each fiscal year as well as the estimated cash balances by individual fund or account are presented on Table 3-13 at the end of this section.

20. The County also receives other operating revenues from miscellaneous fees and charges for specific customer service requests or needs that serve to reduce the rate revenue requirements. Examples of such revenues include water and wastewater service initiation fees, turn-on and turn-off charges, late payment penalties, and meter installation charges. Such revenues were projected based on discussions with County staff, and the majority of such revenues were generally held constant during the Forecast Period.

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SUMMARY OF POTABLE WATER, WASTEWATER, AND IQ WATER REVENUE REQUIREMENTS

As shown on Table 3-1 at the end of this section, based on the forecast of sales and revenues for the potable water system and the assumptions and considerations set forth herein with respect to the estimation of the water system expenditures, a summary of the revenue requirements analysis for the potable water system follows:

	Projected Revenue Requirements – Water System [1]					
	Fiscal Year Ending September 30,					
	2018	2019	2020	2021	2022	2023
Operating Expenses	\$43,860,793	\$46,094,024	\$48,427,105	\$50,270,889	\$52,469,713	\$54,344,937
Net Debt Service [2]	5,457,125	6,205,994	6,884,242	9,138,935	10,224,996	8,225,758
Other Revenue Requirements [3]	13,611,334	19,592,828	20,320,797	21,808,546	22,330,835	22,845,358
Gross Revenue Requirements	\$62,929,252	\$71,892,846	\$75,632,145	\$81,218,370	\$85,025,544	\$85,416,052
Less Other Income [4]	(2,606,631)	(2,566,436)	(2,596,224)	(2,651,850)	(2,812,922)	(2,837,651)
Net Revenue Requirements	\$60,322,622	\$69,326,410	\$73,035,921	\$78,566,520	\$82,212,622	\$82,578,405
Rate Revenue Under Existing Rates	\$65,072,801	\$67,992,601	\$69,068,226	\$70,087,361	\$71,103,909	\$72,119,962
Revenue Surplus / (Deficiency)	\$4,750,180	(\$1,333,809)	(\$3,967,695)	(\$8,479,159)	(\$11,108,713)	(\$10,458,440)
Percent of Rate Revenue	7.30%	(1.96%)	(5.74%)	(12.10%)	(15.62%)	(14.50%)
Adjustment Proposed with Full-Year Implementation	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%
Proposed Cumulative Adjustments	0.00%	2.80%	5.78%	8.85%	12.01%	15.25%

[1] Amounts shown derived from Table 3-1.

[2] Includes annual debt service less impact fees used to pay growth-related debt service.

[3] Includes funding of capital account and capital projects funded from rates.

[4] Includes unrestricted interest earnings and other operating revenues.

As can be seen above, the estimated revenues to be derived from the application of the existing potable water system user rates are anticipated to be insufficient to meet all the projected potable water system revenue requirements during the Forecast Period. Based on discussions with the County, the Fiscal Year 2019 water system adjustment should reflect only the price index rate adjustment for such fiscal year, which was estimated to be 2.8% (which assumes the actual change in the Consumer Price Index – All Urban Consumers for the Miami-Fort Lauderdale-West Palm Beach price index for the twelve-month average December 2017 to the twelve-month average December 2016), which will allow potable water rates to fully recover the allocated net revenue requirements (cost of service) for such fiscal year. For the remainder of the Forecast Period and based on discussions with the County, the increase in rates would recognize annual price index rate adjustments. Based on this rate planning/ implementation program, it is anticipated that the water system rates would not fully recover the allocated net revenue requirements during the remainder of the Forecast Period, due primarily to the funding of the capital program, which includes the anticipated increase in the annual allocated debt service requirements associated with the recognition (repayment) of the issuance of additional bonds recognized during Fiscal Year 2019 coupled with the increased long-term capital re-investment

deposits to the water capital account to fund the identified capital infrastructure needs on a pay-as-you-go basis. Based on discussions with the County and recognizing: i) the recovery of costs in the other utility funds; ii) the objective of limiting the potential impacts to customers yet move the potable water system rates towards a full cost recovery basis; iii) that the pledge for repayment of the bonds, including the anticipated additional bonds, are from the total revenues of the System; and iv) that the County will continue to annually monitor the rates for service and cost recovery objectives, an annual increase in potable water rates of 2.9% was recognized subsequent to the Fiscal Year 2019, which is equivalent to the estimated inflation rate assumed for the escalation of costs (i.e., equivalent to the annual pass-through rate adjustment) plus an additional 0.5% to account for increased capital re-investment needs.

As shown on Table 3-2 at the end of this section, based on the forecast of sales and revenues for the wastewater system and the assumptions and considerations set forth herein with respect to the estimation of the wastewater system expenditures, a summary of the revenue requirements analysis for the wastewater system follows:

Projected Revenue Requirements – Wastewater System [1]						
	Fiscal Year Ending September 30,					
	2018	2019	2020	2021	2022	2023
Operating Expenses	\$47,185,408	\$48,052,993	\$50,437,260	\$52,321,443	\$54,556,141	\$56,499,847
Net Debt Service [2]	2,585,342	2,895,355	3,705,390	5,358,936	6,552,666	4,961,746
Other Revenue Requirements [3]	18,533,201	27,519,598	29,219,281	29,665,688	31,234,800	31,800,478
Gross Revenue Requirements	\$68,303,951	\$78,467,946	\$83,361,931	\$87,346,067	\$92,343,608	\$93,262,071
Less Other Income [4]	(3,143,243)	(2,967,058)	(2,349,052)	(2,364,735)	(2,504,748)	(2,541,049)
Net Revenue Requirements	\$65,160,709	\$75,500,889	\$81,012,873	\$84,981,332	\$89,838,860	\$90,721,022
Rate Revenue Under Existing Rates	\$74,436,187	\$76,995,984	\$78,112,365	\$79,143,246	\$80,170,354	\$81,197,462
Revenue Surplus / (Deficiency)	\$9,275,479	\$1,495,096	(\$2,900,514)	(\$5,838,086)	(\$9,668,506)	(\$9,523,560)
Percent of Rate Revenue	12.46%	1.94%	(3.71%)	(7.38%)	(12.06%)	(11.73%)
Adjustment Proposed with Full-Year Implementation	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%
Proposed Cumulative Adjustments	0.00%	2.80%	5.78%	8.85%	12.01%	15.25%

[1] Amounts shown derived from Table 3-2.

[2] Includes annual debt service less impact fees used to pay growth-related debt service.

[3] Includes funding of capital account and capital projects funded from rates.

[4] Includes unrestricted interest earnings and other operating revenues.

As can be seen above, the estimated revenues to be derived from the application of the existing wastewater system user rates are anticipated to be insufficient to meet the projected wastewater system revenue requirements during the latter half of the Forecast Period. As was discussed for the water system, this is due primarily to the funding of the capital program, which includes the anticipated increase in the annual allocated debt service requirements associated with the recognition (repayment) of the issuance of additional bonds recognized during Fiscal Year 2019 coupled with the increased long-term capital re-investment deposits to the wastewater capital

account to fund the identified capital infrastructure needs on a pay-as-you-go basis. Based on discussions with the County, the Fiscal Year 2019 wastewater system adjustment should reflect only the price index rate adjustment for such fiscal year that was estimated to be 2.8% (which assumes the actual change in the Consumer Price Index – All Urban Consumers for the Miami-Fort Lauderdale-West Palm Beach price index for the twelve-month average December 2017 to the twelve-month average December 2016), which will promote the continued ability of the wastewater rates to fully recover the allocated net revenue requirements (cost of service) for such fiscal year and provide additional operating margins to meet System financial needs and will allow the phase in of water rates towards a "full cost recovery" basis. For the remainder of the Forecast Period and based on discussions with the County, the increase in rates would recognize annual price index rate adjustments. Based on this rate planning / implementation program, it is anticipated that the wastewater system rates would continue to fully recover the allocated net revenue requirements during the remainder of the Forecast Period but with the rate objective of moving the wastewater cost recovery from rates (reducing the assumed surplus in rates) to more accurately reflect the cost to provide service. This rate implementation plan is suggested to i) continue to allow for the funding of the capital program which includes the anticipated increase in the annual allocated debt service requirements associated with the recognition (repayment) of the issuance of additional bonds recognized during Fiscal Year 2019; ii) provide for increased long-term capital re-investment deposits to the wastewater capital account to fund the identified capital infrastructure needs on a pay-as-you-go basis; and iii) maintain the overall strong fiscal position of the System. Based on discussions with the County and recognizing: i) the recovery of costs in the other utility funds; ii) the objective of limiting the potential impacts to customers yet move the wastewater system rates towards a more reasonable cost recovery basis; iii) that the pledge for repayment of the bonds, including the anticipated additional bonds, are from the total revenues of the System; and iv) that the County will continue to annually monitor the rates for service and cost recovery objectives, an annual increase in wastewater rates of 2.9% was recognized subsequent to the Fiscal Year 2019 which is equivalent to the estimated inflation rate assumed for the escalation of costs (i.e., equivalent to the annual pass-through rate adjustment) plus an additional 0.5% to account for increased capital re-investment funding needs.

As shown on Table 3-3 at the end of this section, based on the forecast of sales and revenues for the IQ water system and the assumptions and considerations set forth herein with respect to the estimation of the IQ water system expenditures, a summary of the revenue requirements analysis for the IQ water system follows:

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Projected Revenue Requirements – IQ Water System [1]

	Fiscal Year Ending September 30,					
	2018	2019	2020	2021	2022	2023
Operating Expenses	\$3,709,339	\$3,759,271	\$3,886,008	\$4,007,873	\$4,133,884	\$4,268,699
Net Debt Service [2]	288,210	276,749	265,284	265,272	227,439	227,464
Other Revenue Requirements [3]	992,948	1,890,717	2,658,285	2,711,195	2,768,571	2,832,682
Gross Revenue Requirements	\$4,990,474	\$5,926,736	\$6,809,577	\$6,984,340	\$7,129,894	\$7,328,845
Less Other Income [4]	(55,067)	(59,041)	(61,793)	(63,607)	(75,620)	(82,792)
Net Revenue Requirements	\$4,935,067	\$5,867,695	\$6,747,784	\$6,920,733	\$7,054,274	\$7,246,054
Rate Revenue Under Existing Rates	\$3,660,464	\$3,660,464	\$3,660,464	\$3,660,464	\$3,660,464	\$3,660,464
Revenue Surplus / (Deficiency)	(\$1,274,603)	(\$2,207,231)	(\$3,087,321)	(\$3,260,270)	(\$3,393,810)	(\$3,585,590)
Percent of Rate Revenue	(34.82%)	(60.30%)	(84.34%)	(89.07%)	(92.72%)	(97.95%)
Adjustment Recognized with Full-Year Implementation	0.00%	2.80%	9.00%	9.00%	9.00%	9.00%
Proposed Cumulative Adjustments	0.00%	2.80%	12.05%	22.14%	33.13%	45.11%

[1] Amounts shown derived from Table 3-3.

[2] Includes annual debt service less impact fees used to pay growth-related debt service.

[3] Includes funding of capital account and capital projects funded from rates.

[4] Includes unrestricted interest earnings and other operating revenues.

As can be seen above, the estimated revenues to be derived from the application of the existing IQ water system user rates are anticipated to be insufficient to meet the projected IQ water system revenue requirements for all years of the Forecast Period; the amount of under-recovery is significant however the allocated net revenue requirements to this utility comprise only 4% of the total System identified revenue requirements for Fiscal Year 2019. Based on discussions with the County, the Fiscal Year 2019 IQ water system adjustment should reflect only the price index rate adjustment for such fiscal year which was estimated to be 2.8% (which assumes the actual change in the Consumer Price Index – All Urban Consumers for the Miami-Fort Lauderdale-West Palm Beach price index for the twelve-month average December 2017 to the twelve-month average December 2016), which will allow the IQ water rates to increase rates to move towards the recovery of the allocated net revenue requirements (cost of service) for such fiscal year. For the remainder of the Forecast Period and based on discussions with the County, the increase in rates would recognize the rate implementation policy of moving the IQ water system recovery over time to a full cost recovery basis. It should be noted that the IQ water system does provide an overall benefit to the System by: i) providing an alternative water resource for discretionary water use that supports preservation of groundwater supply; and ii) providing a means for the disposal of effluent from the wastewater treatment process. For the remainder of the Forecast Period, 9.00% rate adjustments have been assumed for each year of the Forecast Period as part of a long-term plan to make IQ water operations more self-sustaining.

The primary reasons for the identified revenue adjustments are to:

1. Provide sufficient revenues and cash flow to fund the six-year CIP of the District. The projects in the CIP are considered by the utility staff to be necessary to: i) expand and

provide redundancy to the System facilities to accommodate growth within the County and promote the adequacy of service; and ii) provide long-term reliable and sustainable utility service to System customers. The need for capital re-investment and having an ongoing sustainable funding program for such re-investment is a critical issue of the District. The District has identified that portions of its utility asset base is reaching its intended useful lives and will need replacement and rehabilitation in the future. The multi-year capital program developed by the District and its consulting engineers as part of the master planning process has been structured to mitigate and manage the System utility service and environmental risks. Since the CIP is considered by the utility staff to primarily consist of projects representing ongoing renewals and replacements of assets that are reaching the end of their service lives or operational effectiveness and which generally benefit existing customers of the System, these projects are recognized in the financial forecast as being funded as a first-priority through annual deposits from System revenues to the District's capital-related funds (i.e., pay-as-you-go funding). This approach provides the District with increased flexibility in the funding of the capital program and promotes long-term rate sustainability

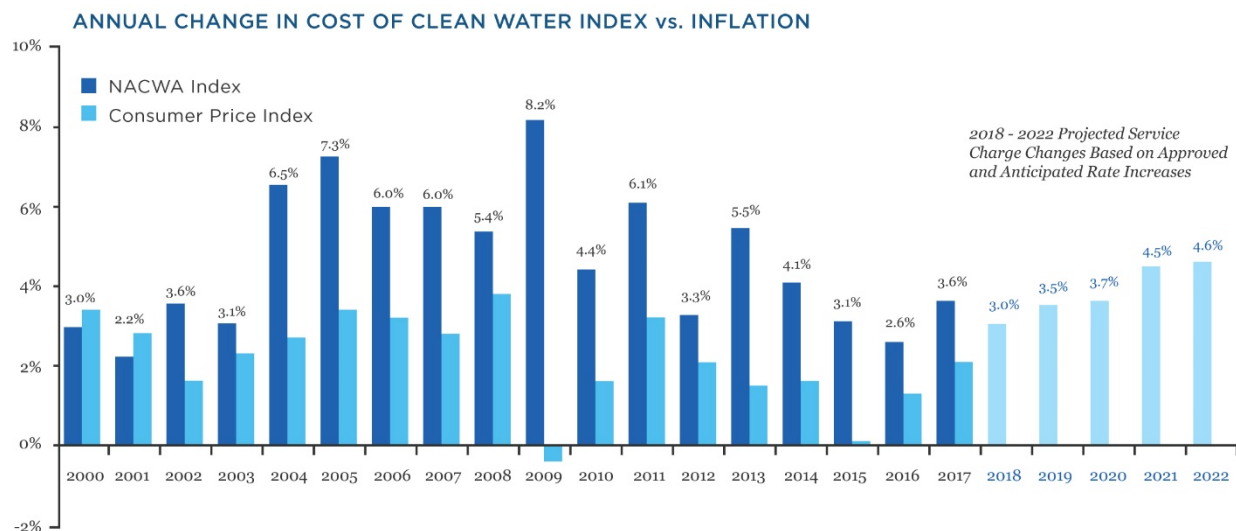
2. The recovery of increased costs in the operation and maintenance of the System which is projected to increase during the Forecast Period due to, among other things, the following:
 - a. Inflationary effects on the costs of electricity, chemicals, fuel, and other major expenditures for the utility;
 - b. Labor costs, including incremental increases in staffing resulting from System growth and the capital program identified by the District;
 - c. Increased costs due to regulatory requirements from the FDEP and SFWMD; and
 - d. Economic recovery has increased bid prices on contractual services and the availability of outside resources which is increasing costs (e.g., more competition for limited resources).

The Congressional Budget Office has projected the national CPI to increase at approximately 2.4% per year during the Forecast Period. It should be noted that the anticipated increase in the cost of labor and benefits, electricity and chemicals, which comprise over 51% of the total operating and maintenance expenses and these costs are anticipated to increase at rates higher than the average cost of inflation based on recent trends and discussion with the County.

3. Continue to fund the District's PILT to the General Fund. The County's projected transfer is equivalent to 5.75% of previous year gross receipts represents a funding deposit increase of 0.50% from the Fiscal Year 2018 level of 5.25%.
4. Maintain compliance with System rate covenants and the additional bonds test, which include debt service coverage margins and the maintenance of certain funds and accounts.

5. Maintain adequate operating reserves and margins consistent with County policies to ensure the continued creditworthiness of the System and to provide funds for emergencies (e.g., hurricane preparedness) and other purposes.

It should be noted that the rates for utility service in both Florida and nationally are anticipated to increase over time. Based on our conversations with several other utilities in Florida and information published on a national perspective regarding the needs for future rate adjustments, the primary drivers that are causing the future rate adjustments include, but are not limited to, the following: i) increasing capital expenditure requirements due primarily to asset re-investment and replacement; ii) growth and construction of infrastructure; iii) continued inflation on the cost of goods and services, including the current competition for resources due to the strong economy; iv) declining water sales due to the continued effects of conservation as well as the pricing of services resulting in a trend of lower contribution margin (rate revenue) earned per customer; and v) increasing regulations on water and wastewater treatment and process. The table below provides a national indication of the recent trends in rate adjustments (referred to as the NACWA Index, which is based on a composite of 174 utilities serving 104 million people) as compared to the consumer price index, all as published by the National Association of Clean Water Agencies. As can be seen below, NACWA reports that the adjustments to rates has most recently outpaced inflation for many years and a forecast in rate adjustments ranging from 3.0% to 4.6% over the next five years is anticipated. The projected increases for the District utility system over the next three fiscal years as identified in this Study is below the projected increases as identified by NACWA and tends to illustrate the overall reasonableness in the rate adjustments being proposed.



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Table 3-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Development of Net Revenue Requirements for the Water System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Operating Expenses						
1	Public Utilities Division Administration	\$ 434,943	\$ 428,679	\$ 442,425	\$ 456,620	\$ 472,897	\$ 488,061
2	Utility Operations Center	679,277	700,079	721,199	743,001	765,969	789,212
3	Public Utilities Division Operations Support	5,089,782	5,667,016	6,050,717	6,288,726	6,423,583	6,589,563
4	Public Utilities Inventory Control	412,632	426,305	440,514	455,222	471,090	486,859
6	Water Operations Administration	1,613,010	1,606,654	1,667,666	1,731,099	1,802,672	1,871,339
7	Public Utility Stake and Locates	635,388	656,426	678,326	701,004	725,728	750,071
8	Public Utilities Department Tech	884,569	863,197	890,224	918,132	948,313	978,091
10	Collier County Water-Sewer District Client Billing	686,372	704,185	728,952	786,645	813,799	841,821
11	Accounting/Assessments/Estoppel Program	980,550	935,537	971,755	1,008,590	1,046,734	1,118,465
12	Public Utilities Division Customer Service	564,276	581,742	601,318	653,976	676,088	698,843
13	Public Utilities Planning and Project Management	1,357,857	1,437,202	1,483,685	1,531,744	1,582,121	1,633,510
22	SCRWTP	6,085,483	6,417,917	6,674,601	6,939,403	7,215,603	7,502,245
23	Distribution	7,707,390	7,402,855	7,753,442	8,119,517	8,504,507	8,903,548
24	Wellfield / Outlying Stations Maintenance	4,370,056	4,594,981	4,754,376	4,917,609	5,087,058	5,261,401
25	Meter Operations	1,854,507	1,911,559	2,037,069	2,110,606	2,247,303	2,328,307
26	Water Power System And Instrumentation	1,298,381	1,340,958	1,385,118	1,430,813	1,479,261	1,528,213
27	NCRWTP	4,625,534	4,891,078	5,092,262	5,299,790	5,516,618	5,741,474
28	Northeast RWTP	720,514	747,559	772,967	799,189	1,206,052	1,245,467
29	Water Laboratory	1,105,035	1,143,182	1,180,480	1,219,014	1,259,276	1,300,558
30	Interfund Transfers Considered Operating Expenses	1,095,980	713,647	1,139,411	1,166,757	1,194,759	1,223,433
31	Other Operating Expenses	1,062,682	1,520,476	1,551,410	1,577,656	1,607,721	1,634,903
32	GGWRF	596,575	1,402,790	1,409,187	1,415,776	1,422,563	1,429,554
33	Total Operating Expenses	\$ 43,860,793	\$ 46,094,024	\$ 48,427,105	\$ 50,270,889	\$ 52,469,713	\$ 54,344,937
	Other Revenue Requirements						
	<u>Debt Service</u>						
34	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 1,081,510	\$ 1,082,245	\$ 1,080,225	\$ 1,075,450	\$ -	\$ -
35	Water and Sewer Refunding Revenue Bonds, Series 2015	1,584,757	1,583,011	1,585,314	1,587,687	2,585,817	-
36	Water and Sewer Refunding Revenue Bonds, Series 2016	1,340,181	1,340,181	1,340,181	1,340,181	1,340,181	1,340,181
37	Water and Sewer Revenue Bonds, Series 2018	1,034,223	1,704,534	1,705,234	1,702,410	1,707,273	2,290,739
38	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	6,375,640	6,122,098	5,868,486	5,868,208	5,031,287	5,031,837
39	Additional Bonds, Series 2020	-	-	-	1,967,257	3,934,515	3,934,515
40	Total Debt Service	\$ 11,416,312	\$ 11,832,069	\$ 11,579,440	\$ 13,541,194	\$ 14,599,073	\$ 12,597,273
41	Less Growth-Related Debt Service Funded from Impact Fees	5,959,186	5,626,075	4,695,198	4,402,259	4,374,077	4,371,515
42	Net Debt Service Funded from Rates	\$ 5,457,125	\$ 6,205,994	\$ 6,884,242	\$ 9,138,935	\$ 10,224,996	\$ 8,225,758

Table 3-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Development of Net Revenue Requirements for the Water System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
43	Capital Funded from Rates	\$ 424,312	\$ 440,913	\$ 451,373	\$ 459,933	\$ 489,664	\$ 477,379
44	Transfer to Water Capital Account	13,187,022	19,151,915	19,869,424	21,348,613	21,841,171	22,367,979
45	Total Other Revenue Requirements	\$ 19,068,459	\$ 25,798,822	\$ 27,205,039	\$ 30,947,481	\$ 32,555,830	\$ 31,071,116
46	Gross Revenue Requirements	\$ 62,929,252	\$ 71,892,846	\$ 75,632,145	\$ 81,218,370	\$ 85,025,544	\$ 85,416,052
	Less Income and Funds from Other Sources						
47	Other Operating Revenue	\$ 1,122,003	\$ 1,077,167	\$ 1,082,479	\$ 1,087,514	\$ 1,092,559	\$ 1,097,772
48	Wholesale Water Revenue	245,440	245,440	245,440	245,440	245,440	245,440
49	Transfers from Other County Funds	902,516	922,703	950,384	978,896	1,008,263	1,038,511
50	Unrestricted Interest Income	336,671	321,126	317,921	340,000	466,660	455,929
51	Net Revenue Requirements	\$ 60,322,622	\$ 69,326,410	\$ 73,035,921	\$ 78,566,520	\$ 82,212,622	\$ 82,578,402
	Revenue Under Existing Rates						
52	Water System Rate Revenue	\$ 65,072,801	\$ 67,992,601	\$ 69,068,226	\$ 70,087,361	\$ 71,103,909	\$ 72,119,962
53	Prior Year Rate Adjustments	-	-	1,933,910	4,051,891	6,291,882	8,658,341
54	Total Applicable Rate Revenue	\$ 65,072,801	\$ 67,992,601	\$ 71,002,136	\$ 74,139,251	\$ 77,395,790	\$ 80,778,303
55	Rate Adjustments	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%
56	Effective Months	12	12	12	12	12	12
57	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
58	Revenue from Current Rate Adjustment	\$ -	\$ 1,903,793	\$ 2,059,062	\$ 2,150,038	\$ 2,244,478	\$ 2,342,571
59	Total Rate Revenue	\$ 65,072,801	\$ 69,896,393	\$ 73,061,198	\$ 76,289,290	\$ 79,640,268	\$ 83,120,874
	Revenue Surplus/(Deficiency) Under Proposed Rates						
60	Amount	\$ 4,750,180	\$ 569,983	\$ 25,277	\$ (2,277,230)	\$ (2,572,354)	\$ 542,472
61	% Rate Increase	7.30%	0.82%	0.03%	(2.98%)	(3.23%)	0.65%

Table 3-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Development of Net Revenue Requirements for the Wastewater System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Operating Expenses						
1	Public Utilities Division Administration	\$ 508,371	\$ 501,055	\$ 517,039	\$ 533,539	\$ 552,153	\$ 569,787
2	Utility Operations Center	686,461	708,157	730,057	752,627	776,323	800,403
3	Public Utilities Division Operations Support	5,656,642	6,349,171	6,722,333	6,942,861	7,048,874	7,221,099
4	Public Utilities Inventory Control	443,910	458,592	473,824	489,590	506,485	523,390
5	Wastewater Operations Administration	1,365,503	1,346,733	1,404,760	1,465,400	1,530,846	1,597,134
7	Public Utility Stake and Locates	629,787	650,594	672,203	694,580	718,775	742,800
8	Public Utilities Department Tech	880,998	859,661	886,473	914,155	943,870	973,412
10	Collier County Water-Sewer District Client Billing	693,631	711,444	736,226	794,220	821,331	849,314
11	Accounting/Assessments/Estoppel Program	1,054,875	999,650	1,034,281	1,070,075	1,119,706	1,193,041
12	Public Utilities Division Customer Service	570,245	587,889	607,662	660,864	683,175	706,158
13	Public Utilities Planning and Project Management	2,008,293	2,125,698	2,194,445	2,265,515	2,339,845	2,415,846
14	NCWRF	7,749,307	8,045,628	8,333,154	8,628,587	8,935,500	9,252,990
17	Power System and Instrumentation	2,497,892	1,489,176	1,535,734	1,583,940	1,635,256	1,686,975
18	Wastewater Compliance and Lab Services	1,095,813	1,125,518	1,162,619	1,200,979	1,241,032	1,282,125
19	Wastewater Field Operations	10,428,397	10,648,514	11,146,373	11,663,054	12,204,526	12,766,068
20	SCWRF	5,761,580	5,978,563	6,188,341	6,403,892	6,627,872	6,859,193
21	Northeast WRF	564,708	583,813	602,742	622,230	1,020,292	1,052,472
22	Meter Operations	1,874,122	1,931,751	2,058,536	2,132,796	2,270,767	2,352,571
23	Interfund Transfers Considered Operating Expenses	1,258,037	875,272	1,309,236	1,340,658	1,372,833	1,405,781
24	Other Operating Expenses	1,086,090	1,539,872	1,571,312	1,597,958	1,628,378	1,656,238
25	GGWRF	370,746	536,242	549,907	563,923	578,301	593,049
26	Total Operating Expenses	\$ 47,185,408	\$ 48,052,993	\$ 50,437,260	\$ 52,321,443	\$ 54,556,141	\$ 56,499,847

Table 3-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Development of Net Revenue Requirements for the Wastewater System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Other Revenue Requirements						
	<u>Debt Service</u>						
27	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 390,914	\$ 391,179	\$ 390,449	\$ 388,724	\$ -	\$ -
28	Water and Sewer Refunding Revenue Bonds, Series 2015	1,259,438	1,258,051	1,259,881	1,261,766	2,055,000	-
29	Water and Sewer Refunding Revenue Bonds, Series 2016	1,065,069	1,065,069	1,065,069	1,065,069	1,065,069	1,065,069
30	Water and Sewer Revenue Bonds, Series 2018	821,918	1,354,627	1,355,183	1,352,939	1,356,803	1,820,496
31	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	4,484,304	4,305,975	4,127,597	4,127,402	3,538,754	3,539,141
32	Additional Bonds, Series 2020	-	-	-	1,344,293	2,688,585	2,688,585
33	Total Debt Service	\$ 8,021,642	\$ 8,374,901	\$ 8,198,179	\$ 9,540,192	\$ 10,704,211	\$ 9,113,291
34	Less Growth-Related Debt Service Funded from Impact Fees	5,436,300	5,479,546	4,492,789	4,181,256	4,151,545	4,151,545
35	Net Debt Service Funded from Rates	\$ 2,585,342	\$ 2,895,355	\$ 3,705,390	\$ 5,358,936	\$ 6,552,666	\$ 4,961,746
36	Capital Funded from Rates	\$ 884,679	\$ 882,683	\$ 901,442	\$ 919,101	\$ 958,112	\$ 955,488
37	Transfer to Wastewater Capital Account	17,648,522	26,636,915	28,317,839	28,746,587	30,276,688	30,844,990
38	Total Other Revenue Requirements	\$ 21,118,543	\$ 30,414,954	\$ 32,924,671	\$ 35,024,624	\$ 37,787,466	\$ 36,762,223
39	Gross Revenue Requirements	\$ 68,303,951	\$ 78,467,946	\$ 83,361,931	\$ 87,346,067	\$ 92,343,608	\$ 93,262,071
	Less Income and Funds from Other Sources						
40	Other Operating Revenue	\$ 1,628,481	\$ 1,592,989	\$ 998,357	\$ 1,003,445	\$ 1,008,544	\$ 1,013,811
41	Transfers from Other County Funds	912,062	932,463	960,436	989,250	1,018,927	1,049,495
42	Unrestricted Interest Income	602,700	441,607	390,259	372,041	477,277	477,743
43	Net Revenue Requirements	\$ 65,160,709	\$ 75,500,889	\$ 81,012,879	\$ 84,981,332	\$ 89,838,860	\$ 90,721,022
	Revenue Under Existing Rates						
44	Wastewater System Rate Revenue	\$ 74,436,187	\$ 76,995,984	\$ 78,112,365	\$ 79,143,246	\$ 80,170,354	\$ 81,197,462
45	Prior Year Rate Adjustment	-	-	2,187,146	4,575,429	7,094,158	9,748,138
46	Total Applicable Rate Revenue	\$ 74,436,187	\$ 76,995,984	\$ 80,299,512	\$ 83,718,675	\$ 87,264,512	\$ 90,945,600

Table 3-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Development of Net Revenue Requirements for the Wastewater System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
47	Rate Adjustments	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%
48	Effective Months	12	12	12	12	12	12
49	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
50	Revenue from Current Rate Adjustment	\$ -	\$ 2,155,888	\$ 2,328,686	\$ 2,427,842	\$ 2,530,671	\$ 2,637,422
51	Total Rate Revenue	\$ 74,436,187	\$ 79,151,872	\$ 82,628,197	\$ 86,146,517	\$ 89,795,183	\$ 93,583,022
Revenue Surplus/(Deficiency) Under Proposed Rates							
52	Amount	\$ 9,275,479	\$ 3,650,983	\$ 1,615,318	\$ 1,165,185	\$ (43,677)	\$ 2,862,001
53	Percent of Rate Revenue	12.46%	4.61%	1.95%	1.35%	(0.05%)	3.06%

Table 3-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Development of Net Revenue Requirements for the IQ Water System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Operating Expenses						
1	Public Utilities Division Administration	\$ 35,286	\$ 34,736	\$ 35,795	\$ 36,886	\$ 38,013	\$ 39,192
2	Utility Operations Center	15,596	16,070	16,551	17,046	17,558	18,088
3	Public Utilities Division Operations Support	309,645	359,987	364,371	369,138	374,062	381,706
4	Wastewater Operations Administration	107,345	105,815	110,307	115,001	119,907	125,057
5	Water Operations Administration	98,188	96,357	100,135	104,073	108,192	112,527
6	Public Utility Stake and Locates	74,669	77,095	79,605	82,204	84,895	87,698
7	Public Utilities Department Tech	99,554	97,100	100,075	103,146	106,316	109,607
8	Collier County Water-Sewer District Client Billing	15,759	16,053	16,520	17,745	18,264	18,799
9	Accounting/Assessments/Estoppel Program	82,926	78,251	80,547	82,915	85,356	90,751
10	Public Utilities Division Customer Service	12,956	13,356	13,804	15,011	15,514	16,035
11	Public Utilities Planning And Project Management	93,250	98,685	101,856	105,135	108,525	112,035
12	IQ Maintenance	1,969,034	2,026,853	2,091,240	2,157,809	2,226,636	2,297,914
13	Power System And Instrumentation	624,473	372,177	383,666	395,561	407,874	420,674
14	Wastewater Compliance And Lab Services	86,144	88,432	91,304	94,273	97,345	100,527
15	Meter Operations	42,579	43,884	46,759	48,441	51,557	53,411
16	Interfund Transfers Considered Operating Expenses	32,784	24,188	34,151	34,971	35,810	36,669
17	Other Operating Expenses	9,151	210,231	219,320	228,517	238,059	248,009
18	Total Operating Expenses	\$3,709,339	\$3,759,271	\$3,886,008	\$4,007,873	\$4,133,884	\$4,268,699
	Other Revenue Requirements						
	<u>Debt Service</u>						
19	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$ 288,210	\$ 276,749	\$ 265,284	\$ 265,272	\$ 227,439	\$ 227,464
20	Total Debt Service	\$ 288,210	\$ 276,749	\$ 265,284	\$ 265,272	\$ 227,439	\$ 227,464
21	Less Growth-Related Debt Service Funded from Impact Fees	-	-	-	-	-	-
22	Net Debt Service Funded from Rates	\$ 288,210	\$ 276,749	\$ 265,284	\$ 265,272	\$ 227,439	\$ 227,464

Table 3-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Development of Net Revenue Requirements for the IQ Water System

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
23	Capital Funded from Rates	\$ 81,609	\$ 83,336	\$ 84,985	\$ 86,683	\$ 88,415	\$ 90,368
24	Transfer to IQ Water Capital Account	911,315	1,807,381	2,573,300	2,624,512	2,680,156	2,742,314
25	Total Other Revenue Requirements	\$ 1,281,134	\$ 2,167,465	\$ 2,923,569	\$ 2,976,467	\$ 2,996,010	\$ 3,060,146
26	Gross Revenue Requirements	\$ 4,990,474	\$ 5,926,736	\$ 6,809,577	\$ 6,984,340	\$ 7,129,894	\$ 7,328,845
	Less Income and Funds from Other Sources						
27	Other Operating Revenue	\$ 22,352	\$ 21,595	\$ 21,717	\$ 21,833	\$ 21,949	\$ 22,068
28	Transfers from Other County Funds	20,722	21,185	21,821	22,475	23,150	23,844
29	Unrestricted Interest Income	12,334	16,260	18,255	19,299	30,522	36,879
30	Net Revenue Requirements	\$ 4,935,067	\$ 5,867,695	\$ 6,747,784	\$ 6,920,733	\$ 7,054,274	\$ 7,246,054
	Revenue Under Existing Rates						
31	IQ Water System Rate Revenue	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464
32	Prior Year Rate Adjustment	-	-	102,493	441,159	810,305	1,212,674
33	Total Applicable Rate Revenue	\$ 3,660,464	\$ 3,660,464	\$ 3,762,957	\$ 4,101,623	\$ 4,470,769	\$ 4,873,138
34	Rate Adjustments	0.00%	2.80%	9.00%	9.00%	9.00%	9.00%
35	Effective Months	12	12	12	12	12	12
36	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
37	Revenue from Current Rate Adjustment	\$ -	\$ 102,493	\$ 338,666	\$ 369,146	\$ 402,369	\$ 438,582
38	Total Rate Revenue	\$ 3,660,464	\$ 3,762,957	\$ 4,101,623	\$ 4,470,769	\$ 4,873,138	\$ 5,311,721
	Revenue Surplus/(Deficiency) Under Proposed Rates						
39	Amount	\$ (1,274,603)	\$ (2,104,738)	\$ (2,646,162)	\$ (2,449,965)	\$ (2,181,135)	\$ (1,934,333)
40	Percent of Rate Revenue	(34.82%)	(55.93%)	(64.51%)	(54.80%)	(44.76%)	(36.42%)

Table 3-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Development of Net Revenue Requirements for the Combined Water, Wastewater, and IQ Water Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Operating Expenses						
1	Public Utilities Division Administration	\$ 978,600	\$ 964,471	\$ 995,258	\$ 1,027,046	\$ 1,063,063	\$ 1,097,040
2	Utility Operations Center	1,381,334	1,424,306	1,467,807	1,512,674	1,559,850	1,607,703
3	Public Utilities Division Operations Support	11,056,069	12,376,174	13,137,421	13,600,726	13,846,519	14,192,368
4	Public Utilities Inventory Control	856,542	884,897	914,339	944,812	977,575	1,010,249
5	Wastewater Operations Administration	1,472,848	1,452,548	1,515,067	1,580,401	1,650,753	1,722,191
6	Water Operations Administration	1,711,198	1,703,011	1,767,801	1,835,173	1,910,865	1,983,866
7	Public Utility Stake and Locates	1,339,844	1,384,115	1,430,134	1,477,788	1,529,398	1,580,569
8	Public Utilities Department Tech	1,865,122	1,819,959	1,876,772	1,935,432	1,998,499	2,061,110
9	Collier County Water-Sewer District Client Billing	1,395,762	1,431,681	1,481,699	1,598,610	1,653,394	1,709,933
10	Accounting/Assessments/Estoppel Program	2,118,350	2,013,438	2,086,583	2,161,580	2,251,797	2,402,258
11	Public Utilities Division Customer Service	1,147,477	1,182,987	1,222,784	1,329,851	1,374,777	1,421,036
12	Public Utilities Planning and Project Management	3,459,400	3,661,584	3,779,987	3,902,394	4,030,491	4,161,391
13	NCWRF	7,749,307	8,045,628	8,333,154	8,628,587	8,935,500	9,252,990
14	IQ Maintenance	1,969,034	2,026,853	2,091,240	2,157,809	2,226,636	2,297,914
15	Power System and Instr.	3,122,365	1,861,352	1,919,401	1,979,500	2,043,130	2,107,649
16	Wastewater Compliance and Lab Services	1,181,957	1,213,950	1,253,922	1,295,252	1,338,377	1,382,652
17	Wastewater Field Operations	10,428,397	10,648,514	11,146,373	11,663,054	12,204,526	12,766,068
18	SCWRF	5,761,580	5,978,563	6,188,341	6,403,892	6,627,872	6,859,193
19	Northeast WRF	564,708	583,813	602,742	622,230	1,020,292	1,052,472
20	SCRWTP	6,085,483	6,417,917	6,674,601	6,939,403	7,215,603	7,502,245
21	Distribution	7,707,390	7,402,855	7,753,442	8,119,517	8,504,507	8,903,548
22	Wellfield / Outlying Stations Maintenance	4,370,056	4,594,981	4,754,376	4,917,609	5,087,058	5,261,401
23	Meter Operations	3,771,209	3,887,194	4,142,365	4,291,843	4,569,627	4,734,288
24	Water Power System And Instrumentation	1,298,381	1,340,958	1,385,118	1,430,813	1,479,261	1,528,213
25	NCRWTP	4,625,534	4,891,078	5,092,262	5,299,790	5,516,618	5,741,474
26	Northeast RWTP	720,514	747,559	772,967	799,189	1,206,052	1,245,467
27	Water Laboratory	1,105,035	1,143,182	1,180,480	1,219,014	1,259,276	1,300,558
28	Interfund Transfers Considered Operating Expenses	2,386,800	1,613,107	2,482,798	2,542,385	2,603,402	2,665,884
29	Other Operating Expenses	2,157,924	3,270,580	3,342,042	3,404,130	3,474,158	3,539,150
30	GGWRF	967,321	1,939,031	1,959,094	1,979,700	2,000,864	2,022,603
31	Total Operating Expenses	\$ 94,755,541	\$ 97,906,288	\$ 102,750,373	\$ 106,600,205	\$ 111,159,738	\$ 115,113,483

Table 3-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Development of Net Revenue Requirements for the Combined Water, Wastewater, and IQ Water Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Other Revenue Requirements						
	<u>Debt Service</u>						
32	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 1,472,424	\$ 1,473,424	\$ 1,470,674	\$ 1,464,174	\$ -	\$ -
33	Water and Sewer Refunding Revenue Bonds, Series 2015	2,844,195	2,841,062	2,845,195	2,849,453	4,640,817	-
34	Water and Sewer Refunding Revenue Bonds, Series 2016	2,405,250	2,405,250	2,405,250	2,405,250	2,405,250	2,405,250
35	Water and Sewer Revenue Bonds, Series 2018	1,856,141	3,059,161	3,060,417	3,055,349	3,064,076	4,111,235
36	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	11,148,154	10,704,822	10,261,368	10,260,882	8,797,480	8,798,442
37	Additional Bonds, Series 2020	-	-	-	3,311,550	6,623,100	6,623,100
38	Total Debt Service	\$ 19,726,164	\$ 20,483,719	\$ 20,042,904	\$ 23,346,658	\$ 25,530,723	\$ 21,938,027
39	Less Growth-Related Debt Service Funded from Impact Fees	\$ 11,395,486	\$ 11,105,621	\$ 9,187,987	\$ 8,583,515	\$ 8,525,622	\$ 8,523,060
40	Net Debt Service Funded from Rates	\$ 8,330,678	\$ 9,378,098	\$ 10,854,917	\$ 14,763,143	\$ 17,005,101	\$ 13,414,967
41	Capital Funded from Rates	\$ 1,390,600	\$ 1,406,932	\$ 1,437,801	\$ 1,465,717	\$ 1,536,191	\$ 1,523,235
42	Transfer to Water Capital Account	13,187,022	19,151,915	19,869,424	21,348,613	21,841,171	22,367,979
43	Transfer to Wastewater Capital Account	17,648,522	26,636,915	28,317,839	28,746,587	30,276,688	30,844,990
44	Transfer to IQ Water Capital Account	911,315	1,807,381	2,573,300	2,624,512	2,680,156	2,742,314
45	Total Other Revenue Requirements	\$ 41,468,137	\$ 58,381,241	\$ 63,053,280	\$ 68,948,572	\$ 73,339,307	\$ 70,893,485
46	Gross Revenue Requirements	\$ 136,223,677	\$ 156,287,529	\$ 165,803,653	\$ 175,548,777	\$ 184,499,045	\$ 186,006,968
	Less Income and Funds from Other Sources						
47	Other Operating Revenue	\$ 2,772,836	\$ 2,691,751	\$ 2,102,553	\$ 2,112,791	\$ 2,123,052	\$ 2,133,651
48	Wholesale Water Revenue	245,440	245,440	245,440	245,440	245,440	245,440
49	Transfers from Other County Funds	1,835,300	1,876,351	1,932,642	1,990,621	2,050,339	2,111,850
50	Unrestricted Interest Income	951,705	778,993	726,434	731,340	974,459	970,551
51	Net Revenue Requirements	\$ 130,418,397	\$ 150,694,994	\$ 160,796,585	\$ 170,468,585	\$ 179,105,755	\$ 180,545,477

Table 3-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Development of Net Revenue Requirements for the Combined Water, Wastewater, and IQ Water Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Revenue Under Existing Rates						
52	Water, Wastewater and IQ Water System Rate Revenue	\$ 143,169,453	\$ 148,649,049	\$ 150,841,055	\$ 152,891,071	\$ 154,934,726	\$ 156,977,887
53	Revenue from Prior Year Rate Adjustment	-	-	4,223,550	9,068,479	14,196,345	19,619,154
54	Total Applicable Rate Revenue	\$ 143,169,453	\$ 148,649,049	\$ 155,064,605	\$ 161,959,550	\$ 169,131,072	\$ 176,597,041
55	Total Rate Revenue Under Proposed Rates	\$ 143,169,453	\$ 152,811,222	\$ 159,791,019	\$ 166,906,576	\$ 174,308,589	\$ 182,015,617
56	Combined Rate Adjustment	0.00%	2.80%	3.05%	3.05%	3.06%	3.07%
	Revenue Surplus/(Deficiency) Under Proposed Rates						
57	Amount	\$ 12,751,056	\$ 2,116,228	\$ (1,005,566)	\$ (3,562,010)	\$ (4,797,166)	\$ 1,470,140
58	% Rate Increase	8.91%	1.38%	(0.63%)	(2.13%)	(2.75%)	0.81%

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual	Adopted	Adjustments	Adjusted	Allocation Basis	Allocated Percentage			Fiscal Year 2018		
			2017	2018		2018		Water	Wastewater	IQ Water	Allocated Amount		
											Water	Wastewater	IQ Water
OPERATING EXPENSES													
0902	COLLIER COUNTY WATER-SEWER DISTRICT												
210105-408	PUBLIC UTILITIES DIVISION ADMINISTRATION												
		Personnel Services											
1	512100	Regular Salaries	\$ 371,163	\$ 409,479	\$ -	\$ 409,479	Salaries	44.45%	51.95%	3.61%	\$ 181,995	\$ 212,719	\$ 14,765
2	512500	Auto Use Benefit	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
3	512600	ER 457 Deferred Comp	3,500	3,500	-	3,500	Salaries	44.45%	51.95%	3.61%	1,556	1,818	126
4	513100	Other Salaries and Wages	10,487	38,673	-	38,673	Salaries	44.45%	51.95%	3.61%	17,188	20,090	1,394
5	515000	Vacation Sell Back	-	4,008	-	4,008	Salaries	44.45%	51.95%	3.61%	1,781	2,082	145
6	518100	Termination Pay	3,408	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
7	519100	Reserve for Salary Adjustment	-	11,875	-	11,875	Salaries	44.45%	51.95%	3.61%	5,278	6,169	428
8	521100	Social Security Matching	27,502	33,601	-	33,601	Salaries	44.45%	51.95%	3.61%	14,934	17,455	1,212
9	522100	Retirement Regular	51,118	62,549	-	62,549	Salaries	44.45%	51.95%	3.61%	27,800	32,493	2,255
10	523149	Health Insurance - Job Bankers / PT	546	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
11	523150	Health Insurance	52,400	65,500	-	65,500	Salaries	44.45%	51.95%	3.61%	29,112	34,026	2,362
12	523152	Dental Insurance	1,960	2,450	-	2,450	Salaries	44.45%	51.95%	3.61%	1,089	1,273	88
13	523153	Short Term Disability Ins	360	450	-	450	Salaries	44.45%	51.95%	3.61%	200	234	16
14	523154	Long Term Disability Ins	760	950	-	950	Salaries	44.45%	51.95%	3.61%	422	494	34
15	523160	Life Insurance Short and Long Term	974	1,191	-	1,191	Salaries	44.45%	51.95%	3.61%	529	619	43
16	524100	Workers Compensation Regular	1,700	3,274	-	3,274	Salaries	44.45%	51.95%	3.61%	1,455	1,701	118
17	528200	Allowance Vehicle	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
18	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
19	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
20		Total Personnel Services	\$ 525,878	\$ 637,500	\$ -	\$ 637,500					\$ 283,340	\$ 331,174	\$ 22,987
		Other Operating Expenses											
21	631100	Legal Fees	\$ 50,347	\$ 100,000	\$ -	\$ 100,000	Salaries	44.45%	51.95%	3.61%	\$ 44,445	\$ 51,949	\$ 3,606
22	634204	IT Direct Client Support	-	3,000	-	3,000	Salaries	44.45%	51.95%	3.61%	1,333	1,558	108
23	634207	IT Capital Allocation	1,800	1,500	-	1,500	Salaries	44.45%	51.95%	3.61%	667	779	54
24	634210	Info Technology Automation Allocation	30,400	41,400	-	41,400	Salaries	44.45%	51.95%	3.61%	18,400	21,507	1,493
25	634211	IT Billing Hours Allocation	4,600	4,300	-	4,300	Salaries	44.45%	51.95%	3.61%	1,911	2,234	155
26	634212	IT Microsoft Office Allocation	600	700	-	700	Salaries	44.45%	51.95%	3.61%	311	364	25
27	634980	Interdepartmental Payment For Services	1,647	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
28	634999	Other Contractual Services	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
29	640200	Mileage Reimbursement Regular	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
30	640300	Out of County Travel Professional Development	4,162	15,000	-	15,000	Salaries	44.45%	51.95%	3.61%	6,667	7,792	541
31	640310	Out of County Travel Regular Business	-	500	-	500	Salaries	44.45%	51.95%	3.61%	222	260	18
32	640410	Motor Pool Rental Charge	-	300	-	300	Salaries	44.45%	51.95%	3.61%	133	156	11
33	640415	Motor Pool Capital Recovery Charge	4,300	4,600	-	4,600	Salaries	44.45%	51.95%	3.61%	2,044	2,390	166
34	641230	Telephone Access Charges	2,701	3,400	-	3,400	Salaries	44.45%	51.95%	3.61%	1,511	1,766	123
35	641700	Cellular Telephone	3,812	3,200	-	3,200	Salaries	44.45%	51.95%	3.61%	1,422	1,662	115
36	641900	Telephone System Support Allocation	17	400	-	400	Salaries	44.45%	51.95%	3.61%	178	208	14
37	641950	Postage Freight and UPS	-	100	-	100	Salaries	44.45%	51.95%	3.61%	44	52	4
38	643100	Electricity	5,767	7,000	-	7,000	Salaries	44.45%	51.95%	3.61%	3,111	3,636	252
39	643400	Water and Sewer	2,027	2,500	-	2,500	Salaries	44.45%	51.95%	3.61%	1,111	1,299	90
40	644620	Lease Equipment	4,878	4,900	-	4,900	Salaries	44.45%	51.95%	3.61%	2,178	2,545	177
41	645100	Insurance General	2,700	3,700	-	3,700	Salaries	44.45%	51.95%	3.61%	1,644	1,922	133
42	645200	Property Insurance	2,847	3,300	-	3,300	Salaries	44.45%	51.95%	3.61%	1,467	1,714	119
43	645260	Auto Insurance	500	500	-	500	Salaries	44.45%	51.95%	3.61%	222	260	18
44	646180	Building R and M ISF Billings	-	2,000	-	2,000	Salaries	44.45%	51.95%	3.61%	889	1,039	72
45	646430	Fleet Maint ISF Labor and Overhead	100	1,700	-	1,700	Salaries	44.45%	51.95%	3.61%	756	883	61
46	646440	Fleet Maint ISF Parts and Sublet	619	700	-	700	Salaries	44.45%	51.95%	3.61%	311	364	25
47	646445	Fleet Non Maint ISF Parts and Sublet	282	300	-	300	Salaries	44.45%	51.95%	3.61%	133	156	11
48	646610	Communication Equipment RM Outside Vendors	-	800	-	800	Salaries	44.45%	51.95%	3.61%	356	416	29
49	646910	Data Processing Equipment R and M	339	600	-	600	Salaries	44.45%	51.95%	3.61%	267	312	22
50	647110	Printing and/or Binding Outside Vendors	-	100	-	100	Salaries	44.45%	51.95%	3.61%	44	52	4
51	647210	Photo Processing	-	100	-	100	Salaries	44.45%	51.95%	3.61%	44	52	4
52	649010	Licenses and Permits	300	500	-	500	Salaries	44.45%	51.95%	3.61%	222	260	18
53	651110	Office Supplies General	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
54	651910	Minor Office Equipment	95	1,000	-	1,000	Salaries	44.45%	51.95%	3.61%	444	519	36
55	651930	Minor Office Furniture	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
56	651950	Minor Data Processing Equipment	3,852	500	-	500	Salaries	44.45%	51.95%	3.61%	222	260	18

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
57	652490	Fuel and Lubricants ISF Billings	378	400	-	400	Salaries	44.45%	51.95%	3.61%	178	208	14
58	652920	Computer Software	4,075	900	-	900	Salaries	44.45%	51.95%	3.61%	400	468	32
59	652990	Other Operating Supplies	864	2,000	-	2,000	Salaries	44.45%	51.95%	3.61%	889	1,039	72
60	654110	Books Publications and Subscriptions	-	400	-	400	Salaries	44.45%	51.95%	3.61%	178	208	14
61	654210	Dues and Memberships	5,412	3,000	-	3,000	Salaries	44.45%	51.95%	3.61%	1,333	1,558	108
62	654360	Other Training Educational Expenses	9,392	82,000	-	82,000	Salaries	44.45%	51.95%	3.61%	36,445	42,598	2,957
63	654370	Organizational Development	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
64	764110	Autos and Trucks	-	-	-	-	Salaries	44.45%	51.95%	3.61%	-	-	-
65	764220	Radios and Equipment	9,568	2,400	(2,400)	-	Salaries	44.45%	51.95%	3.61%	-	-	-
66	764900	Data Processing Equipment	8,519	5,200	(5,200)	-	Salaries	44.45%	51.95%	3.61%	-	-	-
67	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	43,800	43,800	Salaries	44.45%	51.95%	3.61%	19,467	22,754	1,579
68		Total Other Operating Expenses	\$ 166,900	\$ 304,900	\$ 36,200	\$ 341,100					\$ 151,603	\$ 177,197	\$ 12,299
69		Total Public Utilities Division Administration Expenses	\$ 692,778	\$ 942,400	\$ 36,200	\$ 978,600					\$ 434,943	\$ 508,371	\$ 35,286
210106-408 PUD FACILITIES MANAGEMENT													
<u>Personnel Services</u>													
70	512100	Regular Salaries	\$ 275,248	\$ 337,581	\$0	\$337,581	Accounts	49.18%	49.70%	1.13%	\$ 166,007	\$ 167,763	\$ 3,812
71	512600	ER 457 Deferred Comp	-	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
72	513100	Other Salaries and Wages	350	58,585	-	58,585	Accounts	49.18%	49.70%	1.13%	28,809	29,114	661
73	514100	Overtime	12,722	1,047	-	1,047	Accounts	49.18%	49.70%	1.13%	515	520	12
74	515000	Vacation Sell Back	-	2,059	-	2,059	Accounts	49.18%	49.70%	1.13%	1,013	1,023	23
75	515200	Special Pay Adjustment	-	20,297	-	20,297	Accounts	49.18%	49.70%	1.13%	9,981	10,087	229
76	519100	Reserve for Salary Adjustment	-	9,790	-	9,790	Accounts	49.18%	49.70%	1.13%	4,814	4,865	111
77	521100	Social Security Matching	20,647	32,924	-	32,924	Accounts	49.18%	49.70%	1.13%	16,191	16,362	372
78	522100	Retirement Regular	22,066	36,109	-	36,109	Accounts	49.18%	49.70%	1.13%	17,757	17,945	408
79	522200	Retirement High Hazard	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
80	523150	Health Insurance	78,600	78,600	-	78,600	Accounts	49.18%	49.70%	1.13%	38,652	39,061	887
81	523152	Dental Insurance	2,940	2,940	-	2,940	Accounts	49.18%	49.70%	1.13%	1,446	1,461	33
82	523153	Short Term Disability Ins	540	540	-	540	Accounts	49.18%	49.70%	1.13%	266	268	6
83	523154	Long Term Disability Ins	1,140	1,140	-	1,140	Accounts	49.18%	49.70%	1.13%	561	567	13
84	523160	Life Insurance Short and Long Term	950	978	-	978	Accounts	49.18%	49.70%	1.13%	481	486	11
85	524100	Workers Compensation Regular	700	1,444	-	1,444	Accounts	49.18%	49.70%	1.13%	710	718	16
86	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
87	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
88		Total Personnel Services	\$ 415,903	\$ 585,034	\$ -	\$ 585,034					\$ 287,693	\$ 290,736	\$ 6,605
<u>Other Operating Expenses</u>													
89	631231	County Employee Physicals	\$ -	\$ 400	\$ -	\$ 400	Accounts	49.18%	49.70%	1.13%	\$ 197	\$ 199	\$ 5
90	634204	IT Direct Client Support	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
91	634207	IT Capital Allocation	1,100	2,700	-	2,700	Accounts	49.18%	49.70%	1.13%	1,328	1,342	30
92	634210	Info Technology Automation Allocation	8,500	20,400	-	20,400	Accounts	49.18%	49.70%	1.13%	10,032	10,138	230
93	634212	IT Microsoft Office Allocation	700	900	-	900	Accounts	49.18%	49.70%	1.13%	443	447	10
94	634980	Interdepartmental Payment For Services	65	10,200	-	10,200	Accounts	49.18%	49.70%	1.13%	5,016	5,069	115
95	634999	Other Contractual Services	193,647	409,200	-	409,200	Accounts	49.18%	49.70%	1.13%	201,226	203,354	4,620
96	639967	Temporary Labor	91,822	52,200	-	52,200	Accounts	49.18%	49.70%	1.13%	25,670	25,941	589
97	640300	Out of County Travel Professional Development	1,641	4,400	-	4,400	Accounts	49.18%	49.70%	1.13%	2,164	2,187	50
98	640310	Out of County Travel Regular Business	24	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
99	640415	Motor Pool Capital Recovery Charge	19,000	20,400	-	20,400	Accounts	49.18%	49.70%	1.13%	10,032	10,138	230
100	641100	Telephone Base Cost	3,353	3,500	-	3,500	Accounts	49.18%	49.70%	1.13%	1,721	1,739	40
101	641230	Telephone Access Charges	711	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
102	641700	Cellular Telephone	6,726	6,200	-	6,200	Accounts	49.18%	49.70%	1.13%	3,049	3,081	70
103	641900	Telephone System Support Allocation	5	200	-	200	Accounts	49.18%	49.70%	1.13%	98	99	2
104	641950	Postage Freight and UPS	25	200	-	200	Accounts	49.18%	49.70%	1.13%	98	99	2
105	643100	Electricity	55,700	65,300	-	65,300	Accounts	49.18%	49.70%	1.13%	32,112	32,451	737
106	643300	Trash and Garbage Disposal	17,365	30,000	-	30,000	Accounts	49.18%	49.70%	1.13%	14,753	14,909	339
107	643400	Water and Sewer	8,312	8,500	-	8,500	Accounts	49.18%	49.70%	1.13%	4,180	4,224	96
108	645100	Insurance General	2,700	17,700	-	17,700	Accounts	49.18%	49.70%	1.13%	8,704	8,796	200
109	645200	Property Insurance	26,596	30,600	-	30,600	Accounts	49.18%	49.70%	1.13%	15,048	15,207	345
110	645260	Auto Insurance	1,000	2,800	-	2,800	Accounts	49.18%	49.70%	1.13%	1,377	1,391	32
111	646110	Building R and M Outside Vendors	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
112	646180	Building R and M ISF Billings	104,524	63,200	-	63,200	Accounts	49.18%	49.70%	1.13%	31,079	31,408	714
113	646320	Landscape Materials	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
114	646285	Elevator Maintenance	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
115	646430	Fleet Maint ISF Labor and Overhead	9,600	1,800	-	1,800	Accounts	49.18%	49.70%	1.13%	885	895	20
116	646440	Fleet Maint ISF Parts and Sublet	984	1,800	-	1,800	Accounts	49.18%	49.70%	1.13%	885	895	20
117	646445	Fleet Non Maint ISF Parts and Sublet	349	1,100	-	1,100	Accounts	49.18%	49.70%	1.13%	541	547	12
118	646610	Communication Equipment RM Outside Vendors	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
119	647110	Printing and/or Binding Outside Vendors	93	100	-	100	Accounts	49.18%	49.70%	1.13%	49	50	1
120	649010	Licenses and Permits	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
121	649030	Clerks Recording Fees Etc	-	400	-	400	Accounts	49.18%	49.70%	1.13%	197	199	5
122	649100	Legal Advertising	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
123	651110	Office Supplies General	4,919	4,700	-	4,700	Accounts	49.18%	49.70%	1.13%	2,311	2,336	53
124	651210	Copying Charges	133	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
125	651910	Minor Office Equipment	669	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
126	651930	Minor Office Furniture	-	2,500	-	2,500	Accounts	49.18%	49.70%	1.13%	1,229	1,242	28
127	651950	Minor Data Processing Equipment	912	1,300	-	1,300	Accounts	49.18%	49.70%	1.13%	639	646	15
128	652110	Clothing and Uniform Purchases	1,159	1,800	-	1,800	Accounts	49.18%	49.70%	1.13%	885	895	20
129	652140	Personal Safety Equipment	1,115	2,300	-	2,300	Accounts	49.18%	49.70%	1.13%	1,131	1,143	26
130	652490	Fuel and Lubricants ISF Billings	4,263	9,200	-	9,200	Accounts	49.18%	49.70%	1.13%	4,524	4,572	104
131	652720	Medical Supplies	298	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
132	652910	Minor Operating Equipment	-	2,700	-	2,700	Accounts	49.18%	49.70%	1.13%	1,328	1,342	30
133	652920	Computer Software	2,769	2,000	-	2,000	Accounts	49.18%	49.70%	1.13%	984	994	23
134	652990	Other Operating Supplies	854	1,400	-	1,400	Accounts	49.18%	49.70%	1.13%	688	696	16
135	654110	Books Publications and Subscriptions	343	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
136	654210	Dues and Memberships	2,248	4,800	-	4,800	Accounts	49.18%	49.70%	1.13%	2,360	2,385	54
137	654310	Tuition	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
138	654360	Other Training Educational Expenses	1,334	6,400	-	6,400	Accounts	49.18%	49.70%	1.13%	3,147	3,181	72
139	764220	Radios and Equipment	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
140	764900	Data Processing Equipment	5,610	3,200	(3,200)	-	Accounts	49.18%	49.70%	1.13%	-	-	-
141		Total Other Operating Expenses	\$ 581,166	\$ 799,500	\$ (3,200)	\$ 796,300					\$ 391,584	\$ 395,726	\$ 8,991
142		Total Pud Facilities Management Expenses	\$ 997,069	\$ 1,384,534	\$ (3,200)	\$ 1,381,334					\$ 679,277	\$ 686,461	\$ 15,596
210111-408 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT													
		<u>Personnel Services</u>											
143	512100	Regular Salaries	\$ 962,321	\$ 959,203	\$ -	\$ 959,203	FinanceOps	46.64%	49.70%	3.66%	\$ 447,350	\$ 476,725	\$ 35,128
144	512600	ER 457 Deferred Comp	2,000	3,000	-	3,000	FinanceOps	46.64%	49.70%	3.66%	1,399	1,491	110
145	513100	Other Salaries and Wages	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
146	514100	Overtime	1,906	985	-	985	FinanceOps	46.64%	49.70%	3.66%	459	490	36
147	515000	Vacation Sell Back	-	4,585	-	4,585	FinanceOps	46.64%	49.70%	3.66%	2,138	2,279	168
148	518100	Termination Pay	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
149	519100	Reserve for Salary Adjustment	-	27,816	-	27,816	FinanceOps	46.64%	49.70%	3.66%	12,973	13,825	1,019
150	521100	Social Security Matching	70,547	76,087	-	76,087	FinanceOps	46.64%	49.70%	3.66%	35,485	37,815	2,786
151	522100	Retirement Regular	73,729	83,392	-	83,392	FinanceOps	46.64%	49.70%	3.66%	38,892	41,446	3,054
152	523150	Health Insurance	183,400	183,400	-	183,400	FinanceOps	46.64%	49.70%	3.66%	85,533	91,150	6,717
153	523152	Dental Insurance	6,860	6,860	-	6,860	FinanceOps	46.64%	49.70%	3.66%	3,199	3,409	251
154	523153	Short Term Disability Ins	1,260	1,260	-	1,260	FinanceOps	46.64%	49.70%	3.66%	588	626	46
155	523154	Long Term Disability Ins	2,660	2,660	-	2,660	FinanceOps	46.64%	49.70%	3.66%	1,241	1,322	97
156	523160	Life Insurance Short and Long Term	2,718	2,778	-	2,778	FinanceOps	46.64%	49.70%	3.66%	1,296	1,381	102
157	524100	Workers Compensation Regular	1,000	2,643	-	2,643	FinanceOps	46.64%	49.70%	3.66%	1,233	1,314	97
158	528100	Allowances Moving Expenses	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
159	528700	Educational Expense	3,398	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
160	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
161	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
162		Total Personnel Services	\$ 1,311,800	\$ 1,354,669	\$ -	\$ 1,354,669					\$ 631,786	\$ 673,272	\$ 49,611
		<u>Other Operating Expenses</u>											
163	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	FinanceOps	46.64%	49.70%	3.66%	\$ -	\$ -	\$ -
164	634207	IT Capital Allocation	6,300	3,900	-	3,900	FinanceOps	46.64%	49.70%	3.66%	1,819	1,938	143
165	634210	Info Technology Automation Allocation	39,100	56,100	-	56,100	FinanceOps	46.64%	49.70%	3.66%	26,164	27,882	2,055
166	634211	IT Billing Hours Allocation	3,100	11,200	-	11,200	FinanceOps	46.64%	49.70%	3.66%	5,223	5,566	410
167	634212	IT Microsoft Office Allocation	1,500	1,500	-	1,500	FinanceOps	46.64%	49.70%	3.66%	700	746	55
168	634970	Indirect Cost Reimbursement	2,678,300	2,898,600	-	2,898,600	Revenue	47.65%	49.42%	2.93%	1,381,121	1,432,520	84,959
169	634980	Interdepartmental Payment For Services	523	1,200	-	1,200	FinanceOps	46.64%	49.70%	3.66%	560	596	44
170	634999	Other Contractual Services	1,754	27,500	-	27,500	FinanceOps	46.64%	49.70%	3.66%	12,825	13,668	1,007

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
171	639964	Storage Contractor	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
172	639967	Temporary Labor	-	1,200	-	1,200	FinanceOps	46.64%	49.70%	3.66%	560	596	44
173	640300	Out of County Travel Professional Development	2,450	2,000	-	2,000	FinanceOps	46.64%	49.70%	3.66%	933	994	73
174	640310	Out of County Travel Regular Business	336	400	-	400	FinanceOps	46.64%	49.70%	3.66%	187	199	15
175	640320	Interview Expense	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
176	641230	Telephone Access Charges	4,692	6,000	-	6,000	FinanceOps	46.64%	49.70%	3.66%	2,798	2,982	220
177	641700	Cellular Telephone	2,686	3,300	-	3,300	FinanceOps	46.64%	49.70%	3.66%	1,539	1,640	121
178	641900	Telephone System Support Allocation	69	200	-	200	FinanceOps	46.64%	49.70%	3.66%	93	99	7
179	641950	Postage Freight and UPS	-	200	-	200	FinanceOps	46.64%	49.70%	3.66%	93	99	7
180	645100	Insurance General	46,500	38,700	-	38,700	Assets	47.43%	47.24%	5.34%	18,354	18,280	2,066
181	645200	Property Insurance	1,464	1,700	-	1,700	Assets	47.43%	47.24%	5.34%	806	803	91
182	645260	Auto Insurance	-	500	-	500	Assets	47.43%	47.24%	5.34%	237	236	27
183	646180	Building R and M ISF Billings	-	500	-	500	FinanceOps	46.64%	49.70%	3.66%	233	249	18
184	646430	Fleet Maint ISF Labor and Overhead	-	500	-	500	FinanceOps	46.64%	49.70%	3.66%	233	249	18
185	646440	Fleet Maint ISF Parts and Sublet	-	500	-	500	FinanceOps	46.64%	49.70%	3.66%	233	249	18
186	646445	Fleet Non Maint ISF Parts and Sublet	-	500	-	500	FinanceOps	46.64%	49.70%	3.66%	233	249	18
187	646710	Office Equipment R and M	-	300	-	300	FinanceOps	46.64%	49.70%	3.66%	140	149	11
188	646910	Data Processing Equipment R and M	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
189	647110	Printing and/or Binding Outside Vendors	175	200	-	200	FinanceOps	46.64%	49.70%	3.66%	93	99	7
190	648160	Other Ads	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
191	649010	Licenses and Permits	315	200	-	200	FinanceOps	46.64%	49.70%	3.66%	93	99	7
192	649030	Clerks Recording Fees Etc	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
193	649055	Payment In Lieu of Taxes (PILT)	6,093,700	6,482,800	-	6,482,800	Input	45.16%	52.34%	2.51%	2,927,311	3,392,817	162,671
194	649100	Legal Advertising	1,099	1,700	-	1,700	FinanceOps	46.64%	49.70%	3.66%	793	845	62
195	651110	Office Supplies General	4,343	6,000	-	6,000	FinanceOps	46.64%	49.70%	3.66%	2,798	2,982	220
196	651210	Copying Charges	379	1,000	-	1,000	FinanceOps	46.64%	49.70%	3.66%	466	497	37
197	651910	Minor Office Equipment	838	1,000	-	1,000	FinanceOps	46.64%	49.70%	3.66%	466	497	37
198	651930	Minor Office Furniture	3,377	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
199	651950	Minor Data Processing Equipment	827	1,500	-	1,500	FinanceOps	46.64%	49.70%	3.66%	700	746	55
200	652140	Personal Safety Equipment	-	200	-	200	FinanceOps	46.64%	49.70%	3.66%	93	99	7
201	652410	Fuel and Lubricants Outside Vendors	-	1,000	-	1,000	FinanceOps	46.64%	49.70%	3.66%	466	497	37
202	652490	Fuel and Lubricants ISF Billings	-	1,000	-	1,000	FinanceOps	46.64%	49.70%	3.66%	466	497	37
203	652910	Minor Operating Equipment	-	200	-	200	FinanceOps	46.64%	49.70%	3.66%	93	99	7
204	652920	Computer Software	247	34,000	-	34,000	FinanceOps	46.64%	49.70%	3.66%	15,857	16,898	1,245
205	652990	Other Operating Supplies	-	-	-	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
206	654110	Books Publications and Subscriptions	139	1,300	-	1,300	FinanceOps	46.64%	49.70%	3.66%	606	646	48
207	654210	Dues and Memberships	600	2,900	-	2,900	FinanceOps	46.64%	49.70%	3.66%	1,352	1,441	106
208	654310	Tuition	-	7,900	-	7,900	FinanceOps	46.64%	49.70%	3.66%	3,684	3,926	289
209	654360	Other Training Educational Expenses	6,138	13,500	-	13,500	FinanceOps	46.64%	49.70%	3.66%	6,296	6,710	494
210	764220	Radios and Equipment	-	2,400	(2,400)	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
211	764900	Data Processing Equipment	6,890	7,000	(7,000)	-	FinanceOps	46.64%	49.70%	3.66%	-	-	-
212	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	88,500	88,500	FinanceOps	46.64%	49.70%	3.66%	41,274	43,985	3,241
213		Total Other Operating Expenses	\$ 8,907,840	\$ 9,622,300	\$ 79,100	\$ 9,701,400					\$ 4,457,996	\$ 4,983,369	\$ 260,035
214		Total Public Utilities Division Operations Support Expenses	\$ 10,219,639	\$ 10,976,969	\$ 79,100	\$ 11,056,069					\$ 5,089,782	\$ 5,656,642	\$ 309,645
210118-408 PUBLIC UTILITIES INVENTORY CONTROL													
<u>Personnel Services</u>													
215	512100	Regular Salaries	\$ 449,504	\$ 462,310	\$ -	\$ 462,310	WSOperating	48.17%	51.83%	0.00%	\$ 222,714	\$ 239,596	\$ -
216	512600	ER 457 Deferred Comp	2,070	2,500	-	2,500	WSOperating	48.17%	51.83%	0.00%	1,204	1,296	-
217	513100	Other Salaries and Wages	2,540	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
218	514100	Overtime	23,751	16,149	-	16,149	WSOperating	48.17%	51.83%	0.00%	7,780	8,369	-
219	515000	Vacation Sell Back	-	4,180	-	4,180	WSOperating	48.17%	51.83%	0.00%	2,014	2,166	-
220	518100	Termination Pay	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
221	519100	Reserve for Salary Adjustment	-	13,407	-	13,407	WSOperating	48.17%	51.83%	0.00%	6,459	6,948	-
222	521100	Social Security Matching	34,118	36,903	-	36,903	WSOperating	48.17%	51.83%	0.00%	17,778	19,125	-
223	522100	Retirement Regular	36,204	40,359	-	40,359	WSOperating	48.17%	51.83%	0.00%	19,443	20,916	-
224	523150	Health Insurance	117,900	131,000	-	131,000	WSOperating	48.17%	51.83%	0.00%	63,108	67,892	-
225	523152	Dental Insurance	4,410	4,900	-	4,900	WSOperating	48.17%	51.83%	0.00%	2,361	2,539	-
226	523153	Short Term Disability Ins	810	900	-	900	WSOperating	48.17%	51.83%	0.00%	434	466	-
227	523154	Long Term Disability Ins	1,710	1,900	-	1,900	WSOperating	48.17%	51.83%	0.00%	915	985	-
228	523160	Life Insurance Short and Long Term	1,185	1,342	-	1,342	WSOperating	48.17%	51.83%	0.00%	646	696	-
229	524100	Workers Compensation Regular	1,100	1,492	-	1,492	WSOperating	48.17%	51.83%	0.00%	719	773	-
230	528700	Educational Expense	2,240	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
231	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
232	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
233		Total Personnel Services	\$677,543	\$717,342	\$0	\$717,342					\$345,574	\$371,768	\$0
		<u>Other Operating Expenses</u>											
234	631231	County Employee Physicals	\$0	\$ 200	\$ -	\$ 200	WSOperating	48.17%	51.83%	0.00%	\$ 96	\$ 104	\$ -
235	634207	IT Capital Allocation	3,200	3,000	-	3,000	WSOperating	48.17%	51.83%	0.00%	1,445	1,555	-
236	634210	Info Technology Automation Allocation	20,000	22,600	-	22,600	WSOperating	48.17%	51.83%	0.00%	10,887	11,713	-
237	634212	IT Microsoft Office Allocation	1,000	1,100	-	1,100	WSOperating	48.17%	51.83%	0.00%	530	570	-
238	634980	Interdepartmental Payment For Services	392	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
239	634999	Other Contractual Services	400	6,500	-	6,500	WSOperating	48.17%	51.83%	0.00%	3,131	3,369	-
240	639967	Temporary Labor	-	5,000	-	5,000	WSOperating	48.17%	51.83%	0.00%	2,409	2,591	-
241	640415	Motor Pool Capital Recovery Charge	2,500	6,700	-	6,700	WSOperating	48.17%	51.83%	0.00%	3,228	3,472	-
242	641230	Telephone Access Charges	1,706	2,600	-	2,600	WSOperating	48.17%	51.83%	0.00%	1,253	1,347	-
243	641700	Cellular Telephone	1,459	3,000	-	3,000	WSOperating	48.17%	51.83%	0.00%	1,445	1,555	-
244	641900	Telephone System Support Allocation	16	800	-	800	WSOperating	48.17%	51.83%	0.00%	385	415	-
245	641950	Postage Freight and UPS	318	1,000	-	1,000	WSOperating	48.17%	51.83%	0.00%	482	518	-
246	644620	Lease Equipment	1,845	1,800	-	1,800	WSOperating	48.17%	51.83%	0.00%	867	933	-
247	645260	Auto Insurance	500	1,400	-	1,400	WSOperating	48.17%	51.83%	0.00%	674	726	-
248	646180	Building R and M ISF Billings	-	500	-	500	WSOperating	48.17%	51.83%	0.00%	241	259	-
249	646430	Fleet Maint ISF Labor and Overhead	-	1,300	-	1,300	WSOperating	48.17%	51.83%	0.00%	626	674	-
250	646440	Fleet Maint ISF Parts and Sublet	198	400	-	400	WSOperating	48.17%	51.83%	0.00%	193	207	-
251	646445	Fleet Non Maint ISF Parts and Sublet	1,379	300	-	300	WSOperating	48.17%	51.83%	0.00%	145	155	-
252	646910	Data Processing Equipment R and M	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
253	647110	Printing and/or Binding Outside Vendors	35	200	-	200	WSOperating	48.17%	51.83%	0.00%	96	104	-
254	649990	Other Miscellaneous Services	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
255	651110	Office Supplies General	2,993	3,000	-	3,000	WSOperating	48.17%	51.83%	0.00%	1,445	1,555	-
256	651210	Copying Charges	-	400	-	400	WSOperating	48.17%	51.83%	0.00%	193	207	-
257	651910	Minor Office Equipment	1,274	2,000	-	2,000	WSOperating	48.17%	51.83%	0.00%	963	1,037	-
258	651930	Minor Office Furniture	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
259	651950	Minor Data Processing Equipment	764	4,700	-	4,700	WSOperating	48.17%	51.83%	0.00%	2,264	2,436	-
260	652110	Clothing and Uniform Purchases	3,078	3,500	-	3,500	WSOperating	48.17%	51.83%	0.00%	1,686	1,814	-
261	652120	Uniform Accessories	-	500	-	500	WSOperating	48.17%	51.83%	0.00%	241	259	-
262	652130	Clothing and Uniform Rental	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
263	652140	Personal Safety Equipment	1,449	1,200	-	1,200	WSOperating	48.17%	51.83%	0.00%	578	622	-
264	652410	Fuel and Lubricants Outside Vendors	573	2,000	-	2,000	WSOperating	48.17%	51.83%	0.00%	963	1,037	-
265	652490	Fuel and Lubricants ISF Billings	427	1,000	-	1,000	WSOperating	48.17%	51.83%	0.00%	482	518	-
266	652510	Household and Institutional Supplies	-	100	-	100	WSOperating	48.17%	51.83%	0.00%	48	52	-
267	652720	Medical Supplies	-	200	-	200	WSOperating	48.17%	51.83%	0.00%	96	104	-
268	652910	Minor Operating Equipment	1,769	15,000	-	15,000	WSOperating	48.17%	51.83%	0.00%	7,226	7,774	-
269	652920	Computer Software	-	15,000	-	15,000	WSOperating	48.17%	51.83%	0.00%	7,226	7,774	-
270	652990	Other Operating Supplies	1,583	2,500	-	2,500	WSOperating	48.17%	51.83%	0.00%	1,204	1,296	-
271	654110	Books Publications and Subscriptions	40	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
272	654310	Tuition	-	2,500	-	2,500	WSOperating	48.17%	51.83%	0.00%	1,204	1,296	-
273	654360	Other Training Educational Expenses	1,980	27,200	-	27,200	WSOperating	48.17%	51.83%	0.00%	13,103	14,097	-
274	764220	Radios and Equipment	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
275	764900	Data Processing Equipment	2,765	2,800	(2,800)	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
276	764990	Other Machinery and Equipment	-	-	-	-	WSOperating	48.17%	51.83%	0.00%	-	-	-
277		Total Other Operating Expenses	\$53,643	\$142,000	-\$2,800	\$139,200					\$67,059	\$72,141	\$0
278		Total Public Utilities Inventory Control Expenses	\$731,185	\$859,342	-\$2,800	\$856,542					\$412,632	\$443,910	\$0
210120-408		WASTEWATER OPERATIONS ADMINISTRATION											
		<u>Personnel Services</u>											
279	512100	Regular Salaries	\$ 296,960	\$ 278,654	\$ -	\$ 278,654	WWOpAdmin	0.00%	92.71%	7.29%	\$ -	\$ 258,345	\$ 20,309
280	512600	ER 457 Deferred Comp	1,500	1,500	-	1,500	WWOpAdmin	0.00%	92.71%	7.29%	-	1,391	109
281	513100	Other Salaries and Wages	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
282	514100	Overtime	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
283	515000	Vacation Sell Back	-	689	-	689	WWOpAdmin	0.00%	92.71%	7.29%	-	639	50
284	515200	Special Pay Adjustment	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
285	519100	Reserve for Salary Adjustment	-	8,080	-	8,080	WWOpAdmin	0.00%	92.71%	7.29%	-	7,491	589
286	521100	Social Security Matching	21,821	22,100	-	22,100	WWOpAdmin	0.00%	92.71%	7.29%	-	20,489	1,611
287	522100	Retirement Regular	39,124	40,158	-	40,158	WWOpAdmin	0.00%	92.71%	7.29%	-	37,231	2,927

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
288	523150	Health Insurance	52,400	52,400	-	52,400	WWOpAdmin	0.00%	92.71%	7.29%	-	48,581	3,819
289	523152	Dental Insurance	1,960	1,960	-	1,960	WWOpAdmin	0.00%	92.71%	7.29%	-	1,817	143
290	523153	Short Term Disability Ins	360	360	-	360	WWOpAdmin	0.00%	92.71%	7.29%	-	334	26
291	523154	Long Term Disability Ins	760	760	-	760	WWOpAdmin	0.00%	92.71%	7.29%	-	705	55
292	523160	Life Insurance Short and Long Term	782	805	-	805	WWOpAdmin	0.00%	92.71%	7.29%	-	746	59
293	524100	Workers Compensation Regular	1,400	1,082	-	1,082	WWOpAdmin	0.00%	92.71%	7.29%	-	1,003	79
294	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
295	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
296		Total Personnel Services	\$ 417,067	\$ 408,548	\$ -	\$ 408,548					\$ -	\$ 378,772	\$ 29,776
		<u>Other Operating Expenses</u>											
297	631100	Legal Fees	\$ -	\$ 1,500	\$ -	\$ 1,500	WWOpAdmin	0.00%	92.71%	7.29%	\$ -	\$ 1,391	\$ 109
298	631231	County Employee Physicals	-	200	-	200	WWOpAdmin	0.00%	92.71%	7.29%	-	185	15
299	631400	Engineering Fees	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
300	631500	Architectural	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
301	634207	IT Capital Allocation	1,400	900	-	900	WWOpAdmin	0.00%	92.71%	7.29%	-	834	66
302	634210	Info Technology Automation Allocation	19,700	18,000	-	18,000	WWOpAdmin	0.00%	92.71%	7.29%	-	16,688	1,312
303	634212	IT Microsoft Office Allocation	400	400	-	400	WWOpAdmin	0.00%	92.71%	7.29%	-	371	29
304	634980	Interdepartmental Payment For Services	262	1,000	-	1,000	WWOpAdmin	0.00%	92.71%	7.29%	-	927	73
305	634999	Other Contractual Services	27,468	26,000	-	26,000	WWOpAdmin	0.00%	92.71%	7.29%	-	24,105	1,895
306	640300	Out of County Travel Professional Development	2,185	3,700	-	3,700	WWOpAdmin	0.00%	92.71%	7.29%	-	3,430	270
307	640410	Motor Pool Rental Charge	42	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
308	640415	Motor Pool Capital Recovery Charge	9,900	10,700	-	10,700	WWOpAdmin	0.00%	92.71%	7.29%	-	9,920	780
309	641230	Telephone Access Charges	853	1,000	-	1,000	WWOpAdmin	0.00%	92.71%	7.29%	-	927	73
310	641700	Cellular Telephone	4,310	5,700	-	5,700	WWOpAdmin	0.00%	92.71%	7.29%	-	5,285	415
311	641900	Telephone System Support Allocation	9	400	-	400	WWOpAdmin	0.00%	92.71%	7.29%	-	371	29
312	641950	Postage Freight and UPS	5	100	-	100	WWOpAdmin	0.00%	92.71%	7.29%	-	93	7
313	644620	Lease Equipment	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
314	645100	Insurance General	111,800	113,500	-	113,500	WWOpAdmin	0.00%	92.71%	7.29%	-	105,228	8,272
315	645200	Property Insurance	624,392	718,100	-	718,100	WWOpAdmin	0.00%	92.71%	7.29%	-	665,763	52,337
316	645260	Auto Insurance	1,800	2,400	-	2,400	WWOpAdmin	0.00%	92.71%	7.29%	-	2,225	175
317	646180	Building R and M ISF Billings	-	400	-	400	WWOpAdmin	0.00%	92.71%	7.29%	-	371	29
318	646210	Custodial Serv Outside Vendors	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
319	646430	Fleet Maint ISF Labor and Overhead	1,100	1,400	-	1,400	WWOpAdmin	0.00%	92.71%	7.29%	-	1,298	102
320	646440	Fleet Maint ISF Parts and Sublet	559	900	-	900	WWOpAdmin	0.00%	92.71%	7.29%	-	834	66
321	646445	Fleet Non Maint ISF Parts and Sublet	264	200	-	200	WWOpAdmin	0.00%	92.71%	7.29%	-	185	15
322	646610	Communication Equipment RM Outside Vendors	393	600	-	600	WWOpAdmin	0.00%	92.71%	7.29%	-	556	44
323	646710	Office Equipment R and M	-	100	-	100	WWOpAdmin	0.00%	92.71%	7.29%	-	93	7
324	646910	Data Processing Equipment R and M	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
325	646970	Other Equip Repairs and Maintenance	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
326	647110	Printing and/or Binding Outside Vendors	35	100	-	100	WWOpAdmin	0.00%	92.71%	7.29%	-	93	7
327	649980	Reimbursement Prior Year Revenues	53,281	80,000	-	80,000	WWOpAdmin	0.00%	92.71%	7.29%	-	74,169	5,831
328	651110	Office Supplies General	1,900	2,700	-	2,700	WWOpAdmin	0.00%	92.71%	7.29%	-	2,503	197
329	651210	Copying Charges	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
330	651910	Minor Office Equipment	354	400	-	400	WWOpAdmin	0.00%	92.71%	7.29%	-	371	29
331	651930	Minor Office Furniture	422	300	-	300	WWOpAdmin	0.00%	92.71%	7.29%	-	278	22
332	651950	Minor Data Processing Equipment	1,335	300	-	300	WWOpAdmin	0.00%	92.71%	7.29%	-	278	22
333	652110	Clothing and Uniform Purchases	400	300	-	300	WWOpAdmin	0.00%	92.71%	7.29%	-	278	22
334	652140	Personal Safety Equipment	49,342	62,100	-	62,100	WWOpAdmin	0.00%	92.71%	7.29%	-	57,574	4,526
335	652210	Food Operating Supplies	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
336	652490	Fuel and Lubricants ISF Billings	3,248	4,200	-	4,200	WWOpAdmin	0.00%	92.71%	7.29%	-	3,894	306
337	652510	Household and Institutional Supplies	121	200	-	200	WWOpAdmin	0.00%	92.71%	7.29%	-	185	15
338	652910	Minor Operating Equipment	9	600	-	600	WWOpAdmin	0.00%	92.71%	7.29%	-	556	44
339	652920	Computer Software	933	1,200	-	1,200	WWOpAdmin	0.00%	92.71%	7.29%	-	1,113	87
340	652990	Other Operating Supplies	6,604	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
341	654110	Books Publications and Subscriptions	-	300	-	300	WWOpAdmin	0.00%	92.71%	7.29%	-	278	22
342	654210	Dues and Memberships	623	600	-	600	WWOpAdmin	0.00%	92.71%	7.29%	-	556	44
343	654310	Tuition	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
344	654360	Other Training Educational Expenses	2,417	3,800	-	3,800	WWOpAdmin	0.00%	92.71%	7.29%	-	3,523	277
345	764110	Autos and Trucks	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
346	764220	Radios and Equipment	-	-	-	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
347	764900	Data Processing Equipment	2,775	3,400	(3,400)	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
348	764990	Other Machinery and Equipment	-	1,400	(1,400)	-	WWOpAdmin	0.00%	92.71%	7.29%	-	-	-
349		Total Other Operating Expenses	\$ 930,641	\$ 1,069,100	\$ (4,800)	\$ 1,064,300					\$ -	\$ 986,731	\$ 77,569
350		Total Wastewater Operations Administration Expenses	\$ 1,347,708	\$ 1,477,648	\$ (4,800)	\$ 1,472,848					\$ -	\$ 1,365,503	\$ 107,345
210125-408 WATER OPERATIONS ADMINISTRATION													
<u>Personnel Services</u>													
351	512100	Regular Salaries	\$ 295,418	\$ 278,075	\$ -	\$ 278,075	WaterOpAdmin	92.20%	0.00%	7.80%	\$ 256,392	\$ -	\$ 21,683
352	512500	Auto Use Benefit	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
353	512600	ER 457 Deferred Comp	1,760	2,000	-	2,000	WaterOpAdmin	92.20%	0.00%	7.80%	1,844	-	156
354	514100	Overtime	2,413	2,128	-	2,128	WaterOpAdmin	92.20%	0.00%	7.80%	1,962	-	166
355	515000	Vacation Sell Back	-	1,738	-	1,738	WaterOpAdmin	92.20%	0.00%	7.80%	1,602	-	136
356	519100	Reserve for Salary Adjustment	-	8,062	-	8,062	WaterOpAdmin	92.20%	0.00%	7.80%	7,433	-	629
357	521100	Social Security Matching	21,848	22,333	-	22,333	WaterOpAdmin	92.20%	0.00%	7.80%	20,592	-	1,741
358	522100	Retirement Regular	32,863	40,738	-	40,738	WaterOpAdmin	92.20%	0.00%	7.80%	37,561	-	3,177
359	523150	Health Insurance	52,400	52,400	-	52,400	WaterOpAdmin	92.20%	0.00%	7.80%	48,314	-	4,086
360	523152	Dental Insurance	1,960	1,960	-	1,960	WaterOpAdmin	92.20%	0.00%	7.80%	1,807	-	153
361	523153	Short Term Disability Ins	360	360	-	360	WaterOpAdmin	92.20%	0.00%	7.80%	332	-	28
362	523154	Long Term Disability Ins	760	760	-	760	WaterOpAdmin	92.20%	0.00%	7.80%	701	-	59
363	523160	Life Insurance Short and Long Term	775	806	-	806	WaterOpAdmin	92.20%	0.00%	7.80%	743	-	63
364	524100	Workers Compensation Regular	3,500	4,138	-	4,138	WaterOpAdmin	92.20%	0.00%	7.80%	3,815	-	323
365	528200	Allowance Vehicle	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
366	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
367	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
368		Total Personnel Services	\$ 414,057	\$ 415,498	\$ -	\$ 415,498					\$ 383,099	\$ -	\$ 32,399
<u>Other Operating Expenses</u>													
369	631231	County Employee Physicals	\$ 36	\$ -	\$ -	\$ -	WaterOpAdmin	92.20%	0.00%	7.80%	\$ -	\$ -	\$ -
370	634207	IT Capital Allocation	2,100	1,800	-	1,800	WaterOpAdmin	92.20%	0.00%	7.80%	1,660	-	140
371	634210	Info Technology Automation Allocation	12,300	14,600	-	14,600	WaterOpAdmin	92.20%	0.00%	7.80%	13,462	-	1,138
372	634211	IT Billing Hours Allocation	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
373	634212	IT Microsoft Office Allocation	400	400	-	400	WaterOpAdmin	92.20%	0.00%	7.80%	369	-	31
374	634980	Interdepartmental Payment For Services	110	500	-	500	WaterOpAdmin	92.20%	0.00%	7.80%	461	-	39
375	634999	Other Contractual Services	8,349	6,000	-	6,000	WaterOpAdmin	92.20%	0.00%	7.80%	5,532	-	468
376	640300	Out of County Travel Professional Development	1,199	4,000	-	4,000	WaterOpAdmin	92.20%	0.00%	7.80%	3,688	-	312
377	640320	Interview Expense	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
378	640415	Motor Pool Capital Recovery Charge	9,200	7,300	-	7,300	WaterOpAdmin	92.20%	0.00%	7.80%	6,731	-	569
379	641230	Telephone Access Charges	853	1,400	-	1,400	WaterOpAdmin	92.20%	0.00%	7.80%	1,291	-	109
380	641700	Cellular Telephone	2,364	3,000	-	3,000	WaterOpAdmin	92.20%	0.00%	7.80%	2,766	-	234
381	641900	Telephone System Support Allocation	17	300	-	300	WaterOpAdmin	92.20%	0.00%	7.80%	277	-	23
382	641950	Postage Freight and UPS	155	1,500	-	1,500	WaterOpAdmin	92.20%	0.00%	7.80%	1,383	-	117
383	644620	Lease Equipment	-	1,500	-	1,500	WaterOpAdmin	92.20%	0.00%	7.80%	1,383	-	117
384	645100	Insurance General	121,600	127,100	-	127,100	WaterOpAdmin	92.20%	0.00%	7.80%	117,189	-	9,911
385	645200	Property Insurance	349,487	402,000	-	402,000	WaterOpAdmin	92.20%	0.00%	7.80%	370,654	-	31,346
386	645260	Auto Insurance	1,400	1,400	-	1,400	WaterOpAdmin	92.20%	0.00%	7.80%	1,291	-	109
387	646180	Building R and M ISF Billings	63	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
388	646430	Fleet Maint ISF Labor and Overhead	2,000	800	-	800	WaterOpAdmin	92.20%	0.00%	7.80%	738	-	62
389	646440	Fleet Maint ISF Parts and Sublet	6	1,100	-	1,100	WaterOpAdmin	92.20%	0.00%	7.80%	1,014	-	86
390	646445	Fleet Non Maint ISF Parts and Sublet	115	200	-	200	WaterOpAdmin	92.20%	0.00%	7.80%	184	-	16
391	646610	Communication Equipment RM Outside Vendors	-	700	-	700	WaterOpAdmin	92.20%	0.00%	7.80%	645	-	55
392	646710	Office Equipment R and M	1,717	2,000	-	2,000	WaterOpAdmin	92.20%	0.00%	7.80%	1,844	-	156
393	647110	Printing and/or Binding Outside Vendors	4,172	2,500	-	2,500	WaterOpAdmin	92.20%	0.00%	7.80%	2,305	-	195
394	648160	Other Ads	-	100	-	100	WaterOpAdmin	92.20%	0.00%	7.80%	92	-	8
395	649010	Licenses and Permits	8,250	7,100	-	7,100	WaterOpAdmin	92.20%	0.00%	7.80%	6,546	-	554
396	649100	Legal Advertising	1,460	5,000	-	5,000	WaterOpAdmin	92.20%	0.00%	7.80%	4,610	-	390
397	649980	Reimbursement Prior Year Revenues	25,955	70,000	-	70,000	WaterOpAdmin	92.20%	0.00%	7.80%	64,542	-	5,458
398	651110	Office Supplies General	4,927	5,800	-	5,800	WaterOpAdmin	92.20%	0.00%	7.80%	5,348	-	452
399	651210	Copying Charges	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
400	651910	Minor Office Equipment	-	800	-	800	WaterOpAdmin	92.20%	0.00%	7.80%	738	-	62
401	652110	Clothing and Uniform Purchases	9,800	5,100	-	5,100	WaterOpAdmin	92.20%	0.00%	7.80%	4,702	-	398
402	652120	Uniform Accessories	38,467	37,000	-	37,000	WaterOpAdmin	92.20%	0.00%	7.80%	34,115	-	2,885
403	652130	Clothing and Uniform Rental	-	1,000	-	1,000	WaterOpAdmin	92.20%	0.00%	7.80%	922	-	78

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
404	652140	Personal Safety Equipment	35,397	107,500	-	107,500	WaterOpAdmin	92.20%	0.00%	7.80%	99,118	-	8,382
405	652490	Fuel and Lubricants ISF Billings	1,723	1,000	-	1,000	WaterOpAdmin	92.20%	0.00%	7.80%	922	-	78
406	652910	Minor Operating Equipment	485	2,000	-	2,000	WaterOpAdmin	92.20%	0.00%	7.80%	1,844	-	156
407	652920	Computer Software	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
408	652990	Other Operating Supplies	4,256	2,000	-	2,000	WaterOpAdmin	92.20%	0.00%	7.80%	1,844	-	156
409	653710	Traffic Signs	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
410	654110	Books Publications and Subscriptions	4,986	3,200	-	3,200	WaterOpAdmin	92.20%	0.00%	7.80%	2,950	-	250
411	654210	Dues and Memberships	10,701	11,800	-	11,800	WaterOpAdmin	92.20%	0.00%	7.80%	10,880	-	920
412	654310	Tuition	-	-	-	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
413	654360	Other Training Educational Expenses	1,260	4,200	-	4,200	WaterOpAdmin	92.20%	0.00%	7.80%	3,872	-	328
414	655900	Bulk Water	427,370	452,000	-	452,000	Direct-W	100.00%	0.00%	0.00%	452,000	-	-
415	764220	Radios and Equipment	-	12,000	(12,000)	-	WaterOpAdmin	92.20%	0.00%	7.80%	-	-	-
416		Total Other Operating Expenses	\$ 1,092,680	\$ 1,307,700	\$ (12,000)	\$ 1,295,700					\$ 1,229,911	\$ -	\$ 65,789
417		Total Water Operations Administration Expenses	\$ 1,506,737	\$ 1,723,198	\$ (12,000)	\$ 1,711,198					\$ 1,613,010	\$ -	\$ 98,188
210130-408 PUBLIC UTILITY STAKE AND LOCATES													
<u>Personnel Services</u>													
418	512100	Regular Salaries	\$ 556,850	\$ 575,156	\$ -	\$ 575,156	MilesLines	47.42%	47.00%	5.57%	\$ 272,754	\$ 270,349	\$ 32,053
419	512600	ER 457 Deferred Comp	1,000	1,000	-	1,000	MilesLines	47.42%	47.00%	5.57%	474	470	56
420	513100	Other Salaries and Wages	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
421	514100	Overtime	33,793	16,982	-	16,982	MilesLines	47.42%	47.00%	5.57%	8,053	7,982	946
422	515000	Vacation Sell Back	-	2,164	-	2,164	MilesLines	47.42%	47.00%	5.57%	1,026	1,017	121
423	515200	Special Pay Adjustment	-	1,306	-	1,306	MilesLines	47.42%	47.00%	5.57%	619	614	73
424	518100	Termination Pay	6,197	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
425	519100	Reserve for Salary Adjustment	-	16,680	-	16,680	MilesLines	47.42%	47.00%	5.57%	7,910	7,840	930
426	521100	Social Security Matching	43,345	46,916	-	46,916	MilesLines	47.42%	47.00%	5.57%	22,249	22,053	2,615
427	522100	Retirement Regular	45,271	50,476	-	50,476	MilesLines	47.42%	47.00%	5.57%	23,937	23,726	2,813
428	523150	Health Insurance	183,400	183,400	-	183,400	MilesLines	47.42%	47.00%	5.57%	86,973	86,206	10,221
429	523152	Dental Insurance	6,860	6,860	-	6,860	MilesLines	47.42%	47.00%	5.57%	3,253	3,225	382
430	523153	Short Term Disability Ins	1,260	1,260	-	1,260	MilesLines	47.42%	47.00%	5.57%	598	592	70
431	523154	Long Term Disability Ins	2,660	2,660	-	2,660	MilesLines	47.42%	47.00%	5.57%	1,261	1,250	148
432	523160	Life Insurance Short and Long Term	1,658	1,661	-	1,661	MilesLines	47.42%	47.00%	5.57%	788	781	93
433	524100	Workers Compensation Regular	7,700	11,223	-	11,223	MilesLines	47.42%	47.00%	5.57%	5,322	5,275	625
434	528700	Educational Expense	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
435	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
436	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
437		Total Personnel Services	\$ 889,993	\$ 917,744	\$ -	\$ 917,744					\$ 435,218	\$ 431,381	\$ 51,145
<u>Other Operating Expenses</u>													
438	631231	County Employee Physicals	\$ -	\$ 700	\$ -	\$ 700	MilesLines	47.42%	47.00%	5.57%	\$ 332	\$ 329	\$ 39
439	631510	Data Processing Services	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
440	634204	IT Direct Client Support	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
441	634207	IT Capital Allocation	7,400	7,500	-	7,500	MilesLines	47.42%	47.00%	5.57%	3,557	3,525	418
442	634210	Info Technology Automation Allocation	42,200	53,300	-	53,300	MilesLines	47.42%	47.00%	5.57%	25,276	25,053	2,970
443	634211	IT Billing Hours Allocation	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
444	634212	IT Microsoft Office Allocation	1,500	1,500	-	1,500	MilesLines	47.42%	47.00%	5.57%	711	705	84
445	634980	Interdepartmental Payment For Services	1,245	500	-	500	MilesLines	47.42%	47.00%	5.57%	237	235	28
446	634986	Locate Supplies	44,020	40,000	-	40,000	MilesLines	47.42%	47.00%	5.57%	18,969	18,802	2,229
447	634999	Other Contractual Services	32,454	44,100	-	44,100	MilesLines	47.42%	47.00%	5.57%	20,913	20,729	2,458
448	640300	Out of County Travel Professional Development	4,638	5,900	-	5,900	MilesLines	47.42%	47.00%	5.57%	2,798	2,773	329
449	640415	Motor Pool Capital Recovery Charge	48,200	52,300	-	52,300	MilesLines	47.42%	47.00%	5.57%	24,802	24,583	2,915
450	640990	Tolls	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
451	641210	Fax Charges	202	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
452	641230	Telephone Access Charges	569	1,000	-	1,000	MilesLines	47.42%	47.00%	5.57%	474	470	56
453	641700	Cellular Telephone	11,500	15,900	-	15,900	MilesLines	47.42%	47.00%	5.57%	7,540	7,474	886
454	641900	Telephone System Support Allocation	0	200	-	200	MilesLines	47.42%	47.00%	5.57%	95	94	11
455	641950	Postage Freight and UPS	-	4,000	-	4,000	MilesLines	47.42%	47.00%	5.57%	1,897	1,880	223
456	641951	Postage	60	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
457	641952	Freight	1,006	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
458	644620	Lease Equipment	1,128	1,500	-	1,500	MilesLines	47.42%	47.00%	5.57%	711	705	84
459	645260	Auto Insurance	10,300	9,800	-	9,800	MilesLines	47.42%	47.00%	5.57%	4,647	4,606	546
460	646180	Building R and M ISF Billings	35	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
461	646430	Fleet Maint ISF Labor and Overhead	10,200	12,200	-	12,200	MilesLines	47.42%	47.00%	5.57%	5,786	5,735	680
462	646440	Fleet Maint ISF Parts and Sublet	5,552	13,300	-	13,300	MilesLines	47.42%	47.00%	5.57%	6,307	6,252	741
463	646445	Fleet Non Maint ISF Parts and Sublet	4,072	4,200	-	4,200	MilesLines	47.42%	47.00%	5.57%	1,992	1,974	234
464	646510	Machine Tools R and M Outside Vendors	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
465	646610	Communication Equipment RM Outside Vendors	-	2,900	-	2,900	MilesLines	47.42%	47.00%	5.57%	1,375	1,363	162
466	646710	Office Equipment R and M	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
467	646910	Data Processing Equipment R and M	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
468	646970	Other Equip Repairs and Maintenance	-	1,500	-	1,500	MilesLines	47.42%	47.00%	5.57%	711	705	84
469	647110	Printing and/or Binding Outside Vendors	280	1,500	-	1,500	MilesLines	47.42%	47.00%	5.57%	711	705	84
470	648160	Other Ads	-	8,000	-	8,000	MilesLines	47.42%	47.00%	5.57%	3,794	3,760	446
471	648170	Marketing and Promotional	14,617	10,000	-	10,000	MilesLines	47.42%	47.00%	5.57%	4,742	4,700	557
472	649000	Sales Tax Expense	-	100	-	100	MilesLines	47.42%	47.00%	5.57%	47	47	6
473	649010	Licenses and Permits	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
474	649990	Other Miscellaneous Services	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
475	651110	Office Supplies General	6,313	7,000	-	7,000	MilesLines	47.42%	47.00%	5.57%	3,320	3,290	390
476	651210	Copying Charges	220	500	-	500	MilesLines	47.42%	47.00%	5.57%	237	235	28
477	651910	Minor Office Equipment	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
478	651930	Minor Office Furniture	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
479	651950	Minor Data Processing Equipment	4,771	3,700	-	3,700	MilesLines	47.42%	47.00%	5.57%	1,755	1,739	206
480	652110	Clothing and Uniform Purchases	7,887	8,400	-	8,400	MilesLines	47.42%	47.00%	5.57%	3,983	3,948	468
481	652130	Clothing and Uniform Rental	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
482	652140	Personal Safety Equipment	6,520	9,500	-	9,500	MilesLines	47.42%	47.00%	5.57%	4,505	4,465	529
483	652490	Fuel and Lubricants ISF Billings	25,618	31,800	-	31,800	MilesLines	47.42%	47.00%	5.57%	15,080	14,947	1,772
484	652510	Household and Institutional Supplies	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
485	652720	Medical Supplies	772	800	-	800	MilesLines	47.42%	47.00%	5.57%	379	376	45
486	652910	Minor Operating Equipment	11,933	20,000	-	20,000	MilesLines	47.42%	47.00%	5.57%	9,485	9,401	1,115
487	652920	Computer Software	844	1,700	-	1,700	MilesLines	47.42%	47.00%	5.57%	806	799	95
488	652990	Other Operating Supplies	13,678	12,500	-	12,500	MilesLines	47.42%	47.00%	5.57%	5,928	5,876	697
489	654110	Books Publications and Subscriptions	164	300	-	300	MilesLines	47.42%	47.00%	5.57%	142	141	17
490	654210	Dues and Memberships	-	1,000	-	1,000	MilesLines	47.42%	47.00%	5.57%	474	470	56
491	654310	Tuition	-	10,000	-	10,000	MilesLines	47.42%	47.00%	5.57%	4,742	4,700	557
492	654360	Other Training Educational Expenses	3,627	23,000	-	23,000	MilesLines	47.42%	47.00%	5.57%	10,907	10,811	1,282
493	764110	Autos and Trucks	-	-	-	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
494	764220	Radios and Equipment	16,220	7,200	(7,200)	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
495	764900	Data Processing Equipment	11,236	6,400	(6,400)	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
496	764990	Other Machinery and Equipment	43,853	45,000	(45,000)	-	MilesLines	47.42%	47.00%	5.57%	-	-	-
497		Total Other Operating Expenses	\$ 394,832	\$ 480,700	\$ (58,600)	\$ 422,100					\$ 200,171	\$ 198,406	\$ 23,523
498		Total Public Utility Stake and Locates Expenses	\$ 1,284,826	\$ 1,398,444	\$ (58,600)	\$ 1,339,844					\$ 635,388	\$ 629,787	\$ 74,669
210131-408 PUBLIC UTILITIES DEPARTMENT TECH													
<u>Personnel Services</u>													
499	512100	Regular Salaries	\$ 670,665	\$ 686,454	\$ -	\$ 686,454	Assets	47.43%	47.24%	5.34%	\$ 325,564	\$ 324,250	\$ 36,641
500	512600	ER 457 Deferred Comp	1,000	1,000	-	1,000	Assets	47.43%	47.24%	5.34%	474	472	53
501	513100	Other Salaries and Wages	26,239	33,406	-	33,406	Assets	47.43%	47.24%	5.34%	15,843	15,779	1,783
502	514100	Overtime	20,356	14,117	-	14,117	Assets	47.43%	47.24%	5.34%	6,695	6,668	754
503	515000	Vacation Sell Back	-	2,936	-	2,936	Assets	47.43%	47.24%	5.34%	1,392	1,387	157
504	515200	Special Pay Adjustment	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
505	518100	Termination Pay	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
506	519100	Reserve for Salary Adjustment	-	19,906	-	19,906	Assets	47.43%	47.24%	5.34%	9,441	9,403	1,063
507	521100	Social Security Matching	52,411	57,973	-	57,973	Assets	47.43%	47.24%	5.34%	27,495	27,384	3,094
508	522100	Retirement Regular	54,927	63,646	-	63,646	Assets	47.43%	47.24%	5.34%	30,185	30,063	3,397
509	523149	Health Insurance - Job Bankers / PT	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
510	523150	Health Insurance	157,200	157,200	-	157,200	Assets	47.43%	47.24%	5.34%	74,555	74,254	8,391
511	523152	Dental Insurance	5,880	5,880	-	5,880	Assets	47.43%	47.24%	5.34%	2,789	2,777	314
512	523153	Short Term Disability Ins	1,080	1,080	-	1,080	Assets	47.43%	47.24%	5.34%	512	510	58
513	523154	Long Term Disability Ins	2,280	2,280	-	2,280	Assets	47.43%	47.24%	5.34%	1,081	1,077	122
514	523160	Life Insurance Short and Long Term	1,886	1,985	-	1,985	Assets	47.43%	47.24%	5.34%	941	938	106
515	524100	Workers Compensation Regular	1,500	1,359	-	1,359	Assets	47.43%	47.24%	5.34%	645	642	73

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
516	528700	Educational Expense	5,556	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
517	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
518	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
519		Total Personnel Services	\$1,000,980	\$1,049,222	\$0	\$1,049,222					\$497,613	\$495,605	\$56,004
		<u>Other Operating Expenses</u>											
520	631231	County Employee Physicals	\$ -	\$ 600	\$ -	\$ 600	Assets	47.43%	47.24%	5.34%	\$ 285	\$ 283	\$ 32
521	634204	IT Direct Client Support	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
522	634207	IT Capital Allocation	8,100	8,400	-	8,400	Assets	47.43%	47.24%	5.34%	3,984	3,968	448
523	634210	Info Technology Automation Allocation	42,700	57,100	-	57,100	Assets	47.43%	47.24%	5.34%	27,081	26,971	3,048
524	634211	IT Billing Hours Allocation	267,100	240,600	-	240,600	Assets	47.43%	47.24%	5.34%	114,109	113,648	12,842
525	634212	IT Microsoft Office Allocation	1,300	1,400	-	1,400	Assets	47.43%	47.24%	5.34%	664	661	75
526	634980	Interdepartmental Payment For Services	-	1,000	-	1,000	Assets	47.43%	47.24%	5.34%	474	472	53
527	634999	Other Contractual Services	48,288	80,000	-	80,000	Assets	47.43%	47.24%	5.34%	37,942	37,788	4,270
528	640300	Out of County Travel Professional Development	6,721	14,900	-	14,900	Assets	47.43%	47.24%	5.34%	7,067	7,038	795
529	640415	Motor Pool Capital Recovery Charge	9,000	9,700	-	9,700	Assets	47.43%	47.24%	5.34%	4,600	4,582	518
530	640600	Private Vehicle Rental	44	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
531	641230	Telephone Access Charges	1,279	2,400	-	2,400	Assets	47.43%	47.24%	5.34%	1,138	1,134	128
532	641700	Cellular Telephone	4,016	8,400	-	8,400	Assets	47.43%	47.24%	5.34%	3,984	3,968	448
533	641900	Telephone System Support Allocation	20	1,000	-	1,000	Assets	47.43%	47.24%	5.34%	474	472	53
534	641950	Postage Freight and UPS	119	200	-	200	Assets	47.43%	47.24%	5.34%	95	94	11
535	641952	Freight	-	500	-	500	Assets	47.43%	47.24%	5.34%	237	236	27
536	644620	Lease Equipment	1,454	3,600	-	3,600	Assets	47.43%	47.24%	5.34%	1,707	1,700	192
537	645260	Auto Insurance	500	1,400	-	1,400	Assets	47.43%	47.24%	5.34%	664	661	75
538	645920	Insurance Claims	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
539	646180	Building R and M ISF Billings	57	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
540	646430	Fleet Maint ISF Labor and Overhead	-	500	-	500	Assets	47.43%	47.24%	5.34%	237	236	27
541	646440	Fleet Maint ISF Parts and Sublet	571	100	-	100	Assets	47.43%	47.24%	5.34%	47	47	5
542	646445	Fleet Non Maint ISF Parts and Sublet	406	700	-	700	Assets	47.43%	47.24%	5.34%	332	331	37
543	646610	Communication Equipment RM Outside Vendors	-	1,000	-	1,000	Assets	47.43%	47.24%	5.34%	474	472	53
544	646910	Data Processing Equipment R and M	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
545	647110	Printing and/or Binding Outside Vendors	175	900	-	900	Assets	47.43%	47.24%	5.34%	427	425	48
546	649000	Sales Tax Expense	-	100	-	100	Assets	47.43%	47.24%	5.34%	47	47	5
547	649010	Licenses and Permits	500	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
548	651110	Office Supplies General	5,276	4,700	-	4,700	Assets	47.43%	47.24%	5.34%	2,229	2,220	251
549	651950	Minor Data Processing Equipment	6,859	6,700	-	6,700	Assets	47.43%	47.24%	5.34%	3,178	3,165	358
550	652110	Clothing and Uniform Purchases	1,657	1,700	-	1,700	Assets	47.43%	47.24%	5.34%	806	803	91
551	652140	Personal Safety Equipment	1,086	2,700	-	2,700	Assets	47.43%	47.24%	5.34%	1,281	1,275	144
552	652210	Food Operating Supplies	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
553	652490	Fuel and Lubricants ISF Billings	899	1,900	-	1,900	Assets	47.43%	47.24%	5.34%	901	897	101
554	652720	Medical Supplies	-	100	-	100	Assets	47.43%	47.24%	5.34%	47	47	5
555	652910	Minor Operating Equipment	433	1,500	-	1,500	Assets	47.43%	47.24%	5.34%	711	709	80
556	652920	Computer Software	101,625	196,600	-	196,600	Assets	47.43%	47.24%	5.34%	93,241	92,865	10,494
557	652990	Other Operating Supplies	8,222	10,000	-	10,000	Assets	47.43%	47.24%	5.34%	4,743	4,724	534
558	654110	Books Publications and Subscriptions	833	1,800	-	1,800	Assets	47.43%	47.24%	5.34%	854	850	96
559	654210	Dues and Memberships	1,148	2,200	-	2,200	Assets	47.43%	47.24%	5.34%	1,043	1,039	117
560	654310	Tuition	-	10,800	-	10,800	Assets	47.43%	47.24%	5.34%	5,122	5,101	576
561	654360	Other Training Educational Expenses	38,844	40,700	-	40,700	Assets	47.43%	47.24%	5.34%	19,303	19,225	2,172
562	764110	Autos and Trucks	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
563	764220	Radios and Equipment	-	-	-	-	Assets	47.43%	47.24%	5.34%	-	-	-
564	764900	Data Processing Equipment	4,787	7,200	(7,200)	-	Assets	47.43%	47.24%	5.34%	-	-	-
565	764990	Other Machinery and Equipment	-	18,000	(18,000)	-	Assets	47.43%	47.24%	5.34%	-	-	-
566	Incremental	Incremental Operating Expenses	-	-	100,000	100,000	Assets	47.43%	47.24%	5.34%	47,427	47,235	5,338
567		Total Other Operating Expenses	\$564,021	\$741,100	\$74,800	\$815,900					\$386,956	\$385,394	\$43,550
568		Total Public Utilities Department Tech Expenses	\$1,565,000	\$1,790,322	\$74,800	\$1,865,122					\$884,569	\$880,998	\$99,554
210151-408 COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING													
		<u>Personnel Services</u>											
569	512100	Regular Salaries	\$ 292,673	\$ 349,866	\$ -	\$ 349,866	Accounts	49.18%	49.70%	1.13%	\$ 172,048	\$ 173,868	\$ 3,950
570	512600	ER 457 Deferred Comp	600	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
571	513100	Other Salaries and Wages	29,499	33,434	-	33,434	Accounts	49.18%	49.70%	1.13%	16,441	16,615	377
572	514100	Overtime	10,369	7,482	-	7,482	Accounts	49.18%	49.70%	1.13%	3,679	3,718	84

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
573	515000	Vacation Sell Back	-	747	-	747	Accounts	49.18%	49.70%	1.13%	367	371	8
574	518100	Termination Pay	803	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
575	519100	Reserve for Salary Adjustment	-	10,146	-	10,146	Accounts	49.18%	49.70%	1.13%	4,989	5,042	115
576	521100	Social Security Matching	23,875	30,232	-	30,232	Accounts	49.18%	49.70%	1.13%	14,867	15,024	341
577	522100	Retirement Regular	25,507	33,150	-	33,150	Accounts	49.18%	49.70%	1.13%	16,302	16,474	374
578	523149	Health Insurance - Job Bankers / PT	10,917	13,100	-	13,100	Accounts	49.18%	49.70%	1.13%	6,442	6,510	148
579	523150	Health Insurance	91,700	104,800	-	104,800	Accounts	49.18%	49.70%	1.13%	51,536	52,081	1,183
580	523152	Dental Insurance	3,430	3,920	-	3,920	Accounts	49.18%	49.70%	1.13%	1,928	1,948	44
581	523153	Short Term Disability Ins	630	720	-	720	Accounts	49.18%	49.70%	1.13%	354	358	8
582	523154	Long Term Disability Ins	1,330	1,520	-	1,520	Accounts	49.18%	49.70%	1.13%	747	755	17
583	523160	Life Insurance Short and Long Term	848	1,009	-	1,009	Accounts	49.18%	49.70%	1.13%	496	501	11
584	524100	Workers Compensation Regular	400	736	-	736	Accounts	49.18%	49.70%	1.13%	362	366	8
585	528100	Allowances Moving Expenses	4,639	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
586	528700	Educational Expense	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
587	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
588	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
589		Total Personnel Services	\$ 497,220	\$ 591,862	\$ -	\$ 591,862					\$ 291,051	\$ 294,129	\$ 6,682
<u>Other Operating Expenses</u>													
590	631991	Collection Fees	76	-	\$ -	\$ -	Accounts	49.18%	49.70%	1.13%	\$ -	\$ -	\$ -
591	634207	IT Capital Allocation	2,100	\$ 3,600	\$ -	\$ 3,600	Accounts	49.18%	49.70%	1.13%	1,770	1,789	41
592	634210	Info Technology Automation Allocation	13,700	24,600	-	24,600	Accounts	49.18%	49.70%	1.13%	12,097	12,225	278
593	634211	IT Billing Hours Allocation	211,100	129,500	-	129,500	Accounts	49.18%	49.70%	1.13%	63,682	64,356	1,462
594	634212	IT Microsoft Office Allocation	900	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
595	634999	Other Contractual Services	214,965	229,200	-	229,200	Accounts	49.18%	49.70%	1.13%	112,710	113,902	2,588
596	640300	Out of County Travel Professional Development	-	100	-	100	Accounts	49.18%	49.70%	1.13%	49	50	1
597	641230	Telephone Access Charges	1,422	2,400	-	2,400	Accounts	49.18%	49.70%	1.13%	1,180	1,193	27
598	641700	Cellular Telephone	160	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
599	641900	Telephone System Support Allocation	22	4,000	-	4,000	Accounts	49.18%	49.70%	1.13%	1,967	1,988	45
600	641950	Postage Freight and UPS	270,407	369,300	-	369,300	Accounts	49.18%	49.70%	1.13%	181,605	183,526	4,170
601	644620	Lease Equipment	2,188	3,300	-	3,300	Accounts	49.18%	49.70%	1.13%	1,623	1,640	37
602	646281	Fire System	100	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
603	646610	Communication Equipment RM Outside Vendors	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
604	646710	Office Equipment R and M	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
605	646910	Data Processing Equipment R and M	418	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
606	647110	Printing and/or Binding Outside Vendors	4,685	5,000	-	5,000	Accounts	49.18%	49.70%	1.13%	2,459	2,485	56
607	649000	Sales Tax Expense	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
608	649030	Clerks Recording Fees Etc	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
609	651110	Office Supplies General	4,196	4,000	-	4,000	Accounts	49.18%	49.70%	1.13%	1,967	1,988	45
610	651210	Copying Charges	214	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
611	651910	Minor Office Equipment	-	1,500	-	1,500	Accounts	49.18%	49.70%	1.13%	738	745	17
612	651950	Minor Data Processing Equipment	1,939	600	-	600	Accounts	49.18%	49.70%	1.13%	295	298	7
613	652910	Minor Operating Equipment	1,862	600	-	600	Accounts	49.18%	49.70%	1.13%	295	298	7
614	652920	Computer Software	8,000	8,000	-	8,000	Accounts	49.18%	49.70%	1.13%	3,934	3,976	90
615	654110	Books Publications and Subscriptions	39	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
616	654310	Tuition	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
617	654360	Other Training Educational Expenses	-	2,100	-	2,100	Accounts	49.18%	49.70%	1.13%	1,033	1,044	24
618	764220	Radios and Equipment	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
619	764900	Data Processing Equipment	15,619	1,400	(1,400)	-	Accounts	49.18%	49.70%	1.13%	-	-	-
620	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	14,100	14,100	Accounts	49.18%	49.70%	1.13%	6,934	7,007	159
621		Total Other Operating Expenses	\$ 754,111	\$ 791,200	\$ 12,700	\$ 803,900					\$ 395,321	\$ 399,502	\$ 9,077
622		Total Collier County Water-Sewer District Client Billing Expenses	\$ 1,251,331	\$ 1,383,062	\$ 12,700	\$ 1,395,762					\$ 686,372	\$ 693,631	\$ 15,759
210152-408 ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM													
<u>Personnel Services</u>													
623	512100	Regular Salaries	\$ 507,328	\$ 511,657	\$ -	\$ 511,657	Operating	46.29%	49.80%	3.91%	\$ 236,838	\$ 254,790	\$ 20,030
624	512600	ER 457 Deferred Comp	1,500	1,500	-	1,500	Operating	46.29%	49.80%	3.91%	694	747	59
625	512800	Taxable Dep 25-3	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
626	513100	Other Salaries and Wages	20,493	33,434	-	33,434	Operating	46.29%	49.80%	3.91%	15,476	16,649	1,309
627	514100	Overtime	10,805	6,098	-	6,098	Operating	46.29%	49.80%	3.91%	2,823	3,037	239
628	515000	Vacation Sell Back	-	2,062	-	2,062	Operating	46.29%	49.80%	3.91%	954	1,027	81
629	518100	Termination Pay	516	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
630	519100	Reserve for Salary Adjustment	-	14,839	-	14,839	Operating	46.29%	49.80%	3.91%	6,869	7,389	581
631	521100	Social Security Matching	39,054	43,105	-	43,105	Operating	46.29%	49.80%	3.91%	19,953	21,465	1,687
632	522100	Retirement Regular	40,428	47,262	-	47,262	Operating	46.29%	49.80%	3.91%	21,877	23,535	1,850
633	522800	Allowable Taxable De	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
634	523149	Health Insurance - Job Bankers / PT	8,188	13,100	-	13,100	Operating	46.29%	49.80%	3.91%	6,064	6,523	513
635	523150	Health Insurance	157,200	157,200	-	157,200	Operating	46.29%	49.80%	3.91%	72,765	78,281	6,154
636	523151	Health Insurance - VSIP	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
637	523152	Dental Insurance	5,880	5,880	-	5,880	Operating	46.29%	49.80%	3.91%	2,722	2,928	230
638	523153	Short Term Disability Ins	1,080	1,080	-	1,080	Operating	46.29%	49.80%	3.91%	500	538	42
639	523154	Long Term Disability Ins	2,280	2,280	-	2,280	Operating	46.29%	49.80%	3.91%	1,055	1,135	89
640	523160	Life Insurance Short and Long Term	1,440	1,477	-	1,477	Operating	46.29%	49.80%	3.91%	684	736	58
641	524100	Workers Compensation Regular	600	676	-	676	Operating	46.29%	49.80%	3.91%	313	337	26
642	528700	Educational Expense	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
643	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
644	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
645		Total Personnel Services	\$ 796,792	\$ 841,650	\$ -	\$ 841,650					\$ 389,586	\$ 419,116	\$ 32,948
		<u>Other Operating Expenses</u>											
646	631650	Abstract Fees	\$ -	\$ -	\$ -	\$ -	Operating	46.29%	49.80%	3.91%	\$ -	\$ -	\$ -
647	631991	Collection Fees	-	300	-	300	Operating	46.29%	49.80%	3.91%	139	149	12
648	634207	IT Capital Allocation	4,600	4,200	-	4,200	Operating	46.29%	49.80%	3.91%	1,944	2,091	164
649	634210	Info Technology Automation Allocation	27,800	30,800	-	30,800	Operating	46.29%	49.80%	3.91%	14,257	15,337	1,206
650	634211	IT Billing Hours Allocation	10,300	7,800	-	7,800	Operating	46.29%	49.80%	3.91%	3,610	3,884	305
651	634212	IT Microsoft Office Allocation	1,300	1,400	-	1,400	Operating	46.29%	49.80%	3.91%	648	697	55
652	634980	Interdepartmental Payment For Services	131	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
653	634999	Other Contractual Services	147,434	162,000	-	162,000	Operating	46.29%	49.80%	3.91%	74,987	80,671	6,342
654	640300	Out of County Travel Professional Development	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
655	641100	Telephone Base Cost	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
656	641230	Telephone Access Charges	2,986	5,000	-	5,000	Operating	46.29%	49.80%	3.91%	2,314	2,490	196
657	641700	Cellular Telephone	420	500	-	500	Operating	46.29%	49.80%	3.91%	231	249	20
658	641900	Telephone System Support Allocation	3,652	4,000	-	4,000	Operating	46.29%	49.80%	3.91%	1,852	1,992	157
659	641950	Postage Freight and UPS	1,340	1,500	-	1,500	Operating	46.29%	49.80%	3.91%	694	747	59
660	642100	Bank Fees	715,674	864,000	-	864,000	Operating	46.29%	49.80%	3.91%	399,931	430,246	33,823
661	646180	Building R and M ISF Billings	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
662	646610	Communication Equipment RM Outside Vendors	-	200	-	200	Operating	46.29%	49.80%	3.91%	93	100	8
663	646710	Office Equipment R and M	-	500	-	500	Operating	46.29%	49.80%	3.91%	231	249	20
664	646910	Data Processing Equipment R and M	15	600	-	600	Operating	46.29%	49.80%	3.91%	278	299	23
665	647110	Printing and/or Binding Outside Vendors	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
666	649030	Clerks Recording Fees Etc	-	200	-	200	Operating	46.29%	49.80%	3.91%	93	100	8
667	651110	Office Supplies General	3,033	3,500	-	3,500	Operating	46.29%	49.80%	3.91%	1,620	1,743	137
668	651910	Minor Office Equipment	-	600	-	600	Operating	46.29%	49.80%	3.91%	278	299	23
669	651950	Minor Data Processing Equipment	-	3,000	-	3,000	Operating	46.29%	49.80%	3.91%	1,389	1,494	117
670	652910	Minor Operating Equipment	405	500	-	500	Operating	46.29%	49.80%	3.91%	231	249	20
671	652920	Computer Software	8,591	6,000	-	6,000	Operating	46.29%	49.80%	3.91%	2,777	2,988	235
672	652990	Other Operating Supplies	177	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
673	654210	Dues and Memberships	-	-	-	-	Operating	46.29%	49.80%	3.91%	-	-	-
674	654360	Other Training Educational Expenses	1,065	3,500	-	3,500	Operating	46.29%	49.80%	3.91%	1,620	1,743	137
675	764220	Radios and Equipment	-	2,400	(2,400)	-	Operating	46.29%	49.80%	3.91%	-	-	-
676	764900	Data Processing Equipment	-	8,400	(8,400)	-	Operating	46.29%	49.80%	3.91%	-	-	-
677	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	176,600	176,600	Operating	46.29%	49.80%	3.91%	81,745	87,941	6,913
678		Total Other Operating Expenses	\$ 928,921	\$ 1,110,900	\$ 165,800	\$ 1,276,700					\$ 590,964	\$ 635,758	\$ 49,978
679		Total Accounting/Assessments/Estoppel Program Expenses	\$ 1,725,713	\$ 1,952,550	\$ 165,800	\$ 2,118,350					\$ 980,550	\$ 1,054,875	\$ 82,926
210153-408		PUBLIC UTILITIES DIVISION CUSTOMER SERVICE											
		<u>Personnel Services</u>											
680	512100	Regular Salaries	\$ 463,710	\$ 550,354	\$ -	\$ 550,354	Accounts	49.18%	49.70%	1.13%	\$ 270,639	\$ 273,501	\$ 6,214
681	512600	ER 457 Deferred Comp	1,000	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
682	513100	Other Salaries and Wages	47,403	66,868	-	66,868	Accounts	49.18%	49.70%	1.13%	32,883	33,230	755
683	514100	Overtime	20,733	10,630	-	10,630	Accounts	49.18%	49.70%	1.13%	5,227	5,283	120
684	515000	Vacation Sell Back	-	1,621	-	1,621	Accounts	49.18%	49.70%	1.13%	797	806	18
685	518100	Termination Pay	8,019	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
686	519100	Reserve for Salary Adjustment	-	15,961	-	15,961	Accounts	49.18%	49.70%	1.13%	7,849	7,932	180

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
687	521100	Social Security Matching	39,213	48,637	-	48,637	Accounts	49.18%	49.70%	1.13%	23,917	24,170	549
688	522100	Retirement Regular	41,455	55,875	-	55,875	Accounts	49.18%	49.70%	1.13%	27,477	27,767	631
689	523149	Health Insurance - Job Bankers / PT	16,375	26,200	-	26,200	Accounts	49.18%	49.70%	1.13%	12,884	13,020	296
690	523150	Health Insurance	183,400	183,400	-	183,400	Accounts	49.18%	49.70%	1.13%	90,188	91,142	2,071
691	523152	Dental Insurance	6,860	6,860	-	6,860	Accounts	49.18%	49.70%	1.13%	3,373	3,409	77
692	523153	Short Term Disability Ins	1,260	1,260	-	1,260	Accounts	49.18%	49.70%	1.13%	620	626	14
693	523154	Long Term Disability Ins	2,660	2,660	-	2,660	Accounts	49.18%	49.70%	1.13%	1,308	1,322	30
694	523160	Life Insurance Short and Long Term	1,548	1,588	-	1,588	Accounts	49.18%	49.70%	1.13%	781	789	18
695	524100	Workers Compensation Regular	600	963	-	963	Accounts	49.18%	49.70%	1.13%	474	479	11
696	528700	Educational Expense	742	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
697	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
698	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
699		Total Personnel Services	\$ 834,979	\$ 973,877	\$ -	\$ 973,877					\$ 478,908	\$ 483,973	\$ 10,996
		<u>Other Operating Expenses</u>											
700	634207	IT Capital Allocation	7,700	\$ 8,400	\$ -	\$ 8,400	Accounts	49.18%	49.70%	1.13%	\$ 4,131	\$ 4,174	\$ 95
701	634210	Info Technology Automation Allocation	53,000	68,500	-	68,500	Accounts	49.18%	49.70%	1.13%	33,685	34,041	773
702	634211	IT Billing Hours Allocation	22,800	15,900	-	15,900	Accounts	49.18%	49.70%	1.13%	7,819	7,902	180
703	634212	IT Microsoft Office Allocation	1,700	1,800	-	1,800	Accounts	49.18%	49.70%	1.13%	885	895	20
704	634980	Interdepartmental Payment For Services	981	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
705	634999	Other Contractual Services	6,079	19,900	-	19,900	Accounts	49.18%	49.70%	1.13%	9,786	9,889	225
706	641230	Telephone Access Charges	23,458	31,800	-	31,800	Accounts	49.18%	49.70%	1.13%	15,638	15,803	359
707	641700	Cellular Telephone	406	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
708	641900	Telephone System Support Allocation	134	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
709	641950	Postage Freight and UPS	2,000	2,000	-	2,000	Accounts	49.18%	49.70%	1.13%	984	994	23
710	646610	Communication Equipment RM Outside Vendors	-	1,700	-	1,700	Accounts	49.18%	49.70%	1.13%	836	845	19
711	646710	Office Equipment R and M	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
712	646910	Data Processing Equipment R and M	-	1,400	-	1,400	Accounts	49.18%	49.70%	1.13%	688	696	16
713	647110	Printing and/or Binding Outside Vendors	35	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
714	649000	Sales Tax Expense	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
715	651110	Office Supplies General	3,936	7,000	-	7,000	Accounts	49.18%	49.70%	1.13%	3,442	3,479	79
716	651910	Minor Office Equipment	705	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
717	651950	Minor Data Processing Equipment	2,218	1,600	-	1,600	Accounts	49.18%	49.70%	1.13%	787	795	18
718	652910	Minor Operating Equipment	3,409	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
719	652920	Computer Software	1,478	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
720	652990	Other Operating Supplies	10	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
721	654110	Books Publications and Subscriptions	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
722	654310	Tuition	-	6,800	-	6,800	Accounts	49.18%	49.70%	1.13%	3,344	3,379	77
723	654360	Other Training Educational Expenses	2,100	900	-	900	Accounts	49.18%	49.70%	1.13%	443	447	10
724	764900	Data Processing Equipment	12,420	4,200	(4,200)	-	Accounts	49.18%	49.70%	1.13%	-	-	-
725	764220	Radios and Equipment	-	4,800	(4,800)	-	Accounts	49.18%	49.70%	1.13%	-	-	-
726	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	2,900	2,900	Accounts	49.18%	49.70%	1.13%	1,426	1,441	33
727		Total Other Operating Expenses	\$ 144,568	\$ 179,700	\$ (6,100)	\$ 173,600					\$ 85,369	\$ 86,271	\$ 1,960
728		Total Public Utilities Division Customer Service Expenses	\$ 979,547	\$ 1,153,577	\$ (6,100)	\$ 1,147,477					\$ 564,276	\$ 570,245	\$ 12,956
210155-408		PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT											
		<u>Personnel Services</u>											
729	512100	Regular Salaries	\$ 1,889,669	\$ 2,086,440	\$ -	\$ 2,086,440	Capital	39.25%	58.05%	2.70%	\$ 818,953	\$ 1,211,246	\$ 56,241
730	512600	ER 457 Deferred Comp	4,000	8,500	-	8,500	Capital	39.25%	58.05%	2.70%	3,336	4,935	229
731	513100	Other Salaries and Wages	31,044	108,095	-	108,095	Capital	39.25%	58.05%	2.70%	42,429	62,753	2,914
732	514100	Overtime	21,702	18,277	-	18,277	Capital	39.25%	58.05%	2.70%	7,174	10,610	493
733	515000	Vacation Sell Back	-	7,063	-	7,063	Capital	39.25%	58.05%	2.70%	2,772	4,100	190
734	518100	Termination Pay	37,315	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
735	519100	Reserve for Salary Adjustment	-	60,507	-	60,507	Capital	39.25%	58.05%	2.70%	23,750	35,126	1,631
736	521100	Social Security Matching	144,289	175,095	-	175,095	Capital	39.25%	58.05%	2.70%	68,727	101,648	4,720
737	522100	Retirement Regular	168,972	210,189	-	210,189	Capital	39.25%	58.05%	2.70%	82,502	122,021	5,666
738	523149	Health Insurance - Job Bankers / PT	10,917	13,100	-	13,100	Capital	39.25%	58.05%	2.70%	5,142	7,605	353
739	523150	Health Insurance	353,700	353,700	-	353,700	Capital	39.25%	58.05%	2.70%	138,832	205,334	9,534
740	523151	Health Insurance - VSIP	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
741	523152	Dental Insurance	13,230	13,230	-	13,230	Capital	39.25%	58.05%	2.70%	5,193	7,680	357
742	523153	Short Term Disability Ins	2,430	2,430	-	2,430	Capital	39.25%	58.05%	2.70%	954	1,411	66
743	523154	Long Term Disability Ins	5,130	5,130	-	5,130	Capital	39.25%	58.05%	2.70%	2,014	2,978	138

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
744	523160	Life Insurance Short and Long Term	5,764	6,033	-	6,033	Capital	39.25%	58.05%	2.70%	2,368	3,502	163
745	524100	Workers Compensation Regular	8,500	7,911	-	7,911	Capital	39.25%	58.05%	2.70%	3,105	4,593	213
746	528100	Allowances Moving Expenses	7,500	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
747	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
748	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
749		Total Personnel Services	\$ 2,704,162	\$ 3,075,700	\$ -	\$ 3,075,700					\$ 1,207,250	\$ 1,785,543	\$ 82,908
		<u>Other Operating Expenses</u>											
750	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	Capital	39.25%	58.05%	2.70%	\$ -	\$ -	\$ -
751	634204	IT Direct Client Support	-	10,000	-	10,000	Capital	39.25%	58.05%	2.70%	3,925	5,805	270
752	634207	IT Capital Allocation	10,100	8,700	-	8,700	Capital	39.25%	58.05%	2.70%	3,415	5,051	235
753	634210	Info Technology Automation Allocation	64,700	69,100	-	69,100	Capital	39.25%	58.05%	2.70%	27,123	40,115	1,863
754	634211	IT Billing Hours Allocation	27,300	500	-	500	Capital	39.25%	58.05%	2.70%	196	290	13
755	634212	IT Microsoft Office Allocation	3,400	3,200	-	3,200	Capital	39.25%	58.05%	2.70%	1,256	1,858	86
756	634405	Regular Witne	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
757	634980	Interdepartmental Payment For Services	1,046	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
758	634999	Other Contractual Services	-	2,000	-	2,000	Capital	39.25%	58.05%	2.70%	785	1,161	54
759	639964	Storage Contractor	2,217	3,000	-	3,000	Capital	39.25%	58.05%	2.70%	1,178	1,742	81
760	639967	Temporary Labor	22,533	35,000	-	35,000	Capital	39.25%	58.05%	2.70%	13,738	20,319	943
761	640200	Mileage Reimbursement Regular	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
762	640300	Out of County Travel Professional Development	1,440	4,000	-	4,000	Capital	39.25%	58.05%	2.70%	1,570	2,322	108
763	640310	Out of County Travel Regular Business	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
764	640320	Interview Expense	-	1,000	-	1,000	Capital	39.25%	58.05%	2.70%	393	581	27
765	640410	Motor Pool Rental Charge	457	700	-	700	Capital	39.25%	58.05%	2.70%	275	406	19
766	640415	Motor Pool Capital Recovery Charge	36,200	53,000	-	53,000	Capital	39.25%	58.05%	2.70%	20,803	30,768	1,429
767	641230	Telephone Access Charges	5,545	6,800	-	6,800	Capital	39.25%	58.05%	2.70%	2,669	3,948	183
768	641700	Cellular Telephone	13,486	25,000	-	25,000	Capital	39.25%	58.05%	2.70%	9,813	14,513	674
769	641900	Telephone System Support Allocation	83	800	-	800	Capital	39.25%	58.05%	2.70%	314	464	22
770	641950	Postage Freight and UPS	388	1,000	-	1,000	Capital	39.25%	58.05%	2.70%	393	581	27
771	641951	Postage	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
772	641952	Freight	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
773	643100	Electricity	2,810	7,300	-	7,300	Capital	39.25%	58.05%	2.70%	2,865	4,238	197
774	643400	Water and Sewer	988	2,100	-	2,100	Capital	39.25%	58.05%	2.70%	824	1,219	57
775	644620	Lease Equipment	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
776	645100	Insurance General	16,700	14,200	-	14,200	Capital	39.25%	58.05%	2.70%	5,574	8,244	383
777	645200	Property Insurance	3,823	4,400	-	4,400	Capital	39.25%	58.05%	2.70%	1,727	2,554	119
778	645260	Auto Insurance	7,400	9,900	-	9,900	Capital	39.25%	58.05%	2.70%	3,886	5,747	267
779	646180	Building R and M ISF Billings	164	1,500	-	1,500	Capital	39.25%	58.05%	2.70%	589	871	40
780	646430	Fleet Maint ISF Labor and Overhead	6,800	16,800	-	16,800	Capital	39.25%	58.05%	2.70%	6,594	9,753	453
781	646440	Fleet Maint ISF Parts and Sublet	4,729	11,200	-	11,200	Capital	39.25%	58.05%	2.70%	4,396	6,502	302
782	646445	Fleet Non Maint ISF Parts and Sublet	1,699	1,600	-	1,600	Capital	39.25%	58.05%	2.70%	628	929	43
783	646610	Communication Equipment RM Outside Vendors	-	1,000	-	1,000	Capital	39.25%	58.05%	2.70%	393	581	27
784	646710	Office Equipment R and M	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
785	646910	Data Processing Equipment R and M	710	2,000	-	2,000	Capital	39.25%	58.05%	2.70%	785	1,161	54
786	646970	Other Equip Repairs and Maintenance	62	1,000	-	1,000	Capital	39.25%	58.05%	2.70%	393	581	27
787	647110	Printing and/or Binding Outside Vendors	4,141	1,000	-	1,000	Capital	39.25%	58.05%	2.70%	393	581	27
788	648160	Other Ads	378	1,500	-	1,500	Capital	39.25%	58.05%	2.70%	589	871	40
789	649010	Licenses and Permits	1,250	1,000	-	1,000	Capital	39.25%	58.05%	2.70%	393	581	27
790	649030	Clerks Recording Fees Etc	95	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
791	649990	Other Miscellaneous Services	210	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
792	651110	Office Supplies General	8,123	9,000	-	9,000	Capital	39.25%	58.05%	2.70%	3,533	5,225	243
793	651210	Copying Charges	6,476	3,500	-	3,500	Capital	39.25%	58.05%	2.70%	1,374	2,032	94
794	651910	Minor Office Equipment	-	2,000	-	2,000	Capital	39.25%	58.05%	2.70%	785	1,161	54
795	651930	Minor Office Furniture	421	2,000	-	2,000	Capital	39.25%	58.05%	2.70%	785	1,161	54
796	651950	Minor Data Processing Equipment	1,076	9,000	-	9,000	Capital	39.25%	58.05%	2.70%	3,533	5,225	243
797	652110	Clothing and Uniform Purchases	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
798	652130	Clothing and Uniform Rental	2,914	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
799	652140	Personal Safety Equipment	1,873	4,000	-	4,000	Capital	39.25%	58.05%	2.70%	1,570	2,322	108
800	652490	Fuel and Lubricants ISF Billings	14,196	17,400	-	17,400	Capital	39.25%	58.05%	2.70%	6,830	10,101	469
801	652910	Minor Operating Equipment	-	2,000	-	2,000	Capital	39.25%	58.05%	2.70%	785	1,161	54
802	652920	Computer Software	27,855	17,000	-	17,000	Capital	39.25%	58.05%	2.70%	6,673	9,869	458
803	652990	Other Operating Supplies	-	200	-	200	Capital	39.25%	58.05%	2.70%	79	116	5
804	654110	Books Publications and Subscriptions	112	300	-	300	Capital	39.25%	58.05%	2.70%	118	174	8
805	654210	Dues and Memberships	3,346	3,000	-	3,000	Capital	39.25%	58.05%	2.70%	1,178	1,742	81
806	654360	Other Training Educational Expenses	8,933	14,000	-	14,000	Capital	39.25%	58.05%	2.70%	5,495	8,127	377

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
807	764110	Autos and Trucks	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
808	764220	Radios and Equipment	4,355	2,400	(2,400)	-	Capital	39.25%	58.05%	2.70%	-	-	-
809	764900	Data Processing Equipment	9,645	21,000	(21,000)	-	Capital	39.25%	58.05%	2.70%	-	-	-
810		Total Other Operating Expenses	\$ 330,178	\$ 407,100	\$ (23,400)	\$ 383,700					\$ 150,607	\$ 222,750	\$ 10,343
811		Total Public Utilities Planning and Project Management Expenses	\$ 3,034,340	\$ 3,482,800	\$ (23,400)	\$ 3,459,400					\$ 1,357,857	\$ 2,008,293	\$ 93,250
233312-408 NCWRF													
		<u>Personnel Services</u>											
812	512100	Regular Salaries	\$ 1,173,539	\$ 1,235,617	\$ -	\$ 1,235,617	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ 1,235,617	\$ -
813	512600	ER 457 Deferred Comp	320	6,000	-	6,000	Direct-S	0.00%	100.00%	0.00%	-	6,000	-
814	512800	Taxable Dep 25-3	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
815	513100	Other Salaries and Wages	97,807	121,299	-	121,299	Direct-S	0.00%	100.00%	0.00%	-	121,299	-
816	514100	Overtime	117,842	112,486	-	112,486	Direct-S	0.00%	100.00%	0.00%	-	112,486	-
817	515000	Vacation Sell Back	-	6,072	-	6,072	Direct-S	0.00%	100.00%	0.00%	-	6,072	-
818	515200	Special Pay Adjustment	-	43,541	-	43,541	Direct-S	0.00%	100.00%	0.00%	-	43,541	-
819	518100	Termination Pay	8,278	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
820	519100	Reserve for Salary Adjustment	-	35,834	-	35,834	Direct-S	0.00%	100.00%	0.00%	-	35,834	-
821	521100	Social Security Matching	100,619	119,398	-	119,398	Direct-S	0.00%	100.00%	0.00%	-	119,398	-
822	522100	Retirement Regular	107,079	130,756	-	130,756	Direct-S	0.00%	100.00%	0.00%	-	130,756	-
823	522800	Allowable Taxable De	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
824	523149	Health Insurance - Job Bankers / PT	33,842	39,300	-	39,300	Direct-S	0.00%	100.00%	0.00%	-	39,300	-
825	523150	Health Insurance	340,600	353,700	-	353,700	Direct-S	0.00%	100.00%	0.00%	-	353,700	-
826	523151	Health Insurance - VSIP	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
827	523152	Dental Insurance	12,740	13,230	-	13,230	Direct-S	0.00%	100.00%	0.00%	-	13,230	-
828	523153	Short Term Disability Ins	2,340	2,430	-	2,430	Direct-S	0.00%	100.00%	0.00%	-	2,430	-
829	523154	Long Term Disability Ins	4,940	5,130	-	5,130	Direct-S	0.00%	100.00%	0.00%	-	5,130	-
830	523160	Life Insurance Short and Long Term	3,388	3,580	-	3,580	Direct-S	0.00%	100.00%	0.00%	-	3,580	-
831	524100	Workers Compensation Regular	21,400	23,934	-	23,934	Direct-S	0.00%	100.00%	0.00%	-	23,934	-
832	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
833	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
834		Total Personnel Services	\$ 2,024,734	\$ 2,252,307	\$ -	\$ 2,252,307					\$ -	\$ 2,252,307	\$ -
		<u>Other Operating Expenses</u>											
835	631231	County Employee Physicals	\$ -	\$ 800	\$ -	\$ 800	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ 800	\$ -
836	631400	Engineering Fees	16,594	170,000	-	170,000	Direct-S	0.00%	100.00%	0.00%	-	170,000	-
837	634007	Fire Inspection Services	-	100	-	100	Direct-S	0.00%	100.00%	0.00%	-	100	-
838	634123	Hazardous Waste Management Fee	-	1,200	-	1,200	Direct-S	0.00%	100.00%	0.00%	-	1,200	-
839	634207	IT Capital Allocation	2,800	4,500	-	4,500	Direct-S	0.00%	100.00%	0.00%	-	4,500	-
840	634210	Info Technology Automation Allocation	26,700	37,000	-	37,000	Direct-S	0.00%	100.00%	0.00%	-	37,000	-
841	634212	IT Microsoft Office Allocation	3,100	3,100	-	3,100	Direct-S	0.00%	100.00%	0.00%	-	3,100	-
842	634805	Emergency Maintenance and Repair	70,535	205,000	-	205,000	Direct-S	0.00%	100.00%	0.00%	-	205,000	-
843	634980	Interdepartmental Payment For Services	481	7,000	-	7,000	Direct-S	0.00%	100.00%	0.00%	-	7,000	-
844	634990	Landscape Incidentals	-	3,100	-	3,100	Direct-S	0.00%	100.00%	0.00%	-	3,100	-
845	634999	Other Contractual Services	1,231,662	1,682,700	-	1,682,700	Direct-S	0.00%	100.00%	0.00%	-	1,682,700	-
846	639962	Roofing Contractors	57,978	41,600	-	41,600	Direct-S	0.00%	100.00%	0.00%	-	41,600	-
847	640300	Out of County Travel Professional Development	150	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
848	640310	Out of County Travel Regular Business	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
849	640410	Motor Pool Rental Charge	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
850	640415	Motor Pool Capital Recovery Charge	42,400	47,200	-	47,200	Direct-S	0.00%	100.00%	0.00%	-	47,200	-
851	641100	Telephone Base Cost	4,037	3,400	-	3,400	Direct-S	0.00%	100.00%	0.00%	-	3,400	-
852	641230	Telephone Access Charges	1,990	2,800	-	2,800	Direct-S	0.00%	100.00%	0.00%	-	2,800	-
853	641700	Cellular Telephone	2,104	1,600	-	1,600	Direct-S	0.00%	100.00%	0.00%	-	1,600	-
854	641900	Telephone System Support Allocation	33	200	-	200	Direct-S	0.00%	100.00%	0.00%	-	200	-
855	641950	Postage Freight and UPS	6,770	8,600	-	8,600	Direct-S	0.00%	100.00%	0.00%	-	8,600	-
856	641952	Freight	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
857	643100	Electricity	802,064	989,700	-	989,700	Direct-S	0.00%	100.00%	0.00%	-	989,700	-
858	643300	Trash and Garbage Disposal	51,445	59,800	-	59,800	Direct-S	0.00%	100.00%	0.00%	-	59,800	-
859	644600	Rent Equipment	1,913	4,600	-	4,600	Direct-S	0.00%	100.00%	0.00%	-	4,600	-
860	645260	Auto Insurance	3,700	3,700	-	3,700	Direct-S	0.00%	100.00%	0.00%	-	3,700	-
861	646180	Building R and M ISF Billings	2,394	3,200	-	3,200	Direct-S	0.00%	100.00%	0.00%	-	3,200	-
862	646210	Custodial Serv Outside Vendors	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
863	646285	Elevator Maintenance	-	200	-	200	Direct-S	0.00%	100.00%	0.00%	-	200	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
864	646311	Sprinkler System Maintenance	-	3,000	-	3,000	Direct-S	0.00%	100.00%	0.00%	-	3,000	-
865	646314	Maintenance Landscaping	134,577	221,300	-	221,300	Direct-S	0.00%	100.00%	0.00%	-	221,300	-
866	646321	R and M Electrical	39,858	104,000	-	104,000	Direct-S	0.00%	100.00%	0.00%	-	104,000	-
867	646430	Fleet Maint ISF Labor and Overhead	11,700	19,600	-	19,600	Direct-S	0.00%	100.00%	0.00%	-	19,600	-
868	646440	Fleet Maint ISF Parts and Sublet	10,029	11,900	-	11,900	Direct-S	0.00%	100.00%	0.00%	-	11,900	-
869	646445	Fleet Non Maint ISF Parts and Sublet	3,456	3,100	-	3,100	Direct-S	0.00%	100.00%	0.00%	-	3,100	-
870	646510	Machine Tools R and M Outside Vendors	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
871	646610	Communication Equipment RM Outside Vendors	5,804	2,400	-	2,400	Direct-S	0.00%	100.00%	0.00%	-	2,400	-
872	646710	Office Equipment R and M	-	800	-	800	Direct-S	0.00%	100.00%	0.00%	-	800	-
873	646970	Other Equip Repairs and Maintenance	491	13,300	-	13,300	Direct-S	0.00%	100.00%	0.00%	-	13,300	-
874	647110	Printing and/or Binding Outside Vendors	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
875	648160	Other Ads	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
876	649010	Licenses and Permits	3,952	30,000	-	30,000	Direct-S	0.00%	100.00%	0.00%	-	30,000	-
877	649100	Legal Advertising	-	3,000	-	3,000	Direct-S	0.00%	100.00%	0.00%	-	3,000	-
878	649980	Reimbursement Prior Year Revenues	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
879	649990	Other Miscellaneous Services	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
880	651110	Office Supplies General	4,381	5,100	-	5,100	Direct-S	0.00%	100.00%	0.00%	-	5,100	-
881	651910	Minor Office Equipment	2,912	4,100	-	4,100	Direct-S	0.00%	100.00%	0.00%	-	4,100	-
882	651930	Minor Office Furniture	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
883	651950	Minor Data Processing Equipment	1,408	3,500	-	3,500	Direct-S	0.00%	100.00%	0.00%	-	3,500	-
884	652110	Clothing and Uniform Purchases	-	1,800	-	1,800	Direct-S	0.00%	100.00%	0.00%	-	1,800	-
885	652130	Clothing and Uniform Rental	9,138	11,500	-	11,500	Direct-S	0.00%	100.00%	0.00%	-	11,500	-
886	652140	Personal Safety Equipment	15,226	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
887	652310	Fertilizer Herbicides and Chemicals	557,226	830,900	-	830,900	Direct-S	0.00%	100.00%	0.00%	-	830,900	-
888	652410	Fuel and Lubricants Outside Vendors	-	2,300	-	2,300	Direct-S	0.00%	100.00%	0.00%	-	2,300	-
889	652490	Fuel and Lubricants ISF Billings	33,266	29,100	-	29,100	Direct-S	0.00%	100.00%	0.00%	-	29,100	-
890	652510	Household and Institutional Supplies	5,033	6,500	-	6,500	Direct-S	0.00%	100.00%	0.00%	-	6,500	-
891	652720	Medical Supplies	935	1,500	-	1,500	Direct-S	0.00%	100.00%	0.00%	-	1,500	-
892	652910	Minor Operating Equipment	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
893	652920	Computer Software	1,244	900	-	900	Direct-S	0.00%	100.00%	0.00%	-	900	-
894	652990	Other Operating Supplies	114,590	86,200	-	86,200	Direct-S	0.00%	100.00%	0.00%	-	86,200	-
895	652991	Electrical Supplier	33,041	141,000	-	141,000	Direct-S	0.00%	100.00%	0.00%	-	141,000	-
896	652992	Electrical Co	-	47,800	-	47,800	Direct-S	0.00%	100.00%	0.00%	-	47,800	-
897	652999	Painting Supplies	9,669	7,100	-	7,100	Direct-S	0.00%	100.00%	0.00%	-	7,100	-
898	654110	Books Publications and Subscriptions	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
899	654210	Dues and Memberships	-	200	-	200	Direct-S	0.00%	100.00%	0.00%	-	200	-
900	654360	Other Training Educational Expenses	4,956	9,100	-	9,100	Direct-S	0.00%	100.00%	0.00%	-	9,100	-
901	655100	Utilities Parts Etc	337,849	326,600	-	326,600	Direct-S	0.00%	100.00%	0.00%	-	326,600	-
902	655200	Utilities Repair Etc	87,926	288,300	-	288,300	Direct-S	0.00%	100.00%	0.00%	-	288,300	-
903	764110	Autos and Trucks	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
904	764220	Radios and Equipment	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
905	764900	Data Processing Equipment	2,775	5,400	(5,400)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
906	764990	Other Machinery and Equipment	70,841	237,000	(237,000)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
907		Total Other Operating Expenses	\$ 3,833,745	\$ 5,739,400	\$ (242,400)	\$ 5,497,000					\$ -	\$ 5,497,000	\$ -
908		Total NCWRF Expenses	\$ 5,858,479	\$ 7,991,707	\$ (242,400)	\$ 7,749,307					\$ -	\$ 7,749,307	\$ -
233313-408 IQ MAINTENANCE													
<u>Personnel Services</u>													
909	512100	Regular Salaries	\$ 294,722	\$ 291,066	\$ -	\$ 291,066	Direct-IQ	0.00%	0.00%	100.00%	\$ -	\$ -	\$ 291,066
910	512600	ER 457 Deferred Comp	-	1,500	-	1,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,500
911	514100	Overtime	52,708	36,876	-	36,876	Direct-IQ	0.00%	0.00%	100.00%	-	-	36,876
912	515000	Vacation Sell Back	-	2,066	-	2,066	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,066
913	515200	Special Pay Adjustment	-	24,928	-	24,928	Direct-IQ	0.00%	0.00%	100.00%	-	-	24,928
914	518100	Termination Pay	3,620	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
915	519100	Reserve for Salary Adjustment	-	8,442	-	8,442	Direct-IQ	0.00%	0.00%	100.00%	-	-	8,442
916	521100	Social Security Matching	25,326	27,913	-	27,913	Direct-IQ	0.00%	0.00%	100.00%	-	-	27,913
917	522100	Retirement Regular	26,642	30,560	-	30,560	Direct-IQ	0.00%	0.00%	100.00%	-	-	30,560
918	523150	Health Insurance	91,700	78,600	-	78,600	Direct-IQ	0.00%	0.00%	100.00%	-	-	78,600
919	523152	Dental Insurance	3,430	2,940	-	2,940	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,940
920	523153	Short Term Disability Ins	630	540	-	540	Direct-IQ	0.00%	0.00%	100.00%	-	-	540
921	523154	Long Term Disability Ins	1,330	1,140	-	1,140	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,140
922	523160	Life Insurance Short and Long Term	935	844	-	844	Direct-IQ	0.00%	0.00%	100.00%	-	-	844
923	524100	Workers Compensation Regular	4,900	6,419	-	6,419	Direct-IQ	0.00%	0.00%	100.00%	-	-	6,419

Table 3-5

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								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
924	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
925	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
926		Total Personnel Services	\$ 505,943	\$ 513,834	\$ -	\$ 513,834					\$ -	\$ -	\$ 513,834
		<u>Other Operating Expenses</u>											
927	631231	County Employee Physicals	\$ 487	\$ 800	\$ -	\$ 800	Direct-IQ	0.00%	0.00%	100.00%	\$ -	\$ -	\$ 800
928	631400	Engineering Fees	24,132	40,000	-	40,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	40,000
929	631650	Abstract Fees	-	800	-	800	Direct-IQ	0.00%	0.00%	100.00%	-	-	800
930	634207	IT Capital Allocation	2,800	2,400	-	2,400	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,400
931	634210	Info Technology Automation Allocation	17,900	19,500	-	19,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	19,500
932	634212	IT Microsoft Office Allocation	700	700	-	700	Direct-IQ	0.00%	0.00%	100.00%	-	-	700
933	634805	Emergency Maintenance and Repair	140,100	142,800	-	142,800	Direct-IQ	0.00%	0.00%	100.00%	-	-	142,800
934	634980	Interdepartmental Payment For Services	1,502	3,000	-	3,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	3,000
935	634999	Other Contractual Services	86,439	218,000	-	218,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	218,000
936	639961	Painting Contractors	110,919	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
937	639967	Temporary Labor	-	125,000	-	125,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	125,000
938	640300	Out of County Travel Professional Development	3,400	6,500	-	6,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	6,500
939	640410	Motor Pool Rental Charge	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
940	640415	Motor Pool Capital Recovery Charge	29,900	20,900	-	20,900	Direct-IQ	0.00%	0.00%	100.00%	-	-	20,900
941	641230	Telephone Access Charges	569	800	-	800	Direct-IQ	0.00%	0.00%	100.00%	-	-	800
942	641700	Cellular Telephone	5,516	4,100	-	4,100	Direct-IQ	0.00%	0.00%	100.00%	-	-	4,100
943	641900	Telephone System Support Allocation	-	200	-	200	Direct-IQ	0.00%	0.00%	100.00%	-	-	200
944	641950	Postage Freight and UPS	1,464	2,000	-	2,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,000
945	641952	Freight	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
946	643100	Electricity	257,873	296,400	-	296,400	Direct-IQ	0.00%	0.00%	100.00%	-	-	296,400
947	644600	Rent Equipment	1,118	3,400	-	3,400	Direct-IQ	0.00%	0.00%	100.00%	-	-	3,400
948	645260	Auto Insurance	5,400	3,600	-	3,600	Direct-IQ	0.00%	0.00%	100.00%	-	-	3,600
949	646180	Building R and M ISF Billings	281	400	-	400	Direct-IQ	0.00%	0.00%	100.00%	-	-	400
950	646314	Maintenance Landscaping	48,816	60,000	-	60,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	60,000
951	646318	Mulch	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
952	646319	Tree Trimming	-	1,200	-	1,200	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,200
953	646320	Landscape Materials	163	1,600	-	1,600	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,600
954	646321	R and M Electrical	70,218	112,000	-	112,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	112,000
955	646430	Fleet Maint ISF Labor and Overhead	9,100	12,400	-	12,400	Direct-IQ	0.00%	0.00%	100.00%	-	-	12,400
956	646440	Fleet Maint ISF Parts and Sublet	6,708	8,900	-	8,900	Direct-IQ	0.00%	0.00%	100.00%	-	-	8,900
957	646445	Fleet Non Maint ISF Parts and Sublet	1,010	1,000	-	1,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,000
958	646610	Communication Equipment RM Outside Vendors	-	300	-	300	Direct-IQ	0.00%	0.00%	100.00%	-	-	300
959	646910	Data Processing Equipment R and M	-	400	-	400	Direct-IQ	0.00%	0.00%	100.00%	-	-	400
960	647110	Printing and/or Binding Outside Vendors	35	1,100	-	1,100	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,100
961	648170	Marketing and Promotional	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
962	649000	Sales Tax Expense	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
963	649010	Licenses and Permits	50	100	-	100	Direct-IQ	0.00%	0.00%	100.00%	-	-	100
964	649030	Clerks Recording Fees Etc	-	400	-	400	Direct-IQ	0.00%	0.00%	100.00%	-	-	400
965	649050	Property Assessment Tax	6,815	7,200	-	7,200	Direct-IQ	0.00%	0.00%	100.00%	-	-	7,200
966	649100	Legal Advertising	-	800	-	800	Direct-IQ	0.00%	0.00%	100.00%	-	-	800
967	649980	Reimbursement Prior Year Revenues	8,302	8,000	-	8,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	8,000
968	651110	Office Supplies General	1,781	2,500	-	2,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,500
969	651910	Minor Office Equipment	422	2,900	-	2,900	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,900
970	651950	Minor Data Processing Equipment	1,541	300	-	300	Direct-IQ	0.00%	0.00%	100.00%	-	-	300
971	652110	Clothing and Uniform Purchases	3,927	6,000	-	6,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	6,000
972	652120	Uniform Accessories	-	1,200	-	1,200	Direct-IQ	0.00%	0.00%	100.00%	-	-	1,200
973	652130	Clothing and Uniform Rental	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
974	652140	Personal Safety Equipment	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
975	652310	Fertilizer Herbicides and Chemicals	498	2,100	-	2,100	Direct-IQ	0.00%	0.00%	100.00%	-	-	2,100
976	652490	Fuel and Lubricants ISF Billings	20,058	24,500	-	24,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	24,500
977	652510	Household and Institutional Supplies	-	400	-	400	Direct-IQ	0.00%	0.00%	100.00%	-	-	400
978	652720	Medical Supplies	746	400	-	400	Direct-IQ	0.00%	0.00%	100.00%	-	-	400
979	652910	Minor Operating Equipment	1,131	3,000	-	3,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	3,000
980	652920	Computer Software	1,042	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
981	652990	Other Operating Supplies	17,348	19,500	-	19,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	19,500
982	652991	Electrical Supplier	25,286	90,000	-	90,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	90,000
983	652992	Electrical Co	-	14,900	-	14,900	Direct-IQ	0.00%	0.00%	100.00%	-	-	14,900
984	652995	Plumbing Supplies	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
985	652999	Painting Supplies	-	3,000	-	3,000	Direct-IQ	0.00%	0.00%	100.00%	-	-	3,000
986	653110	Limerock Clay and Rip Rap	2,742	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
987	654110	Books Publications and Subscriptions	-	400	-	400	Direct-IQ	0.00%	0.00%	100.00%	-	-	400
988	654210	Dues and Memberships	50	500	-	500	Direct-IQ	0.00%	0.00%	100.00%	-	-	500
989	654360	Other Training Educational Expenses	5,114	7,500	-	7,500	Direct-IQ	0.00%	0.00%	100.00%	-	-	7,500
990	655100	Utilities Parts Etc	120,574	155,600	-	155,600	Direct-IQ	0.00%	0.00%	100.00%	-	-	155,600
991	655200	Utilities Repair Etc	-	13,800	-	13,800	Direct-IQ	0.00%	0.00%	100.00%	-	-	13,800
992	762200	Building Improvements	-	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
993	764110	Autos and Trucks	55,307	-	-	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
994	764220	Radios and Equipment	15,321	10,200	(10,200)	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
995	764900	Data Processing Equipment	2,775	5,100	(5,100)	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
996	764990	Other Machinery and Equipment	65,329	45,000	(45,000)	-	Direct-IQ	0.00%	0.00%	100.00%	-	-	-
997		Total Other Operating Expenses	\$ 1,182,710	\$ 1,515,500	\$ (60,300)	\$ 1,455,200					\$ -	\$ -	\$ 1,455,200
998		Total IQ Maintenance Expenses	\$ 1,688,652	\$ 2,029,334	\$ (60,300)	\$ 1,969,034					\$ -	\$ -	\$ 1,969,034
233315-408 WASTEWATER POWER SYSTEM AND INSTRUMENTATION													
		<u>Personnel Services</u>											
999	512100	Regular Salaries	\$ 748,359	\$ 763,039	\$ -	\$ 763,039	WWPower	0.00%	80.00%	20.00%	\$ -	\$ 610,431	\$ 152,608
1000	512600	ER 457 Deferred Comp	1,000	3,000	-	3,000	WWPower	0.00%	80.00%	20.00%	-	2,400	600
1001	514100	Overtime	112,062	77,299	-	77,299	WWPower	0.00%	80.00%	20.00%	-	61,839	15,460
1002	515000	Vacation Sell Back	-	3,794	-	3,794	WWPower	0.00%	80.00%	20.00%	-	3,035	759
1003	515200	Special Pay Adjustment	-	50,744	-	50,744	WWPower	0.00%	80.00%	20.00%	-	40,595	10,149
1004	518100	Termination Pay	4,167	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1005	519100	Reserve for Salary Adjustment	-	22,162	-	22,162	WWPower	0.00%	80.00%	20.00%	-	17,730	4,432
1006	521100	Social Security Matching	62,972	70,379	-	70,379	WWPower	0.00%	80.00%	20.00%	-	56,303	14,076
1007	522100	Retirement Regular	66,559	75,525	-	75,525	WWPower	0.00%	80.00%	20.00%	-	60,420	15,105
1008	523150	Health Insurance	170,300	196,500	-	196,500	WWPower	0.00%	80.00%	20.00%	-	157,200	39,300
1009	523152	Dental Insurance	6,370	7,350	-	7,350	WWPower	0.00%	80.00%	20.00%	-	5,880	1,470
1010	523153	Short Term Disability Ins	1,170	1,350	-	1,350	WWPower	0.00%	80.00%	20.00%	-	1,080	270
1011	523154	Long Term Disability Ins	2,470	2,850	-	2,850	WWPower	0.00%	80.00%	20.00%	-	2,280	570
1012	523160	Life Insurance Short and Long Term	1,898	2,212	-	2,212	WWPower	0.00%	80.00%	20.00%	-	1,770	442
1013	524100	Workers Compensation Regular	11,700	14,661	-	14,661	WWPower	0.00%	80.00%	20.00%	-	11,729	2,932
1014	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1015	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1016		Total Personnel Services	\$ 1,189,027	\$ 1,290,865	\$ -	\$ 1,290,865					\$ -	\$ 1,032,692	\$ 258,173
		<u>Other Operating Expenses</u>											
1017	631231	County Employee Physicals	\$ -	\$ 400	\$ -	\$ 400	WWPower	0.00%	80.00%	20.00%	\$ -	\$ 320	\$ 80
1018	634207	IT Capital Allocation	4,600	6,000	-	6,000	WWPower	0.00%	80.00%	20.00%	-	4,800	1,200
1019	634210	Info Technology Automation Allocation	28,300	42,900	-	42,900	WWPower	0.00%	80.00%	20.00%	-	34,320	8,580
1020	634212	IT Microsoft Office Allocation	1,500	1,700	-	1,700	WWPower	0.00%	80.00%	20.00%	-	1,360	340
1021	634805	Emergency Maintenance and Repair	-	35,000	-	35,000	WWPower	0.00%	80.00%	20.00%	-	28,000	7,000
1022	634980	Interdepartmental Payment For Services	1,637	100	-	100	WWPower	0.00%	80.00%	20.00%	-	80	20
1023	634999	Other Contractual Services	31,066	50,000	-	50,000	WWPower	0.00%	80.00%	20.00%	-	40,000	10,000
1024	639965	Locksmith	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1025	640300	Out of County Travel Professional Development	587	2,400	-	2,400	WWPower	0.00%	80.00%	20.00%	-	1,920	480
1026	640410	Motor Pool Rental Charge	553	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1027	640415	Motor Pool Capital Recovery Charge	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1028	641230	Telephone Access Charges	711	800	-	800	WWPower	0.00%	80.00%	20.00%	-	640	160
1029	641700	Cellular Telephone	12,484	13,800	-	13,800	WWPower	0.00%	80.00%	20.00%	-	11,040	2,760
1030	641900	Telephone System Support Allocation	12	200	-	200	WWPower	0.00%	80.00%	20.00%	-	160	40
1031	641950	Postage Freight and UPS	3,049	5,500	-	5,500	WWPower	0.00%	80.00%	20.00%	-	4,400	1,100
1032	641952	Freight	-	2,000	-	2,000	WWPower	0.00%	80.00%	20.00%	-	1,600	400
1033	645260	Auto Insurance	9,900	10,900	-	10,900	WWPower	0.00%	80.00%	20.00%	-	8,720	2,180
1034	646180	Building R and M ISF Billings	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1035	646319	Tree Trimming	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1036	646430	Fleet Maint ISF Labor and Overhead	9,200	11,600	-	11,600	WWPower	0.00%	80.00%	20.00%	-	9,280	2,320
1037	646440	Fleet Maint ISF Parts and Sublet	5,518	9,800	-	9,800	WWPower	0.00%	80.00%	20.00%	-	7,840	1,960
1038	646445	Fleet Non Maint ISF Parts and Sublet	2,404	2,600	-	2,600	WWPower	0.00%	80.00%	20.00%	-	2,080	520
1039	646510	Machine Tools R and M Outside Vendors	-	4,100	-	4,100	WWPower	0.00%	80.00%	20.00%	-	3,280	820
1040	646610	Communication Equipment RM Outside Vendors	583	800	-	800	WWPower	0.00%	80.00%	20.00%	-	640	160
1041	646710	Office Equipment R and M	410	800	-	800	WWPower	0.00%	80.00%	20.00%	-	640	160
1042	647110	Printing and/or Binding Outside Vendors	-	2,100	-	2,100	WWPower	0.00%	80.00%	20.00%	-	1,680	420
1043	649000	Sales Tax Expense	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1044	649010	Licenses and Permits	50	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1045	651110	Office Supplies General	5,349	4,800	-	4,800	WWPower	0.00%	80.00%	20.00%	-	3,840	960
1046	651910	Minor Office Equipment	1,516	4,200	-	4,200	WWPower	0.00%	80.00%	20.00%	-	3,360	840
1047	651930	Minor Office Furniture	-	1,300	-	1,300	WWPower	0.00%	80.00%	20.00%	-	1,040	260
1048	651950	Minor Data Processing Equipment	2,487	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1049	652110	Clothing and Uniform Purchases	343	1,300	-	1,300	WWPower	0.00%	80.00%	20.00%	-	1,040	260
1050	652120	Uniform Accessories	-	600	-	600	WWPower	0.00%	80.00%	20.00%	-	480	120
1051	652130	Clothing and Uniform Rental	2,573	8,600	-	8,600	WWPower	0.00%	80.00%	20.00%	-	6,880	1,720
1052	652140	Personal Safety Equipment	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1053	652310	Fertilizer Herbicides and Chemicals	2,254	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1054	652490	Fuel and Lubricants ISF Billings	24,104	21,500	-	21,500	WWPower	0.00%	80.00%	20.00%	-	17,200	4,300
1055	652720	Medical Supplies	-	300	-	300	WWPower	0.00%	80.00%	20.00%	-	240	60
1056	652910	Minor Operating Equipment	2,140	6,000	-	6,000	WWPower	0.00%	80.00%	20.00%	-	4,800	1,200
1057	652920	Computer Software	619	2,900	-	2,900	WWPower	0.00%	80.00%	20.00%	-	2,320	580
1058	652990	Other Operating Supplies	34,324	29,800	-	29,800	WWPower	0.00%	80.00%	20.00%	-	23,840	5,960
1059	652991	Electrical Supplier	78,649	67,800	-	67,800	WWPower	0.00%	80.00%	20.00%	-	54,240	13,560
1060	652992	Electrical Co	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1061	654110	Books Publications and Subscriptions	-	300	-	300	WWPower	0.00%	80.00%	20.00%	-	240	60
1062	654310	Tuition	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1063	654360	Other Training Educational Expenses	9,902	32,900	-	32,900	WWPower	0.00%	80.00%	20.00%	-	26,320	6,580
1064	655100	Utilities Parts Etc	-	5,000	-	5,000	WWPower	0.00%	80.00%	20.00%	-	4,000	1,000
1065	655200	Utilities Repair Etc	-	-	-	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1066	764220	Radios and Equipment	8,992	37,200	(37,200)	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1067	764900	Data Processing Equipment	11,689	3,200	(3,200)	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1068	764990	Other Machinery and Equipment	27,189	12,800	(12,800)	-	WWPower	0.00%	80.00%	20.00%	-	-	-
1069	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	1,440,700	1,440,700	WWPower	0.00%	80.00%	20.00%	-	1,152,560	288,140
1070		Total Other Operating Expenses	\$ 324,693	\$ 444,000	\$ 1,387,500	\$ 1,831,500					\$ -	\$ 1,465,200	\$ 366,300
1071		Total Wastewater Power System and Instrumentation Expenses	\$ 1,513,720	\$ 1,734,865	\$ 1,387,500	\$ 3,122,365					\$ -	\$ 2,497,892	\$ 624,473
233350-408 WASTEWATER COMPLIANCE AND LAB SERVICES													
<u>Personnel Services</u>													
1072	512100	Regular Salaries	\$ 617,618	\$ 619,250	\$ -	\$ 619,250	WWComply	0.00%	92.71%	7.29%	\$ -	\$ 574,117	\$ 45,133
1073	512600	ER 457 Deferred Comp	3,500	3,500	-	3,500	WWComply	0.00%	92.71%	7.29%	-	3,245	255
1074	513100	Other Salaries and Wages	964	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1075	514100	Overtime	14,571	9,294	-	9,294	WWComply	0.00%	92.71%	7.29%	-	8,617	677
1076	515000	Vacation Sell Back	-	2,074	-	2,074	WWComply	0.00%	92.71%	7.29%	-	1,923	151
1077	515200	Special Pay Adjustment	-	18,920	-	18,920	WWComply	0.00%	92.71%	7.29%	-	17,541	1,379
1078	518100	Termination Pay	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1079	519100	Reserve for Salary Adjustment	-	17,960	-	17,960	WWComply	0.00%	92.71%	7.29%	-	16,651	1,309
1080	521100	Social Security Matching	45,078	51,332	-	51,332	WWComply	0.00%	92.71%	7.29%	-	47,591	3,741
1081	522100	Retirement Regular	48,375	56,138	-	56,138	WWComply	0.00%	92.71%	7.29%	-	52,047	4,091
1082	523150	Health Insurance	144,100	144,100	-	144,100	WWComply	0.00%	92.71%	7.29%	-	133,598	10,502
1083	523152	Dental Insurance	5,390	5,390	-	5,390	WWComply	0.00%	92.71%	7.29%	-	4,997	393
1084	523153	Short Term Disability Ins	990	990	-	990	WWComply	0.00%	92.71%	7.29%	-	918	72
1085	523154	Long Term Disability Ins	2,090	2,090	-	2,090	WWComply	0.00%	92.71%	7.29%	-	1,938	152
1086	523160	Life Insurance Short and Long Term	1,783	1,790	-	1,790	WWComply	0.00%	92.71%	7.29%	-	1,660	130
1087	524100	Workers Compensation Regular	6,600	6,829	-	6,829	WWComply	0.00%	92.71%	7.29%	-	6,331	498
1088	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1089	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1090		Total Personnel Services	\$ 891,059	\$ 939,657	\$ -	\$ 939,657					\$ -	\$ 871,172	\$ 68,485
<u>Other Operating Expenses</u>													
1091	631231	County Employee Physicals	\$ -	\$ 100	\$ -	\$ 100	WWComply	0.00%	92.71%	7.29%	\$ -	\$ 93	\$ 7
1092	631510	Data Processing Services	18,462	22,000	-	22,000	WWComply	0.00%	92.71%	7.29%	-	20,397	1,603
1093	631991	Collection Fees	-	1,000	-	1,000	WWComply	0.00%	92.71%	7.29%	-	927	73
1094	634207	IT Capital Allocation	5,300	4,500	-	4,500	WWComply	0.00%	92.71%	7.29%	-	4,172	328
1095	634210	Info Technology Automation Allocation	30,100	32,300	-	32,300	WWComply	0.00%	92.71%	7.29%	-	29,946	2,354
1096	634212	IT Microsoft Office Allocation	1,200	1,200	-	1,200	WWComply	0.00%	92.71%	7.29%	-	1,113	87
1097	634980	Interdepartmental Payment For Services	591	1,800	-	1,800	WWComply	0.00%	92.71%	7.29%	-	1,669	131
1098	634999	Other Contractual Services	9,907	59,500	-	59,500	WWComply	0.00%	92.71%	7.29%	-	55,163	4,337
1099	639967	Temporary Labor	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1100	640300	Out of County Travel Professional Development	866	1,900	-	1,900	WWComply	0.00%	92.71%	7.29%	-	1,762	138

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1101	640320	Interview Expense	151	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1102	640410	Motor Pool Rental Charge	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1103	640415	Motor Pool Capital Recovery Charge	10,200	11,100	-	11,100	WWComply	0.00%	92.71%	7.29%	-	10,291	809
1104	641100	Telephone Base Cost	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1105	641150	Telephone Beepers Base Cost	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1106	641210	Fax Charges	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1107	641230	Telephone Access Charges	1,564	2,400	-	2,400	WWComply	0.00%	92.71%	7.29%	-	2,225	175
1108	641700	Cellular Telephone	1,551	3,600	-	3,600	WWComply	0.00%	92.71%	7.29%	-	3,338	262
1109	641900	Telephone System Support Allocation	6	100	-	100	WWComply	0.00%	92.71%	7.29%	-	93	7
1110	641950	Postage Freight and UPS	1,160	1,000	-	1,000	WWComply	0.00%	92.71%	7.29%	-	927	73
1111	645260	Auto Insurance	2,700	2,300	-	2,300	WWComply	0.00%	92.71%	7.29%	-	2,132	168
1112	646281	Fire System	100	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1113	646321	R and M Electrical	1,275	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1114	646430	Fleet Maint ISF Labor and Overhead	1,200	200	-	200	WWComply	0.00%	92.71%	7.29%	-	185	15
1115	646440	Fleet Maint ISF Parts and Sublet	1,009	300	-	300	WWComply	0.00%	92.71%	7.29%	-	278	22
1116	646445	Fleet Non Maint ISF Parts and Sublet	257	600	-	600	WWComply	0.00%	92.71%	7.29%	-	556	44
1117	646610	Communication Equipment RM Outside Vendors	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1118	646910	Data Processing Equipment R and M	1,238	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1119	646970	Other Equip Repairs and Maintenance	-	2,400	-	2,400	WWComply	0.00%	92.71%	7.29%	-	2,225	175
1120	647110	Printing and/or Binding Outside Vendors	70	1,200	-	1,200	WWComply	0.00%	92.71%	7.29%	-	1,113	87
1121	648170	Marketing and Promotional	300	1,200	-	1,200	WWComply	0.00%	92.71%	7.29%	-	1,113	87
1122	649000	Sales Tax Expense	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1123	649010	Licenses and Permits	1,225	1,100	-	1,100	WWComply	0.00%	92.71%	7.29%	-	1,020	80
1124	649100	Legal Advertising	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1125	651110	Office Supplies General	5,331	4,700	-	4,700	WWComply	0.00%	92.71%	7.29%	-	4,357	343
1126	651910	Minor Office Equipment	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1127	651930	Minor Office Furniture	-	3,800	-	3,800	WWComply	0.00%	92.71%	7.29%	-	3,523	277
1128	651950	Minor Data Processing Equipment	1,110	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1129	652110	Clothing and Uniform Purchases	683	600	-	600	WWComply	0.00%	92.71%	7.29%	-	556	44
1130	652130	Clothing and Uniform Rental	2,620	2,600	-	2,600	WWComply	0.00%	92.71%	7.29%	-	2,411	189
1131	652140	Personal Safety Equipment	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1132	652310	Fertilizer Herbicides and Chemicals	14,925	24,200	-	24,200	WWComply	0.00%	92.71%	7.29%	-	22,436	1,764
1133	652490	Fuel and Lubricants ISF Billings	2,813	3,500	-	3,500	WWComply	0.00%	92.71%	7.29%	-	3,245	255
1134	652720	Medical Supplies	117	200	-	200	WWComply	0.00%	92.71%	7.29%	-	185	15
1135	652910	Minor Operating Equipment	3,540	2,400	-	2,400	WWComply	0.00%	92.71%	7.29%	-	2,225	175
1136	652920	Computer Software	1,555	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1137	652990	Other Operating Supplies	46,661	37,000	-	37,000	WWComply	0.00%	92.71%	7.29%	-	34,303	2,697
1138	652999	Painting Supplies	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1139	654110	Books Publications and Subscriptions	-	500	-	500	WWComply	0.00%	92.71%	7.29%	-	464	36
1140	654210	Dues and Memberships	478	600	-	600	WWComply	0.00%	92.71%	7.29%	-	556	44
1141	654360	Other Training Educational Expenses	230	3,700	-	3,700	WWComply	0.00%	92.71%	7.29%	-	3,430	270
1142	764110	Autos and Trucks	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1143	764220	Radios and Equipment	-	7,800	(7,800)	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1144	764900	Data Processing Equipment	2,775	8,000	(8,000)	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1145	764950	Software General Over \$10,000	-	-	-	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1146	764990	Other Machinery and Equipment	29,011	20,500	(20,500)	-	WWComply	0.00%	92.71%	7.29%	-	-	-
1147	Incremental	Incremental Operating Expenses	-	-	6,700	6,700	WWComply	0.00%	92.71%	7.29%	-	6,212	488
1148		Total Other Operating Expenses	\$ 202,281	\$ 271,900	\$ (29,600)	\$ 242,300					\$ -	\$ 224,641	\$ 17,659
1149		Total Wastewater Compliance and Lab Services Expenses	\$ 1,093,340	\$ 1,211,557	\$ (29,600)	\$ 1,181,957					\$ -	\$ 1,095,813	\$ 86,144
233351-408 WASTEWATER FIELD OPERATIONS													
		<u>Personnel Services</u>											
1150	512100	Regular Salaries	\$ 2,569,864	\$ 2,725,376	\$ -	\$ 2,725,376	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ 2,725,376	\$ -
1151	512600	ER 457 Deferred Comp	9,393	18,000	-	18,000	Direct-S	0.00%	100.00%	0.00%	-	18,000	-
1152	512800	Taxable Dep 25-3	2,087	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1153	513100	Other Salaries and Wages	2,536	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1154	514100	Overtime	385,272	199,083	-	199,083	Direct-S	0.00%	100.00%	0.00%	-	199,083	-
1155	515000	Vacation Sell Back	-	9,873	-	9,873	Direct-S	0.00%	100.00%	0.00%	-	9,873	-
1156	515200	Special Pay Adjustment	-	89,893	-	89,893	Direct-S	0.00%	100.00%	0.00%	-	89,893	-
1157	518100	Termination Pay	6,078	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1158	519100	Reserve for Salary Adjustment	-	79,112	-	79,112	Direct-S	0.00%	100.00%	0.00%	-	79,112	-
1159	521100	Social Security Matching	214,381	238,776	-	238,776	Direct-S	0.00%	100.00%	0.00%	-	238,776	-
1160	522100	Retirement Regular	235,158	269,219	-	269,219	Direct-S	0.00%	100.00%	0.00%	-	269,219	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1161	522800	Allowable Taxable De	(2,087)	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1162	523149	Health Insurance - Job Bankers / PT	1,092	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1163	523150	Health Insurance	746,700	799,100	-	799,100	Direct-S	0.00%	100.00%	0.00%	-	799,100	-
1164	523152	Dental Insurance	27,930	29,890	-	29,890	Direct-S	0.00%	100.00%	0.00%	-	29,890	-
1165	523153	Short Term Disability Ins	5,130	5,490	-	5,490	Direct-S	0.00%	100.00%	0.00%	-	5,490	-
1166	523154	Long Term Disability Ins	10,830	11,590	-	11,590	Direct-S	0.00%	100.00%	0.00%	-	11,590	-
1167	523160	Life Insurance Short and Long Term	7,216	7,879	-	7,879	Direct-S	0.00%	100.00%	0.00%	-	7,879	-
1168	524100	Workers Compensation Regular	40,700	51,420	-	51,420	Direct-S	0.00%	100.00%	0.00%	-	51,420	-
1169	AddPersSalary	Additional Personnel Salary	-	-	164,739	164,739	Calculated	0.00%	100.00%	0.00%	-	164,739	-
1170	AddPersBenefits	Additional Personnel Benefits	-	-	91,857	91,857	Calculated	0.00%	100.00%	0.00%	-	91,857	-
1171		Total Personnel Services	\$ 4,262,280	\$ 4,534,701	\$ 256,596	\$ 4,791,297					\$ -	\$ 4,791,297	\$ -
		<u>Other Operating Expenses</u>											
1172	631010	Psychiatric Evaluation	\$ -	\$ -	\$ -	\$ -	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ -	\$ -
1173	631231	County Employee Physicals	1,548	2,500	-	2,500	Direct-S	0.00%	100.00%	0.00%	-	2,500	-
1174	634123	Hazardous Waste Management Fee	703	1,500	-	1,500	Direct-S	0.00%	100.00%	0.00%	-	1,500	-
1175	634207	IT Capital Allocation	14,400	13,200	-	13,200	Direct-S	0.00%	100.00%	0.00%	-	13,200	-
1176	634210	Info Technology Automation Allocation	97,900	105,600	-	105,600	Direct-S	0.00%	100.00%	0.00%	-	105,600	-
1177	634212	IT Microsoft Office Allocation	6,400	6,700	-	6,700	Direct-S	0.00%	100.00%	0.00%	-	6,700	-
1178	634805	Emergency Maintenance and Repair	969,140	250,000	-	250,000	Direct-S	0.00%	100.00%	0.00%	-	250,000	-
1179	634980	Interdepartmental Payment For Services	5,741	26,000	-	26,000	Direct-S	0.00%	100.00%	0.00%	-	26,000	-
1180	634999	Other Contractual Services	638,105	500,000	-	500,000	Direct-S	0.00%	100.00%	0.00%	-	500,000	-
1181	639966	Pest Control	276	3,000	-	3,000	Direct-S	0.00%	100.00%	0.00%	-	3,000	-
1182	640300	Out of County Travel Professional Development	836	8,900	-	8,900	Direct-S	0.00%	100.00%	0.00%	-	8,900	-
1183	640310	Out of County Travel Regular Business	129	100	-	100	Direct-S	0.00%	100.00%	0.00%	-	100	-
1184	640410	Motor Pool Rental Charge	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1185	640415	Motor Pool Capital Recovery Charge	362,200	493,300	-	493,300	Direct-S	0.00%	100.00%	0.00%	-	493,300	-
1186	641100	Telephone Base Cost	5,690	6,000	-	6,000	Direct-S	0.00%	100.00%	0.00%	-	6,000	-
1187	641150	Telephone Bleepers Base Cost	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1188	641230	Telephone Access Charges	2,275	3,200	-	3,200	Direct-S	0.00%	100.00%	0.00%	-	3,200	-
1189	641700	Cellular Telephone	28,850	33,000	-	33,000	Direct-S	0.00%	100.00%	0.00%	-	33,000	-
1190	641900	Telephone System Support Allocation	12	100	-	100	Direct-S	0.00%	100.00%	0.00%	-	100	-
1191	641950	Postage Freight and UPS	2,925	6,000	-	6,000	Direct-S	0.00%	100.00%	0.00%	-	6,000	-
1192	641951	Postage	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1193	641952	Freight	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1194	643100	Electricity	757,417	867,500	-	867,500	Direct-S	0.00%	100.00%	0.00%	-	867,500	-
1195	643300	Trash and Garbage Disposal	7,122	7,500	-	7,500	Direct-S	0.00%	100.00%	0.00%	-	7,500	-
1196	643400	Water and Sewer	3,198	4,000	-	4,000	Direct-S	0.00%	100.00%	0.00%	-	4,000	-
1197	644600	Rent Equipment	-	5,000	-	5,000	Direct-S	0.00%	100.00%	0.00%	-	5,000	-
1198	645260	Auto Insurance	43,500	54,900	-	54,900	Direct-S	0.00%	100.00%	0.00%	-	54,900	-
1199	645920	Insurance Claims	580	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1200	646180	Building R and M ISF Billings	1,162	1,500	-	1,500	Direct-S	0.00%	100.00%	0.00%	-	1,500	-
1201	646314	Maintenance Landscaping	153,193	240,000	-	240,000	Direct-S	0.00%	100.00%	0.00%	-	240,000	-
1202	646320	Landscape Materials	2,316	5,000	-	5,000	Direct-S	0.00%	100.00%	0.00%	-	5,000	-
1203	646321	R and M Electrical	9,944	110,000	-	110,000	Direct-S	0.00%	100.00%	0.00%	-	110,000	-
1204	646410	Autos and Trucks RM Outside Vendors	450	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1205	646430	Fleet Maint ISF Labor and Overhead	91,400	135,600	-	135,600	Direct-S	0.00%	100.00%	0.00%	-	135,600	-
1206	646440	Fleet Maint ISF Parts and Sublet	79,025	139,900	-	139,900	Direct-S	0.00%	100.00%	0.00%	-	139,900	-
1207	646445	Fleet Non Maint ISF Parts and Sublet	9,611	9,200	-	9,200	Direct-S	0.00%	100.00%	0.00%	-	9,200	-
1208	646510	Machine Tools R and M Outside Vendors	15,831	55,000	-	55,000	Direct-S	0.00%	100.00%	0.00%	-	55,000	-
1209	646610	Communication Equipment RM Outside Vendors	2,264	6,000	-	6,000	Direct-S	0.00%	100.00%	0.00%	-	6,000	-
1210	646710	Office Equipment R and M	550	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1211	646970	Other Equip Repairs and Maintenance	-	3,300	-	3,300	Direct-S	0.00%	100.00%	0.00%	-	3,300	-
1212	647110	Printing and/or Binding Outside Vendors	2,838	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1213	647210	Photo Processing	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1214	649000	Sales Tax Expense	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1215	649010	Licenses and Permits	808	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1216	649050	Property Assessment Tax	-	700	-	700	Direct-S	0.00%	100.00%	0.00%	-	700	-
1217	649990	Other Miscellaneous Services	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1218	651110	Office Supplies General	5,908	7,000	-	7,000	Direct-S	0.00%	100.00%	0.00%	-	7,000	-
1219	651910	Minor Office Equipment	3,403	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1220	651930	Minor Office Furniture	1,375	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1221	651950	Minor Data Processing Equipment	154	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1222	652110	Clothing and Uniform Purchases	4,125	2,600	-	2,600	Direct-S	0.00%	100.00%	0.00%	-	2,600	-
1223	652120	Uniform Accessories	1,784	1,700	-	1,700	Direct-S	0.00%	100.00%	0.00%	-	1,700	-

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Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1224	652130	Clothing and Uniform Rental	19,938	30,000	-	30,000	Direct-S	0.00%	100.00%	0.00%	-	30,000	-
1225	652140	Personal Safety Equipment	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1226	652310	Fertilizer Herbicides and Chemicals	1,172,664	850,000	-	850,000	Direct-S	0.00%	100.00%	0.00%	-	850,000	-
1227	652410	Fuel and Lubricants Outside Vendors	343	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1228	652490	Fuel and Lubricants ISF Billings	138,187	157,300	-	157,300	Direct-S	0.00%	100.00%	0.00%	-	157,300	-
1229	652510	Household and Institutional Supplies	-	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1230	652720	Medical Supplies	1,109	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1231	652910	Minor Operating Equipment	1,684	7,000	-	7,000	Direct-S	0.00%	100.00%	0.00%	-	7,000	-
1232	652920	Computer Software	1,555	80,200	-	80,200	Direct-S	0.00%	100.00%	0.00%	-	80,200	-
1233	652990	Other Operating Supplies	96,053	80,000	-	80,000	Direct-S	0.00%	100.00%	0.00%	-	80,000	-
1234	652991	Electrical Supplier	53,717	180,300	-	180,300	Direct-S	0.00%	100.00%	0.00%	-	180,300	-
1235	652992	Electrical Co	11,721	30,000	-	30,000	Direct-S	0.00%	100.00%	0.00%	-	30,000	-
1236	652999	Painting Supplies	-	4,000	-	4,000	Direct-S	0.00%	100.00%	0.00%	-	4,000	-
1237	653110	Limerock Clay and Rip Rap	2,561	5,000	-	5,000	Direct-S	0.00%	100.00%	0.00%	-	5,000	-
1238	653130	Asphalt and Cold Mix	-	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1239	653150	Cement and Redi Mix	-	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1240	654110	Books Publications and Subscriptions	-	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1241	654210	Dues and Memberships	-	300	-	300	Direct-S	0.00%	100.00%	0.00%	-	300	-
1242	654360	Other Training Educational Expenses	8,650	20,200	-	20,200	Direct-S	0.00%	100.00%	0.00%	-	20,200	-
1243	655100	Utilities Parts Etc	271,205	550,000	-	550,000	Direct-S	0.00%	100.00%	0.00%	-	550,000	-
1244	655200	Utilities Repair Etc	380,184	54,000	-	54,000	Direct-S	0.00%	100.00%	0.00%	-	54,000	-
1245	763100	Improvements General	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1246	764110	Autos and Trucks	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1247	764220	Radios and Equipment	16,139	20,400	(20,400)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1248	764900	Data Processing Equipment	36,308	22,000	(22,000)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1249	764990	Other Machinery and Equipment	37,718	308,000	(308,000)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1250	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	437,300	437,300	Direct-S	0.00%	100.00%	0.00%	-	437,300	-
1251	Incremental	Incremental Operating Expenses - Manhole Replacement	-	-	20,000	20,000	Direct-S	0.00%	100.00%	0.00%	-	20,000	-
1252		Total Other Operating Expenses	\$ 5,584,823	\$ 5,530,200	\$ 106,900	\$ 5,637,100					\$ -	\$ 5,637,100	\$ -
1253		Total Wastewater Field Operations Expenses	\$ 9,847,103	\$ 10,064,901	\$ 363,496	\$ 10,428,397					\$ -	\$ 10,428,397	\$ -
233352-408 SCWRF													
<u>Personnel Services</u>													
1254	512100	Regular Salaries	\$ 1,128,634	\$ 1,153,971	\$ -	\$ 1,153,971	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ 1,153,971	\$ -
1255	512600	ER 457 Deferred Comp	3,120	5,500	-	5,500	Direct-S	0.00%	100.00%	0.00%	-	5,500	-
1256	513100	Other Salaries and Wages	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1257	514100	Overtime	112,262	99,883	-	99,883	Direct-S	0.00%	100.00%	0.00%	-	99,883	-
1258	515000	Vacation Sell Back	-	8,018	-	8,018	Direct-S	0.00%	100.00%	0.00%	-	8,018	-
1259	515200	Special Pay Adjustment	-	19,161	-	19,161	Direct-S	0.00%	100.00%	0.00%	-	19,161	-
1260	518100	Termination Pay	10,877	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1261	519100	Reserve for Salary Adjustment	-	33,465	-	33,465	Direct-S	0.00%	100.00%	0.00%	-	33,465	-
1262	521100	Social Security Matching	90,317	100,980	-	100,980	Direct-S	0.00%	100.00%	0.00%	-	100,980	-
1263	522100	Retirement Regular	100,395	117,013	-	117,013	Direct-S	0.00%	100.00%	0.00%	-	117,013	-
1264	523150	Health Insurance	314,400	301,300	-	301,300	Direct-S	0.00%	100.00%	0.00%	-	301,300	-
1265	523151	Health Insurance - VSIP	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1266	523152	Dental Insurance	11,760	11,270	-	11,270	Direct-S	0.00%	100.00%	0.00%	-	11,270	-
1267	523153	Short Term Disability Ins	2,160	2,070	-	2,070	Direct-S	0.00%	100.00%	0.00%	-	2,070	-
1268	523154	Long Term Disability Ins	4,560	4,370	-	4,370	Direct-S	0.00%	100.00%	0.00%	-	4,370	-
1269	523160	Life Insurance Short and Long Term	3,352	3,349	-	3,349	Direct-S	0.00%	100.00%	0.00%	-	3,349	-
1270	524100	Workers Compensation Regular	16,400	22,630	-	22,630	Direct-S	0.00%	100.00%	0.00%	-	22,630	-
1271	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1272	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1273		Total Personnel Services	\$ 1,798,237	\$ 1,882,980	\$ -	\$ 1,882,980					\$ -	\$ 1,882,980	\$ -
<u>Other Operating Expenses</u>													
1274	631231	County Employee Physicals	\$ 889	\$ 300	\$ -	\$ 300	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ 300	\$ -
1275	631400	Engineering Fees	35,189	80,000	-	80,000	Direct-S	0.00%	100.00%	0.00%	-	80,000	-
1276	631800	Environmental Consultant Fees	4,590	5,000	-	5,000	Direct-S	0.00%	100.00%	0.00%	-	5,000	-
1277	634207	IT Capital Allocation	2,800	3,300	-	3,300	Direct-S	0.00%	100.00%	0.00%	-	3,300	-
1278	634210	Info Technology Automation Allocation	25,100	28,800	-	28,800	Direct-S	0.00%	100.00%	0.00%	-	28,800	-
1279	634212	IT Microsoft Office Allocation	2,600	2,500	-	2,500	Direct-S	0.00%	100.00%	0.00%	-	2,500	-
1280	634805	Emergency Maintenance and Repair	12,152	48,000	-	48,000	Direct-S	0.00%	100.00%	0.00%	-	48,000	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1281	634980	Interdepartmental Payment For Services	1,720	1,400	-	1,400	Direct-S	0.00%	100.00%	0.00%	-	1,400	-
1282	634990	Landscape Incidentals	-	3,000	-	3,000	Direct-S	0.00%	100.00%	0.00%	-	3,000	-
1283	634999	Other Contractual Services	993,860	1,246,200	-	1,246,200	Direct-S	0.00%	100.00%	0.00%	-	1,246,200	-
1284	640300	Out of County Travel Professional Development	-	1,800	-	1,800	Direct-S	0.00%	100.00%	0.00%	-	1,800	-
1285	640410	Motor Pool Rental Charge	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1286	640415	Motor Pool Capital Recovery Charge	8,700	9,300	-	9,300	Direct-S	0.00%	100.00%	0.00%	-	9,300	-
1287	641100	Telephone Base Cost	6,505	6,800	-	6,800	Direct-S	0.00%	100.00%	0.00%	-	6,800	-
1288	641230	Telephone Access Charges	1,422	1,800	-	1,800	Direct-S	0.00%	100.00%	0.00%	-	1,800	-
1289	641700	Cellular Telephone	1,763	1,500	-	1,500	Direct-S	0.00%	100.00%	0.00%	-	1,500	-
1290	641900	Telephone System Support Allocation	29	100	-	100	Direct-S	0.00%	100.00%	0.00%	-	100	-
1291	641950	Postage Freight and UPS	4,304	5,700	-	5,700	Direct-S	0.00%	100.00%	0.00%	-	5,700	-
1292	641951	Postage	-	100	-	100	Direct-S	0.00%	100.00%	0.00%	-	100	-
1293	641952	Freight	-	400	-	400	Direct-S	0.00%	100.00%	0.00%	-	400	-
1294	643100	Electricity	672,234	813,000	-	813,000	Direct-S	0.00%	100.00%	0.00%	-	813,000	-
1295	643300	Trash and Garbage Disposal	40,206	37,100	-	37,100	Direct-S	0.00%	100.00%	0.00%	-	37,100	-
1296	644600	Rent Equipment	1,027	3,800	-	3,800	Direct-S	0.00%	100.00%	0.00%	-	3,800	-
1297	645260	Auto Insurance	2,000	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1298	646180	Building R and M ISF Billings	869	400	-	400	Direct-S	0.00%	100.00%	0.00%	-	400	-
1299	646281	Fire System	250	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1300	646311	Sprinkler System Maintenance	-	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1301	646314	Maintenance Landscaping	128,465	225,600	-	225,600	Direct-S	0.00%	100.00%	0.00%	-	225,600	-
1302	646321	R and M Electrical	72,689	111,000	-	111,000	Direct-S	0.00%	100.00%	0.00%	-	111,000	-
1303	646430	Fleet Maint ISF Labor and Overhead	5,800	17,500	-	17,500	Direct-S	0.00%	100.00%	0.00%	-	17,500	-
1304	646440	Fleet Maint ISF Parts and Sublet	3,955	6,000	-	6,000	Direct-S	0.00%	100.00%	0.00%	-	6,000	-
1305	646445	Fleet Non Maint ISF Parts and Sublet	2,436	3,500	-	3,500	Direct-S	0.00%	100.00%	0.00%	-	3,500	-
1306	646610	Communication Equipment RM Outside Vendors	3,089	900	-	900	Direct-S	0.00%	100.00%	0.00%	-	900	-
1307	646710	Office Equipment R and M	1,321	1,400	-	1,400	Direct-S	0.00%	100.00%	0.00%	-	1,400	-
1308	646910	Data Processing Equipment R and M	-	600	-	600	Direct-S	0.00%	100.00%	0.00%	-	600	-
1309	647110	Printing and/or Binding Outside Vendors	-	100	-	100	Direct-S	0.00%	100.00%	0.00%	-	100	-
1310	648170	Marketing and Promotional	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1311	649010	Licenses and Permits	8,805	15,500	-	15,500	Direct-S	0.00%	100.00%	0.00%	-	15,500	-
1312	649100	Legal Advertising	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1313	649990	Other Miscellaneous Services	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1314	651110	Office Supplies General	3,238	1,300	-	1,300	Direct-S	0.00%	100.00%	0.00%	-	1,300	-
1315	651910	Minor Office Equipment	590	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1316	651950	Minor Data Processing Equipment	1,110	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1317	652110	Clothing and Uniform Purchases	-	900	-	900	Direct-S	0.00%	100.00%	0.00%	-	900	-
1318	652130	Clothing and Uniform Rental	8,521	7,600	-	7,600	Direct-S	0.00%	100.00%	0.00%	-	7,600	-
1319	652140	Personal Safety Equipment	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1320	652310	Fertilizer Herbicides and Chemicals	369,480	448,500	-	448,500	Direct-S	0.00%	100.00%	0.00%	-	448,500	-
1321	652410	Fuel and Lubricants Outside Vendors	186	200	-	200	Direct-S	0.00%	100.00%	0.00%	-	200	-
1322	652490	Fuel and Lubricants ISF Billings	14,254	26,600	-	26,600	Direct-S	0.00%	100.00%	0.00%	-	26,600	-
1323	652510	Household and Institutional Supplies	-	1,900	-	1,900	Direct-S	0.00%	100.00%	0.00%	-	1,900	-
1324	652720	Medical Supplies	737	800	-	800	Direct-S	0.00%	100.00%	0.00%	-	800	-
1325	652910	Minor Operating Equipment	663	1,700	-	1,700	Direct-S	0.00%	100.00%	0.00%	-	1,700	-
1326	652920	Computer Software	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1327	652990	Other Operating Supplies	52,079	15,000	-	15,000	Direct-S	0.00%	100.00%	0.00%	-	15,000	-
1328	652991	Electrical Supplier	41,356	127,400	-	127,400	Direct-S	0.00%	100.00%	0.00%	-	127,400	-
1329	652999	Painting Supplies	2,361	2,000	-	2,000	Direct-S	0.00%	100.00%	0.00%	-	2,000	-
1330	653110	Limerock Clay and Rip Rap	-	300	-	300	Direct-S	0.00%	100.00%	0.00%	-	300	-
1331	654210	Dues and Memberships	50	400	-	400	Direct-S	0.00%	100.00%	0.00%	-	400	-
1332	654360	Other Training Educational Expenses	7,294	12,800	-	12,800	Direct-S	0.00%	100.00%	0.00%	-	12,800	-
1333	655100	Utilities Parts Etc	157,052	230,500	-	230,500	Direct-S	0.00%	100.00%	0.00%	-	230,500	-
1334	655200	Utilities Repair Etc	92,232	314,300	-	314,300	Direct-S	0.00%	100.00%	0.00%	-	314,300	-
1335	764220	Radios and Equipment	4,384	21,800	(21,800)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1336	764110	Autos and Trucks	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1337	764900	Data Processing Equipment	3,908	6,700	(6,700)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1338	764990	Other Machinery and Equipment	38,860	42,800	(42,800)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1339		Total Other Operating Expenses	\$ 2,843,123	\$ 3,949,900	\$ (71,300)	\$ 3,878,600					\$ -	\$ 3,878,600	\$ -
1340		Total SCWRF Expenses	\$ 4,641,361	\$ 5,832,880	\$ (71,300)	\$ 5,761,580					\$ -	\$ 5,761,580	\$ -

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Fiscal Year 2018										
			Actual	Adopted	Adjustments	Adjusted	Allocation Basis	Allocated Percentage			Allocated Amount		
			2017	2018		2018		Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
233353-408 NORTHEAST WRF													
<u>Personnel Services</u>													
1341	512100	Regular Salaries	\$ 65,220	\$ 134,450	\$ -	\$ 134,450	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ 134,450	\$ -
1342	512600	ER 457 Deferred Comp	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1343	513100	Other Salaries and Wages	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1344	514100	Overtime	13,587	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1345	515000	Vacation Sell Back	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1346	515200	Special Pay Adjustment	-	10,376	-	10,376	Direct-S	0.00%	100.00%	0.00%	-	10,376	-
1347	518100	Termination Pay	1,339	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1348	519100	Reserve for Salary Adjustment	-	3,899	-	3,899	Direct-S	0.00%	100.00%	0.00%	-	3,899	-
1349	521100	Social Security Matching	5,777	11,377	-	11,377	Direct-S	0.00%	100.00%	0.00%	-	11,377	-
1350	522100	Retirement Regular	6,193	12,508	-	12,508	Direct-S	0.00%	100.00%	0.00%	-	12,508	-
1351	523150	Health Insurance	-	39,300	-	39,300	Direct-S	0.00%	100.00%	0.00%	-	39,300	-
1352	523151	Health Insurance - VSIP	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1353	523152	Dental Insurance	-	1,470	-	1,470	Direct-S	0.00%	100.00%	0.00%	-	1,470	-
1354	523153	Short Term Disability Ins	-	270	-	270	Direct-S	0.00%	100.00%	0.00%	-	270	-
1355	523154	Long Term Disability Ins	-	570	-	570	Direct-S	0.00%	100.00%	0.00%	-	570	-
1356	523160	Life Insurance Short and Long Term	-	388	-	388	Direct-S	0.00%	100.00%	0.00%	-	388	-
1357	524100	Workers Compensation Regular	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1358	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1359	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1360		Total Personnel Services	\$ 92,115	\$ 214,608	\$ -	\$ 214,608					\$ -	\$ 214,608	\$ -
<u>Other Operating Expenses</u>													
1361	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	Direct-S	0.00%	100.00%	0.00%	\$ -	\$ -	\$ -
1362	631400	Engineering Fees	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1363	631800	Environmental Consultant Fees	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1364	634207	IT Capital Allocation	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1365	634210	Info Technology Automation Allocation	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1366	634212	IT Microsoft Office Allocation	-	300	-	300	Direct-S	0.00%	100.00%	0.00%	-	300	-
1367	634805	Emergency Maintenance and Repair	12,123	50,000	-	50,000	Direct-S	0.00%	100.00%	0.00%	-	50,000	-
1368	634980	Interdepartmental Payment For Services	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1369	634990	Landscape Incidentals	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1370	634999	Other Contractual Services	175,110	150,000	-	150,000	Direct-S	0.00%	100.00%	0.00%	-	150,000	-
1371	640300	Out of County Travel Professional Development	-	1,300	-	1,300	Direct-S	0.00%	100.00%	0.00%	-	1,300	-
1372	640410	Motor Pool Rental Charge	4,453	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1373	640415	Motor Pool Capital Recovery Charge	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1374	641100	Telephone Base Cost	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1375	641230	Telephone Access Charges	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1376	641700	Cellular Telephone	2,280	1,600	-	1,600	Direct-S	0.00%	100.00%	0.00%	-	1,600	-
1377	641900	Telephone System Support Allocation	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1378	641950	Postage Freight and UPS	410	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1379	641951	Postage	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1380	641952	Freight	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1381	643100	Electricity	7,324	47,400	-	47,400	Direct-S	0.00%	100.00%	0.00%	-	47,400	-
1382	643300	Trash and Garbage Disposal	897	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1383	644100	Rent - Building	2,095	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1384	644600	Rent Equipment	-	1,700	-	1,700	Direct-S	0.00%	100.00%	0.00%	-	1,700	-
1385	645260	Auto Insurance	-	1,000	-	1,000	Direct-S	0.00%	100.00%	0.00%	-	1,000	-
1386	646180	Building R and M ISF Billings	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1387	646311	Sprinkler System Maintenance	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1388	646314	Maintenance Landscaping	750	2,500	-	2,500	Direct-S	0.00%	100.00%	0.00%	-	2,500	-
1389	646321	R and M Electrical	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1390	646430	Fleet Maint ISF Labor and Overhead	-	3,600	-	3,600	Direct-S	0.00%	100.00%	0.00%	-	3,600	-
1391	646440	Fleet Maint ISF Parts and Sublet	240	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1392	646445	Fleet Non Maint ISF Parts and Sublet	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1393	646610	Communication Equipment RM Outside Vendors	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1394	646710	Office Equipment R and M	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1395	646910	Data Processing Equipment R and M	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1396	647110	Printing and/or Binding Outside Vendors	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1397	648170	Marketing and Promotional	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1398	649010	Licenses and Permits	100	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1399	649100	Legal Advertising	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1400	649990	Other Miscellaneous Services	199	36,400	-	36,400	Direct-S	0.00%	100.00%	0.00%	-	36,400	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1401	651110	Office Supplies General	543	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1402	651910	Minor Office Equipment	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1403	651950	Minor Data Processing Equipment	154	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1404	652110	Clothing and Uniform Purchases	474	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1405	652130	Clothing and Uniform Rental	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1406	652140	Personal Safety Equipment	200	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1407	652310	Fertilizer Herbicides and Chemicals	4,833	15,700	-	15,700	Direct-S	0.00%	100.00%	0.00%	-	15,700	-
1408	652410	Fuel and Lubricants Outside Vendors	-	9,100	-	9,100	Direct-S	0.00%	100.00%	0.00%	-	9,100	-
1409	652490	Fuel and Lubricants ISF Billings	1,000	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1410	652510	Household and Institutional Supplies	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1411	652720	Medical Supplies	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1412	652910	Minor Operating Equipment	39	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1413	652920	Computer Software	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1414	652989	Lumber and Laminates	620	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1415	652990	Other Operating Supplies	17,038	25,000	-	25,000	Direct-S	0.00%	100.00%	0.00%	-	25,000	-
1416	652991	Electrical Supplier	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1417	652992	Electrical Co	2,392	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1418	652999	Painting Supplies	1,391	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1419	653110	Limerock Clay and Rip Rap	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1420	654210	Dues and Memberships	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1421	654360	Other Training Educational Expenses	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1422	655100	Utilities Parts Etc	6,834	4,500	-	4,500	Direct-S	0.00%	100.00%	0.00%	-	4,500	-
1423	655200	Utilities Repair Etc	7,009	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1424	764220	Radios and Equipment	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1425	764110	Autos and Trucks	-	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1426	764900	Data Processing Equipment	1,378	-	-	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1427	764990	Other Machinery and Equipment	2,102	25,000	(25,000)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
1428		Total Other Operating Expenses	\$ 251,987	\$ 375,100	\$ (25,000)	\$ 350,100					\$ -	\$ 350,100	\$ -
1429		Total Northeast WRF Expenses	\$ 344,102	\$ 589,708	\$ (25,000)	\$ 564,708					\$ -	\$ 564,708	\$ -
253211-408 SCRWTP													
<u>Personnel Services</u>													
1430	512100	Regular Salaries	\$ 1,051,830	\$ 1,091,223	\$ -	\$ 1,091,223	Direct-W	100.00%	0.00%	0.00%	\$ 1,091,223	\$ -	\$ -
1431	512600	ER 457 Deferred Comp	3,600	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1432	513100	Other Salaries and Wages	1,165	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1433	514100	Overtime	130,172	79,044	-	79,044	Direct-W	100.00%	0.00%	0.00%	79,044	-	-
1434	515000	Vacation Sell Back	-	3,652	-	3,652	Direct-W	100.00%	0.00%	0.00%	3,652	-	-
1435	515200	Special Pay Adjustment	-	45,713	-	45,713	Direct-W	100.00%	0.00%	0.00%	45,713	-	-
1436	518100	Termination Pay	4,661	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1437	519100	Reserve for Salary Adjustment	-	31,684	-	31,684	Direct-W	100.00%	0.00%	0.00%	31,684	-	-
1438	521100	Social Security Matching	87,303	96,106	-	96,106	Direct-W	100.00%	0.00%	0.00%	96,106	-	-
1439	522100	Retirement Regular	99,175	114,416	-	114,416	Direct-W	100.00%	0.00%	0.00%	114,416	-	-
1440	523150	Health Insurance	301,300	301,300	-	301,300	Direct-W	100.00%	0.00%	0.00%	301,300	-	-
1441	523151	Health Insurance - VSIP	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1442	523152	Dental Insurance	11,270	11,270	-	11,270	Direct-W	100.00%	0.00%	0.00%	11,270	-	-
1443	523153	Short Term Disability Ins	2,070	2,070	-	2,070	Direct-W	100.00%	0.00%	0.00%	2,070	-	-
1444	523154	Long Term Disability Ins	4,370	4,370	-	4,370	Direct-W	100.00%	0.00%	0.00%	4,370	-	-
1445	523160	Life Insurance Short and Long Term	3,169	3,155	-	3,155	Direct-W	100.00%	0.00%	0.00%	3,155	-	-
1446	524100	Workers Compensation Regular	20,400	24,580	-	24,580	Direct-W	100.00%	0.00%	0.00%	24,580	-	-
1447	528700	Educational Expense	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1448	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1449	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1450		Total Personnel Services	\$ 1,720,484	\$ 1,813,583	\$ -	\$ 1,813,583					\$ 1,813,583	\$ -	\$ -
<u>Other Operating Expenses</u>													
1451	634207	IT Capital Allocation	\$ 3,400	\$ 4,700	\$ -	\$ 4,700	Direct-W	100.00%	0.00%	0.00%	\$ 4,700	\$ -	\$ -
1452	634210	Info Technology Automation Allocation	28,900	37,900	-	37,900	Direct-W	100.00%	0.00%	0.00%	37,900	-	-
1453	634212	IT Microsoft Office Allocation	1,000	2,500	-	2,500	Direct-W	100.00%	0.00%	0.00%	2,500	-	-
1454	634805	Emergency Maintenance and Repair	-	50,000	-	50,000	Direct-W	100.00%	0.00%	0.00%	50,000	-	-
1455	634980	Interdepartmental Payment For Services	2,372	2,500	-	2,500	Direct-W	100.00%	0.00%	0.00%	2,500	-	-
1456	634990	Landscape Incidentals	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1457	634999	Other Contractual Services	558,322	861,000	-	861,000	Direct-W	100.00%	0.00%	0.00%	861,000	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1458	639967	Temporary Labor	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1459	640300	Out of County Travel Professional Development	-	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1460	640415	Motor Pool Capital Recovery Charge	14,100	15,100	-	15,100	Direct-W	100.00%	0.00%	0.00%	15,100	-	-
1461	641100	Telephone Base Cost	4,331	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1462	641150	Telephone Bleepers Base Cost	36	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1463	641230	Telephone Access Charges	1,706	2,400	-	2,400	Direct-W	100.00%	0.00%	0.00%	2,400	-	-
1464	641700	Cellular Telephone	1,079	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1465	641900	Telephone System Support Allocation	22	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-
1466	641950	Postage Freight and UPS	3,406	15,000	-	15,000	Direct-W	100.00%	0.00%	0.00%	15,000	-	-
1467	641952	Freight	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1468	643100	Electricity	928,812	979,000	-	979,000	Direct-W	100.00%	0.00%	0.00%	979,000	-	-
1469	643300	Trash and Garbage Disposal	7,872	6,200	-	6,200	Direct-W	100.00%	0.00%	0.00%	6,200	-	-
1470	644600	Rent Equipment	-	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1471	644620	Lease Equipment	-	6,600	-	6,600	Direct-W	100.00%	0.00%	0.00%	6,600	-	-
1472	645260	Auto Insurance	1,800	1,800	-	1,800	Direct-W	100.00%	0.00%	0.00%	1,800	-	-
1473	646180	Building R and M ISF Billings	4,656	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1474	646320	Landscape Materials	-	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1475	646430	Fleet Maint ISF Labor and Overhead	2,800	4,900	-	4,900	Direct-W	100.00%	0.00%	0.00%	4,900	-	-
1476	646440	Fleet Maint ISF Parts and Sublet	5,919	2,700	-	2,700	Direct-W	100.00%	0.00%	0.00%	2,700	-	-
1477	646445	Fleet Non Maint ISF Parts and Sublet	2,002	2,200	-	2,200	Direct-W	100.00%	0.00%	0.00%	2,200	-	-
1478	646610	Communication Equipment RM Outside Vendors	54	2,800	-	2,800	Direct-W	100.00%	0.00%	0.00%	2,800	-	-
1479	646710	Office Equipment R and M	1,736	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1480	649010	Licenses and Permits	1,875	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1481	647110	Printing and/or Binding Outside Vendors	105	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1482	651110	Office Supplies General	2,476	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1483	651910	Minor Office Equipment	619	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1484	651930	Minor Office Furniture	-	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1485	651950	Minor Data Processing Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1486	652110	Clothing and Uniform Purchases	766	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1487	652120	Uniform Accessories	338	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1488	652130	Clothing and Uniform Rental	5,215	10,100	-	10,100	Direct-W	100.00%	0.00%	0.00%	10,100	-	-
1489	652310	Fertilizer Herbicides and Chemicals	1,312,368	1,610,000	-	1,610,000	Direct-W	100.00%	0.00%	0.00%	1,610,000	-	-
1490	652410	Fuel and Lubricants Outside Vendors	1,538	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1491	652490	Fuel and Lubricants ISF Billings	48,325	56,000	-	56,000	Direct-W	100.00%	0.00%	0.00%	56,000	-	-
1492	652510	Household and Institutional Supplies	-	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1493	652720	Medical Supplies	960	1,500	-	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	-	-
1494	652910	Minor Operating Equipment	37,945	40,000	-	40,000	Direct-W	100.00%	0.00%	0.00%	40,000	-	-
1495	652920	Computer Software	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1496	652990	Other Operating Supplies	121,321	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1497	652991	Electrical Supplier	7,226	60,000	-	60,000	Direct-W	100.00%	0.00%	0.00%	60,000	-	-
1498	652996	HVAC Supplies	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1499	652997	HVAC Contract	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1500	652999	Painting Supplies	4,882	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1501	653110	Limerock Clay and Rip Rap	-	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1502	654110	Books Publications and Subscriptions	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1503	654210	Dues and Memberships	-	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-
1504	654310	Tuition	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1505	654360	Other Training Educational Expenses	1,994	6,400	-	6,400	Direct-W	100.00%	0.00%	0.00%	6,400	-	-
1506	655100	Utilities Parts Etc	316,352	450,000	-	450,000	Direct-W	100.00%	0.00%	0.00%	450,000	-	-
1507	655200	Utilities Repair Etc	15,921	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1508	764110	Autos and Trucks	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1509	764220	Radios and Equipment	-	19,900	(19,900)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1510	764900	Data Processing Equipment	2,709	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1511	764990	Other Machinery and Equipment	21,596	16,000	(16,000)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1512		Total Other Operating Expenses	\$ 3,478,858	\$ 4,307,800	\$ (35,900)	\$ 4,271,900					\$ 4,271,900	\$ -	\$ -
1513		Total SCRWTP Expenses	\$ 5,199,342	\$ 6,121,383	\$ (35,900)	\$ 6,085,483					\$ 6,085,483	\$ -	\$ -
253212-408 DISTRIBUTION													
<u>Personnel Services</u>													
1514	512100	Regular Salaries	\$ 1,544,218	\$ 1,693,076	\$ -	\$ 1,693,076	Direct-W	100.00%	0.00%	0.00%	\$ 1,693,076	\$ -	\$ -
1515	512600	ER 457 Deferred Comp	5,060	8,500	-	8,500	Direct-W	100.00%	0.00%	0.00%	8,500	-	-
1516	513100	Other Salaries and Wages	89,394	160,879	-	160,879	Direct-W	100.00%	0.00%	0.00%	160,879	-	-
1517	514100	Overtime	189,840	111,494	-	111,494	Direct-W	100.00%	0.00%	0.00%	111,494	-	-

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Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1518	515000	Vacation Sell Back	-	4,523	-	4,523	Direct-W	100.00%	0.00%	0.00%	4,523	-	-
1519	515200	Special Pay Adjustment	-	100,325	-	100,325	Direct-W	100.00%	0.00%	0.00%	100,325	-	-
1520	518100	Termination Pay	74	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1521	519100	Reserve for Salary Adjustment	-	49,138	-	49,138	Direct-W	100.00%	0.00%	0.00%	49,138	-	-
1522	521100	Social Security Matching	131,811	162,895	-	162,895	Direct-W	100.00%	0.00%	0.00%	162,895	-	-
1523	522100	Retirement Regular	139,574	178,363	-	178,363	Direct-W	100.00%	0.00%	0.00%	178,363	-	-
1524	523149	Health Insurance - Job Bankers / PT	-	26,200	-	26,200	Direct-W	100.00%	0.00%	0.00%	26,200	-	-
1525	523150	Health Insurance	471,600	524,000	-	524,000	Direct-W	100.00%	0.00%	0.00%	524,000	-	-
1526	523152	Dental Insurance	17,640	19,600	-	19,600	Direct-W	100.00%	0.00%	0.00%	19,600	-	-
1527	523153	Short Term Disability Ins	3,240	3,600	-	3,600	Direct-W	100.00%	0.00%	0.00%	3,600	-	-
1528	523154	Long Term Disability Ins	6,840	7,600	-	7,600	Direct-W	100.00%	0.00%	0.00%	7,600	-	-
1529	523160	Life Insurance Short and Long Term	4,371	4,891	-	4,891	Direct-W	100.00%	0.00%	0.00%	4,891	-	-
1530	524100	Workers Compensation Regular	27,100	38,906	-	38,906	Direct-W	100.00%	0.00%	0.00%	38,906	-	-
1531	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1532	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1533		Total Personnel Services	\$ 2,649,320	\$ 3,093,990	\$ -	\$ 3,093,990					\$ 3,093,990	\$ -	\$ -
		<u>Other Operating Expenses</u>											
1534	631400	Engineering Fees	\$ -	\$ -	\$ -	\$ -	Direct-W	100.00%	0.00%	0.00%	\$ -	\$ -	\$ -
1535	631650	Abstract Fees	1,125	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1536	631991	Collection Fees	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1537	634204	IT Direct Client Support	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1538	634207	IT Capital Allocation	27,000	18,200	-	18,200	Direct-W	100.00%	0.00%	0.00%	18,200	-	-
1539	634210	Info Technology Automation Allocation	152,300	134,400	-	134,400	Direct-W	100.00%	0.00%	0.00%	134,400	-	-
1540	634211	IT Billing Hours Allocation	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1541	634212	IT Microsoft Office Allocation	1,100	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1542	634805	Emergency Maintenance and Repair	436,809	400,000	-	400,000	Direct-W	100.00%	0.00%	0.00%	400,000	-	-
1543	634980	Interdepartmental Payment For Services	54,349	50,000	-	50,000	Direct-W	100.00%	0.00%	0.00%	50,000	-	-
1544	634990	Landscape Incidentals	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1545	634999	Other Contractual Services	132,100	100,000	-	100,000	Direct-W	100.00%	0.00%	0.00%	100,000	-	-
1546	639966	Pest Control	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1547	639967	Temporary Labor	273,961	280,600	-	280,600	Direct-W	100.00%	0.00%	0.00%	280,600	-	-
1548	640300	Out of County Travel Professional Development	2,010	6,700	-	6,700	Direct-W	100.00%	0.00%	0.00%	6,700	-	-
1549	640410	Motor Pool Rental Charge	1,220	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-
1550	640415	Motor Pool Capital Recovery Charge	139,200	191,000	-	191,000	Direct-W	100.00%	0.00%	0.00%	191,000	-	-
1551	641100	Telephone Base Cost	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1552	641150	Telephone Beepers Base Cost	5,726	11,000	-	11,000	Direct-W	100.00%	0.00%	0.00%	11,000	-	-
1553	641230	Telephone Access Charges	2,843	4,000	-	4,000	Direct-W	100.00%	0.00%	0.00%	4,000	-	-
1554	641700	Cellular Telephone	22,426	28,000	-	28,000	Direct-W	100.00%	0.00%	0.00%	28,000	-	-
1555	641900	Telephone System Support Allocation	5	100	-	100	Direct-W	100.00%	0.00%	0.00%	100	-	-
1556	641950	Postage Freight and UPS	2,252	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1557	641952	Freight	(70)	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1558	644600	Rent Equipment	2,570	200,000	-	200,000	Direct-W	100.00%	0.00%	0.00%	200,000	-	-
1559	644620	Lease Equipment	-	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1560	645260	Auto Insurance	26,900	30,400	-	30,400	Direct-W	100.00%	0.00%	0.00%	30,400	-	-
1561	645920	Insurance Claims	4,706	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1562	646180	Building R and M ISF Billings	1,460	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1563	646320	Landscape Materials	22,520	50,000	-	50,000	Direct-W	100.00%	0.00%	0.00%	50,000	-	-
1564	646430	Fleet Maint ISF Labor and Overhead	73,200	88,700	-	88,700	Direct-W	100.00%	0.00%	0.00%	88,700	-	-
1565	646440	Fleet Maint ISF Parts and Sublet	52,220	49,400	-	49,400	Direct-W	100.00%	0.00%	0.00%	49,400	-	-
1566	646445	Fleet Non Maint ISF Parts and Sublet	5,009	18,200	-	18,200	Direct-W	100.00%	0.00%	0.00%	18,200	-	-
1567	646510	Machine Tools R and M Outside Vendors	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1568	646610	Communication Equipment RM Outside Vendors	11,302	8,000	-	8,000	Direct-W	100.00%	0.00%	0.00%	8,000	-	-
1569	646710	Office Equipment R and M	4,367	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1570	646910	Data Processing Equipment R and M	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1571	647110	Printing and/or Binding Outside Vendors	395	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1572	649010	Licenses and Permits	5,191	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1573	649030	Clerks Recording Fees Etc	145	100	-	100	Direct-W	100.00%	0.00%	0.00%	100	-	-
1574	649710	Property Owner Reimbursements	1,302	8,500	-	8,500	Direct-W	100.00%	0.00%	0.00%	8,500	-	-
1575	649980	Reimbursement Prior Year Revenues	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1576	651110	Office Supplies General	3,240	4,000	-	4,000	Direct-W	100.00%	0.00%	0.00%	4,000	-	-
1577	651210	Copying Charges	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1578	651910	Minor Office Equipment	-	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1579	651930	Minor Office Furniture	852	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1580	651950	Minor Data Processing Equipment	286	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1581	652110	Clothing and Uniform Purchases	6,690	7,500	-	7,500	Direct-W	100.00%	0.00%	0.00%	7,500	-	-
1582	652120	Uniform Accessories	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1583	652130	Clothing and Uniform Rental	4,843	8,500	-	8,500	Direct-W	100.00%	0.00%	0.00%	8,500	-	-
1584	652410	Fuel and Lubricants Outside Vendors	44	200	-	200	Direct-W	100.00%	0.00%	0.00%	200	-	-
1585	652490	Fuel and Lubricants ISF Billings	130,130	151,400	-	151,400	Direct-W	100.00%	0.00%	0.00%	151,400	-	-
1586	652510	Household and Institutional Supplies	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1587	652720	Medical Supplies	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1588	652910	Minor Operating Equipment	15,706	31,000	-	31,000	Direct-W	100.00%	0.00%	0.00%	31,000	-	-
1589	652920	Computer Software	-	10,000	-	10,000	Direct-W	100.00%	0.00%	0.00%	10,000	-	-
1590	652989	Lumber and Laminates	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1591	652990	Other Operating Supplies	63,677	60,000	-	60,000	Direct-W	100.00%	0.00%	0.00%	60,000	-	-
1592	652994	Plumbing Contractors	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1593	652999	Painting Supplies	4,892	25,000	-	25,000	Direct-W	100.00%	0.00%	0.00%	25,000	-	-
1594	653110	Limerock Clay and Rip Rap	8,563	15,000	-	15,000	Direct-W	100.00%	0.00%	0.00%	15,000	-	-
1595	653130	Asphalt and Cold Mix	2,505	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1596	653150	Cement and Redi Mix	-	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1597	654110	Books Publications and Subscriptions	23	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1598	654210	Dues and Memberships	129	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1599	654310	Tuition	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1600	654360	Other Training Educational Expenses	23,394	28,700	-	28,700	Direct-W	100.00%	0.00%	0.00%	28,700	-	-
1601	655100	Utilities Parts Etc	720,045	1,350,000	-	1,350,000	Direct-W	100.00%	0.00%	0.00%	1,350,000	-	-
1602	655200	Utilities Repair Etc	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1603	655900	Bulk Water	-	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1604	764110	Autos and Trucks	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1605	Inc1	New Regulation on Lead Parts	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1606	764220	Radios and Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1607	764900	Data Processing Equipment	11,023	12,600	(12,600)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1608	764990	Other Machinery and Equipment	110,103	90,000	(90,000)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1609	FGUA	Incremental Operating Expenses	-	-	1,191,500	1,191,500	Direct-W	100.00%	0.00%	0.00%	1,191,500	-	-
1610		Total Other Operating Expenses	\$ 2,571,790	\$ 3,524,500	\$ 1,088,900	\$ 4,613,400					\$ 4,613,400	\$ -	\$ -
1611		Total Distribution Expenses	\$ 5,221,111	\$ 6,618,490	\$ 1,088,900	\$ 7,707,390					\$ 7,707,390	\$ -	\$ -
253214-408 WELLFIELD / OUTLYING STATIONS MAINTENANCE													
		<u>Personnel Services</u>											
1612	512100	Regular Salaries	\$ 543,368	\$ 552,476	\$ -	\$ 552,476	Direct-W	100.00%	0.00%	0.00%	\$ 552,476	\$ -	\$ -
1613	512600	ER 457 Deferred Comp	2,133	5,500	-	5,500	Direct-W	100.00%	0.00%	0.00%	5,500	-	-
1614	514100	Overtime	66,362	35,382	-	35,382	Direct-W	100.00%	0.00%	0.00%	35,382	-	-
1615	515000	Vacation Sell Back	-	1,846	-	1,846	Direct-W	100.00%	0.00%	0.00%	1,846	-	-
1616	515200	Special Pay Adjustment	-	23,685	-	23,685	Direct-W	100.00%	0.00%	0.00%	23,685	-	-
1617	518100	Termination Pay	4,199	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1618	519100	Reserve for Salary Adjustment	-	16,022	-	16,022	Direct-W	100.00%	0.00%	0.00%	16,022	-	-
1619	521100	Social Security Matching	44,314	48,572	-	48,572	Direct-W	100.00%	0.00%	0.00%	48,572	-	-
1620	522100	Retirement Regular	46,995	52,933	-	52,933	Direct-W	100.00%	0.00%	0.00%	52,933	-	-
1621	523150	Health Insurance	157,200	157,200	-	157,200	Direct-W	100.00%	0.00%	0.00%	157,200	-	-
1622	523152	Dental Insurance	5,880	5,880	-	5,880	Direct-W	100.00%	0.00%	0.00%	5,880	-	-
1623	523153	Short Term Disability Ins	1,080	1,080	-	1,080	Direct-W	100.00%	0.00%	0.00%	1,080	-	-
1624	523154	Long Term Disability Ins	2,280	2,280	-	2,280	Direct-W	100.00%	0.00%	0.00%	2,280	-	-
1625	523160	Life Insurance Short and Long Term	1,591	1,595	-	1,595	Direct-W	100.00%	0.00%	0.00%	1,595	-	-
1626	524100	Workers Compensation Regular	12,200	14,505	-	14,505	Direct-W	100.00%	0.00%	0.00%	14,505	-	-
1627	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1628	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1629		Total Personnel Services	\$ 887,603	\$ 918,956	\$ -	\$ 918,956					\$ 918,956	\$ -	\$ -
		<u>Other Operating Expenses</u>											
1630	634207	IT Capital Allocation	\$ 1,300	\$ 5,000	\$ -	\$ 5,000	Direct-W	100.00%	0.00%	0.00%	\$ 5,000	\$ -	\$ -
1631	634210	Info Technology Automation Allocation	13,200	35,200	-	35,200	Direct-W	100.00%	0.00%	0.00%	35,200	-	-
1632	634211	IT Billing Hours Allocation	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1633	634212	IT Microsoft Office Allocation	200	1,300	-	1,300	Direct-W	100.00%	0.00%	0.00%	1,300	-	-
1634	634805	Emergency Maintenance and Repair	650	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1635	634980	Interdepartmental Payment For Services	5,234	8,000	-	8,000	Direct-W	100.00%	0.00%	0.00%	8,000	-	-
1636	634999	Other Contractual Services	202,699	800,000	-	800,000	Direct-W	100.00%	0.00%	0.00%	800,000	-	-
1637	639961	Painting Contractors	11,776	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1638	639967	Temporary Labor	47,834	49,000	-	49,000	Direct-W	100.00%	0.00%	0.00%	49,000	-	-
1639	640300	Out of County Travel Professional Development	165	2,300	-	2,300	Direct-W	100.00%	0.00%	0.00%	2,300	-	-
1640	640310	Out of County Travel Regular Business	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1641	640410	Motor Pool Rental Charge	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1642	640415	Motor Pool Capital Recovery Charge	68,800	73,300	-	73,300	Direct-W	100.00%	0.00%	0.00%	73,300	-	-
1643	641100	Telephone Base Cost	12,448	19,200	-	19,200	Direct-W	100.00%	0.00%	0.00%	19,200	-	-
1644	641230	Telephone Access Charges	427	600	-	600	Direct-W	100.00%	0.00%	0.00%	600	-	-
1645	641700	Cellular Telephone	5,238	6,400	-	6,400	Direct-W	100.00%	0.00%	0.00%	6,400	-	-
1646	641900	Telephone System Support Allocation	4	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-
1647	641950	Postage Freight and UPS	2,466	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1648	641952	Freight	-	100	-	100	Direct-W	100.00%	0.00%	0.00%	100	-	-
1649	643100	Electricity	1,359,776	1,736,500	-	1,736,500	Direct-W	100.00%	0.00%	0.00%	1,736,500	-	-
1650	644600	Rent Equipment	23,345	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1651	645260	Auto Insurance	13,400	14,400	-	14,400	Direct-W	100.00%	0.00%	0.00%	14,400	-	-
1652	646180	Building R and M ISF Billings	5,798	25,000	-	25,000	Direct-W	100.00%	0.00%	0.00%	25,000	-	-
1653	646314	Maintenance Landscaping	147,252	120,000	-	120,000	Direct-W	100.00%	0.00%	0.00%	120,000	-	-
1654	646320	Landscape Materials	-	2,500	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1655	646430	Fleet Maint ISF Labor and Overhead	44,200	40,400	-	40,400	Direct-W	100.00%	0.00%	0.00%	40,400	-	-
1656	646440	Fleet Maint ISF Parts and Sublet	27,135	37,000	-	37,000	Direct-W	100.00%	0.00%	0.00%	37,000	-	-
1657	646445	Fleet Non Maint ISF Parts and Sublet	1,740	3,900	-	3,900	Direct-W	100.00%	0.00%	0.00%	3,900	-	-
1658	646610	Communication Equipment RM Outside Vendors	7,026	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1659	646910	Data Processing Equipment R and M	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1660	647110	Printing and/or Binding Outside Vendors	35	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1661	649010	Licenses and Permits	575	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1662	649030	Clerks Recording Fees Etc	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1663	651110	Office Supplies General	2,482	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1664	651910	Minor Office Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1665	651930	Minor Office Furniture	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1666	651950	Minor Data Processing Equipment	1,900	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1667	652110	Clothing and Uniform Purchases	-	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1668	652130	Clothing and Uniform Rental	996	3,100	-	3,100	Direct-W	100.00%	0.00%	0.00%	3,100	-	-
1669	652310	Fertilizer Herbicides and Chemicals	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1670	652410	Fuel and Lubricants Outside Vendors	-	400	-	400	Direct-W	100.00%	0.00%	0.00%	400	-	-
1671	652490	Fuel and Lubricants ISF Billings	40,292	50,100	-	50,100	Direct-W	100.00%	0.00%	0.00%	50,100	-	-
1672	652510	Household and Institutional Supplies	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1673	652720	Medical Supplies	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1674	652910	Minor Operating Equipment	8,525	12,000	-	12,000	Direct-W	100.00%	0.00%	0.00%	12,000	-	-
1675	652920	Computer Software	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1676	652990	Other Operating Supplies	23,802	41,000	-	41,000	Direct-W	100.00%	0.00%	0.00%	41,000	-	-
1677	652991	Electrical Supplier	12,658	12,000	-	12,000	Direct-W	100.00%	0.00%	0.00%	12,000	-	-
1678	652992	Electrical Co	44,961	20,000	-	20,000	Direct-W	100.00%	0.00%	0.00%	20,000	-	-
1679	652999	Painting Supplies	11,793	18,000	-	18,000	Direct-W	100.00%	0.00%	0.00%	18,000	-	-
1680	653110	Limerock Clay and Rip Rap	13,295	10,000	-	10,000	Direct-W	100.00%	0.00%	0.00%	10,000	-	-
1681	653150	Cement and Redi Mix	9,430	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1682	654210	Dues and Memberships	40	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1683	654310	Tuition	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1684	654360	Other Training Educational Expenses	912	9,600	-	9,600	Direct-W	100.00%	0.00%	0.00%	9,600	-	-
1685	655100	Utilities Parts Etc	328,093	290,000	-	290,000	Direct-W	100.00%	0.00%	0.00%	290,000	-	-
1686	655200	Utilities Repair Etc	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1687	655900	Bulk Water	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1688	764110	Autos and Trucks	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1689	764220	Radios and Equipment	31,312	12,000	(12,000)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1690	764900	Data Processing Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1691	764990	Other Machinery and Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1692		Total Other Operating Expenses	\$ 2,533,211	\$ 3,465,600	\$ (12,000)	\$ 3,451,100					\$ 3,451,100	\$ -	\$ -
1693		Total Wellfield / Outlying Stations Maintenance Expenses	\$ 3,420,814	\$ 4,384,556	\$ (12,000)	\$ 4,370,056					\$ 4,370,056	\$ -	\$ -
253215-408 METER OPERATIONS													
<u>Personnel Services</u>													
1694	512100	Regular Salaries	\$ 1,024,553	\$ 1,073,405	\$ -	\$ 1,073,405	Accounts	49.18%	49.70%	1.13%	\$ 527,851	\$ 533,434	\$ 12,119
1695	512600	ER 457 Deferred Comp	3,000	6,000	-	6,000	Accounts	49.18%	49.70%	1.13%	2,951	2,982	68
1696	514100	Overtime	106,437	72,557	-	72,557	Accounts	49.18%	49.70%	1.13%	35,680	36,058	819
1697	515000	Vacation Sell Back	-	5,767	-	5,767	Accounts	49.18%	49.70%	1.13%	2,836	2,866	65

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1698	515200	Special Pay Adjustment	-	53,901	-	53,901	Accounts	49.18%	49.70%	1.13%	26,506	26,786	609
1699	518100	Termination Pay	11,258	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1700	519100	Reserve for Salary Adjustment	-	31,132	-	31,132	Accounts	49.18%	49.70%	1.13%	15,309	15,471	351
1701	521100	Social Security Matching	83,539	95,073	-	95,073	Accounts	49.18%	49.70%	1.13%	46,753	47,247	1,073
1702	522100	Retirement Regular	94,142	109,896	-	109,896	Accounts	49.18%	49.70%	1.13%	54,042	54,613	1,241
1703	523150	Health Insurance	340,600	340,600	-	340,600	Accounts	49.18%	49.70%	1.13%	167,491	169,263	3,846
1704	523152	Dental Insurance	12,740	12,740	-	12,740	Accounts	49.18%	49.70%	1.13%	6,265	6,331	144
1705	523153	Short Term Disability Ins	2,340	2,340	-	2,340	Accounts	49.18%	49.70%	1.13%	1,151	1,163	26
1706	523154	Long Term Disability Ins	4,940	4,940	-	4,940	Accounts	49.18%	49.70%	1.13%	2,429	2,455	56
1707	523160	Life Insurance Short and Long Term	3,049	3,110	-	3,110	Accounts	49.18%	49.70%	1.13%	1,529	1,546	35
1708	524100	Workers Compensation Regular	16,900	26,748	-	26,748	Accounts	49.18%	49.70%	1.13%	13,153	13,293	302
1709	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1710	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1711		Total Personnel Services	\$ 1,703,497	\$ 1,838,209	\$ -	\$ 1,838,209					\$ 903,947	\$ 913,508	\$ 20,755
		<u>Other Operating Expenses</u>											
1712	634207	IT Capital Allocation	\$ 400	\$ 7,800	\$ -	\$ 7,800	Accounts	49.18%	49.70%	1.13%	\$ 3,836	\$ 3,876	\$ 88
1713	634210	Info Technology Automation Allocation	13,200	54,200	-	54,200	Accounts	49.18%	49.70%	1.13%	26,653	26,935	612
1714	634212	IT Microsoft Office Allocation	400	2,900	-	2,900	Accounts	49.18%	49.70%	1.13%	1,426	1,441	33
1715	634805	Emergency Maintenance and Repair	1,030	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
1716	634980	Interdepartmental Payment For Services	1,497	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
1717	634999	Other Contractual Services	25,661	70,000	-	70,000	Accounts	49.18%	49.70%	1.13%	34,423	34,787	790
1718	639967	Temporary Labor	19,222	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1719	640300	Out of County Travel Professional Development	564	4,000	-	4,000	Accounts	49.18%	49.70%	1.13%	1,967	1,988	45
1720	640410	Motor Pool Rental Charge	2,882	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1721	640415	Motor Pool Capital Recovery Charge	81,300	99,900	-	99,900	Accounts	49.18%	49.70%	1.13%	49,126	49,646	1,128
1722	641150	Telephone BEEPERS Base Cost	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1723	641230	Telephone Access Charges	284	200	-	200	Accounts	49.18%	49.70%	1.13%	98	99	2
1724	641700	Cellular Telephone	12,945	12,500	-	12,500	Accounts	49.18%	49.70%	1.13%	6,147	6,212	141
1725	641900	Telephone System Support Allocation	11	100	-	100	Accounts	49.18%	49.70%	1.13%	49	50	1
1726	641950	Postage Freight and UPS	1,079	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
1727	641952	Freight	-	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
1728	645260	Auto Insurance	18,400	19,800	-	19,800	Accounts	49.18%	49.70%	1.13%	9,737	9,840	224
1729	645920	Insurance Claims	1,000	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1730	646320	Landscape Materials	-	1,000	-	1,000	Accounts	49.18%	49.70%	1.13%	492	497	11
1731	646430	Fleet Maint ISF Labor and Overhead	21,175	29,700	-	29,700	Accounts	49.18%	49.70%	1.13%	14,605	14,760	335
1732	646440	Fleet Maint ISF Parts and Sublet	17,663	26,200	-	26,200	Accounts	49.18%	49.70%	1.13%	12,884	13,020	296
1733	646445	Fleet Non Maint ISF Parts and Sublet	6,179	3,900	-	3,900	Accounts	49.18%	49.70%	1.13%	1,918	1,938	44
1734	646610	Communication Equipment RM Outside Vendors	709	8,500	-	8,500	Accounts	49.18%	49.70%	1.13%	4,180	4,224	96
1735	647110	Printing and/or Binding Outside Vendors	105	2,000	-	2,000	Accounts	49.18%	49.70%	1.13%	984	994	23
1736	649010	Licenses and Permits	1,725	1,500	-	1,500	Accounts	49.18%	49.70%	1.13%	738	745	17
1737	649710	Property Owner Reimbursements	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1738	649980	Reimbursement Prior Year Revenues	1,298	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1739	651110	Office Supplies General	1,248	1,500	-	1,500	Accounts	49.18%	49.70%	1.13%	738	745	17
1740	651910	Minor Office Equipment	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1741	651950	Minor Data Processing Equipment	2,004	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1742	652110	Clothing and Uniform Purchases	1,537	3,000	-	3,000	Accounts	49.18%	49.70%	1.13%	1,475	1,491	34
1743	652120	Uniform Accessories	-	1,500	-	1,500	Accounts	49.18%	49.70%	1.13%	738	745	17
1744	652130	Clothing and Uniform Rental	4,057	10,000	-	10,000	Accounts	49.18%	49.70%	1.13%	4,918	4,970	113
1745	652410	Fuel and Lubricants Outside Vendors	218	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1746	652490	Fuel and Lubricants ISF Billings	54,712	70,000	-	70,000	Accounts	49.18%	49.70%	1.13%	34,423	34,787	790
1747	652910	Minor Operating Equipment	26,508	15,600	-	15,600	Accounts	49.18%	49.70%	1.13%	7,671	7,753	176
1748	652920	Computer Software	16,056	10,000	-	10,000	Accounts	49.18%	49.70%	1.13%	4,918	4,970	113
1749	652990	Other Operating Supplies	13,366	15,000	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1750	652992	Electrical Co	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1751	652994	Plumbing Contractors	110	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1752	652999	Painting Supplies	4,316	3,000	-	3,000	Accounts	49.18%	49.70%	1.13%	1,475	1,491	34
1753	654110	Books Publications and Subscriptions	-	500	-	500	Accounts	49.18%	49.70%	1.13%	246	248	6
1754	654310	Tuition	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1755	654360	Other Training Educational Expenses	6,630	7,700	-	7,700	Accounts	49.18%	49.70%	1.13%	3,787	3,827	87
1756	655100	Utilities Parts Etc	1,293,013	1,443,000	-	1,443,000	Accounts	49.18%	49.70%	1.13%	709,601	717,107	16,292
1757	764110	Autos and Trucks	-	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1758	764220	Radios and Equipment	2,392	52,800	(52,800)	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1759	764900	Data Processing Equipment	12,401	4,400	(4,400)	-	Accounts	49.18%	49.70%	1.13%	-	-	-
1760	764990	Other Machinery and Equipment	1,193	-	-	-	Accounts	49.18%	49.70%	1.13%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1761	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	19,500	19,500	Accounts	49.18%	49.70%	1.13%	9,589	9,691	220
1762		Total Other Operating Expenses	\$ 1,668,491	\$ 1,985,700	\$ (37,700)	\$ 1,933,000					\$ 950,561	\$ 960,615	\$ 21,825
1763		Total Meter Operations Expenses	\$ 3,371,988	\$ 3,823,909	\$ (37,700)	\$ 3,771,209					\$ 1,854,507	\$ 1,874,122	\$ 42,579
253216-408 WATER POWER SYSTEM AND INSTRUMENTATION													
		<u>Personnel Services</u>											
1764	512100	Regular Salaries	\$ 451,987	\$ 484,665	\$ -	\$ 484,665	Direct-W	100.00%	0.00%	0.00%	\$ 484,665	\$ -	\$ -
1765	512600	ER 457 Deferred Comp	1,000	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1766	514100	Overtime	48,901	44,867	-	44,867	Direct-W	100.00%	0.00%	0.00%	44,867	-	-
1767	515000	Vacation Sell Back	-	1,101	-	1,101	Direct-W	100.00%	0.00%	0.00%	1,101	-	-
1768	515200	Special Pay Adjustment	-	29,323	-	29,323	Direct-W	100.00%	0.00%	0.00%	29,323	-	-
1769	518100	Termination Pay	190	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1770	519100	Reserve for Salary Adjustment	-	14,089	-	14,089	Direct-W	100.00%	0.00%	0.00%	14,089	-	-
1771	521100	Social Security Matching	36,594	44,065	-	44,065	Direct-W	100.00%	0.00%	0.00%	44,065	-	-
1772	522100	Retirement Regular	42,770	51,385	-	51,385	Direct-W	100.00%	0.00%	0.00%	51,385	-	-
1773	523150	Health Insurance	104,800	117,900	-	117,900	Direct-W	100.00%	0.00%	0.00%	117,900	-	-
1774	523152	Dental Insurance	3,920	4,410	-	4,410	Direct-W	100.00%	0.00%	0.00%	4,410	-	-
1775	523153	Short Term Disability Ins	720	810	-	810	Direct-W	100.00%	0.00%	0.00%	810	-	-
1776	523154	Long Term Disability Ins	1,520	1,710	-	1,710	Direct-W	100.00%	0.00%	0.00%	1,710	-	-
1777	523160	Life Insurance Short and Long Term	1,249	1,401	-	1,401	Direct-W	100.00%	0.00%	0.00%	1,401	-	-
1778	524100	Workers Compensation Regular	7,600	10,455	-	10,455	Direct-W	100.00%	0.00%	0.00%	10,455	-	-
1779	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1780	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1781		Total Personnel Services	\$ 701,251	\$ 808,181	\$ -	\$ 808,181					\$808,181	\$0	\$0
		<u>Other Operating Expenses</u>											
1782	634207	IT Capital Allocation	\$ -	\$ 600	\$ -	\$ 600	Direct-W	100.00%	0.00%	0.00%	\$ 600	\$ -	\$ -
1783	634210	Info Technology Automation Allocation	3,400	6,300	-	6,300	Direct-W	100.00%	0.00%	0.00%	6,300	-	-
1784	634212	IT Microsoft Office Allocation	200	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1785	634805	Emergency Maintenance and Repair	-	40,000	-	40,000	Direct-W	100.00%	0.00%	0.00%	40,000	-	-
1786	634980	Interdepartmental Payment For Services	-	2,500	-	2,500	Direct-W	100.00%	0.00%	0.00%	2,500	-	-
1787	634999	Other Contractual Services	71,474	180,000	-	180,000	Direct-W	100.00%	0.00%	0.00%	180,000	-	-
1788	640300	Out of County Travel Professional Development	-	1,800	-	1,800	Direct-W	100.00%	0.00%	0.00%	1,800	-	-
1789	640410	Motor Pool Rental Charge	1,915	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1790	640415	Motor Pool Capital Recovery Charge	13,200	14,300	-	14,300	Direct-W	100.00%	0.00%	0.00%	14,300	-	-
1791	641100	Telephone Base Cost	-	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1792	641700	Cellular Telephone	5,069	2,800	-	2,800	Direct-W	100.00%	0.00%	0.00%	2,800	-	-
1793	641900	Telephone System Support Allocation	3	600	-	600	Direct-W	100.00%	0.00%	0.00%	600	-	-
1794	641950	Postage Freight and UPS	4,327	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1795	641952	Freight	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1796	645260	Auto Insurance	2,700	2,700	-	2,700	Direct-W	100.00%	0.00%	0.00%	2,700	-	-
1797	646180	Building R and M ISF Billings	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1798	646430	Fleet Maint ISF Labor and Overhead	1,500	5,600	-	5,600	Direct-W	100.00%	0.00%	0.00%	5,600	-	-
1799	646440	Fleet Maint ISF Parts and Sublet	2,762	3,100	-	3,100	Direct-W	100.00%	0.00%	0.00%	3,100	-	-
1800	646445	Fleet Non Maint ISF Parts and Sublet	1,019	400	-	400	Direct-W	100.00%	0.00%	0.00%	400	-	-
1801	646610	Communication Equipment RM Outside Vendors	-	10,900	-	10,900	Direct-W	100.00%	0.00%	0.00%	10,900	-	-
1802	646710	Office Equipment R and M	1,561	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1803	647110	Printing and/or Binding Outside Vendors	-	200	-	200	Direct-W	100.00%	0.00%	0.00%	200	-	-
1804	649010	Licenses and Permits	625	1,500	-	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	-	-
1805	651110	Office Supplies General	1,663	2,500	-	2,500	Direct-W	100.00%	0.00%	0.00%	2,500	-	-
1806	651910	Minor Office Equipment	639	1,200	-	1,200	Direct-W	100.00%	0.00%	0.00%	1,200	-	-
1807	651930	Minor Office Furniture	-	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1808	651950	Minor Data Processing Equipment	667	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1809	652110	Clothing and Uniform Purchases	2,575	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1810	652130	Clothing and Uniform Rental	1,447	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
1811	652490	Fuel and Lubricants ISF Billings	6,887	10,900	-	10,900	Direct-W	100.00%	0.00%	0.00%	10,900	-	-
1812	652910	Minor Operating Equipment	12,454	5,500	-	5,500	Direct-W	100.00%	0.00%	0.00%	5,500	-	-
1813	652920	Computer Software	1,594	9,000	-	9,000	Direct-W	100.00%	0.00%	0.00%	9,000	-	-
1814	652990	Other Operating Supplies	10,529	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1815	652991	Electrical Supplier	159,882	120,000	-	120,000	Direct-W	100.00%	0.00%	0.00%	120,000	-	-
1816	652992	Electrical Co	510	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1817	652999	Painting Supplies	-	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-

Table 3-5

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								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1818	654360	Other Training Educational Expenses	477	22,000	-	22,000	Direct-W	100.00%	0.00%	0.00%	22,000	-	-
1819	655100	Utilities Parts Etc	63,152	15,000	-	15,000	Direct-W	100.00%	0.00%	0.00%	15,000	-	-
1820	763100	Improvements General	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1821	764220	Radios and Equipment	-	9,600	(9,600)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1822	764900	Data Processing Equipment	-	17,400	(17,400)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1823	764990	Other Machinery and Equipment	28,149	2,500	(2,500)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1824		Total Other Operating Expenses	\$ 400,382	\$ 519,700	\$ (29,500)	\$ 490,200					\$ 490,200	\$ -	\$ -
1825		Total Water Power System and Instrumentation Expenses	\$1,101,633	\$1,327,881	(\$29,500)	\$1,298,381					\$1,298,381	\$0	\$0
253221-408 NCRWTP													
		<u>Personnel Services</u>											
1826	512100	Regular Salaries	\$ 856,805	\$ 868,458	\$ -	\$ 868,458	Direct-W	100.00%	0.00%	0.00%	\$ 868,458	\$ -	\$ -
1827	512600	ER 457 Deferred Comp	3,000	6,000	-	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	-	-
1828	513100	Other Salaries and Wages	23,715	30,333	-	30,333	Direct-W	100.00%	0.00%	0.00%	30,333	-	-
1829	514100	Overtime	84,526	97,247	-	97,247	Direct-W	100.00%	0.00%	0.00%	97,247	-	-
1830	515000	Vacation Sell Back	-	5,653	-	5,653	Direct-W	100.00%	0.00%	0.00%	5,653	-	-
1831	515200	Special Pay Adjustment	-	31,021	-	31,021	Direct-W	100.00%	0.00%	0.00%	31,021	-	-
1832	518100	Termination Pay	5,231	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1833	519100	Reserve for Salary Adjustment	-	25,223	-	25,223	Direct-W	100.00%	0.00%	0.00%	25,223	-	-
1834	521100	Social Security Matching	70,493	81,386	-	81,386	Direct-W	100.00%	0.00%	0.00%	81,386	-	-
1835	522100	Retirement Regular	86,082	100,061	-	100,061	Direct-W	100.00%	0.00%	0.00%	100,061	-	-
1836	523149	Health Insurance - Job Bankers / PT	8,733	13,100	-	13,100	Direct-W	100.00%	0.00%	0.00%	13,100	-	-
1837	523150	Health Insurance	222,700	222,700	-	222,700	Direct-W	100.00%	0.00%	0.00%	222,700	-	-
1838	523151	Health Insurance - VSIP	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1839	523152	Dental Insurance	8,330	8,330	-	8,330	Direct-W	100.00%	0.00%	0.00%	8,330	-	-
1840	523153	Short Term Disability Ins	1,530	1,530	-	1,530	Direct-W	100.00%	0.00%	0.00%	1,530	-	-
1841	523154	Long Term Disability Ins	3,230	3,230	-	3,230	Direct-W	100.00%	0.00%	0.00%	3,230	-	-
1842	523160	Life Insurance Short and Long Term	2,429	2,518	-	2,518	Direct-W	100.00%	0.00%	0.00%	2,518	-	-
1843	524100	Workers Compensation Regular	18,100	21,844	-	21,844	Direct-W	100.00%	0.00%	0.00%	21,844	-	-
1844	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1845	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1846		Total Personnel Services	\$ 1,394,905	\$ 1,518,634	\$ -	\$ 1,518,634					\$ 1,518,634	\$ -	\$ -
		<u>Other Operating Expenses</u>											
1847	631400	Engineering Fees	\$ 36,189	\$ -	\$ -	\$ -	Direct-W	100.00%	0.00%	0.00%	\$ -	\$ -	\$ -
1848	634207	IT Capital Allocation	3,100	3,800	-	3,800	Direct-W	100.00%	0.00%	0.00%	3,800	-	-
1849	634210	Info Technology Automation Allocation	23,900	30,400	-	30,400	Direct-W	100.00%	0.00%	0.00%	30,400	-	-
1850	634212	IT Microsoft Office Allocation	700	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1851	634805	Emergency Maintenance and Repair	1,604	80,000	-	80,000	Direct-W	100.00%	0.00%	0.00%	80,000	-	-
1852	634980	Interdepartmental Payment For Services	2,155	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1853	634999	Other Contractual Services	164,336	315,000	-	315,000	Direct-W	100.00%	0.00%	0.00%	315,000	-	-
1854	640300	Out of County Travel Professional Development	45	3,200	-	3,200	Direct-W	100.00%	0.00%	0.00%	3,200	-	-
1855	640415	Motor Pool Capital Recovery Charge	7,000	10,300	-	10,300	Direct-W	100.00%	0.00%	0.00%	10,300	-	-
1856	641100	Telephone Base Cost	2,040	3,200	-	3,200	Direct-W	100.00%	0.00%	0.00%	3,200	-	-
1857	641150	Telephone Bleepers Base Cost	21	100	-	100	Direct-W	100.00%	0.00%	0.00%	100	-	-
1858	641230	Telephone Access Charges	1,990	2,800	-	2,800	Direct-W	100.00%	0.00%	0.00%	2,800	-	-
1859	641700	Cellular Telephone	410	800	-	800	Direct-W	100.00%	0.00%	0.00%	800	-	-
1860	641900	Telephone System Support Allocation	28	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-
1861	641950	Postage Freight and UPS	1,127	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1862	643100	Electricity	722,114	873,000	-	873,000	Direct-W	100.00%	0.00%	0.00%	873,000	-	-
1863	643300	Trash and Garbage Disposal	4,923	15,000	-	15,000	Direct-W	100.00%	0.00%	0.00%	15,000	-	-
1864	644600	Rent Equipment	713	8,000	-	8,000	Direct-W	100.00%	0.00%	0.00%	8,000	-	-
1865	644620	Lease Equipment	5,543	1,800	-	1,800	Direct-W	100.00%	0.00%	0.00%	1,800	-	-
1866	645260	Auto Insurance	1,900	1,500	-	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	-	-
1867	646110	Building R and M Outside Vendors	-	200	-	200	Direct-W	100.00%	0.00%	0.00%	200	-	-
1868	646180	Building R and M ISF Billings	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1869	646319	Tree Trimming	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1870	646430	Fleet Maint ISF Labor and Overhead	3,200	4,800	-	4,800	Direct-W	100.00%	0.00%	0.00%	4,800	-	-
1871	646440	Fleet Maint ISF Parts and Sublet	3,816	4,500	-	4,500	Direct-W	100.00%	0.00%	0.00%	4,500	-	-
1872	646445	Fleet Non Maint ISF Parts and Sublet	427	400	-	400	Direct-W	100.00%	0.00%	0.00%	400	-	-
1873	646610	Communication Equipment RM Outside Vendors	-	3,500	-	3,500	Direct-W	100.00%	0.00%	0.00%	3,500	-	-
1874	646710	Office Equipment R and M	1,991	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1875	649010	Licenses and Permits	11,200	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1876	651110	Office Supplies General	3,078	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1877	651910	Minor Office Equipment	2,464	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1878	651930	Minor Office Furniture	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1879	652110	Clothing and Uniform Purchases	-	4,000	-	4,000	Direct-W	100.00%	0.00%	0.00%	4,000	-	-
1880	652120	Uniform Accessories	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1881	652130	Clothing and Uniform Rental	3,219	8,400	-	8,400	Direct-W	100.00%	0.00%	0.00%	8,400	-	-
1882	652310	Fertilizer Herbicides and Chemicals	1,100,929	1,290,000	-	1,290,000	Direct-W	100.00%	0.00%	0.00%	1,290,000	-	-
1883	652410	Fuel and Lubricants Outside Vendors	-	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1884	652490	Fuel and Lubricants ISF Billings	67,475	38,200	-	38,200	Direct-W	100.00%	0.00%	0.00%	38,200	-	-
1885	652510	Household and Institutional Supplies	-	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-
1886	652720	Medical Supplies	262	300	-	300	Direct-W	100.00%	0.00%	0.00%	300	-	-
1887	652910	Minor Operating Equipment	25,149	20,000	-	20,000	Direct-W	100.00%	0.00%	0.00%	20,000	-	-
1888	652920	Computer Software	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1889	652990	Other Operating Supplies	21,992	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1890	652991	Electrical Supplier	1,786	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1891	652992	Electrical Co	2,747	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1892	652999	Painting Supplies	795	1,500	-	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	-	-
1893	653110	Limerock Clay and Rip Rap	-	2,000	-	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	-	-
1894	654110	Books Publications and Subscriptions	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1895	654210	Dues and Memberships	-	100	-	100	Direct-W	100.00%	0.00%	0.00%	100	-	-
1896	654310	Tuition	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1897	654360	Other Training Educational Expenses	2,442	7,800	-	7,800	Direct-W	100.00%	0.00%	0.00%	7,800	-	-
1898	655100	Utilities Parts Etc	230,071	350,000	-	350,000	Direct-W	100.00%	0.00%	0.00%	350,000	-	-
1899	655200	Utilities Repair Etc	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1900	764110	Autos and Trucks	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1901	764220	Radios and Equipment	-	24,000	(24,000)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1902	764900	Data Processing Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1903	764990	Other Machinery and Equipment	4,040	38,000	(38,000)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1904		Total Other Operating Expenses	\$ 2,466,921	\$ 3,168,900	\$ (62,000)	\$ 3,106,900					\$ 3,106,900	\$ -	\$ -
1905		Total NCRWTP Expenses	\$ 3,861,826	\$ 4,687,534	\$ (62,000)	\$ 4,625,534					\$ 4,625,534	\$ -	\$ -
253222-408 NORTHEAST REGIONAL WTP													
		<u>Personnel Services</u>											
1906	512100	Regular Salaries	\$ 181,878	\$ 253,259	\$ -	\$ 253,259	Direct-W	100.00%	0.00%	0.00%	\$ 253,259	\$ -	\$ -
1907	512600	ER 457 Deferred Comp	-	1,500	-	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	-	-
1908	514100	Overtime	7,908	12,493	-	12,493	Direct-W	100.00%	0.00%	0.00%	12,493	-	-
1909	515000	Vacation Sell Back	-	2,826	-	2,826	Direct-W	100.00%	0.00%	0.00%	2,826	-	-
1910	515200	Special Pay Adjustment	-	6,903	-	6,903	Direct-W	100.00%	0.00%	0.00%	6,903	-	-
1911	519100	Reserve for Salary Adjustment	-	7,345	-	7,345	Direct-W	100.00%	0.00%	0.00%	7,345	-	-
1912	521100	Social Security Matching	13,835	21,270	-	21,270	Direct-W	100.00%	0.00%	0.00%	21,270	-	-
1913	522100	Retirement Regular	32,339	43,526	-	43,526	Direct-W	100.00%	0.00%	0.00%	43,526	-	-
1914	523150	Health Insurance	13,100	52,400	-	52,400	Direct-W	100.00%	0.00%	0.00%	52,400	-	-
1915	523152	Dental Insurance	490	1,960	-	1,960	Direct-W	100.00%	0.00%	0.00%	1,960	-	-
1916	523153	Short Term Disability Ins	90	360	-	360	Direct-W	100.00%	0.00%	0.00%	360	-	-
1917	523154	Long Term Disability Ins	190	760	-	760	Direct-W	100.00%	0.00%	0.00%	760	-	-
1918	523160	Life Insurance Short and Long Term	363	737	-	737	Direct-W	100.00%	0.00%	0.00%	737	-	-
1919	524100	Workers Compensation Regular	-	2,775	-	2,775	Direct-W	100.00%	0.00%	0.00%	2,775	-	-
1920	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1921	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1922		Total Personnel Services	\$ 250,193	\$ 408,114	\$ -	\$ 408,114					\$408,114	\$0	\$0
		<u>Other Operating Expenses</u>											
1923	634207	IT Capital Allocation	\$ 400	\$ 300	\$ -	\$ 300	Direct-W	100.00%	0.00%	0.00%	\$ 300	\$ -	\$ -
1924	634210	Info Technology Automation Allocation	2,700	2,700	-	2,700	Direct-W	100.00%	0.00%	0.00%	2,700	-	-
1925	634212	IT Microsoft Office Allocation	100	400	-	400	Direct-W	100.00%	0.00%	0.00%	400	-	-
1926	634805	Emergency Maintenance and Repair	-	50,000	-	50,000	Direct-W	100.00%	0.00%	0.00%	50,000	-	-
1927	634980	Interdepartmental Payment For Services	131	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1928	634999	Other Contractual Services	8,216	70,000	-	70,000	Direct-W	100.00%	0.00%	0.00%	70,000	-	-
1929	640300	Out of County Travel Professional Development	-	2,400	-	2,400	Direct-W	100.00%	0.00%	0.00%	2,400	-	-
1930	640410	Motor Pool Rental Charge	2,920	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1931	641230	Telephone Access Charges	284	400	-	400	Direct-W	100.00%	0.00%	0.00%	400	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1932	641700	Cellular Telephone	5,982	3,600	-	3,600	Direct-W	100.00%	0.00%	0.00%	3,600	-	-
1933	641950	Postage Freight and UPS	1,248	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1934	643100	Electricity	31,015	65,000	-	65,000	Direct-W	100.00%	0.00%	0.00%	65,000	-	-
1935	643300	Trash and Garbage Disposal	2,312	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1936	644100	Rent - Building	2,095	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1937	646314	Maintenance Landscaping	750	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1938	646320	Landscape Materials	-	5,000	-	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	-	-
1939	646430	Fleet Maint ISF Labor and Overhead	1,867	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1940	646440	Fleet Maint ISF Parts and Sublet	8	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1941	651110	Office Supplies General	463	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1942	651950	Minor Data Processing Equipment	461	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1943	652110	Clothing and Uniform Purchases	474	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1944	652140	Personal Safety Equipment	450	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1945	652310	Fertilizer Herbicides and Chemicals	14,619	45,000	-	45,000	Direct-W	100.00%	0.00%	0.00%	45,000	-	-
1946	652490	Fuel and Lubricants ISF Billings	540	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1947	652910	Minor Operating Equipment	3,038	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1948	652989	Lumber and Laminates	100	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1949	652990	Other Operating Supplies	13,273	14,000	-	14,000	Direct-W	100.00%	0.00%	0.00%	14,000	-	-
1950	652992	Electrical Co	1,061	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1951	652999	Painting Supplies	1,136	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1952	654360	Other Training Educational Expenses	495	3,600	-	3,600	Direct-W	100.00%	0.00%	0.00%	3,600	-	-
1953	655100	Utilities Parts Etc	22,298	50,000	-	50,000	Direct-W	100.00%	0.00%	0.00%	50,000	-	-
1954	655200	Utilities Repair Etc	965	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1955	764220	Radios and Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1956	764900	Data Processing Equipment	4,134	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1957	764990	Other Machinery and Equipment	7,105	25,000	(25,000)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1958		Total Other Operating Expenses	\$ 130,639	\$ 337,400	\$ (25,000)	\$ 312,400					\$ 312,400	\$ -	\$ -
1959		Total Northeast Regional WTP Expenses	\$380,832	\$745,514	(\$25,000)	\$720,514					\$720,514	\$0	\$0
253250-408 WATER LABORATORY													
		<u>Personnel Services</u>											
1960	512100	Regular Salaries	\$ 411,523	\$ 423,949	\$ -	\$ 423,949	Direct-W	100.00%	0.00%	0.00%	\$ 423,949	\$ -	\$ -
1961	512600	ER 457 Deferred Comp	1,620	2,500	-	2,500	Direct-W	100.00%	0.00%	0.00%	2,500	-	-
1962	514100	Overtime	14,551	14,516	-	14,516	Direct-W	100.00%	0.00%	0.00%	14,516	-	-
1963	515000	Vacation Sell Back	-	1,048	-	1,048	Direct-W	100.00%	0.00%	0.00%	1,048	-	-
1964	515200	Special Pay Adjustment	-	33,067	-	33,067	Direct-W	100.00%	0.00%	0.00%	33,067	-	-
1965	518100	Termination Pay	9,093	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1966	519100	Reserve for Salary Adjustment	-	12,295	-	12,295	Direct-W	100.00%	0.00%	0.00%	12,295	-	-
1967	521100	Social Security Matching	31,329	37,285	-	37,285	Direct-W	100.00%	0.00%	0.00%	37,285	-	-
1968	522100	Retirement Regular	34,229	43,925	-	43,925	Direct-W	100.00%	0.00%	0.00%	43,925	-	-
1969	523150	Health Insurance	91,700	91,700	-	91,700	Direct-W	100.00%	0.00%	0.00%	91,700	-	-
1970	523152	Dental Insurance	3,430	3,430	-	3,430	Direct-W	100.00%	0.00%	0.00%	3,430	-	-
1971	523153	Short Term Disability Ins	630	630	-	630	Direct-W	100.00%	0.00%	0.00%	630	-	-
1972	523154	Long Term Disability Ins	1,330	1,330	-	1,330	Direct-W	100.00%	0.00%	0.00%	1,330	-	-
1973	523160	Life Insurance Short and Long Term	1,147	1,225	-	1,225	Direct-W	100.00%	0.00%	0.00%	1,225	-	-
1974	524100	Workers Compensation Regular	7,800	9,435	-	9,435	Direct-W	100.00%	0.00%	0.00%	9,435	-	-
1975	AddPersSalary	Additional Personnel Salary	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1976	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	Calculated	0.00%	0.00%	100.00%	-	-	-
1977		Total Personnel Services	\$ 608,383	\$ 676,335	\$ -	\$ 676,335					\$ 676,335	\$ -	\$ -
		<u>Other Operating Expenses</u>											
1978	634207	IT Capital Allocation	\$ 2,500	\$ 6,300	\$ -	\$ 6,300	Direct-W	100.00%	0.00%	0.00%	\$ 6,300	\$ -	\$ -
1979	634210	Info Technology Automation Allocation	14,400	40,800	-	40,800	Direct-W	100.00%	0.00%	0.00%	40,800	-	-
1980	634211	IT Billing Hours Allocation	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1981	634212	IT Microsoft Office Allocation	400	800	-	800	Direct-W	100.00%	0.00%	0.00%	800	-	-
1982	634980	Interdepartmental Payment For Services	50,839	52,500	-	52,500	Direct-W	100.00%	0.00%	0.00%	52,500	-	-
1983	634999	Other Contractual Services	83,807	162,100	-	162,100	Direct-W	100.00%	0.00%	0.00%	162,100	-	-
1984	640300	Out of County Travel Professional Development	401	1,600	-	1,600	Direct-W	100.00%	0.00%	0.00%	1,600	-	-
1985	640410	Motor Pool Rental Charge	-	200	-	200	Direct-W	100.00%	0.00%	0.00%	200	-	-
1986	640415	Motor Pool Capital Recovery Charge	11,800	12,800	-	12,800	Direct-W	100.00%	0.00%	0.00%	12,800	-	-
1987	641230	Telephone Access Charges	427	600	-	600	Direct-W	100.00%	0.00%	0.00%	600	-	-
1988	641700	Cellular Telephone	424	1,000	-	1,000	Direct-W	100.00%	0.00%	0.00%	1,000	-	-

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
1989	641900	Telephone System Support Allocation	77	600	-	600	Direct-W	100.00%	0.00%	0.00%	600	-	-
1990	641950	Postage Freight and UPS	445	3,000	-	3,000	Direct-W	100.00%	0.00%	0.00%	3,000	-	-
1991	645260	Auto Insurance	2,300	6,700	-	6,700	Direct-W	100.00%	0.00%	0.00%	6,700	-	-
1992	646430	Fleet Maint ISF Labor and Overhead	4,700	2,100	-	2,100	Direct-W	100.00%	0.00%	0.00%	2,100	-	-
1993	646440	Fleet Maint ISF Parts and Sublet	487	1,600	-	1,600	Direct-W	100.00%	0.00%	0.00%	1,600	-	-
1994	646445	Fleet Non Maint ISF Parts and Sublet	337	600	-	600	Direct-W	100.00%	0.00%	0.00%	600	-	-
1995	646610	Communication Equipment RM Outside Vendors	-	700	-	700	Direct-W	100.00%	0.00%	0.00%	700	-	-
1996	647110	Printing and/or Binding Outside Vendors	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
1997	649010	Licenses and Permits	175	100	-	100	Direct-W	100.00%	0.00%	0.00%	100	-	-
1998	651110	Office Supplies General	1,572	4,900	-	4,900	Direct-W	100.00%	0.00%	0.00%	4,900	-	-
1999	651910	Minor Office Equipment	-	1,500	-	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	-	-
2000	651930	Minor Office Furniture	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2001	651950	Minor Data Processing Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2002	652110	Clothing and Uniform Purchases	-	700	-	700	Direct-W	100.00%	0.00%	0.00%	700	-	-
2003	652130	Clothing and Uniform Rental	-	2,800	-	2,800	Direct-W	100.00%	0.00%	0.00%	2,800	-	-
2004	652310	Fertilizer Herbicides and Chemicals	15,291	75,000	-	75,000	Direct-W	100.00%	0.00%	0.00%	75,000	-	-
2005	652490	Fuel and Lubricants ISF Billings	4,351	5,600	-	5,600	Direct-W	100.00%	0.00%	0.00%	5,600	-	-
2006	652720	Medical Supplies	162	400	-	400	Direct-W	100.00%	0.00%	0.00%	400	-	-
2007	652910	Minor Operating Equipment	4,704	16,000	-	16,000	Direct-W	100.00%	0.00%	0.00%	16,000	-	-
2008	652920	Computer Software	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2009	652990	Other Operating Supplies	9,708	22,400	-	22,400	Direct-W	100.00%	0.00%	0.00%	22,400	-	-
2010	654110	Books Publications and Subscriptions	231	500	-	500	Direct-W	100.00%	0.00%	0.00%	500	-	-
2011	654210	Dues and Memberships	1,050	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2012	654360	Other Training Educational Expenses	959	4,800	-	4,800	Direct-W	100.00%	0.00%	0.00%	4,800	-	-
2013	655100	Utilities Parts Etc	2,754	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2014	764220	Radios and Equipment	-	5,800	(5,800)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2015	764900	Data Processing Equipment	-	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2016	764990	Other Machinery and Equipment	2,983	4,500	(4,500)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2017		Total Other Operating Expenses	\$ 217,281	\$ 439,000	\$ (10,300)	\$ 428,700					\$ 428,700	\$ -	\$ -
2018		Total Water Laboratory Expenses	\$ 825,664	\$ 1,115,335	\$ (10,300)	\$ 1,105,035					\$ 1,105,035	\$ -	\$ -
2019	919010-408	RESERVES											
2020	991000	Reserve for Contingencies	\$ -	\$ 4,340,200	\$ (4,340,200)	\$ -	Operating	46.29%	49.80%	3.91%	\$ -	\$ -	\$ -
2021	992100	Reserve Attrition - Salary Savings	-	(544,300)	544,300	-	Operating	46.29%	49.80%	3.91%	-	-	-
2021	998000	Reserve for Cash Balance (Ch 129.01 F.S.)	-	10,202,300	(10,202,300)	-	Operating	46.29%	49.80%	3.91%	-	-	-
2022		Total Reserves Expenses	\$ -	\$ 13,998,200	\$ (13,998,200)	\$ -					\$ -	\$ -	\$ -
2023	929010-408	INTERFUND TRANSFERS - BCC											
2024	910010	Transfer to General Fund 001	\$ 220,200	\$ 196,300	\$ -	\$ 196,300	Revenue	47.65%	49.42%	2.93%	\$ 93,533	\$ 97,014	\$ 5,754
2025	911070	Transfer to Impact Fee Administration 107	218,500	218,500	-	218,500	Revenue	47.65%	49.42%	2.93%	104,111	107,985	6,404
2026	913010	Transfer to County Wide CIP 301	-	-	-	-	Capital	39.25%	58.05%	2.70%	-	-	-
2027	914090	Transfer to Water and Sewer Special Assessments 409	2,887,300	811,500	-	811,500	Accounts	49.18%	49.70%	1.13%	399,058	403,279	9,162
2028	914100	Transfer to County Water/Sewer Debt Service 410	5,280,500	6,830,300	(6,830,300)	-	Debt	57.09%	42.23%	0.68%	-	-	-
2029	914120	Transfer to County Water Capital Project 412	17,436,200	20,343,500	(20,343,500)	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2030	914140	Transfer to County Sewer Capital Project 414	32,895,600	33,542,900	(33,542,900)	-	Direct-S	0.00%	100.00%	0.00%	-	-	-
2031	914700	Transfer to 470 S Waste Displ Srv	139,600	145,200	-	145,200	Direct-S	0.00%	100.00%	0.00%	-	145,200	-
2032	914730	Transfer To 473 Mandatory Trash Collection	-	510,600	-	510,600	Accounts	49.18%	49.70%	1.13%	251,090	253,745	5,765
2033	915050	Transfer to 505 IT Ops	-	245,900	-	245,900	Accounts	49.18%	49.70%	1.13%	120,922	122,201	2,776
2033	915060	Transfer to 506 IT Capital	-	258,800	-	258,800	Accounts	49.18%	49.70%	1.13%	127,266	128,612	2,922
2034		Total Interfund Transfers - BCC Expenses	\$ 59,077,900	\$ 63,103,500	\$ (60,716,700)	\$ 2,386,800					\$ 1,095,980	\$ 1,258,037	\$ 32,784
2035		SUBTOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT	\$ 133,721,434	\$ 163,906,100	\$ (72,233,304)	\$ 91,630,296					\$ 42,201,536	\$ 45,728,572	\$ 3,700,188
2036	233354-408	FGUA GOLDEN GATE AQUISITION											
2037	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	-	-	771,500	771,500	GGAccounts	61.67%	38.33%	0.00%	\$ 475,806	\$ 295,694	\$ -
2038	AddPersSalary	Additional Personnel Salary	-	-	126,452	126,452	Calculated	61.67%	38.33%	0.00%	77,986	48,465	-
2038	AddPersBenefits	Additional Personnel Benefits	-	-	69,370	69,370	Calculated	61.67%	38.33%	0.00%	42,782	26,587	-
2039		Total FGUA Golden Gate Acquisition Expenses	\$ -	\$ -	\$ 967,321	\$ 967,321					\$ 596,575	\$ 370,746	\$ -

Table 3-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Expenditure Code	Description	Actual 2017	Adopted 2018	Adjustments	Adjusted 2018	Allocation Basis	Allocated Percentage			Fiscal Year 2018 Allocated Amount		
								Water	Wastewater	IQ Water	Water	Wastewater	IQ Water
		OTHER OPERATING EXPENSES											
2040		Contingency Allowance	\$ -	\$ -	\$ -	\$ -	Calculated				\$ -	\$ -	\$ -
2041		Bad Debt Allowance (0.250% of Operating Expenses)	-	-	357,924	357,924	Calculated				162,682	186,090	9,151
2042		Allowance for Capital Project Expenditures Reclassified as Operating Expenses	15,608,156	-	1,800,000	1,800,000	Calculated	50.00%	50.00%	0.00%	900,000	900,000	-
		Allowance for Hurricane Irma Operating Expenses	9,000,000	-	-	-	Direct-W	100.00%	0.00%	0.00%	-	-	-
2043		Total Other Operating Expenses	\$ 24,608,156	\$ -	\$ 2,157,924	\$ 2,157,924					\$ 1,062,682	\$ 1,086,090	\$ 9,151
2044		TOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT	\$ 158,329,590	\$ 163,906,100	\$ (69,108,059)	\$ 94,755,541					\$ 43,860,793	\$ 47,185,408	\$ 3,709,339

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
OPERATING EXPENSES									
0902	COLLIER COUNTY WATER-SEWER DISTRICT								
210105-408	PUBLIC UTILITIES DIVISION ADMINISTRATION								
<u>Personnel Services</u>									
1	512100	Regular Salaries	Labor	\$ 181,995	\$ 187,455	\$ 193,078	\$ 198,871	\$ 204,837	\$ 210,982
2	512500	Auto Use Benefit	Fuel	-	-	-	-	-	-
3	512600	ER 457 Deferred Comp	Labor	1,556	1,602	1,650	1,700	1,751	1,803
4	513100	Other Salaries and Wages	Labor	17,188	17,704	18,235	18,782	19,346	19,926
5	515000	Vacation Sell Back	Labor	1,781	1,835	1,890	1,947	2,005	2,065
6	518100	Termination Pay	Labor	-	-	-	-	-	-
7	519100	Reserve for Salary Adjustment	Labor	5,278	5,436	5,599	5,767	5,940	6,119
8	521100	Social Security Matching	Labor	14,934	15,382	15,844	16,319	16,808	17,313
9	522100	Retirement Regular	Labor	27,800	28,634	29,493	30,378	31,289	32,228
10	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
11	523150	Health Insurance	Ins-Health	29,112	30,567	32,096	33,700	35,386	37,155
12	523152	Dental Insurance	Ins-Dental	1,089	1,143	1,201	1,261	1,324	1,390
13	523153	Short Term Disability Ins	Ins-Disability	200	210	221	232	243	255
14	523154	Long Term Disability Ins	Ins-Disability	422	443	466	489	513	539
15	523160	Life Insurance Short and Long Term	Constant	529	529	529	529	529	529
16	524100	Workers Compensation Regular	WorkComp	1,455	1,528	1,604	1,685	1,769	1,857
17	528200	Allowance Vehicle	Inflation	-	-	-	-	-	-
18	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
19	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
20		Total Personnel Services		\$ 283,340	\$ 292,469	\$ 301,906	\$ 311,659	\$ 321,740	\$ 332,161
<u>Other Operating Expenses</u>									
21	631100	Legal Fees	Inflation	\$ 44,445	\$ 45,512	\$ 46,604	\$ 47,723	\$ 48,868	\$ 50,041
22	634204	IT Direct Client Support	Labor	1,333	1,373	1,415	1,457	1,501	1,546
23	634207	IT Capital Allocation	Labor	667	687	707	729	750	773
24	634210	Info Technology Automation Allocation	Labor	18,400	18,952	19,521	20,107	20,710	21,331
25	634211	IT Billing Hours Allocation	Labor	1,911	1,968	2,028	2,088	2,151	2,216
26	634212	IT Microsoft Office Allocation	Labor	311	320	330	340	350	361
27	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
28	634999	Other Contractual Services	Inflation	-	-	-	-	-	-
29	640200	Mileage Reimbursement Regular	Fuel	-	-	-	-	-	-
30	640300	Out of County Travel Professional Development	WEmployees	6,667	6,914	7,191	7,477	8,006	8,316
31	640310	Out of County Travel Regular Business	WEmployees	222	230	240	249	267	277
32	640410	Motor Pool Rental Charge	Inflation	133	137	140	143	147	150
33	640415	Motor Pool Capital Recovery Charge	Inflation	2,044	2,094	2,144	2,195	2,248	2,302
34	641230	Telephone Access Charges	Inflation	1,511	1,547	1,585	1,623	1,662	1,701
35	641700	Cellular Telephone	WEmployees	1,422	1,475	1,534	1,595	1,708	1,774
36	641900	Telephone System Support Allocation	Inflation	178	182	186	191	195	200
37	641950	Postage Freight and UPS	Inflation	44	46	47	48	49	50
38	643100	Electricity	Electric	3,111	3,227	3,308	3,390	3,475	3,562
39	643400	Water and Sewer	Inflation	1,111	1,138	1,165	1,193	1,222	1,251
40	644620	Lease Equipment	Inflation	2,178	2,230	2,284	2,338	2,395	2,452
41	645100	Insurance General	Gen-Ins	1,644	1,727	1,813	1,904	1,999	2,099
42	645200	Property Insurance	Gen-Ins	1,467	1,540	1,617	1,698	1,783	1,872
43	645260	Auto Insurance	Constant	222	222	222	222	222	222

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
44	646180	Building R and M ISF Billings	Repair	889	924	961	1,000	1,040	1,081
45	646430	Fleet Maint ISF Labor and Overhead	Repair	756	786	817	850	884	919
46	646440	Fleet Maint ISF Parts and Sublet	Repair	311	324	337	350	364	379
47	646445	Fleet Non Maint ISF Parts and Sublet	Repair	133	139	144	150	156	162
48	646610	Communication Equipment RM Outside Vendors	Repair	356	370	385	400	416	433
49	646910	Data Processing Equipment R and M	Repair	267	277	288	300	312	324
50	647110	Printing and/or Binding Outside Vendors	Inflation	44	46	47	48	49	50
51	647210	Photo Processing	Inflation	44	46	47	48	49	50
52	649010	Licenses and Permits	Inflation	222	228	233	239	244	250
53	651110	Office Supplies General	Inflation	-	-	-	-	-	-
54	651910	Minor Office Equipment	Inflation	444	455	466	477	489	500
55	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
56	651950	Minor Data Processing Equipment	Inflation	222	228	233	239	244	250
57	652490	Fuel and Lubricants ISF Billings	Fuel	178	188	198	209	220	232
58	652920	Computer Software	Inflation	400	410	419	430	440	450
59	652990	Other Operating Supplies	Inflation	889	910	932	954	977	1,001
60	654110	Books Publications and Subscriptions	Inflation	178	182	186	191	195	200
61	654210	Dues and Memberships	WEmployees	1,333	1,383	1,438	1,495	1,601	1,663
62	654360	Other Training Educational Expenses	WEmployees	36,445	37,795	39,308	40,873	43,769	45,459
63	654370	Organizational Development	Inflation	-	-	-	-	-	-
64	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
65	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
66	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
67	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Eliminate	19,467	-	-	-	-	-
68		Total Other Operating Expenses		\$ 151,603	\$ 136,209	\$ 140,519	\$ 144,961	\$ 151,157	\$ 155,900
69		Total Public Utilities Division Administration Expenses		\$ 434,943	\$ 428,679	\$ 442,425	\$ 456,620	\$ 472,897	\$ 488,061
210106-408 PUD FACILITIES MANAGEMENT									
		<u>Personnel Services</u>							
70	512100	Regular Salaries	Labor	\$ 166,007	\$ 170,987	\$ 176,117	\$ 181,400	\$ 186,842	\$ 192,447
71	512600	ER 457 Deferred Comp	Labor	492	507	522	537	553	570
72	513100	Other Salaries and Wages	Labor	28,809	29,674	30,564	31,481	32,425	33,398
73	514100	Overtime	Labor	515	530	546	563	579	597
74	515000	Vacation Sell Back	Labor	1,013	1,043	1,074	1,106	1,140	1,174
75	515200	Special Pay Adjustment	Labor	9,981	10,281	10,589	10,907	11,234	11,571
76	519100	Reserve for Salary Adjustment	Labor	4,814	4,959	5,107	5,261	5,419	5,581
77	521100	Social Security Matching	Labor	16,191	16,676	17,177	17,692	18,223	18,769
78	522100	Retirement Regular	Labor	17,757	18,289	18,838	19,403	19,985	20,585
79	522200	Retirement High Hazard	Labor	-	-	-	-	-	-
80	523150	Health Insurance	Ins-Health	38,652	40,584	42,614	44,744	46,982	49,331
81	523152	Dental Insurance	Ins-Dental	1,446	1,518	1,594	1,674	1,757	1,845
82	523153	Short Term Disability Ins	Ins-Disability	266	279	293	307	323	339
83	523154	Long Term Disability Ins	Ins-Disability	561	589	618	649	681	715
84	523160	Life Insurance Short and Long Term	Constant	481	481	481	481	481	481
85	524100	Workers Compensation Regular	WorkComp	710	746	783	822	863	906
86	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
87	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
88		Total Personnel Services		\$ 287,693	\$ 297,142	\$ 306,916	\$ 317,027	\$ 327,487	\$ 338,310

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
		<u>Other Operating Expenses</u>							
89	631231	County Employee Physicals	WEmployees	\$ 197	\$ 204	\$ 212	\$ 221	\$ 236	\$ 245
90	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
91	634207	IT Capital Allocation	Labor	1,328	1,368	1,409	1,451	1,494	1,539
92	634210	Info Technology Automation Allocation	Labor	10,032	10,333	10,643	10,962	11,291	11,630
93	634212	IT Microsoft Office Allocation	Labor	443	456	470	484	498	513
94	634980	Interdepartmental Payment For Services	Labor	5,016	5,166	5,321	5,481	5,645	5,815
95	634999	Other Contractual Services	Inflation	201,226	206,055	211,001	216,065	221,250	226,560
96	639967	Temporary Labor	Inflation	25,670	26,286	26,916	27,562	28,224	28,901
97	640300	Out of County Travel Professional Development	WEmployees	2,164	2,244	2,334	2,427	2,599	2,699
98	640310	Out of County Travel Regular Business	WEmployees	246	255	265	276	295	307
99	640415	Motor Pool Capital Recovery Charge	Inflation	10,032	10,273	10,519	10,772	11,030	11,295
100	641100	Telephone Base Cost	Inflation	1,721	1,762	1,805	1,848	1,892	1,938
101	641230	Telephone Access Charges	Inflation	492	504	516	528	541	554
102	641700	Cellular Telephone	WEmployees	3,049	3,162	3,288	3,419	3,662	3,803
103	641900	Telephone System Support Allocation	Inflation	98	101	103	106	108	111
104	641950	Postage Freight and UPS	Inflation	98	101	103	106	108	111
105	643100	Electricity	Electric	32,112	33,306	34,139	34,992	35,867	36,764
106	643300	Trash and Garbage Disposal	Inflation	14,753	15,107	15,469	15,841	16,221	16,610
107	643400	Water and Sewer	Inflation	4,180	4,280	4,383	4,488	4,596	4,706
108	645100	Insurance General	Gen-Ins	8,704	9,139	9,596	10,076	10,580	11,109
109	645200	Property Insurance	Gen-Ins	15,048	15,800	16,590	17,420	18,291	19,205
110	645260	Auto Insurance	Constant	1,377	1,377	1,377	1,377	1,377	1,377
111	646110	Building R and M Outside Vendors	Repair	-	-	-	-	-	-
112	646180	Building R and M ISF Billings	Repair	31,079	32,322	33,615	34,959	36,358	37,812
113	646320	Landscape Materials	Inflation	-	-	-	-	-	-
114	646285	Elevator Maintenance	Repair	-	-	-	-	-	-
115	646430	Fleet Maint ISF Labor and Overhead	Repair	885	921	957	996	1,036	1,077
116	646440	Fleet Maint ISF Parts and Sublet	Repair	885	921	957	996	1,036	1,077
117	646445	Fleet Non Maint ISF Parts and Sublet	Repair	541	563	585	608	633	658
118	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
119	647110	Printing and/or Binding Outside Vendors	Inflation	49	50	52	53	54	55
120	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
121	649030	Clerks Recording Fees Etc	Inflation	197	201	206	211	216	221
122	649100	Legal Advertising	Inflation	-	-	-	-	-	-
123	651110	Office Supplies General	Inflation	2,311	2,367	2,424	2,482	2,541	2,602
124	651210	Copying Charges	Inflation	-	-	-	-	-	-
125	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
126	651930	Minor Office Furniture	Inflation	1,229	1,259	1,289	1,320	1,352	1,384
127	651950	Minor Data Processing Equipment	Inflation	639	655	670	686	703	720
128	652110	Clothing and Uniform Purchases	WEmployees	885	918	955	993	1,063	1,104
129	652140	Personal Safety Equipment	WEmployees	1,131	1,173	1,220	1,268	1,358	1,411
130	652490	Fuel and Lubricants ISF Billings	Fuel	4,524	4,773	5,035	5,312	5,605	5,913
131	652720	Medical Supplies	Inflation	246	252	258	264	270	277
132	652910	Minor Operating Equipment	Inflation	1,328	1,360	1,392	1,426	1,460	1,495
133	652920	Computer Software	Inflation	984	1,007	1,031	1,056	1,081	1,107
134	652990	Other Operating Supplies	Inflation	688	705	722	739	757	775
135	654110	Books Publications and Subscriptions	Inflation	492	504	516	528	541	554
136	654210	Dues and Memberships	WEmployees	2,360	2,448	2,546	2,647	2,835	2,944
137	654310	Tuition	WEmployees	-	-	-	-	-	-
138	654360	Other Training Educational Expenses	WEmployees	3,147	3,264	3,394	3,530	3,780	3,926

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
139	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
140	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
141		Total Other Operating Expenses		\$ 391,584	\$ 402,937	\$ 414,283	\$ 425,974	\$ 438,482	\$ 450,903
142		Total Pud Facilities Management Expenses		\$ 679,277	\$ 700,079	\$ 721,199	\$ 743,001	\$ 765,969	\$ 789,212
210111-408 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT									
<u>Personnel Services</u>									
143	512100	Regular Salaries	Labor	\$ 447,350	\$ 460,770	\$ 474,593	\$ 488,831	\$ 503,496	\$ 518,601
144	512600	ER 457 Deferred Comp	Labor	1,399	1,441	1,484	1,529	1,575	1,622
145	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
146	514100	Overtime	Labor	459	473	487	502	517	533
147	515000	Vacation Sell Back	Labor	2,138	2,202	2,269	2,337	2,407	2,479
148	518100	Termination Pay	Labor	-	-	-	-	-	-
149	519100	Reserve for Salary Adjustment	Labor	12,973	13,362	13,763	14,176	14,601	15,039
150	521100	Social Security Matching	Labor	35,485	36,550	37,646	38,776	39,939	41,137
151	522100	Retirement Regular	Labor	38,892	40,059	41,261	42,498	43,773	45,087
152	523150	Health Insurance	Ins-Health	85,533	89,810	94,301	99,016	103,966	109,165
153	523152	Dental Insurance	Ins-Dental	3,199	3,359	3,527	3,704	3,889	4,083
154	523153	Short Term Disability Ins	Ins-Disability	588	617	648	680	714	750
155	523154	Long Term Disability Ins	Ins-Disability	1,241	1,303	1,368	1,436	1,508	1,583
156	523160	Life Insurance Short and Long Term	Constant	1,296	1,296	1,296	1,296	1,296	1,296
157	524100	Workers Compensation Regular	WorkComp	1,233	1,294	1,359	1,427	1,498	1,573
158	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
159	528700	Educational Expense	Inflation	-	-	-	-	-	-
160	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	21,536
161	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	11,046
162		Total Personnel Services		\$ 631,786	\$ 652,536	\$ 674,001	\$ 696,206	\$ 719,179	\$ 775,528
<u>Other Operating Expenses</u>									
163	631231	County Employee Physicals	WEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	634207	IT Capital Allocation	Labor	1,819	1,873	1,930	1,988	2,047	2,109
165	634210	Info Technology Automation Allocation	Labor	26,164	26,949	27,757	28,590	29,447	30,331
166	634211	IT Billing Hours Allocation	Labor	5,223	5,380	5,542	5,708	5,879	6,055
167	634212	IT Microsoft Office Allocation	Labor	700	721	742	764	787	811
168	634970	Indirect Cost Reimbursement	Indirect	1,381,121	1,422,555	1,465,232	1,509,189	1,554,464	1,601,098
169	634980	Interdepartmental Payment For Services	Labor	560	576	594	612	630	649
170	634999	Other Contractual Services	Inflation	12,825	13,133	13,448	13,771	14,102	14,440
171	639964	Storage Contractor	Inflation	-	-	-	-	-	-
172	639967	Temporary Labor	Inflation	560	573	587	601	615	630
173	640300	Out of County Travel Professional Development	WEmployees	933	967	1,006	1,046	1,120	1,163
174	640310	Out of County Travel Regular Business	WEmployees	187	193	201	209	224	233
175	640320	Interview Expense	Inflation	-	-	-	-	-	-
176	641230	Telephone Access Charges	Inflation	2,798	2,865	2,934	3,005	3,077	3,151
177	641700	Cellular Telephone	WEmployees	1,539	1,596	1,660	1,726	1,848	1,920
178	641900	Telephone System Support Allocation	Inflation	93	96	98	100	103	105
179	641950	Postage Freight and UPS	Inflation	93	96	98	100	103	105
180	645100	Insurance General	Gen-Ins	18,354	19,272	20,236	21,247	22,310	23,425
181	645200	Property Insurance	Gen-Ins	806	847	889	933	980	1,029
182	645260	Auto Insurance	Constant	237	237	237	237	237	237

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
183	646180	Building R and M ISF Billings	Repair	233	243	252	262	273	284
184	646430	Fleet Maint ISF Labor and Overhead	Repair	233	243	252	262	273	284
185	646440	Fleet Maint ISF Parts and Sublet	Repair	233	243	252	262	273	284
186	646445	Fleet Non Maint ISF Parts and Sublet	Repair	233	243	252	262	273	284
187	646710	Office Equipment R and M	Repair	140	146	151	157	164	170
188	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
189	647110	Printing and/or Binding Outside Vendors	Inflation	93	96	98	100	103	105
190	648160	Other Ads	Inflation	-	-	-	-	-	-
191	649010	Licenses and Permits	Inflation	93	96	98	100	103	105
192	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
193	649055	Payment In Lieu of Taxes (PILT)	Input	2,927,311	3,480,108	3,795,970	3,963,992	4,026,146	4,085,036
194	649100	Legal Advertising	Inflation	793	812	831	851	872	893
195	651110	Office Supplies General	Inflation	2,798	2,865	2,934	3,005	3,077	3,151
196	651210	Copying Charges	Inflation	466	478	489	501	513	525
197	651910	Minor Office Equipment	Inflation	466	478	489	501	513	525
198	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
199	651950	Minor Data Processing Equipment	Inflation	700	716	734	751	769	788
200	652140	Personal Safety Equipment	WEmployees	93	97	101	105	112	116
201	652410	Fuel and Lubricants Outside Vendors	Fuel	466	492	519	548	578	610
202	652490	Fuel and Lubricants ISF Billings	Fuel	466	492	519	548	578	610
203	652910	Minor Operating Equipment	Inflation	93	96	98	100	103	105
204	652920	Computer Software	Inflation	15,857	16,237	16,627	17,026	17,435	17,853
205	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
206	654110	Books Publications and Subscriptions	Inflation	606	621	636	651	667	683
207	654210	Dues and Memberships	WEmployees	1,352	1,403	1,459	1,517	1,624	1,687
208	654310	Tuition	WEmployees	3,684	3,821	3,974	4,132	4,425	4,596
209	654360	Other Training Educational Expenses	WEmployees	6,296	6,529	6,791	7,061	7,561	7,853
210	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
211	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
212	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Eliminate	41,274	-	-	-	-	-
213		Total Other Operating Expenses		\$ 4,457,996	\$ 5,014,480	\$ 5,376,716	\$ 5,592,520	\$ 5,704,404	\$ 5,814,035
214		Total Public Utilities Division Operations Support Expenses		\$ 5,089,782	\$ 5,667,016	\$ 6,050,717	\$ 6,288,726	\$ 6,423,583	\$ 6,589,563
210118-408 PUBLIC UTILITIES INVENTORY CONTROL									
<u>Personnel Services</u>									
215	512100	Regular Salaries	Labor	\$ 222,714	\$ 229,396	\$ 236,278	\$ 243,366	\$ 250,667	\$ 258,187
216	512600	ER 457 Deferred Comp	Labor	1,204	1,240	1,278	1,316	1,356	1,396
217	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
218	514100	Overtime	Labor	7,780	8,013	8,253	8,501	8,756	9,019
219	515000	Vacation Sell Back	Labor	2,014	2,074	2,136	2,200	2,266	2,334
220	518100	Termination Pay	Labor	-	-	-	-	-	-
221	519100	Reserve for Salary Adjustment	Labor	6,459	6,652	6,852	7,058	7,269	7,487
222	521100	Social Security Matching	Labor	17,778	18,311	18,860	19,426	20,009	20,609
223	522100	Retirement Regular	Labor	19,443	20,026	20,627	21,245	21,883	22,539
224	523150	Health Insurance	Ins-Health	63,108	66,264	69,577	73,056	76,708	80,544
225	523152	Dental Insurance	Ins-Dental	2,361	2,479	2,602	2,733	2,869	3,013
226	523153	Short Term Disability Ins	Ins-Disability	434	455	478	502	527	553
227	523154	Long Term Disability Ins	Ins-Disability	915	961	1,009	1,060	1,113	1,168
228	523160	Life Insurance Short and Long Term	Constant	646	646	646	646	646	646
229	524100	Workers Compensation Regular	WorkComp	719	755	792	832	874	917

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
230	528700	Educational Expense	Inflation	-	-	-	-	-	-
231	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
232	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
233		Total Personnel Services		\$ 345,574	\$ 357,272	\$ 369,389	\$ 381,941	\$ 394,943	\$ 408,414
		<u>Other Operating Expenses</u>							
234	631231	County Employee Physicals	WEmployees	\$ 96	\$ 100	\$ 104	\$ 108	\$ 116	\$ 120
235	634207	IT Capital Allocation	Labor	1,445	1,489	1,533	1,579	1,627	1,675
236	634210	Info Technology Automation Allocation	Labor	10,887	11,214	11,550	11,897	12,254	12,621
237	634212	IT Microsoft Office Allocation	Labor	530	546	562	579	596	614
238	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
239	634999	Other Contractual Services	Inflation	3,131	3,206	3,283	3,362	3,443	3,526
240	639967	Temporary Labor	Inflation	2,409	2,467	2,526	2,586	2,648	2,712
241	640415	Motor Pool Capital Recovery Charge	Inflation	3,228	3,305	3,384	3,466	3,549	3,634
242	641230	Telephone Access Charges	Inflation	1,253	1,283	1,313	1,345	1,377	1,410
243	641700	Cellular Telephone	WEmployees	1,445	1,499	1,559	1,621	1,736	1,803
244	641900	Telephone System Support Allocation	Inflation	385	395	404	414	424	434
245	641950	Postage Freight and UPS	Inflation	482	493	505	517	530	542
246	644620	Lease Equipment	Inflation	867	888	909	931	953	976
247	645260	Auto Insurance	Constant	674	674	674	674	674	674
248	646180	Building R and M ISF Billings	Repair	241	251	261	271	282	293
249	646430	Fleet Maint ISF Labor and Overhead	Repair	626	651	677	704	733	762
250	646440	Fleet Maint ISF Parts and Sublet	Repair	193	200	208	217	225	234
251	646445	Fleet Non Maint ISF Parts and Sublet	Repair	145	150	156	163	169	176
252	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
253	647110	Printing and/or Binding Outside Vendors	Inflation	96	99	101	103	106	108
254	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
255	651110	Office Supplies General	Inflation	1,445	1,480	1,515	1,552	1,589	1,627
256	651210	Copying Charges	Inflation	193	197	202	207	212	217
257	651910	Minor Office Equipment	Inflation	963	987	1,010	1,035	1,059	1,085
258	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
259	651950	Minor Data Processing Equipment	Inflation	2,264	2,319	2,374	2,431	2,490	2,549
260	652110	Clothing and Uniform Purchases	WEmployees	1,686	1,749	1,819	1,891	2,025	2,103
261	652120	Uniform Accessories	WEmployees	241	250	260	270	289	300
262	652130	Clothing and Uniform Rental	WEmployees	-	-	-	-	-	-
263	652140	Personal Safety Equipment	WEmployees	578	599	624	648	694	721
264	652410	Fuel and Lubricants Outside Vendors	Fuel	963	1,016	1,072	1,131	1,194	1,259
265	652490	Fuel and Lubricants ISF Billings	Fuel	482	508	536	566	597	630
266	652510	Household and Institutional Supplies	Inflation	48	49	51	52	53	54
267	652720	Medical Supplies	Inflation	96	99	101	103	106	108
268	652910	Minor Operating Equipment	Inflation	7,226	7,400	7,577	7,759	7,945	8,136
269	652920	Computer Software	Inflation	7,226	7,400	7,577	7,759	7,945	8,136
270	652990	Other Operating Supplies	Inflation	1,204	1,233	1,263	1,293	1,324	1,356
271	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
272	654310	Tuition	WEmployees	1,204	1,249	1,299	1,351	1,446	1,502
273	654360	Other Training Educational Expenses	WEmployees	13,103	13,589	14,133	14,695	15,736	16,344
274	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
275	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
276	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
277		Total Other Operating Expenses		\$ 67,059	\$ 69,032	\$ 71,125	\$ 73,281	\$ 76,147	\$ 78,445
278		Total Public Utilities Inventory Control Expenses		\$ 412,632	\$ 426,305	\$ 440,514	\$ 455,222	\$ 471,090	\$ 486,859
	210125-408	WATER OPERATIONS ADMINISTRATION							
		<u>Personnel Services</u>							
279	512100	Regular Salaries	Labor	\$ 256,392	\$ 264,084	\$ 272,006	\$ 280,166	\$ 288,571	\$ 297,228
280	512500	Auto Use Benefit	Fuel	-	-	-	-	-	-
281	512600	ER 457 Deferred Comp	Labor	1,844	1,899	1,956	2,015	2,075	2,138
282	514100	Overtime	Labor	1,962	2,021	2,082	2,144	2,208	2,275
283	515000	Vacation Sell Back	Labor	1,602	1,651	1,700	1,751	1,804	1,858
284	519100	Reserve for Salary Adjustment	Labor	7,433	7,656	7,886	8,123	8,366	8,617
285	521100	Social Security Matching	Labor	20,592	21,209	21,846	22,501	23,176	23,871
286	522100	Retirement Regular	Labor	37,561	38,688	39,849	41,044	42,276	43,544
287	523150	Health Insurance	Ins-Health	48,314	50,730	53,266	55,930	58,726	61,662
288	523152	Dental Insurance	Ins-Dental	1,807	1,898	1,992	2,092	2,197	2,306
289	523153	Short Term Disability Ins	Ins-Disability	332	349	366	384	403	424
290	523154	Long Term Disability Ins	Ins-Disability	701	736	773	811	852	894
291	523160	Life Insurance Short and Long Term	Constant	743	743	743	743	743	743
292	524100	Workers Compensation Regular	WorkComp	3,815	4,006	4,206	4,417	4,638	4,869
293	528200	Allowance Vehicle	Inflation	-	-	-	-	-	-
294	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
295	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
296		Total Personnel Services		\$ 383,099	\$ 395,669	\$ 408,671	\$ 422,121	\$ 436,035	\$ 450,430
		<u>Other Operating Expenses</u>							
297	631231	County Employee Physicals	WEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	634207	IT Capital Allocation	Labor	1,660	1,709	1,761	1,814	1,868	1,924
299	634210	Info Technology Automation Allocation	Labor	13,462	13,865	14,281	14,710	15,151	15,606
300	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
301	634212	IT Microsoft Office Allocation	Labor	369	380	391	403	415	428
302	634980	Interdepartmental Payment For Services	Labor	461	475	489	504	519	534
303	634999	Other Contractual Services	Inflation	5,532	5,665	5,801	5,940	6,083	6,229
304	640300	Out of County Travel Professional Development	WEmployees	3,688	3,825	3,978	4,136	4,429	4,600
305	640320	Interview Expense	Inflation	-	-	-	-	-	-
306	640415	Motor Pool Capital Recovery Charge	Inflation	6,731	6,892	7,058	7,227	7,401	7,578
307	641230	Telephone Access Charges	Inflation	1,291	1,322	1,354	1,386	1,419	1,453
308	641700	Cellular Telephone	WEmployees	2,766	2,869	2,983	3,102	3,322	3,450
309	641900	Telephone System Support Allocation	Inflation	277	283	290	297	304	311
310	641950	Postage Freight and UPS	Inflation	1,383	1,416	1,450	1,485	1,521	1,557
311	644620	Lease Equipment	Inflation	1,383	1,416	1,450	1,485	1,521	1,557
312	645100	Insurance General	Gen-Ins	117,189	123,049	129,201	135,661	142,444	149,566
313	645200	Property Insurance	Gen-Ins	370,654	389,186	408,646	429,078	450,532	473,058
314	645260	Auto Insurance	Constant	1,291	1,291	1,291	1,291	1,291	1,291
315	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
316	646430	Fleet Maint ISF Labor and Overhead	Repair	738	767	798	830	863	897
317	646440	Fleet Maint ISF Parts and Sublet	Repair	1,014	1,055	1,097	1,141	1,187	1,234
318	646445	Fleet Non Maint ISF Parts and Sublet	Repair	184	192	199	207	216	224
319	646610	Communication Equipment RM Outside Vendors	Repair	645	671	698	726	755	785

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
320	646710	Office Equipment R and M	Repair	1,844	1,918	1,995	2,074	2,157	2,244
321	647110	Printing and/or Binding Outside Vendors	Inflation	2,305	2,360	2,417	2,475	2,534	2,595
322	648160	Other Ads	Inflation	92	94	97	99	101	104
323	649010	Licenses and Permits	Inflation	6,546	6,703	6,864	7,029	7,198	7,371
324	649100	Legal Advertising	Inflation	4,610	4,721	4,834	4,950	5,069	5,191
325	649980	Reimbursement Prior Year Revenues	Eliminate	64,542	-	-	-	-	-
326	651110	Office Supplies General	Inflation	5,348	5,476	5,608	5,742	5,880	6,021
327	651210	Copying Charges	Inflation	-	-	-	-	-	-
328	651910	Minor Office Equipment	Inflation	738	755	773	792	811	830
329	652110	Clothing and Uniform Purchases	WEmployees	4,702	4,876	5,072	5,274	5,647	5,865
330	652120	Uniform Accessories	WEmployees	34,115	35,378	36,795	38,259	40,970	42,552
331	652130	Clothing and Uniform Rental	WEmployees	922	956	994	1,034	1,107	1,150
332	652140	Personal Safety Equipment	WEmployees	99,118	102,788	106,904	111,159	119,035	123,630
333	652490	Fuel and Lubricants ISF Billings	Fuel	922	973	1,026	1,083	1,142	1,205
334	652910	Minor Operating Equipment	Inflation	1,844	1,888	1,934	1,980	2,028	2,076
335	652920	Computer Software	Inflation	-	-	-	-	-	-
336	652990	Other Operating Supplies	Inflation	1,844	1,888	1,934	1,980	2,028	2,076
337	653710	Traffic Signs	Inflation	-	-	-	-	-	-
338	654110	Books Publications and Subscriptions	Inflation	2,950	3,021	3,094	3,168	3,244	3,322
339	654210	Dues and Memberships	WEmployees	10,880	11,283	11,735	12,202	13,066	13,571
340	654310	Tuition	WEmployees	-	-	-	-	-	-
341	654360	Other Training Educational Expenses	WEmployees	3,872	4,016	4,177	4,343	4,651	4,830
342	655900	Bulk Water	MarcoIsland	452,000	465,560	479,527	493,913	508,730	523,992
343	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
344		Total Other Operating Expenses		\$ 1,229,911	\$ 1,210,985	\$ 1,258,995	\$ 1,308,978	\$ 1,366,637	\$ 1,420,909
345		Total Water Operations Administration Expenses		\$ 1,613,010	\$ 1,606,654	\$ 1,667,666	\$ 1,731,099	\$ 1,802,672	\$ 1,871,339
210130-408		PUBLIC UTILITY STAKE AND LOCATES							
		<u>Personnel Services</u>							
346	512100	Regular Salaries	Labor	\$ 272,754	\$ 280,936	\$ 289,364	\$ 298,045	\$ 306,987	\$ 316,196
347	512600	ER 457 Deferred Comp	Labor	474	488	503	518	534	550
348	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
349	514100	Overtime	Labor	8,053	8,295	8,544	8,800	9,064	9,336
350	515000	Vacation Sell Back	Labor	1,026	1,057	1,089	1,121	1,155	1,190
351	515200	Special Pay Adjustment	Labor	619	638	657	677	697	718
352	518100	Termination Pay	Labor	-	-	-	-	-	-
353	519100	Reserve for Salary Adjustment	Labor	7,910	8,147	8,392	8,644	8,903	9,170
354	521100	Social Security Matching	Labor	22,249	22,916	23,604	24,312	25,041	25,792
355	522100	Retirement Regular	Labor	23,937	24,655	25,395	26,157	26,941	27,750
356	523150	Health Insurance	Ins-Health	86,973	91,322	95,888	100,682	105,716	111,002
357	523152	Dental Insurance	Ins-Dental	3,253	3,416	3,587	3,766	3,954	4,152
358	523153	Short Term Disability Ins	Ins-Disability	598	627	659	692	726	763
359	523154	Long Term Disability Ins	Ins-Disability	1,261	1,325	1,391	1,460	1,533	1,610
360	523160	Life Insurance Short and Long Term	Constant	788	788	788	788	788	788
361	524100	Workers Compensation Regular	WorkComp	5,322	5,588	5,868	6,161	6,469	6,793
362	528700	Educational Expense	Inflation	-	-	-	-	-	-
363	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
364	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
365		Total Personnel Services		\$ 435,218	\$ 450,199	\$ 465,726	\$ 481,822	\$ 498,509	\$ 515,808
		<u>Other Operating Expenses</u>							
366	631231	County Employee Physicals	WEmployees	\$ 332	\$ 344	\$ 358	\$ 372	\$ 399	\$ 414
367	631510	Data Processing Services	Inflation	-	-	-	-	-	-
368	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
369	634207	IT Capital Allocation	Labor	3,557	3,663	3,773	3,886	4,003	4,123
370	634210	Info Technology Automation Allocation	Labor	25,276	26,035	26,816	27,620	28,449	29,302
371	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
372	634212	IT Microsoft Office Allocation	Labor	711	733	755	777	801	825
373	634980	Interdepartmental Payment For Services	Labor	237	244	252	259	267	275
374	634986	Locate Supplies	Inflation	18,969	19,424	19,890	20,368	20,857	21,357
375	634999	Other Contractual Services	Inflation	20,913	21,415	21,929	22,456	22,994	23,546
376	640300	Out of County Travel Professional Development	WEmployees	2,798	2,902	3,018	3,138	3,360	3,490
377	640415	Motor Pool Capital Recovery Charge	Inflation	24,802	25,397	26,007	26,631	27,270	27,925
378	640990	Tolls	Inflation	-	-	-	-	-	-
379	641210	Fax Charges	Inflation	-	-	-	-	-	-
380	641230	Telephone Access Charges	Inflation	474	486	497	509	521	534
381	641700	Cellular Telephone	WEmployees	7,540	7,819	8,133	8,456	9,055	9,405
382	641900	Telephone System Support Allocation	Inflation	95	97	99	102	104	107
383	641950	Postage Freight and UPS	Inflation	1,897	1,942	1,989	2,037	2,086	2,136
384	641951	Postage	Inflation	-	-	-	-	-	-
385	641952	Freight	Inflation	-	-	-	-	-	-
386	644620	Lease Equipment	Inflation	711	728	746	764	782	801
387	645260	Auto Insurance	Constant	4,647	4,647	4,647	4,647	4,647	4,647
388	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
389	646430	Fleet Maint ISF Labor and Overhead	Repair	5,786	6,017	6,258	6,508	6,768	7,039
390	646440	Fleet Maint ISF Parts and Sublet	Repair	6,307	6,559	6,822	7,095	7,379	7,674
391	646445	Fleet Non Maint ISF Parts and Sublet	Repair	1,992	2,071	2,154	2,240	2,330	2,423
392	646510	Machine Tools R and M Outside Vendors	Repair	-	-	-	-	-	-
393	646610	Communication Equipment RM Outside Vendors	Repair	1,375	1,430	1,487	1,547	1,609	1,673
394	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
395	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
396	646970	Other Equip Repairs and Maintenance	Repair	711	740	769	800	832	865
397	647110	Printing and/or Binding Outside Vendors	Inflation	711	728	746	764	782	801
398	648160	Other Ads	Inflation	3,794	3,885	3,978	4,074	4,171	4,271
399	648170	Marketing and Promotional	Inflation	4,742	4,856	4,973	5,092	5,214	5,339
400	649000	Sales Tax Expense	Inflation	47	49	50	51	52	53
401	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
402	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
403	651110	Office Supplies General	Inflation	3,320	3,399	3,481	3,564	3,650	3,738
404	651210	Copying Charges	Inflation	237	243	249	255	261	267
405	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
406	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
407	651950	Minor Data Processing Equipment	Inflation	1,755	1,797	1,840	1,884	1,929	1,976
408	652110	Clothing and Uniform Purchases	WEmployees	3,983	4,131	4,296	4,467	4,784	4,969
409	652130	Clothing and Uniform Rental	WEmployees	-	-	-	-	-	-
410	652140	Personal Safety Equipment	WEmployees	4,505	4,672	4,859	5,052	5,410	5,619
411	652490	Fuel and Lubricants ISF Billings	Fuel	15,080	15,910	16,785	17,708	18,682	19,709
412	652510	Household and Institutional Supplies	Inflation	-	-	-	-	-	-
413	652720	Medical Supplies	Inflation	379	388	398	407	417	427

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
414	652910	Minor Operating Equipment	Inflation	9,485	9,712	9,945	10,184	10,428	10,679
415	652920	Computer Software	Inflation	806	826	845	866	886	908
416	652990	Other Operating Supplies	Inflation	5,928	6,070	6,216	6,365	6,518	6,674
417	654110	Books Publications and Subscriptions	Inflation	142	146	149	153	156	160
418	654210	Dues and Memberships	WEmployees	474	492	511	532	570	592
419	654310	Tuition	WEmployees	4,742	4,918	5,115	5,318	5,695	5,915
420	654360	Other Training Educational Expenses	WEmployees	10,907	11,311	11,764	12,232	13,099	13,605
421	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
422	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
423	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
424	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
425		Total Other Operating Expenses		\$ 200,171	\$ 206,228	\$ 212,599	\$ 219,181	\$ 227,219	\$ 234,263
426		Total Public Utility Stake and Locates Expenses		\$ 635,388	\$ 656,426	\$ 678,326	\$ 701,004	\$ 725,728	\$ 750,071
210131-408 PUBLIC UTILITIES DEPARTMENT TECH									
<u>Personnel Services</u>									
427	512100	Regular Salaries	Labor	\$ 325,564	\$ 335,331	\$ 345,391	\$ 355,752	\$ 366,425	\$ 377,418
428	512600	ER 457 Deferred Comp	Labor	474	488	503	518	534	550
429	513100	Other Salaries and Wages	Labor	15,843	16,319	16,808	17,313	17,832	18,367
430	514100	Overtime	Labor	6,695	6,896	7,103	7,316	7,536	7,762
431	515000	Vacation Sell Back	Labor	1,392	1,434	1,477	1,522	1,567	1,614
432	515200	Special Pay Adjustment	Labor	-	-	-	-	-	-
433	518100	Termination Pay	Labor	-	-	-	-	-	-
434	519100	Reserve for Salary Adjustment	Labor	9,441	9,724	10,016	10,316	10,626	10,944
435	521100	Social Security Matching	Labor	27,495	28,320	29,169	30,044	30,946	31,874
436	522100	Retirement Regular	Labor	30,185	31,091	32,024	32,984	33,974	34,993
437	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
438	523150	Health Insurance	Ins-Health	74,555	78,283	82,197	86,307	90,622	95,153
439	523152	Dental Insurance	Ins-Dental	2,789	2,928	3,075	3,228	3,390	3,559
440	523153	Short Term Disability Ins	Ins-Disability	512	538	565	593	623	654
441	523154	Long Term Disability Ins	Ins-Disability	1,081	1,135	1,192	1,252	1,314	1,380
442	523160	Life Insurance Short and Long Term	Constant	941	941	941	941	941	941
443	524100	Workers Compensation Regular	WorkComp	645	677	711	746	783	823
444	528700	Educational Expense	Inflation	-	-	-	-	-	-
445	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
446	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
447		Total Personnel Services		\$ 497,613	\$ 514,105	\$ 531,171	\$ 548,833	\$ 567,112	\$ 586,032
<u>Other Operating Expenses</u>									
448	631231	County Employee Physicals	WEmployees	\$ 285	\$ 295	\$ 307	\$ 319	\$ 342	\$ 355
449	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
450	634207	IT Capital Allocation	Labor	3,984	4,103	4,226	4,353	4,484	4,618
451	634210	Info Technology Automation Allocation	Labor	27,081	27,893	28,730	29,592	30,480	31,394
452	634211	IT Billing Hours Allocation	Labor	114,109	117,532	121,058	124,690	128,431	132,284
453	634212	IT Microsoft Office Allocation	Labor	664	684	704	726	747	770
454	634980	Interdepartmental Payment For Services	Labor	474	488	503	518	534	550
455	634999	Other Contractual Services	Inflation	37,942	38,852	39,785	40,739	41,717	42,718
456	640300	Out of County Travel Professional Development	WEmployees	7,067	7,328	7,622	7,925	8,487	8,814
457	640415	Motor Pool Capital Recovery Charge	Inflation	4,600	4,711	4,824	4,940	5,058	5,180

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
458	640600	Private Vehicle Rental	Inflation	-	-	-	-	-	-
459	641230	Telephone Access Charges	Inflation	1,138	1,166	1,194	1,222	1,252	1,282
460	641700	Cellular Telephone	WEmployees	3,984	4,131	4,297	4,468	4,784	4,969
461	641900	Telephone System Support Allocation	Inflation	474	486	497	509	521	534
462	641950	Postage Freight and UPS	Inflation	95	97	99	102	104	107
463	641952	Freight	Inflation	237	243	249	255	261	267
464	644620	Lease Equipment	Inflation	1,707	1,748	1,790	1,833	1,877	1,922
465	645260	Auto Insurance	Constant	664	664	664	664	664	664
466	645920	Insurance Claims	Gen-Ins	-	-	-	-	-	-
467	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
468	646430	Fleet Maint ISF Labor and Overhead	Repair	237	247	256	267	277	289
469	646440	Fleet Maint ISF Parts and Sublet	Repair	47	49	51	53	55	58
470	646445	Fleet Non Maint ISF Parts and Sublet	Repair	332	345	359	373	388	404
471	646610	Communication Equipment RM Outside Vendors	Repair	474	493	513	533	555	577
472	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
473	647110	Printing and/or Binding Outside Vendors	Inflation	427	437	448	458	469	481
474	649000	Sales Tax Expense	Inflation	47	49	50	51	52	53
475	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
476	651110	Office Supplies General	Inflation	2,229	2,283	2,337	2,393	2,451	2,510
477	651950	Minor Data Processing Equipment	Inflation	3,178	3,254	3,332	3,412	3,494	3,578
478	652110	Clothing and Uniform Purchases	WEmployees	806	836	870	904	968	1,006
479	652140	Personal Safety Equipment	WEmployees	1,281	1,328	1,381	1,436	1,538	1,597
480	652210	Food Operating Supplies	Inflation	-	-	-	-	-	-
481	652490	Fuel and Lubricants ISF Billings	Fuel	901	951	1,003	1,058	1,116	1,178
482	652720	Medical Supplies	Inflation	47	49	50	51	52	53
483	652910	Minor Operating Equipment	Inflation	711	728	746	764	782	801
484	652920	Computer Software	Inflation	93,241	95,479	97,771	100,117	102,520	104,980
485	652990	Other Operating Supplies	Inflation	4,743	4,857	4,973	5,092	5,215	5,340
486	654110	Books Publications and Subscriptions	Inflation	854	874	895	917	939	961
487	654210	Dues and Memberships	WEmployees	1,043	1,082	1,125	1,170	1,253	1,301
488	654310	Tuition	WEmployees	5,122	5,312	5,525	5,744	6,151	6,389
489	654360	Other Training Educational Expenses	WEmployees	19,303	20,018	20,819	21,648	23,182	24,077
490	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
491	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
492	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
493	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
494	Incremental	Incremental Operating Expenses	Eliminate	47,427	-	-	-	-	-
495		Total Other Operating Expenses		\$ 386,956	\$ 349,092	\$ 359,053	\$ 369,299	\$ 381,201	\$ 392,059
496		Total Public Utilities Department Tech Expenses		\$ 884,569	\$ 863,197	\$ 890,224	\$ 918,132	\$ 948,313	\$ 978,091
210151-408		COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING							
		<u>Personnel Services</u>							
497	512100	Regular Salaries	Labor	\$ 172,048	\$ 177,209	\$ 182,526	\$ 188,002	\$ 193,642	\$ 199,451
498	512600	ER 457 Deferred Comp	Labor	492	507	522	537	553	570
499	513100	Other Salaries and Wages	Labor	16,441	16,935	17,443	17,966	18,505	19,060
500	514100	Overtime	Labor	3,679	3,790	3,903	4,020	4,141	4,265
501	515000	Vacation Sell Back	Labor	367	378	390	401	413	426
502	518100	Termination Pay	Labor	-	-	-	-	-	-
503	519100	Reserve for Salary Adjustment	Labor	4,989	5,139	5,293	5,452	5,616	5,784
504	521100	Social Security Matching	Labor	14,867	15,313	15,772	16,245	16,733	17,235

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
505	522100	Retirement Regular	Labor	16,302	16,791	17,294	17,813	18,348	18,898
506	523149	Health Insurance - Job Bankers / PT	Ins-Health	6,442	6,764	7,102	7,457	7,830	8,222
507	523150	Health Insurance	Ins-Health	51,536	54,113	56,818	59,659	62,642	65,774
508	523152	Dental Insurance	Ins-Dental	1,928	2,024	2,125	2,232	2,343	2,460
509	523153	Short Term Disability Ins	Ins-Disability	354	372	390	410	430	452
510	523154	Long Term Disability Ins	Ins-Disability	747	785	824	865	909	954
511	523160	Life Insurance Short and Long Term	Constant	496	496	496	496	496	496
512	524100	Workers Compensation Regular	WorkComp	362	380	399	419	440	462
513	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
514	528700	Educational Expense	Inflation	-	-	-	-	-	-
515	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	21,404	22,047	22,708
516	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	10,978	11,307	11,647
517		Total Personnel Services		\$ 291,051	\$ 300,995	\$ 311,298	\$ 354,358	\$ 366,395	\$ 378,863
		<u>Other Operating Expenses</u>							
518	631991	Collection Fees	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
519	634207	IT Capital Allocation	Labor	1,770	1,823	1,878	1,934	1,993	2,052
520	634210	Info Technology Automation Allocation	Labor	12,097	12,460	12,834	13,219	13,615	14,024
521	634211	IT Billing Hours Allocation	Labor	63,682	65,593	67,560	69,587	71,675	73,825
522	634212	IT Microsoft Office Allocation	Labor	492	507	522	537	553	570
523	634999	Other Contractual Services	Inflation	112,710	115,415	118,185	121,021	123,926	126,900
524	640300	Out of County Travel Professional Development	WEmployees	49	51	53	55	59	61
525	641230	Telephone Access Charges	Inflation	1,180	1,209	1,238	1,267	1,298	1,329
526	641700	Cellular Telephone	WEmployees	-	-	-	-	-	-
527	641900	Telephone System Support Allocation	Inflation	1,967	2,014	2,063	2,112	2,163	2,215
528	641950	Postage Freight and UPS	Cust-Water	181,605	190,959	199,825	208,710	217,888	227,382
529	644620	Lease Equipment	Inflation	1,623	1,662	1,702	1,742	1,784	1,827
530	646281	Fire System	Inflation	-	-	-	-	-	-
531	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
532	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
533	646910	Data Processing Equipment R and M	Repair	246	256	266	277	288	299
534	647110	Printing and/or Binding Outside Vendors	Inflation	2,459	2,518	2,578	2,640	2,703	2,768
535	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
536	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
537	651110	Office Supplies General	Inflation	1,967	2,014	2,063	2,112	2,163	2,215
538	651210	Copying Charges	Inflation	246	252	258	264	270	277
539	651910	Minor Office Equipment	Inflation	738	755	773	792	811	830
540	651950	Minor Data Processing Equipment	Inflation	295	302	309	317	324	332
541	652910	Minor Operating Equipment	Inflation	295	302	309	317	324	332
542	652920	Computer Software	Inflation	3,934	4,028	4,125	4,224	4,326	4,429
543	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
544	654310	Tuition	WEmployees	-	-	-	-	-	-
545	654360	Other Training Educational Expenses	WEmployees	1,033	1,071	1,114	1,158	1,240	1,288
546	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
547	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
548	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Eliminate	6,934	-	-	-	-	-
549		Total Other Operating Expenses		\$ 395,321	\$ 403,190	\$ 417,654	\$ 432,287	\$ 447,404	\$ 462,957
550		Total Collier County Water-Sewer District Client Billing Expenses		\$ 686,372	\$ 704,185	\$ 728,952	\$ 786,645	\$ 813,799	\$ 841,821

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure		Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
	Code	Description			2019	2020	2021	2022	2023
	210152-408	ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM							
		<u>Personnel Services</u>							
551	512100	Regular Salaries	Labor	\$ 236,838	\$ 243,943	\$ 251,261	\$ 258,799	\$ 266,563	\$ 274,560
552	512600	ER 457 Deferred Comp	Labor	694	715	737	759	781	805
553	512800	Taxable Dep 25-3	Labor	-	-	-	-	-	-
554	513100	Other Salaries and Wages	Labor	15,476	15,940	16,419	16,911	17,418	17,941
555	514100	Overtime	Labor	2,823	2,907	2,995	3,084	3,177	3,272
556	515000	Vacation Sell Back	Labor	954	983	1,013	1,043	1,074	1,106
557	518100	Termination Pay	Labor	-	-	-	-	-	-
558	519100	Reserve for Salary Adjustment	Labor	6,869	7,075	7,287	7,506	7,731	7,963
559	521100	Social Security Matching	Labor	19,953	20,551	21,168	21,803	22,457	23,131
560	522100	Retirement Regular	Labor	21,877	22,533	23,209	23,905	24,623	25,361
561	522800	Allowable Taxable De	Labor	-	-	-	-	-	-
562	523149	Health Insurance - Job Bankers / PT	Ins-Health	6,064	6,367	6,685	7,020	7,371	7,739
563	523150	Health Insurance	Ins-Health	72,765	76,404	80,224	84,235	88,447	92,869
564	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
565	523152	Dental Insurance	Ins-Dental	2,722	2,858	3,001	3,151	3,308	3,474
566	523153	Short Term Disability Ins	Ins-Disability	500	525	551	579	608	638
567	523154	Long Term Disability Ins	Ins-Disability	1,055	1,108	1,164	1,222	1,283	1,347
568	523160	Life Insurance Short and Long Term	Constant	684	684	684	684	684	684
569	524100	Workers Compensation Regular	WorkComp	313	329	345	362	380	399
570	528700	Educational Expense	Inflation	-	-	-	-	-	-
571	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	21,375
572	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	10,963
573		Total Personnel Services		\$ 389,586	\$ 402,921	\$ 416,740	\$ 431,062	\$ 445,904	\$ 493,626
		<u>Other Operating Expenses</u>							
574	631650	Abstract Fees	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
575	631991	Collection Fees	Inflation	139	142	146	149	153	156
576	634207	IT Capital Allocation	Labor	1,944	2,002	2,063	2,124	2,188	2,254
577	634210	Info Technology Automation Allocation	Labor	14,257	14,685	15,125	15,579	16,046	16,528
578	634211	IT Billing Hours Allocation	Labor	3,610	3,719	3,830	3,945	4,064	4,186
579	634212	IT Microsoft Office Allocation	Labor	648	667	688	708	729	751
580	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
581	634999	Other Contractual Services	Inflation	74,987	76,787	78,630	80,517	82,449	84,428
582	640300	Out of County Travel Professional Development	WEmployees	-	-	-	-	-	-
583	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-
584	641230	Telephone Access Charges	Inflation	2,314	2,370	2,427	2,485	2,545	2,606
585	641700	Cellular Telephone	WEmployees	231	240	250	260	278	289
586	641900	Telephone System Support Allocation	Inflation	1,852	1,896	1,941	1,988	2,036	2,085
587	641950	Postage Freight and UPS	Cust-Water	694	730	764	798	833	869
588	642100	Bank Fees	Cust-Water	399,931	420,530	440,055	459,623	479,836	500,743
589	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
590	646610	Communication Equipment RM Outside Vendors	Repair	93	96	100	104	108	113
591	646710	Office Equipment R and M	Repair	231	241	250	260	271	282
592	646910	Data Processing Equipment R and M	Repair	278	289	300	312	325	338
593	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
594	649030	Clerks Recording Fees Etc	Inflation	93	95	97	99	102	104
595	651110	Office Supplies General	Inflation	1,620	1,659	1,699	1,740	1,781	1,824
596	651910	Minor Office Equipment	Inflation	278	284	291	298	305	313
597	651950	Minor Data Processing Equipment	Inflation	1,389	1,422	1,456	1,491	1,527	1,563

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
598	652910	Minor Operating Equipment	Inflation	231	237	243	249	254	261
599	652920	Computer Software	Inflation	2,777	2,844	2,912	2,982	3,054	3,127
600	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
601	654210	Dues and Memberships	WEmployees	-	-	-	-	-	-
602	654360	Other Training Educational Expenses	WEmployees	1,620	1,680	1,747	1,817	1,946	2,021
603	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
604	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
605	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Eliminate	81,745	-	-	-	-	-
606		Total Other Operating Expenses		\$ 590,964	\$ 532,616	\$ 555,014	\$ 577,529	\$ 600,830	\$ 624,839
607		Total Accounting/Assessments/Estoppel Program Expenses		\$ 980,550	\$ 935,537	\$ 971,755	\$ 1,008,590	\$ 1,046,734	\$ 1,118,465
210153-408 PUBLIC UTILITIES DIVISION CUSTOMER SERVICE									
		<u>Personnel Services</u>							
608	512100	Regular Salaries	Labor	\$ 270,639	\$ 278,758	\$ 287,121	\$ 295,734	\$ 304,606	\$ 313,745
609	512600	ER 457 Deferred Comp	Labor	492	507	522	537	553	570
610	513100	Other Salaries and Wages	Labor	32,883	33,869	34,885	35,932	37,010	38,120
611	514100	Overtime	Labor	5,227	5,384	5,546	5,712	5,883	6,060
612	515000	Vacation Sell Back	Labor	797	821	846	871	897	924
613	518100	Termination Pay	Labor	-	-	-	-	-	-
614	519100	Reserve for Salary Adjustment	Labor	7,849	8,084	8,327	8,577	8,834	9,099
615	521100	Social Security Matching	Labor	23,917	24,635	25,374	26,135	26,919	27,727
616	522100	Retirement Regular	Labor	27,477	28,301	29,150	30,025	30,925	31,853
617	523149	Health Insurance - Job Bankers / PT	Ins-Health	12,884	13,528	14,205	14,915	15,661	16,444
618	523150	Health Insurance	Ins-Health	90,188	94,697	99,432	104,404	109,624	115,105
619	523152	Dental Insurance	Ins-Dental	3,373	3,542	3,719	3,905	4,100	4,305
620	523153	Short Term Disability Ins	Ins-Disability	620	651	683	717	753	791
621	523154	Long Term Disability Ins	Ins-Disability	1,308	1,373	1,442	1,514	1,590	1,669
622	523160	Life Insurance Short and Long Term	Constant	781	781	781	781	781	781
623	524100	Workers Compensation Regular	WorkComp	474	497	522	548	576	604
624	528700	Educational Expense	Inflation	-	-	-	-	-	-
625	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	21,404	22,047	22,708
626	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	10,978	11,307	11,647
627		Total Personnel Services		\$ 478,908	\$ 495,429	\$ 512,554	\$ 562,690	\$ 582,067	\$ 602,152
		<u>Other Operating Expenses</u>							
628	634207	IT Capital Allocation	Labor	\$ 4,131	\$ 4,255	\$ 4,382	\$ 4,514	\$ 4,649	\$ 4,789
629	634210	Info Technology Automation Allocation	Labor	33,685	34,696	35,737	36,809	37,913	39,050
630	634211	IT Billing Hours Allocation	Labor	7,819	8,053	8,295	8,544	8,800	9,064
631	634212	IT Microsoft Office Allocation	Labor	885	912	939	967	996	1,026
632	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
633	634999	Other Contractual Services	Inflation	9,786	10,021	10,261	10,508	10,760	11,018
634	641230	Telephone Access Charges	Inflation	15,638	16,013	16,397	16,791	17,194	17,607
635	641700	Cellular Telephone	WEmployees	246	255	265	276	295	307
636	641900	Telephone System Support Allocation	Inflation	246	252	258	264	270	277
637	641950	Postage Freight and UPS	Inflation	984	1,007	1,031	1,056	1,081	1,107
638	646610	Communication Equipment RM Outside Vendors	Repair	836	869	904	940	978	1,017
639	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
640	646910	Data Processing Equipment R and M	Repair	688	716	745	774	805	838
641	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
642	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
643	651110	Office Supplies General	Inflation	3,442	3,525	3,609	3,696	3,785	3,876
644	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
645	651950	Minor Data Processing Equipment	Inflation	787	806	825	845	865	886
646	652910	Minor Operating Equipment	Inflation	492	504	516	528	541	554
647	652920	Computer Software	Inflation	246	252	258	264	270	277
648	652990	Other Operating Supplies	Inflation	246	252	258	264	270	277
649	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
650	654310	Tuition	WEmployees	3,344	3,468	3,607	3,750	4,016	4,171
651	654360	Other Training Educational Expenses	WEmployees	443	459	477	496	532	552
652	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
653	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
654	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Eliminate	1,426	-	-	-	-	-
655		Total Other Operating Expenses		\$ 85,369	\$ 86,313	\$ 88,765	\$ 91,286	\$ 94,021	\$ 96,691
656		Total Public Utilities Division Customer Service Expenses		\$ 564,276	\$ 581,742	\$ 601,318	\$ 653,976	\$ 676,088	\$ 698,843
210155-408 PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT									
		<u>Personnel Services</u>							
657	512100	Regular Salaries	Labor	\$ 818,953	\$ 843,522	\$ 868,827	\$ 894,892	\$ 921,739	\$ 949,391
658	512600	ER 457 Deferred Comp	Labor	3,336	3,436	3,540	3,646	3,755	3,868
659	513100	Other Salaries and Wages	Labor	42,429	43,701	45,013	46,363	47,754	49,186
660	514100	Overtime	Labor	7,174	7,389	7,611	7,839	8,074	8,317
661	515000	Vacation Sell Back	Labor	2,772	2,855	2,941	3,029	3,120	3,214
662	518100	Termination Pay	Labor	-	-	-	-	-	-
663	519100	Reserve for Salary Adjustment	Labor	23,750	24,462	25,196	25,952	26,731	27,532
664	521100	Social Security Matching	Labor	68,727	70,789	72,912	75,100	77,353	79,673
665	522100	Retirement Regular	Labor	82,502	84,977	87,526	90,152	92,856	95,642
666	523149	Health Insurance - Job Bankers / PT	Ins-Health	5,142	5,399	5,669	5,952	6,250	6,563
667	523150	Health Insurance	Ins-Health	138,832	145,773	153,062	160,715	168,751	177,188
668	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
669	523152	Dental Insurance	Ins-Dental	5,193	5,453	5,725	6,011	6,312	6,628
670	523153	Short Term Disability Ins	Ins-Disability	954	1,001	1,052	1,104	1,159	1,217
671	523154	Long Term Disability Ins	Ins-Disability	2,014	2,114	2,220	2,331	2,448	2,570
672	523160	Life Insurance Short and Long Term	Constant	2,368	2,368	2,368	2,368	2,368	2,368
673	524100	Workers Compensation Regular	WorkComp	3,105	3,260	3,423	3,595	3,774	3,963
674	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
675	AddPersSalary	Additional Personnel Salary	Calculated	-	25,616	26,384	27,176	27,991	28,831
676	AddPersBenefits	Additional Personnel Benefits	Calculated	-	9,826	10,121	10,424	10,737	11,059
677		Total Personnel Services		\$ 1,207,250	\$ 1,281,943	\$ 1,323,590	\$ 1,366,649	\$ 1,411,172	\$ 1,457,210
		<u>Other Operating Expenses</u>							
678	631231	County Employee Physicals	WEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
679	634204	IT Direct Client Support	Labor	3,925	4,043	4,164	4,289	4,418	4,550
680	634207	IT Capital Allocation	Labor	3,415	3,517	3,623	3,732	3,843	3,959
681	634210	Info Technology Automation Allocation	Labor	27,123	27,936	28,774	29,638	30,527	31,443
682	634211	IT Billing Hours Allocation	Labor	196	202	208	214	221	228
683	634212	IT Microsoft Office Allocation	Labor	1,256	1,294	1,333	1,373	1,414	1,456
684	634405	Regular Witne	Labor	-	-	-	-	-	-
685	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
686	634999	Other Contractual Services	Inflation	785	804	823	843	863	884
687	639964	Storage Contractor	Inflation	1,178	1,206	1,235	1,264	1,295	1,326
688	639967	Temporary Labor	Inflation	13,738	14,068	14,405	14,751	15,105	15,468
689	640200	Mileage Reimbursement Regular	Fuel	-	-	-	-	-	-
690	640300	Out of County Travel Professional Development	WEmployees	1,570	1,628	1,693	1,761	1,886	1,958
691	640310	Out of County Travel Regular Business	WEmployees	-	-	-	-	-	-
692	640320	Interview Expense	Inflation	393	402	412	421	432	442
693	640410	Motor Pool Rental Charge	Inflation	275	281	288	295	302	309
694	640415	Motor Pool Capital Recovery Charge	Inflation	20,803	21,302	21,814	22,337	22,873	23,422
695	641230	Telephone Access Charges	Inflation	2,669	2,733	2,799	2,866	2,935	3,005
696	641700	Cellular Telephone	WEmployees	9,813	10,176	10,584	11,005	11,785	12,240
697	641900	Telephone System Support Allocation	Inflation	314	322	329	337	345	354
698	641950	Postage Freight and UPS	Inflation	393	402	412	421	432	442
699	641951	Postage	Inflation	-	-	-	-	-	-
700	641952	Freight	Inflation	-	-	-	-	-	-
701	643100	Electricity	Electric	2,865	2,972	3,046	3,122	3,200	3,280
702	643400	Water and Sewer	Inflation	824	844	864	885	906	928
703	644620	Lease Equipment	Inflation	-	-	-	-	-	-
704	645100	Insurance General	Gen-Ins	5,574	5,852	6,145	6,452	6,775	7,114
705	645200	Property Insurance	Gen-Ins	1,727	1,813	1,904	1,999	2,099	2,204
706	645260	Auto Insurance	Constant	3,886	3,886	3,886	3,886	3,886	3,886
707	646180	Building R and M ISF Billings	Repair	589	612	637	662	689	716
708	646430	Fleet Maint ISF Labor and Overhead	Repair	6,594	6,858	7,132	7,418	7,714	8,023
709	646440	Fleet Maint ISF Parts and Sublet	Repair	4,396	4,572	4,755	4,945	5,143	5,349
710	646445	Fleet Non Maint ISF Parts and Sublet	Repair	628	653	679	706	735	764
711	646610	Communication Equipment RM Outside Vendors	Repair	393	408	425	442	459	478
712	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
713	646910	Data Processing Equipment R and M	Repair	785	816	849	883	918	955
714	646970	Other Equip Repairs and Maintenance	Repair	393	408	425	442	459	478
715	647110	Printing and/or Binding Outside Vendors	Inflation	393	402	412	421	432	442
716	648160	Other Ads	Inflation	589	603	617	632	647	663
717	649010	Licenses and Permits	Inflation	393	402	412	421	432	442
718	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
719	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
720	651110	Office Supplies General	Inflation	3,533	3,617	3,704	3,793	3,884	3,977
721	651210	Copying Charges	Inflation	1,374	1,407	1,441	1,475	1,511	1,547
722	651910	Minor Office Equipment	Inflation	785	804	823	843	863	884
723	651930	Minor Office Furniture	Inflation	785	804	823	843	863	884
724	651950	Minor Data Processing Equipment	Inflation	3,533	3,617	3,704	3,793	3,884	3,977
725	652110	Clothing and Uniform Purchases	WEmployees	-	-	-	-	-	-
726	652130	Clothing and Uniform Rental	WEmployees	-	-	-	-	-	-
727	652140	Personal Safety Equipment	WEmployees	1,570	1,628	1,693	1,761	1,886	1,958
728	652490	Fuel and Lubricants ISF Billings	Fuel	6,830	7,205	7,602	8,020	8,461	8,926
729	652910	Minor Operating Equipment	Inflation	785	804	823	843	863	884
730	652920	Computer Software	Inflation	6,673	6,833	6,997	7,165	7,337	7,513
731	652990	Other Operating Supplies	Inflation	79	80	82	84	86	88
732	654110	Books Publications and Subscriptions	Inflation	118	121	123	126	129	133
733	654210	Dues and Memberships	WEmployees	1,178	1,221	1,270	1,321	1,414	1,469
734	654360	Other Training Educational Expenses	WEmployees	5,495	5,699	5,927	6,163	6,599	6,854
735	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
736	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
737	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
738		Total Other Operating Expenses		\$ 150,607	\$ 155,259	\$ 160,096	\$ 165,094	\$ 170,949	\$ 176,300
739		Total Public Utilities Planning and Project Management Expenses		\$ 1,357,857	\$ 1,437,202	\$ 1,483,685	\$ 1,531,744	\$ 1,582,121	\$ 1,633,510
	253211-408	SCRWTP							
		<u>Personnel Services</u>							
740	512100	Regular Salaries	Labor	\$ 1,091,223	\$ 1,123,960	\$ 1,157,678	\$ 1,192,409	\$ 1,228,181	\$ 1,265,027
741	512600	ER 457 Deferred Comp	Labor	5,000	5,150	5,305	5,464	5,628	5,796
742	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
743	514100	Overtime	Labor	79,044	81,415	83,858	86,374	88,965	91,634
744	515000	Vacation Sell Back	Labor	3,652	3,762	3,874	3,991	4,110	4,234
745	515200	Special Pay Adjustment	Labor	45,713	47,084	48,497	49,952	51,450	52,994
746	518100	Termination Pay	Labor	-	-	-	-	-	-
747	519100	Reserve for Salary Adjustment	Labor	31,684	32,635	33,614	34,622	35,661	36,730
748	521100	Social Security Matching	Labor	96,106	98,989	101,959	105,018	108,168	111,413
749	522100	Retirement Regular	Labor	114,416	117,848	121,384	125,025	128,776	132,640
750	523150	Health Insurance	Ins-Health	301,300	316,365	332,183	348,792	366,232	384,544
751	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
752	523152	Dental Insurance	Ins-Dental	11,270	11,834	12,425	13,046	13,699	14,384
753	523153	Short Term Disability Ins	Ins-Disability	2,070	2,174	2,282	2,396	2,516	2,642
754	523154	Long Term Disability Ins	Ins-Disability	4,370	4,589	4,818	5,059	5,312	5,577
755	523160	Life Insurance Short and Long Term	Constant	3,155	3,155	3,155	3,155	3,155	3,155
756	524100	Workers Compensation Regular	WorkComp	24,580	25,809	27,099	28,454	29,877	31,371
757	528700	Educational Expense	Inflation	-	-	-	-	-	-
758	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
759	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
760		Total Personnel Services		\$ 1,813,583	\$ 1,874,768	\$ 1,938,131	\$ 2,003,757	\$ 2,071,730	\$ 2,142,140
		<u>Other Operating Expenses</u>							
761	634207	IT Capital Allocation	Labor	\$ 4,700	\$ 4,841	\$ 4,986	\$ 5,136	\$ 5,290	\$ 5,449
762	634210	Info Technology Automation Allocation	Labor	37,900	39,037	40,208	41,414	42,657	43,936
763	634212	IT Microsoft Office Allocation	Labor	2,500	2,575	2,652	2,732	2,814	2,898
764	634805	Emergency Maintenance and Repair	Repair	50,000	52,000	54,080	56,243	58,493	60,833
765	634980	Interdepartmental Payment For Services	Labor	2,500	2,575	2,652	2,732	2,814	2,898
766	634990	Landscape Incidentals	Inflation	-	-	-	-	-	-
767	634999	Other Contractual Services	Inflation	861,000	881,664	902,824	924,492	946,680	969,400
768	639967	Temporary Labor	Inflation	-	-	-	-	-	-
769	640300	Out of County Travel Professional Development	WEmployees	2,000	2,074	2,157	2,243	2,402	2,495
770	640415	Motor Pool Capital Recovery Charge	Inflation	15,100	15,462	15,833	16,214	16,603	17,001
771	641100	Telephone Base Cost	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
772	641150	Telephone Beepers Base Cost	Inflation	-	-	-	-	-	-
773	641230	Telephone Access Charges	Inflation	2,400	2,458	2,517	2,577	2,639	2,702
774	641700	Cellular Telephone	WEmployees	1,000	1,037	1,079	1,121	1,201	1,247
775	641900	Telephone System Support Allocation	Inflation	300	307	315	322	330	338
776	641950	Postage Freight and UPS	Inflation	15,000	15,360	15,729	16,106	16,493	16,888
777	641952	Freight	Inflation	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
778	643100	Electricity	WElectric	979,000	1,060,160	1,102,818	1,146,069	1,190,753	1,236,946
779	643300	Trash and Garbage Disposal	Inflation	6,200	6,349	6,501	6,657	6,817	6,981
780	644600	Rent Equipment	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
781	644620	Lease Equipment	Inflation	6,600	6,758	6,921	7,087	7,257	7,431
782	645260	Auto Insurance	Constant	1,800	1,800	1,800	1,800	1,800	1,800
783	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
784	646320	Landscape Materials	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
785	646430	Fleet Maint ISF Labor and Overhead	Repair	4,900	5,096	5,300	5,512	5,732	5,962
786	646440	Fleet Maint ISF Parts and Sublet	Repair	2,700	2,808	2,920	3,037	3,159	3,285
787	646445	Fleet Non Maint ISF Parts and Sublet	Repair	2,200	2,288	2,380	2,475	2,574	2,677
788	646610	Communication Equipment RM Outside Vendors	Repair	2,800	2,912	3,028	3,150	3,276	3,407
789	646710	Office Equipment R and M	Repair	500	520	541	562	585	608
790	649010	Licenses and Permits	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
791	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
792	651110	Office Supplies General	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
793	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
794	651930	Minor Office Furniture	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
795	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
796	652110	Clothing and Uniform Purchases	WEmployees	500	519	539	561	600	624
797	652120	Uniform Accessories	WEmployees	1,000	1,037	1,079	1,121	1,201	1,247
798	652130	Clothing and Uniform Rental	WEmployees	10,100	10,474	10,893	11,327	12,130	12,598
799	652310	Fertilizer Herbicides and Chemicals	WChemical	1,610,000	1,748,181	1,845,137	1,945,561	2,050,998	2,161,741
800	652410	Fuel and Lubricants Outside Vendors	Fuel	3,000	3,165	3,339	3,523	3,716	3,921
801	652490	Fuel and Lubricants ISF Billings	Fuel	56,000	59,080	62,329	65,758	69,374	73,190
802	652510	Household and Institutional Supplies	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
803	652720	Medical Supplies	Inflation	1,500	1,536	1,573	1,611	1,649	1,689
804	652910	Minor Operating Equipment	Inflation	40,000	40,960	41,943	42,950	43,980	45,036
805	652920	Computer Software	Inflation	-	-	-	-	-	-
806	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
807	652991	Electrical Supplier	Repair	60,000	62,400	64,896	67,492	70,192	72,999
808	652996	HVAC Supplies	Inflation	-	-	-	-	-	-
809	652997	HVAC Contract	Inflation	-	-	-	-	-	-
810	652999	Painting Supplies	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
811	653110	Limerock Clay and Rip Rap	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
812	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
813	654210	Dues and Memberships	WEmployees	300	311	324	336	360	374
814	654310	Tuition	WEmployees	-	-	-	-	-	-
815	654360	Other Training Educational Expenses	WEmployees	6,400	6,637	6,903	7,178	7,686	7,983
816	655100	Utilities Parts Etc	Repair	450,000	468,000	486,720	506,189	526,436	547,494
817	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
818	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
819	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
820	Inc1	New Regulation on Lead Parts	Inflation	-	-	-	-	-	-
821	Inc2	WW Pretreatment Ordinance Changes	Inflation	-	-	-	-	-	-
822	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
823	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
824		Total Other Operating Expenses		\$ 4,271,900	\$ 4,543,150	\$ 4,736,470	\$ 4,935,646	\$ 5,143,873	\$ 5,360,105
825		Total SCRWTP Expenses		\$ 6,085,483	\$ 6,417,917	\$ 6,674,601	\$ 6,939,403	\$ 7,215,603	\$ 7,502,245
	253212-408	DISTRIBUTION							
		<u>Personnel Services</u>							
826	512100	Regular Salaries	Labor	\$ 1,693,076	\$ 1,743,868	\$ 1,796,184	\$ 1,850,070	\$ 1,905,572	\$ 1,962,739
827	512600	ER 457 Deferred Comp	Labor	8,500	8,755	9,018	9,288	9,567	9,854
828	513100	Other Salaries and Wages	Labor	160,879	165,705	170,677	175,797	181,071	186,503
829	514100	Overtime	Labor	111,494	114,839	118,284	121,833	125,487	129,252
830	515000	Vacation Sell Back	Labor	4,523	4,659	4,798	4,942	5,091	5,243
831	515200	Special Pay Adjustment	Labor	100,325	103,335	106,435	109,628	112,917	116,304
832	518100	Termination Pay	Labor	-	-	-	-	-	-
833	519100	Reserve for Salary Adjustment	Labor	49,138	50,612	52,131	53,694	55,305	56,964
834	521100	Social Security Matching	Labor	162,895	167,782	172,815	178,000	183,340	188,840
835	522100	Retirement Regular	Labor	178,363	183,714	189,225	194,902	200,749	206,772
836	523149	Health Insurance - Job Bankers / PT	Ins-Health	26,200	27,510	28,886	30,330	31,846	33,439
837	523150	Health Insurance	Ins-Health	524,000	550,200	577,710	606,596	636,925	668,772
838	523152	Dental Insurance	Ins-Dental	19,600	20,580	21,609	22,689	23,824	25,015
839	523153	Short Term Disability Ins	Ins-Disability	3,600	3,780	3,969	4,167	4,376	4,595
840	523154	Long Term Disability Ins	Ins-Disability	7,600	7,980	8,379	8,798	9,238	9,700
841	523160	Life Insurance Short and Long Term	Constant	4,891	4,891	4,891	4,891	4,891	4,891
842	524100	Workers Compensation Regular	WorkComp	38,906	40,851	42,894	45,039	47,290	49,655
843	AddPersSalary	Additional Personnel Salary	Calculated	-	70,880	146,014	225,591	309,812	398,883
844	AddPersBenefits	Additional Personnel Benefits	Calculated	-	40,245	82,905	128,088	175,908	226,481
845		Total Personnel Services		\$ 3,093,990	\$ 3,310,187	\$ 3,536,823	\$ 3,774,343	\$ 4,023,209	\$ 4,283,901
		<u>Other Operating Expenses</u>							
846	631400	Engineering Fees	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
847	631650	Abstract Fees	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
848	631991	Collection Fees	Inflation	-	-	-	-	-	-
849	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
850	634207	IT Capital Allocation	Labor	18,200	18,746	19,308	19,888	20,484	21,099
851	634210	Info Technology Automation Allocation	Labor	134,400	138,432	142,585	146,863	151,268	155,806
852	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
853	634212	IT Microsoft Office Allocation	Labor	5,000	5,150	5,305	5,464	5,628	5,796
854	634805	Emergency Maintenance and Repair	Repair	400,000	416,000	432,640	449,946	467,943	486,661
855	634980	Interdepartmental Payment For Services	Labor	50,000	51,500	53,045	54,636	56,275	57,964
856	634990	Landscape Incidentals	Inflation	-	-	-	-	-	-
857	634999	Other Contractual Services	Inflation	100,000	102,400	104,858	107,374	109,951	112,590
858	639966	Pest Control	Inflation	-	-	-	-	-	-
859	639967	Temporary Labor	Inflation	280,600	287,334	294,230	301,292	308,523	315,928
860	640300	Out of County Travel Professional Development	WEmployees	6,700	6,948	7,226	7,514	8,046	8,357
861	640410	Motor Pool Rental Charge	Inflation	300	307	315	322	330	338
862	640415	Motor Pool Capital Recovery Charge	Inflation	191,000	195,584	200,278	205,085	210,007	215,047
863	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
864	641150	Telephone Beepers Base Cost	Inflation	11,000	11,264	11,534	11,811	12,095	12,385
865	641230	Telephone Access Charges	Inflation	4,000	4,096	4,194	4,295	4,398	4,504
866	641700	Cellular Telephone	WEmployees	28,000	29,037	30,200	31,402	33,626	34,925
867	641900	Telephone System Support Allocation	Inflation	100	102	105	107	110	113
868	641950	Postage Freight and UPS	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
869	641952	Freight	Inflation	500	512	524	537	550	563
870	644600	Rent Equipment	Inflation	200,000	204,800	209,715	214,748	219,902	225,180
871	644620	Lease Equipment	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
872	645260	Auto Insurance	Constant	30,400	30,400	30,400	30,400	30,400	30,400
873	645920	Insurance Claims	Gen-Ins	5,000	5,250	5,513	5,788	6,078	6,381
874	646180	Building R and M ISF Billings	Repair	5,000	5,200	5,408	5,624	5,849	6,083
875	646320	Landscape Materials	Inflation	50,000	51,200	52,429	53,687	54,976	56,295
876	646430	Fleet Maint ISF Labor and Overhead	Repair	88,700	92,248	95,938	99,775	103,766	107,917
877	646440	Fleet Maint ISF Parts and Sublet	Repair	49,400	51,376	53,431	55,568	57,791	60,103
878	646445	Fleet Non Maint ISF Parts and Sublet	Repair	18,200	18,928	19,685	20,473	21,291	22,143
879	646510	Machine Tools R and M Outside Vendors	Repair	-	-	-	-	-	-
880	646610	Communication Equipment RM Outside Vendors	Repair	8,000	8,320	8,653	8,999	9,359	9,733
881	646710	Office Equipment R and M	Repair	3,000	3,120	3,245	3,375	3,510	3,650
882	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
883	647110	Printing and/or Binding Outside Vendors	Inflation	500	512	524	537	550	563
884	649010	Licenses and Permits	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
885	649030	Clerks Recording Fees Etc	Inflation	100	102	105	107	110	113
886	649710	Property Owner Reimbursements	Inflation	8,500	8,704	8,913	9,127	9,346	9,570
887	649980	Reimbursement Prior Year Revenues	Eliminate	-	-	-	-	-	-
888	651110	Office Supplies General	Inflation	4,000	4,096	4,194	4,295	4,398	4,504
889	651210	Copying Charges	Inflation	-	-	-	-	-	-
890	651910	Minor Office Equipment	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
891	651930	Minor Office Furniture	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
892	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
893	652110	Clothing and Uniform Purchases	WEmployees	7,500	7,778	8,089	8,411	9,007	9,355
894	652120	Uniform Accessories	WEmployees	-	-	-	-	-	-
895	652130	Clothing and Uniform Rental	WEmployees	8,500	8,815	9,168	9,533	10,208	10,602
896	652410	Fuel and Lubricants Outside Vendors	Fuel	200	211	223	235	248	261
897	652490	Fuel and Lubricants ISF Billings	Fuel	151,400	159,727	168,512	177,780	187,558	197,874
898	652510	Household and Institutional Supplies	Inflation	-	-	-	-	-	-
899	652720	Medical Supplies	Inflation	-	-	-	-	-	-
900	652910	Minor Operating Equipment	Inflation	31,000	31,744	32,506	33,286	34,085	34,903
901	652920	Computer Software	Inflation	10,000	10,240	10,486	10,737	10,995	11,259
902	652989	Lumber and Laminates	Inflation	-	-	-	-	-	-
903	652990	Other Operating Supplies	Inflation	60,000	61,440	62,915	64,425	65,971	67,554
904	652994	Plumbing Contractors	Inflation	-	-	-	-	-	-
905	652999	Painting Supplies	Inflation	25,000	25,600	26,214	26,844	27,488	28,147
906	653110	Limerock Clay and Rip Rap	Inflation	15,000	15,360	15,729	16,106	16,493	16,888
907	653130	Asphalt and Cold Mix	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
908	653150	Cement and Redi Mix	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
909	654110	Books Publications and Subscriptions	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
910	654210	Dues and Memberships	WEmployees	-	-	-	-	-	-
911	654310	Tuition	WEmployees	-	-	-	-	-	-
912	654360	Other Training Educational Expenses	WEmployees	28,700	29,763	30,955	32,187	34,467	35,798
913	655100	Utilities Parts Etc	Repair	1,350,000	1,404,000	1,460,160	1,518,566	1,579,309	1,642,481

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
914	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
915	655900	Bulk Water	MarcoIsland	1,000	1,030	1,061	1,093	1,126	1,159
916	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
917		New Regulation on Lead Parts	Inflation	-	-	-	-	-	-
918	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
919	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
920	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
921	FGUA	Incremental Operating Expenses	Incremental2	1,191,500	551,500	551,500	551,500	551,500	551,500
922		Total Other Operating Expenses		\$ 4,613,400	\$ 4,092,669	\$ 4,216,619	\$ 4,345,174	\$ 4,481,298	\$ 4,619,646
923		Total Distribution Expenses		\$ 7,707,390	\$ 7,402,855	\$ 7,753,442	\$ 8,119,517	\$ 8,504,507	\$ 8,903,548
253214-408 WELLFIELD / OUTLYING STATIONS MAINTENANCE									
<u>Personnel Services</u>									
924	512100	Regular Salaries	Labor	\$ 552,476	\$ 569,050	\$ 586,122	\$ 603,705	\$ 621,817	\$ 640,471
925	512600	ER 457 Deferred Comp	Labor	5,500	5,665	5,835	6,010	6,190	6,376
926	514100	Overtime	Labor	35,382	36,443	37,537	38,663	39,823	41,017
927	515000	Vacation Sell Back	Labor	1,846	1,901	1,958	2,017	2,078	2,140
928	515200	Special Pay Adjustment	Labor	23,685	24,396	25,127	25,881	26,658	27,457
929	518100	Termination Pay	Labor	-	-	-	-	-	-
930	519100	Reserve for Salary Adjustment	Labor	16,022	16,503	16,998	17,508	18,033	18,574
931	521100	Social Security Matching	Labor	48,572	50,029	51,530	53,076	54,668	56,308
932	522100	Retirement Regular	Labor	52,933	54,521	56,157	57,841	59,577	61,364
933	523150	Health Insurance	Ins-Health	157,200	165,060	173,313	181,979	191,078	200,631
934	523152	Dental Insurance	Ins-Dental	5,880	6,174	6,483	6,807	7,147	7,505
935	523153	Short Term Disability Ins	Ins-Disability	1,080	1,134	1,191	1,250	1,313	1,378
936	523154	Long Term Disability Ins	Ins-Disability	2,280	2,394	2,514	2,639	2,771	2,910
937	523160	Life Insurance Short and Long Term	Constant	1,595	1,595	1,595	1,595	1,595	1,595
938	524100	Workers Compensation Regular	WorkComp	14,505	15,230	15,992	16,791	17,631	18,512
939	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
940	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
941		Total Personnel Services		\$ 918,956	\$ 950,096	\$ 982,351	\$ 1,015,763	\$ 1,050,377	\$ 1,086,240
<u>Other Operating Expenses</u>									
942	634207	IT Capital Allocation	Labor	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796
943	634210	Info Technology Automation Allocation	Labor	35,200	36,256	37,344	38,464	39,618	40,806
944	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
945	634212	IT Microsoft Office Allocation	Labor	1,300	1,339	1,379	1,421	1,463	1,507
946	634805	Emergency Maintenance and Repair	Repair	-	-	-	-	-	-
947	634980	Interdepartmental Payment For Services	Labor	8,000	8,240	8,487	8,742	9,004	9,274
948	634999	Other Contractual Services	Inflation	800,000	819,200	838,861	858,993	879,609	900,720
949	639961	Painting Contractors	Inflation	-	-	-	-	-	-
950	639967	Temporary Labor	Inflation	49,000	50,176	51,380	52,613	53,876	55,169
951	640300	Out of County Travel Professional Development	WEmployees	2,300	2,385	2,481	2,579	2,762	2,869
952	640310	Out of County Travel Regular Business	WEmployees	-	-	-	-	-	-
953	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
954	640415	Motor Pool Capital Recovery Charge	Inflation	73,300	75,059	76,861	78,705	80,594	82,528

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
955	641100	Telephone Base Cost	Inflation	19,200	19,661	20,133	20,616	21,111	21,617
956	641230	Telephone Access Charges	Inflation	600	614	629	644	660	676
957	641700	Cellular Telephone	WEmployees	6,400	6,637	6,903	7,178	7,686	7,983
958	641900	Telephone System Support Allocation	Inflation	300	307	315	322	330	338
959	641950	Postage Freight and UPS	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
960	641952	Freight	Inflation	100	102	105	107	110	113
961	643100	Electricity	WElectric	1,736,500	1,880,457	1,956,123	2,032,839	2,112,097	2,194,031
962	644600	Rent Equipment	Inflation	500	512	524	537	550	563
963	645260	Auto Insurance	Constant	14,400	14,400	14,400	14,400	14,400	14,400
964	646180	Building R and M ISF Billings	Repair	25,000	26,000	27,040	28,122	29,246	30,416
965	646314	Maintenance Landscaping	Inflation	120,000	122,880	125,829	128,849	131,941	135,108
966	646320	Landscape Materials	Inflation	-	-	-	-	-	-
967	646430	Fleet Maint ISF Labor and Overhead	Repair	40,400	42,016	43,697	45,445	47,262	49,153
968	646440	Fleet Maint ISF Parts and Sublet	Repair	37,000	38,480	40,019	41,620	43,285	45,016
969	646445	Fleet Non Maint ISF Parts and Sublet	Repair	3,900	4,056	4,218	4,387	4,562	4,745
970	646610	Communication Equipment RM Outside Vendors	Repair	1,000	1,040	1,082	1,125	1,170	1,217
971	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
972	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
973	649010	Licenses and Permits	Inflation	500	512	524	537	550	563
974	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
975	651110	Office Supplies General	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
976	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
977	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
978	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
979	652110	Clothing and Uniform Purchases	WEmployees	1,000	1,037	1,079	1,121	1,201	1,247
980	652130	Clothing and Uniform Rental	WEmployees	3,100	3,215	3,344	3,477	3,723	3,867
981	652310	Fertilizer Herbicides and Chemicals	WChemical	-	-	-	-	-	-
982	652410	Fuel and Lubricants Outside Vendors	Fuel	400	422	445	470	496	523
983	652490	Fuel and Lubricants ISF Billings	Fuel	50,100	52,856	55,763	58,829	62,065	65,479
984	652510	Household and Institutional Supplies	Inflation	-	-	-	-	-	-
985	652720	Medical Supplies	Inflation	-	-	-	-	-	-
986	652910	Minor Operating Equipment	Inflation	12,000	12,288	12,583	12,885	13,194	13,511
987	652920	Computer Software	Inflation	-	-	-	-	-	-
988	652990	Other Operating Supplies	Inflation	41,000	41,984	42,992	44,023	45,080	46,162
989	652991	Electrical Supplier	Repair	12,000	12,480	12,979	13,498	14,038	14,600
990	652992	Electrical Co	Repair	20,000	20,800	21,632	22,497	23,397	24,333
991	652999	Painting Supplies	Inflation	18,000	18,432	18,874	19,327	19,791	20,266
992	653110	Limerock Clay and Rip Rap	Inflation	10,000	10,240	10,486	10,737	10,995	11,259
993	653150	Cement and Redi Mix	Inflation	-	-	-	-	-	-
994	654210	Dues and Memberships	WEmployees	-	-	-	-	-	-
995	654310	Tuition	WEmployees	-	-	-	-	-	-
996	654360	Other Training Educational Expenses	WEmployees	9,600	9,956	10,354	10,766	11,529	11,974
997	655100	Utilities Parts Etc	Repair	290,000	301,600	313,664	326,211	339,259	352,829
998	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
999	655900	Bulk Water	MarcoIsland	-	-	-	-	-	-
1000	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1001	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1002	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1003	Incl	New Regulation on Lead Parts	Inflation	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1004	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1005		Total Other Operating Expenses		\$ 3,451,100	\$ 3,644,885	\$ 3,772,025	\$ 3,901,846	\$ 4,036,680	\$ 4,175,162
1006		Total Wellfield / Outlying Stations Maintenance Expenses		\$ 4,370,056	\$ 4,594,981	\$ 4,754,376	\$ 4,917,609	\$ 5,087,058	\$ 5,261,401
	253215-408	METER OPERATIONS							
		<u>Personnel Services</u>							
1007	512100	Regular Salaries	Labor	\$ 527,851	\$ 543,687	\$ 559,997	\$ 576,797	\$ 594,101	\$ 611,924
1008	512600	ER 457 Deferred Comp	Labor	2,951	3,039	3,130	3,224	3,321	3,420
1009	514100	Overtime	Labor	35,680	36,751	37,853	38,989	40,158	41,363
1010	515000	Vacation Sell Back	Labor	2,836	2,921	3,009	3,099	3,192	3,288
1011	515200	Special Pay Adjustment	Labor	26,506	27,301	28,120	28,964	29,833	30,728
1012	518100	Termination Pay	Labor	-	-	-	-	-	-
1013	519100	Reserve for Salary Adjustment	Labor	15,309	15,769	16,242	16,729	17,231	17,748
1014	521100	Social Security Matching	Labor	46,753	48,155	49,600	51,088	52,620	54,199
1015	522100	Retirement Regular	Labor	54,042	55,663	57,333	59,053	60,825	62,649
1016	523150	Health Insurance	Ins-Health	167,491	175,866	184,659	193,892	203,587	213,766
1017	523152	Dental Insurance	Ins-Dental	6,265	6,578	6,907	7,252	7,615	7,996
1018	523153	Short Term Disability Ins	Ins-Disability	1,151	1,208	1,269	1,332	1,399	1,469
1019	523154	Long Term Disability Ins	Ins-Disability	2,429	2,551	2,678	2,812	2,953	3,100
1020	523160	Life Insurance Short and Long Term	Constant	1,529	1,529	1,529	1,529	1,529	1,529
1021	524100	Workers Compensation Regular	WorkComp	13,153	13,811	14,502	15,227	15,988	16,787
1022	AddPersSalary	Additional Personnel Salary	Calculated	-	-	35,901	36,978	76,176	78,461
1023	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	20,384	20,996	43,252	44,549
1024		Total Personnel Services		\$ 903,947	\$ 934,829	\$ 1,023,114	\$ 1,057,962	\$ 1,153,779	\$ 1,192,977
		<u>Other Operating Expenses</u>							
1025	634207	IT Capital Allocation	Labor	\$ 3,836	\$ 3,951	\$ 4,069	\$ 4,191	\$ 4,317	\$ 4,447
1026	634210	Info Technology Automation Allocation	Labor	26,653	27,453	28,276	29,125	29,998	30,898
1027	634212	IT Microsoft Office Allocation	Labor	1,426	1,469	1,513	1,558	1,605	1,653
1028	634805	Emergency Maintenance and Repair	Repair	492	511	532	553	575	598
1029	634980	Interdepartmental Payment For Services	Labor	492	507	522	537	553	570
1030	634999	Other Contractual Services	Inflation	34,423	35,249	36,095	36,961	37,848	38,757
1031	639967	Temporary Labor	Inflation	-	-	-	-	-	-
1032	640300	Out of County Travel Professional Development	WEmployees	1,967	2,040	2,122	2,206	2,362	2,453
1033	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
1034	640415	Motor Pool Capital Recovery Charge	Inflation	49,126	50,305	51,513	52,749	54,015	55,311
1035	641150	Telephone Beepers Base Cost	Inflation	-	-	-	-	-	-
1036	641230	Telephone Access Charges	Inflation	98	101	103	106	108	111
1037	641700	Cellular Telephone	WEmployees	6,147	6,375	6,630	6,894	7,382	7,667
1038	641900	Telephone System Support Allocation	Inflation	49	50	52	53	54	55
1039	641950	Postage Freight and UPS	Inflation	492	504	516	528	541	554
1040	641952	Freight	Inflation	246	252	258	264	270	277
1041	645260	Auto Insurance	Constant	9,737	9,737	9,737	9,737	9,737	9,737
1042	645920	Insurance Claims	Gen-Ins	-	-	-	-	-	-
1043	646320	Landscape Materials	Inflation	492	504	516	528	541	554
1044	646430	Fleet Maint ISF Labor and Overhead	Repair	14,605	15,189	15,797	16,429	17,086	17,769

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1045	646440	Fleet Maint ISF Parts and Sublet	Repair	12,884	13,399	13,935	14,493	15,072	15,675
1046	646445	Fleet Non Maint ISF Parts and Sublet	Repair	1,918	1,995	2,074	2,157	2,244	2,333
1047	646610	Communication Equipment RM Outside Vendors	Repair	4,180	4,347	4,521	4,702	4,890	5,085
1048	647110	Printing and/or Binding Outside Vendors	Inflation	984	1,007	1,031	1,056	1,081	1,107
1049	649010	Licenses and Permits	Inflation	738	755	773	792	811	830
1050	649710	Property Owner Reimbursements	Inflation	-	-	-	-	-	-
1051	649980	Reimbursement Prior Year Revenues	Eliminate	-	-	-	-	-	-
1052	651110	Office Supplies General	Inflation	738	755	773	792	811	830
1053	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
1054	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1055	652110	Clothing and Uniform Purchases	WEmployees	1,475	1,530	1,591	1,654	1,772	1,840
1056	652120	Uniform Accessories	WEmployees	738	765	796	827	886	920
1057	652130	Clothing and Uniform Rental	WEmployees	4,918	5,100	5,304	5,515	5,906	6,134
1058	652410	Fuel and Lubricants Outside Vendors	Fuel	-	-	-	-	-	-
1059	652490	Fuel and Lubricants ISF Billings	Fuel	34,423	36,316	38,313	40,421	42,644	44,989
1060	652910	Minor Operating Equipment	Inflation	7,671	7,855	8,044	8,237	8,435	8,637
1061	652920	Computer Software	Inflation	4,918	5,036	5,156	5,280	5,407	5,537
1062	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
1063	652992	Electrical Co	Repair	-	-	-	-	-	-
1064	652994	Plumbing Contractors	Inflation	-	-	-	-	-	-
1065	652999	Painting Supplies	Inflation	1,475	1,511	1,547	1,584	1,622	1,661
1066	654110	Books Publications and Subscriptions	Inflation	246	252	258	264	270	277
1067	654310	Tuition	WEmployees	-	-	-	-	-	-
1068	654360	Other Training Educational Expenses	WEmployees	3,787	3,927	4,084	4,247	4,547	4,723
1069	655100	Utilities Parts Etc	Repair	709,601	737,985	767,505	798,205	830,133	863,338
1070	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1071	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1072	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1073	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1074	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Eliminate	9,589	-	-	-	-	-
1075		Total Other Operating Expenses		\$ 950,561	\$ 976,729	\$ 1,013,955	\$ 1,052,644	\$ 1,093,524	\$ 1,135,330
1076		Total Meter Operations Expenses		\$ 1,854,507	\$ 1,911,559	\$ 2,037,069	\$ 2,110,606	\$ 2,247,303	\$ 2,328,307
253216-408		WATER POWER SYSTEM AND INSTRUMENTATION							
		<u>Personnel Services</u>							
1077	512100	Regular Salaries	Labor	\$ 484,665	\$ 499,205	\$ 514,181	\$ 529,607	\$ 545,495	\$ 561,860
1078	512600	ER 457 Deferred Comp	Labor	2,000	2,060	2,122	2,185	2,251	2,319
1079	514100	Overtime	Labor	44,867	46,213	47,599	49,027	50,498	52,013
1080	515000	Vacation Sell Back	Labor	1,101	1,134	1,168	1,203	1,239	1,276
1081	515200	Special Pay Adjustment	Labor	29,323	30,203	31,109	32,042	33,003	33,993
1082	518100	Termination Pay	Labor	-	-	-	-	-	-
1083	519100	Reserve for Salary Adjustment	Labor	14,089	14,512	14,947	15,395	15,857	16,333
1084	521100	Social Security Matching	Labor	44,065	45,387	46,749	48,151	49,596	51,083
1085	522100	Retirement Regular	Labor	51,385	52,927	54,514	56,150	57,834	59,569
1086	523150	Health Insurance	Ins-Health	117,900	123,795	129,985	136,484	143,308	150,474
1087	523152	Dental Insurance	Ins-Dental	4,410	4,631	4,862	5,105	5,360	5,628
1088	523153	Short Term Disability Ins	Ins-Disability	810	851	893	938	985	1,034

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1089	523154	Long Term Disability Ins	Ins-Disability	1,710	1,796	1,885	1,980	2,079	2,182
1090	523160	Life Insurance Short and Long Term	Constant	1,401	1,401	1,401	1,401	1,401	1,401
1091	524100	Workers Compensation Regular	WorkComp	10,455	10,978	11,527	12,103	12,708	13,344
1092	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
1093	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
1094		Total Personnel Services		\$ 808,181	\$ 835,090	\$ 862,942	\$ 891,771	\$ 921,614	\$ 952,509
		<u>Other Operating Expenses</u>							
1095	634207	IT Capital Allocation	Labor	\$ 600	\$ 618	\$ 637	\$ 656	\$ 675	\$ 696
1096	634210	Info Technology Automation Allocation	Labor	6,300	6,489	6,684	6,884	7,091	7,303
1097	634212	IT Microsoft Office Allocation	Labor	1,000	1,030	1,061	1,093	1,126	1,159
1098	634805	Emergency Maintenance and Repair	Repair	40,000	41,600	43,264	44,995	46,794	48,666
1099	634980	Interdepartmental Payment For Services	Labor	2,500	2,575	2,652	2,732	2,814	2,898
1100	634999	Other Contractual Services	Inflation	180,000	184,320	188,744	193,274	197,912	202,662
1101	640300	Out of County Travel Professional Development	WEmployees	1,800	1,867	1,941	2,019	2,162	2,245
1102	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
1103	640415	Motor Pool Capital Recovery Charge	Inflation	14,300	14,643	14,995	15,355	15,723	16,100
1104	641100	Telephone Base Cost	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1105	641700	Cellular Telephone	WEmployees	2,800	2,904	3,020	3,140	3,363	3,492
1106	641900	Telephone System Support Allocation	Inflation	600	614	629	644	660	676
1107	641950	Postage Freight and UPS	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
1108	641952	Freight	Inflation	-	-	-	-	-	-
1109	645260	Auto Insurance	Constant	2,700	2,700	2,700	2,700	2,700	2,700
1110	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
1111	646430	Fleet Maint ISF Labor and Overhead	Repair	5,600	5,824	6,057	6,299	6,551	6,813
1112	646440	Fleet Maint ISF Parts and Sublet	Repair	3,100	3,224	3,353	3,487	3,627	3,772
1113	646445	Fleet Non Maint ISF Parts and Sublet	Repair	400	416	433	450	468	487
1114	646610	Communication Equipment RM Outside Vendors	Repair	10,900	11,336	11,789	12,261	12,751	13,262
1115	646710	Office Equipment R and M	Repair	1,000	1,040	1,082	1,125	1,170	1,217
1116	647110	Printing and/or Binding Outside Vendors	Inflation	200	205	210	215	220	225
1117	649010	Licenses and Permits	Inflation	1,500	1,536	1,573	1,611	1,649	1,689
1118	651110	Office Supplies General	Inflation	2,500	2,560	2,621	2,684	2,749	2,815
1119	651910	Minor Office Equipment	Inflation	1,200	1,229	1,258	1,288	1,319	1,351
1120	651930	Minor Office Furniture	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1121	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1122	652110	Clothing and Uniform Purchases	WEmployees	6,000	6,222	6,471	6,729	7,206	7,484
1123	652130	Clothing and Uniform Rental	WEmployees	500	519	539	561	600	624
1124	652490	Fuel and Lubricants ISF Billings	Fuel	10,900	11,500	12,132	12,799	13,503	14,246
1125	652910	Minor Operating Equipment	Inflation	5,500	5,632	5,767	5,906	6,047	6,192
1126	652920	Computer Software	Inflation	9,000	9,216	9,437	9,664	9,896	10,133
1127	652990	Other Operating Supplies	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
1128	652991	Electrical Supplier	Repair	120,000	124,800	129,792	134,984	140,383	145,998
1129	652992	Electrical Co	Repair	-	-	-	-	-	-
1130	652999	Painting Supplies	Inflation	300	307	315	322	330	338
1131	654360	Other Training Educational Expenses	WEmployees	22,000	22,815	23,728	24,673	26,421	27,441
1132	655100	Utilities Parts Etc	Repair	15,000	15,600	16,224	16,873	17,548	18,250
1133	763100	Improvements General	Eliminate	-	-	-	-	-	-
1134	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1135	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1136	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1137		Total Other Operating Expenses		\$ 490,200	\$ 505,868	\$ 522,177	\$ 539,042	\$ 557,646	\$ 575,703
1138		Total Water Power System and Instrumentation Expenses		\$ 1,298,381	\$ 1,340,958	\$ 1,385,118	\$ 1,430,813	\$ 1,479,261	\$ 1,528,213
253221-408 NCRWTP									
<u>Personnel Services</u>									
1139	512100	Regular Salaries	Labor	\$ 868,458	\$ 894,512	\$ 921,347	\$ 948,988	\$ 977,457	\$ 1,006,781
1140	512600	ER 457 Deferred Comp	Labor	6,000	6,180	6,365	6,556	6,753	6,956
1141	513100	Other Salaries and Wages	Labor	30,333	31,243	32,180	33,146	34,140	35,164
1142	514100	Overtime	Labor	97,247	100,164	103,169	106,264	109,452	112,736
1143	515000	Vacation Sell Back	Labor	5,653	5,823	5,997	6,177	6,363	6,553
1144	515200	Special Pay Adjustment	Labor	31,021	31,952	32,910	33,897	34,914	35,962
1145	518100	Termination Pay	Labor	-	-	-	-	-	-
1146	519100	Reserve for Salary Adjustment	Labor	25,223	25,980	26,759	27,562	28,389	29,240
1147	521100	Social Security Matching	Labor	81,386	83,828	86,342	88,933	91,601	94,349
1148	522100	Retirement Regular	Labor	100,061	103,063	106,155	109,339	112,620	115,998
1149	523149	Health Insurance - Job Bankers / PT	Ins-Health	13,100	13,755	14,443	15,165	15,923	16,719
1150	523150	Health Insurance	Ins-Health	222,700	233,835	245,527	257,803	270,693	284,228
1151	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
1152	523152	Dental Insurance	Ins-Dental	8,330	8,747	9,184	9,643	10,125	10,631
1153	523153	Short Term Disability Ins	Ins-Disability	1,530	1,607	1,687	1,771	1,860	1,953
1154	523154	Long Term Disability Ins	Ins-Disability	3,230	3,392	3,561	3,739	3,926	4,122
1155	523160	Life Insurance Short and Long Term	Constant	2,518	2,518	2,518	2,518	2,518	2,518
1156	524100	Workers Compensation Regular	WorkComp	21,844	22,936	24,083	25,287	26,552	27,879
1157	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
1158	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
1159		Total Personnel Services		\$ 1,518,634	\$ 1,569,532	\$ 1,622,228	\$ 1,676,789	\$ 1,733,285	\$ 1,791,790
<u>Other Operating Expenses</u>									
1160	631400	Engineering Fees	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1161	634207	IT Capital Allocation	Labor	3,800	3,914	4,031	4,152	4,277	4,405
1162	634210	Info Technology Automation Allocation	Labor	30,400	31,312	32,251	33,219	34,215	35,242
1163	634212	IT Microsoft Office Allocation	Labor	2,000	2,060	2,122	2,185	2,251	2,319
1164	634805	Emergency Maintenance and Repair	Repair	80,000	83,200	86,528	89,989	93,589	97,332
1165	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
1166	634999	Other Contractual Services	Inflation	315,000	322,560	330,301	338,229	346,346	354,658
1167	640300	Out of County Travel Professional Development	WEmployees	3,200	3,319	3,451	3,589	3,843	3,991
1168	640415	Motor Pool Capital Recovery Charge	Inflation	10,300	10,547	10,800	11,060	11,325	11,597
1169	641100	Telephone Base Cost	Inflation	3,200	3,277	3,355	3,436	3,518	3,603
1170	641150	Telephone Beepers Base Cost	Inflation	100	102	105	107	110	113
1171	641230	Telephone Access Charges	Inflation	2,800	2,867	2,936	3,006	3,079	3,153
1172	641700	Cellular Telephone	WEmployees	800	830	863	897	961	998
1173	641900	Telephone System Support Allocation	Inflation	300	307	315	322	330	338
1174	641950	Postage Freight and UPS	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1175	643100	Electricity	WElectric	873,000	945,373	983,412	1,021,980	1,061,826	1,103,017
1176	643300	Trash and Garbage Disposal	Inflation	15,000	15,360	15,729	16,106	16,493	16,888

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1177	644600	Rent Equipment	Inflation	8,000	8,192	8,389	8,590	8,796	9,007
1178	644620	Lease Equipment	Inflation	1,800	1,843	1,887	1,933	1,979	2,027
1179	645260	Auto Insurance	Constant	1,500	1,500	1,500	1,500	1,500	1,500
1180	646110	Building R and M Outside Vendors	Repair	200	208	216	225	234	243
1181	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
1182	646319	Tree Trimming	Inflation	-	-	-	-	-	-
1183	646430	Fleet Maint ISF Labor and Overhead	Repair	4,800	4,992	5,192	5,399	5,615	5,840
1184	646440	Fleet Maint ISF Parts and Sublet	Repair	4,500	4,680	4,867	5,062	5,264	5,475
1185	646445	Fleet Non Maint ISF Parts and Sublet	Repair	400	416	433	450	468	487
1186	646610	Communication Equipment RM Outside Vendors	Repair	3,500	3,640	3,786	3,937	4,095	4,258
1187	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
1188	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
1189	651110	Office Supplies General	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1190	651910	Minor Office Equipment	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
1191	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
1192	652110	Clothing and Uniform Purchases	WEmployees	4,000	4,148	4,314	4,486	4,804	4,989
1193	652120	Uniform Accessories	WEmployees	-	-	-	-	-	-
1194	652130	Clothing and Uniform Rental	WEmployees	8,400	8,711	9,060	9,420	10,088	10,477
1195	652310	Fertilizer Herbicides and Chemicals	WChemical	1,290,000	1,400,717	1,478,401	1,558,866	1,643,346	1,732,078
1196	652410	Fuel and Lubricants Outside Vendors	Fuel	1,000	1,055	1,113	1,174	1,239	1,307
1197	652490	Fuel and Lubricants ISF Billings	Fuel	38,200	40,301	42,518	44,856	47,323	49,926
1198	652510	Household and Institutional Supplies	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1199	652720	Medical Supplies	Inflation	300	307	315	322	330	338
1200	652910	Minor Operating Equipment	Inflation	20,000	20,480	20,972	21,475	21,990	22,518
1201	652920	Computer Software	Inflation	-	-	-	-	-	-
1202	652990	Other Operating Supplies	Water Flow	-	-	-	-	-	-
1203	652991	Electrical Supplier	Repair	3,000	3,120	3,245	3,375	3,510	3,650
1204	652992	Electrical Co	Repair	3,000	3,120	3,245	3,375	3,510	3,650
1205	652999	Painting Supplies	Inflation	1,500	1,536	1,573	1,611	1,649	1,689
1206	653110	Limerock Clay and Rip Rap	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
1207	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
1208	654210	Dues and Memberships	WEmployees	100	104	108	112	120	125
1209	654310	Tuition	WEmployees	-	-	-	-	-	-
1210	654360	Other Training Educational Expenses	WEmployees	7,800	8,089	8,413	8,748	9,367	9,729
1211	655100	Utilities Parts Etc	Repair	350,000	364,000	378,560	393,702	409,450	425,829
1212	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
1213	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1214	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1215	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1216	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1217		Total Other Operating Expenses		\$ 3,106,900	\$ 3,321,546	\$ 3,470,034	\$ 3,623,001	\$ 3,783,332	\$ 3,949,684
1218		Total NCRWTP Expenses		\$ 4,625,534	\$ 4,891,078	\$ 5,092,262	\$ 5,299,790	\$ 5,516,618	\$ 5,741,474
253222-408 NORTHEAST REGIONAL WTP									
<u>Personnel Services</u>									
1219	512100	Regular Salaries	Labor	\$ 253,259	\$ 260,857	\$ 268,682	\$ 276,743	\$ 285,045	\$ 293,597
1220	512600	ER 457 Deferred Comp	Labor	1,500	1,545	1,591	1,639	1,688	1,739

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1221	514100	Overtime	Labor	12,493	12,868	13,254	13,651	14,061	14,483
1222	515000	Vacation Sell Back	Labor	2,826	2,911	2,998	3,088	3,181	3,276
1223	515200	Special Pay Adjustment	Labor	6,903	7,110	7,323	7,543	7,769	8,002
1224	519100	Reserve for Salary Adjustment	Labor	7,345	7,565	7,792	8,026	8,267	8,515
1225	521100	Social Security Matching	Labor	21,270	21,908	22,565	23,242	23,940	24,658
1226	522100	Retirement Regular	Labor	43,526	44,832	46,177	47,562	48,989	50,459
1227	523150	Health Insurance	Ins-Health	52,400	55,020	57,771	60,660	63,693	66,877
1228	523152	Dental Insurance	Ins-Dental	1,960	2,058	2,161	2,269	2,382	2,502
1229	523153	Short Term Disability Ins	Ins-Disability	360	378	397	417	438	459
1230	523154	Long Term Disability Ins	Ins-Disability	760	798	838	880	924	970
1231	523160	Life Insurance Short and Long Term	Constant	737	737	737	737	737	737
1232	524100	Workers Compensation Regular	WorkComp	2,775	2,914	3,059	3,212	3,373	3,542
1233	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	243,981	251,300
1234	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	133,845	137,860
1235		Total Personnel Services		\$ 408,114	\$ 421,500	\$ 435,347	\$ 449,669	\$ 842,312	\$ 868,976
		<u>Other Operating Expenses</u>							
1236	634207	IT Capital Allocation	Labor	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338	\$ 348
1237	634210	Info Technology Automation Allocation	Labor	2,700	2,781	2,864	2,950	3,039	3,130
1238	634212	IT Microsoft Office Allocation	Labor	400	412	424	437	450	464
1239	634805	Emergency Maintenance and Repair	Repair	50,000	52,000	54,080	56,243	58,493	60,833
1240	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
1241	634999	Other Contractual Services	Inflation	70,000	71,680	73,400	75,162	76,966	78,813
1242	640300	Out of County Travel Professional Development	WEmployees	2,400	2,489	2,589	2,692	2,882	2,994
1243	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
1244	641230	Telephone Access Charges	Inflation	400	410	419	429	440	450
1245	641700	Cellular Telephone	WEmployees	3,600	3,733	3,883	4,037	4,323	4,490
1246	641950	Postage Freight and UPS	Inflation	-	-	-	-	-	-
1247	643100	Electricity	WElectric	65,000	70,389	73,221	76,092	79,059	82,126
1248	643300	Trash and Garbage Disposal	Inflation	-	-	-	-	-	-
1249	644100	Rent - Building	Inflation	-	-	-	-	-	-
1250	646314	Maintenance Landscaping	Inflation	-	-	-	-	-	-
1251	646320	Landscape Materials	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1252	646430	Fleet Maint ISF Labor and Overhead	Repair	-	-	-	-	-	-
1253	646440	Fleet Maint ISF Parts and Sublet	Repair	-	-	-	-	-	-
1254	651110	Office Supplies General	Repair	-	-	-	-	-	-
1255	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1256	652110	Clothing and Uniform Purchases	WEmployees	-	-	-	-	-	-
1257	652140	Personal Safety Equipment	WEmployees	-	-	-	-	-	-
1258	652310	Fertilizer Herbicides and Chemicals	WEmployees	45,000	46,666	48,535	50,467	54,043	56,129
1259	652490	Fuel and Lubricants ISF Billings	Fuel	-	-	-	-	-	-
1260	652910	Minor Operating Equipment	Inflation	-	-	-	-	-	-
1261	652989	Lumber and Laminates	Inflation	-	-	-	-	-	-
1262	652990	Other Operating Supplies	Inflation	14,000	14,336	14,680	15,032	15,393	15,763
1263	652992	Electrical Co	Repair	-	-	-	-	-	-
1264	652999	Painting Supplies	Inflation	-	-	-	-	-	-
1265	654360	Other Training Educational Expenses	WEmployees	3,600	3,733	3,883	4,037	4,323	4,490
1266	655100	Utilities Parts Etc	Repair	50,000	52,000	54,080	56,243	58,493	60,833
1267	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1268	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1269	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1270	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1271		Total Other Operating Expenses		\$ 312,400	\$ 326,058	\$ 337,620	\$ 349,520	\$ 363,740	\$ 376,492
1272		Total Northeast Regional WTP Expenses		\$ 720,514	\$ 747,559	\$ 772,967	\$ 799,189	\$ 1,206,052	\$ 1,245,467
253250-408		WATER LABORATORY							
		<u>Personnel Services</u>							
1273	512100	Regular Salaries	Labor	\$ 423,949	\$ 436,667	\$ 449,767	\$ 463,261	\$ 477,158	\$ 491,473
1274	512600	ER 457 Deferred Comp	Labor	2,500	2,575	2,652	2,732	2,814	2,898
1275	514100	Overtime	Labor	14,516	14,951	15,400	15,862	16,338	16,828
1276	515000	Vacation Sell Back	Labor	1,048	1,079	1,112	1,145	1,180	1,215
1277	515200	Special Pay Adjustment	Labor	33,067	34,059	35,081	36,133	37,217	38,334
1278	518100	Termination Pay	Labor	-	-	-	-	-	-
1279	519100	Reserve for Salary Adjustment	Labor	12,295	12,664	13,044	13,435	13,838	14,253
1280	521100	Social Security Matching	Labor	37,285	38,404	39,556	40,742	41,965	43,224
1281	522100	Retirement Regular	Labor	43,925	45,243	46,600	47,998	49,438	50,921
1282	523150	Health Insurance	Ins-Health	91,700	96,285	101,099	106,154	111,462	117,035
1283	523152	Dental Insurance	Ins-Dental	3,430	3,602	3,782	3,971	4,169	4,378
1284	523153	Short Term Disability Ins	Ins-Disability	630	662	695	729	766	804
1285	523154	Long Term Disability Ins	Ins-Disability	1,330	1,397	1,466	1,540	1,617	1,697
1286	523160	Life Insurance Short and Long Term	Constant	1,225	1,225	1,225	1,225	1,225	1,225
1287	524100	Workers Compensation Regular	WorkComp	9,435	9,907	10,402	10,922	11,468	12,042
1288	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
1289	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
1290		Total Personnel Services		\$ 676,335	\$ 698,719	\$ 721,881	\$ 745,849	\$ 770,654	\$ 796,327
		<u>Other Operating Expenses</u>							
1291	634207	IT Capital Allocation	Labor	\$ 6,300	\$ 6,489	\$ 6,684	\$ 6,884	\$ 7,091	\$ 7,303
1292	634210	Info Technology Automation Allocation	Labor	40,800	42,024	43,285	44,583	45,921	47,298
1293	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
1294	634212	IT Microsoft Office Allocation	Labor	800	824	849	874	900	927
1295	634980	Interdepartmental Payment For Services	Labor	52,500	54,075	55,697	57,368	59,089	60,862
1296	634999	Other Contractual Services	Inflation	162,100	165,990	169,974	174,054	178,231	182,508
1297	640300	Out of County Travel Professional Development	WEmployees	1,600	1,659	1,726	1,794	1,922	1,996
1298	640410	Motor Pool Rental Charge	Inflation	200	205	210	215	220	225
1299	640415	Motor Pool Capital Recovery Charge	Inflation	12,800	13,107	13,422	13,744	14,074	14,412
1300	641230	Telephone Access Charges	Inflation	600	614	629	644	660	676
1301	641700	Cellular Telephone	WEmployees	1,000	1,037	1,079	1,121	1,201	1,247
1302	641900	Telephone System Support Allocation	Inflation	600	614	629	644	660	676
1303	641950	Postage Freight and UPS	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
1304	645260	Auto Insurance	Constant	6,700	6,700	6,700	6,700	6,700	6,700
1305	646430	Fleet Maint ISF Labor and Overhead	Repair	2,100	2,184	2,271	2,362	2,457	2,555
1306	646440	Fleet Maint ISF Parts and Sublet	Repair	1,600	1,664	1,731	1,800	1,872	1,947
1307	646445	Fleet Non Maint ISF Parts and Sublet	Repair	600	624	649	675	702	730
1308	646610	Communication Equipment RM Outside Vendors	Repair	700	728	757	787	819	852

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1309	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
1310	649010	Licenses and Permits	Inflation	100	102	105	107	110	113
1311	651110	Office Supplies General	Inflation	4,900	5,018	5,138	5,261	5,388	5,517
1312	651910	Minor Office Equipment	Inflation	1,500	1,536	1,573	1,611	1,649	1,689
1313	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
1314	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1315	652110	Clothing and Uniform Purchases	WEmployees	700	726	755	785	841	873
1316	652130	Clothing and Uniform Rental	WEmployees	2,800	2,904	3,020	3,140	3,363	3,492
1317	652310	Fertilizer Herbicides and Chemicals	WChemical	75,000	81,437	85,954	90,632	95,543	100,702
1318	652490	Fuel and Lubricants ISF Billings	Fuel	5,600	5,908	6,233	6,576	6,937	7,319
1319	652720	Medical Supplies	Inflation	400	410	419	429	440	450
1320	652910	Minor Operating Equipment	Inflation	16,000	16,384	16,777	17,180	17,592	18,014
1321	652920	Computer Software	Inflation	-	-	-	-	-	-
1322	652990	Other Operating Supplies	Inflation	22,400	22,938	23,488	24,052	24,629	25,220
1323	654110	Books Publications and Subscriptions	Inflation	500	512	524	537	550	563
1324	654210	Dues and Memberships	WEmployees	-	-	-	-	-	-
1325	654360	Other Training Educational Expenses	WEmployees	4,800	4,978	5,177	5,383	5,765	5,987
1326	655100	Utilities Parts Etc	Repair	-	-	-	-	-	-
1327	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1328	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1329	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1330		Total Other Operating Expenses		\$ 428,700	\$ 444,463	\$ 458,600	\$ 473,165	\$ 488,622	\$ 504,231
1331		Total Water Laboratory Expenses		\$ 1,105,035	\$ 1,143,182	\$ 1,180,480	\$ 1,219,014	\$ 1,259,276	\$ 1,300,558
	919010-408	RESERVES							
1332	991000	Reserve for Contingencies	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1333	992100	Reserve Attrition - Salary Savings	Eliminate	-	-	-	-	-	-
1334	998000	Reserve for Cash Balance (Ch 129.01 F.S.)	Eliminate	-	-	-	-	-	-
1335		Total Reserves Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	929010-408	INTERFUND TRANSFERS - BCC							
1336	910010	Transfer to General Fund 001	Inflation	\$ 93,533	\$ 95,778	\$ 98,076	\$ 100,430	\$ 102,840	\$ 105,309
1337	911070	Transfer to Impact Fee Administration 107	Inflation	104,111	106,609	109,168	111,788	114,471	117,218
1338	913010	Transfer to County Wide CIP 301	Inflation	-	-	-	-	-	-
1339	914090	Transfer to Water and Sewer Special Assessments 409	Inflation	399,058	-	408,636	418,443	428,486	438,769
1340	914100	Transfer to County Water/Sewer Debt Service 410	Eliminate	-	-	-	-	-	-
1341	914120	Transfer to County Water Capital Project 412	Eliminate	-	-	-	-	-	-
1342	914140	Transfer to County Sewer Capital Project 414	Eliminate	-	-	-	-	-	-
1343	914700	Transfer to 470 S Waste Displ Srv	Inflation	-	-	-	-	-	-
1344	914730	Transfer To 473 Mandatory Trash Collection	Inflation	251,090	257,116	263,287	269,605	276,076	282,702
1345	915050	Transfer to 505 IT Ops	Inflation	120,922	123,824	126,796	129,839	132,956	136,146
1346	915060	Transfer to 506 IT Capital	Inflation	127,266	130,320	133,448	136,651	139,930	143,289
1347		Total Interfund Transfers - BCC Expenses		\$ 1,095,980	\$ 713,647	\$ 1,139,411	\$ 1,166,757	\$ 1,194,759	\$ 1,223,433
1348		SUBTOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		\$ 42,201,536	\$ 43,170,758	\$ 45,466,508	\$ 47,277,457	\$ 49,439,430	\$ 51,280,480

Table 3-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Projection of Operating Expenses - Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
	233354-408	FGUA GOLDEN GATE AQUISITION							
1349	FGUA	Incremental Operating Expense - FGUA Golden Gate Acquisition	Incremental3	\$ 475,806	\$ 1,189,547	\$ 1,189,547	\$ 1,189,547	\$ 1,189,547	\$ 1,189,547
1350	AddPersSalary	Additional Personnel Salary	Calculated	77,986	137,702	141,833	146,088	150,470	154,984
1351	AddPersBenefits	Additional Personnel Benefits	Calculated	42,782	75,541	77,808	80,142	82,546	85,022
1352		Total FGUA Golden Gate Acquisition Expenses		\$ 596,575	\$ 1,402,790	\$ 1,409,187	\$ 1,415,776	\$ 1,422,563	\$ 1,429,554
		OTHER OPERATING EXPENSES							
1353		Contingency Allowance (1.00% of Operating Expenses)	Calculated	\$ -	\$ 445,735	\$ 468,757	\$ 486,932	\$ 508,620	\$ 527,100
1354		Bad Debt Allowance (0.25% of Rate Revenues)	Calculated	162,682	174,741	182,653	190,723	199,101	207,802
1355		Allowance for Capital Project Expenditures Reclassified as Operating Expense	Calculated	900,000	900,000	900,000	900,000	900,000	900,000
		Allowance for Hurricane Irma Operating Expenses	Eliminate	-	-	-	-	-	-
1356		Total Other Operating Expenses		\$ 1,062,682	\$ 1,520,476	\$ 1,551,410	\$ 1,577,656	\$ 1,607,721	\$ 1,634,903
1357		TOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		\$ 43,860,793	\$ 46,094,024	\$ 48,427,105	\$ 50,270,889	\$ 52,469,713	\$ 54,344,937

Footnotes:

[1] Escalation references are defined on Table 3-9.

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
OPERATING EXPENSES									
0902	COLLIER COUNTY WATER-SEWER DISTRICT								
210105-408	PUBLIC UTILITIES DIVISION ADMINISTRATION								
<u>Personnel Services</u>									
1	512100	Regular Salaries	Labor	\$ 212,719	\$219,100.97	\$ 225,674	\$ 232,444	\$ 239,418	\$ 246,600
2	512500	Auto Use Benefit	Fuel	-	-	-	-	-	-
3	512600	ER 457 Deferred Comp	Labor	1,818	1,873	1,929	1,987	2,046	2,108
4	513100	Other Salaries and Wages	Labor	20,090	20,693	21,314	21,953	22,612	23,290
5	515000	Vacation Sell Back	Labor	2,082	2,145	2,209	2,275	2,343	2,414
6	518100	Termination Pay	Labor	-	-	-	-	-	-
7	519100	Reserve for Salary Adjustment	Labor	6,169	6,354	6,545	6,741	6,943	7,151
8	521100	Social Security Matching	Labor	17,455	17,979	18,518	19,074	19,646	20,235
9	522100	Retirement Regular	Labor	32,493	33,468	34,472	35,506	36,572	37,669
10	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
11	523150	Health Insurance	Ins-Health	34,026	35,728	37,514	39,390	41,359	43,427
12	523152	Dental Insurance	Ins-Dental	1,273	1,336	1,403	1,473	1,547	1,624
13	523153	Short Term Disability Ins	Ins-Disability	234	245	258	271	284	298
14	523154	Long Term Disability Ins	Ins-Disability	494	518	544	571	600	630
15	523160	Life Insurance Short and Long Term	Constant	619	619	619	619	619	619
16	524100	Workers Compensation Regular	WorkComp	1,701	1,786	1,875	1,969	2,067	2,171
17	528200	Allowance Vehicle	Inflation	-	-	-	-	-	-
18	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
19	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
20	Total Personnel Services			\$ 331,174	\$ 341,845	\$ 352,874	\$ 364,273	\$ 376,056	\$ 388,237
<u>Other Operating Expenses</u>									
21	631100	Legal Fees	Inflation	\$ 51,949	\$ 53,196	\$ 54,472	\$ 55,780	\$ 57,118	\$ 58,489
22	634204	IT Direct Client Support	Labor	1,558	1,605	1,653	1,703	1,754	1,807
23	634207	IT Capital Allocation	Labor	779	803	827	851	877	903
24	634210	Info Technology Automation Allocation	Labor	21,507	22,152	22,817	23,501	24,206	24,932
25	634211	IT Billing Hours Allocation	Labor	2,234	2,301	2,370	2,441	2,514	2,590
26	634212	IT Microsoft Office Allocation	Labor	364	375	386	397	409	422
27	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
28	634999	Other Contractual Services	Inflation	-	-	-	-	-	-
29	640200	Mileage Reimbursement Regular	Fuel	-	-	-	-	-	-
30	640300	Out of County Travel Professional Development	SEmployees	7,792	8,071	8,373	8,685	9,234	9,573
31	640310	Out of County Travel Regular Business	SEmployees	260	269	279	289	308	319
32	640410	Motor Pool Rental Charge	Inflation	156	160	163	167	171	175
33	640415	Motor Pool Capital Recovery Charge	Inflation	2,390	2,447	2,506	2,566	2,627	2,691
34	641230	Telephone Access Charges	Inflation	1,766	1,809	1,852	1,897	1,942	1,989
35	641700	Cellular Telephone	SEmployees	1,662	1,722	1,786	1,853	1,970	2,042
36	641900	Telephone System Support Allocation	Inflation	208	213	218	223	228	234
37	641950	Postage Freight and UPS	Inflation	52	53	54	56	57	58
38	643100	Electricity	SElectric	3,636	3,849	4,010	4,171	4,338	4,510

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
39	643400	Water and Sewer	Inflation	1,299	1,330	1,362	1,394	1,428	1,462
40	644620	Lease Equipment	Inflation	2,545	2,607	2,669	2,733	2,799	2,866
41	645100	Insurance General	Gen-Ins	1,922	2,018	2,119	2,225	2,336	2,453
42	645200	Property Insurance	Gen-Ins	1,714	1,800	1,890	1,985	2,084	2,188
43	645260	Auto Insurance	Constant	260	260	260	260	260	260
44	646180	Building R and M ISF Billings	Repair	1,039	1,081	1,124	1,169	1,215	1,264
45	646430	Fleet Maint ISF Labor and Overhead	Repair	883	918	955	993	1,033	1,074
46	646440	Fleet Maint ISF Parts and Sublet	Repair	364	378	393	409	425	442
47	646445	Fleet Non Maint ISF Parts and Sublet	Repair	156	162	169	175	182	190
48	646610	Communication Equipment RM Outside Vendors	Repair	416	432	450	467	486	506
49	646910	Data Processing Equipment R and M	Repair	312	324	337	351	365	379
50	647110	Printing and/or Binding Outside Vendors	Inflation	52	53	54	56	57	58
51	647210	Photo Processing	Inflation	52	53	54	56	57	58
52	649010	Licenses and Permits	Inflation	260	266	272	279	286	292
53	651110	Office Supplies General	Inflation	-	-	-	-	-	-
54	651910	Minor Office Equipment	Inflation	519	532	545	558	571	585
55	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
56	651950	Minor Data Processing Equipment	Inflation	260	266	272	279	286	292
57	652490	Fuel and Lubricants ISF Billings	Fuel	208	219	231	244	257	272
58	652920	Computer Software	Inflation	468	479	490	502	514	526
59	652990	Other Operating Supplies	Inflation	1,039	1,064	1,089	1,116	1,142	1,170
60	654110	Books Publications and Subscriptions	Inflation	208	213	218	223	228	234
61	654210	Dues and Memberships	SEmployees	1,558	1,614	1,675	1,737	1,847	1,915
62	654360	Other Training Educational Expenses	SEmployees	42,598	44,119	45,771	47,476	50,482	52,330
63	654370	Organizational Development	Inflation	-	-	-	-	-	-
64	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
65	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
66	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
67	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Eliminate	22,754	-	-	-	-	-
68		Total Other Operating Expenses		\$ 177,197	\$ 159,211	\$ 164,165	\$ 169,266	\$ 176,097	\$ 181,551
69		Total Public Utilities Division Administration Expenses		\$ 508,371	\$ 501,055	\$ 517,039	\$ 533,539	\$ 552,153	\$ 569,787
210106-408 PUD FACILITIES MANAGEMENT									
		<u>Personnel Services</u>							
70	512100	Regular Salaries	Labor	\$ 167,763	\$ 172,796	\$ 177,979	\$ 183,319	\$ 188,818	\$ 194,483
71	512600	ER 457 Deferred Comp	Labor	497	512	527	543	559	576
72	513100	Other Salaries and Wages	Labor	29,114	29,988	30,887	31,814	32,768	33,751
73	514100	Overtime	Labor	520	536	552	569	586	603
74	515000	Vacation Sell Back	Labor	1,023	1,054	1,086	1,118	1,152	1,186
75	515200	Special Pay Adjustment	Labor	10,087	10,389	10,701	11,022	11,353	11,693
76	519100	Reserve for Salary Adjustment	Labor	4,865	5,011	5,161	5,316	5,476	5,640
77	521100	Social Security Matching	Labor	16,362	16,853	17,358	17,879	18,415	18,968
78	522100	Retirement Regular	Labor	17,945	18,483	19,037	19,609	20,197	20,803
79	522200	Retirement High Hazard	Labor	-	-	-	-	-	-
80	523150	Health Insurance	Ins-Health	39,061	41,014	43,064	45,218	47,479	49,852

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
81	523152	Dental Insurance	Ins-Dental	1,461	1,534	1,611	1,691	1,776	1,865
82	523153	Short Term Disability Ins	Ins-Disability	268	282	296	311	326	342
83	523154	Long Term Disability Ins	Ins-Disability	567	595	625	656	689	723
84	523160	Life Insurance Short and Long Term	Constant	486	486	486	486	486	486
85	524100	Workers Compensation Regular	WorkComp	718	753	791	831	872	916
86	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
87	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
88		Total Personnel Services		\$ 290,736	\$ 300,285	\$ 310,162	\$ 320,380	\$ 330,951	\$ 341,888
		<u>Other Operating Expenses</u>							
89	631231	County Employee Physicals	SEmployees	\$ 199	\$ 206	\$ 214	\$ 222	\$ 236	\$ 244
90	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
91	634207	IT Capital Allocation	Labor	1,342	1,382	1,423	1,466	1,510	1,555
92	634210	Info Technology Automation Allocation	Labor	10,138	10,442	10,755	11,078	11,410	11,753
93	634212	IT Microsoft Office Allocation	Labor	447	461	474	489	503	518
94	634980	Interdepartmental Payment For Services	Labor	5,069	5,221	5,378	5,539	5,705	5,876
95	634999	Other Contractual Services	Inflation	203,354	208,235	213,232	218,350	223,590	228,956
96	639967	Temporary Labor	Inflation	25,941	26,564	27,201	27,854	28,523	29,207
97	640300	Out of County Travel Professional Development	SEmployees	2,187	2,265	2,349	2,437	2,591	2,686
98	640310	Out of County Travel Regular Business	SEmployees	248	257	267	277	294	305
99	640415	Motor Pool Capital Recovery Charge	Inflation	10,138	10,381	10,630	10,885	11,147	11,414
100	641100	Telephone Base Cost	Inflation	1,739	1,781	1,824	1,868	1,912	1,958
101	641230	Telephone Access Charges	Inflation	497	509	521	534	546	560
102	641700	Cellular Telephone	SEmployees	3,081	3,191	3,311	3,434	3,651	3,785
103	641900	Telephone System Support Allocation	Inflation	99	102	104	107	109	112
104	641950	Postage Freight and UPS	Inflation	99	102	104	107	109	112
105	643100	Electricity	SElectric	32,451	34,349	35,784	37,223	38,709	40,247
106	643300	Trash and Garbage Disposal	Inflation	14,909	15,266	15,633	16,008	16,392	16,786
107	643400	Water and Sewer	Inflation	4,224	4,325	4,429	4,536	4,644	4,756
108	645100	Insurance General	Gen-Ins	8,796	9,236	9,698	10,183	10,692	11,226
109	645200	Property Insurance	Gen-Ins	15,207	15,967	16,766	17,604	18,484	19,408
110	645260	Auto Insurance	Constant	1,391	1,391	1,391	1,391	1,391	1,391
111	646110	Building R and M Outside Vendors	Repair	-	-	-	-	-	-
112	646180	Building R and M ISF Billings	Repair	31,408	32,664	33,970	35,329	36,742	38,212
113	646320	Landscape Materials	Inflation	-	-	-	-	-	-
114	646285	Elevator Maintenance	Repair	-	-	-	-	-	-
115	646430	Fleet Maint ISF Labor and Overhead	Repair	895	930	968	1,006	1,046	1,088
116	646440	Fleet Maint ISF Parts and Sublet	Repair	895	930	968	1,006	1,046	1,088
117	646445	Fleet Non Maint ISF Parts and Sublet	Repair	547	569	591	615	640	665
118	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
119	647110	Printing and/or Binding Outside Vendors	Inflation	50	51	52	53	55	56
120	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
121	649030	Clerks Recording Fees Etc	Inflation	199	204	208	213	219	224
122	649100	Legal Advertising	Inflation	-	-	-	-	-	-
123	651110	Office Supplies General	Inflation	2,336	2,392	2,449	2,508	2,568	2,630
124	651210	Copying Charges	Inflation	-	-	-	-	-	-
125	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
126	651930	Minor Office Furniture	Inflation	1,242	1,272	1,303	1,334	1,366	1,399
127	651950	Minor Data Processing Equipment	Inflation	646	662	677	694	710	727
128	652110	Clothing and Uniform Purchases	SEmployees	895	926	961	997	1,060	1,099
129	652140	Personal Safety Equipment	SEmployees	1,143	1,184	1,228	1,274	1,355	1,404
130	652490	Fuel and Lubricants ISF Billings	Fuel	4,572	4,823	5,089	5,369	5,664	5,975
131	652720	Medical Supplies	Inflation	248	254	261	267	273	280
132	652910	Minor Operating Equipment	Inflation	1,342	1,374	1,407	1,441	1,475	1,511
133	652920	Computer Software	Inflation	994	1,018	1,042	1,067	1,093	1,119
134	652990	Other Operating Supplies	Inflation	696	712	730	747	765	783
135	654110	Books Publications and Subscriptions	Inflation	497	509	521	534	546	560
136	654210	Dues and Memberships	SEmployees	2,385	2,471	2,563	2,659	2,827	2,930
137	654310	Tuition	SEmployees	-	-	-	-	-	-
138	654360	Other Training Educational Expenses	SEmployees	3,181	3,294	3,417	3,545	3,769	3,907
139	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
140	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
141		Total Other Operating Expenses		\$ 395,726	\$ 407,872	\$ 419,894	\$ 432,247	\$ 445,372	\$ 458,515
142		Total Pud Facilities Management Expenses		\$ 686,461	\$ 708,157	\$ 730,057	\$ 752,627	\$ 776,323	\$ 800,403
210111-408 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT									
		<u>Personnel Services</u>							
143	512100	Regular Salaries	Labor	\$ 476,725	\$ 491,027	\$ 505,758	\$ 520,931	\$ 536,559	\$ 552,655
144	512600	ER 457 Deferred Comp	Labor	1,491	1,536	1,582	1,629	1,678	1,728
145	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
146	514100	Overtime	Labor	490	504	519	535	551	568
147	515000	Vacation Sell Back	Labor	2,279	2,347	2,418	2,490	2,565	2,642
148	518100	Termination Pay	Labor	-	-	-	-	-	-
149	519100	Reserve for Salary Adjustment	Labor	13,825	14,239	14,667	15,107	15,560	16,026
150	521100	Social Security Matching	Labor	37,815	38,950	40,118	41,322	42,562	43,838
151	522100	Retirement Regular	Labor	41,446	42,689	43,970	45,289	46,648	48,047
152	523150	Health Insurance	Ins-Health	91,150	95,708	100,493	105,518	110,793	116,333
153	523152	Dental Insurance	Ins-Dental	3,409	3,580	3,759	3,947	4,144	4,351
154	523153	Short Term Disability Ins	Ins-Disability	626	658	690	725	761	799
155	523154	Long Term Disability Ins	Ins-Disability	1,322	1,388	1,458	1,530	1,607	1,687
156	523160	Life Insurance Short and Long Term	Constant	1,381	1,381	1,381	1,381	1,381	1,381
157	524100	Workers Compensation Regular	WorkComp	1,314	1,379	1,448	1,521	1,597	1,676
158	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
159	528700	Educational Expense	Inflation	-	-	-	-	-	-
160	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	22,950
161	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	11,771
162		Total Personnel Services		\$ 673,272	\$ 695,386	\$ 718,260	\$ 741,923	\$ 766,404	\$ 826,454
		<u>Other Operating Expenses</u>							
163	631231	County Employee Physicals	SEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	634207	IT Capital Allocation	Labor	1,938	1,996	2,056	2,118	2,182	2,247

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
165	634210	Info Technology Automation Allocation	Labor	27,882	28,718	29,580	30,467	31,381	32,323
166	634211	IT Billing Hours Allocation	Labor	5,566	5,733	5,905	6,083	6,265	6,453
167	634212	IT Microsoft Office Allocation	Labor	746	768	791	815	839	864
168	634970	Indirect Cost Reimbursement	Indirect	1,432,520	1,475,495	1,519,760	1,565,353	1,612,314	1,660,683
169	634980	Interdepartmental Payment For Services	Labor	596	614	633	652	671	691
170	634999	Other Contractual Services	Inflation	13,668	13,996	14,331	14,675	15,028	15,388
171	639964	Storage Contractor	Inflation	-	-	-	-	-	-
172	639967	Temporary Labor	Inflation	596	611	625	640	656	671
173	640300	Out of County Travel Professional Development	SEmployees	994	1,029	1,068	1,108	1,178	1,221
174	640310	Out of County Travel Regular Business	SEmployees	199	206	214	222	236	244
175	640320	Interview Expense	SEmployees	-	-	-	-	-	-
176	641230	Telephone Access Charges	Inflation	2,982	3,054	3,127	3,202	3,279	3,357
177	641700	Cellular Telephone	SEmployees	1,640	1,699	1,762	1,828	1,944	2,015
178	641900	Telephone System Support Allocation	Inflation	99	102	104	107	109	112
179	641950	Postage Freight and UPS	Inflation	99	102	104	107	109	112
180	645100	Insurance General	Gen-Ins	18,280	19,194	20,154	21,162	22,220	23,331
181	645200	Property Insurance	Gen-Ins	803	843	885	930	976	1,025
182	645260	Auto Insurance	Constant	236	236	236	236	236	236
183	646180	Building R and M ISF Billings	Repair	249	258	269	280	291	302
184	646430	Fleet Maint ISF Labor and Overhead	Repair	249	258	269	280	291	302
185	646440	Fleet Maint ISF Parts and Sublet	Repair	249	258	269	280	291	302
186	646445	Fleet Non Maint ISF Parts and Sublet	Repair	249	258	269	280	291	302
187	646710	Office Equipment R and M	Repair	149	155	161	168	174	181
188	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
189	647110	Printing and/or Binding Outside Vendors	Inflation	99	102	104	107	109	112
190	648160	Other Ads	Inflation	-	-	-	-	-	-
191	649010	Licenses and Permits	Inflation	99	102	104	107	109	112
192	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
193	649055	Payment In Lieu of Taxes (PILT)	Input	3,392,817	4,060,580	4,362,786	4,510,109	4,540,110	4,599,678
194	649100	Legal Advertising	Inflation	845	865	886	907	929	951
195	651110	Office Supplies General	Inflation	2,982	3,054	3,127	3,202	3,279	3,357
196	651210	Copying Charges	Inflation	497	509	521	534	546	560
197	651910	Minor Office Equipment	Inflation	497	509	521	534	546	560
198	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
199	651950	Minor Data Processing Equipment	Inflation	746	763	782	800	820	839
200	652140	Personal Safety Equipment	SEmployees	99	103	107	111	118	122
201	652410	Fuel and Lubricants Outside Vendors	SEmployees	497	515	534	554	589	611
202	652490	Fuel and Lubricants ISF Billings	SEmployees	497	515	534	554	589	611
203	652910	Minor Operating Equipment	Inflation	99	102	104	107	109	112
204	652920	Computer Software	Inflation	16,898	17,304	17,719	18,144	18,580	19,026
205	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
206	654110	Books Publications and Subscriptions	SEmployees	646	669	694	720	766	794
207	654210	Dues and Memberships	SEmployees	1,441	1,493	1,549	1,606	1,708	1,771
208	654310	Tuition	SEmployees	3,926	4,067	4,219	4,376	4,653	4,823
209	654360	Other Training Educational Expenses	SEmployees	6,710	6,949	7,209	7,478	7,951	8,242
210	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
211	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
212	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	43,985	-	-	-	-	-
213		Total Other Operating Expenses		\$ 4,983,369	\$ 5,653,785	\$ 6,004,073	\$ 6,200,938	\$ 6,282,470	\$ 6,394,644
214		Total Public Utilities Division Operations Support Expenses		\$ 5,656,642	\$ 6,349,171	\$ 6,722,333	\$ 6,942,861	\$ 7,048,874	\$ 7,221,099
210118-408 PUBLIC UTILITIES INVENTORY CONTROL									
		<u>Personnel Services</u>							
215	512100	Regular Salaries	Labor	\$ 239,596	\$ 246,784	\$ 254,187	\$ 261,813	\$ 269,667	\$ 277,757
216	512600	ER 457 Deferred Comp	Labor	1,296	1,335	1,375	1,416	1,458	1,502
217	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
218	514100	Overtime	Labor	8,369	8,620	8,879	9,145	9,420	9,702
219	515000	Vacation Sell Back	Labor	2,166	2,231	2,298	2,367	2,438	2,511
220	518100	Termination Pay	Labor	-	-	-	-	-	-
221	519100	Reserve for Salary Adjustment	Labor	6,948	7,157	7,371	7,593	7,820	8,055
222	521100	Social Security Matching	Labor	19,125	19,699	20,290	20,899	21,526	22,171
223	522100	Retirement Regular	Labor	20,916	21,544	22,190	22,856	23,542	24,248
224	523150	Health Insurance	Ins-Health	67,892	71,286	74,851	78,593	82,523	86,649
225	523152	Dental Insurance	Ins-Dental	2,539	2,666	2,800	2,940	3,087	3,241
226	523153	Short Term Disability Ins	Ins-Disability	466	490	514	540	567	595
227	523154	Long Term Disability Ins	Ins-Disability	985	1,034	1,086	1,140	1,197	1,257
228	523160	Life Insurance Short and Long Term	Constant	696	696	696	696	696	696
229	524100	Workers Compensation Regular	WorkComp	773	812	852	895	940	987
230	528700	Educational Expense	Inflation	-	-	-	-	-	-
231	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
232	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
233		Total Personnel Services		\$ 371,768	\$ 384,353	\$ 397,389	\$ 410,892	\$ 424,880	\$ 439,372
		<u>Other Operating Expenses</u>							
234	631231	County Employee Physicals	SEmployees	\$ 104	\$ 107	\$ 111	\$ 116	\$ 123	\$ 127
235	634207	IT Capital Allocation	Labor	1,555	1,601	1,649	1,699	1,750	1,802
236	634210	Info Technology Automation Allocation	Labor	11,713	12,064	12,426	12,799	13,183	13,578
237	634212	IT Microsoft Office Allocation	Labor	570	587	605	623	642	661
238	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
239	634999	Other Contractual Services	Inflation	3,369	3,450	3,532	3,617	3,704	3,793
240	639967	Temporary Labor	Inflation	2,591	2,653	2,717	2,782	2,849	2,918
241	640415	Motor Pool Capital Recovery Charge	Inflation	3,472	3,556	3,641	3,728	3,818	3,909
242	641230	Telephone Access Charges	Inflation	1,347	1,380	1,413	1,447	1,482	1,517
243	641700	Cellular Telephone	SEmployees	1,555	1,610	1,671	1,733	1,843	1,910
244	641900	Telephone System Support Allocation	Inflation	415	425	435	445	456	467
245	641950	Postage Freight and UPS	Inflation	518	531	543	556	570	584
246	644620	Lease Equipment	Inflation	933	955	978	1,002	1,026	1,050
247	645260	Auto Insurance	Constant	726	726	726	726	726	726
248	646180	Building R and M ISF Billings	Repair	259	269	280	291	303	315
249	646430	Fleet Maint ISF Labor and Overhead	Repair	674	701	729	758	788	820

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
250	646440	Fleet Maint ISF Parts and Sublet	Repair	207	216	224	233	243	252
251	646445	Fleet Non Maint ISF Parts and Sublet	Repair	155	162	168	175	182	189
252	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
253	647110	Printing and/or Binding Outside Vendors	Inflation	104	106	109	111	114	117
254	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
255	651110	Office Supplies General	Inflation	1,555	1,592	1,630	1,669	1,709	1,751
256	651210	Copying Charges	Inflation	207	212	217	223	228	233
257	651910	Minor Office Equipment	Inflation	1,037	1,061	1,087	1,113	1,140	1,167
258	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
259	651950	Minor Data Processing Equipment	Inflation	2,436	2,494	2,554	2,615	2,678	2,742
260	652110	Clothing and Uniform Purchases	SEmployees	1,814	1,879	1,949	2,022	2,150	2,228
261	652120	Uniform Accessories	SEmployees	259	268	278	289	307	318
262	652130	Clothing and Uniform Rental	SEmployees	-	-	-	-	-	-
263	652140	Personal Safety Equipment	SEmployees	622	644	668	693	737	764
264	652410	Fuel and Lubricants Outside Vendors	Fuel	1,037	1,094	1,154	1,217	1,284	1,355
265	652490	Fuel and Lubricants ISF Billings	Fuel	518	547	577	609	642	677
266	652510	Household and Institutional Supplies	Inflation	52	53	54	56	57	58
267	652720	Medical Supplies	Inflation	104	106	109	111	114	117
268	652910	Minor Operating Equipment	Inflation	7,774	7,960	8,151	8,347	8,547	8,753
269	652920	Computer Software	Inflation	7,774	7,960	8,151	8,347	8,547	8,753
270	652990	Other Operating Supplies	Inflation	1,296	1,327	1,359	1,391	1,425	1,459
271	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
272	654310	Tuition	SEmployees	1,296	1,342	1,392	1,444	1,535	1,592
273	654360	Other Training Educational Expenses	SEmployees	14,097	14,600	15,146	15,711	16,706	17,317
274	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
275	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
276	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
277		Total Other Operating Expenses		\$ 72,141	\$ 74,239	\$ 76,436	\$ 78,698	\$ 81,605	\$ 84,019
278		Total Public Utilities Inventory Control Expenses		\$ 443,910	\$ 458,592	\$ 473,824	\$ 489,590	\$ 506,485	\$ 523,390
210120-408 WASTEWATER OPERATIONS ADMINISTRATION									
		<u>Personnel Services</u>							
279	512100	Regular Salaries	Labor	\$ 258,345	\$ 266,095	\$ 274,078	\$ 282,301	\$ 290,770	\$ 299,493
280	512600	ER 457 Deferred Comp	Labor	1,391	1,432	1,475	1,520	1,565	1,612
281	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
282	514100	Overtime	Labor	-	-	-	-	-	-
285	519100	Reserve for Salary Adjustment	Labor	7,491	7,716	7,947	8,186	8,431	8,684
286	521100	Social Security Matching	Labor	20,489	21,104	21,737	22,389	23,061	23,753
287	522100	Retirement Regular	Labor	37,231	38,348	39,499	40,684	41,904	43,161
288	523150	Health Insurance	Ins-Health	48,581	51,010	53,561	56,239	59,050	62,003
289	523152	Dental Insurance	Ins-Dental	1,817	1,908	2,003	2,104	2,209	2,319
290	523153	Short Term Disability Ins	Ins-Disability	334	350	368	386	406	426
291	523154	Long Term Disability Ins	Ins-Disability	705	740	777	816	856	899
292	523160	Life Insurance Short and Long Term	Constant	746	746	746	746	746	746
293	524100	Workers Compensation Regular	WorkComp	1,003	1,053	1,106	1,161	1,219	1,280

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
294	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
295	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
296		Total Personnel Services		\$ 378,772	\$ 391,162	\$ 403,975	\$ 417,228	\$ 430,937	\$ 445,117
		<u>Other Operating Expenses</u>							
297	631100	Legal Fees	Inflation	\$ 1,391	\$ 1,424	\$ 1,458	\$ 1,493	\$ 1,529	\$ 1,566
298	631231	County Employee Physicals	SEmployees	185	192	199	207	220	228
299	631400	Engineering Fees	Labor	-	-	-	-	-	-
300	631500	Architectural	Inflation	-	-	-	-	-	-
301	634207	IT Capital Allocation	Labor	834	859	885	912	939	967
302	634210	Info Technology Automation Allocation	Labor	16,688	17,189	17,704	18,236	18,783	19,346
303	634212	IT Microsoft Office Allocation	Labor	371	382	393	405	417	430
304	634980	Interdepartmental Payment For Services	Labor	927	955	984	1,013	1,043	1,075
305	634999	Other Contractual Services	Inflation	24,105	24,684	25,276	25,883	26,504	27,140
306	640300	Out of County Travel Professional Development	SEmployees	3,430	3,553	3,686	3,823	4,065	4,214
307	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
308	640415	Motor Pool Capital Recovery Charge	Inflation	9,920	10,158	10,402	10,652	10,907	11,169
309	641230	Telephone Access Charges	Inflation	927	949	972	995	1,019	1,044
310	641700	Cellular Telephone	SEmployees	5,285	5,473	5,678	5,890	6,263	6,492
311	641900	Telephone System Support Allocation	Inflation	371	380	389	398	408	418
312	641950	Postage Freight and UPS	Inflation	93	95	97	100	102	104
313	644620	Lease Equipment	Inflation	-	-	-	-	-	-
314	645100	Insurance General	Gen-Ins	105,228	110,489	116,014	121,814	127,905	134,300
315	645200	Property Insurance	Gen-Ins	665,763	699,051	734,004	770,704	809,239	849,701
316	645260	Auto Insurance	Constant	2,225	2,225	2,225	2,225	2,225	2,225
317	646180	Building R and M ISF Billings	Repair	371	386	401	417	434	451
318	646210	Custodial Serv Outside Vendors	Inflation	-	-	-	-	-	-
319	646430	Fleet Maint ISF Labor and Overhead	Repair	1,298	1,350	1,404	1,460	1,518	1,579
320	646440	Fleet Maint ISF Parts and Sublet	Repair	834	868	902	939	976	1,015
321	646445	Fleet Non Maint ISF Parts and Sublet	Repair	185	193	201	209	217	226
322	646610	Communication Equipment RM Outside Vendors	Repair	556	579	602	626	651	677
323	646710	Office Equipment R and M	Repair	93	96	100	104	108	113
324	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
325	646970	Other Equip Repairs and Maintenance	Repair	-	-	-	-	-	-
326	647110	Printing and/or Binding Outside Vendors	Inflation	93	95	97	100	102	104
327	649980	Reimbursement Prior Year Revenues	Eliminate	74,169	-	-	-	-	-
328	651110	Office Supplies General	Inflation	2,503	2,563	2,625	2,688	2,752	2,818
329	651210	Copying Charges	Inflation	-	-	-	-	-	-
330	651910	Minor Office Equipment	Inflation	371	380	389	398	408	418
331	651930	Minor Office Furniture	Inflation	278	285	292	299	306	313
332	651950	Minor Data Processing Equipment	Inflation	278	285	292	299	306	313
333	652110	Clothing and Uniform Purchases	SEmployees	278	288	299	310	330	342
334	652140	Personal Safety Equipment	SEmployees	57,574	59,630	61,862	64,167	68,230	70,727
335	652210	Food Operating Supplies	Inflation	-	-	-	-	-	-
336	652490	Fuel and Lubricants ISF Billings	Fuel	3,894	4,108	4,334	4,572	4,824	5,089
337	652510	Household and Institutional Supplies	Inflation	185	190	194	199	204	209
338	652910	Minor Operating Equipment	Inflation	556	570	583	597	612	626

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
339	652920	Computer Software	Inflation	1,113	1,139	1,167	1,195	1,223	1,253
340	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
341	654110	Books Publications and Subscriptions	Inflation	278	285	292	299	306	313
342	654210	Dues and Memberships	SEmployees	556	576	598	620	659	683
343	654310	Tuition	SEmployees	-	-	-	-	-	-
344	654360	Other Training Educational Expenses	SEmployees	3,523	3,649	3,785	3,926	4,175	4,328
345	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
346	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
347	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
348	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
349		Total Other Operating Expenses		\$ 986,731	\$ 955,572	\$ 1,000,785	\$ 1,048,172	\$ 1,099,909	\$ 1,152,016
350		Total Wastewater Operations Administration Expenses		\$ 1,365,503	\$ 1,346,733	\$ 1,404,760	\$ 1,465,400	\$ 1,530,846	\$ 1,597,134
210130-408 PUBLIC UTILITY STAKE AND LOCATES									
		<u>Personnel Services</u>							
351	512100	Regular Salaries	Labor	\$ 270,349	\$ 278,460	\$ 286,814	\$ 295,418	\$ 304,280	\$ 313,409
352	512600	ER 457 Deferred Comp	Labor	470	484	499	514	529	545
353	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
354	514100	Overtime	Labor	7,982	8,222	8,468	8,722	8,984	9,254
355	515000	Vacation Sell Back	Labor	1,017	1,048	1,079	1,111	1,145	1,179
356	515200	Special Pay Adjustment	Labor	614	632	651	671	691	712
357	518100	Termination Pay	Labor	-	-	-	-	-	-
358	519100	Reserve for Salary Adjustment	Labor	7,840	8,076	8,318	8,567	8,824	9,089
359	521100	Social Security Matching	Labor	22,053	22,714	23,396	24,098	24,820	25,565
360	522100	Retirement Regular	Labor	23,726	24,438	25,171	25,926	26,704	27,505
361	523150	Health Insurance	Ins-Health	86,206	90,517	95,042	99,795	104,784	110,023
362	523152	Dental Insurance	Ins-Dental	3,225	3,386	3,555	3,733	3,919	4,115
363	523153	Short Term Disability Ins	Ins-Disability	592	622	653	686	720	756
364	523154	Long Term Disability Ins	Ins-Disability	1,250	1,313	1,378	1,447	1,520	1,596
365	523160	Life Insurance Short and Long Term	Constant	781	781	781	781	781	781
366	524100	Workers Compensation Regular	WorkComp	5,275	5,539	5,816	6,107	6,412	6,733
367	528700	Educational Expense	Inflation	-	-	-	-	-	-
368	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
369	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
370		Total Personnel Services		\$ 431,381	\$ 446,230	\$ 461,621	\$ 477,575	\$ 494,114	\$ 511,261
		<u>Other Operating Expenses</u>							
371	631231	County Employee Physicals	SEmployees	\$ 329	\$ 341	\$ 354	\$ 367	\$ 390	\$ 404
372	631510	Data Processing Services	Inflation	-	-	-	-	-	-
373	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
374	634207	IT Capital Allocation	Labor	3,525	3,631	3,740	3,852	3,968	4,087
375	634210	Info Technology Automation Allocation	Labor	25,053	25,805	26,579	27,377	28,198	29,044
376	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
377	634212	IT Microsoft Office Allocation	Labor	705	726	748	770	794	817

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
378	634980	Interdepartmental Payment For Services	Labor	235	242	249	257	265	272
379	634986	Locate Supplies	Inflation	18,802	19,253	19,715	20,188	20,673	21,169
380	634999	Other Contractual Services	Inflation	20,729	21,226	21,736	22,258	22,792	23,339
381	640300	Out of County Travel Professional Development	SEmployees	2,773	2,872	2,980	3,091	3,287	3,407
382	640415	Motor Pool Capital Recovery Charge	Inflation	24,583	25,173	25,778	26,396	27,030	27,678
383	640990	Tolls	Inflation	-	-	-	-	-	-
384	641210	Fax Charges	Inflation	-	-	-	-	-	-
385	641230	Telephone Access Charges	Inflation	470	481	493	505	517	529
386	641700	Cellular Telephone	SEmployees	7,474	7,741	8,030	8,330	8,857	9,181
387	641900	Telephone System Support Allocation	Inflation	94	96	99	101	103	106
388	641950	Postage Freight and UPS	Inflation	1,880	1,925	1,972	2,019	2,067	2,117
389	641951	Postage	Inflation	-	-	-	-	-	-
390	641952	Freight	Inflation	-	-	-	-	-	-
391	644620	Lease Equipment	Inflation	705	722	739	757	775	794
392	645260	Auto Insurance	Constant	4,606	4,606	4,606	4,606	4,606	4,606
393	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
394	646430	Fleet Maint ISF Labor and Overhead	Repair	5,735	5,964	6,202	6,451	6,709	6,977
395	646440	Fleet Maint ISF Parts and Sublet	Repair	6,252	6,502	6,762	7,032	7,313	7,606
396	646445	Fleet Non Maint ISF Parts and Sublet	Repair	1,974	2,053	2,135	2,221	2,310	2,402
397	646510	Machine Tools R and M Outside Vendors	Repair	-	-	-	-	-	-
398	646610	Communication Equipment RM Outside Vendors	Repair	1,363	1,418	1,474	1,533	1,595	1,658
399	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
400	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
401	646970	Other Equip Repairs and Maintenance	Repair	705	733	763	793	825	858
402	647110	Printing and/or Binding Outside Vendors	Inflation	705	722	739	757	775	794
403	648160	Other Ads	Inflation	3,760	3,851	3,943	4,038	4,135	4,234
404	648170	Marketing and Promotional	Inflation	4,700	4,813	4,929	5,047	5,168	5,292
405	649000	Sales Tax Expense	Inflation	47	48	49	50	52	53
406	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
407	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
408	651110	Office Supplies General	Inflation	3,290	3,369	3,450	3,533	3,618	3,705
409	651210	Copying Charges	Inflation	235	241	246	252	258	265
410	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
411	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
412	651950	Minor Data Processing Equipment	Inflation	1,739	1,781	1,824	1,867	1,912	1,958
413	652110	Clothing and Uniform Purchases	SEmployees	3,948	4,089	4,242	4,401	4,679	4,850
414	652130	Clothing and Uniform Rental	SEmployees	-	-	-	-	-	-
415	652140	Personal Safety Equipment	SEmployees	4,465	4,625	4,798	4,977	5,292	5,486
416	652490	Fuel and Lubricants ISF Billings	Fuel	14,947	15,770	16,637	17,552	18,517	19,536
417	652510	Household and Institutional Supplies	Inflation	-	-	-	-	-	-
418	652720	Medical Supplies	Inflation	376	385	394	404	413	423
419	652910	Minor Operating Equipment	Inflation	9,401	9,627	9,858	10,094	10,336	10,584
420	652920	Computer Software	Inflation	799	818	838	858	879	900
421	652990	Other Operating Supplies	Inflation	5,876	6,017	6,161	6,309	6,460	6,615
422	654110	Books Publications and Subscriptions	Inflation	141	144	148	151	155	159
423	654210	Dues and Memberships	SEmployees	470	487	505	524	557	577
424	654310	Tuition	SEmployees	4,700	4,868	5,051	5,239	5,570	5,774
425	654360	Other Training Educational Expenses	SEmployees	10,811	11,197	11,616	12,049	12,812	13,281

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
426	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
427	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
428	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
429	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
430		Total Other Operating Expenses		\$ 198,406	\$ 204,364	\$ 210,582	\$ 217,005	\$ 224,661	\$ 231,538
431		Total Public Utility Stake and Locates Expenses		\$ 629,787	\$ 650,594	\$ 672,203	\$ 694,580	\$ 718,775	\$ 742,800
210131-408 PUBLIC UTILITIES DEPARTMENT TECH									
<u>Personnel Services</u>									
432	512100	Regular Salaries	Labor	\$ 324,250	\$ 333,977	\$ 343,996	\$ 354,316	\$ 364,946	\$ 375,894
433	512600	ER 457 Deferred Comp	Labor	472	487	501	516	532	548
434	513100	Other Salaries and Wages	Labor	15,779	16,253	16,740	17,243	17,760	18,293
435	514100	Overtime	Labor	6,668	6,868	7,074	7,287	7,505	7,730
436	515000	Vacation Sell Back	Labor	1,387	1,428	1,471	1,515	1,561	1,608
437	515200	Special Pay Adjustment	Labor	-	-	-	-	-	-
438	518100	Termination Pay	Labor	-	-	-	-	-	-
439	519100	Reserve for Salary Adjustment	Labor	9,403	9,685	9,975	10,275	10,583	10,900
440	521100	Social Security Matching	Labor	27,384	28,205	29,051	29,923	30,821	31,745
441	522100	Retirement Regular	Labor	30,063	30,965	31,894	32,851	33,837	34,852
442	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
443	523150	Health Insurance	Ins-Health	74,254	77,967	81,865	85,958	90,256	94,769
444	523152	Dental Insurance	Ins-Dental	2,777	2,916	3,062	3,215	3,376	3,545
445	523153	Short Term Disability Ins	Ins-Disability	510	536	562	591	620	651
446	523154	Long Term Disability Ins	Ins-Disability	1,077	1,131	1,187	1,247	1,309	1,375
447	523160	Life Insurance Short and Long Term	Constant	938	938	938	938	938	938
448	524100	Workers Compensation Regular	WorkComp	642	674	708	743	780	819
449	528700	Educational Expense	Inflation	-	-	-	-	-	-
450	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
451	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
452		Total Personnel Services		\$ 495,605	\$ 512,030	\$ 529,027	\$ 546,617	\$ 564,823	\$ 583,666
<u>Other Operating Expenses</u>									
453	631231	County Employee Physicals	SEmployees	\$ 283	\$ 294	\$ 305	\$ 316	\$ 336	\$ 348
454	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
455	634207	IT Capital Allocation	Labor	3,968	4,087	4,209	4,336	4,466	4,600
456	634210	Info Technology Automation Allocation	Labor	26,971	27,781	28,614	29,472	30,357	31,267
457	634211	IT Billing Hours Allocation	Labor	113,648	117,058	120,570	124,187	127,912	131,750
458	634212	IT Microsoft Office Allocation	Labor	661	681	702	723	744	767
459	634980	Interdepartmental Payment For Services	Labor	472	487	501	516	532	548
460	634999	Other Contractual Services	Inflation	37,788	38,695	39,624	40,575	41,549	42,546
461	640300	Out of County Travel Professional Development	SEmployees	7,038	7,289	7,562	7,844	8,341	8,646
462	640415	Motor Pool Capital Recovery Charge	Inflation	4,582	4,692	4,804	4,920	5,038	5,159
463	640600	Private Vehicle Rental	Inflation	-	-	-	-	-	-
464	641230	Telephone Access Charges	Inflation	1,134	1,161	1,189	1,217	1,246	1,276

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
465	641700	Cellular Telephone	SEmployees	3,968	4,109	4,263	4,422	4,702	4,874
466	641900	Telephone System Support Allocation	Inflation	472	484	495	507	519	532
467	641950	Postage Freight and UPS	Inflation	94	97	99	101	104	106
468	641952	Freight	Inflation	236	242	248	254	260	266
469	644620	Lease Equipment	Inflation	1,700	1,741	1,783	1,826	1,870	1,915
470	645260	Auto Insurance	Constant	661	661	661	661	661	661
471	645920	Insurance Claims	Gen-Ins	-	-	-	-	-	-
472	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
473	646430	Fleet Maint ISF Labor and Overhead	Repair	236	246	255	266	276	287
474	646440	Fleet Maint ISF Parts and Sublet	Repair	47	49	51	53	55	57
475	646445	Fleet Non Maint ISF Parts and Sublet	Repair	331	344	358	372	387	402
476	646610	Communication Equipment RM Outside Vendors	Repair	472	491	511	531	553	575
477	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
478	647110	Printing and/or Binding Outside Vendors	Inflation	425	435	446	456	467	479
479	649000	Sales Tax Expense	Inflation	47	48	50	51	52	53
480	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
481	651110	Office Supplies General	Inflation	2,220	2,273	2,328	2,384	2,441	2,500
482	651950	Minor Data Processing Equipment	Inflation	3,165	3,241	3,319	3,398	3,480	3,563
483	652110	Clothing and Uniform Purchases	SEmployees	803	832	863	895	952	986
484	652140	Personal Safety Equipment	SEmployees	1,275	1,321	1,370	1,421	1,511	1,567
485	652210	Food Operating Supplies	Inflation	-	-	-	-	-	-
486	652490	Fuel and Lubricants ISF Billings	Fuel	897	947	999	1,054	1,112	1,173
487	652720	Medical Supplies	Inflation	47	48	50	51	52	53
488	652910	Minor Operating Equipment	Inflation	709	726	743	761	779	798
489	652920	Computer Software	Inflation	92,865	95,094	97,376	99,713	102,106	104,557
490	652990	Other Operating Supplies	Inflation	4,724	4,837	4,953	5,072	5,194	5,318
491	654110	Books Publications and Subscriptions	Inflation	850	871	892	913	935	957
492	654210	Dues and Memberships	SEmployees	1,039	1,076	1,117	1,158	1,232	1,277
493	654310	Tuition	SEmployees	5,101	5,284	5,481	5,686	6,046	6,267
494	654360	Other Training Educational Expenses	SEmployees	19,225	19,911	20,657	21,426	22,783	23,617
495	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
496	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
497	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
498	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
499	Incremental	Incremental Operating Expenses	Eliminate	47,235	-	-	-	-	-
500		Total Other Operating Expenses		\$ 385,394	\$ 347,631	\$ 357,446	\$ 367,537	\$ 379,047	\$ 389,746
501		Total Public Utilities Department Tech Expenses		\$ 880,998	\$ 859,661	\$ 886,473	\$ 914,155	\$ 943,870	\$ 973,412
210151-408 COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING									
<u>Personnel Services</u>									
502	512100	Regular Salaries	Labor	\$ 173,868	\$ 179,084	\$ 184,456	\$ 189,990	\$ 195,690	\$ 201,560
503	512600	ER 457 Deferred Comp	Labor	497	512	527	543	559	576
504	513100	Other Salaries and Wages	Labor	16,615	17,114	17,627	18,156	18,701	19,262
505	514100	Overtime	Labor	3,718	3,830	3,945	4,063	4,185	4,310
506	515000	Vacation Sell Back	Labor	371	382	394	406	418	430

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
507	518100	Termination Pay	Labor	-	-	-	-	-	-
508	519100	Reserve for Salary Adjustment	Labor	5,042	5,193	5,349	5,510	5,675	5,845
509	521100	Social Security Matching	Labor	15,024	15,475	15,939	16,417	16,910	17,417
510	522100	Retirement Regular	Labor	16,474	16,968	17,477	18,002	18,542	19,098
511	523149	Health Insurance - Job Bankers / PT	Ins-Health	6,510	6,836	7,177	7,536	7,913	8,309
512	523150	Health Insurance	Ins-Health	52,081	54,685	57,419	60,290	63,305	66,470
513	523152	Dental Insurance	Ins-Dental	1,948	2,045	2,148	2,255	2,368	2,486
514	523153	Short Term Disability Ins	Ins-Disability	358	376	394	414	435	457
515	523154	Long Term Disability Ins	Ins-Disability	755	793	833	874	918	964
516	523160	Life Insurance Short and Long Term	Constant	501	501	501	501	501	501
517	524100	Workers Compensation Regular	WorkComp	366	384	403	423	445	467
518	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
519	528700	Educational Expense	Inflation	-	-	-	-	-	-
520	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	21,631	22,280	22,948
521	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	11,094	11,427	11,770
522		Total Personnel Services		\$ 294,129	\$ 304,178	\$ 314,591	\$ 358,106	\$ 370,270	\$ 382,871
		<u>Other Operating Expenses</u>							
523	631991	Collection Fees	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
524	634207	IT Capital Allocation	Labor	\$ 1,789	\$ 1,843	\$ 1,898	\$ 1,955	\$ 2,014	\$ 2,074
525	634210	Info Technology Automation Allocation	Labor	12,225	12,592	12,970	13,359	13,759	14,172
526	634211	IT Billing Hours Allocation	Labor	64,356	66,286	68,275	70,323	72,433	74,606
527	634212	IT Microsoft Office Allocation	Labor	497	512	527	543	559	576
528	634999	Other Contractual Services	Inflation	113,902	116,636	119,435	122,302	125,237	128,242
529	640300	Out of County Travel Professional Development	SEmployees	50	51	53	55	59	61
530	641230	Telephone Access Charges	Inflation	1,193	1,221	1,251	1,281	1,311	1,343
531	641700	Cellular Telephone	SEmployees	-	-	-	-	-	-
532	641900	Telephone System Support Allocation	Inflation	1,988	2,036	2,084	2,134	2,186	2,238
533	641950	Postage Freight and UPS	Cust-Sewer	183,526	192,790	201,507	210,180	219,135	228,397
534	644620	Lease Equipment	Inflation	1,640	1,679	1,720	1,761	1,803	1,846
535	646281	Fire System	Inflation	-	-	-	-	-	-
536	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
537	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
538	646910	Data Processing Equipment R and M	Repair	248	258	269	280	291	302
539	647110	Printing and/or Binding Outside Vendors	Inflation	2,485	2,544	2,605	2,668	2,732	2,798
540	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
541	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
542	651110	Office Supplies General	Inflation	1,988	2,036	2,084	2,134	2,186	2,238
543	651210	Copying Charges	Inflation	248	254	261	267	273	280
544	651910	Minor Office Equipment	Inflation	745	763	782	800	820	839
545	651950	Minor Data Processing Equipment	Inflation	298	305	313	320	328	336
546	652910	Minor Operating Equipment	Inflation	298	305	313	320	328	336
547	652920	Computer Software	Inflation	3,976	4,071	4,169	4,269	4,371	4,476
548	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
549	654310	Tuition	SEmployees	-	-	-	-	-	-
550	654360	Other Training Educational Expenses	SEmployees	1,044	1,081	1,121	1,163	1,237	1,282
551	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
552	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
553	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	7,007	-	-	-	-	-
554		Total Other Operating Expenses		\$ 399,502	\$ 407,265	\$ 421,636	\$ 436,114	\$ 451,061	\$ 466,443
555		Total Collier County Water-Sewer District Client Billing Expenses		\$ 693,631	\$ 711,444	\$ 736,226	\$ 794,220	\$ 821,331	\$ 849,314
210152-408		ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM							
		<u>Personnel Services</u>							
556	512100	Regular Salaries	Labor	\$ 254,790	\$ 262,433	\$ 270,306	\$ 278,416	\$ 286,768	\$ 295,371
557	512600	ER 457 Deferred Comp	Labor	747	769	792	816	841	866
558	512800	Taxable Dep 25-3	Labor	-	-	-	-	-	-
559	513100	Other Salaries and Wages	Labor	16,649	17,149	17,663	18,193	18,739	19,301
560	514100	Overtime	Labor	3,037	3,128	3,222	3,318	3,418	3,520
561	515000	Vacation Sell Back	Labor	1,027	1,058	1,089	1,122	1,156	1,190
562	518100	Termination Pay	Labor	-	-	-	-	-	-
563	519100	Reserve for Salary Adjustment	Labor	7,389	7,611	7,839	8,075	8,317	8,566
564	521100	Social Security Matching	Labor	21,465	22,109	22,772	23,455	24,159	24,884
565	522100	Retirement Regular	Labor	23,535	24,241	24,968	25,717	26,489	27,284
566	522800	Allowable Taxable De	Labor	-	-	-	-	-	-
567	523149	Health Insurance - Job Bankers / PT	Ins-Health	6,523	6,850	7,192	7,552	7,929	8,326
568	523150	Health Insurance	Ins-Health	78,281	82,195	86,305	90,620	95,151	99,908
569	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
570	523152	Dental Insurance	Ins-Dental	2,928	3,074	3,228	3,390	3,559	3,737
571	523153	Short Term Disability Ins	Ins-Disability	538	565	593	623	654	686
572	523154	Long Term Disability Ins	Ins-Disability	1,135	1,192	1,252	1,314	1,380	1,449
573	523160	Life Insurance Short and Long Term	Constant	736	736	736	736	736	736
574	524100	Workers Compensation Regular	WorkComp	337	353	371	390	409	430
575	528700	Educational Expense	Inflation	-	-	-	-	-	-
576	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	22,995
577	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	11,794
578		Total Personnel Services		\$ 419,116	\$ 433,463	\$ 448,329	\$ 463,736	\$ 479,703	\$ 531,043
		<u>Other Operating Expenses</u>							
579	631650	Abstract Fees	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580	631991	Collection Fees	Inflation	149	153	157	160	164	168
581	634207	IT Capital Allocation	Labor	2,091	2,154	2,219	2,285	2,354	2,425
582	634210	Info Technology Automation Allocation	Labor	15,337	15,798	16,272	16,760	17,262	17,780
583	634211	IT Billing Hours Allocation	Labor	3,884	4,001	4,121	4,244	4,372	4,503
584	634212	IT Microsoft Office Allocation	Labor	697	718	740	762	785	808
585	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
586	634999	Other Contractual Services	Inflation	80,671	82,607	84,590	86,620	88,699	90,828
587	640300	Out of County Travel Professional Development	SEmployees	-	-	-	-	-	-
588	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-
589	641230	Telephone Access Charges	Inflation	2,490	2,550	2,611	2,673	2,738	2,803
590	641700	Cellular Telephone	SEmployees	249	258	268	277	295	306

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
591	641900	Telephone System Support Allocation	Inflation	1,992	2,040	2,089	2,139	2,190	2,243
592	641950	Postage Freight and UPS	Cust-Sewer	747	785	820	855	892	930
593	642100	Bank Fees	SEmployees	430,246	445,610	462,289	479,513	509,874	528,540
594	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
595	646610	Communication Equipment RM Outside Vendors	Repair	100	104	108	112	117	121
596	646710	Office Equipment R and M	Repair	249	259	269	280	291	303
597	646910	Data Processing Equipment R and M	Repair	299	311	323	336	350	364
598	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
599	649030	Clerks Recording Fees Etc	Inflation	100	102	104	107	110	112
600	651110	Office Supplies General	Inflation	1,743	1,785	1,828	1,871	1,916	1,962
601	651910	Minor Office Equipment	Inflation	299	306	313	321	329	336
602	651950	Minor Data Processing Equipment	Inflation	1,494	1,530	1,566	1,604	1,643	1,682
603	652910	Minor Operating Equipment	Inflation	249	255	261	267	274	280
604	652920	Computer Software	Inflation	2,988	3,060	3,133	3,208	3,285	3,364
605	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
606	654210	Dues and Memberships	SEmployees	-	-	-	-	-	-
607	654360	Other Training Educational Expenses	SEmployees	1,743	1,805	1,873	1,942	2,065	2,141
608	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
609	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
610	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	87,941	-	-	-	-	-
611		Total Other Operating Expenses		\$ 635,758	\$ 566,188	\$ 585,952	\$ 606,339	\$ 640,003	\$ 661,999
612		Total Accounting/Assessments/Estoppel Program Expenses		\$ 1,054,875	\$ 999,650	\$ 1,034,281	\$ 1,070,075	\$ 1,119,706	\$ 1,193,041
210153-408 PUBLIC UTILITIES DIVISION CUSTOMER SERVICE									
<u>Personnel Services</u>									
613	512100	Regular Salaries	Labor	\$ 273,501	\$ 281,706	\$ 290,158	\$ 298,862	\$ 307,828	\$ 317,063
614	512600	ER 457 Deferred Comp	Labor	497	512	527	543	559	576
615	513100	Other Salaries and Wages	Labor	33,230	34,227	35,254	36,312	37,401	38,523
616	514100	Overtime	Labor	5,283	5,441	5,604	5,772	5,946	6,124
617	515000	Vacation Sell Back	Labor	806	830	855	880	907	934
618	518100	Termination Pay	Labor	-	-	-	-	-	-
619	519100	Reserve for Salary Adjustment	Labor	7,932	8,170	8,415	8,667	8,927	9,195
620	521100	Social Security Matching	Labor	24,170	24,896	25,642	26,412	27,204	28,020
621	522100	Retirement Regular	Labor	27,767	28,600	29,458	30,342	31,252	32,190
622	523149	Health Insurance - Job Bankers / PT	Ins-Health	13,020	13,671	14,355	15,073	15,826	16,617
623	523150	Health Insurance	Ins-Health	91,142	95,699	100,484	105,508	110,783	116,322
624	523152	Dental Insurance	Ins-Dental	3,409	3,580	3,759	3,946	4,144	4,351
625	523153	Short Term Disability Ins	Ins-Disability	626	657	690	725	761	799
626	523154	Long Term Disability Ins	Ins-Disability	1,322	1,388	1,457	1,530	1,607	1,687
627	523160	Life Insurance Short and Long Term	Constant	789	789	789	789	789	789
628	524100	Workers Compensation Regular	WorkComp	479	502	528	554	582	611
629	528700	Educational Expense	Inflation	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
630	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	21,631	22,280	22,948
631	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	11,094	11,427	11,770
632		Total Personnel Services		\$ 483,973	\$ 500,669	\$ 517,975	\$ 568,641	\$ 588,223	\$ 608,520
		<u>Other Operating Expenses</u>							
633	634207	IT Capital Allocation	Labor	\$ 4,174	\$ 4,300	\$ 4,429	\$ 4,562	\$ 4,698	\$ 4,839
634	634210	Info Technology Automation Allocation	Labor	34,041	35,063	36,115	37,198	38,314	39,463
635	634211	IT Billing Hours Allocation	Labor	7,902	8,139	8,383	8,634	8,893	9,160
636	634212	IT Microsoft Office Allocation	Labor	895	921	949	977	1,007	1,037
637	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
638	634999	Other Contractual Services	Inflation	9,889	10,127	10,370	10,619	10,874	11,134
639	641230	Telephone Access Charges	Inflation	15,803	16,182	16,571	16,969	17,376	17,793
640	641700	Cellular Telephone	SEmployees	248	257	267	277	294	305
641	641900	Telephone System Support Allocation	Inflation	248	254	261	267	273	280
642	641950	Postage Freight and UPS	Inflation	994	1,018	1,042	1,067	1,093	1,119
643	646610	Communication Equipment RM Outside Vendors	Repair	845	879	914	950	988	1,028
644	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
645	646910	Data Processing Equipment R and M	Repair	696	724	753	783	814	846
646	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
647	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
648	651110	Office Supplies General	Inflation	3,479	3,562	3,648	3,735	3,825	3,917
649	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
650	651950	Minor Data Processing Equipment	Inflation	795	814	834	854	874	895
651	652910	Minor Operating Equipment	Inflation	497	509	521	534	546	560
652	652920	Computer Software	Inflation	248	254	261	267	273	280
653	652990	Other Operating Supplies	Inflation	248	254	261	267	273	280
654	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
655	654310	Tuition	SEmployees	3,379	3,500	3,631	3,766	4,005	4,151
656	654360	Other Training Educational Expenses	SEmployees	447	463	481	498	530	549
657	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
658	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
659	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	1,441	-	-	-	-	-
660		Total Other Operating Expenses		\$ 86,271	\$ 87,221	\$ 89,687	\$ 92,223	\$ 94,951	\$ 97,637
661		Total Public Utilities Division Customer Service Expenses		\$ 570,245	\$ 587,889	\$ 607,662	\$ 660,864	\$ 683,175	\$ 706,158
210155-408		PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT							
		<u>Personnel Services</u>							
662	512100	Regular Salaries	Labor	\$ 1,211,246	\$ 1,247,583	\$ 1,285,010	\$ 1,323,561	\$ 1,363,267	\$ 1,404,166
663	512600	ER 457 Deferred Comp	Labor	4,935	5,083	5,235	5,392	5,554	5,720
664	513100	Other Salaries and Wages	Labor	62,753	64,635	66,574	68,571	70,629	72,747
665	514100	Overtime	Labor	10,610	10,929	11,257	11,594	11,942	12,300
666	515000	Vacation Sell Back	Labor	4,100	4,223	4,350	4,481	4,615	4,753
667	518100	Termination Pay	Labor	-	-	-	-	-	-
668	519100	Reserve for Salary Adjustment	Labor	35,126	36,180	37,265	38,383	39,535	40,721

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
669	521100	Social Security Matching	Labor	101,648	104,698	107,839	111,074	114,406	117,838
670	522100	Retirement Regular	Labor	122,021	125,682	129,453	133,336	137,336	141,456
671	523149	Health Insurance - Job Bankers / PT	Ins-Health	7,605	7,985	8,384	8,804	9,244	9,706
672	523150	Health Insurance	Ins-Health	205,334	215,601	226,381	237,700	249,585	262,064
673	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
674	523152	Dental Insurance	Ins-Dental	7,680	8,064	8,468	8,891	9,336	9,802
675	523153	Short Term Disability Ins	Ins-Disability	1,411	1,481	1,555	1,633	1,715	1,800
676	523154	Long Term Disability Ins	Ins-Disability	2,978	3,127	3,283	3,448	3,620	3,801
677	523160	Life Insurance Short and Long Term	Constant	3,502	3,502	3,502	3,502	3,502	3,502
678	524100	Workers Compensation Regular	WorkComp	4,593	4,822	5,063	5,316	5,582	5,861
679	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
680	AddPersSalary	Additional Personnel Salary	Calculated	-	37,886	39,023	40,193	41,399	42,641
681	AddPersBenefits	Additional Personnel Benefits	Calculated	-	14,533	14,969	15,418	15,880	16,357
682		Total Personnel Services		\$ 1,785,543	\$ 1,896,015	\$ 1,957,612	\$ 2,021,298	\$ 2,087,147	\$ 2,155,238
		<u>Other Operating Expenses</u>							
683	631231	County Employee Physicals	SEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
684	634204	IT Direct Client Support	Labor	5,805	5,979	6,159	6,344	6,534	6,730
685	634207	IT Capital Allocation	Labor	5,051	5,202	5,358	5,519	5,685	5,855
686	634210	Info Technology Automation Allocation	Labor	40,115	41,318	42,558	43,834	45,150	46,504
687	634211	IT Billing Hours Allocation	Labor	290	299	308	317	327	336
688	634212	IT Microsoft Office Allocation	Labor	1,858	1,913	1,971	2,030	2,091	2,154
689	634405	Regular Witne	Labor	-	-	-	-	-	-
690	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
691	634999	Other Contractual Services	Inflation	1,161	1,189	1,217	1,247	1,277	1,307
692	639964	Storage Contractor	Inflation	1,742	1,783	1,826	1,870	1,915	1,961
693	639967	Temporary Labor	Inflation	20,319	20,806	21,306	21,817	22,341	22,877
694	640200	Mileage Reimbursement Regular	Fuel	-	-	-	-	-	-
695	640300	Out of County Travel Professional Development	SEmployees	2,322	2,405	2,495	2,588	2,752	2,853
696	640310	Out of County Travel Regular Business	SEmployees	-	-	-	-	-	-
697	640320	Interview Expense	Inflation	581	594	609	623	638	654
698	640410	Motor Pool Rental Charge	Inflation	406	416	426	436	447	458
699	640415	Motor Pool Capital Recovery Charge	Inflation	30,768	31,507	32,263	33,037	33,830	34,642
700	641230	Telephone Access Charges	Inflation	3,948	4,042	4,139	4,239	4,340	4,445
701	641700	Cellular Telephone	SEmployees	14,513	15,032	15,594	16,175	17,199	17,829
702	641900	Telephone System Support Allocation	Inflation	464	476	487	499	511	523
703	641950	Postage Freight and UPS	Inflation	581	594	609	623	638	654
704	641951	Postage	Inflation	-	-	-	-	-	-
705	641952	Freight	Inflation	-	-	-	-	-	-
706	643100	Electricity	SElectric	4,238	4,486	4,673	4,861	5,055	5,256
707	643400	Water and Sewer	Inflation	1,219	1,248	1,278	1,309	1,340	1,373
708	644620	Lease Equipment	Inflation	-	-	-	-	-	-
709	645100	Insurance General	Gen-Ins	8,244	8,656	9,089	9,543	10,020	10,521
710	645200	Property Insurance	Gen-Ins	2,554	2,682	2,816	2,957	3,105	3,260
711	645260	Auto Insurance	Constant	5,747	5,747	5,747	5,747	5,747	5,747
712	646180	Building R and M ISF Billings	Repair	871	906	942	980	1,019	1,059
713	646430	Fleet Maint ISF Labor and Overhead	Repair	9,753	10,143	10,549	10,971	11,410	11,866

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
714	646440	Fleet Maint ISF Parts and Sublet	Repair	6,502	6,762	7,033	7,314	7,606	7,911
715	646445	Fleet Non Maint ISF Parts and Sublet	Repair	929	966	1,005	1,045	1,087	1,130
716	646610	Communication Equipment RM Outside Vendors	Repair	581	604	628	653	679	706
717	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
718	646910	Data Processing Equipment R and M	Repair	1,161	1,208	1,256	1,306	1,358	1,413
719	646970	Other Equip Repairs and Maintenance	Repair	581	604	628	653	679	706
720	647110	Printing and/or Binding Outside Vendors	Inflation	581	594	609	623	638	654
721	648160	Other Ads	Inflation	871	892	913	935	957	980
722	649010	Licenses and Permits	Inflation	581	594	609	623	638	654
723	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
724	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
725	651110	Office Supplies General	Inflation	5,225	5,350	5,479	5,610	5,745	5,883
726	651210	Copying Charges	Inflation	2,032	2,081	2,131	2,182	2,234	2,288
727	651910	Minor Office Equipment	Inflation	1,161	1,189	1,217	1,247	1,277	1,307
728	651930	Minor Office Furniture	Inflation	1,161	1,189	1,217	1,247	1,277	1,307
729	651950	Minor Data Processing Equipment	Inflation	5,225	5,350	5,479	5,610	5,745	5,883
730	652110	Clothing and Uniform Purchases	SEmployees	-	-	-	-	-	-
731	652130	Clothing and Uniform Rental	WEmployees	-	-	-	-	-	-
732	652140	Personal Safety Equipment	SEmployees	2,322	2,405	2,495	2,588	2,752	2,853
733	652490	Fuel and Lubricants ISF Billings	Fuel	10,101	10,657	11,243	11,861	12,514	13,202
734	652910	Minor Operating Equipment	Inflation	1,161	1,189	1,217	1,247	1,277	1,307
735	652920	Computer Software	Inflation	9,869	10,106	10,348	10,597	10,851	11,112
736	652990	Other Operating Supplies	Inflation	116	119	122	125	128	131
737	654110	Books Publications and Subscriptions	Inflation	174	178	183	187	191	196
738	654210	Dues and Memberships	SEmployees	1,742	1,804	1,871	1,941	2,064	2,139
739	654360	Other Training Educational Expenses	SEmployees	8,127	8,418	8,733	9,058	9,632	9,984
740	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
741	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
742	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
743		Total Other Operating Expenses		\$ 222,750	\$ 229,683	\$ 236,833	\$ 244,217	\$ 252,698	\$ 260,607
744		Total Public Utilities Planning and Project Management Expenses		\$ 2,008,293	\$ 2,125,698	\$ 2,194,445	\$ 2,265,515	\$ 2,339,845	\$ 2,415,846
233312-408	NCWRF								
		<u>Personnel Services</u>							
745	512100	Regular Salaries	Labor	\$ 1,235,617	\$ 1,272,686	\$ 1,310,866	\$ 1,350,192	\$ 1,390,698	\$ 1,432,419
746	512600	ER 457 Deferred Comp	Labor	6,000	6,180	6,365	6,556	6,753	6,956
747	512800	Taxable Dep 25-3	Labor	-	-	-	-	-	-
748	513100	Other Salaries and Wages	Labor	121,299	124,938	128,686	132,547	136,523	140,619
749	514100	Overtime	Labor	112,486	115,861	119,336	122,916	126,604	130,402
750	515000	Vacation Sell Back	Labor	6,072	6,254	6,442	6,635	6,834	7,039
751	515200	Special Pay Adjustment	Labor	43,541	44,847	46,193	47,578	49,006	50,476
752	518100	Termination Pay	Labor	-	-	-	-	-	-
753	519100	Reserve for Salary Adjustment	Labor	35,834	36,909	38,016	39,157	40,331	41,541
754	521100	Social Security Matching	Labor	119,398	122,980	126,669	130,469	134,384	138,415
755	522100	Retirement Regular	Labor	130,756	134,679	138,719	142,881	147,167	151,582

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
756	522800	Allowable Taxable De	Labor	-	-	-	-	-	-
757	523149	Health Insurance - Job Bankers / PT	Ins-Health	39,300	41,265	43,328	45,495	47,769	50,158
758	523150	Health Insurance	Ins-Health	353,700	371,385	389,954	409,452	429,925	451,421
759	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
760	523152	Dental Insurance	Ins-Dental	13,230	13,892	14,586	15,315	16,081	16,885
761	523153	Short Term Disability Ins	Ins-Disability	2,430	2,552	2,679	2,813	2,954	3,101
762	523154	Long Term Disability Ins	Ins-Disability	5,130	5,387	5,656	5,939	6,236	6,547
763	523160	Life Insurance Short and Long Term	Constant	3,580	3,580	3,580	3,580	3,580	3,580
764	524100	Workers Compensation Regular	WorkComp	23,934	25,131	26,387	27,707	29,092	30,547
765	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
766	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
767		Total Personnel Services		\$ 2,252,307	\$ 2,328,523	\$ 2,407,464	\$ 2,489,232	\$ 2,573,936	\$ 2,661,688
		<u>Other Operating Expenses</u>							
768	631231	County Employee Physicals	SEmployees	\$ 800	\$ 829	\$ 860	\$ 892	\$ 948	\$ 983
769	631400	Engineering Fees	Labor	170,000	175,100	180,353	185,764	191,336	197,077
770	634007	Fire Inspection Services	Inflation	100	102	105	107	110	113
771	634123	Hazardous Waste Management Fee	Inflation	1,200	1,229	1,258	1,288	1,319	1,351
772	634207	IT Capital Allocation	Labor	4,500	4,635	4,774	4,917	5,065	5,217
773	634210	Info Technology Automation Allocation	Labor	37,000	38,110	39,253	40,431	41,644	42,893
774	634212	IT Microsoft Office Allocation	Labor	3,100	3,193	3,289	3,387	3,489	3,594
775	634805	Emergency Maintenance and Repair	Repair	205,000	213,200	221,728	230,597	239,821	249,414
776	634980	Interdepartmental Payment For Services	Labor	7,000	7,210	7,426	7,649	7,879	8,115
777	634990	Landscape Incidentals	Inflation	3,100	3,174	3,251	3,329	3,408	3,490
778	634999	Other Contractual Services	Inflation	1,682,700	1,723,085	1,764,439	1,806,785	1,850,148	1,894,552
779	639962	Roofing Contractors	Inflation	41,600	42,598	43,621	44,668	45,740	46,837
780	640300	Out of County Travel Professional Development	SEmployees	-	-	-	-	-	-
781	640310	Out of County Travel Regular Business	SEmployees	-	-	-	-	-	-
782	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
783	640415	Motor Pool Capital Recovery Charge	Inflation	47,200	48,333	49,493	50,681	51,897	53,142
784	641100	Telephone Base Cost	Inflation	3,400	3,482	3,565	3,651	3,738	3,828
785	641230	Telephone Access Charges	Inflation	2,800	2,867	2,936	3,006	3,079	3,153
786	641700	Cellular Telephone	SEmployees	1,600	1,657	1,719	1,783	1,896	1,966
787	641900	Telephone System Support Allocation	Inflation	200	205	210	215	220	225
788	641950	Postage Freight and UPS	Inflation	8,600	8,806	9,018	9,234	9,456	9,683
789	641952	Freight	Inflation	-	-	-	-	-	-
790	643100	Electricity	SElectric	989,700	1,047,570	1,091,331	1,135,224	1,180,563	1,227,460
791	643300	Trash and Garbage Disposal	Inflation	59,800	61,235	62,705	64,210	65,751	67,329
792	644600	Rent Equipment	Inflation	4,600	4,710	4,823	4,939	5,058	5,179
793	645260	Auto Insurance	Constant	3,700	3,700	3,700	3,700	3,700	3,700
794	646180	Building R and M ISF Billings	Repair	3,200	3,328	3,461	3,600	3,744	3,893
795	646210	Custodial Serv Outside Vendors	Inflation	-	-	-	-	-	-
796	646285	Elevator Maintenance	Repair	200	208	216	225	234	243
797	646311	Sprinkler System Maintenance	Repair	3,000	3,120	3,245	3,375	3,510	3,650
798	646314	Maintenance Landscaping	Inflation	221,300	226,611	232,050	237,619	243,322	249,162
799	646321	R and M Electrical	Repair	104,000	108,160	112,486	116,986	121,665	126,532
800	646430	Fleet Maint ISF Labor and Overhead	Repair	19,600	20,384	21,199	22,047	22,929	23,846

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
801	646440	Fleet Maint ISF Parts and Sublet	Repair	11,900	12,376	12,871	13,386	13,921	14,478
802	646445	Fleet Non Maint ISF Parts and Sublet	Repair	3,100	3,224	3,353	3,487	3,627	3,772
803	646510	Machine Tools R and M Outside Vendors	Repair	-	-	-	-	-	-
804	646610	Communication Equipment RM Outside Vendors	Repair	2,400	2,496	2,596	2,700	2,808	2,920
805	646710	Office Equipment R and M	Repair	800	832	865	900	936	973
806	646970	Other Equip Repairs and Maintenance	Repair	13,300	13,832	14,385	14,961	15,559	16,181
807	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
808	648160	Other Ads	Inflation	-	-	-	-	-	-
809	649010	Licenses and Permits	Inflation	30,000	30,720	31,457	32,212	32,985	33,777
810	649100	Legal Advertising	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
811	649980	Reimbursement Prior Year Revenues	Eliminate	-	-	-	-	-	-
812	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
813	651110	Office Supplies General	Inflation	5,100	5,222	5,348	5,476	5,608	5,742
814	651910	Minor Office Equipment	Inflation	4,100	4,198	4,299	4,402	4,508	4,616
815	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
816	651950	Minor Data Processing Equipment	Inflation	3,500	3,584	3,670	3,758	3,848	3,941
817	652110	Clothing and Uniform Purchases	SEmployees	1,800	1,864	1,934	2,006	2,133	2,211
818	652130	Clothing and Uniform Rental	SEmployees	11,500	11,911	12,356	12,817	13,628	14,127
819	652140	Personal Safety Equipment	SEmployees	-	-	-	-	-	-
820	652310	Fertilizer Herbicides and Chemicals	SChemical	830,900	881,861	932,144	983,825	1,038,089	1,095,121
821	652410	Fuel and Lubricants Outside Vendors	Fuel	2,300	2,427	2,560	2,701	2,849	3,006
822	652490	Fuel and Lubricants ISF Billings	Fuel	29,100	30,701	32,389	34,170	36,050	38,033
823	652510	Household and Institutional Supplies	Inflation	6,500	6,656	6,816	6,979	7,147	7,318
824	652720	Medical Supplies	Inflation	1,500	1,536	1,573	1,611	1,649	1,689
825	652910	Minor Operating Equipment	Inflation	-	-	-	-	-	-
826	652920	Computer Software	Inflation	900	922	944	966	990	1,013
827	652990	Other Operating Supplies	Sewer Flow	86,200	90,079	93,751	97,426	101,218	105,137
828	652991	Electrical Supplier	Repair	141,000	146,640	152,506	158,606	164,950	171,548
829	652992	Electrical Co	Repair	47,800	49,712	51,700	53,768	55,919	58,156
830	652999	Painting Supplies	Inflation	7,100	7,270	7,445	7,624	7,807	7,994
831	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
832	654210	Dues and Memberships	SEmployees	200	207	215	223	237	246
833	654360	Other Training Educational Expenses	SEmployees	9,100	9,425	9,778	10,142	10,784	11,179
834	655100	Utilities Parts Etc	Repair	326,600	339,664	353,251	367,381	382,076	397,359
835	655200	Utilities Repair Etc	Repair	288,300	299,832	311,825	324,298	337,270	350,761
836	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
837	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
838	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
839	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
840		Total Other Operating Expenses		\$ 5,497,000	\$ 5,717,105	\$ 5,925,690	\$ 6,139,355	\$ 6,361,564	\$ 6,591,302
841		Total NCWRF Expenses		\$ 7,749,307	\$ 8,045,628	\$ 8,333,154	\$ 8,628,587	\$ 8,935,500	\$ 9,252,990
233315-408 WASTEWATER POWER SYSTEM AND INSTRUMENTATION									
<u>Personnel Services</u>									
842	512100	Regular Salaries	Labor	\$ 610,431	\$ 628,744	\$ 647,606	\$ 667,035	\$ 687,046	\$ 707,657

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
843	512600	ER 457 Deferred Comp	Labor	2,400	2,472	2,546	2,623	2,701	2,782
844	514100	Overtime	Labor	61,839	63,694	65,605	67,573	69,601	71,689
845	515000	Vacation Sell Back	Labor	3,035	3,126	3,220	3,317	3,416	3,519
846	515200	Special Pay Adjustment	Labor	40,595	41,813	43,067	44,359	45,690	47,061
847	518100	Termination Pay	Labor	-	-	-	-	-	-
848	519100	Reserve for Salary Adjustment	Labor	17,730	18,261	18,809	19,374	19,955	20,553
849	521100	Social Security Matching	Labor	56,303	57,992	59,732	61,524	63,370	65,271
850	522100	Retirement Regular	Labor	60,420	62,233	64,100	66,023	68,003	70,043
851	523150	Health Insurance	Ins-Health	157,200	165,060	173,313	181,979	191,078	200,631
852	523152	Dental Insurance	Ins-Dental	5,880	6,174	6,483	6,807	7,147	7,505
853	523153	Short Term Disability Ins	Ins-Disability	1,080	1,134	1,191	1,250	1,313	1,378
854	523154	Long Term Disability Ins	Ins-Disability	2,280	2,394	2,514	2,639	2,771	2,910
855	523160	Life Insurance Short and Long Term	Constant	1,770	1,770	1,770	1,770	1,770	1,770
856	524100	Workers Compensation Regular	WorkComp	11,729	12,315	12,931	13,578	14,256	14,969
857	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
858	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
859		Total Personnel Services		\$ 1,032,692	\$ 1,067,183	\$ 1,102,887	\$ 1,139,849	\$ 1,178,117	\$ 1,217,738
		<u>Other Operating Expenses</u>							
860	631231	County Employee Physicals	SEmployees	\$ 320	\$ 331	\$ 344	\$ 357	\$ 379	\$ 393
861	634207	IT Capital Allocation	Labor	4,800	4,944	5,092	5,245	5,402	5,565
862	634210	Info Technology Automation Allocation	Labor	34,320	35,350	36,410	37,502	38,627	39,786
863	634212	IT Microsoft Office Allocation	Labor	1,360	1,401	1,443	1,486	1,531	1,577
864	634805	Emergency Maintenance and Repair	Repair	28,000	29,120	30,285	31,496	32,756	34,066
865	634980	Interdepartmental Payment For Services	Labor	80	82	85	87	90	93
866	634999	Other Contractual Services	Inflation	40,000	40,960	41,943	42,950	43,980	45,036
867	639965	Locksmith	Inflation	-	-	-	-	-	-
868	640300	Out of County Travel Professional Development	SEmployees	1,920	1,989	2,063	2,140	2,275	2,359
869	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
870	640415	Motor Pool Capital Recovery Charge	Inflation	-	-	-	-	-	-
871	641230	Telephone Access Charges	Inflation	640	655	671	687	704	721
872	641700	Cellular Telephone	SEmployees	11,040	11,434	11,862	12,304	13,083	13,562
873	641900	Telephone System Support Allocation	Inflation	160	164	168	172	176	180
874	641950	Postage Freight and UPS	Inflation	4,400	4,506	4,614	4,724	4,838	4,954
875	641952	Freight	Inflation	1,600	1,638	1,678	1,718	1,759	1,801
876	645260	Auto Insurance	Constant	8,720	8,720	8,720	8,720	8,720	8,720
877	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
878	646319	Tree Trimming	Inflation	-	-	-	-	-	-
879	646430	Fleet Maint ISF Labor and Overhead	Repair	9,280	9,651	10,037	10,439	10,856	11,291
880	646440	Fleet Maint ISF Parts and Sublet	Repair	7,840	8,154	8,480	8,819	9,172	9,539
881	646445	Fleet Non Maint ISF Parts and Sublet	Repair	2,080	2,163	2,250	2,340	2,433	2,531
882	646510	Machine Tools R and M Outside Vendors	Repair	3,280	3,411	3,548	3,690	3,837	3,991
883	646610	Communication Equipment RM Outside Vendors	Repair	640	666	692	720	749	779
884	646710	Office Equipment R and M	Repair	640	666	692	720	749	779
885	647110	Printing and/or Binding Outside Vendors	Inflation	1,680	1,720	1,762	1,804	1,847	1,892
886	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
887	649010	Licenses and Permits	Inflation	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
888	651110	Office Supplies General	Inflation	3,840	3,932	4,027	4,123	4,222	4,323
889	651910	Minor Office Equipment	Inflation	3,360	3,441	3,523	3,608	3,694	3,783
890	651930	Minor Office Furniture	Inflation	1,040	1,065	1,091	1,117	1,143	1,171
891	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
892	652110	Clothing and Uniform Purchases	SEmployees	1,040	1,077	1,117	1,159	1,232	1,278
893	652120	Uniform Accessories	SEmployees	480	497	516	535	569	590
894	652130	Clothing and Uniform Rental	SEmployees	6,880	7,126	7,392	7,668	8,153	8,452
895	652140	Personal Safety Equipment	SEmployees	-	-	-	-	-	-
896	652310	Fertilizer Herbicides and Chemicals	SEmployees	-	-	-	-	-	-
897	652490	Fuel and Lubricants ISF Billings	Fuel	17,200	18,146	19,144	20,197	21,308	22,480
898	652720	Medical Supplies	Inflation	240	246	252	258	264	270
899	652910	Minor Operating Equipment	Inflation	4,800	4,915	5,033	5,154	5,278	5,404
900	652920	Computer Software	Inflation	2,320	2,376	2,433	2,491	2,551	2,612
901	652990	Other Operating Supplies	Inflation	23,840	24,412	24,998	25,598	26,212	26,841
902	652991	Electrical Supplier	Repair	54,240	56,410	58,666	61,013	63,453	65,991
903	652992	Electrical Co	Repair	-	-	-	-	-	-
904	654110	Books Publications and Subscriptions	Inflation	240	246	252	258	264	270
905	654310	Tuition	SEmployees	-	-	-	-	-	-
906	654360	Other Training Educational Expenses	SEmployees	26,320	27,260	28,280	29,334	31,191	32,333
907	655100	Utilities Parts Etc	Repair	4,000	4,160	4,326	4,499	4,679	4,867
908	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
909	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
910	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
911	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
912	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Incremental	1,152,560	98,960	98,960	98,960	98,960	98,960
913		Total Other Operating Expenses		\$ 1,465,200	\$ 421,993	\$ 432,847	\$ 444,090	\$ 457,139	\$ 469,237
914		Total Wastewater Power System and Instrumentation Expenses		\$ 2,497,892	\$ 1,489,176	\$ 1,535,734	\$ 1,583,940	\$ 1,635,256	\$ 1,686,975
233350-408 WASTEWATER COMPLIANCE AND LAB SERVICES									
		<u>Personnel Services</u>							
915	512100	Regular Salaries	Labor	\$ 574,117	\$ 591,341	\$ 609,081	\$ 627,354	\$ 646,174	\$ 665,560
916	512600	ER 457 Deferred Comp	Labor	3,245	3,342	3,443	3,546	3,652	3,762
917	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
918	514100	Overtime	Labor	8,617	8,875	9,141	9,416	9,698	9,989
919	515000	Vacation Sell Back	Labor	1,923	1,981	2,040	2,101	2,164	2,229
920	515200	Special Pay Adjustment	Labor	17,541	18,067	18,609	19,168	19,743	20,335
921	518100	Termination Pay	Labor	-	-	-	-	-	-
922	519100	Reserve for Salary Adjustment	Labor	16,651	17,151	17,665	18,195	18,741	19,303
923	521100	Social Security Matching	Labor	47,591	49,019	50,489	52,004	53,564	55,171
924	522100	Retirement Regular	Labor	52,047	53,608	55,216	56,873	58,579	60,336
925	523150	Health Insurance	Ins-Health	133,598	140,278	147,291	154,656	162,389	170,508
926	523152	Dental Insurance	Ins-Dental	4,997	5,247	5,509	5,785	6,074	6,378
927	523153	Short Term Disability Ins	Ins-Disability	918	964	1,012	1,063	1,116	1,171
928	523154	Long Term Disability Ins	Ins-Disability	1,938	2,035	2,136	2,243	2,355	2,473
929	523160	Life Insurance Short and Long Term	Constant	1,660	1,660	1,660	1,660	1,660	1,660

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
930	524100	Workers Compensation Regular	WorkComp	6,331	6,648	6,980	7,329	7,696	8,081
931	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
932	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
933		Total Personnel Services		\$ 871,172	\$ 900,213	\$ 930,273	\$ 961,390	\$ 993,604	\$ 1,026,955
		<u>Other Operating Expenses</u>							
934	631231	County Employee Physicals	SEmployees	\$ 93	\$ 96	\$ 100	\$ 103	\$ 110	\$ 114
935	631510	Data Processing Services	Inflation	20,397	20,886	21,387	21,901	22,426	22,965
936	631991	Collection Fees	Inflation	927	949	972	995	1,019	1,044
937	634207	IT Capital Allocation	Labor	4,172	4,297	4,426	4,559	4,696	4,837
938	634210	Info Technology Automation Allocation	Labor	29,946	30,844	31,770	32,723	33,704	34,715
939	634212	IT Microsoft Office Allocation	Labor	1,113	1,146	1,180	1,216	1,252	1,290
940	634980	Interdepartmental Payment For Services	Labor	1,669	1,719	1,770	1,824	1,878	1,935
941	634999	Other Contractual Services	Labor	55,163	56,818	58,523	60,279	62,087	63,950
942	639967	Temporary Labor	Inflation	-	-	-	-	-	-
943	640300	Out of County Travel Professional Development	SEmployees	1,762	1,824	1,893	1,963	2,088	2,164
944	640320	Interview Expense	SEmployees	-	-	-	-	-	-
945	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
946	640415	Motor Pool Capital Recovery Charge	Inflation	10,291	10,538	10,791	11,050	11,315	11,587
947	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-
948	641150	Telephone Beepers Base Cost	Inflation	-	-	-	-	-	-
949	641210	Fax Charges	Inflation	-	-	-	-	-	-
950	641230	Telephone Access Charges	Inflation	2,225	2,278	2,333	2,389	2,447	2,505
951	641700	Cellular Telephone	SEmployees	3,338	3,457	3,586	3,720	3,955	4,100
952	641900	Telephone System Support Allocation	Inflation	93	95	97	100	102	104
953	641950	Postage Freight and UPS	Inflation	927	949	972	995	1,019	1,044
954	645260	Auto Insurance	Constant	2,132	2,132	2,132	2,132	2,132	2,132
955	646281	Fire System	SEmployees	-	-	-	-	-	-
956	646321	R and M Electrical	SEmployees	-	-	-	-	-	-
957	646430	Fleet Maint ISF Labor and Overhead	Repair	185	193	201	209	217	226
958	646440	Fleet Maint ISF Parts and Sublet	Repair	278	289	301	313	325	338
959	646445	Fleet Non Maint ISF Parts and Sublet	Repair	556	579	602	626	651	677
960	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
961	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
962	646970	Other Equip Repairs and Maintenance	Repair	2,225	2,314	2,407	2,503	2,603	2,707
963	647110	Printing and/or Binding Outside Vendors	Inflation	1,113	1,139	1,167	1,195	1,223	1,253
964	648170	Marketing and Promotional	Inflation	1,113	1,139	1,167	1,195	1,223	1,253
965	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
966	649010	Licenses and Permits	Inflation	1,020	1,044	1,069	1,095	1,121	1,148
967	649100	Legal Advertising	Inflation	-	-	-	-	-	-
968	651110	Office Supplies General	Inflation	4,357	4,462	4,569	4,679	4,791	4,906
969	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
970	651930	Minor Office Furniture	Inflation	3,523	3,608	3,694	3,783	3,874	3,967
971	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
972	652110	Clothing and Uniform Purchases	SEmployees	556	576	598	620	659	683
973	652130	Clothing and Uniform Rental	SEmployees	2,411	2,497	2,590	2,687	2,857	2,961
974	652140	Personal Safety Equipment	SEmployees	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
975	652310	Fertilizer Herbicides and Chemicals	SC hemical	22,436	23,812	25,170	26,566	28,031	29,571
976	652490	Fuel and Lubricants ISF Billings	Fuel	3,245	3,423	3,612	3,810	4,020	4,241
977	652720	Medical Supplies	Inflation	185	190	194	199	204	209
978	652910	Minor Operating Equipment	Inflation	2,225	2,278	2,333	2,389	2,447	2,505
979	652920	Computer Software	Inflation	-	-	-	-	-	-
980	652990	Other Operating Supplies	Inflation	34,303	35,127	35,970	36,833	37,717	38,622
981	652999	Painting Supplies	Inflation	-	-	-	-	-	-
982	654110	Books Publications and Subscriptions	Inflation	464	475	486	498	510	522
983	654210	Dues and Memberships	SE mployees	556	576	598	620	659	683
984	654360	Other Training Educational Expenses	SE mployees	3,430	3,553	3,686	3,823	4,065	4,214
985	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
986	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
987	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
988	764950	Software General Over \$10,000	Eliminate	-	-	-	-	-	-
989	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
990	Incremental	Incremental Operating Expenses	Eliminate	6,212	-	-	-	-	-
991		Total Other Operating Expenses		\$ 224,641	\$ 225,305	\$ 232,345	\$ 239,589	\$ 247,428	\$ 255,171
992		Total Wastewater Compliance and Lab Services Expenses		\$ 1,095,813	\$ 1,125,518	\$ 1,162,619	\$ 1,200,979	\$ 1,241,032	\$ 1,282,125
233351-408 WASTEWATER FIELD OPERATIONS									
<u>Personnel Services</u>									
993	512100	Regular Salaries	Labor	\$ 2,725,376	\$ 2,807,137	\$ 2,891,351	\$ 2,978,092	\$ 3,067,435	\$ 3,159,458
994	512600	ER 457 Deferred Comp	Labor	18,000	18,540	19,096	19,669	20,259	20,867
995	512800	Taxable Dep 25-3	Labor	-	-	-	-	-	-
996	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
997	514100	Overtime	Labor	199,083	205,055	211,207	217,543	224,070	230,792
998	515000	Vacation Sell Back	Labor	9,873	10,169	10,474	10,788	11,112	11,446
999	515200	Special Pay Adjustment	Labor	89,893	92,590	95,367	98,229	101,175	104,211
1000	518100	Termination Pay	Labor	-	-	-	-	-	-
1001	519100	Reserve for Salary Adjustment	Labor	79,112	81,485	83,930	86,448	89,041	91,712
1002	521100	Social Security Matching	Labor	238,776	245,939	253,317	260,917	268,744	276,807
1003	522100	Retirement Regular	Labor	269,219	277,296	285,614	294,183	303,008	312,099
1004	522800	Allowable Taxable De	Labor	-	-	-	-	-	-
1005	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
1006	523150	Health Insurance	Ins-Health	799,100	839,055	881,008	925,058	971,311	1,019,877
1007	523152	Dental Insurance	Ins-Dental	29,890	31,385	32,954	34,601	36,331	38,148
1008	523153	Short Term Disability Ins	Ins-Disability	5,490	5,765	6,053	6,355	6,673	7,007
1009	523154	Long Term Disability Ins	Ins-Disability	11,590	12,170	12,778	13,417	14,088	14,792
1010	523160	Life Insurance Short and Long Term	Constant	7,879	7,879	7,879	7,879	7,879	7,879
1011	524100	Workers Compensation Regular	WorkComp	51,420	53,991	56,691	59,525	62,501	65,626

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1012	AddPersSalary	Additional Personnel Salary	Calculated	164,739	361,763	445,623	534,188	627,667	726,274
1013	AddPersBenefits	Additional Personnel Benefits	Calculated	91,857	202,438	249,964	300,159	353,140	409,031
1014		Total Personnel Services		\$ 4,791,297	\$ 5,252,656	\$ 5,543,306	\$ 5,847,052	\$ 6,164,436	\$ 6,496,024
		<u>Other Operating Expenses</u>							
1015	631010	Psychiatric Evaluation	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1016	631231	County Employee Physicals	SEmployees	2,500	2,589	2,686	2,786	2,963	3,071
1017	634123	Hazardous Waste Management Fee	Inflation	1,500	1,536	1,573	1,611	1,649	1,689
1018	634207	IT Capital Allocation	Labor	13,200	13,596	14,004	14,424	14,857	15,302
1019	634210	Info Technology Automation Allocation	Labor	105,600	108,768	112,031	115,392	118,854	122,419
1020	634212	IT Microsoft Office Allocation	Labor	6,700	6,901	7,108	7,321	7,541	7,767
1021	634805	Emergency Maintenance and Repair	Repair	250,000	260,000	270,400	281,216	292,465	304,163
1022	634980	Interdepartmental Payment For Services	Labor	26,000	26,780	27,583	28,411	29,263	30,141
1023	634999	Other Contractual Services	Inflation	500,000	512,000	524,288	536,871	549,756	562,950
1024	639966	Pest Control	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
1025	640300	Out of County Travel Professional Development	SEmployees	8,900	9,218	9,563	9,919	10,547	10,933
1026	640310	Out of County Travel Regular Business	SEmployees	100	104	107	111	119	123
1027	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
1028	640415	Motor Pool Capital Recovery Charge	Inflation	493,300	505,139	517,263	529,677	542,389	555,406
1029	641100	Telephone Base Cost	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
1030	641150	Telephone Bepers Base Cost	Inflation	-	-	-	-	-	-
1031	641230	Telephone Access Charges	Inflation	3,200	3,277	3,355	3,436	3,518	3,603
1032	641700	Cellular Telephone	SEmployees	33,000	34,178	35,458	36,779	39,107	40,539
1033	641900	Telephone System Support Allocation	Inflation	100	102	105	107	110	113
1034	641950	Postage Freight and UPS	Inflation	6,000	6,144	6,291	6,442	6,597	6,755
1035	641951	Postage	Inflation	-	-	-	-	-	-
1036	641952	Freight	Inflation	-	-	-	-	-	-
1037	643100	Electricity	SElectric	867,500	918,224	956,582	995,056	1,034,797	1,075,903
1038	643300	Trash and Garbage Disposal	Inflation	7,500	7,680	7,864	8,053	8,246	8,444
1039	643400	Water and Sewer	Inflation	4,000	4,096	4,194	4,295	4,398	4,504
1040	644600	Rent Equipment	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1041	645260	Auto Insurance	Constant	54,900	54,900	54,900	54,900	54,900	54,900
1042	645920	Insurance Claims	Gen-Ins	-	-	-	-	-	-
1043	646180	Building R and M ISF Billings	Repair	1,500	1,560	1,622	1,687	1,755	1,825
1044	646314	Maintenance Landscaping	Inflation	240,000	245,760	251,658	257,698	263,883	270,216
1045	646320	Landscape Materials	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1046	646321	R and M Electrical	Repair	110,000	114,400	118,976	123,735	128,684	133,832
1047	646410	Autos and Trucks RM Outside Vendors	Repair	2,000	2,080	2,163	2,250	2,340	2,433
1048	646430	Fleet Maint ISF Labor and Overhead	Repair	135,600	141,024	146,665	152,532	158,633	164,978
1049	646440	Fleet Maint ISF Parts and Sublet	Repair	139,900	145,496	151,316	157,368	163,663	170,210
1050	646445	Fleet Non Maint ISF Parts and Sublet	Repair	9,200	9,568	9,951	10,349	10,763	11,193
1051	646510	Machine Tools R and M Outside Vendors	Repair	55,000	57,200	59,488	61,868	64,342	66,916
1052	646610	Communication Equipment RM Outside Vendors	Repair	6,000	6,240	6,490	6,749	7,019	7,300
1053	646710	Office Equipment R and M	Repair	1,000	1,040	1,082	1,125	1,170	1,217
1054	646970	Other Equip Repairs and Maintenance	Repair	3,300	3,432	3,569	3,712	3,861	4,015

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1055	647110	Printing and/or Binding Outside Vendors	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1056	647210	Photo Processing	Inflation	-	-	-	-	-	-
1057	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
1058	649010	Licenses and Permits	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1059	649050	Property Assessment Tax	Inflation	700	717	734	752	770	788
1060	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
1061	651110	Office Supplies General	Inflation	7,000	7,168	7,340	7,516	7,697	7,881
1062	651910	Minor Office Equipment	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
1063	651930	Minor Office Furniture	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1064	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1065	652110	Clothing and Uniform Purchases	SEmployees	2,600	2,693	2,794	2,898	3,081	3,194
1066	652120	Uniform Accessories	SEmployees	1,700	1,761	1,827	1,895	2,015	2,088
1067	652130	Clothing and Uniform Rental	SEmployees	30,000	31,071	32,234	33,435	35,552	36,854
1068	652140	Personal Safety Equipment	SEmployees	-	-	-	-	-	-
1069	652310	Fertilizer Herbicides and Chemicals	SChemical	850,000	902,132	953,571	1,006,440	1,061,952	1,120,295
1070	652410	Fuel and Lubricants Outside Vendors	Fuel	1,000	1,055	1,113	1,174	1,239	1,307
1071	652490	Fuel and Lubricants ISF Billings	Fuel	157,300	165,952	175,079	184,708	194,867	205,585
1072	652510	Household and Institutional Supplies	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
1073	652720	Medical Supplies	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
1074	652910	Minor Operating Equipment	Inflation	7,000	7,168	7,340	7,516	7,697	7,881
1075	652920	Computer Software	Inflation	80,200	82,125	84,096	86,114	88,181	90,297
1076	652990	Other Operating Supplies	Inflation	80,000	81,920	83,886	85,899	87,961	90,072
1077	652991	Electrical Supplier	Repair	180,300	187,512	195,012	202,813	210,925	219,363
1078	652992	Electrical Co	Repair	30,000	31,200	32,448	33,746	35,096	36,500
1079	652999	Painting Supplies	Inflation	4,000	4,096	4,194	4,295	4,398	4,504
1080	653110	Limerock Clay and Rip Rap	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1081	653130	Asphalt and Cold Mix	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1082	653150	Cement and Redi Mix	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1083	654110	Books Publications and Subscriptions	Inflation	1,000	1,024	1,049	1,074	1,100	1,126
1084	654210	Dues and Memberships	SEmployees	300	311	322	334	356	369
1085	654360	Other Training Educational Expenses	SEmployees	20,200	20,921	21,704	22,513	23,939	24,815
1086	655100	Utilities Parts Etc	Repair	550,000	572,000	594,880	618,675	643,422	669,159
1087	655200	Utilities Repair Etc	Repair	54,000	56,160	58,406	60,743	63,172	65,699
1088	763100	Improvements General	Eliminate	-	-	-	-	-	-
1089	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1090	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1091	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1092	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1093	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	437,300	-	-	-	-	-
1094	Incremental	Incremental Operating Expenses - Manhole Replacement	Eliminate	20,000	-	-	-	-	-
1095		Total Other Operating Expenses		\$ 5,637,100	\$ 5,395,858	\$ 5,603,067	\$ 5,816,002	\$ 6,040,089	\$ 6,270,044
1096		Total Wastewater Field Operations Expenses		\$ 10,428,397	\$ 10,648,514	\$ 11,146,373	\$ 11,663,054	\$ 12,204,526	\$ 12,766,068

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
233352-408 SCWRF									
Personnel Services									
1097	512100	Regular Salaries	Labor	\$ 1,153,971	\$ 1,188,590	\$ 1,224,248	\$ 1,260,975	\$ 1,298,805	\$ 1,337,769
1098	512600	ER 457 Deferred Comp	Labor	5,500	5,665	5,835	6,010	6,190	6,376
1099	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
1100	514100	Overtime	Labor	99,883	102,879	105,966	109,145	112,419	115,792
1101	515000	Vacation Sell Back	Labor	8,018	8,259	8,506	8,761	9,024	9,295
1102	515200	Special Pay Adjustment	Labor	19,161	19,736	20,328	20,938	21,566	22,213
1103	518100	Termination Pay	Labor	-	-	-	-	-	-
1104	519100	Reserve for Salary Adjustment	Labor	33,465	34,469	35,503	36,568	37,665	38,795
1105	521100	Social Security Matching	Labor	100,980	104,009	107,130	110,344	113,654	117,063
1106	522100	Retirement Regular	Labor	117,013	120,523	124,139	127,863	131,699	135,650
1107	523150	Health Insurance	Ins-Health	301,300	316,365	332,183	348,792	366,232	384,544
1108	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
1109	523152	Dental Insurance	Ins-Dental	11,270	11,834	12,425	13,046	13,699	14,384
1110	523153	Short Term Disability Ins	Ins-Disability	2,070	2,174	2,282	2,396	2,516	2,642
1111	523154	Long Term Disability Ins	Ins-Disability	4,370	4,589	4,818	5,059	5,312	5,577
1112	523160	Life Insurance Short and Long Term	Constant	3,349	3,349	3,349	3,349	3,349	3,349
1113	524100	Workers Compensation Regular	WorkComp	22,630	23,762	24,950	26,197	27,507	28,882
1114	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
1115	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
1116		Total Personnel Services		\$ 1,882,980	\$ 1,946,202	\$ 2,011,662	\$ 2,079,444	\$ 2,149,637	\$ 2,222,331
Other Operating Expenses									
1117	631231	County Employee Physicals	SEmployees	\$ 300	\$ 311	\$ 322	\$ 334	\$ 356	\$ 369
1118	631400	Engineering Fees	Labor	80,000	82,400	84,872	87,418	90,041	92,742
1119	631800	Environmental Consultant Fees	Inflation	5,000	5,120	5,243	5,369	5,498	5,629
1120	634207	IT Capital Allocation	Labor	3,300	3,399	3,501	3,606	3,714	3,826
1121	634210	Info Technology Automation Allocation	Labor	28,800	29,664	30,554	31,471	32,415	33,387
1122	634212	IT Microsoft Office Allocation	Labor	2,500	2,575	2,652	2,732	2,814	2,898
1123	634805	Emergency Maintenance and Repair	Repair	48,000	49,920	51,917	53,993	56,153	58,399
1124	634980	Interdepartmental Payment For Services	Labor	1,400	1,442	1,485	1,530	1,576	1,623
1125	634990	Landscape Incidentals	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
1126	634999	Other Contractual Services	Inflation	1,246,200	1,276,109	1,306,735	1,338,097	1,370,211	1,403,096
1127	640300	Out of County Travel Professional Development	SEmployees	1,800	1,864	1,934	2,006	2,133	2,211
1128	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
1129	640415	Motor Pool Capital Recovery Charge	Inflation	9,300	9,523	9,752	9,986	10,225	10,471
1130	641100	Telephone Base Cost	Inflation	6,800	6,963	7,130	7,301	7,477	7,656
1131	641230	Telephone Access Charges	Inflation	1,800	1,843	1,887	1,933	1,979	2,027
1132	641700	Cellular Telephone	SEmployees	1,500	1,554	1,612	1,672	1,778	1,843
1133	641900	Telephone System Support Allocation	Inflation	100	102	105	107	110	113
1134	641950	Postage Freight and UPS	Inflation	5,700	5,837	5,977	6,120	6,267	6,418
1135	641951	Postage	Inflation	100	102	105	107	110	113
1136	641952	Freight	Inflation	400	410	419	429	440	450

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1137	643100	Electricity	SElectric	813,000	860,538	896,486	932,542	969,787	1,008,311
1138	643300	Trash and Garbage Disposal	Inflation	37,100	37,990	38,902	39,836	40,792	41,771
1139	644600	Rent Equipment	Inflation	3,800	3,891	3,985	4,080	4,178	4,278
1140	645260	Auto Insurance	Constant	2,000	2,000	2,000	2,000	2,000	2,000
1141	646180	Building R and M ISF Billings	Repair	400	416	433	450	468	487
1142	646281	Fire System	Inflation	-	-	-	-	-	-
1143	646311	Sprinkler System Maintenance	Repair	2,000	2,080	2,163	2,250	2,340	2,433
1144	646314	Maintenance Landscaping	Inflation	225,600	231,014	236,559	242,236	248,050	254,003
1145	646321	R and M Electrical	Repair	111,000	115,440	120,058	124,860	129,854	135,048
1146	646430	Fleet Maint ISF Labor and Overhead	Repair	17,500	18,200	18,928	19,685	20,473	21,291
1147	646440	Fleet Maint ISF Parts and Sublet	Repair	6,000	6,240	6,490	6,749	7,019	7,300
1148	646445	Fleet Non Maint ISF Parts and Sublet	Repair	3,500	3,640	3,786	3,937	4,095	4,258
1149	646610	Communication Equipment RM Outside Vendors	Repair	900	936	973	1,012	1,053	1,095
1150	646710	Office Equipment R and M	Repair	1,400	1,456	1,514	1,575	1,638	1,703
1151	646910	Data Processing Equipment R and M	Repair	600	624	649	675	702	730
1152	647110	Printing and/or Binding Outside Vendors	Inflation	100	102	105	107	110	113
1153	648170	Marketing and Promotional	Inflation	-	-	-	-	-	-
1154	649010	Licenses and Permits	Inflation	15,500	15,872	16,253	16,643	17,042	17,451
1155	649100	Legal Advertising	Inflation	-	-	-	-	-	-
1156	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
1157	651110	Office Supplies General	Inflation	1,300	1,331	1,363	1,396	1,429	1,464
1158	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
1159	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1160	652110	Clothing and Uniform Purchases	SEmployees	900	932	967	1,003	1,067	1,106
1161	652130	Clothing and Uniform Rental	SEmployees	7,600	7,871	8,166	8,470	9,007	9,336
1162	652140	Personal Safety Equipment	SEmployees	-	-	-	-	-	-
1163	652310	Fertilizer Herbicides and Chemicals	SChemical	448,500	476,007	503,149	531,045	560,336	591,120
1164	652410	Fuel and Lubricants Outside Vendors	Fuel	200	211	223	235	248	261
1165	652490	Fuel and Lubricants ISF Billings	Fuel	26,600	28,063	29,606	31,235	32,953	34,765
1166	652510	Household and Institutional Supplies	Inflation	1,900	1,946	1,992	2,040	2,089	2,139
1167	652720	Medical Supplies	Inflation	800	819	839	859	880	901
1168	652910	Minor Operating Equipment	Inflation	1,700	1,741	1,783	1,825	1,869	1,914
1169	652920	Computer Software	Inflation	-	-	-	-	-	-
1170	652990	Other Operating Supplies	Sewer Flow	15,000	15,675	16,314	16,954	17,613	18,295
1171	652991	Electrical Supplier	Repair	127,400	132,496	137,796	143,308	149,040	155,002
1172	652999	Painting Supplies	Inflation	2,000	2,048	2,097	2,147	2,199	2,252
1173	653110	Limerock Clay and Rip Rap	Inflation	300	307	315	322	330	338
1174	654210	Dues and Memberships	SEmployees	400	414	430	446	474	491
1175	654360	Other Training Educational Expenses	SEmployees	12,800	13,257	13,753	14,266	15,169	15,724
1176	655100	Utilities Parts Etc	Repair	230,500	239,720	249,309	259,281	269,652	280,438
1177	655200	Utilities Repair Etc	Repair	314,300	326,872	339,947	353,545	367,687	382,394
1178	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1179	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1180	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1181	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1182		Total Other Operating Expenses		\$ 3,878,600	\$ 4,032,362	\$ 4,176,680	\$ 4,324,448	\$ 4,478,235	\$ 4,636,862
1183		Total SCWRF Expenses		\$ 5,761,580	\$ 5,978,563	\$ 6,188,341	\$ 6,403,892	\$ 6,627,872	\$ 6,859,193
233353-408 NORTHEAST WRF									
		<u>Personnel Services</u>							
1184	512100	Regular Salaries	Labor	\$ 134,450	\$ 138,484	\$ 142,638	\$ 146,917	\$ 151,325	\$ 155,864
1185	512600	ER 457 Deferred Comp	Labor	-	-	-	-	-	-
1186	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
1187	514100	Overtime	Labor	-	-	-	-	-	-
1188	515000	Vacation Sell Back	Labor	-	-	-	-	-	-
1189	515200	Special Pay Adjustment	Labor	10,376	10,687	11,008	11,338	11,678	12,029
1190	518100	Termination Pay	Labor	-	-	-	-	-	-
1191	519100	Reserve for Salary Adjustment	Labor	3,899	4,016	4,136	4,261	4,388	4,520
1192	521100	Social Security Matching	Labor	11,377	11,718	12,070	12,432	12,805	13,189
1193	522100	Retirement Regular	Labor	12,508	12,883	13,270	13,668	14,078	14,500
1194	523150	Health Insurance	Ins-Health	39,300	41,265	43,328	45,495	47,769	50,158
1195	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
1196	523152	Dental Insurance	Ins-Dental	1,470	1,544	1,621	1,702	1,787	1,876
1197	523153	Short Term Disability Ins	Ins-Disability	270	284	298	313	328	345
1198	523154	Long Term Disability Ins	Ins-Disability	570	599	628	660	693	727
1199	523160	Life Insurance Short and Long Term	Constant	388	388	388	388	388	388
1200	524100	Workers Compensation Regular	WorkComp	-	-	-	-	-	-
1201	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	243,981	251,300
1202	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	133,845	137,860
1203		Total Personnel Services		\$ 214,608	\$ 221,867	\$ 229,385	\$ 237,172	\$ 243,981	\$ 251,300
		<u>Other Operating Expenses</u>							
1204	631231	County Employee Physicals	SEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1205	631400	Engineering Fees	Labor	-	-	-	-	-	-
1206	631800	Environmental Consultant Fees	Inflation	-	-	-	-	-	-
1207	634207	IT Capital Allocation	Labor	-	-	-	-	-	-
1208	634210	Info Technology Automation Allocation	Labor	-	-	-	-	-	-
1209	634212	IT Microsoft Office Allocation	Labor	300	309	318	328	338	348
1210	634805	Emergency Maintenance and Repair	Repair	50,000	52,000	54,080	56,243	58,493	60,833
1211	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
1212	634990	Landscape Incidentals	Inflation	-	-	-	-	-	-
1213	634999	Other Contractual Services	Inflation	150,000	153,600	157,286	161,061	164,927	168,885
1214	640300	Out of County Travel Professional Development	SEmployees	1,300	1,346	1,397	1,449	1,541	1,597
1215	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
1216	640415	Motor Pool Capital Recovery Charge	Inflation	-	-	-	-	-	-
1217	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-
1218	641230	Telephone Access Charges	Inflation	-	-	-	-	-	-
1219	641700	Cellular Telephone	SEmployees	1,600	1,657	1,719	1,783	1,896	1,966

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1220	641900	Telephone System Support Allocation	Inflation	-	-	-	-	-	-
1221	641950	Postage Freight and UPS	Inflation	-	-	-	-	-	-
1222	641951	Postage	Inflation	-	-	-	-	-	-
1223	641952	Freight	Inflation	-	-	-	-	-	-
1224	643100	Electricity	SElectric	47,400	50,172	52,267	54,370	56,541	58,787
1225	643300	Trash and Garbage Disposal	Inflation	-	-	-	-	-	-
1226	644100	Rent - Building	Inflation	-	-	-	-	-	-
1227	644600	Rent Equipment	Inflation	1,700	1,741	1,783	1,825	1,869	1,914
1228	645260	Auto Insurance	Constant	1,000	1,000	1,000	1,000	1,000	1,000
1229	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
1230	646311	Sprinkler System Maintenance	Repair	-	-	-	-	-	-
1231	646314	Maintenance Landscaping	Inflation	2,500	2,560	2,621	2,684	2,749	2,815
1232	646321	R and M Electrical	Repair	-	-	-	-	-	-
1233	646430	Fleet Maint ISF Labor and Overhead	Repair	3,600	3,744	3,894	4,050	4,211	4,380
1234	646440	Fleet Maint ISF Parts and Sublet	Repair	-	-	-	-	-	-
1235	646445	Fleet Non Maint ISF Parts and Sublet	Repair	-	-	-	-	-	-
1236	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
1237	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
1238	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
1239	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
1240	648170	Marketing and Promotional	Inflation	-	-	-	-	-	-
1241	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
1242	649100	Legal Advertising	Inflation	-	-	-	-	-	-
1243	649990	Other Miscellaneous Services	Inflation	36,400	37,274	38,168	39,084	40,022	40,983
1244	651110	Office Supplies General	Inflation	-	-	-	-	-	-
1245	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
1246	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1247	652110	Clothing and Uniform Purchases	SEmployees	-	-	-	-	-	-
1248	652130	Clothing and Uniform Rental	SEmployees	-	-	-	-	-	-
1249	652140	Personal Safety Equipment	SEmployees	-	-	-	-	-	-
1250	652310	Fertilizer Herbicides and Chemicals	SChemical	15,700	16,663	17,613	18,590	19,615	20,693
1251	652410	Fuel and Lubricants Outside Vendors	Fuel	9,100	9,601	10,129	10,686	11,273	11,893
1252	652490	Fuel and Lubricants ISF Billings	Fuel	-	-	-	-	-	-
1253	652510	Household and Institutional Supplies	Inflation	-	-	-	-	-	-
1254	652720	Medical Supplies	Inflation	-	-	-	-	-	-
1255	652910	Minor Operating Equipment	Inflation	-	-	-	-	-	-
1256	652920	Computer Software	Inflation	-	-	-	-	-	-
1257	652989	Lumber and Laminates	Inflation	-	-	-	-	-	-
1258	652990	Other Operating Supplies	Inflation	25,000	25,600	26,214	26,844	27,488	28,147
1259	652991	Electrical Supplier	Repair	-	-	-	-	-	-
1260	652992	Electrical Co	Repair	-	-	-	-	-	-
1261	652999	Painting Supplies	Inflation	-	-	-	-	-	-
1262	653110	Limerock Clay and Rip Rap	Inflation	-	-	-	-	-	-
1263	654210	Dues and Memberships	SEmployees	-	-	-	-	-	-
1264	654360	Other Training Educational Expenses	SEmployees	-	-	-	-	-	-
1265	655100	Utilities Parts Etc	Repair	4,500	4,680	4,867	5,062	5,264	5,475

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1266	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
1267	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1268	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1269	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1270	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1271		Total Other Operating Expenses		\$ 350,100	\$ 361,946	\$ 373,357	\$ 385,058	\$ 397,227	\$ 409,715
1272		Total Northeast WRF Expenses		\$ 564,708	\$ 583,813	\$ 602,742	\$ 622,230	\$ 1,020,292	\$ 1,052,472
253215-408 METER OPERATIONS									
<u>Personnel Services</u>									
1273	512100	Regular Salaries	Labor	\$ 533,434	\$ 549,437	\$ 565,920	\$ 582,898	\$ 600,385	\$ 618,397
1274	512600	ER 457 Deferred Comp	Labor	2,982	3,071	3,163	3,258	3,356	3,457
1275	514100	Overtime	Labor	36,058	37,139	38,253	39,401	40,583	41,801
1276	515000	Vacation Sell Back	Labor	2,866	2,952	3,040	3,132	3,226	3,322
1277	515200	Special Pay Adjustment	Labor	26,786	27,590	28,418	29,270	30,148	31,053
1278	518100	Termination Pay	Labor	-	-	-	-	-	-
1279	519100	Reserve for Salary Adjustment	Labor	15,471	15,935	16,413	16,906	17,413	17,935
1280	521100	Social Security Matching	Labor	47,247	48,664	50,124	51,628	53,177	54,772
1281	522100	Retirement Regular	Labor	54,613	56,252	57,939	59,678	61,468	63,312
1282	523150	Health Insurance	Ins-Health	169,263	177,726	186,612	195,943	205,740	216,027
1283	523152	Dental Insurance	Ins-Dental	6,331	6,648	6,980	7,329	7,696	8,080
1284	523153	Short Term Disability Ins	Ins-Disability	1,163	1,221	1,282	1,346	1,413	1,484
1285	523154	Long Term Disability Ins	Ins-Disability	2,455	2,578	2,707	2,842	2,984	3,133
1286	523160	Life Insurance Short and Long Term	Constant	1,546	1,546	1,546	1,546	1,546	1,546
1287	524100	Workers Compensation Regular	WorkComp	13,293	13,957	14,655	15,388	16,157	16,965
1288	AddPersSalary	Additional Personnel Salary	Calculated	-	-	36,281	37,370	76,981	79,291
1289	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	20,600	21,218	43,709	45,020
1290		Total Personnel Services		\$ 913,508	\$ 944,717	\$ 1,033,936	\$ 1,069,152	\$ 1,165,982	\$ 1,205,595
<u>Other Operating Expenses</u>									
1291	634207	IT Capital Allocation	Labor	\$ 3,876	\$ 3,993	\$ 4,112	\$ 4,236	\$ 4,363	\$ 4,494
1292	634210	Info Technology Automation Allocation	Labor	26,935	27,743	28,575	29,433	30,316	31,225
1293	634212	IT Microsoft Office Allocation	Labor	1,441	1,484	1,529	1,575	1,622	1,671
1294	634805	Emergency Maintenance and Repair	Repair	497	517	538	559	581	605
1295	634980	Interdepartmental Payment For Services	Labor	497	512	527	543	559	576
1296	634999	Other Contractual Services	Inflation	34,787	35,622	36,477	37,352	38,249	39,167
1297	639967	Temporary Labor	Inflation	-	-	-	-	-	-
1298	640300	Out of County Travel Professional Development	SEmployees	1,988	2,059	2,136	2,215	2,356	2,442
1299	640410	Motor Pool Rental Charge	SEmployees	-	-	-	-	-	-
1300	640415	Motor Pool Capital Recovery Charge	Inflation	49,646	50,837	52,057	53,307	54,586	55,896
1301	641150	Telephone Bepers Base Cost	Inflation	-	-	-	-	-	-
1302	641230	Telephone Access Charges	Inflation	99	102	104	107	109	112

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1303	641700	Cellular Telephone	SEmployees	6,212	6,434	6,675	6,923	7,362	7,631
1304	641900	Telephone System Support Allocation	Inflation	50	51	52	53	55	56
1305	641950	Postage Freight and UPS	Inflation	497	509	521	534	546	560
1306	641952	Freight	Inflation	248	254	261	267	273	280
1307	645260	Auto Insurance	Constant	9,840	9,840	9,840	9,840	9,840	9,840
1308	645920	Insurance Claims	SEmployees	-	-	-	-	-	-
1309	646320	Landscape Materials	Inflation	497	509	521	534	546	560
1310	646430	Fleet Maint ISF Labor and Overhead	Repair	14,760	15,350	15,964	16,603	17,267	17,957
1311	646440	Fleet Maint ISF Parts and Sublet	Repair	13,020	13,541	14,083	14,646	15,232	15,841
1312	646445	Fleet Non Maint ISF Parts and Sublet	Repair	1,938	2,016	2,096	2,180	2,267	2,358
1313	646610	Communication Equipment RM Outside Vendors	Repair	4,224	4,393	4,569	4,752	4,942	5,139
1314	647110	Printing and/or Binding Outside Vendors	Inflation	994	1,018	1,042	1,067	1,093	1,119
1315	649010	Licenses and Permits	Inflation	745	763	782	800	820	839
1316	649710	Property Owner Reimbursements	Inflation	-	-	-	-	-	-
1317	649980	Reimbursement Prior Year Revenues	Eliminate	-	-	-	-	-	-
1318	651110	Office Supplies General	Inflation	745	763	782	800	820	839
1319	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
1320	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1321	652110	Clothing and Uniform Purchases	SEmployees	1,491	1,544	1,602	1,662	1,767	1,831
1322	652120	Uniform Accessories	SEmployees	745	772	801	831	883	916
1323	652130	Clothing and Uniform Rental	SEmployees	4,970	5,147	5,340	5,539	5,889	6,105
1324	652410	Fuel and Lubricants Outside Vendors	Fuel	-	-	-	-	-	-
1325	652490	Fuel and Lubricants ISF Billings	Fuel	34,787	36,700	38,719	40,848	43,095	45,465
1326	652910	Minor Operating Equipment	Inflation	7,753	7,939	8,129	8,324	8,524	8,729
1327	652920	Computer Software	Inflation	4,970	5,089	5,211	5,336	5,464	5,595
1328	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
1329	652992	Electrical Co	Repair	-	-	-	-	-	-
1330	652994	Plumbing Contractors	Inflation	-	-	-	-	-	-
1331	652999	Painting Supplies	Inflation	1,491	1,527	1,563	1,601	1,639	1,679
1332	654110	Books Publications and Subscriptions	Inflation	248	254	261	267	273	280
1333	654310	Tuition	SEmployees	-	-	-	-	-	-
1334	654360	Other Training Educational Expenses	SEmployees	3,827	3,963	4,112	4,265	4,535	4,701
1335	655100	Utilities Parts Etc	Repair	717,107	745,791	775,622	806,647	838,913	872,470
1336	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1337	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1338	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1339	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1340	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	9,691	-	-	-	-	-
1341		Total Other Operating Expenses		\$ 960,615	\$ 987,035	\$ 1,024,601	\$ 1,063,644	\$ 1,104,785	\$ 1,146,975
1342		Total Meter Operations Expenses		\$ 1,874,122	\$ 1,931,751	\$ 2,058,536	\$ 2,132,796	\$ 2,270,767	\$ 2,352,571

Table 3-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Projection of Operating Expenses - Wastewater System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
	919010-408	RESERVES							
1343	991000	Reserve for Contingencies	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1344	992100	Reserve Attrition - Salary Savings	Eliminate	-	-	-	-	-	-
1345	998000	Reserve for Cash Balance (Ch 129.01 F.S.)	Eliminate	-	-	-	-	-	-
1346		Total Reserves Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	929010-408	INTERFUND TRANSFERS - BCC							
1347	910010	Transfer to General Fund 001	Inflation	\$ 97,014	\$ 99,342	\$ 101,726	\$ 104,168	\$ 106,668	\$ 109,228
1348	911070	Transfer to Impact Fee Administration 107	Inflation	107,985	110,577	113,231	115,948	118,731	121,580
1349	913010	Transfer to County Wide CIP 301	Inflation	-	-	-	-	-	-
1350	914090	Transfer to Water and Sewer Special Assessments 409	Inflation	403,279	-	412,958	422,869	433,018	443,410
1351	914100	Transfer to County Water/Sewer Debt Service 410	Eliminate	-	-	-	-	-	-
1352	914120	Transfer to County Water Capital Project 412	Eliminate	-	-	-	-	-	-
1353	914140	Transfer to County Sewer Capital Project 414	Eliminate	-	-	-	-	-	-
1354	914700	Transfer to 470 S Waste Displ Srv	Inflation	145,200	148,685	152,253	155,907	159,649	163,481
1355	914730	Transfer To 473 Mandatory Trash Collection	Inflation	253,745	259,835	266,071	272,457	278,996	285,692
1356	915050	Transfer to 505 IT Ops	Inflation	122,201	125,134	128,137	131,213	134,362	137,586
1357	915060	Transfer to 506 IT Capital	Inflation	128,612	131,699	134,859	138,096	141,410	144,804
1358		Total Interfund Transfers - BCC Expenses		\$ 1,258,037	\$ 875,272	\$ 1,309,236	\$ 1,340,658	\$ 1,372,833	\$ 1,405,781
1359		SUBTOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		\$ 45,728,572	\$ 45,976,879	\$ 48,316,041	\$ 50,159,562	\$ 52,349,462	\$ 54,250,560
	233354-408	FGUA GOLDEN GATE AQUISITION							
1360	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Inflation	\$ 295,694	\$ 403,720	\$ 413,410	\$ 423,331	\$ 433,491	\$ 443,895
1360	AddPersSalary	Additional Personnel Salary	Calculated	48,465	85,576	88,143	90,787	93,511	96,316
1361	AddPersBenefits	Additional Personnel Benefits	Calculated	26,587	46,946	48,354	49,805	51,299	52,838
1362		Total FGUA Golden Gate Acquisition Expenses		\$ 370,746	\$ 536,242	\$ 549,907	\$ 563,923	\$ 578,301	\$ 593,049
		OTHER OPERATING EXPENSES							
1363		Contingency Allowance (1.00% of Operating Expenses)	Calculated	\$ -	\$ 465,131	\$ 488,659	\$ 507,235	\$ 529,278	\$ 548,436
1364		Bad Debt Allowance (0.25% of Rate Revenues)	Calculated	186,090	174,741	182,653	190,723	199,101	207,802
1365		Allowance for Capital Project Expenditures Reclassified as Operating Expenses	Calculated	900,000	900,000	900,000	900,000	900,000	900,000
		Allowance for Hurricane Irma Operating Expenses	Eliminate	-	-	-	-	-	-
1366		Total Other Operating Expenses		\$ 1,086,090	\$ 1,539,872	\$ 1,571,312	\$ 1,597,958	\$ 1,628,378	\$ 1,656,238
1367		TOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		\$ 47,185,408	\$ 48,052,993	\$ 50,437,260	\$ 52,321,443	\$ 54,556,141	\$ 56,499,847

Footnotes:

[1] Escalation references are defined on Table 3-9.

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	2019	2020	2021	2022	2023
OPERATING EXPENSES									
0902	COLLIER COUNTY WATER-SEWER DISTRICT								
210105-408	PUBLIC UTILITIES DIVISION ADMINISTRATION								
Personnel Services									
1	512100	Regular Salaries	Labor	\$ 14,765	\$ 15,208	\$ 15,664	\$ 16,134	\$ 16,618	\$ 17,117
2	512500	Auto Use Benefit	Fuel	-	-	-	-	-	-
3	512600	ER 457 Deferred Comp	Labor	126	130	134	138	142	146
4	513100	Other Salaries and Wages	Labor	1,394	1,436	1,479	1,524	1,569	1,617
5	515000	Vacation Sell Back	Labor	145	149	153	158	163	168
6	518100	Termination Pay	Labor	-	-	-	-	-	-
7	519100	Reserve for Salary Adjustment	Labor	428	441	454	468	482	496
8	521100	Social Security Matching	Labor	1,212	1,248	1,285	1,324	1,364	1,405
9	522100	Retirement Regular	Labor	2,255	2,323	2,393	2,465	2,538	2,615
10	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
11	523150	Health Insurance	Ins-Health	2,362	2,480	2,604	2,734	2,871	3,014
12	523152	Dental Insurance	Ins-Dental	88	93	97	102	107	113
13	523153	Short Term Disability Ins	Ins-Disability	16	17	18	19	20	21
14	523154	Long Term Disability Ins	Ins-Disability	34	36	38	40	42	44
15	523160	Life Insurance Short and Long Term	Constant	43	43	43	43	43	43
16	524100	Workers Compensation Regular	WorkComp	118	124	130	137	143	151
17	528200	Allowance Vehicle	Inflation	-	-	-	-	-	-
18	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
19	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
20	Total Personnel Services			\$ 22,987	\$ 23,728	\$ 24,493	\$ 25,284	\$ 26,102	\$ 26,948
Other Operating Expenses									
21	631100	Legal Fees	Inflation	\$ 3,606	\$ 3,692	\$ 3,781	\$ 3,872	\$ 3,965	\$ 4,060
22	634204	IT Direct Client Support	Labor	108	111	115	118	122	125
23	634207	IT Capital Allocation	Labor	54	56	57	59	61	63
24	634210	Info Technology Automation Allocation	Labor	1,493	1,538	1,584	1,631	1,680	1,731
25	634211	IT Billing Hours Allocation	Labor	155	160	164	169	175	180
26	634212	IT Microsoft Office Allocation	Labor	25	26	27	28	28	29
27	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
28	634999	Other Contractual Services	Inflation	-	-	-	-	-	-
29	640200	Mileage Reimbursement Regular	Fuel	-	-	-	-	-	-
30	640300	Out of County Travel Professional Development	IQEmployees	541	555	569	584	599	616
31	640310	Out of County Travel Regular Business	IQEmployees	18	18	19	19	20	21
32	640410	Motor Pool Rental Charge	Inflation	11	11	11	12	12	12
33	640415	Motor Pool Capital Recovery Charge	Inflation	166	170	174	178	182	187
34	641230	Telephone Access Charges	Inflation	123	126	129	132	135	138
35	641700	Cellular Telephone	IQEmployees	115	118	121	125	128	131
36	641900	Telephone System Support Allocation	Inflation	14	15	15	15	16	16
37	641950	Postage Freight and UPS	Inflation	4	4	4	4	4	4
38	643100	Electricity	IQElectric	252	262	268	275	282	289
39	643400	Water and Sewer	Inflation	90	92	95	97	99	101
40	644620	Lease Equipment	Inflation	177	181	185	190	194	199

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
41	645100	Insurance General	Gen-Ins	133	140	147	154	162	170
42	645200	Property Insurance	Gen-Ins	119	125	131	138	145	152
43	645260	Auto Insurance	Constant	18	18	18	18	18	18
44	646180	Building R and M ISF Billings	Repair	72	75	78	81	84	88
45	646430	Fleet Maint ISF Labor and Overhead	Repair	61	64	66	69	72	75
46	646440	Fleet Maint ISF Parts and Sublet	Repair	25	26	27	28	30	31
47	646445	Fleet Non Maint ISF Parts and Sublet	Repair	11	11	12	12	13	13
48	646610	Communication Equipment RM Outside Vendors	Repair	29	30	31	32	34	35
49	646910	Data Processing Equipment R and M	Repair	22	23	23	24	25	26
50	647110	Printing and/or Binding Outside Vendors	Inflation	4	4	4	4	4	4
51	647210	Photo Processing	Inflation	4	4	4	4	4	4
52	649010	Licenses and Permits	Inflation	18	18	19	19	20	20
53	651110	Office Supplies General	Inflation	-	-	-	-	-	-
54	651910	Minor Office Equipment	Inflation	36	37	38	39	40	41
55	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
56	651950	Minor Data Processing Equipment	Inflation	18	18	19	19	20	20
57	652490	Fuel and Lubricants ISF Billings	Fuel	14	15	16	17	18	19
58	652920	Computer Software	Inflation	32	33	34	35	36	37
59	652990	Other Operating Supplies	Inflation	72	74	76	77	79	81
60	654110	Books Publications and Subscriptions	Inflation	14	15	15	15	16	16
61	654210	Dues and Memberships	IQEmployees	108	111	114	117	120	123
62	654360	Other Training Educational Expenses	IQEmployees	2,957	3,033	3,111	3,191	3,272	3,369
63	654370	Organizational Development	Inflation	-	-	-	-	-	-
64	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
65	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
66	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
67	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Eliminate	1,579	-	-	-	-	-
68		Total Other Operating Expenses		\$ 12,299	\$ 11,009	\$ 11,301	\$ 11,602	\$ 11,911	\$ 12,244
69		Total Public Utilities Division Administration Expenses		\$ 35,286	\$ 34,736	\$ 35,795	\$ 36,886	\$ 38,013	\$ 39,192
210106-408 PUD FACILITIES MANAGEMENT									
<u>Personnel Services</u>									
70	512100	Regular Salaries	Labor	\$ 3,812	\$ 3,926	\$ 4,044	\$ 4,165	\$ 4,290	\$ 4,419
71	512600	ER 457 Deferred Comp	Labor	11	12	12	12	13	13
72	513100	Other Salaries and Wages	Labor	661	681	702	723	744	767
73	514100	Overtime	Labor	12	12	13	13	13	14
74	515000	Vacation Sell Back	Labor	23	24	25	25	26	27
75	515200	Special Pay Adjustment	Labor	229	236	243	250	258	266
76	519100	Reserve for Salary Adjustment	Labor	111	114	117	121	124	128
77	521100	Social Security Matching	Labor	372	383	394	406	418	431
78	522100	Retirement Regular	Labor	408	420	433	445	459	473
79	522200	Retirement High Hazard	Labor	-	-	-	-	-	-
80	523150	Health Insurance	Ins-Health	887	932	978	1,027	1,079	1,133
81	523152	Dental Insurance	Ins-Dental	33	35	37	38	40	42
82	523153	Short Term Disability Ins	Ins-Disability	6	6	7	7	7	8
83	523154	Long Term Disability Ins	Ins-Disability	13	14	14	15	16	16
84	523160	Life Insurance Short and Long Term	Constant	11	11	11	11	11	11

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
85	524100	Workers Compensation Regular	WorkComp	16	17	18	19	20	21
86	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
87	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
88		Total Personnel Services		\$ 6,605	\$ 6,822	\$ 7,047	\$ 7,279	\$ 7,519	\$ 7,768
		<u>Other Operating Expenses</u>							
89	631231	County Employee Physicals	IQEmployees	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
90	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
91	634207	IT Capital Allocation	Labor	30	31	32	33	34	35
92	634210	Info Technology Automation Allocation	Labor	230	237	244	252	259	267
93	634212	IT Microsoft Office Allocation	Labor	10	10	11	11	11	12
94	634980	Interdepartmental Payment For Services	Labor	115	119	122	126	130	134
95	634999	Other Contractual Services	Inflation	4,620	4,731	4,845	4,961	5,080	5,202
96	639967	Temporary Labor	Inflation	589	604	618	633	648	664
97	640300	Out of County Travel Professional Development	IQEmployees	50	51	52	54	55	57
98	640310	Out of County Travel Regular Business	IQEmployees	6	6	6	6	6	6
99	640415	Motor Pool Capital Recovery Charge	Inflation	230	236	242	247	253	259
100	641100	Telephone Base Cost	Inflation	40	40	41	42	43	44
101	641230	Telephone Access Charges	Inflation	11	12	12	12	12	13
102	641700	Cellular Telephone	IQEmployees	70	72	74	76	77	80
103	641900	Telephone System Support Allocation	Inflation	2	2	2	2	2	3
104	641950	Postage Freight and UPS	Inflation	2	2	2	2	2	3
105	643100	Electricity	IQElectric	737	765	784	803	824	844
106	643300	Trash and Garbage Disposal	Inflation	339	347	355	364	372	381
107	643400	Water and Sewer	Inflation	96	98	101	103	106	108
108	645100	Insurance General	Gen-Ins	200	210	220	231	243	255
109	645200	Property Insurance	Gen-Ins	345	363	381	400	420	441
110	645260	Auto Insurance	Constant	32	32	32	32	32	32
111	646110	Building R and M Outside Vendors	Repair	-	-	-	-	-	-
112	646180	Building R and M ISF Billings	Repair	714	742	772	803	835	868
113	646320	Landscape Materials	Inflation	-	-	-	-	-	-
114	646285	Elevator Maintenance	Repair	-	-	-	-	-	-
115	646430	Fleet Maint ISF Labor and Overhead	Repair	20	21	22	23	24	25
116	646440	Fleet Maint ISF Parts and Sublet	Repair	20	21	22	23	24	25
117	646445	Fleet Non Maint ISF Parts and Sublet	Repair	12	13	13	14	15	15
118	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
119	647110	Printing and/or Binding Outside Vendors	Inflation	1	1	1	1	1	1
120	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
121	649030	Clerks Recording Fees Etc	Inflation	5	5	5	5	5	5
122	649100	Legal Advertising	Inflation	-	-	-	-	-	-
123	651110	Office Supplies General	Inflation	53	54	56	57	58	60
124	651210	Copying Charges	Inflation	-	-	-	-	-	-
125	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
126	651930	Minor Office Furniture	Inflation	28	29	30	30	31	32
127	651950	Minor Data Processing Equipment	Inflation	15	15	15	16	16	17
128	652110	Clothing and Uniform Purchases	IQEmployees	20	21	21	22	22	23
129	652140	Personal Safety Equipment	IQEmployees	26	27	27	28	29	30
130	652490	Fuel and Lubricants ISF Billings	Fuel	104	110	116	122	129	136
131	652720	Medical Supplies	Inflation	6	6	6	6	6	6

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
132	652910	Minor Operating Equipment	Inflation	30	31	32	33	34	34
133	652920	Computer Software	Inflation	23	23	24	24	25	25
134	652990	Other Operating Supplies	Inflation	16	16	17	17	17	18
135	654110	Books Publications and Subscriptions	Inflation	11	12	12	12	12	13
136	654210	Dues and Memberships	IQEmployees	54	56	57	58	60	62
137	654310	Tuition	IQEmployees	-	-	-	-	-	-
138	654360	Other Training Educational Expenses	IQEmployees	72	74	76	78	80	82
139	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
140	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
141		Total Other Operating Expenses		\$ 8,991	\$ 9,248	\$ 9,504	\$ 9,768	\$ 10,039	\$ 10,320
142		Total Pud Facilities Management Expenses		\$ 15,596	\$ 16,070	\$ 16,551	\$ 17,046	\$ 17,558	\$ 18,088
210111-408 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT									
<u>Personnel Services</u>									
143	512100	Regular Salaries	Labor	\$ 35,128	\$ 36,182	\$ 37,267	\$ 38,385	\$ 39,537	\$ 40,723
144	512600	ER 457 Deferred Comp	Labor	110	113	117	120	124	127
145	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
146	514100	Overtime	Labor	36	37	38	39	41	42
147	515000	Vacation Sell Back	Labor	168	173	178	183	189	195
148	518100	Termination Pay	Labor	-	-	-	-	-	-
149	519100	Reserve for Salary Adjustment	Labor	1,019	1,049	1,081	1,113	1,147	1,181
150	521100	Social Security Matching	Labor	2,786	2,870	2,956	3,045	3,136	3,230
151	522100	Retirement Regular	Labor	3,054	3,146	3,240	3,337	3,437	3,540
152	523150	Health Insurance	Ins-Health	6,717	7,052	7,405	7,775	8,164	8,572
153	523152	Dental Insurance	Ins-Dental	251	264	277	291	305	321
154	523153	Short Term Disability Ins	Ins-Disability	46	48	51	53	56	59
155	523154	Long Term Disability Ins	Ins-Disability	97	102	107	113	118	124
156	523160	Life Insurance Short and Long Term	Constant	102	102	102	102	102	102
157	524100	Workers Compensation Regular	WorkComp	97	102	107	112	118	124
158	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
159	528700	Educational Expense	Inflation	-	-	-	-	-	-
160	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	1,691
161	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	867
162		Total Personnel Services		\$ 49,611	\$ 51,240	\$ 52,926	\$ 54,670	\$ 56,474	\$ 60,898
<u>Other Operating Expenses</u>									
163	631231	County Employee Physicals	IQEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	634207	IT Capital Allocation	Labor	\$ 143	\$ 147	\$ 152	\$ 156	\$ 161	\$ 166
165	634210	Info Technology Automation Allocation	Labor	2,055	2,116	2,180	2,245	2,312	2,382
166	634211	IT Billing Hours Allocation	Labor	410	422	435	448	462	475
167	634212	IT Microsoft Office Allocation	Labor	55	57	58	60	62	64
168	634970	Indirect Cost Reimbursement	Indirect	84,959	87,507	90,133	92,837	95,622	98,490
169	634980	Interdepartmental Payment For Services	Labor	44	45	47	48	49	51
170	634999	Other Contractual Services	Inflation	1,007	1,031	1,056	1,081	1,107	1,134
171	639964	Storage Contractor	Inflation	-	-	-	-	-	-
172	639967	Temporary Labor	Inflation	44	45	46	47	48	49

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
173	640300	Out of County Travel Professional Development	IQEmployees	73	75	77	79	81	83
174	640310	Out of County Travel Regular Business	IQEmployees	15	15	15	16	16	17
175	640320	Interview Expense	IQEmployees	-	-	-	-	-	-
176	641230	Telephone Access Charges	Inflation	220	225	230	236	242	247
177	641700	Cellular Telephone	IQEmployees	121	124	127	130	134	138
178	641900	Telephone System Support Allocation	Inflation	7	8	8	8	8	8
179	641950	Postage Freight and UPS	Inflation	7	8	8	8	8	8
180	645100	Insurance General	Gen-Ins	2,066	2,169	2,277	2,391	2,511	2,636
181	645200	Property Insurance	Gen-Ins	91	95	100	105	110	116
182	645260	Auto Insurance	Constant	27	27	27	27	27	27
183	646180	Building R and M ISF Billings	Repair	18	19	20	21	21	22
184	646430	Fleet Maint ISF Labor and Overhead	Repair	18	19	20	21	21	22
185	646440	Fleet Maint ISF Parts and Sublet	Repair	18	19	20	21	21	22
186	646445	Fleet Non Maint ISF Parts and Sublet	Repair	18	19	20	21	21	22
187	646710	Office Equipment R and M	Repair	11	11	12	12	13	13
188	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
189	647110	Printing and/or Binding Outside Vendors	Inflation	7	8	8	8	8	8
190	648160	Other Ads	Inflation	-	-	-	-	-	-
191	649010	Licenses and Permits	Inflation	7	8	8	8	8	8
192	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
193	649055	Payment In Lieu of Taxes (PILT)	Input	162,671	211,781	211,549	211,552	211,559	211,565
194	649100	Legal Advertising	Inflation	62	64	65	67	68	70
195	651110	Office Supplies General	Inflation	220	225	230	236	242	247
196	651210	Copying Charges	Inflation	37	38	38	39	40	41
197	651910	Minor Office Equipment	Inflation	37	38	38	39	40	41
198	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
199	651950	Minor Data Processing Equipment	Inflation	55	56	58	59	60	62
200	652140	Personal Safety Equipment	IQEmployees	7	8	8	8	8	8
201	652410	Fuel and Lubricants Outside Vendors	IQEmployees	37	38	39	40	41	42
202	652490	Fuel and Lubricants ISF Billings	IQEmployees	37	38	39	40	41	42
203	652910	Minor Operating Equipment	Inflation	7	8	8	8	8	8
204	652920	Computer Software	Inflation	1,245	1,275	1,306	1,337	1,369	1,402
205	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
206	654110	Books Publications and Subscriptions	IQEmployees	48	49	50	51	53	54
207	654210	Dues and Memberships	IQEmployees	106	109	112	115	118	121
208	654310	Tuition	IQEmployees	289	297	304	312	320	330
209	654360	Other Training Educational Expenses	IQEmployees	494	507	520	534	547	563
210	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
211	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
212	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Eliminate	3,241	-	-	-	-	-
213		Total Other Operating Expenses		\$ 260,035	\$ 308,747	\$ 311,445	\$ 314,469	\$ 317,588	\$ 320,808
214		Total Public Utilities Division Operations Support Expenses		\$ 309,645	\$ 359,987	\$ 364,371	\$ 369,138	\$ 374,062	\$ 381,706
210120-408 WASTEWATER OPERATIONS ADMINISTRATION									
		<u>Personnel Services</u>							
215	512100	Regular Salaries	Labor	\$ 20,309	\$ 20,918	\$ 21,546	\$ 22,192	\$ 22,858	\$ 23,544
216	512600	ER 457 Deferred Comp	Labor	109	113	116	119	123	127

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
217	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
218	514100	Overtime	Labor	-	-	-	-	-	-
219	515000	Vacation Sell Back	Labor	50	52	53	55	57	58
220	515200	Special Pay Adjustment	Labor	-	-	-	-	-	-
221	519100	Reserve for Salary Adjustment	Labor	589	607	625	643	663	683
222	521100	Social Security Matching	Labor	1,611	1,659	1,709	1,760	1,813	1,867
223	522100	Retirement Regular	Labor	2,927	3,015	3,105	3,198	3,294	3,393
224	523150	Health Insurance	Ins-Health	3,819	4,010	4,210	4,421	4,642	4,874
225	523152	Dental Insurance	Ins-Dental	143	150	157	165	174	182
226	523153	Short Term Disability Ins	Ins-Disability	26	28	29	30	32	33
227	523154	Long Term Disability Ins	Ins-Disability	55	58	61	64	67	71
228	523160	Life Insurance Short and Long Term	Constant	59	59	59	59	59	59
229	524100	Workers Compensation Regular	WorkComp	79	83	87	91	96	101
230	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
231	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
232		Total Personnel Services		\$ 29,776	\$ 30,750	\$ 31,757	\$ 32,799	\$ 33,877	\$ 34,992
		<u>Other Operating Expenses</u>							
233	631100	Legal Fees	Inflation	\$ 109	\$ 112	\$ 115	\$ 117	\$ 120	\$ 123
234	631231	County Employee Physicals	IQEmployees	15	15	15	16	16	17
235	631400	Engineering Fees	Labor	-	-	-	-	-	-
236	631500	Architectural	Inflation	-	-	-	-	-	-
237	634207	IT Capital Allocation	Labor	66	68	70	72	74	76
238	634210	Info Technology Automation Allocation	Labor	1,312	1,351	1,392	1,434	1,477	1,521
239	634212	IT Microsoft Office Allocation	Labor	29	30	31	32	33	34
240	634980	Interdepartmental Payment For Services	Labor	73	75	77	80	82	84
241	634999	Other Contractual Services	Inflation	1,895	1,940	1,987	2,035	2,084	2,134
242	640300	Out of County Travel Professional Development	IQEmployees	270	277	284	291	298	307
243	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
244	640415	Motor Pool Capital Recovery Charge	Inflation	780	799	818	837	857	878
245	641230	Telephone Access Charges	Inflation	73	75	76	78	80	82
246	641700	Cellular Telephone	IQEmployees	415	426	437	448	460	473
247	641900	Telephone System Support Allocation	Inflation	29	30	31	31	32	33
248	641950	Postage Freight and UPS	Inflation	7	7	8	8	8	8
249	644620	Lease Equipment	Inflation	-	-	-	-	-	-
250	645100	Insurance General	Gen-Ins	8,272	8,686	9,120	9,576	10,055	10,558
251	645200	Property Insurance	Gen-Ins	52,337	54,954	57,702	60,587	63,616	66,797
252	645260	Auto Insurance	Constant	175	175	175	175	175	175
253	646180	Building R and M ISF Billings	Repair	29	30	32	33	34	35
254	646210	Custodial Serv Outside Vendors	Inflation	-	-	-	-	-	-
255	646430	Fleet Maint ISF Labor and Overhead	Repair	102	106	110	115	119	124
256	646440	Fleet Maint ISF Parts and Sublet	Repair	66	68	71	74	77	80
257	646445	Fleet Non Maint ISF Parts and Sublet	Repair	15	15	16	16	17	18
258	646610	Communication Equipment RM Outside Vendors	Repair	44	45	47	49	51	53
259	646710	Office Equipment R and M	Repair	7	8	8	8	9	9
260	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
261	646970	Other Equip Repairs and Maintenance	Repair	-	-	-	-	-	-
262	647110	Printing and/or Binding Outside Vendors	Inflation	7	7	8	8	8	8
263	649980	Reimbursement Prior Year Revenues	Eliminate	5,831	-	-	-	-	-

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
264	651110	Office Supplies General	Inflation	197	202	206	211	216	222
265	651210	Copying Charges	Inflation	-	-	-	-	-	-
266	651910	Minor Office Equipment	Inflation	29	30	31	31	32	33
267	651930	Minor Office Furniture	Inflation	22	22	23	23	24	25
268	651950	Minor Data Processing Equipment	Inflation	22	22	23	23	24	25
269	652110	Clothing and Uniform Purchases	IQEmployees	22	22	23	24	24	25
270	652140	Personal Safety Equipment	IQEmployees	4,526	4,643	4,762	4,884	5,009	5,156
271	652210	Food Operating Supplies	Inflation	-	-	-	-	-	-
272	652490	Fuel and Lubricants ISF Billings	Fuel	306	323	341	359	379	400
273	652510	Household and Institutional Supplies	Inflation	15	15	15	16	16	16
274	652910	Minor Operating Equipment	Inflation	44	45	46	47	48	49
275	652920	Computer Software	Inflation	87	90	92	94	96	98
276	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
277	654110	Books Publications and Subscriptions	Inflation	22	22	23	23	24	25
278	654210	Dues and Memberships	IQEmployees	44	45	46	47	48	50
279	654310	Tuition	IQEmployees	-	-	-	-	-	-
280	654360	Other Training Educational Expenses	IQEmployees	277	284	291	299	307	316
281	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
282	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
283	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
284	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
285		Total Other Operating Expenses		\$ 77,569	\$ 75,065	\$ 78,550	\$ 82,202	\$ 86,030	\$ 90,066
286		Total Wastewater Operations Administration Expenses		\$ 107,345	\$ 105,815	\$ 110,307	\$ 115,001	\$ 119,907	\$ 125,057
210125-408 WATER OPERATIONS ADMINISTRATION									
		<u>Personnel Services</u>							
287	512100	Regular Salaries	Labor	\$ 21,683	\$ 22,334	\$ 23,004	\$ 23,694	\$ 24,405	\$ 25,137
288	512500	Auto Use Benefit	Fuel	-	-	-	-	-	-
289	512600	ER 457 Deferred Comp	Labor	156	161	165	170	176	181
290	514100	Overtime	Labor	166	171	176	181	187	192
291	515000	Vacation Sell Back	Labor	136	140	144	148	153	157
292	519100	Reserve for Salary Adjustment	Labor	629	648	667	687	708	729
293	521100	Social Security Matching	Labor	1,741	1,794	1,847	1,903	1,960	2,019
294	522100	Retirement Regular	Labor	3,177	3,272	3,370	3,471	3,575	3,683
295	523150	Health Insurance	Ins-Health	4,086	4,290	4,505	4,730	4,967	5,215
296	523152	Dental Insurance	Ins-Dental	153	160	168	177	186	195
297	523153	Short Term Disability Ins	Ins-Disability	28	29	31	32	34	36
298	523154	Long Term Disability Ins	Ins-Disability	59	62	65	69	72	76
299	523160	Life Insurance Short and Long Term	Constant	63	63	63	63	63	63
300	524100	Workers Compensation Regular	WorkComp	323	339	356	374	392	412
301	528200	Allowance Vehicle	Inflation	-	-	-	-	-	-
302	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
303	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
304		Total Personnel Services		\$ 32,399	\$ 33,462	\$ 34,562	\$ 35,699	\$ 36,876	\$ 38,093

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
<u>Other Operating Expenses</u>									
305	631231	County Employee Physicals	IQEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	634207	IT Capital Allocation	Labor	140	145	149	153	158	163
307	634210	Info Technology Automation Allocation	Labor	1,138	1,173	1,208	1,244	1,281	1,320
308	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
309	634212	IT Microsoft Office Allocation	Labor	31	32	33	34	35	36
310	634980	Interdepartmental Payment For Services	Labor	39	40	41	43	44	45
311	634999	Other Contractual Services	Inflation	468	479	491	502	514	527
312	640300	Out of County Travel Professional Development	IQEmployees	312	320	328	337	345	355
313	640320	Interview Expense	Inflation	-	-	-	-	-	-
314	640415	Motor Pool Capital Recovery Charge	Inflation	569	583	597	611	626	641
315	641230	Telephone Access Charges	Inflation	109	112	114	117	120	123
316	641700	Cellular Telephone	IQEmployees	234	240	246	252	259	267
317	641900	Telephone System Support Allocation	Inflation	23	24	25	25	26	26
318	641950	Postage Freight and UPS	Inflation	117	120	123	126	129	132
319	644620	Lease Equipment	Inflation	117	120	123	126	129	132
320	645100	Insurance General	Gen-Ins	9,911	10,406	10,927	11,473	12,047	12,649
321	645200	Property Insurance	Gen-Ins	31,346	32,914	34,559	36,287	38,102	40,007
322	645260	Auto Insurance	Constant	109	109	109	109	109	109
323	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
324	646430	Fleet Maint ISF Labor and Overhead	Repair	62	65	67	70	73	76
325	646440	Fleet Maint ISF Parts and Sublet	Repair	86	89	93	96	100	104
326	646445	Fleet Non Maint ISF Parts and Sublet	Repair	16	16	17	18	18	19
327	646610	Communication Equipment RM Outside Vendors	Repair	55	57	59	61	64	66
328	646710	Office Equipment R and M	Repair	156	162	169	175	182	190
329	647110	Printing and/or Binding Outside Vendors	Inflation	195	200	204	209	214	219
330	648160	Other Ads	Inflation	8	8	8	8	9	9
331	649010	Licenses and Permits	Inflation	554	567	581	594	609	623
332	649100	Legal Advertising	Inflation	390	399	409	419	429	439
333	649980	Reimbursement Prior Year Revenues	Eliminate	5,458	-	-	-	-	-
334	651110	Office Supplies General	Inflation	452	463	474	486	497	509
335	651210	Copying Charges	Inflation	-	-	-	-	-	-
336	651910	Minor Office Equipment	Inflation	62	64	65	67	69	70
337	652110	Clothing and Uniform Purchases	WEmployees	398	412	429	446	478	496
338	652120	Uniform Accessories	IQEmployees	2,885	2,960	3,036	3,113	3,193	3,287
339	652130	Clothing and Uniform Rental	IQEmployees	78	80	82	84	86	89
340	652140	Personal Safety Equipment	IQEmployees	8,382	8,600	8,820	9,046	9,278	9,550
341	652490	Fuel and Lubricants ISF Billings	Fuel	78	82	87	92	97	102
342	652910	Minor Operating Equipment	Inflation	156	160	164	167	171	176
343	652920	Computer Software	Inflation	-	-	-	-	-	-
344	652990	Other Operating Supplies	Inflation	156	160	164	167	171	176
345	653710	Traffic Signs	Inflation	-	-	-	-	-	-
346	654110	Books Publications and Subscriptions	Inflation	250	256	262	268	274	281
347	654210	Dues and Memberships	IQEmployees	920	944	968	993	1,018	1,048
348	654310	Tuition	IQEmployees	-	-	-	-	-	-
349	654360	Other Training Educational Expenses	IQEmployees	328	336	345	353	362	373

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
350	655900	Bulk Water	MarcoIsland Eliminate	-	-	-	-	-	-
351	764220	Radios and Equipment		-	-	-	-	-	-
352		Total Other Operating Expenses		\$ 65,789	\$ 62,895	\$ 65,574	\$ 68,374	\$ 71,317	\$ 74,434
353		Total Water Operations Administration Expenses		\$ 98,188	\$ 96,357	\$ 100,135	\$ 104,073	\$ 108,192	\$ 112,527
210130-408 PUBLIC UTILITY STAKE AND LOCATES									
		<u>Personnel Services</u>							
354	512100	Regular Salaries	Labor	\$ 32,053	\$ 33,015	\$ 34,005	\$ 35,025	\$ 36,076	\$ 37,158
355	512600	ER 457 Deferred Comp	Labor	56	57	59	61	63	65
356	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
357	514100	Overtime	Labor	946	975	1,004	1,034	1,065	1,097
358	515000	Vacation Sell Back	Labor	121	124	128	132	136	140
359	515200	Special Pay Adjustment	Labor	73	75	77	80	82	84
360	518100	Termination Pay	Labor	-	-	-	-	-	-
361	519100	Reserve for Salary Adjustment	Labor	930	957	986	1,016	1,046	1,078
362	521100	Social Security Matching	Labor	2,615	2,693	2,774	2,857	2,943	3,031
363	522100	Retirement Regular	Labor	2,813	2,897	2,984	3,074	3,166	3,261
364	523150	Health Insurance	Ins-Health	10,221	10,732	11,268	11,832	12,423	13,045
365	523152	Dental Insurance	Ins-Dental	382	401	421	443	465	488
366	523153	Short Term Disability Ins	Ins-Disability	70	74	77	81	85	90
367	523154	Long Term Disability Ins	Ins-Disability	148	156	163	172	180	189
368	523160	Life Insurance Short and Long Term	Constant	93	93	93	93	93	93
369	524100	Workers Compensation Regular	WorkComp	625	657	690	724	760	798
370	528700	Educational Expense	Inflation	-	-	-	-	-	-
371	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
372	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
373		Total Personnel Services		\$ 51,145	\$ 52,906	\$ 54,731	\$ 56,622	\$ 58,583	\$ 60,616
		<u>Other Operating Expenses</u>							
374	631231	County Employee Physicals	IQEmployees	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44
375	631510	Data Processing Services	Inflation	-	-	-	-	-	-
376	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
377	634207	IT Capital Allocation	Labor	418	431	443	457	470	485
378	634210	Info Technology Automation Allocation	Labor	2,970	3,059	3,151	3,246	3,343	3,443
379	634211	IT Billing Hours Allocation	Labor	-	-	-	-	-	-
380	634212	IT Microsoft Office Allocation	Labor	84	86	89	91	94	97
381	634980	Interdepartmental Payment For Services	Labor	28	29	30	30	31	32
382	634986	Locate Supplies	Inflation	2,229	2,283	2,337	2,394	2,451	2,510
383	634999	Other Contractual Services	Inflation	2,458	2,517	2,577	2,639	2,702	2,767
384	640300	Out of County Travel Professional Development	IQEmployees	329	337	346	355	364	375
385	640415	Motor Pool Capital Recovery Charge	Inflation	2,915	2,985	3,056	3,130	3,205	3,282
386	640990	Tolls	Inflation	-	-	-	-	-	-
387	641210	Fax Charges	Inflation	-	-	-	-	-	-
388	641230	Telephone Access Charges	Inflation	56	57	58	60	61	63
389	641700	Cellular Telephone	IQEmployees	886	909	932	956	981	1,010
390	641900	Telephone System Support Allocation	Inflation	11	11	12	12	12	13

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
391	641950	Postage Freight and UPS	Inflation	223	228	234	239	245	251
392	641951	Postage	Inflation	-	-	-	-	-	-
393	641952	Freight	Inflation	-	-	-	-	-	-
394	644620	Lease Equipment	Inflation	84	86	88	90	92	94
395	645260	Auto Insurance	Constant	546	546	546	546	546	546
396	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
397	646430	Fleet Maint ISF Labor and Overhead	Repair	680	707	735	765	795	827
398	646440	Fleet Maint ISF Parts and Sublet	Repair	741	771	802	834	867	902
399	646445	Fleet Non Maint ISF Parts and Sublet	Repair	234	243	253	263	274	285
400	646510	Machine Tools R and M Outside Vendors	Repair	-	-	-	-	-	-
401	646610	Communication Equipment RM Outside Vendors	Repair	162	168	175	182	189	197
402	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
403	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
404	646970	Other Equip Repairs and Maintenance	Repair	84	87	90	94	98	102
405	647110	Printing and/or Binding Outside Vendors	Inflation	84	86	88	90	92	94
406	648160	Other Ads	Inflation	446	457	467	479	490	502
407	648170	Marketing and Promotional	Inflation	557	571	584	598	613	627
408	649000	Sales Tax Expense	Inflation	6	6	6	6	6	6
409	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
410	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
411	651110	Office Supplies General	Inflation	390	399	409	419	429	439
412	651210	Copying Charges	Inflation	28	29	29	30	31	31
413	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
414	651930	Minor Office Furniture	Inflation	-	-	-	-	-	-
415	651950	Minor Data Processing Equipment	Inflation	206	211	216	221	227	232
416	652110	Clothing and Uniform Purchases	IQEmployees	468	480	493	505	518	533
417	652130	Clothing and Uniform Rental	IQEmployees	-	-	-	-	-	-
418	652140	Personal Safety Equipment	IQEmployees	529	543	557	571	586	603
419	652490	Fuel and Lubricants ISF Billings	Fuel	1,772	1,870	1,973	2,081	2,195	2,316
420	652510	Household and Institutional Supplies	Inflation	-	-	-	-	-	-
421	652720	Medical Supplies	Inflation	45	46	47	48	49	50
422	652910	Minor Operating Equipment	Inflation	1,115	1,141	1,169	1,197	1,226	1,255
423	652920	Computer Software	Inflation	95	97	99	102	104	107
424	652990	Other Operating Supplies	Inflation	697	713	730	748	766	784
425	654110	Books Publications and Subscriptions	Inflation	17	17	18	18	18	19
426	654210	Dues and Memberships	IQEmployees	56	57	59	60	62	63
427	654310	Tuition	IQEmployees	557	572	586	601	617	635
428	654360	Other Training Educational Expenses	IQEmployees	1,282	1,315	1,349	1,383	1,419	1,460
429	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
430	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
431	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
432	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
433		Total Other Operating Expenses		\$ 23,523	\$ 24,189	\$ 24,875	\$ 25,582	\$ 26,312	\$ 27,082
434		Total Public Utility Stake and Locates Expenses		\$ 74,669	\$ 77,095	\$ 79,605	\$ 82,204	\$ 84,895	\$ 87,698

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure		Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
	Code	Description			2019	2020	2021	2022	2023
210131-408 PUBLIC UTILITIES DEPARTMENT TECH									
Personnel Services									
435	512100	Regular Salaries	Labor	\$ 36,641	\$ 37,740	\$ 38,872	\$ 40,038	\$ 41,239	\$ 42,477
436	512600	ER 457 Deferred Comp	Labor	53	55	57	58	60	62
437	513100	Other Salaries and Wages	Labor	1,783	1,837	1,892	1,948	2,007	2,067
438	514100	Overtime	Labor	754	776	799	823	848	874
439	515000	Vacation Sell Back	Labor	157	161	166	171	176	182
440	515200	Special Pay Adjustment	Labor	-	-	-	-	-	-
441	518100	Termination Pay	Labor	-	-	-	-	-	-
442	519100	Reserve for Salary Adjustment	Labor	1,063	1,094	1,127	1,161	1,196	1,232
443	521100	Social Security Matching	Labor	3,094	3,187	3,283	3,381	3,483	3,587
444	522100	Retirement Regular	Labor	3,397	3,499	3,604	3,712	3,824	3,938
445	523149	Health Insurance - Job Bankers / PT	Ins-Health	-	-	-	-	-	-
446	523150	Health Insurance	Ins-Health	8,391	8,810	9,251	9,713	10,199	10,709
447	523152	Dental Insurance	Ins-Dental	314	330	346	363	381	401
448	523153	Short Term Disability Ins	Ins-Disability	58	61	64	67	70	74
449	523154	Long Term Disability Ins	Ins-Disability	122	128	134	141	148	155
450	523160	Life Insurance Short and Long Term	Constant	106	106	106	106	106	106
451	524100	Workers Compensation Regular	WorkComp	73	76	80	84	88	93
452	528700	Educational Expense	Inflation	-	-	-	-	-	-
453	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
454	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
455		Total Personnel Services		\$ 56,004	\$ 57,860	\$ 59,781	\$ 61,769	\$ 63,826	\$ 65,955
Other Operating Expenses									
456	631231	County Employee Physicals	IQEmployees	\$ 32	\$ 33	\$ 34	\$ 35	\$ 35	\$ 36
457	634204	IT Direct Client Support	Labor	-	-	-	-	-	-
458	634207	IT Capital Allocation	Labor	448	462	476	490	505	520
459	634210	Info Technology Automation Allocation	Labor	3,048	3,139	3,233	3,330	3,430	3,533
460	634211	IT Billing Hours Allocation	Labor	12,842	13,228	13,625	14,033	14,454	14,888
461	634212	IT Microsoft Office Allocation	Labor	75	77	79	82	84	87
462	634980	Interdepartmental Payment For Services	Labor	53	55	57	58	60	62
463	634999	Other Contractual Services	Inflation	4,270	4,373	4,478	4,585	4,695	4,808
464	640300	Out of County Travel Professional Development	IQEmployees	795	816	837	858	880	906
465	640415	Motor Pool Capital Recovery Charge	Inflation	518	530	543	556	569	583
466	640600	Private Vehicle Rental	Inflation	-	-	-	-	-	-
467	641230	Telephone Access Charges	Inflation	128	131	134	138	141	144
468	641700	Cellular Telephone	IQEmployees	448	460	472	484	496	511
469	641900	Telephone System Support Allocation	Inflation	53	55	56	57	59	60
470	641950	Postage Freight and UPS	Inflation	11	11	11	11	12	12
471	641952	Freight	Inflation	27	27	28	29	29	30
472	644620	Lease Equipment	Inflation	192	197	201	206	211	216
473	645260	Auto Insurance	Constant	75	75	75	75	75	75
474	645920	Insurance Claims	Gen-Ins	-	-	-	-	-	-
475	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
476	646430	Fleet Maint ISF Labor and Overhead	Repair	27	28	29	30	31	32
477	646440	Fleet Maint ISF Parts and Sublet	Repair	5	6	6	6	6	6
478	646445	Fleet Non Maint ISF Parts and Sublet	Repair	37	39	40	42	44	45

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
479	646610	Communication Equipment RM Outside Vendors	Repair	53	56	58	60	62	65
480	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
481	647110	Printing and/or Binding Outside Vendors	Inflation	48	49	50	52	53	54
482	649000	Sales Tax Expense	Inflation	5	5	6	6	6	6
483	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
484	651110	Office Supplies General	Inflation	251	257	263	269	276	282
485	651950	Minor Data Processing Equipment	Inflation	358	366	375	384	393	403
486	652110	Clothing and Uniform Purchases	IQEmployees	91	93	95	98	100	103
487	652140	Personal Safety Equipment	IQEmployees	144	148	152	156	160	164
488	652210	Food Operating Supplies	Inflation	-	-	-	-	-	-
489	652490	Fuel and Lubricants ISF Billings	Fuel	101	107	113	119	126	133
490	652720	Medical Supplies	Inflation	5	5	6	6	6	6
491	652910	Minor Operating Equipment	Inflation	80	82	84	86	88	90
492	652920	Computer Software	Inflation	10,494	10,746	11,004	11,268	11,538	11,815
493	652990	Other Operating Supplies	Inflation	534	547	560	573	587	601
494	654110	Books Publications and Subscriptions	Inflation	96	98	101	103	106	108
495	654210	Dues and Memberships	IQEmployees	117	120	124	127	130	134
496	654310	Tuition	IQEmployees	576	591	607	622	638	657
497	654360	Other Training Educational Expenses	IQEmployees	2,172	2,229	2,286	2,344	2,404	2,475
498	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
499	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
500	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
501	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
502	Incremental	Incremental Operating Expenses	Eliminate	5,338	-	-	-	-	-
503		Total Other Operating Expenses		\$ 43,550	\$ 39,240	\$ 40,294	\$ 41,378	\$ 42,490	\$ 43,652
504		Total Public Utilities Department Tech Expenses		\$ 99,554	\$ 97,100	\$ 100,075	\$ 103,146	\$ 106,316	\$ 109,607
210151-408 COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING									
<u>Personnel Services</u>									
505	512100	Regular Salaries	Labor	\$ 3,950	\$ 4,069	\$ 4,191	\$ 4,316	\$ 4,446	\$ 4,579
506	512600	ER 457 Deferred Comp	Labor	11	12	12	12	13	13
507	513100	Other Salaries and Wages	Labor	377	389	400	412	425	438
508	514100	Overtime	Labor	84	87	90	92	95	98
509	515000	Vacation Sell Back	Labor	8	9	9	9	9	10
510	518100	Termination Pay	Labor	-	-	-	-	-	-
511	519100	Reserve for Salary Adjustment	Labor	115	118	122	125	129	133
512	521100	Social Security Matching	Labor	341	352	362	373	384	396
513	522100	Retirement Regular	Labor	374	386	397	409	421	434
514	523149	Health Insurance - Job Bankers / PT	Ins-Health	148	155	163	171	180	189
515	523150	Health Insurance	Ins-Health	1,183	1,242	1,305	1,370	1,438	1,510
516	523152	Dental Insurance	Ins-Dental	44	46	49	51	54	56
517	523153	Short Term Disability Ins	Ins-Disability	8	9	9	9	10	10
518	523154	Long Term Disability Ins	Ins-Disability	17	18	19	20	21	22
519	523160	Life Insurance Short and Long Term	Constant	11	11	11	11	11	11
520	524100	Workers Compensation Regular	WorkComp	8	9	9	10	10	11
521	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
522	528700	Educational Expense	Inflation	-	-	-	-	-	-

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
523	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	491	506	521
524	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	252	260	267
525		Total Personnel Services		\$ 6,682	\$ 6,911	\$ 7,147	\$ 8,136	\$ 8,412	\$ 8,699
		<u>Other Operating Expenses</u>							
526	631991	Collection Fees	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
527	634207	IT Capital Allocation	Labor	41	42	43	44	46	47
528	634210	Info Technology Automation Allocation	Labor	278	286	295	304	313	322
529	634211	IT Billing Hours Allocation	Labor	1,462	1,506	1,551	1,598	1,646	1,695
530	634212	IT Microsoft Office Allocation	Labor	11	12	12	12	13	13
531	634999	Other Contractual Services	Inflation	2,588	2,650	2,714	2,779	2,845	2,914
532	640300	Out of County Travel Professional Development	IQEmployees	1	1	1	1	1	1
533	641230	Telephone Access Charges	Inflation	27	28	28	29	30	31
534	641700	Cellular Telephone	IQEmployees	-	-	-	-	-	-
535	641900	Telephone System Support Allocation	Inflation	45	46	47	48	50	51
536	641950	Postage Freight and UPS	Cust-IQ	4,170	4,270	4,372	4,477	4,585	4,695
537	644620	Lease Equipment	Inflation	37	38	39	40	41	42
538	646281	Fire System	Inflation	-	-	-	-	-	-
539	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
540	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
541	646910	Data Processing Equipment R and M	Repair	6	6	6	6	7	7
542	647110	Printing and/or Binding Outside Vendors	Inflation	56	58	59	61	62	64
543	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
544	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
545	651110	Office Supplies General	Inflation	45	46	47	48	50	51
546	651210	Copying Charges	Inflation	6	6	6	6	6	6
547	651910	Minor Office Equipment	Inflation	17	17	18	18	19	19
548	651950	Minor Data Processing Equipment	Inflation	7	7	7	7	7	8
549	652910	Minor Operating Equipment	Inflation	7	7	7	7	7	8
550	652920	Computer Software	Inflation	90	92	95	97	99	102
551	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
552	654310	Tuition	IQEmployees	-	-	-	-	-	-
553	654360	Other Training Educational Expenses	IQEmployees	24	24	25	26	26	27
554	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
555	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
556	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	159	-	-	-	-	-
557		Total Other Operating Expenses		\$ 9,077	\$ 9,142	\$ 9,373	\$ 9,609	\$ 9,852	\$ 10,101
558		Total Collier County Water-Sewer District Client Billing Expenses		\$ 15,759	\$ 16,053	\$ 16,520	\$ 17,745	\$ 18,264	\$ 18,799
210152-408	ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM								
		<u>Personnel Services</u>							
559	512100	Regular Salaries	Labor	\$ 20,030	\$ 20,630	\$ 21,249	\$ 21,887	\$ 22,543	\$ 23,220
560	512600	ER 457 Deferred Comp	Labor	59	60	62	64	66	68
561	512800	Taxable Dep 25-3	Labor	-	-	-	-	-	-
562	513100	Other Salaries and Wages	Labor	1,309	1,348	1,389	1,430	1,473	1,517
563	514100	Overtime	Labor	239	246	253	261	269	277

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
564	515000	Vacation Sell Back	Labor	81	83	86	88	91	94
565	518100	Termination Pay	Labor	-	-	-	-	-	-
566	519100	Reserve for Salary Adjustment	Labor	581	598	616	635	654	673
567	521100	Social Security Matching	Labor	1,687	1,738	1,790	1,844	1,899	1,956
568	522100	Retirement Regular	Labor	1,850	1,906	1,963	2,022	2,082	2,145
569	522800	Allowable Taxable De	Labor	-	-	-	-	-	-
570	523149	Health Insurance - Job Bankers / PT	Ins-Health	513	538	565	594	623	655
571	523150	Health Insurance	Ins-Health	6,154	6,462	6,785	7,124	7,480	7,854
572	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
573	523152	Dental Insurance	Ins-Dental	230	242	254	266	280	294
574	523153	Short Term Disability Ins	Ins-Disability	42	44	47	49	51	54
575	523154	Long Term Disability Ins	Ins-Disability	89	94	98	103	108	114
576	523160	Life Insurance Short and Long Term	Constant	58	58	58	58	58	58
577	524100	Workers Compensation Regular	WorkComp	26	28	29	31	32	34
578	528700	Educational Expense	Inflation	-	-	-	-	-	-
579	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	1,808
580	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	927
581		Total Personnel Services		\$ 32,948	\$ 34,075	\$ 35,244	\$ 36,455	\$ 37,710	\$ 41,746
		<u>Other Operating Expenses</u>							
582	631650	Abstract Fees	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
583	631991	Collection Fees	Inflation	12	12	12	13	13	13
584	634207	IT Capital Allocation	Labor	164	169	174	180	185	191
585	634210	Info Technology Automation Allocation	Labor	1,206	1,242	1,279	1,318	1,357	1,398
586	634211	IT Billing Hours Allocation	Labor	305	315	324	334	344	354
587	634212	IT Microsoft Office Allocation	Labor	55	56	58	60	62	64
588	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
589	634999	Other Contractual Services	Inflation	6,342	6,494	6,650	6,809	6,973	7,140
590	640300	Out of County Travel Professional Development	IQEmployees	-	-	-	-	-	-
591	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-
592	641230	Telephone Access Charges	Inflation	196	200	205	210	215	220
593	641700	Cellular Telephone	IQEmployees	20	20	21	21	22	22
594	641900	Telephone System Support Allocation	Inflation	157	160	164	168	172	176
595	641950	Postage Freight and UPS	Cust-IQ	59	60	62	63	65	66
596	642100	Bank Fees	IQEmployees	33,823	34,699	35,588	36,499	37,434	38,534
597	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
598	646610	Communication Equipment RM Outside Vendors	Repair	8	8	8	9	9	10
599	646710	Office Equipment R and M	Repair	20	20	21	22	23	24
600	646910	Data Processing Equipment R and M	Repair	23	24	25	26	27	29
601	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
602	649030	Clerks Recording Fees Etc	Inflation	8	8	8	8	9	9
603	651110	Office Supplies General	Inflation	137	140	144	147	151	154
604	651910	Minor Office Equipment	Inflation	23	24	25	25	26	26
605	651950	Minor Data Processing Equipment	Inflation	117	120	123	126	129	132
606	652910	Minor Operating Equipment	Inflation	20	20	21	21	22	22
607	652920	Computer Software	Inflation	235	241	246	252	258	264
608	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
609	654210	Dues and Memberships	IQEmployees	-	-	-	-	-	-
610	654360	Other Training Educational Expenses	IQEmployees	137	141	144	148	152	156

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
611	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
612	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
613	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Eliminate	6,913	-	-	-	-	-
614		Total Other Operating Expenses		\$ 49,978	\$ 44,175	\$ 45,303	\$ 46,460	\$ 47,646	\$ 49,004
615		Total Accounting/Assessments/Estoppel Program Expenses		\$ 82,926	\$ 78,251	\$ 80,547	\$ 82,915	\$ 85,356	\$ 90,751
210153-408 PUBLIC UTILITIES DIVISION CUSTOMER SERVICE									
<u>Personnel Services</u>									
616	512100	Regular Salaries	Labor	\$ 6,214	\$ 6,400	\$ 6,592	\$ 6,790	\$ 6,994	\$ 7,204
617	512600	ER 457 Deferred Comp	Labor	11	12	12	12	13	13
618	513100	Other Salaries and Wages	Labor	755	778	801	825	850	875
619	514100	Overtime	Labor	120	124	127	131	135	139
620	515000	Vacation Sell Back	Labor	18	19	19	20	21	21
621	518100	Termination Pay	Labor	-	-	-	-	-	-
622	519100	Reserve for Salary Adjustment	Labor	180	186	191	197	203	209
623	521100	Social Security Matching	Labor	549	566	583	600	618	637
624	522100	Retirement Regular	Labor	631	650	669	689	710	731
625	523149	Health Insurance - Job Bankers / PT	Ins-Health	296	311	326	342	360	378
626	523150	Health Insurance	Ins-Health	2,071	2,174	2,283	2,397	2,517	2,643
627	523152	Dental Insurance	Ins-Dental	77	81	85	90	94	99
628	523153	Short Term Disability Ins	Ins-Disability	14	15	16	16	17	18
629	523154	Long Term Disability Ins	Ins-Disability	30	32	33	35	37	38
630	523160	Life Insurance Short and Long Term	Constant	18	18	18	18	18	18
631	524100	Workers Compensation Regular	WorkComp	11	11	12	13	13	14
632	528700	Educational Expense	Inflation	-	-	-	-	-	-
633	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	491	506	521
634	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	252	260	267
635		Total Personnel Services		\$ 10,996	\$ 11,375	\$ 11,768	\$ 12,919	\$ 13,364	\$ 13,825
<u>Other Operating Expenses</u>									
636	634207	IT Capital Allocation	Labor	\$ 95	\$ 98	\$ 101	\$ 104	\$ 107	\$ 110
637	634210	Info Technology Automation Allocation	Labor	773	797	821	845	870	897
638	634211	IT Billing Hours Allocation	Labor	180	185	190	196	202	208
639	634212	IT Microsoft Office Allocation	Labor	20	21	22	22	23	24
640	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
641	634999	Other Contractual Services	Inflation	225	230	236	241	247	253
642	641230	Telephone Access Charges	Inflation	359	368	376	386	395	404
643	641700	Cellular Telephone	IQEmployees	6	6	6	6	6	6
644	641900	Telephone System Support Allocation	Inflation	6	6	6	6	6	6
645	641950	Postage Freight and UPS	Inflation	23	23	24	24	25	25
646	646610	Communication Equipment RM Outside Vendors	Repair	19	20	21	22	22	23
647	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
648	646910	Data Processing Equipment R and M	Repair	16	16	17	18	18	19
649	647110	Printing and/or Binding Outside Vendors	Inflation	-	-	-	-	-	-
650	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
651	651110	Office Supplies General	Inflation	79	81	83	85	87	89

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
652	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
653	651950	Minor Data Processing Equipment	Inflation	18	18	19	19	20	20
654	652910	Minor Operating Equipment	Inflation	11	12	12	12	12	13
655	652920	Computer Software	Inflation	6	6	6	6	6	6
656	652990	Other Operating Supplies	Inflation	6	6	6	6	6	6
657	654110	Books Publications and Subscriptions	Inflation	-	-	-	-	-	-
658	654310	Tuition	IQEmployees	77	79	81	83	85	87
659	654360	Other Training Educational Expenses	IQEmployees	10	10	11	11	11	12
660	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
661	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
662	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	Eliminate	33	-	-	-	-	-
663		Total Other Operating Expenses		\$ 1,960	\$ 1,981	\$ 2,036	\$ 2,092	\$ 2,150	\$ 2,210
664		Total Public Utilities Division Customer Service Expenses		\$ 12,956	\$ 13,356	\$ 13,804	\$ 15,011	\$ 15,514	\$ 16,035
210155-408 PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT									
		<u>Personnel Services</u>							
665	512100	Regular Salaries	Labor	\$ 56,241	\$ 57,929	\$ 59,667	\$ 61,457	\$ 63,300	\$ 65,199
666	512600	ER 457 Deferred Comp	Labor	229	236	243	250	258	266
667	513100	Other Salaries and Wages	Labor	2,914	3,001	3,091	3,184	3,279	3,378
668	514100	Overtime	Labor	493	507	523	538	555	571
669	515000	Vacation Sell Back	Labor	190	196	202	208	214	221
670	518100	Termination Pay	Labor	-	-	-	-	-	-
671	519100	Reserve for Salary Adjustment	Labor	1,631	1,680	1,730	1,782	1,836	1,891
672	521100	Social Security Matching	Labor	4,720	4,861	5,007	5,157	5,312	5,472
673	522100	Retirement Regular	Labor	5,666	5,836	6,011	6,191	6,377	6,568
674	523149	Health Insurance - Job Bankers / PT	Ins-Health	353	371	389	409	429	451
675	523150	Health Insurance	Ins-Health	9,534	10,011	10,511	11,037	11,589	12,168
676	523151	Health Insurance - VSIP	Ins-Health	-	-	-	-	-	-
677	523152	Dental Insurance	Ins-Dental	357	374	393	413	433	455
678	523153	Short Term Disability Ins	Ins-Disability	66	69	72	76	80	84
679	523154	Long Term Disability Ins	Ins-Disability	138	145	152	160	168	176
680	523160	Life Insurance Short and Long Term	Constant	163	163	163	163	163	163
681	524100	Workers Compensation Regular	WorkComp	213	224	235	247	259	272
682	528100	Allowances Moving Expenses	Inflation	-	-	-	-	-	-
683	AddPersSalary	Additional Personnel Salary	Calculated	-	1,759	1,812	1,866	1,922	1,980
684	AddPersBenefits	Additional Personnel Benefits	Calculated	-	675	695	716	737	759
685		Total Personnel Services		\$ 82,908	\$ 88,037	\$ 90,897	\$ 93,854	\$ 96,912	\$ 100,074
		<u>Other Operating Expenses</u>							
686	631231	County Employee Physicals	IQEmployees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
687	634204	IT Direct Client Support	Labor	270	278	286	295	303	312
688	634207	IT Capital Allocation	Labor	235	242	249	256	264	272
689	634210	Info Technology Automation Allocation	Labor	1,863	1,919	1,976	2,035	2,096	2,159
690	634211	IT Billing Hours Allocation	Labor	13	14	14	15	15	16
691	634212	IT Microsoft Office Allocation	Labor	86	89	92	94	97	100
692	634405	Regular Witne	Labor	-	-	-	-	-	-

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
693	634980	Interdepartmental Payment For Services	Labor	-	-	-	-	-	-
694	634999	Other Contractual Services	Inflation	54	55	57	58	59	61
695	639964	Storage Contractor	Inflation	81	83	85	87	89	91
696	639967	Temporary Labor	Inflation	943	966	989	1,013	1,037	1,062
697	640200	Mileage Reimbursement Regular	Fuel	-	-	-	-	-	-
698	640300	Out of County Travel Professional Development	IQEmployees	108	111	113	116	119	123
699	640310	Out of County Travel Regular Business	IQEmployees	-	-	-	-	-	-
700	640320	Interview Expense	Inflation	27	28	28	29	30	30
701	640410	Motor Pool Rental Charge	Inflation	19	19	20	20	21	21
702	640415	Motor Pool Capital Recovery Charge	Inflation	1,429	1,463	1,498	1,534	1,571	1,609
703	641230	Telephone Access Charges	Inflation	183	188	192	197	202	206
704	641700	Cellular Telephone	IQEmployees	674	691	709	727	746	768
705	641900	Telephone System Support Allocation	Inflation	22	22	23	23	24	24
706	641950	Postage Freight and UPS	Inflation	27	28	28	29	30	30
707	641951	Postage	Inflation	-	-	-	-	-	-
708	641952	Freight	Inflation	-	-	-	-	-	-
709	643100	Electricity	IQElectric	197	204	209	214	220	225
710	643400	Water and Sewer	Inflation	57	58	59	61	62	64
711	644620	Lease Equipment	Inflation	-	-	-	-	-	-
712	645100	Insurance General	Gen-Ins	383	402	422	443	465	489
713	645200	Property Insurance	Gen-Ins	119	125	131	137	144	151
714	645260	Auto Insurance	Constant	267	267	267	267	267	267
715	646180	Building R and M ISF Billings	Repair	40	42	44	45	47	49
716	646430	Fleet Maint ISF Labor and Overhead	Repair	453	471	490	509	530	551
717	646440	Fleet Maint ISF Parts and Sublet	Repair	302	314	327	340	353	367
718	646445	Fleet Non Maint ISF Parts and Sublet	Repair	43	45	47	49	50	52
719	646610	Communication Equipment RM Outside Vendors	Repair	27	28	29	30	32	33
720	646710	Office Equipment R and M	Repair	-	-	-	-	-	-
721	646910	Data Processing Equipment R and M	Repair	54	56	58	61	63	66
722	646970	Other Equip Repairs and Maintenance	Repair	27	28	29	30	32	33
723	647110	Printing and/or Binding Outside Vendors	Inflation	27	28	28	29	30	30
724	648160	Other Ads	Inflation	40	41	42	43	44	46
725	649010	Licenses and Permits	Inflation	27	28	28	29	30	30
726	649030	Clerks Recording Fees Etc	Inflation	-	-	-	-	-	-
727	649990	Other Miscellaneous Services	Inflation	-	-	-	-	-	-
728	651110	Office Supplies General	Inflation	243	248	254	260	267	273
729	651210	Copying Charges	Inflation	94	97	99	101	104	106
730	651910	Minor Office Equipment	Inflation	54	55	57	58	59	61
731	651930	Minor Office Furniture	Inflation	54	55	57	58	59	61
732	651950	Minor Data Processing Equipment	Inflation	243	248	254	260	267	273
733	652110	Clothing and Uniform Purchases	IQEmployees	-	-	-	-	-	-
734	652130	Clothing and Uniform Rental	WEmployees	-	-	-	-	-	-
735	652140	Personal Safety Equipment	IQEmployees	108	111	113	116	119	123
736	652490	Fuel and Lubricants ISF Billings	Fuel	469	495	522	551	581	613
737	652910	Minor Operating Equipment	Inflation	54	55	57	58	59	61
738	652920	Computer Software	Inflation	458	469	481	492	504	516
739	652990	Other Operating Supplies	Inflation	5	6	6	6	6	6
740	654110	Books Publications and Subscriptions	Inflation	8	8	8	9	9	9
741	654210	Dues and Memberships	IQEmployees	81	83	85	87	90	92
742	654360	Other Training Educational Expenses	IQEmployees	377	387	397	407	418	430

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
743	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
744	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
745	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
746		Total Other Operating Expenses		\$ 10,343	\$ 10,647	\$ 10,959	\$ 11,281	\$ 11,613	\$ 11,962
747		Total Public Utilities Planning and Project Management Expenses		\$ 93,250	\$ 98,685	\$ 101,856	\$ 105,135	\$ 108,525	\$ 112,035
233313-408 IQ MAINTENANCE									
<u>Personnel Services</u>									
748	512100	Regular Salaries	Labor	\$ 291,066	\$ 299,798	\$ 308,792	\$ 318,056	\$ 327,597	\$ 337,425
749	512600	ER 457 Deferred Comp	Labor	1,500	1,545	1,591	1,639	1,688	1,739
750	514100	Overtime	Labor	36,876	37,982	39,122	40,295	41,504	42,749
751	515000	Vacation Sell Back	Labor	2,066	2,128	2,192	2,258	2,325	2,395
752	515200	Special Pay Adjustment	Labor	24,928	25,676	26,446	27,239	28,057	28,898
753	518100	Termination Pay	Labor	-	-	-	-	-	-
754	519100	Reserve for Salary Adjustment	Labor	8,442	8,695	8,956	9,225	9,502	9,787
755	521100	Social Security Matching	Labor	27,913	28,750	29,613	30,501	31,416	32,359
756	522100	Retirement Regular	Labor	30,560	31,477	32,421	33,394	34,396	35,427
757	523150	Health Insurance	Ins-Health	78,600	82,530	86,657	90,989	95,539	100,316
758	523152	Dental Insurance	Ins-Dental	2,940	3,087	3,241	3,403	3,574	3,752
759	523153	Short Term Disability Ins	Ins-Disability	540	567	595	625	656	689
760	523154	Long Term Disability Ins	Ins-Disability	1,140	1,197	1,257	1,320	1,386	1,455
761	523160	Life Insurance Short and Long Term	Constant	844	844	844	844	844	844
762	524100	Workers Compensation Regular	WorkComp	6,419	6,740	7,077	7,431	7,802	8,192
763	AddPersSalary	Additional Personnel Regular	Calculated	-	-	-	-	-	-
764	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
765		Total Personnel Services		\$ 513,834	\$ 531,016	\$ 548,804	\$ 567,219	\$ 586,286	\$ 606,028
<u>Other Operating Expenses</u>									
766	631231	County Employee Physicals	IQEmployees	\$ 800	\$ 821	\$ 842	\$ 863	\$ 885	\$ 911
767	631400	Engineering Fees	Labor	40,000	41,200	42,436	43,709	45,020	46,371
768	631650	Abstract Fees	Inflation	800	819	839	859	880	901
769	634207	IT Capital Allocation	Labor	2,400	2,472	2,546	2,623	2,701	2,782
770	634210	Info Technology Automation Allocation	Labor	19,500	20,085	20,688	21,308	21,947	22,606
771	634212	IT Microsoft Office Allocation	Labor	700	721	743	765	788	811
772	634805	Emergency Maintenance and Repair	Repair	142,800	148,512	154,452	160,631	167,056	173,738
773	634980	Interdepartmental Payment For Services	Labor	3,000	3,090	3,183	3,278	3,377	3,478
774	634999	Other Contractual Services	Inflation	218,000	223,232	228,590	234,076	239,694	245,446
775	639961	Painting Contractors	Inflation	-	-	-	-	-	-
776	639967	Temporary Labor	Inflation	125,000	128,000	131,072	134,218	137,439	140,737
777	640300	Out of County Travel Professional Development	IQEmployees	6,500	6,669	6,839	7,014	7,194	7,405
778	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
779	640415	Motor Pool Capital Recovery Charge	Inflation	20,900	21,402	21,915	22,441	22,980	23,531
780	641230	Telephone Access Charges	Inflation	800	819	839	859	880	901
781	641700	Cellular Telephone	IQEmployees	4,100	4,206	4,314	4,425	4,538	4,671
782	641900	Telephone System Support Allocation	Inflation	200	205	210	215	220	225
783	641950	Postage Freight and UPS	Inflation	2,000	2,048	2,097	2,147	2,199	2,252

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
784	641952	Freight	Inflation	-	-	-	-	-	-
785	643100	Electricity	IQElectric	296,400	307,425	315,111	322,989	331,063	339,340
786	644600	Rent Equipment	Inflation	3,400	3,482	3,565	3,651	3,738	3,828
787	645260	Auto Insurance	Constant	3,600	3,600	3,600	3,600	3,600	3,600
788	646180	Building R and M ISF Billings	Repair	400	416	433	450	468	487
789	646314	Maintenance Landscaping	Inflation	60,000	61,440	62,915	64,425	65,971	67,554
790	646318	Mulch	Inflation	-	-	-	-	-	-
791	646319	Tree Trimming	Inflation	1,200	1,229	1,258	1,288	1,319	1,351
792	646320	Landscape Materials	Inflation	1,600	1,638	1,678	1,718	1,759	1,801
793	646321	R and M Electrical	Repair	112,000	116,480	121,139	125,985	131,024	136,265
794	646430	Fleet Maint ISF Labor and Overhead	Repair	12,400	12,896	13,412	13,948	14,506	15,086
795	646440	Fleet Maint ISF Parts and Sublet	Repair	8,900	9,256	9,626	10,011	10,412	10,828
796	646445	Fleet Non Maint ISF Parts and Sublet	Repair	1,000	1,040	1,082	1,125	1,170	1,217
797	646610	Communication Equipment RM Outside Vendors	Repair	300	312	324	337	351	365
798	646910	Data Processing Equipment R and M	Repair	400	416	433	450	468	487
799	647110	Printing and/or Binding Outside Vendors	Inflation	1,100	1,126	1,153	1,181	1,209	1,238
800	648170	Marketing and Promotional	Inflation	-	-	-	-	-	-
801	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
802	649010	Licenses and Permits	Inflation	100	102	105	107	110	113
803	649030	Clerks Recording Fees Etc	Inflation	400	410	419	429	440	450
804	649050	Property Assessment Tax	Inflation	7,200	7,373	7,550	7,731	7,916	8,106
805	649100	Legal Advertising	Inflation	800	819	839	859	880	901
806	649980	Reimbursement Prior Year Revenues	Eliminate	8,000	-	-	-	-	-
807	651110	Office Supplies General	Inflation	2,500	2,560	2,621	2,684	2,749	2,815
808	651910	Minor Office Equipment	Inflation	2,900	2,970	3,041	3,114	3,189	3,265
809	651950	Minor Data Processing Equipment	Inflation	300	307	315	322	330	338
810	652110	Clothing and Uniform Purchases	IQEmployees	6,000	6,156	6,313	6,475	6,641	6,836
811	652120	Uniform Accessories	IQEmployees	1,200	1,231	1,263	1,295	1,328	1,367
812	652130	Clothing and Uniform Rental	IQEmployees	-	-	-	-	-	-
813	652140	Personal Safety Equipment	IQEmployees	-	-	-	-	-	-
814	652310	Fertilizer Herbicides and Chemicals	IQChemical	2,100	2,184	2,271	2,362	2,457	2,555
815	652490	Fuel and Lubricants ISF Billings	Fuel	24,500	25,848	27,269	28,769	30,351	32,021
816	652510	Household and Institutional Supplies	Inflation	400	410	419	429	440	450
817	652720	Medical Supplies	Inflation	400	410	419	429	440	450
818	652910	Minor Operating Equipment	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
819	652920	Computer Software	Inflation	-	-	-	-	-	-
820	652990	Other Operating Supplies	IQ Flow	19,500	19,968	20,447	20,938	21,440	21,955
821	652991	Electrical Supplier	Repair	90,000	93,600	97,344	101,238	105,287	109,499
822	652992	Electrical Co	Repair	14,900	15,496	16,116	16,760	17,431	18,128
823	652995	Plumbing Supplies	Inflation	-	-	-	-	-	-
824	652999	Painting Supplies	Inflation	3,000	3,072	3,146	3,221	3,299	3,378
825	653110	Limerock Clay and Rip Rap	Inflation	-	-	-	-	-	-
826	654110	Books Publications and Subscriptions	Inflation	400	410	419	429	440	450
827	654210	Dues and Memberships	IQEmployees	500	513	526	540	553	570
828	654360	Other Training Educational Expenses	IQEmployees	7,500	7,694	7,892	8,094	8,301	8,545
829	655100	Utilities Parts Etc	Repair	155,600	161,824	168,297	175,029	182,030	189,311
830	655200	Utilities Repair Etc	Repair	13,800	14,352	14,926	15,523	16,144	16,790
831	762200	Building Improvements	Eliminate	-	-	-	-	-	-
832	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
833	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
834	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
835	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
836		Total Other Operating Expenses		\$ 1,455,200	\$ 1,495,836	\$ 1,542,436	\$ 1,590,589	\$ 1,640,350	\$ 1,691,886
837		Total IQ Maintenance Expenses		\$ 1,969,034	\$ 2,026,853	\$ 2,091,240	\$ 2,157,809	\$ 2,226,636	\$ 2,297,914
233315-408 WASTEWATER POWER SYSTEM AND INSTRUMENTATION									
		<u>Personnel Services</u>							
838	512100	Regular Salaries	Labor	\$ 152,608	\$ 157,186	\$ 161,902	\$ 166,759	\$ 171,761	\$ 176,914
839	512600	ER 457 Deferred Comp	Labor	600	618	637	656	675	696
840	514100	Overtime	Labor	15,460	15,924	16,401	16,893	17,400	17,922
841	515000	Vacation Sell Back	Labor	759	782	805	829	854	880
842	515200	Special Pay Adjustment	Labor	10,149	10,453	10,767	11,090	11,423	11,765
843	518100	Termination Pay	Labor	-	-	-	-	-	-
844	519100	Reserve for Salary Adjustment	Labor	4,432	4,565	4,702	4,843	4,989	5,138
845	521100	Social Security Matching	Labor	14,076	14,498	14,933	15,381	15,842	16,318
846	522100	Retirement Regular	Labor	15,105	15,558	16,025	16,506	17,001	17,511
847	523150	Health Insurance	Ins-Health	39,300	41,265	43,328	45,495	47,769	50,158
848	523152	Dental Insurance	Ins-Dental	1,470	1,544	1,621	1,702	1,787	1,876
849	523153	Short Term Disability Ins	Ins-Disability	270	284	298	313	328	345
850	523154	Long Term Disability Ins	Ins-Disability	570	599	628	660	693	727
851	523160	Life Insurance Short and Long Term	Constant	442	442	442	442	442	442
852	524100	Workers Compensation Regular	WorkComp	2,932	3,079	3,233	3,394	3,564	3,742
853	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
854	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
855		Total Personnel Services		\$ 258,173	\$ 266,796	\$ 275,722	\$ 284,962	\$ 294,529	\$ 304,435
		<u>Other Operating Expenses</u>							
856	631231	County Employee Physicals	IQEmployees	\$ 80	\$ 82	\$ 84	\$ 86	\$ 89	\$ 91
857	634207	IT Capital Allocation	Labor	1,200	1,236	1,273	1,311	1,351	1,391
858	634210	Info Technology Automation Allocation	Labor	8,580	8,837	9,103	9,376	9,657	9,947
859	634212	IT Microsoft Office Allocation	Labor	340	350	361	372	383	394
860	634805	Emergency Maintenance and Repair	Repair	7,000	7,280	7,571	7,874	8,189	8,517
861	634980	Interdepartmental Payment For Services	Labor	20	21	21	22	23	23
862	634999	Other Contractual Services	Inflation	10,000	10,240	10,486	10,737	10,995	11,259
863	639965	Locksmith	Inflation	-	-	-	-	-	-
864	640300	Out of County Travel Professional Development	IQEmployees	480	492	505	518	531	547
865	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
866	640415	Motor Pool Capital Recovery Charge	Inflation	-	-	-	-	-	-
867	641230	Telephone Access Charges	Inflation	160	164	168	172	176	180
868	641700	Cellular Telephone	IQEmployees	2,760	2,832	2,904	2,978	3,055	3,144
869	641900	Telephone System Support Allocation	Inflation	40	41	42	43	44	45
870	641950	Postage Freight and UPS	Inflation	1,100	1,126	1,153	1,181	1,209	1,238
871	641952	Freight	Inflation	400	410	419	429	440	450
872	645260	Auto Insurance	Constant	2,180	2,180	2,180	2,180	2,180	2,180
873	646180	Building R and M ISF Billings	Repair	-	-	-	-	-	-
874	646319	Tree Trimming	Inflation	-	-	-	-	-	-

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
875	646430	Fleet Maint ISF Labor and Overhead	Repair	2,320	2,413	2,509	2,610	2,714	2,823
876	646440	Fleet Maint ISF Parts and Sublet	Repair	1,960	2,038	2,120	2,205	2,293	2,385
877	646445	Fleet Non Maint ISF Parts and Sublet	Repair	520	541	562	585	608	633
878	646510	Machine Tools R and M Outside Vendors	Repair	820	853	887	922	959	998
879	646610	Communication Equipment RM Outside Vendors	Repair	160	166	173	180	187	195
880	646710	Office Equipment R and M	Repair	160	166	173	180	187	195
881	647110	Printing and/or Binding Outside Vendors	Inflation	420	430	440	451	462	473
882	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
883	649010	Licenses and Permits	Inflation	-	-	-	-	-	-
884	651110	Office Supplies General	Inflation	960	983	1,007	1,031	1,056	1,081
885	651910	Minor Office Equipment	Inflation	840	860	881	902	924	946
886	651930	Minor Office Furniture	Inflation	260	266	273	279	286	293
887	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
888	652110	Clothing and Uniform Purchases	IQEmployees	260	267	274	281	288	296
889	652120	Uniform Accessories	IQEmployees	120	123	126	129	133	137
890	652130	Clothing and Uniform Rental	IQEmployees	1,720	1,765	1,810	1,856	1,904	1,960
891	652140	Personal Safety Equipment	IQEmployees	-	-	-	-	-	-
892	652310	Fertilizer Herbicides and Chemicals	IQEmployees	-	-	-	-	-	-
893	652490	Fuel and Lubricants ISF Billings	Fuel	4,300	4,537	4,786	5,049	5,327	5,620
894	652720	Medical Supplies	Inflation	60	61	63	64	66	68
895	652910	Minor Operating Equipment	Inflation	1,200	1,229	1,258	1,288	1,319	1,351
896	652920	Computer Software	Inflation	580	594	608	623	638	653
897	652990	Other Operating Supplies	Inflation	5,960	6,103	6,250	6,400	6,553	6,710
898	652991	Electrical Supplier	Repair	13,560	14,102	14,666	15,253	15,863	16,498
899	652992	Electrical Co	IQChemical	-	-	-	-	-	-
900	654110	Books Publications and Subscriptions	Inflation	60	61	63	64	66	68
901	654310	Tuition	IQEmployees	-	-	-	-	-	-
902	654360	Other Training Educational Expenses	IQEmployees	6,580	6,751	6,923	7,101	7,283	7,497
903	655100	Utilities Parts Etc	Repair	1,000	1,040	1,082	1,125	1,170	1,217
904	655200	Utilities Repair Etc	Repair	-	-	-	-	-	-
905	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
906	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
907	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
908	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Incremental	288,140	24,740	24,740	24,740	24,740	24,740
909		Total Other Operating Expenses		\$ 366,300	\$ 105,381	\$ 107,945	\$ 110,598	\$ 113,345	\$ 116,239
910		Total Wastewater Power System and Instrumentation Expenses		\$ 624,473	\$ 372,177	\$ 383,666	\$ 395,561	\$ 407,874	\$ 420,674
233350-408 WASTEWATER COMPLIANCE AND LAB SERVICES									
		<u>Personnel Services</u>							
911	512100	Regular Salaries	Labor	\$ 45,133	\$ 46,487	\$ 47,881	\$ 49,318	\$ 50,797	\$ 52,321
912	512600	ER 457 Deferred Comp	Labor	255	263	271	279	287	296
913	513100	Other Salaries and Wages	Labor	-	-	-	-	-	-
914	514100	Overtime	Labor	677	698	719	740	762	785
915	515000	Vacation Sell Back	Labor	151	156	160	165	170	175
916	515200	Special Pay Adjustment	Labor	1,379	1,420	1,463	1,507	1,552	1,599
917	518100	Termination Pay	Labor	-	-	-	-	-	-
918	519100	Reserve for Salary Adjustment	Labor	1,309	1,348	1,389	1,430	1,473	1,517

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
919	521100	Social Security Matching	Labor	3,741	3,853	3,969	4,088	4,211	4,337
920	522100	Retirement Regular	Labor	4,091	4,214	4,341	4,471	4,605	4,743
921	523150	Health Insurance	Ins-Health	10,502	11,027	11,579	12,158	12,766	13,404
922	523152	Dental Insurance	Ins-Dental	393	412	433	455	477	501
923	523153	Short Term Disability Ins	Ins-Disability	72	76	80	84	88	92
924	523154	Long Term Disability Ins	Ins-Disability	152	160	168	176	185	194
925	523160	Life Insurance Short and Long Term	Constant	130	130	130	130	130	130
926	524100	Workers Compensation Regular	WorkComp	498	523	549	576	605	635
927	AddPersSalary	Additional Personnel Salary	Calculated	-	-	-	-	-	-
928	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	-	-	-	-
929		Total Personnel Services		\$ 68,485	\$ 70,768	\$ 73,131	\$ 75,577	\$ 78,109	\$ 80,731
		<u>Other Operating Expenses</u>							
930	631231	County Employee Physicals	IQEmployees	\$ 7	\$ 7	\$ 8	\$ 8	\$ 8	\$ 8
931	631510	Data Processing Services	Inflation	1,603	1,642	1,681	1,722	1,763	1,805
932	631991	Collection Fees	Inflation	73	75	76	78	80	82
933	634207	IT Capital Allocation	Labor	328	338	348	358	369	380
934	634210	Info Technology Automation Allocation	Labor	2,354	2,425	2,497	2,572	2,650	2,729
935	634212	IT Microsoft Office Allocation	Labor	87	90	93	96	98	101
936	634980	Interdepartmental Payment For Services	Labor	131	135	139	143	148	152
937	634999	Other Contractual Services	Labor	4,337	4,467	4,601	4,739	4,881	5,027
938	639967	Temporary Labor	Inflation	-	-	-	-	-	-
939	640300	Out of County Travel Professional Development	IQEmployees	138	142	146	149	153	158
940	640320	Interview Expense	IQEmployees	-	-	-	-	-	-
941	640410	Motor Pool Rental Charge	Inflation	-	-	-	-	-	-
942	640415	Motor Pool Capital Recovery Charge	Inflation	809	828	848	869	890	911
943	641100	Telephone Base Cost	Inflation	-	-	-	-	-	-
944	641150	Telephone Beepers Base Cost	Inflation	-	-	-	-	-	-
945	641210	Fax Charges	Inflation	-	-	-	-	-	-
946	641230	Telephone Access Charges	Inflation	175	179	183	188	192	197
947	641700	Cellular Telephone	IQEmployees	262	269	276	283	290	299
948	641900	Telephone System Support Allocation	Inflation	7	7	8	8	8	8
949	641950	Postage Freight and UPS	Inflation	73	75	76	78	80	82
950	645260	Auto Insurance	Constant	168	168	168	168	168	168
951	646281	Fire System	IQEmployees	-	-	-	-	-	-
952	646321	R and M Electrical	IQEmployees	-	-	-	-	-	-
953	646430	Fleet Maint ISF Labor and Overhead	Repair	15	15	16	16	17	18
954	646440	Fleet Maint ISF Parts and Sublet	Repair	22	23	24	25	26	27
955	646445	Fleet Non Maint ISF Parts and Sublet	Repair	44	45	47	49	51	53
956	646610	Communication Equipment RM Outside Vendors	Repair	-	-	-	-	-	-
957	646910	Data Processing Equipment R and M	Repair	-	-	-	-	-	-
958	646970	Other Equip Repairs and Maintenance	Repair	175	182	189	197	205	213
959	647110	Printing and/or Binding Outside Vendors	Inflation	87	90	92	94	96	98
960	648170	Marketing and Promotional	Inflation	87	90	92	94	96	98
961	649000	Sales Tax Expense	Inflation	-	-	-	-	-	-
962	649010	Licenses and Permits	Inflation	80	82	84	86	88	90
963	649100	Legal Advertising	Inflation	-	-	-	-	-	-
964	651110	Office Supplies General	Inflation	343	351	359	368	377	386
965	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
966	651930	Minor Office Furniture	Inflation	277	284	290	297	305	312
967	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
968	652110	Clothing and Uniform Purchases	IQEmployees	44	45	46	47	48	50
969	652130	Clothing and Uniform Rental	IQEmployees	189	194	199	204	210	216
970	652140	Personal Safety Equipment	IQEmployees	-	-	-	-	-	-
971	652310	Fertilizer Herbicides and Chemicals	IQChemical	1,764	1,834	1,908	1,984	2,063	2,146
972	652490	Fuel and Lubricants ISF Billings	Fuel	255	269	284	300	316	333
973	652720	Medical Supplies	Inflation	15	15	15	16	16	16
974	652910	Minor Operating Equipment	Inflation	175	179	183	188	192	197
975	652920	Computer Software	Inflation	-	-	-	-	-	-
976	652990	Other Operating Supplies	Inflation	2,697	2,761	2,828	2,896	2,965	3,036
977	652999	Painting Supplies	Inflation	-	-	-	-	-	-
978	654110	Books Publications and Subscriptions	Inflation	36	37	38	39	40	41
979	654210	Dues and Memberships	IQEmployees	44	45	46	47	48	50
980	654360	Other Training Educational Expenses	IQEmployees	270	277	284	291	298	307
981	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
982	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
983	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
984	764950	Software General Over \$10,000	Eliminate	-	-	-	-	-	-
985	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
986	Incremental	Incremental Operating Expenses	Eliminate	488	-	-	-	-	-
987		Total Other Operating Expenses		\$ 17,659	\$ 17,665	\$ 18,173	\$ 18,696	\$ 19,236	\$ 19,796
988		Total Wastewater Compliance and Lab Services Expenses		\$ 86,144	\$ 88,432	\$ 91,304	\$ 94,273	\$ 97,345	\$ 100,527

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure		Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
	Code	Description			2019	2020	2021	2022	2023
253215-408 METER OPERATIONS									
<u>Personnel Services</u>									
989	512100	Regular Salaries	Labor	\$ 12,119	\$ 12,483	\$ 12,857	\$ 13,243	\$ 13,641	\$ 14,050
990	512600	ER 457 Deferred Comp	Labor	68	70	72	74	76	79
991	514100	Overtime	Labor	819	844	869	895	922	950
992	515000	Vacation Sell Back	Labor	65	67	69	71	73	75
993	515200	Special Pay Adjustment	Labor	609	627	646	665	685	706
994	518100	Termination Pay	Labor	-	-	-	-	-	-
995	519100	Reserve for Salary Adjustment	Labor	351	362	373	384	396	407
996	521100	Social Security Matching	Labor	1,073	1,106	1,139	1,173	1,208	1,244
997	522100	Retirement Regular	Labor	1,241	1,278	1,316	1,356	1,397	1,438
998	523150	Health Insurance	Ins-Health	3,846	4,038	4,240	4,452	4,674	4,908
999	523152	Dental Insurance	Ins-Dental	144	151	159	167	175	184
1000	523153	Short Term Disability Ins	Ins-Disability	26	28	29	31	32	34
1001	523154	Long Term Disability Ins	Ins-Disability	56	59	61	65	68	71
1002	523160	Life Insurance Short and Long Term	Constant	35	35	35	35	35	35
1003	524100	Workers Compensation Regular	WorkComp	302	317	333	350	367	385
1004	AddPersSalary	Additional Personnel Salary	Calculated	-	-	824	849	1,749	1,801
1005	AddPersBenefits	Additional Personnel Benefits	Calculated	-	-	468	482	993	1,023
1006		Total Personnel Services		\$ 20,755	\$ 21,464	\$ 23,491	\$ 24,291	\$ 26,491	\$ 27,391
<u>Other Operating Expenses</u>									
1007	634207	IT Capital Allocation	Labor	\$ 88	\$ 91	\$ 93	\$ 96	\$ 99	\$ 102
1008	634210	Info Technology Automation Allocation	Labor	612	630	649	669	689	709
1009	634212	IT Microsoft Office Allocation	Labor	33	34	35	36	37	38
1010	634805	Emergency Maintenance and Repair	Repair	11	12	12	13	13	14
1011	634980	Interdepartmental Payment For Services	Labor	11	12	12	12	13	13
1012	634999	Other Contractual Services	Inflation	790	809	829	849	869	890
1013	639967	Temporary Labor	Inflation	-	-	-	-	-	-
1014	640300	Out of County Travel Professional Development	IQEmployees	45	46	48	49	50	51
1015	640410	Motor Pool Rental Charge	IQEmployees	-	-	-	-	-	-
1016	640415	Motor Pool Capital Recovery Charge	Inflation	1,128	1,155	1,183	1,211	1,240	1,270
1017	641150	Telephone Beepers Base Cost	Inflation	-	-	-	-	-	-
1018	641230	Telephone Access Charges	Inflation	2	2	2	2	2	3
1019	641700	Cellular Telephone	IQEmployees	141	145	149	152	156	161
1020	641900	Telephone System Support Allocation	Inflation	1	1	1	1	1	1
1021	641950	Postage Freight and UPS	Inflation	11	12	12	12	12	13
1022	641952	Freight	Inflation	6	6	6	6	6	6
1023	645260	Auto Insurance	Constant	224	224	224	224	224	224
1024	645920	Insurance Claims	IQEmployees	-	-	-	-	-	-
1025	646320	Landscape Materials	Inflation	11	12	12	12	12	13
1026	646430	Fleet Maint ISF Labor and Overhead	Repair	335	349	363	377	392	408
1027	646440	Fleet Maint ISF Parts and Sublet	Repair	296	308	320	333	346	360
1028	646445	Fleet Non Maint ISF Parts and Sublet	Repair	44	46	48	50	52	54
1029	646610	Communication Equipment RM Outside Vendors	Repair	96	100	104	108	112	117

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1030	647110	Printing and/or Binding Outside Vendors	Inflation	23	23	24	24	25	25
1031	649010	Licenses and Permits	Inflation	17	17	18	18	19	19
1032	649710	Property Owner Reimbursements	Inflation	-	-	-	-	-	-
1033	649980	Reimbursement Prior Year Revenues	Eliminate	-	-	-	-	-	-
1034	651110	Office Supplies General	Inflation	17	17	18	18	19	19
1035	651910	Minor Office Equipment	Inflation	-	-	-	-	-	-
1036	651950	Minor Data Processing Equipment	Inflation	-	-	-	-	-	-
1037	652110	Clothing and Uniform Purchases	IQEmployees	34	35	36	37	37	39
1038	652120	Uniform Accessories	IQEmployees	17	17	18	18	19	19
1039	652130	Clothing and Uniform Rental	IQEmployees	113	116	119	122	125	129
1040	652410	Fuel and Lubricants Outside Vendors	Fuel	-	-	-	-	-	-
1041	652490	Fuel and Lubricants ISF Billings	Fuel	790	834	880	928	979	1,033
1042	652910	Minor Operating Equipment	Inflation	176	180	185	189	194	198
1043	652920	Computer Software	Inflation	113	116	118	121	124	127
1044	652990	Other Operating Supplies	Inflation	-	-	-	-	-	-
1045	652992	Electrical Co	Repair	-	-	-	-	-	-
1046	652994	Plumbing Contractors	Inflation	-	-	-	-	-	-
1047	652999	Painting Supplies	Inflation	34	35	36	36	37	38
1048	654110	Books Publications and Subscriptions	Inflation	6	6	6	6	6	6
1049	654310	Tuition	IQEmployees	-	-	-	-	-	-
1050	654360	Other Training Educational Expenses	IQEmployees	87	89	91	94	96	99
1051	655100	Utilities Parts Etc	Repair	16,292	16,944	17,622	18,327	19,060	19,822
1052	764110	Autos and Trucks	Eliminate	-	-	-	-	-	-
1053	764220	Radios and Equipment	Eliminate	-	-	-	-	-	-
1054	764900	Data Processing Equipment	Eliminate	-	-	-	-	-	-
1055	764990	Other Machinery and Equipment	Eliminate	-	-	-	-	-	-
1056	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	Eliminate	220	-	-	-	-	-
1057		Total Other Operating Expenses		\$ 21,825	\$ 22,421	\$ 23,269	\$ 24,150	\$ 25,066	\$ 26,020
1058		Total Meter Operations Expenses		\$ 42,579	\$ 43,884	\$ 46,759	\$ 48,441	\$ 51,557	\$ 53,411
	929010-408	INTERFUND TRANSFERS - BCC							
1059	910010	Transfer to General Fund 001	Inflation	\$ 5,754	\$ 5,892	\$ 6,033	\$ 6,178	\$ 6,326	\$ 6,478
1060	911070	Transfer to Impact Fee Administration 107	Inflation	6,404	6,558	6,715	6,877	7,042	7,211
1061	913010	Transfer to County Wide CIP 301	Inflation	-	-	-	-	-	-
1062	914090	Transfer to Water and Sewer Special Assessments 409	Inflation	9,162	-	9,382	9,607	9,838	10,074
1063	914100	Transfer to County Water/Sewer Debt Service 410	Eliminate	-	-	-	-	-	-
1064	914120	Transfer to County Water Capital Project 412	Eliminate	-	-	-	-	-	-
1065	914140	Transfer to County Sewer Capital Project 414	Eliminate	-	-	-	-	-	-
1066	914700	Transfer to 470 S Waste Displ Srv	Inflation	-	-	-	-	-	-
1067	914730	Transfer To 473 Mandatory Trash Collection	Inflation	5,765	5,903	6,045	6,190	6,339	6,491
1068	915050	Transfer to 505 IT Ops	Inflation	2,776	2,843	2,911	2,981	3,053	3,126
1069	915060	Transfer to 506 IT Capital	Inflation	2,922	2,992	3,064	3,137	3,213	3,290
1070		Total Interfund Transfers - BCC Expenses		\$ 32,784	\$ 24,188	\$ 34,151	\$ 34,971	\$ 35,810	\$ 36,669

Table 3-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Projection of Operating Expenses - IQ Water System

Line No.	Expenditure Code	Description	Escalation Reference [1]	Adjusted 2018	Projected Fiscal Year Ending September 30,				
					2019	2020	2021	2022	2023
1071		SUBTOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		\$ 3,700,188	\$ 3,549,039	\$ 3,666,688	\$ 3,779,357	\$ 3,895,825	\$ 4,020,690
		OTHER OPERATING EXPENSES							
1072		Contingency Allowance (1.00% of Operating Expenses)	Calculated	\$ -	\$ 35,490	\$ 36,667	\$ 37,794	\$ 38,958	\$ 40,207
1073		Bad Debt Allowance (0.25% of Rate Revenues)	Calculated	9,151	174,741	182,653	190,723	199,101	207,802
1074		Allowance for Capital Project Expenditures Reclassified as Operating Expenses	Calculated	-	-	-	-	-	-
1075		Total Other Operating Expenses		\$ 9,151	\$ 210,231	\$ 219,320	\$ 228,517	\$ 238,059	\$ 248,009
1076		TOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		<u>\$ 3,709,339</u>	<u>\$ 3,759,271</u>	<u>\$ 3,886,008</u>	<u>\$ 4,007,873</u>	<u>\$ 4,133,884</u>	<u>\$ 4,268,699</u>

Footnotes:

[1] Escalation references are defined on Table 3-9.

Table 3-9

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Escalation References

Line No.	Description	Escalation Reference	For the Fiscal Year Ending September 30,				
			2019	2020	2021	2022	2023
1	General Inflation (CPI Index) [1]	Inflation	1.0240	1.0240	1.0240	1.0240	1.0240
2	Labor Escalator [2]	Labor	1.0300	1.0300	1.0300	1.0300	1.0300
3	Repair and Maintenance	Repair	1.0400	1.0400	1.0400	1.0400	1.0400
4	General Insurance [2]	Gen-Ins	1.0500	1.0500	1.0500	1.0500	1.0500
5	Health Insurance [2]	Ins-Health	1.0500	1.0500	1.0500	1.0500	1.0500
6	Disability Insurance [2]	Ins-Disability	1.0500	1.0500	1.0500	1.0500	1.0500
7	Dental Insurance [2]	Ins-Dental	1.0500	1.0500	1.0500	1.0500	1.0500
8	Workers' Compensation [2]	WorkComp	1.0500	1.0500	1.0500	1.0500	1.0500
9	Fuel and Oil [3]	Fuel	1.0550	1.0550	1.0550	1.0550	1.0550
10	Electricity - Commodity [4]	Electric	1.0372	1.0250	1.0250	1.0250	1.0250
11	Electricity + Flow Growth - Water	WElectric	1.0829	1.0402	1.0392	1.0390	1.0388
12	Electricity + Flow Growth - Wastewater	SElectric	1.0585	1.0418	1.0402	1.0399	1.0397
13	Electricity + Flow Growth - IQ Water	IQElectric	1.0372	1.0250	1.0250	1.0250	1.0250
14	Chemicals - Commodity [5]	Chemical	1.0400	1.0400	1.0400	1.0400	1.0400
15	Chemicals + Flow Growth - Water	WChemical	1.0858	1.0555	1.0544	1.0542	1.0540
16	Chemicals + Flow Growth - Wastewater	SChemical	1.0613	1.0570	1.0554	1.0552	1.0549
17	Chemicals + Flow Growth - IQ Water	IQChemical	1.0400	1.0400	1.0400	1.0400	1.0400
18	Indirect Cost	Indirect	1.0300	1.0300	1.0300	1.0300	1.0300
19	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000
20	Elimination Factor	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000
21	Wholesale Water Increases from City of Marco Island [6]	MarcoIsland	1.0300	1.0300	1.0300	1.0300	1.0300
22	Operation Expenses [7]	Expenses	1.0333	1.0495	1.0375	1.0428	1.0356
23	Customer Account Growth	Customer	1.0513	1.0461	1.0440	1.0435	1.0432
24	Customer Acct. Growth + Inflation (Water) [8]	Cust-Water	1.0515	1.0464	1.0445	1.0440	1.0436
25	Customer Acct. Growth + Inflation (Sewer) [8]	Cust-Sewer	1.0505	1.0452	1.0430	1.0426	1.0423
26	Customer Acct. Growth + Inflation (IQ Water) [8]	Cust-IQ	1.0240	1.0240	1.0240	1.0240	1.0240
27	Rate Revenue - Water [9]	Water Rev	1.0741	1.0453	1.0442	1.0439	1.0437
28	Rate Revenue - Sewer [9]	Sewer Rev	1.0634	1.0439	1.0426	1.0424	1.0422
29	Rate Revenue - IQ Water [9]	IQ Rev	1.0280	1.0900	1.0900	1.0900	1.0900
30	Flow Growth + Inflation (Water) [8]	Water Flow	1.0691	1.0392	1.0382	1.0380	1.0378
31	Flow Growth + Inflation (Sewer) [8]	Sewer Flow	1.0450	1.0408	1.0392	1.0389	1.0387
32	Flow Growth + Inflation (IQ Water) [8]	IQ Flow	1.0240	1.0240	1.0240	1.0240	1.0240
33	Total Employees + Inflation	Employees	1.0360	1.0382	1.0380	1.0654	1.0373

Table 3-9

**Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System**

Escalation References

Line No.	Description	Escalation Reference	For the Fiscal Year Ending September 30,				
			2019	2020	2021	2022	2023
34	Water System Employees + Inflation [10]	WEmployees	1.0370	1.0400	1.0398	1.0708	1.0386
35	Wastewater System Employees + Inflation [10]	SEmployees	1.0357	1.0374	1.0373	1.0633	1.0366
36	IQ Water System Employees + Inflation [10]	IQEmployees	1.0259	1.0256	1.0256	1.0256	1.0294
37	Incremental - Power Systems and Instrumentation [11]	Incremental1	0.0859	1.0000	1.0000	1.0000	1.0000
38	Incremental - Distribution [11]	Incremental2	0.4629	1.0000	1.0000	1.0000	1.0000
39	Incremental - GGWRP [11]	Incremental3	2.5001	1.0000	1.0000	1.0000	1.0000

Footnotes:

- [1] Estimates based on projections contained in "An Update to the Budget and Economic Outlook: 2017 to 2027" published by the Congressional Budget Office in June 2017.
- [2] Based on discussions with County staff.
- [3] Based on 20-year change in U.S. City average for Fuel Oil as reported by the Bureau of Labor Statistics (Series ID: CUSR0000SEHE01).
- [4] Based on 20-year change in U.S. City average for Electricity as reported by the Bureau of Labor Statistics (Series ID: CUSR0000SEHF01).
- [5] Based on historical increases in chemical costs and the 20-year change in U.S. City average for Industrial Chemicals as reported by the Bureau of Labor Statistics (Series ID: V
- [6] Based on historical bulk rate increases from City of Marco Island.
- [7] Calculated based on total operating expenses.
- [8] Amounts shown based on customer growth and flow projections for the Forecast Period.
- [9] Includes revenue from proposed rate adjustments.
- [10] Includes current budgeted positions and employee additions during Forecast Period.
- [11] Amounts shown based on incremental operation expense projections provided by the County.

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30,					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
OPERATING EXPENSES									
0902	COLLIER COUNTY WATER-SEWER DISTRICT								
210105-408	PUBLIC UTILITIES DIVISION ADMINISTRATION								
		Personnel Services							
1	512100	Regular Salaries	\$ 409,479	\$ 421,763	\$ 434,416	\$ 447,449	\$ 460,872	\$ 474,698	3.00%
2	512500	Auto Use Benefit	-	-	-	-	-	-	0.00%
3	512600	ER 457 Deferred Comp	3,500	3,605	3,713	3,825	3,939	4,057	3.00%
4	513100	Other Salaries and Wages	38,673	39,833	41,028	42,259	43,527	44,833	3.00%
5	515000	Vacation Sell Back	4,008	4,128	4,252	4,380	4,511	4,646	3.00%
6	518100	Termination Pay	-	-	-	-	-	-	0.00%
7	519100	Reserve for Salary Adjustment	11,875	12,231	12,598	12,976	13,365	13,766	3.00%
8	521100	Social Security Matching	33,601	34,609	35,647	36,717	37,818	38,953	3.00%
9	522100	Retirement Regular	62,549	64,425	66,358	68,349	70,399	72,511	3.00%
10	523149	Health Insurance - Job Bankers / PT	-	-	-	-	-	-	0.00%
11	523150	Health Insurance	65,500	68,775	72,214	75,824	79,616	83,596	5.00%
12	523152	Dental Insurance	2,450	2,573	2,701	2,836	2,978	3,127	5.00%
13	523153	Short Term Disability Ins	450	473	496	521	547	574	5.00%
14	523154	Long Term Disability Ins	950	998	1,047	1,100	1,155	1,212	5.00%
15	523160	Life Insurance Short and Long Term	1,191	1,191	1,191	1,191	1,191	1,191	0.00%
16	524100	Workers Compensation Regular	3,274	3,438	3,610	3,790	3,980	4,179	5.00%
17	528200	Allowance Vehicle	-	-	-	-	-	-	0.00%
18	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
19	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
20		Total Personnel Services	\$ 637,500	\$ 658,042	\$ 679,272	\$ 701,216	\$ 723,898	\$ 747,345	3.23%
		Other Operating Expenses							
21	631100	Legal Fees	\$ 100,000	\$ 102,400	\$ 104,858	\$ 107,374	\$ 109,951	\$ 112,590	2.40%
22	634204	IT Direct Client Support	3,000	3,090	3,183	3,278	3,377	3,478	3.00%
23	634207	IT Capital Allocation	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
24	634210	Info Technology Automation Allocation	41,400	42,642	43,921	45,239	46,596	47,994	3.00%
25	634211	IT Billing Hours Allocation	4,300	4,429	4,562	4,699	4,840	4,985	3.00%
26	634212	IT Microsoft Office Allocation	700	721	743	765	788	811	3.00%
27	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
28	634999	Other Contractual Services	-	-	-	-	-	-	0.00%
29	640200	Mileage Reimbursement Regular	-	-	-	-	-	-	0.00%
30	640300	Out of County Travel Professional Development	15,000	15,539	16,132	16,745	17,840	18,504	4.29%
31	640310	Out of County Travel Regular Business	500	518	538	558	595	617	4.29%
32	640410	Motor Pool Rental Charge	300	307	315	322	330	338	2.40%
33	640415	Motor Pool Capital Recovery Charge	4,600	4,710	4,823	4,939	5,058	5,179	2.40%
34	641230	Telephone Access Charges	3,400	3,482	3,565	3,651	3,738	3,828	2.40%
35	641700	Cellular Telephone	3,200	3,315	3,442	3,572	3,806	3,948	4.29%
36	641900	Telephone System Support Allocation	400	410	419	429	440	450	2.40%
37	641950	Postage Freight and UPS	100	102	105	107	110	113	2.40%
38	643100	Electricity	7,000	7,338	7,586	7,836	8,095	8,361	3.62%
39	643400	Water and Sewer	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
40	644620	Lease Equipment	4,900	5,018	5,138	5,261	5,388	5,517	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
41	645100	Insurance General	3,700	3,885	4,079	4,283	4,497	4,722	5.00%
42	645200	Property Insurance	3,300	3,465	3,638	3,820	4,011	4,212	5.00%
43	645260	Auto Insurance	500	500	500	500	500	500	0.00%
44	646180	Building R and M ISF Billings	2,000	2,080	2,163	2,250	2,340	2,433	4.00%
45	646430	Fleet Maint ISF Labor and Overhead	1,700	1,768	1,839	1,912	1,989	2,068	4.00%
46	646440	Fleet Maint ISF Parts and Sublet	700	728	757	787	819	852	4.00%
47	646445	Fleet Non Maint ISF Parts and Sublet	300	312	324	337	351	365	4.00%
48	646610	Communication Equipment RM Outside Vendors	800	832	865	900	936	973	4.00%
49	646910	Data Processing Equipment R and M	600	624	649	675	702	730	4.00%
50	647110	Printing and/or Binding Outside Vendors	100	102	105	107	110	113	2.40%
51	647210	Photo Processing	100	102	105	107	110	113	2.40%
52	649010	Licenses and Permits	500	512	524	537	550	563	2.40%
53	651110	Office Supplies General	-	-	-	-	-	-	0.00%
54	651910	Minor Office Equipment	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
55	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
56	651950	Minor Data Processing Equipment	500	512	524	537	550	563	2.40%
57	652490	Fuel and Lubricants ISF Billings	400	422	445	470	496	523	5.50%
58	652920	Computer Software	900	922	944	966	990	1,013	2.40%
59	652990	Other Operating Supplies	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
60	654110	Books Publications and Subscriptions	400	410	419	429	440	450	2.40%
61	654210	Dues and Memberships	3,000	3,108	3,226	3,349	3,568	3,701	4.29%
62	654360	Other Training Educational Expenses	82,000	84,947	88,190	91,540	97,523	101,157	4.29%
63	654370	Organizational Development	-	-	-	-	-	-	0.00%
64	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
65	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
66	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
67	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	43,800	-	-	-	-	-	-100.00%
68		Total Other Operating Expenses	\$ 341,100	\$ 306,429	\$ 315,986	\$ 325,829	\$ 339,165	\$ 349,695	0.50%
69		Total Public Utilities Division Administration Expenses	\$ 978,600	\$ 964,471	\$ 995,258	\$ 1,027,046	\$ 1,063,063	\$ 1,097,040	2.31%
210106-408 PUD FACILITIES MANAGEMENT									
<u>Personnel Services</u>									
70	512100	Regular Salaries	\$ 337,581	\$ 347,708	\$ 358,140	\$ 368,884	\$ 379,950	\$ 391,349	3.00%
71	512600	ER 457 Deferred Comp	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
72	513100	Other Salaries and Wages	58,585	60,343	62,153	64,017	65,938	67,916	3.00%
73	514100	Overtime	1,047	1,078	1,111	1,144	1,178	1,214	3.00%
74	515000	Vacation Sell Back	2,059	2,121	2,184	2,250	2,317	2,387	3.00%
75	515200	Special Pay Adjustment	20,297	20,906	21,533	22,179	22,844	23,530	3.00%
76	519100	Reserve for Salary Adjustment	9,790	10,084	10,386	10,698	11,019	11,349	3.00%
77	521100	Social Security Matching	32,924	33,912	34,929	35,977	37,056	38,168	3.00%
78	522100	Retirement Regular	36,109	37,192	38,308	39,457	40,641	41,860	3.00%
79	522200	Retirement High Hazard	-	-	-	-	-	-	0.00%
80	523150	Health Insurance	78,600	82,530	86,657	90,989	95,539	100,316	5.00%
81	523152	Dental Insurance	2,940	3,087	3,241	3,403	3,574	3,752	5.00%
82	523153	Short Term Disability Ins	540	567	595	625	656	689	5.00%
83	523154	Long Term Disability Ins	1,140	1,197	1,257	1,320	1,386	1,455	5.00%
84	523160	Life Insurance Short and Long Term	978	978	978	978	978	978	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
85	524100	Workers Compensation Regular	1,444	1,516	1,592	1,672	1,755	1,843	5.00%
86	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
87	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
88		Total Personnel Services	\$ 585,034	\$ 604,249	\$ 624,125	\$ 644,686	\$ 665,958	\$ 687,965	3.29%
		<u>Other Operating Expenses</u>							
89	631231	County Employee Physicals	\$ 400	\$ 414	\$ 430	\$ 447	\$ 477	\$ 495	4.34%
90	634204	IT Direct Client Support	-	-	-	-	-	-	0.00%
91	634207	IT Capital Allocation	2,700	2,781	2,864	2,950	3,039	3,130	3.00%
92	634210	Info Technology Automation Allocation	20,400	21,012	21,642	22,292	22,960	23,649	3.00%
93	634212	IT Microsoft Office Allocation	900	927	955	983	1,013	1,043	3.00%
94	634980	Interdepartmental Payment For Services	10,200	10,506	10,821	11,146	11,480	11,825	3.00%
95	634999	Other Contractual Services	409,200	419,021	429,077	439,375	449,920	460,718	2.40%
96	639967	Temporary Labor	52,200	53,453	54,736	56,049	57,395	58,772	2.40%
97	640300	Out of County Travel Professional Development	4,400	4,559	4,735	4,917	5,245	5,442	4.34%
98	640310	Out of County Travel Regular Business	500	518	538	559	596	618	4.34%
99	640415	Motor Pool Capital Recovery Charge	20,400	20,890	21,391	21,904	22,430	22,968	2.40%
100	641100	Telephone Base Cost	3,500	3,584	3,670	3,758	3,848	3,941	2.40%
101	641230	Telephone Access Charges	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
102	641700	Cellular Telephone	6,200	6,425	6,673	6,929	7,390	7,668	4.34%
103	641900	Telephone System Support Allocation	200	205	210	215	220	225	2.40%
104	641950	Postage Freight and UPS	200	205	210	215	220	225	2.40%
105	643100	Electricity	65,300	68,419	70,706	73,018	75,400	77,855	3.58%
106	643300	Trash and Garbage Disposal	30,000	30,720	31,457	32,212	32,985	33,777	2.40%
107	643400	Water and Sewer	8,500	8,704	8,913	9,127	9,346	9,570	2.40%
108	645100	Insurance General	17,700	18,585	19,514	20,490	21,514	22,590	5.00%
109	645200	Property Insurance	30,600	32,130	33,737	35,423	37,194	39,054	5.00%
110	645260	Auto Insurance	2,800	2,800	2,800	2,800	2,800	2,800	0.00%
111	646110	Building R and M Outside Vendors	-	-	-	-	-	-	0.00%
112	646180	Building R and M ISF Billings	63,200	65,728	68,357	71,091	73,935	76,892	4.00%
113	646320	Landscape Materials	-	-	-	-	-	-	0.00%
114	646285	Elevator Maintenance	-	-	-	-	-	-	0.00%
115	646430	Fleet Maint ISF Labor and Overhead	1,800	1,872	1,947	2,025	2,106	2,190	4.00%
116	646440	Fleet Maint ISF Parts and Sublet	1,800	1,872	1,947	2,025	2,106	2,190	4.00%
117	646445	Fleet Non Maint ISF Parts and Sublet	1,100	1,144	1,190	1,237	1,287	1,338	4.00%
118	646610	Communication Equipment RM Outside Vendors	-	-	-	-	-	-	0.00%
119	647110	Printing and/or Binding Outside Vendors	100	102	105	107	110	113	2.40%
120	649010	Licenses and Permits	-	-	-	-	-	-	0.00%
121	649030	Clerks Recording Fees Etc	400	410	419	429	440	450	2.40%
122	649100	Legal Advertising	-	-	-	-	-	-	0.00%
123	651110	Office Supplies General	4,700	4,813	4,928	5,047	5,168	5,292	2.40%
124	651210	Copying Charges	-	-	-	-	-	-	0.00%
125	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
126	651930	Minor Office Furniture	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
127	651950	Minor Data Processing Equipment	1,300	1,331	1,363	1,396	1,429	1,464	2.40%
128	652110	Clothing and Uniform Purchases	1,800	1,865	1,937	2,012	2,146	2,226	4.34%
129	652140	Personal Safety Equipment	2,300	2,383	2,475	2,570	2,742	2,844	4.34%
130	652490	Fuel and Lubricants ISF Billings	9,200	9,706	10,240	10,803	11,397	12,024	5.50%
131	652720	Medical Supplies	500	512	524	537	550	563	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
132	652910	Minor Operating Equipment	2,700	2,765	2,831	2,899	2,969	3,040	2.40%
133	652920	Computer Software	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
134	652990	Other Operating Supplies	1,400	1,434	1,468	1,503	1,539	1,576	2.40%
135	654110	Books Publications and Subscriptions	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
136	654210	Dues and Memberships	4,800	4,974	5,166	5,364	5,722	5,936	4.34%
137	654310	Tuition	-	-	-	-	-	-	0.00%
138	654360	Other Training Educational Expenses	6,400	6,632	6,888	7,152	7,629	7,915	4.34%
139	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
140	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
141		Total Other Operating Expenses	\$ 796,300	\$ 820,057	\$ 843,682	\$ 867,988	\$ 893,893	\$ 919,738	2.92%
142		Total Pwd Facilities Management Expenses	\$ 1,381,334	\$ 1,424,306	\$ 1,467,807	\$ 1,512,674	\$ 1,559,850	\$ 1,607,703	3.08%
210111-408 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT									
		<u>Personnel Services</u>							
143	512100	Regular Salaries	\$ 959,203	\$ 987,979	\$ 1,017,618	\$ 1,048,147	\$ 1,079,591	\$ 1,111,979	3.00%
144	512600	ER 457 Deferred Comp	3,000	3,090	3,183	3,278	3,377	3,478	3.00%
145	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
146	514100	Overtime	985	1,015	1,045	1,076	1,109	1,142	3.00%
147	515000	Vacation Sell Back	4,585	4,723	4,864	5,010	5,160	5,315	3.00%
148	518100	Termination Pay	-	-	-	-	-	-	0.00%
149	519100	Reserve for Salary Adjustment	27,816	28,650	29,510	30,395	31,307	32,246	3.00%
150	521100	Social Security Matching	76,087	78,370	80,721	83,142	85,637	88,206	3.00%
151	522100	Retirement Regular	83,392	85,894	88,471	91,125	93,858	96,674	3.00%
152	523150	Health Insurance	183,400	192,570	202,199	212,308	222,924	234,070	5.00%
153	523152	Dental Insurance	6,860	7,203	7,563	7,941	8,338	8,755	5.00%
154	523153	Short Term Disability Ins	1,260	1,323	1,389	1,459	1,532	1,608	5.00%
155	523154	Long Term Disability Ins	2,660	2,793	2,933	3,079	3,233	3,395	5.00%
156	523160	Life Insurance Short and Long Term	2,778	2,778	2,778	2,778	2,778	2,778	0.00%
157	524100	Workers Compensation Regular	2,643	2,775	2,914	3,060	3,213	3,373	5.00%
158	528100	Allowances Moving Expenses	-	-	-	-	-	-	0.00%
159	528700	Educational Expense	-	-	-	-	-	-	0.00%
160	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	46,177	0.00%
161	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	23,684	0.00%
162		Total Personnel Services	\$ 1,354,669	\$ 1,399,162	\$ 1,445,187	\$ 1,492,799	\$ 1,542,057	\$ 1,662,881	4.19%
		<u>Other Operating Expenses</u>							
163	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
164	634207	IT Capital Allocation	\$ 3,900	\$ 4,017	\$ 4,138	\$ 4,262	\$ 4,389	\$ 4,521	3.00%
165	634210	Info Technology Automation Allocation	56,100	57,783	59,516	61,302	63,141	65,035	3.00%
166	634211	IT Billing Hours Allocation	11,200	11,536	11,882	12,239	12,606	12,984	3.00%
167	634212	IT Microsoft Office Allocation	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
168	634970	Indirect Cost Reimbursement	2,898,600	2,985,558	3,075,125	3,167,378	3,262,400	3,360,272	3.00%
169	634980	Interdepartmental Payment For Services	1,200	1,236	1,273	1,311	1,351	1,391	3.00%
170	634999	Other Contractual Services	27,500	28,160	28,836	29,528	30,237	30,962	2.40%
171	639964	Storage Contractor	-	-	-	-	-	-	0.00%
172	639967	Temporary Labor	1,200	1,229	1,258	1,288	1,319	1,351	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
173	640300	Out of County Travel Professional Development	2,000	2,072	2,151	2,233	2,379	2,468	4.29%
174	640310	Out of County Travel Regular Business	400	414	430	447	476	494	4.29%
175	640320	Interview Expense	-	-	-	-	-	-	0.00%
176	641230	Telephone Access Charges	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
177	641700	Cellular Telephone	3,300	3,419	3,549	3,684	3,926	4,072	4.29%
178	641900	Telephone System Support Allocation	200	205	210	215	220	225	2.40%
179	641950	Postage Freight and UPS	200	205	210	215	220	225	2.40%
180	645100	Insurance General	38,700	40,635	42,667	44,800	47,040	49,392	5.00%
181	645200	Property Insurance	1,700	1,785	1,874	1,968	2,066	2,170	5.00%
182	645260	Auto Insurance	500	500	500	500	500	500	0.00%
183	646180	Building R and M ISF Billings	500	520	541	562	585	608	4.00%
184	646430	Fleet Maint ISF Labor and Overhead	500	520	541	562	585	608	4.00%
185	646440	Fleet Maint ISF Parts and Sublet	500	520	541	562	585	608	4.00%
186	646445	Fleet Non Maint ISF Parts and Sublet	500	520	541	562	585	608	4.00%
187	646710	Office Equipment R and M	300	312	324	337	351	365	4.00%
188	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
189	647110	Printing and/or Binding Outside Vendors	200	205	210	215	220	225	2.40%
190	648160	Other Ads	-	-	-	-	-	-	0.00%
191	649010	Licenses and Permits	200	205	210	215	220	225	2.40%
192	649030	Clerks Recording Fees Etc	-	-	-	-	-	-	0.00%
193	649055	Payment In Lieu of Taxes (PILT)	6,482,800	7,752,469	8,370,305	8,685,653	8,777,814	8,896,279	6.53%
194	649100	Legal Advertising	1,700	1,741	1,783	1,825	1,869	1,914	2.40%
195	651110	Office Supplies General	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
196	651210	Copying Charges	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
197	651910	Minor Office Equipment	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
198	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
199	651950	Minor Data Processing Equipment	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
200	652140	Personal Safety Equipment	200	207	215	223	238	247	4.29%
201	652410	Fuel and Lubricants Outside Vendors	1,000	1,044	1,092	1,141	1,207	1,262	4.76%
202	652490	Fuel and Lubricants ISF Billings	1,000	1,044	1,092	1,141	1,207	1,262	4.76%
203	652910	Minor Operating Equipment	200	205	210	215	220	225	2.40%
204	652920	Computer Software	34,000	34,816	35,652	36,507	37,383	38,281	2.40%
205	652990	Other Operating Supplies	-	-	-	-	-	-	0.00%
206	654110	Books Publications and Subscriptions	1,300	1,339	1,380	1,422	1,485	1,531	3.32%
207	654210	Dues and Memberships	2,900	3,004	3,119	3,238	3,450	3,579	4.29%
208	654310	Tuition	7,900	8,184	8,497	8,820	9,398	9,748	4.29%
209	654360	Other Training Educational Expenses	13,500	13,986	14,520	15,072	16,060	16,659	4.29%
210	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
211	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
212	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	88,500	-	-	-	-	-	-100.00%
213		Total Other Operating Expenses	\$ 9,701,400	\$ 10,977,012	\$ 11,692,234	\$ 12,107,927	\$ 12,304,462	\$ 12,529,487	5.25%
214		Total Public Utilities Division Operations Support Expenses	\$ 11,056,069	\$ 12,376,174	\$ 13,137,421	\$ 13,600,726	\$ 13,846,519	\$ 14,192,368	5.12%
210118-408 PUBLIC UTILITIES INVENTORY CONTROL									
<u>Personnel Services</u>									
215	512100	Regular Salaries	\$ 462,310	\$ 476,179	\$ 490,465	\$ 505,179	\$ 520,334	\$ 535,944	3.00%
216	512600	ER 457 Deferred Comp	2,500	2,575	2,652	2,732	2,814	2,898	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
217	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
218	514100	Overtime	16,149	16,633	17,132	17,646	18,176	18,721	3.00%
219	515000	Vacation Sell Back	4,180	4,305	4,435	4,568	4,705	4,846	3.00%
220	518100	Termination Pay	-	-	-	-	-	-	0.00%
221	519100	Reserve for Salary Adjustment	13,407	13,809	14,223	14,650	15,090	15,542	3.00%
222	521100	Social Security Matching	36,903	38,010	39,150	40,325	41,535	42,781	3.00%
223	522100	Retirement Regular	40,359	41,570	42,817	44,101	45,424	46,787	3.00%
224	523150	Health Insurance	131,000	137,550	144,428	151,649	159,231	167,193	5.00%
225	523152	Dental Insurance	4,900	5,145	5,402	5,672	5,956	6,254	5.00%
226	523153	Short Term Disability Ins	900	945	992	1,042	1,094	1,149	5.00%
227	523154	Long Term Disability Ins	1,900	1,995	2,095	2,199	2,309	2,425	5.00%
228	523160	Life Insurance Short and Long Term	1,342	1,342	1,342	1,342	1,342	1,342	0.00%
229	524100	Workers Compensation Regular	1,492	1,567	1,645	1,727	1,814	1,904	5.00%
230	528700	Educational Expense	-	-	-	-	-	-	0.00%
231	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
232	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
233		Total Personnel Services	\$ 717,342	\$ 741,626	\$ 766,778	\$ 792,833	\$ 819,823	\$ 847,786	3.40%
		<u>Other Operating Expenses</u>							
234	631231	County Employee Physicals	\$ 200	\$ 207	\$ 215	\$ 224	\$ 239	\$ 248	4.35%
235	634207	IT Capital Allocation	3,000	3,090	3,183	3,278	3,377	3,478	3.00%
236	634210	Info Technology Automation Allocation	22,600	23,278	23,976	24,696	25,436	26,200	3.00%
237	634212	IT Microsoft Office Allocation	1,100	1,133	1,167	1,202	1,238	1,275	3.00%
238	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
239	634999	Other Contractual Services	6,500	6,656	6,816	6,979	7,147	7,318	2.40%
240	639967	Temporary Labor	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
241	640415	Motor Pool Capital Recovery Charge	6,700	6,861	7,025	7,194	7,367	7,544	2.40%
242	641230	Telephone Access Charges	2,600	2,662	2,726	2,792	2,859	2,927	2.40%
243	641700	Cellular Telephone	3,000	3,109	3,229	3,354	3,578	3,713	4.35%
244	641900	Telephone System Support Allocation	800	819	839	859	880	901	2.40%
245	641950	Postage Freight and UPS	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
246	644620	Lease Equipment	1,800	1,843	1,887	1,933	1,979	2,027	2.40%
247	645260	Auto Insurance	1,400	1,400	1,400	1,400	1,400	1,400	0.00%
248	646180	Building R and M ISF Billings	500	520	541	562	585	608	4.00%
249	646430	Fleet Maint ISF Labor and Overhead	1,300	1,352	1,406	1,462	1,521	1,582	4.00%
250	646440	Fleet Maint ISF Parts and Sublet	400	416	433	450	468	487	4.00%
251	646445	Fleet Non Maint ISF Parts and Sublet	300	312	324	337	351	365	4.00%
252	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
253	647110	Printing and/or Binding Outside Vendors	200	205	210	215	220	225	2.40%
254	649990	Other Miscellaneous Services	-	-	-	-	-	-	-
255	651110	Office Supplies General	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
256	651210	Copying Charges	400	410	419	429	440	450	2.40%
257	651910	Minor Office Equipment	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
258	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
259	651950	Minor Data Processing Equipment	4,700	4,813	4,928	5,047	5,168	5,292	2.40%
260	652110	Clothing and Uniform Purchases	3,500	3,627	3,768	3,913	4,175	4,331	4.35%
261	652120	Uniform Accessories	500	518	538	559	596	619	4.35%
262	652130	Clothing and Uniform Rental	-	-	-	-	-	-	0.00%
263	652140	Personal Safety Equipment	1,200	1,244	1,292	1,341	1,431	1,485	4.35%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
264	652410	Fuel and Lubricants Outside Vendors	2,000	2,110	2,226	2,348	2,478	2,614	5.50%
265	652490	Fuel and Lubricants ISF Billings	1,000	1,055	1,113	1,174	1,239	1,307	5.50%
266	652510	Household and Institutional Supplies	100	102	105	107	110	113	2.40%
267	652720	Medical Supplies	200	205	210	215	220	225	2.40%
268	652910	Minor Operating Equipment	15,000	15,360	15,729	16,106	16,493	16,888	2.40%
269	652920	Computer Software	15,000	15,360	15,729	16,106	16,493	16,888	2.40%
270	652990	Other Operating Supplies	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
271	654110	Books Publications and Subscriptions	-	-	-	-	-	-	0.00%
272	654310	Tuition	2,500	2,591	2,691	2,795	2,982	3,094	4.35%
273	654360	Other Training Educational Expenses	27,200	28,189	29,279	30,406	32,442	33,661	4.35%
274	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
275	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
276	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
277		Total Other Operating Expenses	\$ 139,200	\$ 143,271	\$ 147,561	\$ 151,979	\$ 157,752	\$ 162,464	3.14%
278		Total Public Utilities Inventory Control Expenses	\$ 856,542	\$ 884,897	\$ 914,339	\$ 944,812	\$ 977,575	\$ 1,010,249	3.36%
210120-408 WASTEWATER OPERATIONS ADMINISTRATION									
		<u>Personnel Services</u>							
279	512100	Regular Salaries	\$ 278,654	\$ 287,014	\$ 295,624	\$ 304,493	\$ 313,628	\$ 323,036	3.00%
280	512600	ER 457 Deferred Comp	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
281	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
282	514100	Overtime	-	-	-	-	-	-	0.00%
283	515000	Vacation Sell Back	689	710	731	753	775	799	3.00%
284	515200	Special Pay Adjustment	-	-	-	-	-	-	0.00%
285	519100	Reserve for Salary Adjustment	8,080	8,322	8,572	8,829	9,094	9,367	3.00%
286	521100	Social Security Matching	22,100	22,763	23,446	24,149	24,874	25,620	3.00%
287	522100	Retirement Regular	40,158	41,363	42,604	43,882	45,198	46,554	3.00%
288	523150	Health Insurance	52,400	55,020	57,771	60,660	63,693	66,877	5.00%
289	523152	Dental Insurance	1,960	2,058	2,161	2,269	2,382	2,502	5.00%
290	523153	Short Term Disability Ins	360	378	397	417	438	459	5.00%
291	523154	Long Term Disability Ins	760	798	838	880	924	970	5.00%
292	523160	Life Insurance Short and Long Term	805	805	805	805	805	805	0.00%
293	524100	Workers Compensation Regular	1,082	1,136	1,193	1,253	1,315	1,381	5.00%
294	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
295	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
296		Total Personnel Services	\$ 408,548	\$ 421,912	\$ 435,733	\$ 450,028	\$ 464,814	\$ 480,109	3.28%
		<u>Other Operating Expenses</u>							
297	631100	Legal Fees	\$ 1,500	\$ 1,536	\$ 1,573	\$ 1,611	\$ 1,649	\$ 1,689	2.40%
298	631231	County Employee Physicals	200	207	215	222	236	244	4.09%
299	631400	Engineering Fees	-	-	-	-	-	-	0.00%
300	631500	Architectural	-	-	-	-	-	-	0.00%
301	634207	IT Capital Allocation	900	927	955	983	1,013	1,043	3.00%
302	634210	Info Technology Automation Allocation	18,000	18,540	19,096	19,669	20,259	20,867	3.00%
303	634212	IT Microsoft Office Allocation	400	412	424	437	450	464	3.00%
304	634980	Interdepartmental Payment For Services	1,000	1,030	1,061	1,093	1,126	1,159	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
305	634999	Other Contractual Services	26,000	26,624	27,263	27,917	28,587	29,273	2.40%
306	640300	Out of County Travel Professional Development	3,700	3,829	3,970	4,114	4,364	4,521	4.09%
307	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
308	640415	Motor Pool Capital Recovery Charge	10,700	10,957	11,220	11,489	11,765	12,047	2.40%
309	641230	Telephone Access Charges	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
310	641700	Cellular Telephone	5,700	5,899	6,115	6,338	6,722	6,965	4.09%
311	641900	Telephone System Support Allocation	400	410	419	429	440	450	2.40%
312	641950	Postage Freight and UPS	100	102	105	107	110	113	2.40%
313	644620	Lease Equipment	-	-	-	-	-	-	0.00%
314	645100	Insurance General	113,500	119,175	125,134	131,390	137,960	144,858	5.00%
315	645200	Property Insurance	718,100	754,005	791,705	831,291	872,855	916,498	5.00%
316	645260	Auto Insurance	2,400	2,400	2,400	2,400	2,400	2,400	0.00%
317	646180	Building R and M ISF Billings	400	416	433	450	468	487	4.00%
318	646210	Custodial Serv Outside Vendors	-	-	-	-	-	-	0.00%
319	646430	Fleet Maint ISF Labor and Overhead	1,400	1,456	1,514	1,575	1,638	1,703	4.00%
320	646440	Fleet Maint ISF Parts and Sublet	900	936	973	1,012	1,053	1,095	4.00%
321	646445	Fleet Non Maint ISF Parts and Sublet	200	208	216	225	234	243	4.00%
322	646610	Communication Equipment RM Outside Vendors	600	624	649	675	702	730	4.00%
323	646710	Office Equipment R and M	100	104	108	112	117	122	4.00%
324	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
325	646970	Other Equip Repairs and Maintenance	-	-	-	-	-	-	0.00%
326	647110	Printing and/or Binding Outside Vendors	100	102	105	107	110	113	2.40%
327	649980	Reimbursement Prior Year Revenues	80,000	-	-	-	-	-	-100.00%
328	651110	Office Supplies General	2,700	2,765	2,831	2,899	2,969	3,040	2.40%
329	651210	Copying Charges	-	-	-	-	-	-	0.00%
330	651910	Minor Office Equipment	400	410	419	429	440	450	2.40%
331	651930	Minor Office Furniture	300	307	315	322	330	338	2.40%
332	651950	Minor Data Processing Equipment	300	307	315	322	330	338	2.40%
333	652110	Clothing and Uniform Purchases	300	310	322	334	354	367	4.09%
334	652140	Personal Safety Equipment	62,100	64,273	66,624	69,051	73,239	75,884	4.09%
335	652210	Food Operating Supplies	-	-	-	-	-	-	0.00%
336	652490	Fuel and Lubricants ISF Billings	4,200	4,431	4,675	4,932	5,203	5,489	5.50%
337	652510	Household and Institutional Supplies	200	205	210	215	220	225	2.40%
338	652910	Minor Operating Equipment	600	614	629	644	660	676	2.40%
339	652920	Computer Software	1,200	1,229	1,258	1,288	1,319	1,351	2.40%
340	652990	Other Operating Supplies	-	-	-	-	-	-	0.00%
341	654110	Books Publications and Subscriptions	300	307	315	322	330	338	2.40%
342	654210	Dues and Memberships	600	621	644	667	708	733	4.09%
343	654310	Tuition	-	-	-	-	-	-	0.00%
344	654360	Other Training Educational Expenses	3,800	3,933	4,077	4,225	4,482	4,643	4.09%
345	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
346	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
347	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
348	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
349		Total Other Operating Expenses	\$ 1,064,300	\$ 1,030,637	\$ 1,079,334	\$ 1,130,374	\$ 1,185,939	\$ 1,242,082	3.14%
350		Total Wastewater Operations Administration Expenses	\$ 1,472,848	\$ 1,452,548	\$ 1,515,067	\$ 1,580,401	\$ 1,650,753	\$ 1,722,191	3.18%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30,					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
210125-408 WATER OPERATIONS ADMINISTRATION									
Personnel Services									
351	512100	Regular Salaries	\$ 278,075	\$ 286,417	\$ 295,010	\$ 303,860	\$ 312,976	\$ 322,365	3.00%
352	512500	Auto Use Benefit	-	-	-	-	-	-	0.00%
353	512600	ER 457 Deferred Comp	2,000	2,060	2,122	2,185	2,251	2,319	3.00%
354	514100	Overtime	2,128	2,192	2,258	2,325	2,395	2,467	3.00%
355	515000	Vacation Sell Back	1,738	1,790	1,844	1,899	1,956	2,015	3.00%
356	519100	Reserve for Salary Adjustment	8,062	8,304	8,553	8,810	9,074	9,346	3.00%
357	521100	Social Security Matching	22,333	23,003	23,693	24,404	25,136	25,890	3.00%
358	522100	Retirement Regular	40,738	41,960	43,219	44,516	45,851	47,227	3.00%
359	523150	Health Insurance	52,400	55,020	57,771	60,660	63,693	66,877	5.00%
360	523152	Dental Insurance	1,960	2,058	2,161	2,269	2,382	2,502	5.00%
361	523153	Short Term Disability Ins	360	378	397	417	438	459	5.00%
362	523154	Long Term Disability Ins	760	798	838	880	924	970	5.00%
363	523160	Life Insurance Short and Long Term	806	806	806	806	806	806	0.00%
364	524100	Workers Compensation Regular	4,138	4,345	4,562	4,790	5,030	5,281	5.00%
365	528200	Allowance Vehicle	-	-	-	-	-	-	0.00%
366	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
367	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
368		Total Personnel Services	\$ 415,498	\$ 429,131	\$ 443,233	\$ 457,820	\$ 472,911	\$ 488,523	3.29%
Other Operating Expenses									
369	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
370	634207	IT Capital Allocation	\$ 1,800	\$ 1,854	\$ 1,910	\$ 1,967	\$ 2,026	\$ 2,087	3.00%
371	634210	Info Technology Automation Allocation	14,600	15,038	15,489	15,954	16,432	16,925	3.00%
372	634211	IT Billing Hours Allocation	-	-	-	-	-	-	0.00%
373	634212	IT Microsoft Office Allocation	400	412	424	437	450	464	3.00%
374	634980	Interdepartmental Payment For Services	500	515	530	546	563	580	3.00%
375	634999	Other Contractual Services	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
376	640300	Out of County Travel Professional Development	4,000	4,145	4,306	4,473	4,774	4,956	4.38%
377	640320	Interview Expense	-	-	-	-	-	-	0.00%
378	640415	Motor Pool Capital Recovery Charge	7,300	7,475	7,655	7,838	8,026	8,219	2.40%
379	641230	Telephone Access Charges	1,400	1,434	1,468	1,503	1,539	1,576	2.40%
380	641700	Cellular Telephone	3,000	3,108	3,230	3,355	3,581	3,717	4.38%
381	641900	Telephone System Support Allocation	300	307	315	322	330	338	2.40%
382	641950	Postage Freight and UPS	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
383	644620	Lease Equipment	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
384	645100	Insurance General	127,100	133,455	140,128	147,134	154,491	162,215	5.00%
385	645200	Property Insurance	402,000	422,100	443,205	465,365	488,634	513,065	5.00%
386	645260	Auto Insurance	1,400	1,400	1,400	1,400	1,400	1,400	0.00%
387	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
388	646430	Fleet Maint ISF Labor and Overhead	800	832	865	900	936	973	4.00%
389	646440	Fleet Maint ISF Parts and Sublet	1,100	1,144	1,190	1,237	1,287	1,338	4.00%
390	646445	Fleet Non Maint ISF Parts and Sublet	200	208	216	225	234	243	4.00%
391	646610	Communication Equipment RM Outside Vendors	700	728	757	787	819	852	4.00%
392	646710	Office Equipment R and M	2,000	2,080	2,163	2,250	2,340	2,433	4.00%
393	647110	Printing and/or Binding Outside Vendors	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
394	648160	Other Ads	100	102	105	107	110	113	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
395	649010	Licenses and Permits	7,100	7,270	7,445	7,624	7,807	7,994	2.40%
396	649100	Legal Advertising	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
397	649980	Reimbursement Prior Year Revenues	70,000	-	-	-	-	-	-100.00%
398	651110	Office Supplies General	5,800	5,939	6,082	6,228	6,377	6,530	2.40%
399	651210	Copying Charges	-	-	-	-	-	-	0.00%
400	651910	Minor Office Equipment	800	819	839	859	880	901	2.40%
401	652110	Clothing and Uniform Purchases	5,100	5,289	5,501	5,720	6,125	6,361	4.52%
402	652120	Uniform Accessories	37,000	38,338	39,831	41,373	44,163	45,839	4.38%
403	652130	Clothing and Uniform Rental	1,000	1,036	1,077	1,118	1,194	1,239	4.38%
404	652140	Personal Safety Equipment	107,500	111,388	115,724	120,205	128,312	133,180	4.38%
405	652490	Fuel and Lubricants ISF Billings	1,000	1,055	1,113	1,174	1,239	1,307	5.50%
406	652910	Minor Operating Equipment	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
407	652920	Computer Software	-	-	-	-	-	-	0.00%
408	652990	Other Operating Supplies	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
409	653710	Traffic Signs	-	-	-	-	-	-	0.00%
410	654110	Books Publications and Subscriptions	3,200	3,277	3,355	3,436	3,518	3,603	2.40%
411	654210	Dues and Memberships	11,800	12,227	12,703	13,195	14,085	14,619	4.38%
412	654310	Tuition	-	-	-	-	-	-	0.00%
413	654360	Other Training Educational Expenses	4,200	4,352	4,521	4,696	5,013	5,203	4.38%
414	655900	Bulk Water	452,000	465,560	479,527	493,913	508,730	523,992	3.00%
415	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
416		Total Other Operating Expenses	\$ 1,295,700	\$ 1,273,880	\$ 1,324,569	\$ 1,377,353	\$ 1,437,954	\$ 1,495,343	2.91%
417		Total Water Operations Administration Expenses	\$ 1,711,198	\$ 1,703,011	\$ 1,767,801	\$ 1,835,173	\$ 1,910,865	\$ 1,983,866	3.00%
210130-408 PUBLIC UTILITY STAKE AND LOCATES									
		<u>Personnel Services</u>							
418	512100	Regular Salaries	\$ 575,156	\$ 592,411	\$ 610,183	\$ 628,488	\$ 647,343	\$ 666,763	3.00%
419	512600	ER 457 Deferred Comp	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
420	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
421	514100	Overtime	16,982	17,491	18,016	18,557	19,113	19,687	3.00%
422	515000	Vacation Sell Back	2,164	2,229	2,296	2,365	2,436	2,509	3.00%
423	515200	Special Pay Adjustment	1,306	1,345	1,386	1,427	1,470	1,514	3.00%
424	518100	Termination Pay	-	-	-	-	-	-	0.00%
425	519100	Reserve for Salary Adjustment	16,680	17,180	17,696	18,227	18,773	19,337	3.00%
426	521100	Social Security Matching	46,916	48,323	49,773	51,266	52,804	54,389	3.00%
427	522100	Retirement Regular	50,476	51,990	53,550	55,156	56,811	58,516	3.00%
428	523150	Health Insurance	183,400	192,570	202,199	212,308	222,924	234,070	5.00%
429	523152	Dental Insurance	6,860	7,203	7,563	7,941	8,338	8,755	5.00%
430	523153	Short Term Disability Ins	1,260	1,323	1,389	1,459	1,532	1,608	5.00%
431	523154	Long Term Disability Ins	2,660	2,793	2,933	3,079	3,233	3,395	5.00%
432	523160	Life Insurance Short and Long Term	1,661	1,661	1,661	1,661	1,661	1,661	0.00%
433	524100	Workers Compensation Regular	11,223	11,784	12,373	12,992	13,642	14,324	5.00%
434	528700	Educational Expense	-	-	-	-	-	-	0.00%
435	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
436	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
437		Total Personnel Services	\$ 917,744	\$ 949,335	\$ 982,078	\$ 1,016,020	\$ 1,051,206	\$ 1,087,686	3.46%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
		<u>Other Operating Expenses</u>							
438	631231	County Employee Physicals	\$ 700	\$ 725	\$ 753	\$ 781	\$ 832	\$ 863	4.27%
439	631510	Data Processing Services	-	-	-	-	-	-	0.00%
440	634204	IT Direct Client Support	-	-	-	-	-	-	0.00%
441	634207	IT Capital Allocation	7,500	7,725	7,957	8,195	8,441	8,695	3.00%
442	634210	Info Technology Automation Allocation	53,300	54,899	56,546	58,242	59,990	61,789	3.00%
443	634211	IT Billing Hours Allocation	-	-	-	-	-	-	0.00%
444	634212	IT Microsoft Office Allocation	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
445	634980	Interdepartmental Payment For Services	500	515	530	546	563	580	3.00%
446	634986	Locate Supplies	40,000	40,960	41,943	42,950	43,980	45,036	2.40%
447	634999	Other Contractual Services	44,100	45,158	46,242	47,352	48,488	49,652	2.40%
448	640300	Out of County Travel Professional Development	5,900	6,111	6,344	6,584	7,011	7,271	4.27%
449	640415	Motor Pool Capital Recovery Charge	52,300	53,555	54,841	56,157	57,504	58,885	2.40%
450	640990	Tolls	-	-	-	-	-	-	0.00%
451	641210	Fax Charges	-	-	-	-	-	-	0.00%
452	641230	Telephone Access Charges	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
453	641700	Cellular Telephone	15,900	16,469	17,095	17,742	18,893	19,596	4.27%
454	641900	Telephone System Support Allocation	200	205	210	215	220	225	2.40%
455	641950	Postage Freight and UPS	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
456	641951	Postage	-	-	-	-	-	-	0.00%
457	641952	Freight	-	-	-	-	-	-	0.00%
458	644620	Lease Equipment	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
459	645260	Auto Insurance	9,800	9,800	9,800	9,800	9,800	9,800	0.00%
460	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
461	646430	Fleet Maint ISF Labor and Overhead	12,200	12,688	13,196	13,723	14,272	14,843	4.00%
462	646440	Fleet Maint ISF Parts and Sublet	13,300	13,832	14,385	14,961	15,559	16,181	4.00%
463	646445	Fleet Non Maint ISF Parts and Sublet	4,200	4,368	4,543	4,724	4,913	5,110	4.00%
464	646510	Machine Tools R and M Outside Vendors	-	-	-	-	-	-	0.00%
465	646610	Communication Equipment RM Outside Vendors	2,900	3,016	3,137	3,262	3,393	3,528	4.00%
466	646710	Office Equipment R and M	-	-	-	-	-	-	0.00%
467	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
468	646970	Other Equip Repairs and Maintenance	1,500	1,560	1,622	1,687	1,755	1,825	4.00%
469	647110	Printing and/or Binding Outside Vendors	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
470	648160	Other Ads	8,000	8,192	8,389	8,590	8,796	9,007	2.40%
471	648170	Marketing and Promotional	10,000	10,240	10,486	10,737	10,995	11,259	2.40%
472	649000	Sales Tax Expense	100	102	105	107	110	113	2.40%
473	649010	Licenses and Permits	-	-	-	-	-	-	0.00%
474	649990	Other Miscellaneous Services	-	-	-	-	-	-	0.00%
475	651110	Office Supplies General	7,000	7,168	7,340	7,516	7,697	7,881	2.40%
476	651210	Copying Charges	500	512	524	537	550	563	2.40%
477	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
478	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
479	651950	Minor Data Processing Equipment	3,700	3,789	3,880	3,973	4,068	4,166	2.40%
480	652110	Clothing and Uniform Purchases	8,400	8,701	9,031	9,373	9,981	10,352	4.27%
481	652130	Clothing and Uniform Rental	-	-	-	-	-	-	0.00%
482	652140	Personal Safety Equipment	9,500	9,840	10,214	10,601	11,288	11,708	4.27%
483	652490	Fuel and Lubricants ISF Billings	31,800	33,549	35,394	37,341	39,395	41,561	5.50%
484	652510	Household and Institutional Supplies	-	-	-	-	-	-	0.00%
485	652720	Medical Supplies	800	819	839	859	880	901	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
486	652910	Minor Operating Equipment	20,000	20,480	20,972	21,475	21,990	22,518	2.40%
487	652920	Computer Software	1,700	1,741	1,783	1,825	1,869	1,914	2.40%
488	652990	Other Operating Supplies	12,500	12,800	13,107	13,422	13,744	14,074	2.40%
489	654110	Books Publications and Subscriptions	300	307	315	322	330	338	2.40%
490	654210	Dues and Memberships	1,000	1,036	1,075	1,116	1,188	1,232	4.27%
491	654310	Tuition	10,000	10,358	10,752	11,158	11,882	12,324	4.27%
492	654360	Other Training Educational Expenses	23,000	23,823	24,729	25,664	27,329	28,346	4.27%
493	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
494	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
495	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
496	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
497		Total Other Operating Expenses	\$ 422,100	\$ 434,781	\$ 448,056	\$ 461,768	\$ 478,191	\$ 492,883	3.15%
498		Total Public Utility Stake and Locates Expenses	\$ 1,339,844	\$ 1,384,115	\$ 1,430,134	\$ 1,477,788	\$ 1,529,398	\$ 1,580,569	3.36%
210131-408 PUBLIC UTILITIES DEPARTMENT TECH									
		<u>Personnel Services</u>							
499	512100	Regular Salaries	\$ 686,454	\$ 707,048	\$ 728,259	\$ 750,107	\$ 772,610	\$ 795,788	3.00%
500	512600	ER 457 Deferred Comp	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
501	513100	Other Salaries and Wages	33,406	34,408	35,440	36,504	37,599	38,727	3.00%
502	514100	Overtime	14,117	14,541	14,977	15,426	15,889	16,365	3.00%
503	515000	Vacation Sell Back	2,936	3,024	3,115	3,208	3,304	3,404	3.00%
504	515200	Special Pay Adjustment	-	-	-	-	-	-	0.00%
505	518100	Termination Pay	-	-	-	-	-	-	0.00%
506	519100	Reserve for Salary Adjustment	19,906	20,503	21,118	21,752	22,404	23,077	3.00%
507	521100	Social Security Matching	57,973	59,712	61,504	63,349	65,249	67,207	3.00%
508	522100	Retirement Regular	63,646	65,555	67,522	69,548	71,634	73,783	3.00%
509	523149	Health Insurance - Job Bankers / PT	-	-	-	-	-	-	0.00%
510	523150	Health Insurance	157,200	165,060	173,313	181,979	191,078	200,631	5.00%
511	523152	Dental Insurance	5,880	6,174	6,483	6,807	7,147	7,505	5.00%
512	523153	Short Term Disability Ins	1,080	1,134	1,191	1,250	1,313	1,378	5.00%
513	523154	Long Term Disability Ins	2,280	2,394	2,514	2,639	2,771	2,910	5.00%
514	523160	Life Insurance Short and Long Term	1,985	1,985	1,985	1,985	1,985	1,985	0.00%
515	524100	Workers Compensation Regular	1,359	1,427	1,498	1,573	1,652	1,734	5.00%
516	528700	Educational Expense	-	-	-	-	-	-	0.00%
517	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
518	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
519		Total Personnel Services	\$ 1,049,222	\$ 1,083,995	\$ 1,119,979	\$ 1,157,219	\$ 1,195,761	\$ 1,235,653	3.33%
		<u>Other Operating Expenses</u>							
520	631231	County Employee Physicals	\$ 600	\$ 621	\$ 645	\$ 670	\$ 713	\$ 740	4.27%
521	634204	IT Direct Client Support	-	-	-	-	-	-	0.00%
522	634207	IT Capital Allocation	8,400	8,652	8,912	9,179	9,454	9,738	3.00%
523	634210	Info Technology Automation Allocation	57,100	58,813	60,577	62,395	64,267	66,195	3.00%
524	634211	IT Billing Hours Allocation	240,600	247,818	255,253	262,910	270,797	278,921	3.00%
525	634212	IT Microsoft Office Allocation	1,400	1,442	1,485	1,530	1,576	1,623	3.00%
526	634980	Interdepartmental Payment For Services	1,000	1,030	1,061	1,093	1,126	1,159	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
527	634999	Other Contractual Services	80,000	81,920	83,886	85,899	87,961	90,072	2.40%
528	640300	Out of County Travel Professional Development	14,900	15,434	16,021	16,627	17,707	18,366	4.27%
529	640415	Motor Pool Capital Recovery Charge	9,700	9,933	10,171	10,415	10,665	10,921	2.40%
530	640600	Private Vehicle Rental	-	-	-	-	-	-	0.00%
531	641230	Telephone Access Charges	2,400	2,458	2,517	2,577	2,639	2,702	2.40%
532	641700	Cellular Telephone	8,400	8,701	9,032	9,374	9,983	10,354	4.27%
533	641900	Telephone System Support Allocation	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
534	641950	Postage Freight and UPS	200	205	210	215	220	225	2.40%
535	641952	Freight	500	512	524	537	550	563	2.40%
536	644620	Lease Equipment	3,600	3,686	3,775	3,865	3,958	4,053	2.40%
537	645260	Auto Insurance	1,400	1,400	1,400	1,400	1,400	1,400	0.00%
538	645920	Insurance Claims	-	-	-	-	-	-	0.00%
539	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
540	646430	Fleet Maint ISF Labor and Overhead	500	520	541	562	585	608	4.00%
541	646440	Fleet Maint ISF Parts and Sublet	100	104	108	112	117	122	4.00%
542	646445	Fleet Non Maint ISF Parts and Sublet	700	728	757	787	819	852	4.00%
543	646610	Communication Equipment RM Outside Vendors	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
544	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
545	647110	Printing and/or Binding Outside Vendors	900	922	944	966	990	1,013	2.40%
546	649000	Sales Tax Expense	100	102	105	107	110	113	2.40%
547	649010	Licenses and Permits	-	-	-	-	-	-	0.00%
548	651110	Office Supplies General	4,700	4,813	4,928	5,047	5,168	5,292	2.40%
549	651950	Minor Data Processing Equipment	6,700	6,861	7,025	7,194	7,367	7,544	2.40%
550	652110	Clothing and Uniform Purchases	1,700	1,761	1,828	1,897	2,020	2,095	4.27%
551	652140	Personal Safety Equipment	2,700	2,797	2,903	3,013	3,209	3,328	4.27%
552	652210	Food Operating Supplies	-	-	-	-	-	-	0.00%
553	652490	Fuel and Lubricants ISF Billings	1,900	2,005	2,115	2,231	2,354	2,483	5.50%
554	652720	Medical Supplies	100	102	105	107	110	113	2.40%
555	652910	Minor Operating Equipment	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
556	652920	Computer Software	196,600	201,318	206,150	211,098	216,164	221,352	2.40%
557	652990	Other Operating Supplies	10,000	10,240	10,486	10,737	10,995	11,259	2.40%
558	654110	Books Publications and Subscriptions	1,800	1,843	1,887	1,933	1,979	2,027	2.40%
559	654210	Dues and Memberships	2,200	2,279	2,365	2,455	2,615	2,712	4.27%
560	654310	Tuition	10,800	11,187	11,612	12,052	12,835	13,313	4.27%
561	654360	Other Training Educational Expenses	40,700	42,158	43,762	45,418	48,369	50,168	4.27%
562	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
563	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
564	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
565	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
566	Incremental	Incremental Operating Expenses	100,000	-	-	-	-	-	-100.00%
567		Total Other Operating Expenses	\$ 815,900	\$ 735,963	\$ 756,793	\$ 778,214	\$ 802,738	\$ 825,457	0.23%
568		Total Public Utilities Department Tech Expenses	\$ 1,865,122	\$ 1,819,959	\$ 1,876,772	\$ 1,935,432	\$ 1,998,499	\$ 2,061,110	2.02%
210151-408 COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING									
<u>Personnel Services</u>									
569	512100	Regular Salaries	\$ 349,866	\$ 360,362	\$ 371,173	\$ 382,308	\$ 393,777	\$ 405,591	3.00%
570	512600	ER 457 Deferred Comp	1,000	1,030	1,061	1,093	1,126	1,159	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
571	513100	Other Salaries and Wages	33,434	34,437	35,470	36,534	37,630	38,759	3.00%
572	514100	Overtime	7,482	7,706	7,938	8,176	8,421	8,674	3.00%
573	515000	Vacation Sell Back	747	769	792	816	841	866	3.00%
574	518100	Termination Pay	-	-	-	-	-	-	0.00%
575	519100	Reserve for Salary Adjustment	10,146	10,450	10,764	11,087	11,419	11,762	3.00%
576	521100	Social Security Matching	30,232	31,139	32,073	33,035	34,026	35,047	3.00%
577	522100	Retirement Regular	33,150	34,145	35,169	36,224	37,311	38,430	3.00%
578	523149	Health Insurance - Job Bankers / PT	13,100	13,755	14,443	15,165	15,923	16,719	5.00%
579	523150	Health Insurance	104,800	110,040	115,542	121,319	127,385	133,754	5.00%
580	523152	Dental Insurance	3,920	4,116	4,322	4,538	4,765	5,003	5.00%
581	523153	Short Term Disability Ins	720	756	794	833	875	919	5.00%
582	523154	Long Term Disability Ins	1,520	1,596	1,676	1,760	1,848	1,940	5.00%
583	523160	Life Insurance Short and Long Term	1,009	1,009	1,009	1,009	1,009	1,009	0.00%
584	524100	Workers Compensation Regular	736	773	811	852	895	939	5.00%
585	528100	Allowances Moving Expenses	-	-	-	-	-	-	0.00%
586	528700	Educational Expense	-	-	-	-	-	-	0.00%
587	AddPersSalary	Additional Personnel Salary	-	-	-	43,527	44,832	46,177	0.00%
588	AddPersBenefits	Additional Personnel Benefits	-	-	-	22,324	22,994	23,684	0.00%
589		Total Personnel Services	\$ 591,862	\$ 612,084	\$ 633,036	\$ 720,600	\$ 745,077	\$ 770,433	5.42%
		<u>Other Operating Expenses</u>							
590	631991	Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
591	634207	IT Capital Allocation	3,600	3,708	3,819	3,934	4,052	4,173	3.00%
592	634210	Info Technology Automation Allocation	24,600	25,338	26,098	26,881	27,688	28,518	3.00%
593	634211	IT Billing Hours Allocation	129,500	133,385	137,387	141,508	145,753	150,126	3.00%
594	634212	IT Microsoft Office Allocation	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
595	634999	Other Contractual Services	229,200	234,701	240,334	246,102	252,008	258,056	2.40%
596	640300	Out of County Travel Professional Development	100	104	108	112	119	124	4.34%
597	641230	Telephone Access Charges	2,400	2,458	2,517	2,577	2,639	2,702	2.40%
598	641700	Cellular Telephone	-	-	-	-	-	-	0.00%
599	641900	Telephone System Support Allocation	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
600	641950	Postage Freight and UPS	369,300	388,019	405,703	423,367	441,608	460,474	4.51%
601	644620	Lease Equipment	3,300	3,379	3,460	3,543	3,628	3,715	2.40%
602	646281	Fire System	-	-	-	-	-	-	0.00%
603	646610	Communication Equipment RM Outside Vendors	-	-	-	-	-	-	0.00%
604	646710	Office Equipment R and M	-	-	-	-	-	-	0.00%
605	646910	Data Processing Equipment R and M	500	520	541	562	585	608	4.00%
606	647110	Printing and/or Binding Outside Vendors	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
607	649000	Sales Tax Expense	-	-	-	-	-	-	0.00%
608	649030	Clerks Recording Fees Etc	-	-	-	-	-	-	0.00%
609	651110	Office Supplies General	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
610	651210	Copying Charges	500	512	524	537	550	563	2.40%
611	651910	Minor Office Equipment	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
612	651950	Minor Data Processing Equipment	600	614	629	644	660	676	2.40%
613	652910	Minor Operating Equipment	600	614	629	644	660	676	2.40%
614	652920	Computer Software	8,000	8,192	8,389	8,590	8,796	9,007	2.40%
615	654110	Books Publications and Subscriptions	-	-	-	-	-	-	0.00%
616	654310	Tuition	-	-	-	-	-	-	0.00%
617	654360	Other Training Educational Expenses	2,100	2,176	2,260	2,347	2,503	2,597	4.34%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
618	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
619	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	14,100	-	-	-	-	-	-100.00%
620		Total Other Operating Expenses	\$ 803,900	\$ 819,598	\$ 848,663	\$ 878,010	\$ 908,317	\$ 939,501	3.17%
621		Total Collier County Water-Sewer District Client Billing Expenses	\$ 1,395,762	\$ 1,431,681	\$ 1,481,699	\$ 1,598,610	\$ 1,653,394	\$ 1,709,933	4.14%
210152-408 ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM									
<u>Personnel Services</u>									
622	512100	Regular Salaries	\$ 511,657	\$ 527,007	\$ 542,817	\$ 559,101	\$ 575,874	\$ 593,151	3.00%
623	512600	ER 457 Deferred Comp	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
624	512800	Taxable Dep 25-3	-	-	-	-	-	-	0.00%
625	513100	Other Salaries and Wages	33,434	34,437	35,470	36,534	37,630	38,759	3.00%
626	514100	Overtime	6,098	6,281	6,469	6,663	6,863	7,069	3.00%
627	515000	Vacation Sell Back	2,062	2,124	2,188	2,253	2,321	2,390	3.00%
628	518100	Termination Pay	-	-	-	-	-	-	0.00%
629	519100	Reserve for Salary Adjustment	14,839	15,284	15,743	16,215	16,701	17,202	3.00%
630	521100	Social Security Matching	43,105	44,398	45,730	47,102	48,515	49,971	3.00%
631	522100	Retirement Regular	47,262	48,680	50,140	51,644	53,194	54,790	3.00%
632	522800	Allowable Taxable De	-	-	-	-	-	-	0.00%
633	523149	Health Insurance - Job Bankers / PT	13,100	13,755	14,443	15,165	15,923	16,719	5.00%
634	523150	Health Insurance	157,200	165,060	173,313	181,979	191,078	200,631	5.00%
635	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
636	523152	Dental Insurance	5,880	6,174	6,483	6,807	7,147	7,505	5.00%
637	523153	Short Term Disability Ins	1,080	1,134	1,191	1,250	1,313	1,378	5.00%
638	523154	Long Term Disability Ins	2,280	2,394	2,514	2,639	2,771	2,910	5.00%
639	523160	Life Insurance Short and Long Term	1,477	1,477	1,477	1,477	1,477	1,477	0.00%
640	524100	Workers Compensation Regular	676	710	745	783	822	863	5.00%
641	528700	Educational Expense	-	-	-	-	-	-	0.00%
642	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	46,177	0.00%
643	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	23,684	0.00%
644		Total Personnel Services	\$ 841,650	\$ 870,460	\$ 900,314	\$ 931,252	\$ 963,318	\$ 1,066,416	4.85%
<u>Other Operating Expenses</u>									
645	631650	Abstract Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
646	631991	Collection Fees	300	307	315	322	330	338	2.40%
647	634207	IT Capital Allocation	4,200	4,326	4,456	4,589	4,727	4,869	3.00%
648	634210	Info Technology Automation Allocation	30,800	31,724	32,676	33,656	34,666	35,706	3.00%
649	634211	IT Billing Hours Allocation	7,800	8,034	8,275	8,523	8,779	9,042	3.00%
650	634212	IT Microsoft Office Allocation	1,400	1,442	1,485	1,530	1,576	1,623	3.00%
651	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
652	634999	Other Contractual Services	162,000	165,888	169,869	173,946	178,121	182,396	2.40%
653	640300	Out of County Travel Professional Development	-	-	-	-	-	-	0.00%
654	641100	Telephone Base Cost	-	-	-	-	-	-	0.00%
655	641230	Telephone Access Charges	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
656	641700	Cellular Telephone	500	518	538	558	595	617	4.29%
657	641900	Telephone System Support Allocation	4,000	4,096	4,194	4,295	4,398	4,504	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
658	641950	Postage Freight and UPS	1,500	1,575	1,646	1,716	1,789	1,865	4.45%
659	642100	Bank Fees	864,000	900,839	937,933	975,635	1,027,144	1,067,817	4.33%
660	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
661	646610	Communication Equipment RM Outside Vendors	200	208	216	225	234	243	4.00%
662	646710	Office Equipment R and M	500	520	541	562	585	608	4.00%
663	646910	Data Processing Equipment R and M	600	624	649	675	702	730	4.00%
664	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
665	649030	Clerks Recording Fees Etc	200	205	210	215	220	225	2.40%
666	651110	Office Supplies General	3,500	3,584	3,670	3,758	3,848	3,941	2.40%
667	651910	Minor Office Equipment	600	614	629	644	660	676	2.40%
668	651950	Minor Data Processing Equipment	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
669	652910	Minor Operating Equipment	500	512	524	537	550	563	2.40%
670	652920	Computer Software	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
671	652990	Other Operating Supplies	-	-	-	-	-	-	0.00%
672	654210	Dues and Memberships	-	-	-	-	-	-	0.00%
673	654360	Other Training Educational Expenses	3,500	3,626	3,764	3,907	4,163	4,318	4.29%
674	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
675	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	176,600	-	-	-	-	-	-100.00%
676		Total Other Operating Expenses	\$ 1,276,700	\$ 1,142,979	\$ 1,186,269	\$ 1,230,328	\$ 1,288,479	\$ 1,335,842	0.91%
677		Total Accounting/Assessments/Estoppel Program Expenses	\$ 2,118,350	\$ 2,013,438	\$ 2,086,583	\$ 2,161,580	\$ 2,251,797	\$ 2,402,258	2.55%
210153-408 PUBLIC UTILITIES DIVISION CUSTOMER SERVICE									
		<u>Personnel Services</u>							
678	512100	Regular Salaries	\$ 550,354	\$ 566,865	\$ 583,871	\$ 601,387	\$ 619,428	\$ 638,011	3.00%
679	512600	ER 457 Deferred Comp	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
680	513100	Other Salaries and Wages	66,868	68,874	70,940	73,068	75,261	77,518	3.00%
681	514100	Overtime	10,630	10,949	11,277	11,616	11,964	12,323	3.00%
682	515000	Vacation Sell Back	1,621	1,670	1,720	1,771	1,824	1,879	3.00%
683	518100	Termination Pay	-	-	-	-	-	-	0.00%
684	519100	Reserve for Salary Adjustment	15,961	16,440	16,933	17,441	17,964	18,503	3.00%
685	521100	Social Security Matching	48,637	50,096	51,599	53,147	54,741	56,384	3.00%
686	522100	Retirement Regular	55,875	57,551	59,278	61,056	62,888	64,774	3.00%
687	523149	Health Insurance - Job Bankers / PT	26,200	27,510	28,886	30,330	31,846	33,439	5.00%
688	523150	Health Insurance	183,400	192,570	202,199	212,308	222,924	234,070	5.00%
689	523152	Dental Insurance	6,860	7,203	7,563	7,941	8,338	8,755	5.00%
690	523153	Short Term Disability Ins	1,260	1,323	1,389	1,459	1,532	1,608	5.00%
691	523154	Long Term Disability Ins	2,660	2,793	2,933	3,079	3,233	3,395	5.00%
692	523160	Life Insurance Short and Long Term	1,588	1,588	1,588	1,588	1,588	1,588	0.00%
693	524100	Workers Compensation Regular	963	1,011	1,062	1,115	1,171	1,229	5.00%
694	528700	Educational Expense	-	-	-	-	-	-	0.00%
695	AddPersSalary	Additional Personnel Salary	-	-	-	43,527	44,832	46,177	0.00%
696	AddPersBenefits	Additional Personnel Benefits	-	-	-	22,324	22,994	23,684	0.00%
697		Total Personnel Services	\$ 973,877	\$ 1,007,473	\$ 1,042,297	\$ 1,144,250	\$ 1,183,655	\$ 1,224,497	4.69%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
		<u>Other Operating Expenses</u>							
698	634207	IT Capital Allocation	\$ 8,400	\$ 8,652	\$ 8,912	\$ 9,179	\$ 9,454	\$ 9,738	3.00%
699	634210	Info Technology Automation Allocation	68,500	70,555	72,672	74,852	77,097	79,410	3.00%
700	634211	IT Billing Hours Allocation	15,900	16,377	16,868	17,374	17,896	18,432	3.00%
701	634212	IT Microsoft Office Allocation	1,800	1,854	1,910	1,967	2,026	2,087	3.00%
702	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
703	634999	Other Contractual Services	19,900	20,378	20,867	21,367	21,880	22,405	2.40%
704	641230	Telephone Access Charges	31,800	32,563	33,345	34,145	34,964	35,804	2.40%
705	641700	Cellular Telephone	500	518	538	559	596	618	4.34%
706	641900	Telephone System Support Allocation	500	512	524	537	550	563	2.40%
707	641950	Postage Freight and UPS	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
708	646610	Communication Equipment RM Outside Vendors	1,700	1,768	1,839	1,912	1,989	2,068	4.00%
709	646710	Office Equipment R and M	-	-	-	-	-	-	0.00%
710	646910	Data Processing Equipment R and M	1,400	1,456	1,514	1,575	1,638	1,703	4.00%
711	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
712	649000	Sales Tax Expense	-	-	-	-	-	-	0.00%
713	651110	Office Supplies General	7,000	7,168	7,340	7,516	7,697	7,881	2.40%
714	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
715	651950	Minor Data Processing Equipment	1,600	1,638	1,678	1,718	1,759	1,801	2.40%
716	652910	Minor Operating Equipment	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
717	652920	Computer Software	500	512	524	537	550	563	2.40%
718	652990	Other Operating Supplies	500	512	524	537	550	563	2.40%
719	654110	Books Publications and Subscriptions	-	-	-	-	-	-	0.00%
720	654310	Tuition	6,800	7,046	7,318	7,599	8,106	8,410	4.34%
721	654360	Other Training Educational Expenses	900	933	969	1,006	1,073	1,113	4.34%
722	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
723	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	2,900	-	-	-	-	-	-100.00%
724		Total Other Operating Expenses	\$ 173,600	\$ 175,514	\$ 180,487	\$ 185,601	\$ 191,122	\$ 196,538	2.51%
725		Total Public Utilities Division Customer Service Expenses	\$ 1,147,477	\$ 1,182,987	\$ 1,222,784	\$ 1,329,851	\$ 1,374,777	\$ 1,421,036	4.37%
210155-408 PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT									
		<u>Personnel Services</u>							
726	512100	Regular Salaries	\$ 2,086,440	\$ 2,149,033	\$ 2,213,504	\$ 2,279,909	\$ 2,348,307	\$ 2,418,756	3.00%
727	512600	ER 457 Deferred Comp	8,500	8,755	9,018	9,288	9,567	9,854	3.00%
728	513100	Other Salaries and Wages	108,095	111,338	114,678	118,118	121,662	125,312	3.00%
729	514100	Overtime	18,277	18,825	19,390	19,972	20,571	21,188	3.00%
730	515000	Vacation Sell Back	7,063	7,275	7,493	7,718	7,949	8,188	3.00%
731	518100	Termination Pay	-	-	-	-	-	-	0.00%
732	519100	Reserve for Salary Adjustment	60,507	62,322	64,192	66,118	68,101	70,144	3.00%
733	521100	Social Security Matching	175,095	180,348	185,758	191,331	197,071	202,983	3.00%
734	522100	Retirement Regular	210,189	216,495	222,990	229,679	236,570	243,667	3.00%
735	523149	Health Insurance - Job Bankers / PT	13,100	13,755	14,443	15,165	15,923	16,719	5.00%
736	523150	Health Insurance	353,700	371,385	389,954	409,452	429,925	451,421	5.00%
737	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
738	523152	Dental Insurance	13,230	13,892	14,586	15,315	16,081	16,885	5.00%
739	523153	Short Term Disability Ins	2,430	2,552	2,679	2,813	2,954	3,101	5.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
740	523154	Long Term Disability Ins	5,130	5,387	5,656	5,939	6,236	6,547	5.00%
741	523160	Life Insurance Short and Long Term	6,033	6,033	6,033	6,033	6,033	6,033	0.00%
742	524100	Workers Compensation Regular	7,911	8,307	8,722	9,158	9,616	10,097	5.00%
743	528100	Allowances Moving Expenses	-	-	-	-	-	-	0.00%
744	AddPersSalary	Additional Personnel Salary	-	65,261	67,219	69,235	71,312	73,452	0.00%
745	AddPersBenefits	Additional Personnel Benefits	-	25,034	25,785	26,558	27,355	28,176	0.00%
746		Total Personnel Services	\$ 3,075,700	\$ 3,265,994	\$ 3,372,099	\$ 3,481,802	\$ 3,595,231	\$ 3,712,522	3.84%
		<u>Other Operating Expenses</u>							
747	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
748	634204	IT Direct Client Support	10,000	10,300	10,609	10,927	11,255	11,593	3.00%
749	634207	IT Capital Allocation	8,700	8,961	9,230	9,507	9,792	10,086	3.00%
750	634210	Info Technology Automation Allocation	69,100	71,173	73,308	75,507	77,773	80,106	3.00%
751	634211	IT Billing Hours Allocation	500	515	530	546	563	580	3.00%
752	634212	IT Microsoft Office Allocation	3,200	3,296	3,395	3,497	3,602	3,710	3.00%
753	634405	Regular Witne	-	-	-	-	-	-	0.00%
754	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
755	634999	Other Contractual Services	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
756	639964	Storage Contractor	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
757	639967	Temporary Labor	35,000	35,840	36,700	37,581	38,483	39,406	2.40%
758	640200	Mileage Reimbursement Regular	-	-	-	-	-	-	0.00%
759	640300	Out of County Travel Professional Development	4,000	4,144	4,302	4,465	4,757	4,934	4.29%
760	640310	Out of County Travel Regular Business	-	-	-	-	-	-	0.00%
761	640320	Interview Expense	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
762	640410	Motor Pool Rental Charge	700	717	734	752	770	788	2.40%
763	640415	Motor Pool Capital Recovery Charge	53,000	54,272	55,575	56,908	58,274	59,673	2.40%
764	641230	Telephone Access Charges	6,800	6,963	7,130	7,301	7,477	7,656	2.40%
765	641700	Cellular Telephone	25,000	25,899	26,887	27,907	29,730	30,836	4.29%
766	641900	Telephone System Support Allocation	800	819	839	859	880	901	2.40%
767	641950	Postage Freight and UPS	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
768	641951	Postage	-	-	-	-	-	-	0.00%
769	641952	Freight	-	-	-	-	-	-	0.00%
770	643100	Electricity	7,300	7,662	7,928	8,198	8,475	8,762	3.72%
771	643400	Water and Sewer	2,100	2,150	2,202	2,255	2,309	2,364	2.40%
772	644620	Lease Equipment	-	-	-	-	-	-	0.00%
773	645100	Insurance General	14,200	14,910	15,656	16,438	17,260	18,123	5.00%
774	645200	Property Insurance	4,400	4,620	4,851	5,094	5,348	5,616	5.00%
775	645260	Auto Insurance	9,900	9,900	9,900	9,900	9,900	9,900	0.00%
776	646180	Building R and M ISF Billings	1,500	1,560	1,622	1,687	1,755	1,825	4.00%
777	646430	Fleet Maint ISF Labor and Overhead	16,800	17,472	18,171	18,898	19,654	20,440	4.00%
778	646440	Fleet Maint ISF Parts and Sublet	11,200	11,648	12,114	12,598	13,102	13,627	4.00%
779	646445	Fleet Non Maint ISF Parts and Sublet	1,600	1,664	1,731	1,800	1,872	1,947	4.00%
780	646610	Communication Equipment RM Outside Vendors	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
781	646710	Office Equipment R and M	-	-	-	-	-	-	0.00%
782	646910	Data Processing Equipment R and M	2,000	2,080	2,163	2,250	2,340	2,433	4.00%
783	646970	Other Equip Repairs and Maintenance	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
784	647110	Printing and/or Binding Outside Vendors	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
785	648160	Other Ads	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
786	649010	Licenses and Permits	1,000	1,024	1,049	1,074	1,100	1,126	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
787	649030	Clerks Recording Fees Etc	-	-	-	-	-	-	0.00%
788	649990	Other Miscellaneous Services	-	-	-	-	-	-	0.00%
789	651110	Office Supplies General	9,000	9,216	9,437	9,664	9,896	10,133	2.40%
790	651210	Copying Charges	3,500	3,584	3,670	3,758	3,848	3,941	2.40%
791	651910	Minor Office Equipment	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
792	651930	Minor Office Furniture	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
793	651950	Minor Data Processing Equipment	9,000	9,216	9,437	9,664	9,896	10,133	2.40%
794	652110	Clothing and Uniform Purchases	-	-	-	-	-	-	0.00%
795	652130	Clothing and Uniform Rental	-	-	-	-	-	-	0.00%
796	652140	Personal Safety Equipment	4,000	4,144	4,302	4,465	4,757	4,934	4.29%
797	652490	Fuel and Lubricants ISF Billings	17,400	18,357	19,367	20,432	21,556	22,741	5.50%
798	652910	Minor Operating Equipment	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
799	652920	Computer Software	17,000	17,408	17,826	18,254	18,692	19,140	2.40%
800	652990	Other Operating Supplies	200	205	210	215	220	225	2.40%
801	654110	Books Publications and Subscriptions	300	307	315	322	330	338	2.40%
802	654210	Dues and Memberships	3,000	3,108	3,226	3,349	3,568	3,700	4.29%
803	654360	Other Training Educational Expenses	14,000	14,504	15,057	15,628	16,649	17,268	4.29%
804	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
805	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
806	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
807		Total Other Operating Expenses	\$ 383,700	\$ 395,590	\$ 407,888	\$ 420,592	\$ 435,260	\$ 448,868	3.19%
808		Total Public Utilities Planning and Project Management Expenses	\$ 3,459,400	\$ 3,661,584	\$ 3,779,987	\$ 3,902,394	\$ 4,030,491	\$ 4,161,391	3.76%
233312-408 NCWRF									
		<u>Personnel Services</u>							
809	512100	Regular Salaries	\$ 1,235,617	\$ 1,272,686	\$ 1,310,866	\$ 1,350,192	\$ 1,390,698	\$ 1,432,419	3.00%
810	512600	ER 457 Deferred Comp	6,000	6,180	6,365	6,556	6,753	6,956	3.00%
811	512800	Taxable Dep 25-3	-	-	-	-	-	-	0.00%
812	513100	Other Salaries and Wages	121,299	124,938	128,686	132,547	136,523	140,619	3.00%
813	514100	Overtime	112,486	115,861	119,336	122,916	126,604	130,402	3.00%
814	515000	Vacation Sell Back	6,072	6,254	6,442	6,635	6,834	7,039	3.00%
815	515200	Special Pay Adjustment	43,541	44,847	46,193	47,578	49,006	50,476	3.00%
816	518100	Termination Pay	-	-	-	-	-	-	0.00%
817	519100	Reserve for Salary Adjustment	35,834	36,909	38,016	39,157	40,331	41,541	3.00%
818	521100	Social Security Matching	119,398	122,980	126,669	130,469	134,384	138,415	3.00%
819	522100	Retirement Regular	130,756	134,679	138,719	142,881	147,167	151,582	3.00%
820	522800	Allowable Taxable De	-	-	-	-	-	-	0.00%
821	523149	Health Insurance - Job Bankers / PT	39,300	41,265	43,328	45,495	47,769	50,158	5.00%
822	523150	Health Insurance	353,700	371,385	389,954	409,452	429,925	451,421	5.00%
823	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
824	523152	Dental Insurance	13,230	13,892	14,586	15,315	16,081	16,885	5.00%
825	523153	Short Term Disability Ins	2,430	2,552	2,679	2,813	2,954	3,101	5.00%
826	523154	Long Term Disability Ins	5,130	5,387	5,656	5,939	6,236	6,547	5.00%
827	523160	Life Insurance Short and Long Term	3,580	3,580	3,580	3,580	3,580	3,580	0.00%
828	524100	Workers Compensation Regular	23,934	25,131	26,387	27,707	29,092	30,547	5.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
829	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
830	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
831		Total Personnel Services	\$ 2,252,307	\$ 2,328,523	\$ 2,407,464	\$ 2,489,232	\$ 2,573,936	\$ 2,661,688	3.40%
		<u>Other Operating Expenses</u>							
832	631231	County Employee Physicals	\$ 800	\$ 829	\$ 860	\$ 892	\$ 948	\$ 983	4.20%
833	631400	Engineering Fees	170,000	175,100	180,353	185,764	191,336	197,077	3.00%
834	634007	Fire Inspection Services	100	102	105	107	110	113	2.40%
835	634123	Hazardous Waste Management Fee	1,200	1,229	1,258	1,288	1,319	1,351	2.40%
836	634207	IT Capital Allocation	4,500	4,635	4,774	4,917	5,065	5,217	3.00%
837	634210	Info Technology Automation Allocation	37,000	38,110	39,253	40,431	41,644	42,893	3.00%
838	634212	IT Microsoft Office Allocation	3,100	3,193	3,289	3,387	3,489	3,594	3.00%
839	634805	Emergency Maintenance and Repair	205,000	213,200	221,728	230,597	239,821	249,414	4.00%
840	634980	Interdepartmental Payment For Services	7,000	7,210	7,426	7,649	7,879	8,115	3.00%
841	634990	Landscape Incidentals	3,100	3,174	3,251	3,329	3,408	3,490	2.40%
842	634999	Other Contractual Services	1,682,700	1,723,085	1,764,439	1,806,785	1,850,148	1,894,552	2.40%
843	639962	Roofing Contractors	41,600	42,598	43,621	44,668	45,740	46,837	2.40%
844	640300	Out of County Travel Professional Development	-	-	-	-	-	-	0.00%
845	640310	Out of County Travel Regular Business	-	-	-	-	-	-	0.00%
846	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
847	640415	Motor Pool Capital Recovery Charge	47,200	48,333	49,493	50,681	51,897	53,142	2.40%
848	641100	Telephone Base Cost	3,400	3,482	3,565	3,651	3,738	3,828	2.40%
849	641230	Telephone Access Charges	2,800	2,867	2,936	3,006	3,079	3,153	2.40%
850	641700	Cellular Telephone	1,600	1,657	1,719	1,783	1,896	1,966	4.20%
851	641900	Telephone System Support Allocation	200	205	210	215	220	225	2.40%
852	641950	Postage Freight and UPS	8,600	8,806	9,018	9,234	9,456	9,683	2.40%
853	641952	Freight	-	-	-	-	-	-	0.00%
854	643100	Electricity	989,700	1,047,570	1,091,331	1,135,224	1,180,563	1,227,460	4.40%
855	643300	Trash and Garbage Disposal	59,800	61,235	62,705	64,210	65,751	67,329	2.40%
856	644600	Rent Equipment	4,600	4,710	4,823	4,939	5,058	5,179	2.40%
857	645260	Auto Insurance	3,700	3,700	3,700	3,700	3,700	3,700	0.00%
858	646180	Building R and M ISF Billings	3,200	3,328	3,461	3,600	3,744	3,893	4.00%
859	646210	Custodial Serv Outside Vendors	-	-	-	-	-	-	0.00%
860	646285	Elevator Maintenance	200	208	216	225	234	243	4.00%
861	646311	Sprinkler System Maintenance	3,000	3,120	3,245	3,375	3,510	3,650	4.00%
862	646314	Maintenance Landscaping	221,300	226,611	232,050	237,619	243,322	249,162	2.40%
863	646321	R and M Electrical	104,000	108,160	112,486	116,986	121,665	126,532	4.00%
864	646430	Fleet Maint ISF Labor and Overhead	19,600	20,384	21,199	22,047	22,929	23,846	4.00%
865	646440	Fleet Maint ISF Parts and Sublet	11,900	12,376	12,871	13,386	13,921	14,478	4.00%
866	646445	Fleet Non Maint ISF Parts and Sublet	3,100	3,224	3,353	3,487	3,627	3,772	4.00%
867	646510	Machine Tools R and M Outside Vendors	-	-	-	-	-	-	0.00%
868	646610	Communication Equipment RM Outside Vendors	2,400	2,496	2,596	2,700	2,808	2,920	4.00%
869	646710	Office Equipment R and M	800	832	865	900	936	973	4.00%
870	646970	Other Equip Repairs and Maintenance	13,300	13,832	14,385	14,961	15,559	16,181	4.00%
871	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
872	648160	Other Ads	-	-	-	-	-	-	0.00%
873	649010	Licenses and Permits	30,000	30,720	31,457	32,212	32,985	33,777	2.40%
874	649100	Legal Advertising	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
875	649980	Reimbursement Prior Year Revenues	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
876	649990	Other Miscellaneous Services	-	-	-	-	-	-	0.00%
877	651110	Office Supplies General	5,100	5,222	5,348	5,476	5,608	5,742	2.40%
878	651910	Minor Office Equipment	4,100	4,198	4,299	4,402	4,508	4,616	2.40%
879	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
880	651950	Minor Data Processing Equipment	3,500	3,584	3,670	3,758	3,848	3,941	2.40%
881	652110	Clothing and Uniform Purchases	1,800	1,864	1,934	2,006	2,133	2,211	4.20%
882	652130	Clothing and Uniform Rental	11,500	11,911	12,356	12,817	13,628	14,127	4.20%
883	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
884	652310	Fertilizer Herbicides and Chemicals	830,900	881,861	932,144	983,825	1,038,089	1,095,121	5.68%
885	652410	Fuel and Lubricants Outside Vendors	2,300	2,427	2,560	2,701	2,849	3,006	5.50%
886	652490	Fuel and Lubricants ISF Billings	29,100	30,701	32,389	34,170	36,050	38,033	5.50%
887	652510	Household and Institutional Supplies	6,500	6,656	6,816	6,979	7,147	7,318	2.40%
888	652720	Medical Supplies	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
889	652910	Minor Operating Equipment	-	-	-	-	-	-	0.00%
890	652920	Computer Software	900	922	944	966	990	1,013	2.40%
891	652990	Other Operating Supplies	86,200	90,079	93,751	97,426	101,218	105,137	4.05%
892	652991	Electrical Supplier	141,000	146,640	152,506	158,606	164,950	171,548	4.00%
893	652992	Electrical Co	47,800	49,712	51,700	53,768	55,919	58,156	4.00%
894	652999	Painting Supplies	7,100	7,270	7,445	7,624	7,807	7,994	2.40%
895	654110	Books Publications and Subscriptions	-	-	-	-	-	-	0.00%
896	654210	Dues and Memberships	200	207	215	223	237	246	4.20%
897	654360	Other Training Educational Expenses	9,100	9,425	9,778	10,142	10,784	11,179	4.20%
898	655100	Utilities Parts Etc	326,600	339,664	353,251	367,381	382,076	397,359	4.00%
899	655200	Utilities Repair Etc	288,300	299,832	311,825	324,298	337,270	350,761	4.00%
900	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
901	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
902	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
903	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
904		Total Other Operating Expenses	\$ 5,497,000	\$ 5,717,105	\$ 5,925,690	\$ 6,139,355	\$ 6,361,564	\$ 6,591,302	3.70%
905		Total NCWRF Expenses	\$ 7,749,307	\$ 8,045,628	\$ 8,333,154	\$ 8,628,587	\$ 8,935,500	\$ 9,252,990	3.61%
233313-408 IQ MAINTENANCE									
		<u>Personnel Services</u>							
906	512100	Regular Salaries	\$ 291,066	\$ 299,798	\$ 308,792	\$ 318,056	\$ 327,597	\$ 337,425	3.00%
907	512600	ER 457 Deferred Comp	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
908	514100	Overtime	36,876	37,982	39,122	40,295	41,504	42,749	3.00%
909	515000	Vacation Sell Back	2,066	2,128	2,192	2,258	2,325	2,395	3.00%
910	515200	Special Pay Adjustment	24,928	25,676	26,446	27,239	28,057	28,898	3.00%
911	518100	Termination Pay	-	-	-	-	-	-	0.00%
912	519100	Reserve for Salary Adjustment	8,442	8,695	8,956	9,225	9,502	9,787	3.00%
913	521100	Social Security Matching	27,913	28,750	29,613	30,501	31,416	32,359	3.00%
914	522100	Retirement Regular	30,560	31,477	32,421	33,394	34,396	35,427	3.00%
915	523150	Health Insurance	78,600	82,530	86,657	90,989	95,539	100,316	5.00%
916	523152	Dental Insurance	2,940	3,087	3,241	3,403	3,574	3,752	5.00%
917	523153	Short Term Disability Ins	540	567	595	625	656	689	5.00%
918	523154	Long Term Disability Ins	1,140	1,197	1,257	1,320	1,386	1,455	5.00%
919	523160	Life Insurance Short and Long Term	844	844	844	844	844	844	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
920	524100	Workers Compensation Regular	6,419	6,740	7,077	7,431	7,802	8,192	5.00%
921	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
922	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
923		Total Personnel Services	\$ 513,834	\$ 531,016	\$ 548,804	\$ 567,219	\$ 586,286	\$ 606,028	3.36%
		<u>Other Operating Expenses</u>							
924	631231	County Employee Physicals	\$ 800	\$ 821	\$ 842	\$ 863	\$ 885	\$ 911	2.64%
925	631400	Engineering Fees	40,000	41,200	42,436	43,709	45,020	46,371	3.00%
926	631650	Abstract Fees	800	819	839	859	880	901	2.40%
927	634207	IT Capital Allocation	2,400	2,472	2,546	2,623	2,701	2,782	3.00%
928	634210	Info Technology Automation Allocation	19,500	20,085	20,688	21,308	21,947	22,606	3.00%
929	634212	IT Microsoft Office Allocation	700	721	743	765	788	811	3.00%
930	634805	Emergency Maintenance and Repair	142,800	148,512	154,452	160,631	167,056	173,738	4.00%
931	634980	Interdepartmental Payment For Services	3,000	3,090	3,183	3,278	3,377	3,478	3.00%
932	634999	Other Contractual Services	218,000	223,232	228,590	234,076	239,694	245,446	2.40%
933	639961	Painting Contractors	-	-	-	-	-	-	0.00%
934	639967	Temporary Labor	125,000	128,000	131,072	134,218	137,439	140,737	2.40%
935	640300	Out of County Travel Professional Development	6,500	6,669	6,839	7,014	7,194	7,405	2.64%
936	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
937	640415	Motor Pool Capital Recovery Charge	20,900	21,402	21,915	22,441	22,980	23,531	2.40%
938	641230	Telephone Access Charges	800	819	839	859	880	901	2.40%
939	641700	Cellular Telephone	4,100	4,206	4,314	4,425	4,538	4,671	2.64%
940	641900	Telephone System Support Allocation	200	205	210	215	220	225	2.40%
941	641950	Postage Freight and UPS	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
942	641952	Freight	-	-	-	-	-	-	0.00%
943	643100	Electricity	296,400	307,425	315,111	322,989	331,063	339,340	2.74%
944	644600	Rent Equipment	3,400	3,482	3,565	3,651	3,738	3,828	2.40%
945	645260	Auto Insurance	3,600	3,600	3,600	3,600	3,600	3,600	0.00%
946	646180	Building R and M ISF Billings	400	416	433	450	468	487	4.00%
947	646314	Maintenance Landscaping	60,000	61,440	62,915	64,425	65,971	67,554	2.40%
948	646318	Mulch	-	-	-	-	-	-	0.00%
949	646319	Tree Trimming	1,200	1,229	1,258	1,288	1,319	1,351	2.40%
950	646320	Landscape Materials	1,600	1,638	1,678	1,718	1,759	1,801	2.40%
951	646321	R and M Electrical	112,000	116,480	121,139	125,985	131,024	136,265	4.00%
952	646430	Fleet Maint ISF Labor and Overhead	12,400	12,896	13,412	13,948	14,506	15,086	4.00%
953	646440	Fleet Maint ISF Parts and Sublet	8,900	9,256	9,626	10,011	10,412	10,828	4.00%
954	646445	Fleet Non Maint ISF Parts and Sublet	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
955	646610	Communication Equipment RM Outside Vendors	300	312	324	337	351	365	4.00%
956	646910	Data Processing Equipment R and M	400	416	433	450	468	487	4.00%
957	647110	Printing and/or Binding Outside Vendors	1,100	1,126	1,153	1,181	1,209	1,238	2.40%
958	648170	Marketing and Promotional	-	-	-	-	-	-	0.00%
959	649000	Sales Tax Expense	-	-	-	-	-	-	0.00%
960	649010	Licenses and Permits	100	102	105	107	110	113	2.40%
961	649030	Clerks Recording Fees Etc	400	410	419	429	440	450	2.40%
962	649050	Property Assessment Tax	7,200	7,373	7,550	7,731	7,916	8,106	2.40%
963	649100	Legal Advertising	800	819	839	859	880	901	2.40%
964	649980	Reimbursement Prior Year Revenues	8,000	-	-	-	-	-	-100.00%
965	651110	Office Supplies General	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
966	651910	Minor Office Equipment	2,900	2,970	3,041	3,114	3,189	3,265	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
967	651950	Minor Data Processing Equipment	300	307	315	322	330	338	2.40%
968	652110	Clothing and Uniform Purchases	6,000	6,156	6,313	6,475	6,641	6,836	2.64%
969	652120	Uniform Accessories	1,200	1,231	1,263	1,295	1,328	1,367	2.64%
970	652130	Clothing and Uniform Rental	-	-	-	-	-	-	0.00%
971	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
972	652310	Fertilizer Herbicides and Chemicals	2,100	2,184	2,271	2,362	2,457	2,555	4.00%
973	652490	Fuel and Lubricants ISF Billings	24,500	25,848	27,269	28,769	30,351	32,021	5.50%
974	652510	Household and Institutional Supplies	400	410	419	429	440	450	2.40%
975	652720	Medical Supplies	400	410	419	429	440	450	2.40%
976	652910	Minor Operating Equipment	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
977	652920	Computer Software	-	-	-	-	-	-	0.00%
978	652990	Other Operating Supplies	19,500	19,968	20,447	20,938	21,440	21,955	2.40%
979	652991	Electrical Supplier	90,000	93,600	97,344	101,238	105,287	109,499	4.00%
980	652992	Electrical Co	14,900	15,496	16,116	16,760	17,431	18,128	4.00%
981	652995	Plumbing Supplies	-	-	-	-	-	-	0.00%
982	652999	Painting Supplies	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
983	653110	Limerock Clay and Rip Rap	-	-	-	-	-	-	0.00%
984	654110	Books Publications and Subscriptions	400	410	419	429	440	450	2.40%
985	654210	Dues and Memberships	500	513	526	540	553	570	2.64%
986	654360	Other Training Educational Expenses	7,500	7,694	7,892	8,094	8,301	8,545	2.64%
987	655100	Utilities Parts Etc	155,600	161,824	168,297	175,029	182,030	189,311	4.00%
988	655200	Utilities Repair Etc	13,800	14,352	14,926	15,523	16,144	16,790	4.00%
989	762200	Building Improvements	-	-	-	-	-	-	0.00%
990	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
991	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
992	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
993	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
994		Total Other Operating Expenses	\$ 1,455,200	\$ 1,495,836	\$ 1,542,436	\$ 1,590,589	\$ 1,640,350	\$ 1,691,886	3.06%
995		Total IQ Maintenance Expenses	\$ 1,969,034	\$ 2,026,853	\$ 2,091,240	\$ 2,157,809	\$ 2,226,636	\$ 2,297,914	3.14%
233315-408 WASTEWATER POWER SYSTEM AND INSTRUMENTATION									
		<u>Personnel Services</u>							
1021	512100	Regular Salaries	\$ 763,039	\$ 785,930	\$ 809,508	\$ 833,793	\$ 858,807	\$ 884,571	3.00%
1022	512600	ER 457 Deferred Comp	3,000	3,090	3,183	3,278	3,377	3,478	3.00%
1023	514100	Overtime	77,299	79,618	82,007	84,467	87,001	89,611	3.00%
1024	515000	Vacation Sell Back	3,794	3,908	4,025	4,146	4,270	4,398	3.00%
1025	515200	Special Pay Adjustment	50,744	52,266	53,834	55,449	57,113	58,826	3.00%
1026	518100	Termination Pay	-	-	-	-	-	-	0.00%
1027	519100	Reserve for Salary Adjustment	22,162	22,827	23,512	24,217	24,944	25,692	3.00%
1028	521100	Social Security Matching	70,379	72,490	74,665	76,905	79,212	81,589	3.00%
1029	522100	Retirement Regular	75,525	77,791	80,124	82,528	85,004	87,554	3.00%
1030	523150	Health Insurance	196,500	206,325	216,641	227,473	238,847	250,789	5.00%
1031	523152	Dental Insurance	7,350	7,718	8,103	8,509	8,934	9,381	5.00%
1032	523153	Short Term Disability Ins	1,350	1,418	1,488	1,563	1,641	1,723	5.00%
1033	523154	Long Term Disability Ins	2,850	2,993	3,142	3,299	3,464	3,637	5.00%
1034	523160	Life Insurance Short and Long Term	2,212	2,212	2,212	2,212	2,212	2,212	0.00%
1035	524100	Workers Compensation Regular	14,661	15,394	16,164	16,972	17,821	18,712	5.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1036	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1037	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1038		Total Personnel Services	\$ 1,290,865	\$ 1,333,979	\$ 1,378,609	\$ 1,424,811	\$ 1,472,646	\$ 1,522,173	3.35%
		<u>Other Operating Expenses</u>							
1039	631231	County Employee Physicals	\$ 400	\$ 414	\$ 428	\$ 443	\$ 468	\$ 484	3.90%
1040	634207	IT Capital Allocation	6,000	6,180	6,365	6,556	6,753	6,956	3.00%
1041	634210	Info Technology Automation Allocation	42,900	44,187	45,513	46,878	48,284	49,733	3.00%
1042	634212	IT Microsoft Office Allocation	1,700	1,751	1,804	1,858	1,913	1,971	3.00%
1043	634805	Emergency Maintenance and Repair	35,000	36,400	37,856	39,370	40,945	42,583	4.00%
1044	634980	Interdepartmental Payment For Services	100	103	106	109	113	116	3.00%
1045	634999	Other Contractual Services	50,000	51,200	52,429	53,687	54,976	56,295	2.40%
1046	639965	Locksmith	-	-	-	-	-	-	0.00%
1047	640300	Out of County Travel Professional Development	2,400	2,481	2,568	2,658	2,807	2,906	3.90%
1048	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1049	640415	Motor Pool Capital Recovery Charge	-	-	-	-	-	-	0.00%
1050	641230	Telephone Access Charges	800	819	839	859	880	901	2.40%
1051	641700	Cellular Telephone	13,800	14,266	14,766	15,283	16,138	16,707	3.90%
1052	641900	Telephone System Support Allocation	200	205	210	215	220	225	2.40%
1053	641950	Postage Freight and UPS	5,500	5,632	5,767	5,906	6,047	6,192	2.40%
1054	641952	Freight	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1055	645260	Auto Insurance	10,900	10,900	10,900	10,900	10,900	10,900	0.00%
1056	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
1057	646319	Tree Trimming	-	-	-	-	-	-	0.00%
1058	646430	Fleet Maint ISF Labor and Overhead	11,600	12,064	12,547	13,048	13,570	14,113	4.00%
1059	646440	Fleet Maint ISF Parts and Sublet	9,800	10,192	10,600	11,024	11,465	11,923	4.00%
1060	646445	Fleet Non Maint ISF Parts and Sublet	2,600	2,704	2,812	2,925	3,042	3,163	4.00%
1061	646510	Machine Tools R and M Outside Vendors	4,100	4,264	4,435	4,612	4,796	4,988	4.00%
1062	646610	Communication Equipment RM Outside Vendors	800	832	865	900	936	973	4.00%
1063	646710	Office Equipment R and M	800	832	865	900	936	973	4.00%
1064	647110	Printing and/or Binding Outside Vendors	2,100	2,150	2,202	2,255	2,309	2,364	2.40%
1065	649000	Sales Tax Expense	-	-	-	-	-	-	0.00%
1066	649010	Licenses and Permits	-	-	-	-	-	-	0.00%
1067	651110	Office Supplies General	4,800	4,915	5,033	5,154	5,278	5,404	2.40%
1068	651910	Minor Office Equipment	4,200	4,301	4,404	4,510	4,618	4,729	2.40%
1069	651930	Minor Office Furniture	1,300	1,331	1,363	1,396	1,429	1,464	2.40%
1070	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1071	652110	Clothing and Uniform Purchases	1,300	1,344	1,391	1,440	1,520	1,574	3.90%
1072	652120	Uniform Accessories	600	620	642	664	702	726	3.90%
1073	652130	Clothing and Uniform Rental	8,600	8,890	9,202	9,524	10,057	10,411	3.90%
1074	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
1075	652310	Fertilizer Herbicides and Chemicals	-	-	-	-	-	-	0.00%
1076	652490	Fuel and Lubricants ISF Billings	21,500	22,683	23,930	25,246	26,635	28,100	5.50%
1077	652720	Medical Supplies	300	307	315	322	330	338	2.40%
1078	652910	Minor Operating Equipment	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1079	652920	Computer Software	2,900	2,970	3,041	3,114	3,189	3,265	2.40%
1080	652990	Other Operating Supplies	29,800	30,515	31,248	31,998	32,765	33,552	2.40%
1081	652991	Electrical Supplier	67,800	70,512	73,332	76,266	79,316	82,489	4.00%
1082	652992	Electrical Co	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1083	654110	Books Publications and Subscriptions	300	307	315	322	330	338	2.40%
1084	654310	Tuition	-	-	-	-	-	-	0.00%
1085	654360	Other Training Educational Expenses	32,900	34,010	35,204	36,435	38,474	39,830	3.90%
1086	655100	Utilities Parts Etc	5,000	5,200	5,408	5,624	5,849	6,083	4.00%
1087	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%
1088	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1089	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1090	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1091	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	1,440,700	123,700	123,700	123,700	123,700	123,700	-38.80%
1092		Total Other Operating Expenses	\$ 1,831,500	\$ 527,373	\$ 540,792	\$ 554,689	\$ 570,485	\$ 585,476	-20.39%
1093		Total Wastewater Power System and Instrumentation Expenses	\$ 3,122,365	\$ 1,861,352	\$ 1,919,401	\$ 1,979,500	\$ 2,043,130	\$ 2,107,649	-7.56%
233350-408 WASTEWATER COMPLIANCE AND LAB SERVICES									
		<u>Personnel Services</u>							
1094	512100	Regular Salaries	\$ 619,250	\$ 637,828	\$ 656,962	\$ 676,671	\$ 696,971	\$ 717,880	3.00%
1095	512600	ER 457 Deferred Comp	3,500	3,605	3,713	3,825	3,939	4,057	3.00%
1096	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
1097	514100	Overtime	9,294	9,573	9,860	10,156	10,460	10,774	3.00%
1098	515000	Vacation Sell Back	2,074	2,136	2,200	2,266	2,334	2,404	3.00%
1099	515200	Special Pay Adjustment	18,920	19,488	20,072	20,674	21,295	21,933	3.00%
1100	518100	Termination Pay	-	-	-	-	-	-	0.00%
1101	519100	Reserve for Salary Adjustment	17,960	18,499	19,054	19,625	20,214	20,821	3.00%
1102	521100	Social Security Matching	51,332	52,872	54,458	56,092	57,775	59,508	3.00%
1103	522100	Retirement Regular	56,138	57,822	59,557	61,344	63,184	65,079	3.00%
1104	523150	Health Insurance	144,100	151,305	158,870	166,814	175,154	183,912	5.00%
1105	523152	Dental Insurance	5,390	5,660	5,942	6,240	6,552	6,879	5.00%
1106	523153	Short Term Disability Ins	990	1,040	1,091	1,146	1,203	1,264	5.00%
1107	523154	Long Term Disability Ins	2,090	2,195	2,304	2,419	2,540	2,667	5.00%
1108	523160	Life Insurance Short and Long Term	1,790	1,790	1,790	1,790	1,790	1,790	0.00%
1109	524100	Workers Compensation Regular	6,829	7,170	7,529	7,905	8,301	8,716	5.00%
1110	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1111	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1112		Total Personnel Services	\$ 939,657	\$ 970,981	\$ 1,003,404	\$ 1,036,967	\$ 1,071,713	\$ 1,107,686	3.34%
		<u>Other Operating Expenses</u>							
1113	631231	County Employee Physicals	\$ 100	\$ 103	\$ 107	\$ 111	\$ 118	\$ 122	4.09%
1114	631510	Data Processing Services	22,000	22,528	23,069	23,622	24,189	24,770	2.40%
1115	631991	Collection Fees	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1116	634207	IT Capital Allocation	4,500	4,635	4,774	4,917	5,065	5,217	3.00%
1117	634210	Info Technology Automation Allocation	32,300	33,269	34,267	35,295	36,354	37,445	3.00%
1118	634212	IT Microsoft Office Allocation	1,200	1,236	1,273	1,311	1,351	1,391	3.00%
1119	634980	Interdepartmental Payment For Services	1,800	1,854	1,910	1,967	2,026	2,087	3.00%
1120	634999	Other Contractual Services	59,500	61,285	63,124	65,017	66,968	68,977	3.00%
1121	639967	Temporary Labor	-	-	-	-	-	-	0.00%
1122	640300	Out of County Travel Professional Development	1,900	1,966	2,038	2,113	2,241	2,322	4.09%
1123	640320	Interview Expense	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1124	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1125	640415	Motor Pool Capital Recovery Charge	11,100	11,366	11,639	11,919	12,205	12,497	2.40%
1126	641100	Telephone Base Cost	-	-	-	-	-	-	0.00%
1127	641150	Telephone Beepers Base Cost	-	-	-	-	-	-	0.00%
1128	641210	Fax Charges	-	-	-	-	-	-	0.00%
1129	641230	Telephone Access Charges	2,400	2,458	2,517	2,577	2,639	2,702	2.40%
1130	641700	Cellular Telephone	3,600	3,726	3,862	4,003	4,246	4,399	4.09%
1131	641900	Telephone System Support Allocation	100	102	105	107	110	113	2.40%
1132	641950	Postage Freight and UPS	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1133	645260	Auto Insurance	2,300	2,300	2,300	2,300	2,300	2,300	0.00%
1134	646281	Fire System	-	-	-	-	-	-	0.00%
1135	646321	R and M Electrical	-	-	-	-	-	-	0.00%
1136	646430	Fleet Maint ISF Labor and Overhead	200	208	216	225	234	243	4.00%
1137	646440	Fleet Maint ISF Parts and Sublet	300	312	324	337	351	365	4.00%
1138	646445	Fleet Non Maint ISF Parts and Sublet	600	624	649	675	702	730	4.00%
1139	646610	Communication Equipment RM Outside Vendors	-	-	-	-	-	-	0.00%
1140	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
1141	646970	Other Equip Repairs and Maintenance	2,400	2,496	2,596	2,700	2,808	2,920	4.00%
1142	647110	Printing and/or Binding Outside Vendors	1,200	1,229	1,258	1,288	1,319	1,351	2.40%
1143	648170	Marketing and Promotional	1,200	1,229	1,258	1,288	1,319	1,351	2.40%
1144	649000	Sales Tax Expense	-	-	-	-	-	-	0.00%
1145	649010	Licenses and Permits	1,100	1,126	1,153	1,181	1,209	1,238	2.40%
1146	649100	Legal Advertising	-	-	-	-	-	-	0.00%
1147	651110	Office Supplies General	4,700	4,813	4,928	5,047	5,168	5,292	2.40%
1148	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
1149	651930	Minor Office Furniture	3,800	3,891	3,985	4,080	4,178	4,278	2.40%
1150	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1151	652110	Clothing and Uniform Purchases	600	621	644	667	708	733	4.09%
1152	652130	Clothing and Uniform Rental	2,600	2,691	2,789	2,891	3,066	3,177	4.09%
1153	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
1154	652310	Fertilizer Herbicides and Chemicals	24,200	25,647	27,078	28,550	30,094	31,717	5.56%
1155	652490	Fuel and Lubricants ISF Billings	3,500	3,693	3,896	4,110	4,336	4,574	5.50%
1156	652720	Medical Supplies	200	205	210	215	220	225	2.40%
1157	652910	Minor Operating Equipment	2,400	2,458	2,517	2,577	2,639	2,702	2.40%
1158	652920	Computer Software	-	-	-	-	-	-	0.00%
1159	652990	Other Operating Supplies	37,000	37,888	38,797	39,728	40,682	41,658	2.40%
1160	652999	Painting Supplies	-	-	-	-	-	-	0.00%
1161	654110	Books Publications and Subscriptions	500	512	524	537	550	563	2.40%
1162	654210	Dues and Memberships	600	621	644	667	708	733	4.09%
1163	654360	Other Training Educational Expenses	3,700	3,829	3,970	4,114	4,364	4,521	4.09%
1164	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1165	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1166	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1167	764950	Software General Over \$10,000	-	-	-	-	-	-	0.00%
1168	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
	Incremental	Incremental Operating Expenses	6,700	-	-	-	-	-	-100.00%
1169		Total Other Operating Expenses	\$ 242,300	\$ 242,969	\$ 250,518	\$ 258,285	\$ 266,664	\$ 274,966	2.56%
1170		Total Wastewater Compliance and Lab Services Expenses	\$ 1,181,957	\$ 1,213,950	\$ 1,253,922	\$ 1,295,252	\$ 1,338,377	\$ 1,382,652	3.19%
233351-408		WASTEWATER FIELD OPERATIONS							
		<u>Personnel Services</u>							
1171	512100	Regular Salaries	\$ 2,725,376	\$ 2,807,137	\$ 2,891,351	\$ 2,978,092	\$ 3,067,435	\$ 3,159,458	3.00%
1172	512600	ER 457 Deferred Comp	18,000	18,540	19,096	19,669	20,259	20,867	3.00%
1173	512800	Taxable Dep 25-3	-	-	-	-	-	-	0.00%
1174	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
1175	514100	Overtime	199,083	205,055	211,207	217,543	224,070	230,792	3.00%
1176	515000	Vacation Sell Back	9,873	10,169	10,474	10,788	11,112	11,446	3.00%
1177	515200	Special Pay Adjustment	89,893	92,590	95,367	98,229	101,175	104,211	3.00%
1178	518100	Termination Pay	-	-	-	-	-	-	0.00%
1179	519100	Reserve for Salary Adjustment	79,112	81,485	83,930	86,448	89,041	91,712	3.00%
1180	521100	Social Security Matching	238,776	245,939	253,317	260,917	268,744	276,807	3.00%
1181	522100	Retirement Regular	269,219	277,296	285,614	294,183	303,008	312,099	3.00%
1182	522800	Allowable Taxable De	-	-	-	-	-	-	0.00%
1183	523149	Health Insurance - Job Bankers / PT	-	-	-	-	-	-	0.00%
1184	523150	Health Insurance	799,100	839,055	881,008	925,058	971,311	1,019,877	5.00%
1185	523152	Dental Insurance	29,890	31,385	32,954	34,601	36,331	38,148	5.00%
1186	523153	Short Term Disability Ins	5,490	5,765	6,053	6,355	6,673	7,007	5.00%
1187	523154	Long Term Disability Ins	11,590	12,170	12,778	13,417	14,088	14,792	5.00%
1188	523160	Life Insurance Short and Long Term	7,879	7,879	7,879	7,879	7,879	7,879	0.00%
1189	524100	Workers Compensation Regular	51,420	53,991	56,691	59,525	62,501	65,626	5.00%
1190	AddPersSalary	Additional Personnel Salary	164,739	361,763	445,623	534,188	627,667	726,274	34.54%
1191	AddPersBenefits	Additional Personnel Benefits	91,857	202,438	249,964	300,159	353,140	409,031	34.81%
1192		Total Personnel Services	\$ 4,791,297	\$ 5,252,656	\$ 5,543,306	\$ 5,847,052	\$ 6,164,436	\$ 6,496,024	6.28%
		<u>Other Operating Expenses</u>							
1193	631010	Psychiatric Evaluation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1194	631231	County Employee Physicals	\$ 2,500	\$ 2,589	\$ 2,686	\$ 2,786	\$ 2,963	\$ 3,071	4.20%
1195	634123	Hazardous Waste Management Fee	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
1196	634207	IT Capital Allocation	13,200	13,596	14,004	14,424	14,857	15,302	3.00%
1197	634210	Info Technology Automation Allocation	105,600	108,768	112,031	115,392	118,854	122,419	3.00%
1198	634212	IT Microsoft Office Allocation	6,700	6,901	7,108	7,321	7,541	7,767	3.00%
1199	634805	Emergency Maintenance and Repair	250,000	260,000	270,400	281,216	292,465	304,163	4.00%
1200	634980	Interdepartmental Payment For Services	26,000	26,780	27,583	28,411	29,263	30,141	3.00%
1201	634999	Other Contractual Services	500,000	512,000	524,288	536,871	549,756	562,950	2.40%
1202	639966	Pest Control	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1203	640300	Out of County Travel Professional Development	8,900	9,218	9,563	9,919	10,547	10,933	4.20%
1204	640310	Out of County Travel Regular Business	100	104	107	111	119	123	4.20%
1205	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1206	640415	Motor Pool Capital Recovery Charge	493,300	505,139	517,263	529,677	542,389	555,406	2.40%
1207	641100	Telephone Base Cost	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1208	641150	Telephone Beepers Base Cost	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1209	641230	Telephone Access Charges	3,200	3,277	3,355	3,436	3,518	3,603	2.40%
1210	641700	Cellular Telephone	33,000	34,178	35,458	36,779	39,107	40,539	4.20%
1211	641900	Telephone System Support Allocation	100	102	105	107	110	113	2.40%
1212	641950	Postage Freight and UPS	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1213	641951	Postage	-	-	-	-	-	-	0.00%
1214	641952	Freight	-	-	-	-	-	-	0.00%
1215	643100	Electricity	867,500	918,224	956,582	995,056	1,034,797	1,075,903	4.40%
1216	643300	Trash and Garbage Disposal	7,500	7,680	7,864	8,053	8,246	8,444	2.40%
1217	643400	Water and Sewer	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
1218	644600	Rent Equipment	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1219	645260	Auto Insurance	54,900	54,900	54,900	54,900	54,900	54,900	0.00%
1220	645920	Insurance Claims	-	-	-	-	-	-	0.00%
1221	646180	Building R and M ISF Billings	1,500	1,560	1,622	1,687	1,755	1,825	4.00%
1222	646314	Maintenance Landscaping	240,000	245,760	251,658	257,698	263,883	270,216	2.40%
1223	646320	Landscape Materials	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1224	646321	R and M Electrical	110,000	114,400	118,976	123,735	128,684	133,832	4.00%
1225	646410	Autos and Trucks RM Outside Vendors	2,000	2,080	2,163	2,250	2,340	2,433	4.00%
1226	646430	Fleet Maint ISF Labor and Overhead	135,600	141,024	146,665	152,532	158,633	164,978	4.00%
1227	646440	Fleet Maint ISF Parts and Sublet	139,900	145,496	151,316	157,368	163,663	170,210	4.00%
1228	646445	Fleet Non Maint ISF Parts and Sublet	9,200	9,568	9,951	10,349	10,763	11,193	4.00%
1229	646510	Machine Tools R and M Outside Vendors	55,000	57,200	59,488	61,868	64,342	66,916	4.00%
1230	646610	Communication Equipment RM Outside Vendors	6,000	6,240	6,490	6,749	7,019	7,300	4.00%
1231	646710	Office Equipment R and M	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
1232	646970	Other Equip Repairs and Maintenance	3,300	3,432	3,569	3,712	3,861	4,015	4.00%
1233	647110	Printing and/or Binding Outside Vendors	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1234	647210	Photo Processing	-	-	-	-	-	-	0.00%
1235	649000	Sales Tax Expense	-	-	-	-	-	-	0.00%
1236	649010	Licenses and Permits	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1237	649050	Property Assessment Tax	700	717	734	752	770	788	2.40%
1238	649990	Other Miscellaneous Services	-	-	-	-	-	-	0.00%
1239	651110	Office Supplies General	7,000	7,168	7,340	7,516	7,697	7,881	2.40%
1240	651910	Minor Office Equipment	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1241	651930	Minor Office Furniture	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1242	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1243	652110	Clothing and Uniform Purchases	2,600	2,693	2,794	2,898	3,081	3,194	4.20%
1244	652120	Uniform Accessories	1,700	1,761	1,827	1,895	2,015	2,088	4.20%
1245	652130	Clothing and Uniform Rental	30,000	31,071	32,234	33,435	35,552	36,854	4.20%
1246	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
1247	652310	Fertilizer Herbicides and Chemicals	850,000	902,132	953,571	1,006,440	1,061,952	1,120,295	5.68%
1248	652410	Fuel and Lubricants Outside Vendors	1,000	1,055	1,113	1,174	1,239	1,307	5.50%
1249	652490	Fuel and Lubricants ISF Billings	157,300	165,952	175,079	184,708	194,867	205,585	5.50%
1250	652510	Household and Institutional Supplies	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1251	652720	Medical Supplies	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1252	652910	Minor Operating Equipment	7,000	7,168	7,340	7,516	7,697	7,881	2.40%
1253	652920	Computer Software	80,200	82,125	84,096	86,114	88,181	90,297	2.40%
1254	652990	Other Operating Supplies	80,000	81,920	83,886	85,899	87,961	90,072	2.40%
1255	652991	Electrical Supplier	180,300	187,512	195,012	202,813	210,925	219,363	4.00%
1256	652992	Electrical Co	30,000	31,200	32,448	33,746	35,096	36,500	4.00%
1257	652999	Painting Supplies	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
1258	653110	Limerock Clay and Rip Rap	5,000	5,120	5,243	5,369	5,498	5,629	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1259	653130	Asphalt and Cold Mix	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1260	653150	Cement and Redi Mix	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1261	654110	Books Publications and Subscriptions	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1262	654210	Dues and Memberships	300	311	322	334	356	369	4.20%
1263	654360	Other Training Educational Expenses	20,200	20,921	21,704	22,513	23,939	24,815	4.20%
1264	655100	Utilities Parts Etc	550,000	572,000	594,880	618,675	643,422	669,159	4.00%
1265	655200	Utilities Repair Etc	54,000	56,160	58,406	60,743	63,172	65,699	4.00%
1266	763100	Improvements General	-	-	-	-	-	-	0.00%
1267	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1268	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1269	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1270	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	437,300	-	-	-	-	-	-100.00%
	Incremental	Incremental Operating Expenses - Manhole Replacement	20,000	-	-	-	-	-	-100.00%
1271		Total Other Operating Expenses	\$ 5,637,100	\$ 5,395,858	\$ 5,603,067	\$ 5,816,002	\$ 6,040,089	\$ 6,270,044	2.15%
1272		Total Wastewater Field Operations Expenses	\$ 10,428,397	\$ 10,648,514	\$ 11,146,373	\$ 11,663,054	\$ 12,204,526	\$ 12,766,068	4.13%
233352-408 SCWRF									
		<u>Personnel Services</u>							
1273	512100	Regular Salaries	\$ 1,153,971	\$ 1,188,590	\$ 1,224,248	\$ 1,260,975	\$ 1,298,805	\$ 1,337,769	3.00%
1274	512600	ER 457 Deferred Comp	5,500	5,665	5,835	6,010	6,190	6,376	3.00%
1275	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
1276	514100	Overtime	99,883	102,879	105,966	109,145	112,419	115,792	3.00%
1277	515000	Vacation Sell Back	8,018	8,259	8,506	8,761	9,024	9,295	3.00%
1278	515200	Special Pay Adjustment	19,161	19,736	20,328	20,938	21,566	22,213	3.00%
1279	518100	Termination Pay	-	-	-	-	-	-	0.00%
1280	519100	Reserve for Salary Adjustment	33,465	34,469	35,503	36,568	37,665	38,795	3.00%
1281	521100	Social Security Matching	100,980	104,009	107,130	110,344	113,654	117,063	3.00%
1282	522100	Retirement Regular	117,013	120,523	124,139	127,863	131,699	135,650	3.00%
1283	523150	Health Insurance	301,300	316,365	332,183	348,792	366,232	384,544	5.00%
1284	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
1285	523152	Dental Insurance	11,270	11,834	12,425	13,046	13,699	14,384	5.00%
1286	523153	Short Term Disability Ins	2,070	2,174	2,282	2,396	2,516	2,642	5.00%
1287	523154	Long Term Disability Ins	4,370	4,589	4,818	5,059	5,312	5,577	5.00%
1288	523160	Life Insurance Short and Long Term	3,349	3,349	3,349	3,349	3,349	3,349	0.00%
1289	524100	Workers Compensation Regular	22,630	23,762	24,950	26,197	27,507	28,882	5.00%
1290	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1291	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1292		Total Personnel Services	\$ 1,882,980	\$ 1,946,202	\$ 2,011,662	\$ 2,079,444	\$ 2,149,637	\$ 2,222,331	3.37%
		<u>Other Operating Expenses</u>							
1293	631231	County Employee Physicals	\$ 300	\$ 311	\$ 322	\$ 334	\$ 356	\$ 369	4.20%
1294	631400	Engineering Fees	80,000	82,400	84,872	87,418	90,041	92,742	3.00%
1295	631800	Environmental Consultant Fees	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1296	634207	IT Capital Allocation	3,300	3,399	3,501	3,606	3,714	3,826	3.00%
1297	634210	Info Technology Automation Allocation	28,800	29,664	30,554	31,471	32,415	33,387	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1298	634212	IT Microsoft Office Allocation	2,500	2,575	2,652	2,732	2,814	2,898	3.00%
1299	634805	Emergency Maintenance and Repair	48,000	49,920	51,917	53,993	56,153	58,399	4.00%
1300	634980	Interdepartmental Payment For Services	1,400	1,442	1,485	1,530	1,576	1,623	3.00%
1301	634990	Landscape Incidentals	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1302	634999	Other Contractual Services	1,246,200	1,276,109	1,306,735	1,338,097	1,370,211	1,403,096	2.40%
1303	640300	Out of County Travel Professional Development	1,800	1,864	1,934	2,006	2,133	2,211	4.20%
1304	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1305	640415	Motor Pool Capital Recovery Charge	9,300	9,523	9,752	9,986	10,225	10,471	2.40%
1306	641100	Telephone Base Cost	6,800	6,963	7,130	7,301	7,477	7,656	2.40%
1307	641230	Telephone Access Charges	1,800	1,843	1,887	1,933	1,979	2,027	2.40%
1308	641700	Cellular Telephone	1,500	1,554	1,612	1,672	1,778	1,843	4.20%
1309	641900	Telephone System Support Allocation	100	102	105	107	110	113	2.40%
1310	641950	Postage Freight and UPS	5,700	5,837	5,977	6,120	6,267	6,418	2.40%
1311	641951	Postage	100	102	105	107	110	113	2.40%
1312	641952	Freight	400	410	419	429	440	450	2.40%
1313	643100	Electricity	813,000	860,538	896,486	932,542	969,787	1,008,311	4.40%
1314	643300	Trash and Garbage Disposal	37,100	37,990	38,902	39,836	40,792	41,771	2.40%
1315	644600	Rent Equipment	3,800	3,891	3,985	4,080	4,178	4,278	2.40%
1316	645260	Auto Insurance	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
1317	646180	Building R and M ISF Billings	400	416	433	450	468	487	4.00%
1318	646281	Fire System	-	-	-	-	-	-	0.00%
1319	646311	Sprinkler System Maintenance	2,000	2,080	2,163	2,250	2,340	2,433	4.00%
1320	646314	Maintenance Landscaping	225,600	231,014	236,559	242,236	248,050	254,003	2.40%
1321	646321	R and M Electrical	111,000	115,440	120,058	124,860	129,854	135,048	4.00%
1322	646430	Fleet Maint ISF Labor and Overhead	17,500	18,200	18,928	19,685	20,473	21,291	4.00%
1323	646440	Fleet Maint ISF Parts and Sublet	6,000	6,240	6,490	6,749	7,019	7,300	4.00%
1324	646445	Fleet Non Maint ISF Parts and Sublet	3,500	3,640	3,786	3,937	4,095	4,258	4.00%
1325	646610	Communication Equipment RM Outside Vendors	900	936	973	1,012	1,053	1,095	4.00%
1326	646710	Office Equipment R and M	1,400	1,456	1,514	1,575	1,638	1,703	4.00%
1327	646910	Data Processing Equipment R and M	600	624	649	675	702	730	4.00%
1328	647110	Printing and/or Binding Outside Vendors	100	102	105	107	110	113	2.40%
1329	648170	Marketing and Promotional	-	-	-	-	-	-	0.00%
1330	649010	Licenses and Permits	15,500	15,872	16,253	16,643	17,042	17,451	2.40%
1331	649100	Legal Advertising	-	-	-	-	-	-	0.00%
1332	649990	Other Miscellaneous Services	-	-	-	-	-	-	0.00%
1333	651110	Office Supplies General	1,300	1,331	1,363	1,396	1,429	1,464	2.40%
1334	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
1335	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1336	652110	Clothing and Uniform Purchases	900	932	967	1,003	1,067	1,106	4.20%
1337	652130	Clothing and Uniform Rental	7,600	7,871	8,166	8,470	9,007	9,336	4.20%
1338	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
1339	652310	Fertilizer Herbicides and Chemicals	448,500	476,007	503,149	531,045	560,336	591,120	5.68%
1340	652410	Fuel and Lubricants Outside Vendors	200	211	223	235	248	261	5.50%
1341	652490	Fuel and Lubricants ISF Billings	26,600	28,063	29,606	31,235	32,953	34,765	5.50%
1342	652510	Household and Institutional Supplies	1,900	1,946	1,992	2,040	2,089	2,139	2.40%
1343	652720	Medical Supplies	800	819	839	859	880	901	2.40%
1344	652910	Minor Operating Equipment	1,700	1,741	1,783	1,825	1,869	1,914	2.40%
1345	652920	Computer Software	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1346	652990	Other Operating Supplies	15,000	15,675	16,314	16,954	17,613	18,295	4.05%
1347	652991	Electrical Supplier	127,400	132,496	137,796	143,308	149,040	155,002	4.00%
1348	652999	Painting Supplies	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1349	653110	Limerock Clay and Rip Rap	300	307	315	322	330	338	2.40%
1350	654210	Dues and Memberships	400	414	430	446	474	491	4.20%
1351	654360	Other Training Educational Expenses	12,800	13,257	13,753	14,266	15,169	15,724	4.20%
1352	655100	Utilities Parts Etc	230,500	239,720	249,309	259,281	269,652	280,438	4.00%
1353	655200	Utilities Repair Etc	314,300	326,872	339,947	353,545	367,687	382,394	4.00%
1354	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1355	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1356	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1357	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1358		Total Other Operating Expenses	\$ 3,878,600	\$ 4,032,362	\$ 4,176,680	\$ 4,324,448	\$ 4,478,235	\$ 4,636,862	3.64%
1359		Total SCWRF Expenses	\$ 5,761,580	\$ 5,978,563	\$ 6,188,341	\$ 6,403,892	\$ 6,627,872	\$ 6,859,193	3.55%
233353-408		NORTHEAST WRF							
		<u>Personnel Services</u>							
1360	512100	Regular Salaries	\$ 134,450	\$ 138,484	\$ 142,638	\$ 146,917	\$ 151,325	\$ 155,864	3.00%
1361	512600	ER 457 Deferred Comp	-	-	-	-	-	-	0.00%
1362	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
1363	514100	Overtime	-	-	-	-	-	-	0.00%
1364	515000	Vacation Sell Back	-	-	-	-	-	-	0.00%
1365	515200	Special Pay Adjustment	10,376	10,687	11,008	11,338	11,678	12,029	3.00%
1366	518100	Termination Pay	-	-	-	-	-	-	0.00%
1367	519100	Reserve for Salary Adjustment	3,899	4,016	4,136	4,261	4,388	4,520	3.00%
1368	521100	Social Security Matching	11,377	11,718	12,070	12,432	12,805	13,189	3.00%
1369	522100	Retirement Regular	12,508	12,883	13,270	13,668	14,078	14,500	3.00%
1370	523150	Health Insurance	39,300	41,265	43,328	45,495	47,769	50,158	5.00%
1371	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
1372	523152	Dental Insurance	1,470	1,544	1,621	1,702	1,787	1,876	5.00%
1373	523153	Short Term Disability Ins	270	284	298	313	328	345	5.00%
1374	523154	Long Term Disability Ins	570	599	628	660	693	727	5.00%
1375	523160	Life Insurance Short and Long Term	388	388	388	388	388	388	0.00%
1376	524100	Workers Compensation Regular	-	-	-	-	-	-	0.00%
1377	AddPersSalary	Additional Personnel Salary	-	-	-	-	243,981	251,300	0.00%
1378	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	133,845	137,860	0.00%
1379		Total Personnel Services	\$ 214,608	\$ 221,867	\$ 229,385	\$ 237,172	\$ 243,065	\$ 249,157	24.53%
		<u>Other Operating Expenses</u>							
1380	631231	County Employee Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1381	631400	Engineering Fees	-	-	-	-	-	-	0.00%
1382	631800	Environmental Consultant Fees	-	-	-	-	-	-	0.00%
1383	634207	IT Capital Allocation	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1384	634210	Info Technology Automation Allocation	-	-	-	-	-	-	0.00%
1385	634212	IT Microsoft Office Allocation	300	309	318	328	338	348	3.00%
1386	634805	Emergency Maintenance and Repair	50,000	52,000	54,080	56,243	58,493	60,833	4.00%
1387	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
1388	634990	Landscape Incidentals	-	-	-	-	-	-	0.00%
1389	634999	Other Contractual Services	150,000	153,600	157,286	161,061	164,927	168,885	2.40%
1390	640300	Out of County Travel Professional Development	1,300	1,346	1,397	1,449	1,541	1,597	4.20%
1391	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1392	640415	Motor Pool Capital Recovery Charge	-	-	-	-	-	-	0.00%
1393	641100	Telephone Base Cost	-	-	-	-	-	-	0.00%
1394	641230	Telephone Access Charges	-	-	-	-	-	-	0.00%
1395	641700	Cellular Telephone	1,600	1,657	1,719	1,783	1,896	1,966	4.20%
1396	641900	Telephone System Support Allocation	-	-	-	-	-	-	0.00%
1397	641950	Postage Freight and UPS	-	-	-	-	-	-	0.00%
1398	641951	Postage	-	-	-	-	-	-	0.00%
1399	641952	Freight	-	-	-	-	-	-	0.00%
1400	643100	Electricity	47,400	50,172	52,267	54,370	56,541	58,787	4.40%
1401	643300	Trash and Garbage Disposal	-	-	-	-	-	-	0.00%
1402	644100	Rent - Building	-	-	-	-	-	-	0.00%
1403	644600	Rent Equipment	1,700	1,741	1,783	1,825	1,869	1,914	2.40%
1404	645260	Auto Insurance	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
1405	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
1406	646311	Sprinkler System Maintenance	-	-	-	-	-	-	0.00%
1407	646314	Maintenance Landscaping	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
1408	646321	R and M Electrical	-	-	-	-	-	-	0.00%
1409	646430	Fleet Maint ISF Labor and Overhead	3,600	3,744	3,894	4,050	4,211	4,380	4.00%
1410	646440	Fleet Maint ISF Parts and Sublet	-	-	-	-	-	-	0.00%
1411	646445	Fleet Non Maint ISF Parts and Sublet	-	-	-	-	-	-	0.00%
1412	646610	Communication Equipment RM Outside Vendors	-	-	-	-	-	-	0.00%
1413	646710	Office Equipment R and M	-	-	-	-	-	-	0.00%
1414	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
1415	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
1416	648170	Marketing and Promotional	-	-	-	-	-	-	0.00%
1417	649010	Licenses and Permits	-	-	-	-	-	-	0.00%
1418	649100	Legal Advertising	-	-	-	-	-	-	0.00%
1419	649990	Other Miscellaneous Services	36,400	37,274	38,168	39,084	40,022	40,983	2.40%
1420	651110	Office Supplies General	-	-	-	-	-	-	0.00%
1421	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
1422	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1423	652110	Clothing and Uniform Purchases	-	-	-	-	-	-	0.00%
1424	652130	Clothing and Uniform Rental	-	-	-	-	-	-	0.00%
1425	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
1426	652310	Fertilizer Herbicides and Chemicals	15,700	16,663	17,613	18,590	19,615	20,693	5.68%
1427	652410	Fuel and Lubricants Outside Vendors	9,100	9,601	10,129	10,686	11,273	11,893	5.50%
1428	652490	Fuel and Lubricants ISF Billings	-	-	-	-	-	-	0.00%
1429	652510	Household and Institutional Supplies	-	-	-	-	-	-	0.00%
1430	652720	Medical Supplies	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1431	652910	Minor Operating Equipment	-	-	-	-	-	-	0.00%
1432	652920	Computer Software	-	-	-	-	-	-	0.00%
1433	652989	Lumber and Laminates	-	-	-	-	-	-	0.00%
1434	652990	Other Operating Supplies	25,000	25,600	26,214	26,844	27,488	28,147	2.40%
1435	652991	Electrical Supplier	-	-	-	-	-	-	0.00%
1436	652992	Electrical Co	-	-	-	-	-	-	0.00%
1437	652999	Painting Supplies	-	-	-	-	-	-	0.00%
1438	653110	Limerock Clay and Rip Rap	-	-	-	-	-	-	0.00%
1439	654210	Dues and Memberships	-	-	-	-	-	-	0.00%
1440	654360	Other Training Educational Expenses	-	-	-	-	-	-	0.00%
1441	655100	Utilities Parts Etc	4,500	4,680	4,867	5,062	5,264	5,475	4.00%
1442	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%
1443	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1444	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1445	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1446	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1447		Total Other Operating Expenses	\$ 350,100	\$ 361,946	\$ 373,357	\$ 385,058	\$ 397,227	\$ 409,715	3.19%
1448		Total Northeast WRF Expenses	\$ 564,708	\$ 583,813	\$ 602,742	\$ 622,230	\$ 1,020,292	\$ 1,052,472	13.26%
253211-408 SCRWTP									
		<u>Personnel Services</u>							
1449	512100	Regular Salaries	\$ 1,091,223	\$ 1,123,960	\$ 1,157,678	\$ 1,192,409	\$ 1,228,181	\$ 1,265,027	3.00%
1450	512600	ER 457 Deferred Comp	5,000	5,150	5,305	5,464	5,628	5,796	3.00%
1451	513100	Other Salaries and Wages	-	-	-	-	-	-	0.00%
1452	514100	Overtime	79,044	81,415	83,858	86,374	88,965	91,634	3.00%
1453	515000	Vacation Sell Back	3,652	3,762	3,874	3,991	4,110	4,234	3.00%
1454	515200	Special Pay Adjustment	45,713	47,084	48,497	49,952	51,450	52,994	3.00%
1455	518100	Termination Pay	-	-	-	-	-	-	0.00%
1456	519100	Reserve for Salary Adjustment	31,684	32,635	33,614	34,622	35,661	36,730	3.00%
1457	521100	Social Security Matching	96,106	98,989	101,959	105,018	108,168	111,413	3.00%
1458	522100	Retirement Regular	114,416	117,848	121,384	125,025	128,776	132,640	3.00%
1459	523150	Health Insurance	301,300	316,365	332,183	348,792	366,232	384,544	5.00%
1460	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
1461	523152	Dental Insurance	11,270	11,834	12,425	13,046	13,699	14,384	5.00%
1462	523153	Short Term Disability Ins	2,070	2,174	2,282	2,396	2,516	2,642	5.00%
1463	523154	Long Term Disability Ins	4,370	4,589	4,818	5,059	5,312	5,577	5.00%
1464	523160	Life Insurance Short and Long Term	3,155	3,155	3,155	3,155	3,155	3,155	0.00%
1465	524100	Workers Compensation Regular	24,580	25,809	27,099	28,454	29,877	31,371	5.00%
1466	528700	Educational Expense	-	-	-	-	-	-	0.00%
1467	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1468	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1469		Total Personnel Services	\$ 1,813,583	\$ 1,874,768	\$ 1,938,131	\$ 2,003,757	\$ 2,071,730	\$ 2,142,140	3.39%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
		<u>Other Operating Expenses</u>							
1470	634207	IT Capital Allocation	\$ 4,700	\$ 4,841	\$ 4,986	\$ 5,136	\$ 5,290	\$ 5,449	3.00%
1471	634210	Info Technology Automation Allocation	37,900	39,037	40,208	41,414	42,657	43,936	3.00%
1472	634212	IT Microsoft Office Allocation	2,500	2,575	2,652	2,732	2,814	2,898	3.00%
1473	634805	Emergency Maintenance and Repair	50,000	52,000	54,080	56,243	58,493	60,833	4.00%
1474	634980	Interdepartmental Payment For Services	2,500	2,575	2,652	2,732	2,814	2,898	3.00%
1475	634990	Landscape Incidentals	-	-	-	-	-	-	0.00%
1476	634999	Other Contractual Services	861,000	881,664	902,824	924,492	946,680	969,400	2.40%
1477	639967	Temporary Labor	-	-	-	-	-	-	0.00%
1478	640300	Out of County Travel Professional Development	2,000	2,074	2,157	2,243	2,402	2,495	4.52%
1479	640415	Motor Pool Capital Recovery Charge	15,100	15,462	15,833	16,214	16,603	17,001	2.40%
1480	641100	Telephone Base Cost	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1481	641150	Telephone Beepers Base Cost	-	-	-	-	-	-	0.00%
1482	641230	Telephone Access Charges	2,400	2,458	2,517	2,577	2,639	2,702	2.40%
1483	641700	Cellular Telephone	1,000	1,037	1,079	1,121	1,201	1,247	4.52%
1484	641900	Telephone System Support Allocation	300	307	315	322	330	338	2.40%
1485	641950	Postage Freight and UPS	15,000	15,360	15,729	16,106	16,493	16,888	2.40%
1486	641952	Freight	-	-	-	-	-	-	0.00%
1487	643100	Electricity	979,000	1,060,160	1,102,818	1,146,069	1,190,753	1,236,946	4.79%
1488	643300	Trash and Garbage Disposal	6,200	6,349	6,501	6,657	6,817	6,981	2.40%
1489	644600	Rent Equipment	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1490	644620	Lease Equipment	6,600	6,758	6,921	7,087	7,257	7,431	2.40%
1491	645260	Auto Insurance	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
1492	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
1493	646320	Landscape Materials	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1494	646430	Fleet Maint ISF Labor and Overhead	4,900	5,096	5,300	5,512	5,732	5,962	4.00%
1495	646440	Fleet Maint ISF Parts and Sublet	2,700	2,808	2,920	3,037	3,159	3,285	4.00%
1496	646445	Fleet Non Maint ISF Parts and Sublet	2,200	2,288	2,380	2,475	2,574	2,677	4.00%
1497	646610	Communication Equipment RM Outside Vendors	2,800	2,912	3,028	3,150	3,276	3,407	4.00%
1498	646710	Office Equipment R and M	500	520	541	562	585	608	4.00%
1499	649010	Licenses and Permits	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1500	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
1501	651110	Office Supplies General	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1502	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
1503	651930	Minor Office Furniture	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1504	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1505	652110	Clothing and Uniform Purchases	500	519	539	561	600	624	4.52%
1506	652120	Uniform Accessories	1,000	1,037	1,079	1,121	1,201	1,247	4.52%
1507	652130	Clothing and Uniform Rental	10,100	10,474	10,893	11,327	12,130	12,598	4.52%
1508	652310	Fertilizer Herbicides and Chemicals	1,610,000	1,748,181	1,845,137	1,945,561	2,050,998	2,161,741	6.07%
1509	652410	Fuel and Lubricants Outside Vendors	3,000	3,165	3,339	3,523	3,716	3,921	5.50%
1510	652490	Fuel and Lubricants ISF Billings	56,000	59,080	62,329	65,758	69,374	73,190	5.50%
1511	652510	Household and Institutional Supplies	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1512	652720	Medical Supplies	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
1513	652910	Minor Operating Equipment	40,000	40,960	41,943	42,950	43,980	45,036	2.40%
1514	652920	Computer Software	-	-	-	-	-	-	0.00%
1515	652990	Other Operating Supplies	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1516	652991	Electrical Supplier	60,000	62,400	64,896	67,492	70,192	72,999	4.00%
1517	652996	HVAC Supplies	-	-	-	-	-	-	0.00%
1518	652997	HVAC Contract	-	-	-	-	-	-	0.00%
1519	652999	Painting Supplies	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1520	653110	Limerock Clay and Rip Rap	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1521	654110	Books Publications and Subscriptions	-	-	-	-	-	-	0.00%
1522	654210	Dues and Memberships	300	311	324	336	360	374	4.52%
1523	654310	Tuition	-	-	-	-	-	-	0.00%
1524	654360	Other Training Educational Expenses	6,400	6,637	6,903	7,178	7,686	7,983	4.52%
1525	655100	Utilities Parts Etc	450,000	468,000	486,720	506,189	526,436	547,494	4.00%
1526	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%
1527	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1528	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1529	Inc1	New Regulation on Lead Parts	-	-	-	-	-	-	0.00%
1530	Inc2	WW Pretreatment Ordinance Changes	-	-	-	-	-	-	0.00%
1531	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1532	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1533		Total Other Operating Expenses	\$ 4,271,900	\$ 4,543,150	\$ 4,736,470	\$ 4,935,646	\$ 5,143,873	\$ 5,360,105	4.64%
1534		Total SCRWTP Expenses	\$ 6,085,483	\$ 6,417,917	\$ 6,674,601	\$ 6,939,403	\$ 7,215,603	\$ 7,502,245	4.27%
253212-408 DISTRIBUTION									
<u>Personnel Services</u>									
1535	512100	Regular Salaries	\$ 1,693,076	\$ 1,743,868	\$ 1,796,184	\$ 1,850,070	\$ 1,905,572	\$ 1,962,739	3.00%
1536	512600	ER 457 Deferred Comp	8,500	8,755	9,018	9,288	9,567	9,854	3.00%
1537	513100	Other Salaries and Wages	160,879	165,705	170,677	175,797	181,071	186,503	3.00%
1538	514100	Overtime	111,494	114,839	118,284	121,833	125,487	129,252	3.00%
1539	515000	Vacation Sell Back	4,523	4,659	4,798	4,942	5,091	5,243	3.00%
1540	515200	Special Pay Adjustment	100,325	103,335	106,435	109,628	112,917	116,304	3.00%
1541	518100	Termination Pay	-	-	-	-	-	-	0.00%
1542	519100	Reserve for Salary Adjustment	49,138	50,612	52,131	53,694	55,305	56,964	3.00%
1543	521100	Social Security Matching	162,895	167,782	172,815	178,000	183,340	188,840	3.00%
1544	522100	Retirement Regular	178,363	183,714	189,225	194,902	200,749	206,772	3.00%
1545	523149	Health Insurance - Job Bankers / PT	26,200	27,510	28,886	30,330	31,846	33,439	5.00%
1546	523150	Health Insurance	524,000	550,200	577,710	606,596	636,925	668,772	5.00%
1547	523152	Dental Insurance	19,600	20,580	21,609	22,689	23,824	25,015	5.00%
1548	523153	Short Term Disability Ins	3,600	3,780	3,969	4,167	4,376	4,595	5.00%
1549	523154	Long Term Disability Ins	7,600	7,980	8,379	8,798	9,238	9,700	5.00%
1550	523160	Life Insurance Short and Long Term	4,891	4,891	4,891	4,891	4,891	4,891	0.00%
1551	524100	Workers Compensation Regular	38,906	40,851	42,894	45,039	47,290	49,655	5.00%
1552	AddPersSalary	Additional Personnel Salary	-	70,880	146,014	225,591	309,812	398,883	0.00%
1553	AddPersBenefits	Additional Personnel Benefits	-	40,245	82,905	128,088	175,908	226,481	0.00%
1554		Total Personnel Services	\$ 3,093,990	\$ 3,310,187	\$ 3,536,823	\$ 3,774,343	\$ 4,023,209	\$ 4,283,901	6.72%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
		<u>Other Operating Expenses</u>							
1555	631400	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1556	631650	Abstract Fees	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1557	631991	Collection Fees	-	-	-	-	-	-	0.00%
1558	634204	IT Direct Client Support	-	-	-	-	-	-	0.00%
1559	634207	IT Capital Allocation	18,200	18,746	19,308	19,888	20,484	21,099	3.00%
1560	634210	Info Technology Automation Allocation	134,400	138,432	142,585	146,863	151,268	155,806	3.00%
1561	634211	IT Billing Hours Allocation	-	-	-	-	-	-	0.00%
1562	634212	IT Microsoft Office Allocation	5,000	5,150	5,305	5,464	5,628	5,796	3.00%
1563	634805	Emergency Maintenance and Repair	400,000	416,000	432,640	449,946	467,943	486,661	4.00%
1564	634980	Interdepartmental Payment For Services	50,000	51,500	53,045	54,636	56,275	57,964	3.00%
1565	634990	Landscape Incidentals	-	-	-	-	-	-	0.00%
1566	634999	Other Contractual Services	100,000	102,400	104,858	107,374	109,951	112,590	2.40%
1567	639966	Pest Control	-	-	-	-	-	-	0.00%
1568	639967	Temporary Labor	280,600	287,334	294,230	301,292	308,523	315,928	2.40%
1569	640300	Out of County Travel Professional Development	6,700	6,948	7,226	7,514	8,046	8,357	4.52%
1570	640410	Motor Pool Rental Charge	300	307	315	322	330	338	2.40%
1571	640415	Motor Pool Capital Recovery Charge	191,000	195,584	200,278	205,085	210,007	215,047	2.40%
1572	641100	Telephone Base Cost	-	-	-	-	-	-	0.00%
1573	641150	Telephone Beepers Base Cost	11,000	11,264	11,534	11,811	12,095	12,385	2.40%
1574	641230	Telephone Access Charges	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
1575	641700	Cellular Telephone	28,000	29,037	30,200	31,402	33,626	34,925	4.52%
1576	641900	Telephone System Support Allocation	100	102	105	107	110	113	2.40%
1577	641950	Postage Freight and UPS	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1578	641952	Freight	500	512	524	537	550	563	2.40%
1579	644600	Rent Equipment	200,000	204,800	209,715	214,748	219,902	225,180	2.40%
1580	644620	Lease Equipment	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1581	645260	Auto Insurance	30,400	30,400	30,400	30,400	30,400	30,400	0.00%
1582	645920	Insurance Claims	5,000	5,250	5,513	5,788	6,078	6,381	5.00%
1583	646180	Building R and M ISF Billings	5,000	5,200	5,408	5,624	5,849	6,083	4.00%
1584	646320	Landscape Materials	50,000	51,200	52,429	53,687	54,976	56,295	2.40%
1585	646430	Fleet Maint ISF Labor and Overhead	88,700	92,248	95,938	99,775	103,766	107,917	4.00%
1586	646440	Fleet Maint ISF Parts and Sublet	49,400	51,376	53,431	55,568	57,791	60,103	4.00%
1587	646445	Fleet Non Maint ISF Parts and Sublet	18,200	18,928	19,685	20,473	21,291	22,143	4.00%
1588	646510	Machine Tools R and M Outside Vendors	-	-	-	-	-	-	0.00%
1589	646610	Communication Equipment RM Outside Vendors	8,000	8,320	8,653	8,999	9,359	9,733	4.00%
1590	646710	Office Equipment R and M	3,000	3,120	3,245	3,375	3,510	3,650	4.00%
1591	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
1592	647110	Printing and/or Binding Outside Vendors	500	512	524	537	550	563	2.40%
1593	649010	Licenses and Permits	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1594	649030	Clerks Recording Fees Etc	100	102	105	107	110	113	2.40%
1595	649710	Property Owner Reimbursements	8,500	8,704	8,913	9,127	9,346	9,570	2.40%
1596	649980	Reimbursement Prior Year Revenues	-	-	-	-	-	-	0.00%
1597	651110	Office Supplies General	4,000	4,096	4,194	4,295	4,398	4,504	2.40%
1598	651210	Copying Charges	-	-	-	-	-	-	0.00%
1599	651910	Minor Office Equipment	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1600	651930	Minor Office Furniture	5,000	5,120	5,243	5,369	5,498	5,629	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1601	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1602	652110	Clothing and Uniform Purchases	7,500	7,778	8,089	8,411	9,007	9,355	4.52%
1603	652120	Uniform Accessories	-	-	-	-	-	-	0.00%
1604	652130	Clothing and Uniform Rental	8,500	8,815	9,168	9,533	10,208	10,602	4.52%
1605	652410	Fuel and Lubricants Outside Vendors	200	211	223	235	248	261	5.50%
1606	652490	Fuel and Lubricants ISF Billings	151,400	159,727	168,512	177,780	187,558	197,874	5.50%
1607	652510	Household and Institutional Supplies	-	-	-	-	-	-	0.00%
1608	652720	Medical Supplies	-	-	-	-	-	-	0.00%
1609	652910	Minor Operating Equipment	31,000	31,744	32,506	33,286	34,085	34,903	2.40%
1610	652920	Computer Software	10,000	10,240	10,486	10,737	10,995	11,259	2.40%
1611	652989	Lumber and Laminates	-	-	-	-	-	-	0.00%
1612	652990	Other Operating Supplies	60,000	61,440	62,915	64,425	65,971	67,554	2.40%
1613	652994	Plumbing Contractors	-	-	-	-	-	-	0.00%
1614	652999	Painting Supplies	25,000	25,600	26,214	26,844	27,488	28,147	2.40%
1615	653110	Limerock Clay and Rip Rap	15,000	15,360	15,729	16,106	16,493	16,888	2.40%
1616	653130	Asphalt and Cold Mix	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1617	653150	Cement and Redi Mix	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1618	654110	Books Publications and Subscriptions	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1619	654210	Dues and Memberships	-	-	-	-	-	-	0.00%
1620	654310	Tuition	-	-	-	-	-	-	0.00%
1621	654360	Other Training Educational Expenses	28,700	29,763	30,955	32,187	34,467	35,798	4.52%
1622	655100	Utilities Parts Etc	1,350,000	1,404,000	1,460,160	1,518,566	1,579,309	1,642,481	4.00%
1623	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%
1624	655900	Bulk Water	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
1625	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1626	Inc1	New Regulation on Lead Parts	-	-	-	-	-	-	0.00%
1627	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1628	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1629	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
	FGUA	Incremental Operating Expenses	1,191,500	551,500	551,500	551,500	551,500	551,500	-14.28%
1630		Total Other Operating Expenses	\$ 4,613,400	\$ 4,092,669	\$ 4,216,619	\$ 4,345,174	\$ 4,481,298	\$ 4,619,646	0.03%
1631		Total Distribution Expenses	\$ 7,707,390	\$ 7,402,855	\$ 7,753,442	\$ 8,119,517	\$ 8,504,507	\$ 8,903,548	2.93%
253214-408 WELLFIELD / OUTLYING STATIONS MAINTENANCE									
		<u>Personnel Services</u>							
1632	512100	Regular Salaries	\$ 552,476	\$ 569,050	\$ 586,122	\$ 603,705	\$ 621,817	\$ 640,471	3.00%
1633	512600	ER 457 Deferred Comp	5,500	5,665	5,835	6,010	6,190	6,376	3.00%
1634	514100	Overtime	35,382	36,443	37,537	38,663	39,823	41,017	3.00%
1635	515000	Vacation Sell Back	1,846	1,901	1,958	2,017	2,078	2,140	3.00%
1636	515200	Special Pay Adjustment	23,685	24,396	25,127	25,881	26,658	27,457	3.00%
1637	518100	Termination Pay	-	-	-	-	-	-	0.00%
1638	519100	Reserve for Salary Adjustment	16,022	16,503	16,998	17,508	18,033	18,574	3.00%
1639	521100	Social Security Matching	48,572	50,029	51,530	53,076	54,668	56,308	3.00%
1640	522100	Retirement Regular	52,933	54,521	56,157	57,841	59,577	61,364	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1641	523150	Health Insurance	157,200	165,060	173,313	181,979	191,078	200,631	5.00%
1642	523152	Dental Insurance	5,880	6,174	6,483	6,807	7,147	7,505	5.00%
1643	523153	Short Term Disability Ins	1,080	1,134	1,191	1,250	1,313	1,378	5.00%
1644	523154	Long Term Disability Ins	2,280	2,394	2,514	2,639	2,771	2,910	5.00%
1645	523160	Life Insurance Short and Long Term	1,595	1,595	1,595	1,595	1,595	1,595	0.00%
1646	524100	Workers Compensation Regular	14,505	15,230	15,992	16,791	17,631	18,512	5.00%
1647	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1648	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1649		Total Personnel Services	\$ 918,956	\$ 950,096	\$ 982,351	\$ 1,015,763	\$ 1,050,377	\$ 1,086,240	3.40%
		<u>Other Operating Expenses</u>							
1650	634207	IT Capital Allocation	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	3.00%
1651	634210	Info Technology Automation Allocation	35,200	36,256	37,344	38,464	39,618	40,806	3.00%
1652	634211	IT Billing Hours Allocation	-	-	-	-	-	-	0.00%
1653	634212	IT Microsoft Office Allocation	1,300	1,339	1,379	1,421	1,463	1,507	3.00%
1654	634805	Emergency Maintenance and Repair	-	-	-	-	-	-	0.00%
1655	634980	Interdepartmental Payment For Services	8,000	8,240	8,487	8,742	9,004	9,274	3.00%
1656	634999	Other Contractual Services	800,000	819,200	838,861	858,993	879,609	900,720	2.40%
1657	639961	Painting Contractors	-	-	-	-	-	-	0.00%
1658	639967	Temporary Labor	49,000	50,176	51,380	52,613	53,876	55,169	2.40%
1659	640300	Out of County Travel Professional Development	2,300	2,385	2,481	2,579	2,762	2,869	4.52%
1660	640310	Out of County Travel Regular Business	-	-	-	-	-	-	0.00%
1661	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1662	640415	Motor Pool Capital Recovery Charge	73,300	75,059	76,861	78,705	80,594	82,528	2.40%
1663	641100	Telephone Base Cost	19,200	19,661	20,133	20,616	21,111	21,617	2.40%
1664	641230	Telephone Access Charges	600	614	629	644	660	676	2.40%
1665	641700	Cellular Telephone	6,400	6,637	6,903	7,178	7,686	7,983	4.52%
1666	641900	Telephone System Support Allocation	300	307	315	322	330	338	2.40%
1667	641950	Postage Freight and UPS	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1668	641952	Freight	100	102	105	107	110	113	2.40%
1669	643100	Electricity	1,736,500	1,880,457	1,956,123	2,032,839	2,112,097	2,194,031	4.79%
1670	644600	Rent Equipment	500	512	524	537	550	563	2.40%
1671	645260	Auto Insurance	14,400	14,400	14,400	14,400	14,400	14,400	0.00%
1672	646180	Building R and M ISF Billings	25,000	26,000	27,040	28,122	29,246	30,416	4.00%
1673	646314	Maintenance Landscaping	120,000	122,880	125,829	128,849	131,941	135,108	2.40%
1674	646320	Landscape Materials	-	-	-	-	-	-	0.00%
1675	646430	Fleet Maint ISF Labor and Overhead	40,400	42,016	43,697	45,445	47,262	49,153	4.00%
1676	646440	Fleet Maint ISF Parts and Sublet	37,000	38,480	40,019	41,620	43,285	45,016	4.00%
1677	646445	Fleet Non Maint ISF Parts and Sublet	3,900	4,056	4,218	4,387	4,562	4,745	4.00%
1678	646610	Communication Equipment RM Outside Vendors	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
1679	646910	Data Processing Equipment R and M	-	-	-	-	-	-	0.00%
1680	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
1681	649010	Licenses and Permits	500	512	524	537	550	563	2.40%
1682	649030	Clerks Recording Fees Etc	-	-	-	-	-	-	0.00%
1683	651110	Office Supplies General	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1684	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1685	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
1686	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1687	652110	Clothing and Uniform Purchases	1,000	1,037	1,079	1,121	1,201	1,247	4.52%
1688	652130	Clothing and Uniform Rental	3,100	3,215	3,344	3,477	3,723	3,867	4.52%
1689	652310	Fertilizer Herbicides and Chemicals	-	-	-	-	-	-	0.00%
1690	652410	Fuel and Lubricants Outside Vendors	400	422	445	470	496	523	5.50%
1691	652490	Fuel and Lubricants ISF Billings	50,100	52,856	55,763	58,829	62,065	65,479	5.50%
1692	652510	Household and Institutional Supplies	-	-	-	-	-	-	0.00%
1693	652720	Medical Supplies	-	-	-	-	-	-	0.00%
1694	652910	Minor Operating Equipment	12,000	12,288	12,583	12,885	13,194	13,511	2.40%
1695	652920	Computer Software	-	-	-	-	-	-	0.00%
1696	652990	Other Operating Supplies	41,000	41,984	42,992	44,023	45,080	46,162	2.40%
1697	652991	Electrical Supplier	12,000	12,480	12,979	13,498	14,038	14,600	4.00%
1698	652992	Electrical Co	20,000	20,800	21,632	22,497	23,397	24,333	4.00%
1699	652999	Painting Supplies	18,000	18,432	18,874	19,327	19,791	20,266	2.40%
1700	653110	Limerock Clay and Rip Rap	10,000	10,240	10,486	10,737	10,995	11,259	2.40%
1701	653150	Cement and Redi Mix	-	-	-	-	-	-	0.00%
1702	654210	Dues and Memberships	-	-	-	-	-	-	0.00%
1703	654310	Tuition	-	-	-	-	-	-	0.00%
1704	654360	Other Training Educational Expenses	9,600	9,956	10,354	10,766	11,529	11,974	4.52%
1705	655100	Utilities Parts Etc	290,000	301,600	313,664	326,211	339,259	352,829	4.00%
1706	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%
1707	655900	Bulk Water	-	-	-	-	-	-	0.00%
1708	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1709	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1710	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1711	Inc1	New Regulation on Lead Parts	-	-	-	-	-	-	0.00%
1712	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1713		Total Other Operating Expenses	\$ 3,451,100	\$ 3,644,885	\$ 3,772,025	\$ 3,901,846	\$ 4,036,680	\$ 4,175,162	3.88%
1714		Total Wellfield / Outlying Stations Maintenance Expenses	\$ 4,370,056	\$ 4,594,981	\$ 4,754,376	\$ 4,917,609	\$ 5,087,058	\$ 5,261,401	3.78%
253215-408 METER OPERATIONS									
<u>Personnel Services</u>									
1715	512100	Regular Salaries	\$ 1,073,405	\$ 1,105,607	\$ 1,138,775	\$ 1,172,939	\$ 1,208,127	\$ 1,244,371	3.00%
1716	512600	ER 457 Deferred Comp	6,000	6,180	6,365	6,556	6,753	6,956	3.00%
1717	514100	Overtime	72,557	74,734	76,976	79,285	81,664	84,113	3.00%
1718	515000	Vacation Sell Back	5,767	5,940	6,118	6,302	6,491	6,686	3.00%
1719	515200	Special Pay Adjustment	53,901	55,518	57,184	58,899	60,666	62,486	3.00%
1720	518100	Termination Pay	-	-	-	-	-	-	0.00%
1721	519100	Reserve for Salary Adjustment	31,132	32,066	33,028	34,019	35,039	36,091	3.00%
1722	521100	Social Security Matching	95,073	97,925	100,863	103,889	107,005	110,216	3.00%
1723	522100	Retirement Regular	109,896	113,193	116,589	120,086	123,689	127,400	3.00%
1724	523150	Health Insurance	340,600	357,630	375,512	394,287	414,001	434,702	5.00%
1725	523152	Dental Insurance	12,740	13,377	14,046	14,748	15,486	16,260	5.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1726	523153	Short Term Disability Ins	2,340	2,457	2,580	2,709	2,844	2,986	5.00%
1727	523154	Long Term Disability Ins	4,940	5,187	5,446	5,719	6,005	6,305	5.00%
1728	523160	Life Insurance Short and Long Term	3,110	3,110	3,110	3,110	3,110	3,110	0.00%
1729	524100	Workers Compensation Regular	26,748	28,085	29,490	30,964	32,512	34,138	5.00%
1730	AddPersSalary	Additional Personnel Salary	-	-	73,007	75,197	154,906	159,553	0.00%
1731	AddPersBenefits	Additional Personnel Benefits	-	-	41,453	42,696	87,954	90,593	0.00%
1732		Total Personnel Services	\$ 1,838,209	\$ 1,901,009	\$ 2,080,540	\$ 2,151,405	\$ 2,346,252	\$ 2,425,963	5.71%
		<u>Other Operating Expenses</u>							
1733	634207	IT Capital Allocation	\$ 7,800	\$ 8,034	\$ 8,275	\$ 8,523	\$ 8,779	\$ 9,042	3.00%
1734	634210	Info Technology Automation Allocation	54,200	55,826	57,501	59,226	61,003	62,833	3.00%
1735	634212	IT Microsoft Office Allocation	2,900	2,987	3,077	3,169	3,264	3,362	3.00%
1736	634805	Emergency Maintenance and Repair	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
1737	634980	Interdepartmental Payment For Services	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
1738	634999	Other Contractual Services	70,000	71,680	73,400	75,162	76,966	78,813	2.40%
1739	639967	Temporary Labor	-	-	-	-	-	-	0.00%
1740	640300	Out of County Travel Professional Development	4,000	4,145	4,305	4,470	4,768	4,947	4.34%
1741	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1742	640415	Motor Pool Capital Recovery Charge	99,900	102,298	104,753	107,267	109,841	112,477	2.40%
1743	641150	Telephone Bepers Base Cost	-	-	-	-	-	-	0.00%
1744	641230	Telephone Access Charges	200	205	210	215	220	225	2.40%
1745	641700	Cellular Telephone	12,500	12,953	13,453	13,969	14,900	15,459	4.34%
1746	641900	Telephone System Support Allocation	100	102	105	107	110	113	2.40%
1747	641950	Postage Freight and UPS	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1748	641952	Freight	500	512	524	537	550	563	2.40%
1749	645260	Auto Insurance	19,800	19,800	19,800	19,800	19,800	19,800	0.00%
1750	645920	Insurance Claims	-	-	-	-	-	-	0.00%
1751	646320	Landscape Materials	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1752	646430	Fleet Maint ISF Labor and Overhead	29,700	30,888	32,124	33,408	34,745	36,135	4.00%
1753	646440	Fleet Maint ISF Parts and Sublet	26,200	27,248	28,338	29,471	30,650	31,876	4.00%
1754	646445	Fleet Non Maint ISF Parts and Sublet	3,900	4,056	4,218	4,387	4,562	4,745	4.00%
1755	646610	Communication Equipment RM Outside Vendors	8,500	8,840	9,194	9,561	9,944	10,342	4.00%
1756	647110	Printing and/or Binding Outside Vendors	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1757	649010	Licenses and Permits	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
1758	649710	Property Owner Reimbursements	-	-	-	-	-	-	0.00%
1759	649980	Reimbursement Prior Year Revenues	-	-	-	-	-	-	0.00%
1760	651110	Office Supplies General	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
1761	651910	Minor Office Equipment	-	-	-	-	-	-	0.00%
1762	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1763	652110	Clothing and Uniform Purchases	3,000	3,109	3,229	3,353	3,576	3,710	4.34%
1764	652120	Uniform Accessories	1,500	1,554	1,614	1,676	1,788	1,855	4.34%
1765	652130	Clothing and Uniform Rental	10,000	10,362	10,762	11,175	11,920	12,367	4.34%
1766	652410	Fuel and Lubricants Outside Vendors	-	-	-	-	-	-	0.00%
1767	652490	Fuel and Lubricants ISF Billings	70,000	73,850	77,912	82,197	86,718	91,487	5.50%
1768	652910	Minor Operating Equipment	15,600	15,974	16,358	16,750	17,152	17,564	2.40%
1769	652920	Computer Software	10,000	10,240	10,486	10,737	10,995	11,259	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1770	652990	Other Operating Supplies	-	-	-	-	-	-	0.00%
1771	652992	Electrical Co	-	-	-	-	-	-	0.00%
1772	652994	Plumbing Contractors	-	-	-	-	-	-	0.00%
1773	652999	Painting Supplies	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
1774	654110	Books Publications and Subscriptions	500	512	524	537	550	563	2.40%
1775	654310	Tuition	-	-	-	-	-	-	0.00%
1776	654360	Other Training Educational Expenses	7,700	7,979	8,287	8,605	9,178	9,523	4.34%
1777	655100	Utilities Parts Etc	1,443,000	1,500,720	1,560,749	1,623,179	1,688,106	1,755,630	4.00%
1778	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1779	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1780	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1781	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
	FGUA	Incremental Operating Expenes - FGUA Golden Gate Acquisition	19,500	-	-	-	-	-	-100.00%
1782		Total Other Operating Expenses	\$ 1,933,000	\$ 1,986,185	\$ 2,061,825	\$ 2,140,438	\$ 2,223,375	\$ 2,308,325	3.61%
1783		Total Meter Operations Expenses	\$ 3,771,209	\$ 3,887,194	\$ 4,142,365	\$ 4,291,843	\$ 4,569,627	\$ 4,734,288	4.65%
253216-408 WATER POWER SYSTEM AND INSTRUMENTATION									
		<u>Personnel Services</u>							
1784	512100	Regular Salaries	\$ 484,665	\$ 499,205	\$ 514,181	\$ 529,607	\$ 545,495	\$ 561,860	3.00%
1785	512600	ER 457 Deferred Comp	2,000	2,060	2,122	2,185	2,251	2,319	3.00%
1786	514100	Overtime	44,867	46,213	47,599	49,027	50,498	52,013	3.00%
1787	515000	Vacation Sell Back	1,101	1,134	1,168	1,203	1,239	1,276	3.00%
1788	515200	Special Pay Adjustment	29,323	30,203	31,109	32,042	33,003	33,993	3.00%
1789	518100	Termination Pay	-	-	-	-	-	-	0.00%
1790	519100	Reserve for Salary Adjustment	14,089	14,512	14,947	15,395	15,857	16,333	3.00%
1791	521100	Social Security Matching	44,065	45,387	46,749	48,151	49,596	51,083	3.00%
1792	522100	Retirement Regular	51,385	52,927	54,514	56,150	57,834	59,569	3.00%
1793	523150	Health Insurance	117,900	123,795	129,985	136,484	143,308	150,474	5.00%
1794	523152	Dental Insurance	4,410	4,631	4,862	5,105	5,360	5,628	5.00%
1795	523153	Short Term Disability Ins	810	851	893	938	985	1,034	5.00%
1796	523154	Long Term Disability Ins	1,710	1,796	1,885	1,980	2,079	2,182	5.00%
1797	523160	Life Insurance Short and Long Term	1,401	1,401	1,401	1,401	1,401	1,401	0.00%
1798	524100	Workers Compensation Regular	10,455	10,978	11,527	12,103	12,708	13,344	5.00%
1799	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1800	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1801		Total Personnel Services	\$ 808,181	\$ 835,090	\$ 862,942	\$ 891,771	\$ 921,614	\$ 952,509	3.34%
		<u>Other Operating Expenses</u>							
1802	634207	IT Capital Allocation	\$ 600	\$ 618	\$ 637	\$ 656	\$ 675	\$ 696	3.00%
1803	634210	Info Technology Automation Allocation	6,300	6,489	6,684	6,884	7,091	7,303	3.00%
1804	634212	IT Microsoft Office Allocation	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
1805	634805	Emergency Maintenance and Repair	40,000	41,600	43,264	44,995	46,794	48,666	4.00%
1806	634980	Interdepartmental Payment For Services	2,500	2,575	2,652	2,732	2,814	2,898	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1807	634999	Other Contractual Services	180,000	184,320	188,744	193,274	197,912	202,662	2.40%
1808	640300	Out of County Travel Professional Development	1,800	1,867	1,941	2,019	2,162	2,245	4.52%
1809	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1810	640415	Motor Pool Capital Recovery Charge	14,300	14,643	14,995	15,355	15,723	16,100	2.40%
1811	641100	Telephone Base Cost	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1812	641700	Cellular Telephone	2,800	2,904	3,020	3,140	3,363	3,492	4.52%
1813	641900	Telephone System Support Allocation	600	614	629	644	660	676	2.40%
1814	641950	Postage Freight and UPS	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1815	641952	Freight	-	-	-	-	-	-	0.00%
1816	645260	Auto Insurance	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
1817	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
1818	646430	Fleet Maint ISF Labor and Overhead	5,600	5,824	6,057	6,299	6,551	6,813	4.00%
1819	646440	Fleet Maint ISF Parts and Sublet	3,100	3,224	3,353	3,487	3,627	3,772	4.00%
1820	646445	Fleet Non Maint ISF Parts and Sublet	400	416	433	450	468	487	4.00%
1821	646610	Communication Equipment RM Outside Vendors	10,900	11,336	11,789	12,261	12,751	13,262	4.00%
1822	646710	Office Equipment R and M	1,000	1,040	1,082	1,125	1,170	1,217	4.00%
1823	647110	Printing and/or Binding Outside Vendors	200	205	210	215	220	225	2.40%
1824	649010	Licenses and Permits	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
1825	651110	Office Supplies General	2,500	2,560	2,621	2,684	2,749	2,815	2.40%
1826	651910	Minor Office Equipment	1,200	1,229	1,258	1,288	1,319	1,351	2.40%
1827	651930	Minor Office Furniture	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1828	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1829	652110	Clothing and Uniform Purchases	6,000	6,222	6,471	6,729	7,206	7,484	4.52%
1830	652130	Clothing and Uniform Rental	500	519	539	561	600	624	4.52%
1831	652490	Fuel and Lubricants ISF Billings	10,900	11,500	12,132	12,799	13,503	14,246	5.50%
1832	652910	Minor Operating Equipment	5,500	5,632	5,767	5,906	6,047	6,192	2.40%
1833	652920	Computer Software	9,000	9,216	9,437	9,664	9,896	10,133	2.40%
1834	652990	Other Operating Supplies	6,000	6,144	6,291	6,442	6,597	6,755	2.40%
1835	652991	Electrical Supplier	120,000	124,800	129,792	134,984	140,383	145,998	4.00%
1836	652992	Electrical Co	-	-	-	-	-	-	0.00%
1837	652999	Painting Supplies	300	307	315	322	330	338	2.40%
1838	654360	Other Training Educational Expenses	22,000	22,815	23,728	24,673	26,421	27,441	4.52%
1839	655100	Utilities Parts Etc	15,000	15,600	16,224	16,873	17,548	18,250	4.00%
1840	763100	Improvements General	-	-	-	-	-	-	0.00%
1841	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1842	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1843	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1844		Total Other Operating Expenses	\$ 490,200	\$ 505,868	\$ 522,177	\$ 539,042	\$ 557,646	\$ 575,703	3.27%
1845		Total Water Power System and Instrumentation Expenses	\$ 1,298,381	\$ 1,340,958	\$ 1,385,118	\$ 1,430,813	\$ 1,479,261	\$ 1,528,213	3.31%
253221-408 NCRWTP									
<u>Personnel Services</u>									
1846	512100	Regular Salaries	\$ 868,458	\$ 894,512	\$ 921,347	\$ 948,988	\$ 977,457	\$ 1,006,781	3.00%
1847	512600	ER 457 Deferred Comp	6,000	6,180	6,365	6,556	6,753	6,956	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1848	513100	Other Salaries and Wages	30,333	31,243	32,180	33,146	34,140	35,164	3.00%
1849	514100	Overtime	97,247	100,164	103,169	106,264	109,452	112,736	3.00%
1850	515000	Vacation Sell Back	5,653	5,823	5,997	6,177	6,363	6,553	3.00%
1851	515200	Special Pay Adjustment	31,021	31,952	32,910	33,897	34,914	35,962	3.00%
1852	518100	Termination Pay	-	-	-	-	-	-	0.00%
1853	519100	Reserve for Salary Adjustment	25,223	25,980	26,759	27,562	28,389	29,240	3.00%
1854	521100	Social Security Matching	81,386	83,828	86,342	88,933	91,601	94,349	3.00%
1855	522100	Retirement Regular	100,061	103,063	106,155	109,339	112,620	115,998	3.00%
1856	523149	Health Insurance - Job Bankers / PT	13,100	13,755	14,443	15,165	15,923	16,719	5.00%
1857	523150	Health Insurance	222,700	233,835	245,527	257,803	270,693	284,228	5.00%
1858	523151	Health Insurance - VSIP	-	-	-	-	-	-	0.00%
1859	523152	Dental Insurance	8,330	8,747	9,184	9,643	10,125	10,631	5.00%
1860	523153	Short Term Disability Ins	1,530	1,607	1,687	1,771	1,860	1,953	5.00%
1861	523154	Long Term Disability Ins	3,230	3,392	3,561	3,739	3,926	4,122	5.00%
1862	523160	Life Insurance Short and Long Term	2,518	2,518	2,518	2,518	2,518	2,518	0.00%
1863	524100	Workers Compensation Regular	21,844	22,936	24,083	25,287	26,552	27,879	5.00%
1864	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1865	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1866		Total Personnel Services	\$ 1,518,634	\$ 1,569,532	\$ 1,622,228	\$ 1,676,789	\$ 1,733,285	\$ 1,791,790	3.36%
		<u>Other Operating Expenses</u>							
1867	631400	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1868	634207	IT Capital Allocation	3,800	3,914	4,031	4,152	4,277	4,405	3.00%
1869	634210	Info Technology Automation Allocation	30,400	31,312	32,251	33,219	34,215	35,242	3.00%
1870	634212	IT Microsoft Office Allocation	2,000	2,060	2,122	2,185	2,251	2,319	3.00%
1871	634805	Emergency Maintenance and Repair	80,000	83,200	86,528	89,989	93,589	97,332	4.00%
1872	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
1873	634999	Other Contractual Services	315,000	322,560	330,301	338,229	346,346	354,658	2.40%
1874	640300	Out of County Travel Professional Development	3,200	3,319	3,451	3,589	3,843	3,991	4.52%
1875	640415	Motor Pool Capital Recovery Charge	10,300	10,547	10,800	11,060	11,325	11,597	2.40%
1876	641100	Telephone Base Cost	3,200	3,277	3,355	3,436	3,518	3,603	2.40%
1877	641150	Telephone Beepers Base Cost	100	102	105	107	110	113	2.40%
1878	641230	Telephone Access Charges	2,800	2,867	2,936	3,006	3,079	3,153	2.40%
1879	641700	Cellular Telephone	800	830	863	897	961	998	4.52%
1880	641900	Telephone System Support Allocation	300	307	315	322	330	338	2.40%
1881	641950	Postage Freight and UPS	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1882	643100	Electricity	873,000	945,373	983,412	1,021,980	1,061,826	1,103,017	4.79%
1883	643300	Trash and Garbage Disposal	15,000	15,360	15,729	16,106	16,493	16,888	2.40%
1884	644600	Rent Equipment	8,000	8,192	8,389	8,590	8,796	9,007	2.40%
1885	644620	Lease Equipment	1,800	1,843	1,887	1,933	1,979	2,027	2.40%
1886	645260	Auto Insurance	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
1887	646110	Building R and M Outside Vendors	200	208	216	225	234	243	4.00%
1888	646180	Building R and M ISF Billings	-	-	-	-	-	-	0.00%
1889	646319	Tree Trimming	-	-	-	-	-	-	0.00%
1890	646430	Fleet Maint ISF Labor and Overhead	4,800	4,992	5,192	5,399	5,615	5,840	4.00%
1891	646440	Fleet Maint ISF Parts and Sublet	4,500	4,680	4,867	5,062	5,264	5,475	4.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1892	646445	Fleet Non Maint ISF Parts and Sublet	400	416	433	450	468	487	4.00%
1893	646610	Communication Equipment RM Outside Vendors	3,500	3,640	3,786	3,937	4,095	4,258	4.00%
1894	646710	Office Equipment R and M	-	-	-	-	-	-	0.00%
1895	649010	Licenses and Permits	-	-	-	-	-	-	0.00%
1896	651110	Office Supplies General	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1897	651910	Minor Office Equipment	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1898	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
1899	652110	Clothing and Uniform Purchases	4,000	4,148	4,314	4,486	4,804	4,989	4.52%
1900	652120	Uniform Accessories	-	-	-	-	-	-	0.00%
1901	652130	Clothing and Uniform Rental	8,400	8,711	9,060	9,420	10,088	10,477	4.52%
1902	652310	Fertilizer Herbicides and Chemicals	1,290,000	1,400,717	1,478,401	1,558,866	1,643,346	1,732,078	6.07%
1903	652410	Fuel and Lubricants Outside Vendors	1,000	1,055	1,113	1,174	1,239	1,307	5.50%
1904	652490	Fuel and Lubricants ISF Billings	38,200	40,301	42,518	44,856	47,323	49,926	5.50%
1905	652510	Household and Institutional Supplies	1,000	1,024	1,049	1,074	1,100	1,126	2.40%
1906	652720	Medical Supplies	300	307	315	322	330	338	2.40%
1907	652910	Minor Operating Equipment	20,000	20,480	20,972	21,475	21,990	22,518	2.40%
1908	652920	Computer Software	-	-	-	-	-	-	0.00%
1909	652990	Other Operating Supplies	-	-	-	-	-	-	0.00%
1910	652991	Electrical Supplier	3,000	3,120	3,245	3,375	3,510	3,650	4.00%
1911	652992	Electrical Co	3,000	3,120	3,245	3,375	3,510	3,650	4.00%
1912	652999	Painting Supplies	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
1913	653110	Limerock Clay and Rip Rap	2,000	2,048	2,097	2,147	2,199	2,252	2.40%
1914	654110	Books Publications and Subscriptions	-	-	-	-	-	-	0.00%
1915	654210	Dues and Memberships	100	104	108	112	120	125	4.52%
1916	654310	Tuition	-	-	-	-	-	-	0.00%
1917	654360	Other Training Educational Expenses	7,800	8,089	8,413	8,748	9,367	9,729	4.52%
1918	655100	Utilities Parts Etc	350,000	364,000	378,560	393,702	409,450	425,829	4.00%
1919	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%
1920	764110	Autos and Trucks	-	-	-	-	-	-	0.00%
1921	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1922	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1923	Inc1	New Regulation on Lead Parts	-	-	-	-	-	-	0.00%
1924	Inc2	WW Pretreatment Ordinance Changes	-	-	-	-	-	-	0.00%
1925	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1926		Total Other Operating Expenses	\$ 3,106,900	\$ 3,321,546	\$ 3,470,034	\$ 3,623,001	\$ 3,783,332	\$ 3,949,684	4.92%
1927		Total NCRWTP Expenses	\$ 4,625,534	\$ 4,891,078	\$ 5,092,262	\$ 5,299,790	\$ 5,516,618	\$ 5,741,474	4.42%
253222-408 NORTHEAST REGIONAL WTP									
		<u>Personnel Services</u>							
1928	512100	Regular Salaries	\$ 253,259	\$ 260,857	\$ 268,682	\$ 276,743	\$ 285,045	\$ 293,597	3.00%
1929	512600	ER 457 Deferred Comp	1,500	1,545	1,591	1,639	1,688	1,739	3.00%
1930	514100	Overtime	12,493	12,868	13,254	13,651	14,061	14,483	3.00%
1931	515000	Vacation Sell Back	2,826	2,911	2,998	3,088	3,181	3,276	3.00%
1932	515200	Special Pay Adjustment	6,903	7,110	7,323	7,543	7,769	8,002	3.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1933	519100	Reserve for Salary Adjustment	7,345	7,565	7,792	8,026	8,267	8,515	3.00%
1934	521100	Social Security Matching	21,270	21,908	22,565	23,242	23,940	24,658	3.00%
1935	522100	Retirement Regular	43,526	44,832	46,177	47,562	48,989	50,459	3.00%
1936	523150	Health Insurance	52,400	55,020	57,771	60,660	63,693	66,877	5.00%
1937	523152	Dental Insurance	1,960	2,058	2,161	2,269	2,382	2,502	5.00%
1938	523153	Short Term Disability Ins	360	378	397	417	438	459	5.00%
1939	523154	Long Term Disability Ins	760	798	838	880	924	970	5.00%
1940	523160	Life Insurance Short and Long Term	737	737	737	737	737	737	0.00%
1941	524100	Workers Compensation Regular	2,775	2,914	3,059	3,212	3,373	3,542	5.00%
1942	AddPersSalary	Additional Personnel Salary	-	-	-	-	243,981	251,300	0.00%
1943	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	133,845	137,860	0.00%
1944		Total Personnel Services	\$ 408,114	\$ 421,500	\$ 435,347	\$ 449,669	\$ 842,312	\$ 868,976	16.32%
		<u>Other Operating Expenses</u>							
1945	634207	IT Capital Allocation	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338	\$ 348	3.00%
1946	634210	Info Technology Automation Allocation	2,700	2,781	2,864	2,950	3,039	3,130	3.00%
1947	634212	IT Microsoft Office Allocation	400	412	424	437	450	464	3.00%
1948	634805	Emergency Maintenance and Repair	50,000	52,000	54,080	56,243	58,493	60,833	4.00%
1949	634980	Interdepartmental Payment For Services	-	-	-	-	-	-	0.00%
1950	634999	Other Contractual Services	70,000	71,680	73,400	75,162	76,966	78,813	2.40%
1951	640300	Out of County Travel Professional Development	2,400	2,489	2,589	2,692	2,882	2,994	4.52%
1952	640410	Motor Pool Rental Charge	-	-	-	-	-	-	0.00%
1953	641230	Telephone Access Charges	400	410	419	429	440	450	2.40%
1954	641700	Cellular Telephone	3,600	3,733	3,883	4,037	4,323	4,490	4.52%
1955	641950	Postage Freight and UPS	-	-	-	-	-	-	0.00%
1956	643100	Electricity	65,000	70,389	73,221	76,092	79,059	82,126	4.79%
1957	643300	Trash and Garbage Disposal	-	-	-	-	-	-	0.00%
1958	644100	Rent - Building	-	-	-	-	-	-	0.00%
1959	646314	Maintenance Landscaping	-	-	-	-	-	-	0.00%
1960	646320	Landscape Materials	5,000	5,120	5,243	5,369	5,498	5,629	2.40%
1961	646430	Fleet Maint ISF Labor and Overhead	-	-	-	-	-	-	0.00%
1962	646440	Fleet Maint ISF Parts and Sublet	-	-	-	-	-	-	0.00%
1963	651110	Office Supplies General	-	-	-	-	-	-	0.00%
1964	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
1965	652110	Clothing and Uniform Purchases	-	-	-	-	-	-	0.00%
1966	652140	Personal Safety Equipment	-	-	-	-	-	-	0.00%
1967	652310	Fertilizer Herbicides and Chemicals	45,000	46,666	48,535	50,467	54,043	56,129	4.52%
1968	652490	Fuel and Lubricants ISF Billings	-	-	-	-	-	-	0.00%
1969	652910	Minor Operating Equipment	-	-	-	-	-	-	0.00%
1970	652989	Lumber and Laminates	-	-	-	-	-	-	0.00%
1971	652990	Other Operating Supplies	14,000	14,336	14,680	15,032	15,393	15,763	2.40%
1972	652992	Electrical Co	-	-	-	-	-	-	0.00%
1973	652999	Painting Supplies	-	-	-	-	-	-	0.00%
1974	654360	Other Training Educational Expenses	3,600	3,733	3,883	4,037	4,323	4,490	4.52%
1975	655100	Utilities Parts Etc	50,000	52,000	54,080	56,243	58,493	60,833	4.00%
1976	655200	Utilities Repair Etc	-	-	-	-	-	-	0.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
1977	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
1978	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
1979	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
1980		Total Other Operating Expenses	\$ 312,400	\$ 326,058	\$ 337,620	\$ 349,520	\$ 363,740	\$ 376,492	3.80%
1981		Total Northeast Regional WTP Expenses	\$ 720,514	\$ 747,559	\$ 772,967	\$ 799,189	\$ 1,206,052	\$ 1,245,467	11.57%
253250-408 WATER LABORATORY									
		<u>Personnel Services</u>							
1982	512100	Regular Salaries	\$ 423,949	\$ 436,667	\$ 449,767	\$ 463,261	\$ 477,158	\$ 491,473	3.00%
1983	512600	ER 457 Deferred Comp	2,500	2,575	2,652	2,732	2,814	2,898	3.00%
1984	514100	Overtime	14,516	14,951	15,400	15,862	16,338	16,828	3.00%
1985	515000	Vacation Sell Back	1,048	1,079	1,112	1,145	1,180	1,215	3.00%
1986	515200	Special Pay Adjustment	33,067	34,059	35,081	36,133	37,217	38,334	3.00%
1987	518100	Termination Pay	-	-	-	-	-	-	0.00%
1988	519100	Reserve for Salary Adjustment	12,295	12,664	13,044	13,435	13,838	14,253	3.00%
1989	521100	Social Security Matching	37,285	38,404	39,556	40,742	41,965	43,224	3.00%
1990	522100	Retirement Regular	43,925	45,243	46,600	47,998	49,438	50,921	3.00%
1991	523150	Health Insurance	91,700	96,285	101,099	106,154	111,462	117,035	5.00%
1992	523152	Dental Insurance	3,430	3,602	3,782	3,971	4,169	4,378	5.00%
1993	523153	Short Term Disability Ins	630	662	695	729	766	804	5.00%
1994	523154	Long Term Disability Ins	1,330	1,397	1,466	1,540	1,617	1,697	5.00%
1995	523160	Life Insurance Short and Long Term	1,225	1,225	1,225	1,225	1,225	1,225	0.00%
1996	524100	Workers Compensation Regular	9,435	9,907	10,402	10,922	11,468	12,042	5.00%
1997	AddPersSalary	Additional Personnel Salary	-	-	-	-	-	-	0.00%
1998	AddPersBenefits	Additional Personnel Benefits	-	-	-	-	-	-	0.00%
1999		Total Personnel Services	\$ 676,335	\$ 698,719	\$ 721,881	\$ 745,849	\$ 770,654	\$ 796,327	3.32%
		<u>Other Operating Expenses</u>							
2000	634207	IT Capital Allocation	\$ 6,300	\$ 6,489	\$ 6,684	\$ 6,884	\$ 7,091	\$ 7,303	3.00%
2001	634210	Info Technology Automation Allocation	40,800	42,024	43,285	44,583	45,921	47,298	3.00%
2002	634211	IT Billing Hours Allocation	-	-	-	-	-	-	0.00%
2003	634212	IT Microsoft Office Allocation	800	824	849	874	900	927	3.00%
2004	634980	Interdepartmental Payment For Services	52,500	54,075	55,697	57,368	59,089	60,862	3.00%
2005	634999	Other Contractual Services	162,100	165,990	169,974	174,054	178,231	182,508	2.40%
2006	640300	Out of County Travel Professional Development	1,600	1,659	1,726	1,794	1,922	1,996	4.52%
2007	640410	Motor Pool Rental Charge	200	205	210	215	220	225	2.40%
2008	640415	Motor Pool Capital Recovery Charge	12,800	13,107	13,422	13,744	14,074	14,412	2.40%
2009	641230	Telephone Access Charges	600	614	629	644	660	676	2.40%
2010	641700	Cellular Telephone	1,000	1,037	1,079	1,121	1,201	1,247	4.52%
2011	641900	Telephone System Support Allocation	600	614	629	644	660	676	2.40%
2012	641950	Postage Freight and UPS	3,000	3,072	3,146	3,221	3,299	3,378	2.40%
2013	645260	Auto Insurance	6,700	6,700	6,700	6,700	6,700	6,700	0.00%
2014	646430	Fleet Maint ISF Labor and Overhead	2,100	2,184	2,271	2,362	2,457	2,555	4.00%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
2015	646440	Fleet Maint ISF Parts and Sublet	1,600	1,664	1,731	1,800	1,872	1,947	4.00%
2016	646445	Fleet Non Maint ISF Parts and Sublet	600	624	649	675	702	730	4.00%
2017	646610	Communication Equipment RM Outside Vendors	700	728	757	787	819	852	4.00%
2018	647110	Printing and/or Binding Outside Vendors	-	-	-	-	-	-	0.00%
2019	649010	Licenses and Permits	100	102	105	107	110	113	2.40%
2020	651110	Office Supplies General	4,900	5,018	5,138	5,261	5,388	5,517	2.40%
2021	651910	Minor Office Equipment	1,500	1,536	1,573	1,611	1,649	1,689	2.40%
2022	651930	Minor Office Furniture	-	-	-	-	-	-	0.00%
2023	651950	Minor Data Processing Equipment	-	-	-	-	-	-	0.00%
2024	652110	Clothing and Uniform Purchases	700	726	755	785	841	873	4.52%
2025	652130	Clothing and Uniform Rental	2,800	2,904	3,020	3,140	3,363	3,492	4.52%
2026	652310	Fertilizer Herbicides and Chemicals	75,000	81,437	85,954	90,632	95,543	100,702	6.07%
2027	652490	Fuel and Lubricants ISF Billings	5,600	5,908	6,233	6,576	6,937	7,319	5.50%
2028	652720	Medical Supplies	400	410	419	429	440	450	2.40%
2029	652910	Minor Operating Equipment	16,000	16,384	16,777	17,180	17,592	18,014	2.40%
2030	652920	Computer Software	-	-	-	-	-	-	0.00%
2031	652990	Other Operating Supplies	22,400	22,938	23,488	24,052	24,629	25,220	2.40%
2032	654110	Books Publications and Subscriptions	500	512	524	537	550	563	2.40%
2033	654210	Dues and Memberships	-	-	-	-	-	-	0.00%
2034	654360	Other Training Educational Expenses	4,800	4,978	5,177	5,383	5,765	5,987	4.52%
2035	655100	Utilities Parts Etc	-	-	-	-	-	-	0.00%
2036	764220	Radios and Equipment	-	-	-	-	-	-	0.00%
2037	764900	Data Processing Equipment	-	-	-	-	-	-	0.00%
2038	764990	Other Machinery and Equipment	-	-	-	-	-	-	0.00%
2039		Total Other Operating Expenses	\$ 428,700	\$ 444,463	\$ 458,600	\$ 473,165	\$ 488,622	\$ 504,231	3.30%
2040		Total Water Laboratory Expenses	\$ 1,105,035	\$ 1,143,182	\$ 1,180,480	\$ 1,219,014	\$ 1,259,276	\$ 1,300,558	3.31%
	919010-408	RESERVES							
2041	991000	Reserve for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2042	992100	Reserve Attrition - Salary Savings	-	-	-	-	-	-	0.00%
2043	998000	Reserve for Cash Balance (Ch 129.01 F.S.)	-	-	-	-	-	-	0.00%
2044		Total Reserves Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	929010-408	INTERFUND TRANSFERS - BCC							
2045	910010	Transfer to General Fund 001	\$ 196,300	\$ 201,011	\$ 205,835	\$ 210,776	\$ 215,834	\$ 221,014	2.40%
2046	911070	Transfer to Impact Fee Administration 107	218,500	223,744	229,114	234,613	240,243	246,009	2.40%
2047	913010	Transfer to County Wide CIP 301	-	-	-	-	-	-	0.00%
2048	914090	Transfer to Water and Sewer Special Assessments 409	811,500	-	830,976	850,919	871,341	892,254	1.92%
2049	914100	Transfer to County Water/Sewer Debt Service 410	-	-	-	-	-	-	0.00%
2050	914120	Transfer to County Water Capital Project 412	-	-	-	-	-	-	0.00%
2051	914140	Transfer to County Sewer Capital Project 414	-	-	-	-	-	-	0.00%
2052	914700	Transfer to 470 S Waste Displ Srv	145,200	148,685	152,253	155,907	159,649	163,481	2.40%
2053	914730	Transfer To 473 Mandatory Trash Collection	510,600	522,854	535,403	548,253	561,411	574,884	2.40%
2054	915050	Transfer to 505 IT Ops	245,900	251,802	257,845	264,033	270,370	276,859	2.40%

Table 3-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater and IQ Water System

Projection of Operating Expenses - Combined Water, Wastewater and IQ Water Systems

Line No.	Expenditure Code	Description	Adjusted 2018	Projected Fiscal Year Ending September 30.					Annual Growth Rate 2018-2023
				2019	2020	2021	2022	2023	
2055	915060	Transfer to 506 IT Capital	258,800	265,011	271,371	277,884	284,554	291,383	2.40%
2056		Total Interfund Transfers - BCC Expenses	\$ 2,386,800	\$ 1,613,107	\$ 2,482,798	\$ 2,542,385	\$ 2,603,402	\$ 2,665,884	2.24%
2057		SUBTOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT	\$ 91,630,296	\$ 92,696,676	\$ 97,449,237	\$ 101,216,375	\$ 105,684,716	\$ 109,551,731	3.64%
		FGUA GOLDEN GATE AQUISITION							
2058	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	\$ 771,500	\$ 1,593,267	\$ 1,602,956	\$ 1,612,878	\$ 1,623,038	\$ 1,633,442	16.19%
2059	AddPersSalary	Additional Personnel Salary	126,452	223,277	229,976	236,875	243,981	251,300	14.72%
2060	AddPersBenefits	Additional Personnel Benefits	69,370	122,487	126,162	129,946	133,845	137,860	14.72%
2061		Total FGUA Golden Gate Acquisition Expenses	\$967,321	\$1,939,031	\$1,959,094	\$1,979,700	\$2,000,864	\$2,022,603	15.90%
		OTHER OPERATING EXPENSES							
2062		Contingency Allowance	\$ -	\$ 946,357	\$ 994,083	\$ 1,031,961	\$ 1,076,856	\$ 1,115,743	0.00%
2063		Bad Debt Allowance (0.250% of Operating Expenses)	357,924	524,223	547,959	572,170	597,302	623,407	11.74%
2064		Allowance for Capital Project Expenditures Reclassified as Operating Expense	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	0.00%
2065		Allowance for Hurricane Irma Operating Expenses	-	-	-	-	-	-	0.00%
2066		Total Other Operating Expenses	\$ 2,157,924	\$ 3,270,580	\$ 3,342,042	\$ 3,404,130	\$ 3,474,158	\$ 3,539,150	10.40%
2067		TOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT	\$ 94,755,541	\$ 97,906,288	\$ 102,750,373	\$ 106,600,205	\$ 111,159,738	\$ 115,113,483	3.97%

Table 3-11

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
Water System							
	<u>Existing Senior Lien Debt - CCWSD</u>						
1	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 1,081,510	\$ 1,082,245	\$ 1,080,225	\$ 1,075,450	\$ -	\$ -
2	Water and Sewer Refunding Revenue Bonds, Series 2015	1,584,757	1,583,011	1,585,314	1,587,687	2,585,817	-
3	Water and Sewer Refunding Revenue Bonds, Series 2016	1,340,181	1,340,181	1,340,181	1,340,181	1,340,181	1,340,181
4	Water and Sewer Revenue Bonds, Series 2018	1,034,223	1,704,534	1,705,234	1,702,410	1,707,273	2,290,739
	Developer Note	-	-	-	-	-	-
	Total Existing Senior Lien Debt Service Payments	\$ 5,040,672	\$ 5,709,971	\$ 5,710,954	\$ 5,705,728	\$ 5,633,271	\$ 3,630,920
	<u>Existing Subordinate Lien Debt - CCWSD</u>						
5	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$ 6,375,640	\$ 6,122,098	\$ 5,868,486	\$ 5,868,208	\$ 5,031,287	\$ 5,031,837
6	Total Existing Subordinate Lien Debt Service Payments	\$ 6,375,640	\$ 6,122,098	\$ 5,868,486	\$ 5,868,208	\$ 5,031,287	\$ 5,031,837
	<u>Proposed Senior Lien Debt</u>						
7	Additional Bonds, Series 2020	\$ -	\$ -	\$ -	\$ 1,967,257	\$ 3,934,515	\$ 3,934,515
8	Total Proposed Senior Lien Debt	\$ -	\$ -	\$ -	\$ 1,967,257	\$ 3,934,515	\$ 3,934,515
	<u>Proposed Subordinate Lien Debt</u>						
9	Additional SRF Loan 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Additional SRF Loan 2	-	-	-	-	-	-
11	Additional SRF Loan 3	-	-	-	-	-	-
12	Additional SRF Loan 4	-	-	-	-	-	-
13	Additional SRF Loan 5	-	-	-	-	-	-
14	Total Proposed Subordinate Lien Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Water System Debt Service Payments	\$ 11,416,312	\$ 11,832,069	\$ 11,579,440	\$ 13,541,194	\$ 14,599,073	\$ 12,597,273
Wastewater System							
	<u>Existing Senior Lien Debt - CCWSD</u>						
16	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 390,914	\$ 391,179	\$ 390,449	\$ 388,724	\$ -	\$ -
17	Water and Sewer Refunding Revenue Bonds, Series 2015	1,259,438	1,258,051	1,259,881	1,261,766	2,055,000	-

Table 3-11

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
18	Water and Sewer Refunding Revenue Bonds, Series 2016	1,065,069	1,065,069	1,065,069	1,065,069	1,065,069	1,065,069
19	Water and Sewer Revenue Bonds, Series 2018	821,918	1,354,627	1,355,183	1,352,939	1,356,803	1,820,496
20	Total Existing Senior Lien Debt Service Payments	\$ 3,537,338	\$ 4,068,926	\$ 4,070,582	\$ 4,068,498	\$ 4,476,872	\$ 2,885,565
	<u>Existing Subordinate Lien Debt - CCWSD</u>						
21	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$ 4,484,304	\$ 4,305,975	\$ 4,127,597	\$ 4,127,402	\$ 3,538,754	\$ 3,539,141
22	Total Existing Subordinate Lien Debt Service Payments	\$ 4,484,304	\$ 4,305,975	\$ 4,127,597	\$ 4,127,402	\$ 3,538,754	\$ 3,539,141
	<u>Proposed Senior Lien Debt</u>						
23	Additional Bonds, Series 2020	\$ -	\$ -	\$ -	\$ 1,344,293	\$ 2,688,585	\$ 2,688,585
24	Total Proposed Senior Lien Debt	\$ -	\$ -	\$ -	\$ 1,344,293	\$ 2,688,585	\$ 2,688,585
	<u>Proposed Subordinate Lien Debt</u>						
25	Additional SRF Loan 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Additional SRF Loan 2	-	-	-	-	-	-
27	Additional SRF Loan 3	-	-	-	-	-	-
28	Additional SRF Loan 4	-	-	-	-	-	-
29	Additional SRF Loan 5	-	-	-	-	-	-
30	Total Proposed Subordinate Lien Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Total Wastewater System Debt Service Payments	\$ 8,021,642	\$ 8,374,901	\$ 8,198,179	\$ 9,540,192	\$ 10,704,211	\$ 9,113,291

Table 3-11

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
IQ Water System							
	<u>Existing Senior Lien Debt - CCWSD</u>						
32	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Water and Sewer Refunding Revenue Bonds, Series 2015	-	-	-	-	-	-
34	Water and Sewer Refunding Revenue Bonds, Series 2016	-	-	-	-	-	-
35	Water and Sewer Revenue Bonds, Series 2018	-	-	-	-	-	-
36	Developer Note	-	-	-	-	-	-
37	Total Existing Senior Lien Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Existing Subordinate Lien Debt - CCWSD</u>						
38	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$ 288,210	\$ 276,749	\$ 265,284	\$ 265,272	\$ 227,439	\$ 227,464
39	Total Existing Subordinate Lien Debt Service Payments	\$ 288,210	\$ 276,749	\$ 265,284	\$ 265,272	\$ 227,439	\$ 227,464
	<u>Proposed Senior Lien Debt</u>						
40	Additional Bonds, Series 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Total Proposed Senior Lien Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Proposed Subordinate Lien Debt</u>						
42	Additional SRF Loan 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Additional SRF Loan 2	-	-	-	-	-	-
44	Additional SRF Loan 3	-	-	-	-	-	-
45	Additional SRF Loan 4	-	-	-	-	-	-
46	Additional SRF Loan 5	-	-	-	-	-	-
47	Total Proposed Subordinate Lien Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total IQ System Debt Service Payments	\$ 288,210	\$ 276,749	\$ 265,284	\$ 265,272	\$ 227,439	\$ 227,464
COMBINED SYSTEM							
	<u>Existing Senior Lien Debt - CCWSD</u>						
49	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 1,472,424	\$ 1,473,424	\$ 1,470,674	\$ 1,464,174	\$ -	\$ -
50	Water and Sewer Refunding Revenue Bonds, Series 2015	2,844,195	2,841,062	2,845,195	2,849,453	4,640,817	-
51	Water and Sewer Refunding Revenue Bonds, Series 2016	2,405,250	2,405,250	2,405,250	2,405,250	2,405,250	2,405,250
52	Water and Sewer Revenue Bonds, Series 2018	1,856,141	3,059,161	3,060,417	3,055,349	3,064,076	4,111,235
53	Total Existing Senior Lien Debt Service Payments	\$ 8,578,010	\$ 9,778,897	\$ 9,781,536	\$ 9,774,226	\$ 10,110,143	\$ 6,516,485

Table 3-11

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	<u>Existing Subordinate Lien Debt - CCWSD</u>						
54	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$ 11,148,154	\$ 10,704,822	\$ 10,261,368	\$ 10,260,882	\$ 8,797,480	\$ 8,798,442
55	Total Existing Subordinate Lien Debt Service Payments	\$ 11,148,154	\$ 10,704,822	\$ 10,261,368	\$ 10,260,882	\$ 8,797,480	\$ 8,798,442
	<u>Proposed Senior Lien Debt</u>						
56	Additional Bonds, Series 2020	\$ -	\$ -	\$ -	\$ 3,311,550	\$ 6,623,100	\$ 6,623,100
57	Total Proposed Senior Lien Debt	\$ -	\$ -	\$ -	\$ 3,311,550	\$ 6,623,100	\$ 6,623,100
	<u>Proposed Subordinate Lien Debt</u>						
58	Additional SRF Loan 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Additional SRF Loan 2	-	-	-	-	-	-
60	Additional SRF Loan 3	-	-	-	-	-	-
61	Additional SRF Loan 4	-	-	-	-	-	-
62	Additional SRF Loan 5	-	-	-	-	-	-
63	Total Proposed Subordinate Lien Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	COMBINED DEBT SERVICE PAYMENTS	\$ 19,726,164	\$ 20,483,719	\$ 20,042,904	\$ 23,346,658	\$ 25,530,723	\$ 21,938,027
65	Total Debt Service Payments	\$ 19,726,164	\$ 20,483,719	\$ 20,042,904	\$ 23,346,658	\$ 25,530,723	\$ 21,938,027
OVERALL DEBT SERVICE ALLOCATION							
66	Water System (%)	57.87%	57.76%	57.77%	58.00%	57.18%	57.42%
67	Wastewater System (%)	40.66%	40.89%	40.90%	40.86%	41.93%	41.54%
68	IQ Water System (%)	1.46%	1.35%	1.32%	1.14%	0.89%	1.04%

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Line No.	Fiscal Year Ending Sep 30,	Total Existing and Proposed Debt (Senior and Subordinate)									
		Starting Principal Outstanding	Payments			Payment Allocation			Principal Outstanding		
			Principal	Interest	Total	57.09% Water	42.23% Wastewater	0.68% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance
1	2016	\$ 37,801,733	\$ 10,937,871	\$ 3,346,145	\$ 14,284,016	\$ 7,086,779	\$ 6,930,744	\$ 266,494	\$ 26,863,861	\$ -	\$ 26,863,861
2	2017	165,015,116	8,632,148	4,461,760	13,093,908	7,762,543	5,106,682	224,683	156,382,968	-	156,382,968
3	2018	192,347,968	15,102,061	4,624,103	19,726,164	11,416,312	8,021,642	288,210	177,245,907	-	177,245,907
4	2019	177,245,907	15,564,480	4,919,239	20,483,719	11,832,069	8,374,901	276,749	161,681,427	-	161,681,427
5	2020	272,066,427	15,411,464	4,631,440	20,042,904	11,579,440	8,198,179	265,284	256,654,963	-	256,654,963
6	2021	256,654,963	15,688,963	7,657,695	23,346,658	13,541,194	9,540,192	265,272	240,966,000	-	240,966,000
7	2022	240,966,000	14,852,000	10,678,723	25,530,723	14,599,073	10,704,211	227,439	226,114,000	-	226,114,000
8	2023	226,114,000	11,539,000	10,399,027	21,938,027	12,597,273	9,113,291	227,464	214,575,000	-	214,575,000
9	2024	214,575,000	12,695,993	10,169,945	22,865,938	13,148,685	9,489,805	227,448	201,879,007	-	201,879,007
10	2025	201,879,007	13,350,966	9,880,363	23,231,329	13,378,347	9,640,172	212,810	188,528,041	-	188,528,041
11	2026	188,528,041	12,140,284	9,536,935	21,677,219	12,489,527	9,015,100	172,592	176,387,757	-	176,387,757
12	2027	176,387,757	10,830,521	9,209,909	20,040,430	11,553,382	8,356,886	130,163	165,557,236	-	165,557,236
13	2028	165,557,236	10,692,092	8,900,744	19,592,836	11,297,445	8,176,725	118,667	154,865,144	-	154,865,144
14	2029	154,865,144	13,177,438	8,588,081	21,765,518	12,483,662	9,206,034	75,822	141,687,706	-	141,687,706
15	2030	141,687,706	7,862,024	8,070,562	15,932,586	9,190,465	6,742,121	-	133,825,683	-	133,825,683
16	2031	133,825,683	8,286,345	7,651,741	15,938,086	9,193,530	6,744,556	-	125,539,337	-	125,539,337
17	2032	125,539,337	8,719,926	7,210,160	15,930,086	9,189,072	6,741,014	-	116,819,411	-	116,819,411
18	2033	116,819,411	9,183,322	6,745,265	15,928,586	9,188,237	6,740,350	-	107,636,089	-	107,636,089
19	2034	107,636,089	9,677,121	6,255,465	15,932,586	9,190,465	6,742,121	-	97,958,969	-	97,958,969
20	2035	97,958,969	10,191,948	5,739,138	15,931,086	9,189,630	6,741,457	-	87,767,020	-	87,767,020
21	2036	87,767,020	10,738,465	5,195,121	15,933,586	9,191,023	6,742,564	-	77,028,555	-	77,028,555
22	2037	77,028,555	3,867,373	4,621,713	8,489,086	5,043,022	3,446,065	-	73,161,182	-	73,161,182
23	2038	73,161,182	4,099,415	4,389,671	8,489,086	5,043,022	3,446,065	-	69,061,767	-	69,061,767
24	2039	69,061,767	4,345,380	4,143,706	8,489,086	5,043,022	3,446,065	-	64,716,387	-	64,716,387
25	2040	64,716,387	4,606,103	3,882,983	8,489,086	5,043,022	3,446,065	-	60,110,283	-	60,110,283
26	2041	60,110,283	4,882,469	3,606,617	8,489,086	5,043,022	3,446,065	-	55,227,814	-	55,227,814
27	2042	55,227,814	5,175,417	3,313,669	8,489,086	5,043,022	3,446,065	-	50,052,397	-	50,052,397
28	2043	50,052,397	5,485,943	3,003,144	8,489,086	5,043,022	3,446,065	-	44,566,454	-	44,566,454
29	2044	44,566,454	5,815,099	2,673,987	8,489,086	5,043,022	3,446,065	-	38,751,355	-	38,751,355
30	2045	38,751,355	6,164,005	2,325,081	8,489,086	5,043,022	3,446,065	-	32,587,350	-	32,587,350
31	2046	32,587,350	6,533,845	1,955,241	8,489,086	5,043,022	3,446,065	-	26,053,505	-	26,053,505
32	2047	26,053,505	6,925,876	1,563,210	8,489,086	5,043,022	3,446,065	-	19,127,629	-	19,127,629
33	2048	19,127,629	7,341,429	1,147,658	8,489,086	5,043,022	3,446,065	-	11,786,200	-	11,786,200
34	2049	11,786,200	7,781,914	707,172	8,489,086	5,043,022	3,446,065	-	4,004,286	-	4,004,286
35	2050	4,004,286	4,004,286	240,257	4,244,543	2,521,511	1,723,032	-	(0)	-	(0)
36			\$353,742,157	\$201,127,771	\$554,869,929	\$316,767,939	\$234,323,411	\$3,778,579			

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Water and Sewer Refunding Revenue Bonds, Series 2013											
Fiscal Year Ending Sep 30,	Starting Principal Outstanding	Payment				Payment Allocation			Principal Outstanding		
		Principal	Interest	Total		73.45% Water	26.55% Wastewater	0.00% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance
37	2014	\$ 17,769,080	\$ 4,246,992	\$ 264,108	\$ 4,511,100	\$ 3,313,448	\$ 1,197,652	\$ -	\$ 13,522,088	\$ -	\$ 13,522,088
38	2015	13,522,088	4,312,275	198,775	4,511,050	3,313,411	1,197,639	-	9,209,813	-	9,209,813
39	2016	9,209,813	2,169,415	135,384	2,304,799	1,692,898	611,901	-	7,040,398	-	7,040,398
40	2017	7,040,398	1,369,430	103,494	1,472,924	1,081,877	391,047	-	5,670,968	-	5,670,968
41	2018	5,670,968	1,389,061	83,363	1,472,424	1,081,510	390,914	-	4,281,907	-	4,281,907
42	2019	4,281,907	1,410,480	62,944	1,473,424	1,082,245	391,179	-	2,871,427	-	2,871,427
43	2020	2,871,427	1,428,464	42,210	1,470,674	1,080,225	390,449	-	1,442,963	-	1,442,963
44	2021	1,442,963	1,442,963	21,211	1,464,174	1,075,450	388,724	-	-	-	-
45	2022	-	-	-	-	-	-	-	-	-	-
46	2023	-	-	-	-	-	-	-	-	-	-
47	2024	-	-	-	-	-	-	-	-	-	-
48	2025	-	-	-	-	-	-	-	-	-	-
49	2026	-	-	-	-	-	-	-	-	-	-
50	2027	-	-	-	-	-	-	-	-	-	-
51	2028	-	-	-	-	-	-	-	-	-	-
52	2029	-	-	-	-	-	-	-	-	-	-
53	2030	-	-	-	-	-	-	-	-	-	-
54	2031	-	-	-	-	-	-	-	-	-	-
55	2032	-	-	-	-	-	-	-	-	-	-
56	2033	-	-	-	-	-	-	-	-	-	-
57	2034	-	-	-	-	-	-	-	-	-	-
58	2035	-	-	-	-	-	-	-	-	-	-
59	2036	-	-	-	-	-	-	-	-	-	-
60	2037	-	-	-	-	-	-	-	-	-	-
61	2038	-	-	-	-	-	-	-	-	-	-
62	2039	-	-	-	-	-	-	-	-	-	-
63	2040	-	-	-	-	-	-	-	-	-	-
64	2041	-	-	-	-	-	-	-	-	-	-
65	2042	-	-	-	-	-	-	-	-	-	-
		\$ 17,769,080	\$ 911,489	\$ 18,680,569		\$ 13,721,065	\$ 4,959,504	\$ -			

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Line No.	Fiscal Year Ending Sep 30,	Water and Sewer Refunding Revenue Bonds, Series 2015									
		Starting Principal Outstanding	Payment			Payment Allocation			Principal Outstanding		
			Principal	Interest	Total	55.72% Water	44.28% Wastewater	0.00% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance
66	2016	\$ 17,687,000	\$ -	\$ 232,142	\$ 232,142	\$ 129,347	\$ 102,795	\$ -	\$ 17,687,000	\$ -	\$ 17,687,000
67	2017	17,687,000	2,533,000	309,523	2,842,523	1,583,825	1,258,698	-	15,154,000	-	15,154,000
68	2018	15,154,000	2,579,000	265,195	2,844,195	1,584,757	1,259,438	-	12,575,000	-	12,575,000
69	2019	12,575,000	2,621,000	220,062	2,841,062	1,583,011	1,258,051	-	9,954,000	-	9,954,000
70	2020	9,954,000	2,671,000	174,195	2,845,195	1,585,314	1,259,881	-	7,283,000	-	7,283,000
71	2021	7,283,000	2,722,000	127,453	2,849,453	1,587,687	1,261,766	-	4,561,000	-	4,561,000
72	2022	4,561,000	4,561,000	79,817	4,640,817	2,585,817	2,055,000	-	-	-	-
73	2023	-	-	-	-	-	-	-	-	-	-
74	2024	-	-	-	-	-	-	-	-	-	-
75	2025	-	-	-	-	-	-	-	-	-	-
76	2026	-	-	-	-	-	-	-	-	-	-
77	2027	-	-	-	-	-	-	-	-	-	-
78	2028	-	-	-	-	-	-	-	-	-	-
79	2029	-	-	-	-	-	-	-	-	-	-
80	2030	-	-	-	-	-	-	-	-	-	-
81	2031	-	-	-	-	-	-	-	-	-	-
82	2032	-	-	-	-	-	-	-	-	-	-
83	2033	-	-	-	-	-	-	-	-	-	-
84	2034	-	-	-	-	-	-	-	-	-	-
85	2035	-	-	-	-	-	-	-	-	-	-
86	2036	-	-	-	-	-	-	-	-	-	-
87	2037	-	-	-	-	-	-	-	-	-	-
88	2038	-	-	-	-	-	-	-	-	-	-
89	2039	-	-	-	-	-	-	-	-	-	-
90	2040	-	-	-	-	-	-	-	-	-	-
91	2041	-	-	-	-	-	-	-	-	-	-
92	2042	-	-	-	-	-	-	-	-	-	-
93	2043	-	-	-	-	-	-	-	-	-	-
94	2044	-	-	-	-	-	-	-	-	-	-
95	2045	-	-	-	-	-	-	-	-	-	-
96	2046	-	-	-	-	-	-	-	-	-	-
			\$ 17,687,000	\$ 1,408,387	\$ 19,095,387	\$ 10,639,759	\$ 8,455,628	\$ -			

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Water and Sewer Refunding Revenue Bonds, Series 2016												
Line No.	Fiscal Year Ending Sep 30,	Starting Principal Outstanding	Payment			Payment Allocation			Principal Outstanding			
			Principal	Interest	Total	55.72% Water	44.28% Wastewater	0.00% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance	
97	2016	\$ -	\$ -	\$ 233,844	\$ 233,844	\$ 130,295	\$ 103,548	\$ -	\$ -	\$ -	\$ -	
98	2017	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
99	2018	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
100	2019	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
101	2020	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
102	2021	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
103	2022	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
104	2023	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
105	2024	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
106	2025	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
107	2026	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
108	2027	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
109	2028	48,105,000	-	2,405,250	2,405,250	1,340,181	1,065,069	-	48,105,000	-	48,105,000	
110	2029	48,105,000	5,035,000	2,405,250	7,440,250	4,145,633	3,294,617	-	43,070,000	-	43,070,000	
111	2030	43,070,000	5,290,000	2,153,500	7,443,500	4,147,444	3,296,056	-	37,780,000	-	37,780,000	
112	2031	37,780,000	5,560,000	1,889,000	7,449,000	4,150,508	3,298,492	-	32,220,000	-	32,220,000	
113	2032	32,220,000	5,830,000	1,611,000	7,441,000	4,146,051	3,294,949	-	26,390,000	-	26,390,000	
114	2033	26,390,000	6,120,000	1,319,500	7,439,500	4,145,215	3,294,285	-	20,270,000	-	20,270,000	
115	2034	20,270,000	6,430,000	1,013,500	7,443,500	4,147,444	3,296,056	-	13,840,000	-	13,840,000	
116	2035	13,840,000	6,750,000	692,000	7,442,000	4,146,608	3,295,392	-	7,090,000	-	7,090,000	
117	2036	7,090,000	7,090,000	354,500	7,444,500	4,148,001	3,296,499	-	-	-	-	
118	2037	-	-	-	-	-	-	-	-	-	-	
119	2038	-	-	-	-	-	-	-	-	-	-	
120	2039	-	-	-	-	-	-	-	-	-	-	
121	2040	-	-	-	-	-	-	-	-	-	-	
122	2041	-	-	-	-	-	-	-	-	-	-	
123	2042	-	-	-	-	-	-	-	-	-	-	
124	2043	-	-	-	-	-	-	-	-	-	-	
125	2044	-	-	-	-	-	-	-	-	-	-	
126	2045	-	-	-	-	-	-	-	-	-	-	
127	2046	-	-	-	-	-	-	-	-	-	-	
			\$ 48,105,000	\$ 40,535,094	\$ 88,640,094	\$ 49,389,374	\$ 39,250,720	\$ -				

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Line No.	Fiscal Year Ending Sep 30,	Water and Sewer Revenue Bonds, Series 2018									
		Starting Principal Outstanding	Payment			Payment Allocation			Principal Outstanding		
			Principal	Interest	Total	55.72% Water	44.28% Wastewater	0.00% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance
128	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	2015	-	-	-	-	-	-	-	-	-	-
130	2016	-	-	-	-	-	-	-	-	-	-
131	2017	-	-	-	-	-	-	-	-	-	-
132	2018	35,965,000	1,560,000	296,141	1,856,141	1,034,223	821,918	-	34,405,000	-	34,405,000
133	2019	34,405,000	2,230,000	829,161	3,059,161	1,704,534	1,354,627	-	32,175,000	-	32,175,000
134	2020	32,175,000	2,285,000	775,417	3,060,417	1,705,234	1,355,183	-	29,890,000	-	29,890,000
135	2021	29,890,000	2,335,000	720,349	3,055,349	1,702,410	1,352,939	-	27,555,000	-	27,555,000
136	2022	27,555,000	2,400,000	664,076	3,064,076	1,707,273	1,356,803	-	25,155,000	-	25,155,000
137	2023	25,155,000	3,505,000	606,235	4,111,235	2,290,739	1,820,496	-	21,650,000	-	21,650,000
138	2024	21,650,000	3,585,000	521,765	4,106,765	2,288,248	1,818,517	-	18,065,000	-	18,065,000
139	2025	18,065,000	3,670,000	435,367	4,105,367	2,287,469	1,817,898	-	14,395,000	-	14,395,000
140	2026	14,395,000	3,760,000	346,919	4,106,919	2,288,334	1,818,585	-	10,635,000	-	10,635,000
141	2027	10,635,000	3,855,000	256,304	4,111,304	2,290,777	1,820,527	-	6,780,000	-	6,780,000
142	2028	6,780,000	3,945,000	163,398	4,108,398	2,289,158	1,819,240	-	2,835,000	-	2,835,000
143	2029	2,835,000	2,835,000	68,324	2,903,324	1,617,703	1,285,621	-	-	-	-
144	2030	-	-	-	-	-	-	-	-	-	-
145	2031	-	-	-	-	-	-	-	-	-	-
146	2032	-	-	-	-	-	-	-	-	-	-
147	2033	-	-	-	-	-	-	-	-	-	-
148	2034	-	-	-	-	-	-	-	-	-	-
149	2035	-	-	-	-	-	-	-	-	-	-
150	2036	-	-	-	-	-	-	-	-	-	-
151	2037	-	-	-	-	-	-	-	-	-	-
152	2038	-	-	-	-	-	-	-	-	-	-
153	2039	-	-	-	-	-	-	-	-	-	-
154	2040	-	-	-	-	-	-	-	-	-	-
155	2041	-	-	-	-	-	-	-	-	-	-
156	2042	-	-	-	-	-	-	-	-	-	-
157	2043	-	-	-	-	-	-	-	-	-	-
158	2044	-	-	-	-	-	-	-	-	-	-
			\$ 35,965,000	\$ 5,683,456	\$ 41,648,456	\$ 23,206,103	\$ 18,442,353	\$ -			

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Line No.	Fiscal Year Ending Sep 30,	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016									
		Starting Principal Outstanding	Payment			Payment Allocation			Principal Outstanding		
			Principal	Interest	Total	57.19% Water	40.22% Wastewater	2.59% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance
159	2017	\$ 89,982,000	\$ 2,529,000	\$ 1,007,798	\$ 3,536,798	\$ 2,022,698	\$ 1,422,664	\$ 91,436	\$ 87,453,000	\$ -	\$ 87,453,000
160	2018	87,453,000	9,574,000	1,574,154	11,148,154	6,375,640	4,484,304	288,210	77,879,000	-	77,879,000
161	2019	77,879,000	9,303,000	1,401,822	10,704,822	6,122,098	4,305,975	276,749	68,576,000	-	68,576,000
162	2020	68,576,000	9,027,000	1,234,368	10,261,368	5,868,486	4,127,597	265,284	59,549,000	-	59,549,000
163	2021	59,549,000	9,189,000	1,071,882	10,260,882	5,868,208	4,127,402	265,272	50,360,000	-	50,360,000
164	2022	50,360,000	7,891,000	906,480	8,797,480	5,031,287	3,538,754	227,439	42,469,000	-	42,469,000
165	2023	42,469,000	8,034,000	764,442	8,798,442	5,031,837	3,539,141	227,464	34,435,000	-	34,435,000
166	2024	34,435,000	8,178,000	619,830	8,797,830	5,031,487	3,538,895	227,448	26,257,000	-	26,257,000
167	2025	26,257,000	7,759,000	472,626	8,231,626	4,707,675	3,311,141	212,810	18,498,000	-	18,498,000
168	2026	18,498,000	6,343,000	332,964	6,675,964	3,817,990	2,685,382	172,592	12,155,000	-	12,155,000
169	2027	12,155,000	4,816,000	218,790	5,034,790	2,879,401	2,025,226	130,163	7,339,000	-	7,339,000
170	2028	7,339,000	4,458,000	132,102	4,590,102	2,625,084	1,846,352	118,667	2,881,000	-	2,881,000
171	2029	2,881,000	2,881,000	51,858	2,932,858	1,677,304	1,179,731	75,822	-	-	-
172	2030	-	-	-	-	-	-	-	-	-	-
173	2031	-	-	-	-	-	-	-	-	-	-
174	2032	-	-	-	-	-	-	-	-	-	-
175	2033	-	-	-	-	-	-	-	-	-	-
176	2034	-	-	-	-	-	-	-	-	-	-
177	2035	-	-	-	-	-	-	-	-	-	-
178	2036	-	-	-	-	-	-	-	-	-	-
179	2037	-	-	-	-	-	-	-	-	-	-
180	2038	-	-	-	-	-	-	-	-	-	-
181	2039	-	-	-	-	-	-	-	-	-	-
182	2040	-	-	-	-	-	-	-	-	-	-
183	2041	-	-	-	-	-	-	-	-	-	-
184	2042	-	-	-	-	-	-	-	-	-	-
185	2043	-	-	-	-	-	-	-	-	-	-
186	2044	-	-	-	-	-	-	-	-	-	-
187	2045	-	-	-	-	-	-	-	-	-	-
188	2046	-	-	-	-	-	-	-	-	-	-
189	2047	-	-	-	-	-	-	-	-	-	-
190			\$ 89,982,000	\$ 9,789,116	\$ 99,771,116	\$ 57,059,197	\$ 40,132,563	\$ 2,579,356			

Table 3-11A

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater Systems

Debt Service Schedules

Line No.	Fiscal Year Ending Sep 30,	Additional Bonds, Series 2020									
		Starting Principal Outstanding	Payment			Payment Allocation			Principal Outstanding		
			Principal	Interest	Total	59.41% Water	40.59% Wastewater	0.00% IQ Water	End of Year Balance	Debt Reserve	Net End of Year Balance
191	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	2018	-	-	-	-	-	-	-	-	-	-
193	2019	-	-	-	-	-	-	-	-	-	-
194	2020	110,385,000	-	-	-	-	-	-	110,385,000	-	110,385,000
195	2021	110,385,000	-	3,311,550	3,311,550	1,967,257	1,344,293	-	110,385,000	-	110,385,000
196	2022	110,385,000	-	6,623,100	6,623,100	3,934,515	2,688,585	-	110,385,000	-	110,385,000
197	2023	110,385,000	-	6,623,100	6,623,100	3,934,515	2,688,585	-	110,385,000	-	110,385,000
198	2024	110,385,000	932,993	6,623,100	7,556,093	4,488,768	3,067,325	-	109,452,007	-	109,452,007
199	2025	109,452,007	1,921,966	6,567,120	8,489,086	5,043,022	3,446,065	-	107,530,041	-	107,530,041
200	2026	107,530,041	2,037,284	6,451,802	8,489,086	5,043,022	3,446,065	-	105,492,757	-	105,492,757
201	2027	105,492,757	2,159,521	6,329,565	8,489,086	5,043,022	3,446,065	-	103,333,236	-	103,333,236
202	2028	103,333,236	2,289,092	6,199,994	8,489,086	5,043,022	3,446,065	-	101,044,144	-	101,044,144
203	2029	101,044,144	2,426,438	6,062,649	8,489,086	5,043,022	3,446,065	-	98,617,706	-	98,617,706
204	2030	98,617,706	2,572,024	5,917,062	8,489,086	5,043,022	3,446,065	-	96,045,683	-	96,045,683
205	2031	96,045,683	2,726,345	5,762,741	8,489,086	5,043,022	3,446,065	-	93,319,337	-	93,319,337
206	2032	93,319,337	2,889,926	5,599,160	8,489,086	5,043,022	3,446,065	-	90,429,411	-	90,429,411
207	2033	90,429,411	3,063,322	5,425,765	8,489,086	5,043,022	3,446,065	-	87,366,089	-	87,366,089
208	2034	87,366,089	3,247,121	5,241,965	8,489,086	5,043,022	3,446,065	-	84,118,969	-	84,118,969
209	2035	84,118,969	3,441,948	5,047,138	8,489,086	5,043,022	3,446,065	-	80,677,020	-	80,677,020
210	2036	80,677,020	3,648,465	4,840,621	8,489,086	5,043,022	3,446,065	-	77,028,555	-	77,028,555
211	2037	77,028,555	3,867,373	4,621,713	8,489,086	5,043,022	3,446,065	-	73,161,182	-	73,161,182
212	2038	73,161,182	4,099,415	4,389,671	8,489,086	5,043,022	3,446,065	-	69,061,767	-	69,061,767
213	2039	69,061,767	4,345,380	4,143,706	8,489,086	5,043,022	3,446,065	-	64,716,387	-	64,716,387
214	2040	64,716,387	4,606,103	3,882,983	8,489,086	5,043,022	3,446,065	-	60,110,283	-	60,110,283
215	2041	60,110,283	4,882,469	3,606,617	8,489,086	5,043,022	3,446,065	-	55,227,814	-	55,227,814
216	2042	55,227,814	5,175,417	3,313,669	8,489,086	5,043,022	3,446,065	-	50,052,397	-	50,052,397
217	2043	50,052,397	5,485,943	3,003,144	8,489,086	5,043,022	3,446,065	-	44,566,454	-	44,566,454
218	2044	44,566,454	5,815,099	2,673,987	8,489,086	5,043,022	3,446,065	-	38,751,355	-	38,751,355
219	2045	38,751,355	6,164,005	2,325,081	8,489,086	5,043,022	3,446,065	-	32,587,350	-	32,587,350
220	2046	32,587,350	6,533,845	1,955,241	8,489,086	5,043,022	3,446,065	-	26,053,505	-	26,053,505
221	2047	26,053,505	6,925,876	1,563,210	8,489,086	5,043,022	3,446,065	-	19,127,629	-	19,127,629
222	2048	19,127,629	7,341,429	1,147,658	8,489,086	5,043,022	3,446,065	-	11,786,200	-	11,786,200
223	2049	11,786,200	7,781,914	707,172	8,489,086	5,043,022	3,446,065	-	4,004,286	-	4,004,286
224	2050	4,004,286	4,004,286	240,257	4,244,543	2,521,511	1,723,032	-	(0)	-	(0)
225	2051	-	-	-	-	-	-	-	-	-	-
226	2052	-	-	-	-	-	-	-	-	-	-
227	2053	-	-	-	-	-	-	-	-	-	-
			\$ 110,385,000	\$ 130,200,544	\$ 240,585,544	\$ 142,922,105	\$ 97,663,439	\$ -			

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID	Project	Fund	Funding	Escalation	Adjusted	Fiscal Year Ending September 30,					Total
		Number	Number	Number	Source	Factor	2018	2019	2020	2021	2022	2023	
WATER SYSTEM													
Departmental Capital													
1	Building Improvements	762200			Rate	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	Improvements General	763100			Rate	None	-	-	-	-	-	-	-
3	Utilities Pipes Meters Etc. Improvement	763700			Rate	None	-	-	-	-	-	-	-
4	Autos and Trucks	764110			FUND 409	None	-	35,000	52,211	35,000	52,211	35,000	209,423
5	Auto Improvements	764120			Rate	None	-	-	-	-	-	-	-
6	Heavy Equipment and Trailers	764150			Rate	None	-	-	-	-	-	-	-
7	Machinery and Tools	764180			Rate	None	-	-	-	-	-	-	-
8	Communications Equipment	764210			Rate	None	-	-	-	-	-	-	-
9	Radios and Equipment	764220			Rate	None	118,380	120,747	123,162	125,625	128,138	130,701	746,753
10	Office Equipment	764360			Rate	None	-	-	-	-	-	-	-
11	Data Processing Equipment	764900			Rate	None	62,104	63,346	64,613	65,905	67,224	68,568	391,760
12	Software General Over \$10,000	764950			Rate	None	-	-	-	-	-	-	-
13	Other Machinery and Equipment	764990			Rate	None	230,877	235,495	240,204	245,009	249,909	254,907	1,456,400
14	Additional Personnel Equipment Costs				Rate	None	12,951	21,325	23,394	23,394	44,394	23,204	148,661
15	Total Departmental Capital						\$ 424,312	\$ 475,913	\$ 503,585	\$ 494,933	\$ 541,875	\$ 512,379	\$ 2,952,997
Fund 411: Expansion-Related Water System Capital Projects													
16	Operating Project - Impact Fee Refunds		31411	411	WDEV	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
17	NERWTP First Phase online 2023		70902	411	WDEV	None	23,662	5,000,000	-	-	-	-	5,023,662
18	NERWTP First Phase online 2023		70902	411	B1	None	-	-	58,000,000	-	-	-	58,000,000
19	Sub-Regional Transitional Capacity online 2020		WTBD1	411	B1	None	-	-	-	-	-	-	-
20	Golden Gate City Utility Phase 2 (Expand Distrib)		WTBD2	411	WDEV	None	-	-	-	3,000,000	-	5,000,000	8,000,000
21	Golden Gate City Utility Phase 2 (Expand Distrib)		WTBD2	411	B1	None	-	-	-	2,000,000	-	-	2,000,000
22	NE Utility Facility		70194	411	WDEV	None	100,000	-	-	-	-	-	100,000
23	Adjustments				B1	None	-	-	-	-	-	-	-
24	Total Fund 411: Expansion-Related Water System Capital Projects						\$ 123,662	\$ 5,000,000	\$ 58,000,000	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 73,123,662
Fund 412: Renewal and Replacement Water System Capital Projects													
25	Integrated Asset Management Program		50105	412	WCA	None	\$ 855,021	\$ 855,021	\$ 855,021	\$ 855,021	\$ 500,000	\$ 500,000	\$ 4,420,085
26	Water Meter Renewal and Replacement Program		70010	412	WCA	None	2,341,376	341,376	341,376	341,376	300,000	300,000	3,965,506
27	Real Property/Infrastructure Audit		70014	412	WCA	None	58,328	58,328	58,328	58,328	50,000	50,000	333,313
28	Cross Connections Program		70019	412	WCA	None	349,906	414,906	774,906	334,906	500,000	500,000	2,874,623
29	Fire Hydrants Replacement		70023	412	WCA	None	331,125	331,125	331,125	331,125	600,000	300,000	2,224,501
30	Utility Master Plan		70031	412	WCA	None	23,936	118,936	118,936	118,936	100,000	100,000	580,744
31	Water Plant Concrete Structure Rehabilitation		70034	412	WCA	None	285,487	385,487	285,487	235,487	225,000	250,000	1,666,947
32	FDOT Utility Construction Projects - W		70045	412	WCA	None	226,317	226,317	226,317	1,576,317	150,000	1,500,000	3,905,268
33	Countywide Utility Projects - Water		70071	412	WCA	None	280,888	280,888	280,888	280,888	150,000	150,000	1,423,553
34	Wellfield SCADA Support Operating		70084	412	WCA	None	142,279	192,279	292,279	342,279	300,000	300,000	1,569,118
35	Wellfield/Raw Water Booster Station Op TSP		70085	412	WCA	None	564,083	464,083	1,264,083	1,264,083	3,000,000	1,000,000	7,556,330
36	SCRWTP Deep Injection Well		70088	412	WCA	None	1,219	1,219	101,219	1,219	100,000	-	204,875
37	SCRWTP SCADA Support Operating		70102	412	WCA	None	165,435	165,435	315,435	265,435	300,000	300,000	1,511,741
38	Lime Treatment TSP		70109	412	WCA	None	249,543	249,543	649,543	249,543	3,000,000	200,000	4,598,174
39	Fac Infrastructure Main Water		70113	412	WCA	None	387,917	422,917	462,917	502,917	440,000	420,000	2,636,669
40	Infrastructure TSP Field Ops-Water		70114	412	WCA	None	207,083	357,083	357,083	357,083	260,000	240,000	1,778,332
41	Infrastructure TSP -Water Plants		70118	412	WCA	None	567,696	567,696	567,696	567,696	490,000	470,000	3,230,782
42	Utility Billing Customer Serv Software		70121	412	WCA	None	1,612,500	112,500	112,500	112,500	-	-	1,950,000
43	Naples Park Water Main Replacement		70123	412	WCA	None	4,025,565	4,025,565	3,825,000	3,825,000	3,825,000	-	19,526,131
44	Naples Park Water Main Replacement		70123	412	GRANTS	None	175,000	175,000	175,000	175,000	175,000	-	875,000
45	Large Meters Renewal & Replacement		70131	412	WCA	None	213,862	213,862	213,862	213,862	200,000	200,000	1,255,448

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID Number	Project Number	Fund Number	Funding Source	Escalation Factor	Adjusted 2018	Fiscal Year Ending September 30,					Total
								2019	2020	2021	2022	2023	
46	SCRWTP Reactor #4		70135	412	WCA	None	100,000	2,600,000	-	-	-	-	2,700,000
47	SCRWTP Capital TSP		70136	412	WCA	None	50,000	50,000	50,000	50,000	-	-	200,000
48	SCRWTP SCADA TSP		70137	412	WCA	None	42,450	42,450	42,450	42,450	-	-	169,800
49	NCRWTP SCADA TSP		70138	412	WCA	None	50,207	50,207	50,207	50,207	-	-	200,828
50	Gulfshore Dr AC WM Abandon Ph 2 (cap)		70172	412	WCA	None	734,296	234,296	-	-	-	-	968,592
51	Orange Tree Plant TSP		70173	412	WCA	None	1,024,547	24,547	24,547	24,547	-	-	1,098,188
52	Collier County Utility Standards		70202	412	WCA	None	40,259	40,259	40,259	40,259	20,000	20,000	201,036
53	Security Upgrades		71009	412	WCA	None	115,948	615,948	615,948	615,948	500,000	500,000	2,963,790
54	Distribution System TSP		71010	412	WCA	None	1,473,131	933,131	1,473,131	1,473,131	1,000,000	1,000,000	7,352,526
55	10 Year Water Supply Plan		71047	412	WCA	None	3,611	3,611	103,611	3,611	-	-	114,443
56	NCRWTP SCADA Support Operating		71055	412	WCA	None	157,955	207,955	307,955	307,955	315,000	315,000	1,611,818
57	SCADA Compliance Assurance Program- Water		71056	412	WCA	None	104,868	104,868	119,868	124,868	95,000	100,000	649,473
58	Membrane Treatment		71057	412	WCA	None	24,394	-	100,000	-	1,000,000	-	1,124,394
59	General Legal Services		71058	412	WCA	None	45,944	145,944	95,944	95,944	50,000	50,000	483,774
60	Variable Frequency Drives Replacement		71063	412	WCA	None	213,719	313,719	313,719	563,719	250,000	500,000	2,154,876
61	SCRWTP Operating TSP		71065	412	WCA	None	546,754	796,754	796,754	596,754	500,000	500,000	3,737,017
62	NCRWTP Operating TSP		71066	412	WCA	None	788,498	888,498	688,498	688,498	500,000	500,000	4,053,994
63	Distribution Repump Station TSP		71067	412	WCA	None	394,375	394,375	394,375	594,375	500,000	500,000	2,777,500
64	State Revolving Loan Funding		74310	412	WCA	None	966	966	10,966	10,966	10,000	10,000	43,864
65	Wellfield Program		75005	412	WCA	None	140,939	190,939	190,939	190,939	150,000	150,000	1,013,757
66	PUD Hydraulic Modeling		75017	412	WCA	None	86,229	136,229	136,229	136,229	100,000	100,000	694,916
67	Financial Services		75018	412	WCA	None	53,192	53,192	53,192	53,192	30,000	30,000	272,767
68	GM Comprehensive Planning Technical Support		75019	412	WCA	None	7,254	57,254	32,254	32,254	25,000	25,000	179,017
69	Naples Park US41 CI Pipe Replacement	WNEW1	412	WCA	None	-	-	-	-	-	-	-	-
70	Bay Colony Appurtenances Replacement	WNEW2	412	WCA	None	-	-	-	-	-	-	-	-
71	Pelican Ridge AC Pipe Removal	70195	412	WCA	None	1,250,000	-	-	-	-	-	-	1,250,000
72	Variable TDS Treatment Bridge-the-Gap	WNEW1	412	WCA	None	-	-	-	-	-	-	3,000,000	3,000,000
73	Old Lely AC Pipe Replacement	70197	412	WCA	None	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	-	8,000,000
74	Tamiami Wellfield-Two Wells	70196	412	WCA	None	1,500,000	-	-	-	-	-	-	1,500,000
75	Cyber Security SCADA	70189	412	WCA	None	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
76	Distribution Capital Projects (To be identified)	70174	412	WCA	None	-	1,800,000	4,000,000	4,000,000	4,000,000	1,600,000	1,800,000	13,600,000
77	Warren St. Looping	70180	412	WCA	None	116,693	16,693	-	-	-	-	-	133,385
78	Trail Blvd. WM Replacement	70181	412	WCA	None	300,000	-	-	-	-	-	-	300,000
79	Palm River AC Pipe Replacement	70192	412	WCA	None	-	-	-	-	-	-	4,400,000	4,400,000
80	YMCA AC Pipe Replacement	70185	412	WCA	None	25,000	25,000	-	-	-	-	-	50,000
81	SCRWTP Odor Control	WNEW2	412	WCA	None	-	-	-	-	-	-	-	-
82	Equip NRO Well 118	WNEW3	412	WCA	None	-	-	-	-	-	-	-	-
83	Equip NRO Well 120	WNEW4	412	WCA	None	-	-	750,000	-	-	-	-	750,000
84	Rehabilitate Two Tamiami Wells	WNEW5	412	WCA	None	-	-	-	-	-	-	-	-
85	NCRWTP Generators 1 & 4	WNEW6	412	WCA	None	-	-	-	-	-	-	1,500,000	1,500,000
86	PUD Operations / Collection Center	70167	412	WCA	None	-	2,000,000	-	-	-	-	-	2,000,000
87	Golden Gate City Utility Compliance	70222	412	WCA	None	-	100,000	100,000	100,000	100,000	100,000	100,000	500,000
88	Golden Gate City Booster Stations	WNEW7	412	WCA	None	-	1,000,000	-	-	-	-	-	1,000,000
89	Hurricane Irma	50154	412	WCA	None	5,000,000	-	-	-	-	-	-	5,000,000
90	SRO Wellfield Rep	70030	412	WCA	None	13,306	13,306	-	-	-	-	-	26,611
91	2011 - 7 Water Ltng	70041	412	WCA	None	89,530	89,530	-	-	-	-	-	179,060
92	Well / Plant Power	70069	412	WCA	None	302,670	302,670	-	-	-	-	-	605,339
93	PUD Operations Center TS	70086	412	WCA	None	729	729	729	729	729	-	-	2,915
94	Vanderbilt Dr. WM	70087	412	WCA	None	235,189	235,189	-	-	-	-	-	470,378
95	NE Service Area Integration	70103	412	WCA	None	111,358	111,358	-	-	-	-	-	222,716
96	Water Plant CAP	70104	412	WCA	None	225,101	225,101	225,101	225,101	225,101	-	-	900,405
97	SCRWTP Facilities	70110	412	WCA	None	5,439	5,439	-	-	-	-	-	10,878
98	NCRWTP Facilities	70111	412	WCA	None	6,768	6,768	-	-	-	-	-	13,535
99	PUOC Facilities	70112	412	WCA	None	10,059	10,059	-	-	-	-	-	20,118
100	Naples Park Basin	70120	412	WCA	None	1,187,609	1,187,609	-	-	-	-	-	2,375,217
101	VB Dr. CDS Basin 1	70122	412	WCA	None	1,485,480	1,485,480	-	-	-	-	-	2,970,959

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID Number	Project Number	Fund Number	Funding Source	Escalation Factor	Adjusted 2018	Fiscal Year Ending September 30,					Total
								2019	2020	2021	2022	2023	
102	BCHS Water Main Replacement		70125	412	WCA	None	217,825	217,825	-	-	-	-	435,649
103	VBR Water Main Replacement - Airport		70129	412	WCA	None	198,494	198,494	-	-	-	-	396,987
104	SCRWTP Power System		70132	412	WCA	None	125,000	125,000	-	-	-	-	250,000
105	Well Water Booster		70133	412	WCA	None	274,279	274,279	-	-	-	-	548,558
106	Improvement GC Blvd. Water Main Replacement		70134	412	WCA	None	847,504	847,504	-	-	-	-	1,695,008
107	Goodland		70176	412	WCA	None	64,869	64,869	64,869	64,869	-	-	259,477
108	Tree Farm Rd. Loop		70178	412	WCA	None	154,477	154,477	-	-	-	-	308,954
109	OT High Service Pump System		70179	412	WCA	None	65,406	65,406	-	-	-	-	130,811
110	Wildflower Loop		70182	412	WCA	None	14,504	14,504	-	-	-	-	29,009
111	NRO Well 6 Turb R		70186	412	WCA	None	175,000	175,000	-	-	-	-	350,000
112	Manatee GST Upgrade		70187	412	WCA	None	23,490	23,490	-	-	-	-	46,980
113	Twin Eagles Mon P		70188	412	WCA	None	25,000	25,000	-	-	-	-	50,000
114	No Project Description		70190	412	WCA	None	6,250	6,250	6,250	6,250	-	-	25,000
115	Customer Service / Billing		70882	412	WCA	None	11,509	11,509	11,509	11,509	-	-	46,038
116	Adjustments				WCA	None	(6,500,000)	(5,000,000)	(5,000,000)	(5,000,000)	-	-	(21,500,000)
117	Total Fund 412: Renewal and Replacement Water System Capital Projects						\$ 28,932,639	\$ 25,763,245	\$ 19,508,307	\$ 19,613,307	\$ 21,510,000	\$ 21,980,000	\$ 137,307,497
118	TOTAL WATER SYSTEM CAPITAL IMPROVEMENT PROJECTS						<u>\$ 29,480,612</u>	<u>\$ 31,239,158</u>	<u>\$ 78,011,891</u>	<u>\$ 25,108,240</u>	<u>\$ 22,051,875</u>	<u>\$ 27,492,379</u>	<u>\$ 213,384,155</u>

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID	Project	Fund	Funding	Escalation	Adjusted	Fiscal Year Ending September 30,					Total
		Number	Number	Number	Source	Factor	2018	2019	2020	2021	2022	2023	
WASTEWATER SYSTEM													
Departmental Capital													
119	Building Improvements	762200			Rate	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Improvements General	763100			Rate	None	-	-	-	-	-	-	-
121	Utilities Pipes Meters Etc. Improvement	763700			Rate	None	-	-	-	-	-	-	-
122	Autos and Trucks	764110		FUND 409	None	-	-	35,000	52,393	35,000	52,393	35,000	209,787
123	Auto Improvements	764120			Rate	None	-	-	-	-	-	-	-
124	Heavy Equipment and Trailers	764150			Rate	None	-	-	-	-	-	-	-
125	Machinery and Tools	764180			Rate	None	-	-	-	-	-	-	-
126	Communications Equipment	764210			Rate	None	-	-	-	-	-	-	-
127	Radios and Equipment	764220			Rate	None	116,279	118,605	120,977	123,397	125,865	128,382	733,505
128	Office Equipment	764360			Rate	None	-	-	-	-	-	-	-
129	Data Processing Equipment	764900			Rate	None	84,353	86,040	87,760	89,516	91,306	93,132	532,106
130	Software General Over \$10,000	764950			Rate	None	-	-	-	-	-	-	-
131	Other Machinery and Equipment	764990			Rate	None	647,998	660,958	674,177	687,661	701,414	715,442	4,087,651
132	Additional Personnel Equipment Costs				Rate	None	36,049	17,081	18,527	18,527	39,527	18,531	148,242
133	Total Departmental Capital						\$ 884,679	\$ 917,683	\$ 953,836	\$ 954,101	\$ 1,010,506	\$ 990,488	\$ 5,711,292
Fund 413: Expansion-Related Wastewater System Capital Projects													
134	None - Operating Project - Impact Fee Refunds		TBD	413	SDEV	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	NEWRF Expansion online 2023		TBD	413	SDEV	None	-	4,000,000	2,000,000	-	-	-	6,000,000
136	NEWRF Expansion online 2023		TBD	413	B1	None	-	-	41,000,000	-	-	-	41,000,000
137	Sub-Regional Transitional Capacity online 2020		TBD	413	SDEV	None	-	5,000,000	-	-	-	-	5,000,000
138	Pump Station 133		70177	413	SDEV	None	139,637	139,637	-	-	-	-	279,273
139	NE Utility Facility		70194	413	SDEV	None	25,000	25,000	25,000	25,000	-	-	100,000
140	NE Regional WRF		73156	413	SDEV	None	5,928	5,928	5,928	5,928	-	-	23,710
141	NE Project Management / Overs		75012	413	SDEV	None	10,130	10,130	10,130	10,130	-	-	40,519
142	Adjustments				B1	None	-	-	-	-	-	-	-
143	Total Fund 413: Expansion-Related Wastewater System Capital Projects						\$ 180,694	\$ 9,180,694	\$ 43,041,057	\$ 41,057	\$ -	\$ -	\$ 52,443,502
Fund 414: Renewal and Replacement Wastewater System Capital Projects													
144	Integrated Asset Management		50105	414	SCA	None	\$ 612,154	\$ 612,154	\$ 612,154	\$ 612,154	\$ 500,000	\$ 500,000	\$ 3,448,614
145	Biosolids Reuse Facility		50110	414	SCA	None	\$ 1,484,767	\$ 1,584,767	\$ -	\$ -	\$ -	\$ -	3,069,534
146	Real Property/Infrastructure Audit		70014	414	SCA	None	3,257	53,257	53,257	53,257	50,000	50,000	263,027
147	Utilities Master Plan		70031	414	SCA	None	21,470	121,470	121,470	121,470	100,000	100,000	585,880
148	Gravity Sewers TSP CAP		70043	414	SCA	None	258,484	258,484	258,484	258,484	-	3,750,000	4,783,937
149	Force Main Improvements Cap		70044	414	SCA	None	1,139,088	2,139,088	2,139,088	2,139,088	2,500,000	2,500,000	12,556,352
150	Wastewater Pump Station TSP		70046	414	SCA	None	318,799	1,518,799	5,318,799	8,318,799	5,000,000	4,000,000	24,475,196
151	Master Pump Stations TSP Cap		70050	414	SCA	None	1,969,233	2,969,233	2,969,233	2,969,233	4,000,000	2,000,000	16,876,933
152	Wastewater Collection Power System Cap		70051	414	SCA	None	124,673	124,673	124,673	124,673	500,000	550,000	1,548,691
153	NCWRF Power System TSP		70053	414	SCA	None	74,404	174,404	174,404	174,404	400,000	400,000	1,397,616
154	SCWRF Power System Cap		70055	414	SCA	None	62,267	162,267	162,267	162,267	300,000	300,000	1,149,068
155	NCWRF SCADA Support Operating		70060	414	SCA	None	312,134	312,134	312,134	312,134	300,000	330,000	1,878,536
156	SCWRF SCADA Support Operating		70061	414	SCA	None	222,931	222,931	222,931	222,931	200,000	220,000	1,311,725
157	WW Remote Sites MSP		70117	414	SCA	None	316,274	316,274	316,274	316,274	250,000	250,000	1,765,097
158	WW Treatment Plants MSP		70119	414	SCA	None	691,680	591,680	591,680	591,680	450,000	450,000	3,366,721
159	Utility Billing Customer Serv Software		70121	414	SCA	None	1,500,000	-	-	-	-	-	1,500,000
160	Basin 101 Program Capital		70139	414	SCA	None	5,205,452	705,452	705,452	705,452	-	-	7,321,810
161	Creekside Phase 2 Force Main		70211	414	SCA	None	2,000,000	-	-	-	-	-	2,000,000
162	MPS 101.12		WWNE-W1	414	SCA	None	-	-	-	-	-	-	-
163	8th Street Interceptor Sewer		70212	414	SCA	None	2,000,000	-	-	-	-	-	2,000,000

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID Number	Project Number	Fund Number	Funding Source	Escalation Factor	Adjusted 2018	Fiscal Year Ending September 30,					Total
								2019	2020	2021	2022	2023	
164	Basin 305 Program Capital		70141	414	SCA	None	2,999,274	499,274	499,274	499,274	-	-	4,497,094
165	MPS 305 Group 1 Pump Stations		70141	414	SCA	None	-	410,000	410,000	410,000	-	-	1,230,000
166	CPS 309.09		70141	414	SCA	None	-	1,000,000	-	-	-	-	1,000,000
167	MPS 309 (E Naples Middle School)		70217	414	SCA	None	100,000	1,000,000	-	-	-	-	1,100,000
168	MPS 308 Replacement (Shadowlawn-Linwood)		70218	414	SCA	None	100,000	3,000,000	-	-	-	-	3,100,000
169	Basin 306 Program Capital		70142	414	SCA	None	5,396,042	1,396,042	1,396,042	1,396,042	-	-	9,584,170
170	Gravity Transmission Systems TSP		70143	414	SCA	None	20,383	20,383	20,383	20,383	100,000	100,000	281,531
171	Force Main Transmission Systems TSP		70144	414	SCA	None	101,377	101,377	101,377	101,377	2,000,000	1,000,000	3,405,507
172	WW Pump Station TSP		70145	414	SCA	None	1,221,093	1,021,093	1,021,093	1,021,093	100,000	100,000	4,484,372
173	Master PS TSP Op		70146	414	SCA	None	662,956	662,956	662,956	662,956	1,000,000	1,000,000	4,651,823
174	Collections Power System TSP		70147	414	SCA	None	52,465	52,465	52,465	52,465	100,000	100,000	409,860
175	Water Reclamation Facilities TSP		70148	414	SCA	None	6,675,077	4,675,077	5,675,077	5,675,077	5,000,000	5,500,000	33,200,307
176	NCWRF Headwork & IQ Pump Station		70149	414	SCA	None	1,000,000	-	5,000,000	5,000,000	3,000,000	1,200,000	15,200,000
177	NCWRF SCADA TSP		70159	414	SCA	None	36,683	36,683	36,683	36,683	100,000	100,000	346,732
178	SCWRF SCADA TSP		70162	414	SCA	None	32,354	32,354	32,354	32,354	100,000	100,000	329,414
179	WW Collections SCADA Telemetry		70164	414	SCA	None	67,175	67,175	67,175	67,175	100,000	100,000	468,700
180	PUD Operations/Collection Facility		70167	414	SCA	None	4,050,000	50,000	50,000	50,000	-	-	4,200,000
181	Orange Tree Plant TSP		70173	414	SCA	None	1,100,206	1,100,206	1,100,206	1,100,206	1,000,000	1,000,000	6,400,823
182	County Utility Standards		70202	414	SCA	None	45,780	45,780	45,780	45,780	25,000	25,000	233,118
183	General Legal Services		71058	414	SCA	None	125,592	125,592	125,592	125,592	100,000	100,000	702,366
184	Facility Infrastructure Maint Wastewater		72013	414	SCA	None	390,500	390,500	390,500	390,500	350,000	350,000	2,262,000
185	WW Security Systems		72505	414	SCA	None	572,872	572,872	572,872	572,872	500,000	500,000	3,291,488
186	SCADA Compliance Assurance Program- Wastewater		72541	414	SCA	None	128,311	128,311	128,311	128,311	75,000	100,000	688,245
187	FDOT Utility Construction Projects - WW		73045	414	SCA	None	79,086	579,086	79,086	579,086	200,000	500,000	2,016,343
188	CW Util Proj-WW		73065	414	SCA	None	255,659	255,659	255,659	255,659	200,000	200,000	1,422,637
189	WW Collection SCADA Telemetry		73922	414	SCA	None	112,093	12,093	472,093	472,093	460,000	460,000	1,988,371
190	NCWRF Technical Support Program		73968	414	SCA	None	290,644	790,644	790,644	890,644	-	-	2,762,577
191	SCWRF Technical Support Program		73969	414	SCA	None	375,814	875,814	875,814	975,814	-	-	3,103,255
192	State Revolving Loan Funding		74310	414	SCA	None	638	638	10,638	10,638	10,000	10,000	42,550
193	PUD Hydraulic Modeling		75017	414	SCA	None	147,437	72,437	72,437	72,437	25,000	25,000	414,748
194	Financial Services		75018	414	SCA	None	59,736	59,736	59,736	59,736	30,000	30,000	298,944
195	GM Comprehensive Planning Technical Support		75019	414	SCA	None	7,294	57,294	7,294	7,294	-	-	79,175
196	Western Interconnect		72009	414	SCA	None	5,777,597	877,597	-	-	-	-	6,655,193
197	Livingston Rd FM Phases 2&6		72009	414	SCA	None	-	-	-	-	-	-	-
198	Livingston Rd FM Phase 7		72009	414	SCA	None	-	1,000,000	-	-	-	-	1,000,000
199	Immokalee Rd FM (951 to Logan Blvd Phase)		70199	414	SCA	None	300,000	1,800,000	-	-	-	-	2,100,000
200	MPS 302 Reconfiguration		70215	414	SCA	None	500,000	-	2,500,000	-	-	-	3,000,000
201	Naples Park Gravity Sewer Replacement		70120	414	SCA	None	3,825,000	3,825,000	3,825,000	3,825,000	6,325,000	4,150,000	25,775,000
202	Naples Park Gravity Sewer Replacement		70120	414	GRANTS	None	175,000	175,000	175,000	175,000	175,000	350,000	1,225,000
203	Cyber Security SCADA		70189	414	SCA	None	100,000	-	-	-	-	-	100,000
204	MPS 107 Re-Configuration		70214	414	SCA	None	300,000	-	-	-	-	-	300,000
205	MPS 300 Rehab		70213	414	SCA	None	250,000	-	-	-	-	-	250,000
206	MPS 306 Duplex Group 3		70210	414	SCA	None	3,000,000	-	-	-	-	-	3,000,000
207	MPS 306.06 Addition		70209	414	SCA	None	1,000,000	-	-	-	-	-	1,000,000
208	PS 302.07 Gravity Sewer		70208	414	SCA	None	250,000	-	-	-	-	-	250,000
209	MPS 301 Rehabilitation		70207	414	SCA	None	2,000,000	-	-	-	-	-	2,000,000
210	MPS 321 Rehabilitation		70206	414	SCA	None	200,000	-	-	-	-	-	200,000
211	MPS 321 Force Main to SCWRF		70205	414	SCA	None	100,000	-	-	-	-	-	100,000
212	SCWRF IQ Storage Improvements		70204	414	SCA	None	1,000,000	-	-	-	-	-	1,000,000
213	SCWRF Turbo Blowers		70203	414	SCA	None	1,800,000	-	-	-	-	-	1,800,000
214	Twin Eagles Community Pump Station		WWNEW22	414	SCA	None	-	-	-	-	-	-	-
215	Twin Eagles Force Main		WWNEW21	414	SCA	None	-	-	-	-	-	-	-
216	Livingston Rd FM Phase 8		72009	414	SCA	None	-	-	3,000,000	-	-	-	3,000,000
217	Livingston Rd FM Phase 9		72009	414	SCA	None	-	-	-	2,000,000	-	-	2,000,000
218	Logan Blvd FM (Immokalee Rd to VBR)		WWNEW1	414	SCA	None	-	3,000,000	-	-	-	-	3,000,000
219	MPS 104 Reconfiguration and Rehabilitation		WWNEW2	414	SCA	None	-	2,500,000	-	-	-	-	2,500,000

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID Number	Project Number	Fund Number	Funding Source	Escalation Factor	Adjusted 2018	Fiscal Year Ending September 30,					Total
								2019	2020	2021	2022	2023	
220	MPS 310 Reconfiguration and Rehabilitation		WWNEW3	414	SCA	None	-	2,000,000	-	-	-	-	2,000,000
221	Old Lely Gravity Sewer Replacement		WWNEW4	414	SCA	None	-	2,300,000	2,300,000	2,300,000	-	-	6,900,000
222	Palm River Gravity Sewer Replacement		WWNEW5	414	SCA	None	-	-	-	-	500,000	1,000,000	1,500,000
223	Golden Gate City CAP (includes Phase 1)		70222	414	SCA	None	-	300,000	300,000	300,000	300,000	300,000	1,500,000
224	Hurricane Irma		50154	414	SCA	None	44,757,758	-	-	-	-	-	44,757,758
225	SCWRF CAP Project		70089	414	SCA	None	7,817	7,817	7,817	7,817	-	-	31,269
226	NCWRG BTG Phase 1		70091	414	SCA	None	5,041	-	-	-	-	-	5,041
227	NE Service Area Integration		70103	414	SCA	None	1,543,120	293,120	-	-	-	-	1,836,240
228	Inv Warehouse SS		70115	414	SCA	None	9,137	-	-	-	-	-	9,137
229	Naples Park Basin		70120	414	SCA	None	2,074,321	2,074,321	-	-	-	-	4,148,642
230	VB Dr CDS Basin 1		70122	414	SCA	None	4,312,530	4,312,530	-	-	-	-	8,625,060
231	Tree Farm Rd. Loop		70178	414	SCA	None	11,600	11,600	-	-	-	-	23,200
232	Pump Station 312		70184	414	SCA	None	90,000	90,000	-	-	-	-	180,000
233	NCWRF Facilities		72011	414	SCA	None	3,090	3,090	3,090	3,090	-	-	12,359
234	SCWRF Facilities		72012	414	SCA	None	4,794	4,794	4,794	4,794	-	-	19,177
235	Lift Station Improvements		72549	414	SCA	None	155	155	155	155	-	-	621
236	Customer Service / Billing		73944	414	SCA	None	8,642	8,642	8,642	8,642	-	-	34,568
237	NCWRF CAPT BTG 30		73950	414	SCA	None	216,564	216,564	216,564	216,564	-	-	866,258
238	Grant Application		75009	414	SCA	None	584	584	584	584	-	-	2,336
239	Adjustments				SCA	None	(55,757,758)	(8,000,000)	(8,000,000)	(8,000,000)	-	-	(79,757,758)
240	Total Fund 414: Renewal and Replacement Wastewater System Capital Projects						\$ 62,388,599	\$ 47,759,420	\$ 38,435,485	\$ 38,635,485	\$ 36,425,000	\$ 33,800,000	\$ 257,443,990
241	TOTAL WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROJECTS						\$ 63,453,971	\$ 57,857,797	\$ 82,430,378	\$ 39,630,643	\$ 37,435,506	\$ 34,790,488	\$ 315,598,784
IQ WATER SYSTEM													
<u>Departmental Capital</u>													
242	Building Improvements	762200			Rate	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243	Improvements General	763100			Rate	None	-	-	-	-	-	-	-
244	Utilities Pipes Meters Etc. Improvement	763700			Rate	None	-	-	-	-	-	-	-
245	Autos and Trucks	764110			FUND 409	None	\$ -	\$ -	\$ 395	\$ -	\$ 395	\$ -	\$ 790
246	Auto Improvements	764120			Rate	None	-	-	-	-	-	-	-
247	Heavy Equipment and Trailers	764150			Rate	None	-	-	-	-	-	-	-
248	Machinery and Tools	764180			Rate	None	-	-	-	-	-	-	-
249	Communications Equipment	764210			Rate	None	-	-	-	-	-	-	-
250	Radios and Equipment	764220			Rate	None	20,441	20,850	21,267	21,692	22,126	22,568	128,944
251	Office Equipment	764360			Rate	None	-	-	-	-	-	-	-
252	Data Processing Equipment	764900			Rate	None	8,543	8,714	8,888	9,066	9,248	9,432	53,892
253	Software General Over \$10,000	764950			Rate	None	-	-	-	-	-	-	-
254	Other Machinery and Equipment	764990			Rate	None	52,625	53,677	54,751	55,846	56,963	58,102	331,963
255	Additional Personnel Equipment Costs				Rate	None	-	94	79	79	79	265	597
256	Total Departmental Capital						\$ 81,609	\$ 83,336	\$ 85,380	\$ 86,683	\$ 88,810	\$ 90,368	\$ 516,186

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID	Project	Fund	Funding	Escalation	Adjusted	Fiscal Year Ending September 30,					Total
		Number	Number	Number	Source	Factor	2018	2019	2020	2021	2022	2023	
<u>Fund 413: Expansion-Related IQ Water System Capital Projects</u>													
257	IQ Expansion / Business Plan			413	IQDEV	None	-	-	-	-	-	-	\$ -
258	Adjustments				B1	None	-	-	-	-	-	-	-
259	Total Fund 413: Expansion-Related IQ Water System Capital Projects						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fund 414: Renewal and Replacement IQ Water System Capital Projects</u>													
260	IQ Power Systems	70056	414	IQCA	None		11,638	11,638	11,638	11,638	-	-	\$ 46,550
261	IQ SCADA Support Operating	70062	414	IQCA	None		221,066	221,066	221,066	221,066	200,000	200,000	1,284,265
262	IQ Water System TSP	70166	414	IQCA	None		728,320	528,320	528,320	528,320	400,000	400,000	3,113,281
263	IQ SCADA TSP	70163	414	IQCA	None		45,783	45,783	45,783	45,783	100,000	100,000	383,133
264	IQ Aquifer Storage and Recovery	74030	414	IQCA	None		520,086	320,086	320,086	420,086	250,000	350,000	2,180,344
265	Design ASR Wells #s 3, 4, & 5 (Cap)	74030	414	IQCA	None		-	-	500,000	-	-	-	500,000
266	Construct ASR Well #3 (Cap)	74030	414	IQCA	None		-	-	-	2,000,000	-	-	2,000,000
267	Construct ASR Well #4 (Cap)	74030	414	IQCA	None		-	-	-	-	-	2,000,000	2,000,000
268	Construct ASR Well #5 (Cap)	74030	414	IQCA	None		-	-	-	-	-	-	-
269	Goodlette IQ W Main	70116	414	IQCA	None		1,182,761	1,182,761	-	-	-	-	2,365,523
270	IQ Qater System TSP	74401	414	IQCA	None		66,206	66,206	66,206	66,206	-	-	264,825
271	Adjustments				IQCA	None	-	-	-	-	-	-	-
272	Total Fund 414: Renewal and Replacement IQ Water System Capital Projects						\$ 2,775,861	\$ 2,375,861	\$ 1,693,099	\$ 3,293,099	\$ 950,000	\$ 3,050,000	\$ 14,137,920
273	TOTAL IQ WATER SYSTEM CAPITAL IMPROVEMENT PROJECTS						\$ 2,857,470	\$ 2,459,196	\$ 1,778,480	\$ 3,379,782	\$ 1,038,810	\$ 3,140,368	\$ 14,654,106
274	SUBTOTAL CAPITAL PROJECTS - WATER, WASTEWATER AND IQ WATER						\$ 95,792,053	\$ 91,556,151	\$ 162,220,749	\$ 68,118,666	\$ 60,526,191	\$ 65,423,235	\$ 543,637,045
LESS CAPITAL PROJECTS IDENTIFIED AS OPERATING EXPENSES													
275	Fund 412: Renewal and Replacement Water System Capital Projects				WCA		\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 5,400,000
276	Fund 414: Renewal and Replacement Wastewater System				SCA		900,000	900,000	900,000	900,000	900,000	900,000	5,400,000
277	Fund 414: Renewal and Replacement IQ Water System				IQCA		-	-	-	-	-	-	-
278	TOTAL CAPITAL PROJECTS RECOGNIZED - WATER, WASTEWATER AND IQ WATER						\$ 93,992,053	\$ 89,756,151	\$ 160,420,749	\$ 66,318,666	\$ 58,726,191	\$ 63,623,235	\$ 532,837,045

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID	Project	Fund	Funding	Escalation	Adjusted	Fiscal Year Ending September 30,					Total
		Number	Number	Number	Source	Factor	2018	2019	2020	2021	2022	2023	
FUNDING SOURCES													
WATER SYSTEM													
279	Operating Reserves				OR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Water System Development Fee Fund				WDEV		\$ 123,662	\$ 5,000,000	\$ -	\$ 3,000,000	\$ -	\$ 5,000,000	\$ 13,123,662
281	Water Capital Account				WCA		27,857,639	24,688,245	18,433,307	18,538,307	20,435,000	21,080,000	131,032,497
282	Rate Revenue				RATE		424,312	440,913	451,373	459,933	489,664	477,379	2,743,574
283	Renewal and Replacement Fund				RR		-	-	-	-	-	-	-
284	Outside Agency Grants				GRANTS		175,000	175,000	175,000	175,000	175,000	-	875,000
285	Motor Pool Reserves				FUND 409		-	35,000	52,211	35,000	52,211	35,000	209,423
286	Additional SRF Loan 1				SRF1		-	-	-	-	-	-	-
287	Additional SRF Loan 2				SRF2		-	-	-	-	-	-	-
288	Additional SRF Loan 3				SRF3		-	-	-	-	-	-	-
289	Additional SRF Loan 4				SRF4		-	-	-	-	-	-	-
290	Additional SRF Loan 5				SRF5		-	-	-	-	-	-	-
291	Additional - Series 2020 Bonds				B1		-	-	58,000,000	2,000,000	-	-	60,000,000
292	Additional Debt 2				B2		-	-	-	-	-	-	-
293	Additional Debt 3				B3		-	-	-	-	-	-	-
294	Unfunded				UNF		-	-	-	-	-	-	-
295	TOTAL WATER SYSTEM FUNDING SOURCES						\$ 28,580,612	\$ 30,339,158	\$ 77,111,891	\$ 24,208,240	\$ 21,151,875	\$ 26,592,379	\$ 207,984,155
WASTEWATER SYSTEM													
296	Operating Reserves				OR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297	Wastewater System Development Fee Fund				SDEV		\$ 180,694	\$ 9,180,694	\$ 2,041,057	\$ 41,057	\$ -	\$ -	\$ 11,443,502
298	Wastewater Capital Account				SCA		61,313,599	46,684,420	37,360,485	37,560,485	35,350,000	32,550,000	\$ 250,818,990
299	Rate Revenue				RATE		884,679	882,683	901,442	919,101	958,112	955,488	5,501,505
300	Renewal and Replacement Fund				RR		-	-	-	-	-	-	-
301	Outside Agency Grants				GRANTS		175,000	175,000	175,000	175,000	175,000	350,000	1,225,000
302	Motor Pool Reserves				FUND 409		-	35,000	52,393	35,000	52,393	35,000	209,787
303	Additional SRF Loan 1				SRF1		-	-	-	-	-	-	-
304	Additional SRF Loan 2				SRF2		-	-	-	-	-	-	-
305	Additional SRF Loan 3				SRF3		-	-	-	-	-	-	-
306	Additional SRF Loan 4				SRF4		-	-	-	-	-	-	-
307	Additional SRF Loan 5				SRF5		-	-	-	-	-	-	-
308	Additional - Series 2020 Bonds				B1		-	-	41,000,000	-	-	-	41,000,000
309	Additional Bonds, Second Series				B2		-	-	-	-	-	-	-
310	Additional Bonds, Third Series				B3		-	-	-	-	-	-	-
311	Unfunded				UNF		-	-	-	-	-	-	-
312	TOTAL WASTEWATER SYSTEM FUNDING SOURCES						\$ 62,553,971	\$ 56,957,797	\$ 81,530,378	\$ 38,730,643	\$ 36,535,506	\$ 33,890,488	\$ 310,198,784

Table 3-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Estimated Capital Improvement Program and Funding Sources

Line No.	Description	ID	Project	Fund	Funding	Escalation	Adjusted	Fiscal Year Ending September 30,					Total
		Number	Number	Number	Source	Factor	2018	2019	2020	2021	2022	2023	
<u>IQ WATER SYSTEM</u>													
313	Operating Reserves				OR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	IQ System Development Fee Fund				IQDEV		-	-	-	-	-	-	-
315	IQ Water Capital Account				IQCA		\$ 2,775,861	\$ 2,375,861	\$ 1,693,099	\$ 3,293,099	\$ 950,000	\$ 3,050,000	\$ 14,137,920
316	Rate Revenue				RATE		81,609	83,336	84,985	86,683	88,415	90,368	515,396
317	Renewal and Replacement Fund				RR		-	-	-	-	-	-	-
318	Outside Agency Grants				GRANTS		-	-	-	-	-	-	-
319	Motor Pool Reserves				FUND 409		-	-	395	-	395	-	790
320	Additional SRF Loan 1				SRF1		-	-	-	-	-	-	-
321	Additional SRF Loan 2				SRF2		-	-	-	-	-	-	-
322	Additional SRF Loan 3				SRF3		-	-	-	-	-	-	-
323	Additional SRF Loan 4				SRF4		-	-	-	-	-	-	-
324	Additional SRF Loan 5				SRF5		-	-	-	-	-	-	-
325	Additional Bonds, Series 2020				B1		-	-	-	-	-	-	-
326	Additional Bonds, Second Series				B2		-	-	-	-	-	-	-
327	Additional Bonds, Third Series				B3		-	-	-	-	-	-	-
328	Unfunded				UNF		-	-	-	-	-	-	-
329	TOTAL IQ WATER SYSTEM FUNDING SOURCES						\$ 2,857,470	\$ 2,459,196	\$ 1,778,480	\$ 3,379,782	\$ 1,038,810	\$ 3,140,368	\$ 14,654,106
330	TOTAL WASTEWATER SYSTEM AND IQ WATER SYSTEM FUNDING SOURCES						\$ 93,992,053	\$ 89,756,151	\$ 160,420,749	\$ 66,318,666	\$ 58,726,191	\$ 63,623,235	\$ 532,837,045
<u>COMBINED SYSTEMS</u>													
331	Operating Reserves				OR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	Water System Development Fee Fund				WDEV		\$ 123,662	\$ 5,000,000	\$ -	\$ 3,000,000	\$ -	\$ 5,000,000	\$ 13,123,662
333	Wastewater System Development Fee Fund				SDEV		180,694	9,180,694	2,041,057	41,057	-	-	11,443,502
334	IQ System Development Fee Fund				IQDEV		-	-	-	-	-	-	-
335	Water Capital Account				WCA		27,857,639	24,688,245	18,433,307	18,538,307	20,435,000	21,080,000	131,032,497
336	Wastewater Capital Account				SCA		61,313,599	46,684,420	37,360,485	37,560,485	35,350,000	32,550,000	250,818,990
337	IQ Water Capital Account				IQCA		2,775,861	2,375,861	1,693,099	3,293,099	950,000	3,050,000	14,137,920
338	Rate Revenue				RATE		1,390,600	1,406,932	1,437,801	1,465,717	1,536,191	1,523,235	8,760,475
339	Renewal & Replacement Fund				RR		-	-	-	-	-	-	-
340	Outside Agency Grants				GRANTS		350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
341	Motor Pool Reserves				FUND 409		-	70,000	105,000	70,000	105,000	70,000	420,000
342	Additional SRF Loan 1				SRF1		-	-	-	-	-	-	-
343	Additional SRF Loan 2				SRF2		-	-	-	-	-	-	-
344	Additional SRF Loan 3				SRF3		-	-	-	-	-	-	-
345	Additional SRF Loan 4				SRF4		-	-	-	-	-	-	-
346	Additional SRF Loan 5				SRF5		-	-	-	-	-	-	-
347	Additional Bonds, Series 2020				B1		-	-	99,000,000	2,000,000	-	-	101,000,000
348	Additional Bonds, Second Series				B2		-	-	-	-	-	-	-
349	Additional Bonds, Third Series				B3		-	-	-	-	-	-	-
350	Unfunded				UNF		-	-	-	-	-	-	-
351	TOTAL COMBINED SYSTEMS FUNDING SOURCES						\$ 93,992,053	\$ 89,756,151	\$ 160,420,749	\$ 66,318,666	\$ 58,726,191	\$ 63,623,235	\$ 532,837,045

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	ENDING FUND BALANCE SUMMARY								
1	REVENUE / OPERATION AND MAINTENANCE FUND (Fund 408)	(U)	(U)	\$ 57,633,763	\$ 59,749,991	\$ 58,744,424	\$ 55,182,414	\$ 50,385,248	\$ 51,855,388
2	RENEWAL & REPLACEMENT FUND (WATER)	(R)	(U)	150,000	150,000	150,000	150,000	150,000	150,000
3	RENEWAL & REPLACEMENT FUND (WASTEWATER)	(R)	(U)	150,000	150,000	150,000	150,000	150,000	150,000
4	RENEWAL & REPLACEMENT FUND (IQ WATER)	(R)	(U)	-	-	-	-	-	-
5	WATER AND WASTEWATER ASSESSMENT (Fund 409)	(U)	(U)	2,277,193	2,224,009	2,135,295	2,081,048	1,996,333	1,945,946
6	WATER CAPITAL ACCOUNT (Fund 412)	(U)	(U)	13,492,443	8,706,114	10,892,231	14,452,537	16,608,708	18,646,687
7	WASTEWATER CAPITAL ACCOUNT (Fund 414)	(U)	(U)	31,860,520	18,526,679	16,197,696	14,097,461	15,737,813	20,746,466
8	IQ WATER CAPITAL ACCOUNT (Fund 414)	(U)	(U)	911,315	342,835	1,223,036	554,449	2,284,605	1,976,919
9	WATER SYSTEM IMPACT FEE FUND (Fund 411)	(R)	(R)	13,645,232	8,728,821	8,794,287	5,848,994	5,907,484	941,559
10	WASTEWATER SYSTEM IMPACT FEE FUND (Fund 413)	(R)	(R)	11,332,197	2,202,067	169,871	129,934	131,233	132,545
11	IQ WATER SYSTEM IMPACT FEE FUND (Fund 413)	(R)	(R)	-	-	-	-	-	-
12	TOTAL PROJECTED YEAR-END BALANCE			<u>\$ 131,452,662</u>	<u>\$ 100,780,515</u>	<u>\$ 98,456,840</u>	<u>\$ 92,646,836</u>	<u>\$ 93,351,424</u>	<u>\$ 96,545,511</u>
	REVENUE / OPERATION AND MAINTENANCE FUND (Fund 408)		(U)						
13	Beginning Balance			\$ 38,162,320	\$ 57,633,763	\$ 59,749,991	\$ 58,744,424	\$ 55,182,414	\$ 50,385,248
	Transfers In - Operations								
14	Water			-	-	-	-	-	-
15	Wastewater			-	-	-	-	-	-
16	IQ Water			-	-	-	-	-	-
17	Transfers In - Debt Service Reserves			-	-	-	-	-	-
18	Transfers In - Repayment from General Fund			510,000	-	-	-	-	-
19	Transfers In - FGUA Golden Gate System			6,210,387	-	-	-	-	-
20	Total Funds Available			<u>\$ 44,882,707</u>	<u>\$ 57,633,763</u>	<u>\$ 59,749,991</u>	<u>\$ 58,744,424</u>	<u>\$ 55,182,414</u>	<u>\$ 50,385,248</u>
21	Transfers Out - CIP			-	-	-	-	-	-
	Transfers Out - Operations								
22	Water			-	-	-	-	-	-
23	Wastewater			-	-	-	-	-	-
24	IQ Water			-	-	-	-	-	-
25	Transfers Out - Fund 411: Water System Development Fees			-	-	-	-	-	-
26	Transfers Out - Fund 412: Water Capital Account			-	-	-	-	-	-
27	Transfers Out - Fund 413: Wastewater System Development Fees			-	-	-	-	-	-
28	Transfers Out - Fund 414: Wastewater Capital Account			-	-	-	-	-	-
29	Transfers Out - Payment for FGUA Diverstiture			-	-	-	-	-	-
30	Total Transfers Out of Funds			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	Transfer In / (Out) - Surplus / (Deficiency)								
31	Water			\$ 4,750,180	\$ 569,983	\$ 25,277	\$ (2,277,230)	\$ (2,572,354)	\$ 542,472
32	Wastewater			9,275,479	3,650,983	1,615,318	1,165,185	(43,677)	2,862,001
33	IQ Water			(1,274,603)	(2,104,738)	(2,646,162)	(2,449,965)	(2,181,135)	(1,934,333)
34	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
35	Interest Income			311,419	432,253	448,125	440,583	551,824	503,852
	Recognition of Interest Earnings								
36	in Revenue Requirements		Y	311,419	432,253	448,125	440,583	551,824	503,852
37	Ending Balance			57,633,763	59,749,991	58,744,424	55,182,414	50,385,248	51,855,388
38	Percent Allocable to Water System			45.45%	45.74%	45.72%	45.71%	45.69%	45.67%
39	Percent Allocable to Wastewater System			51.99%	51.80%	51.71%	51.61%	51.52%	51.41%
40	Percent Allocable to IQ Water System			2.56%	2.46%	2.57%	2.68%	2.80%	2.92%
41	Days of Operating Revenue			90	90	90	90	90	90
42	Target Cash			36,046,289	38,403,718	39,979,482	41,736,528	43,564,212	45,467,188
43	Target Cash Balance Met - Yes or No			Yes	Yes	Yes	Yes	Yes	Yes
44	Calculated Days of Operating Expenses			144	140	132	119	104	103
45	Amount Allocable to Water System			141,545	197,714	204,896	201,381	252,124	230,094
46	Amount Allocable to Wastewater System			161,912	223,895	231,726	227,401	284,273	259,055
47	Amount Allocable to IQ Water System			7,962	10,644	11,503	11,801	15,427	14,704

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	RENEWAL & REPLACEMENT FUND (WATER)		(U)						
48	Beginning Balance			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
49	Transfers In From Operations			-	-	-	-	-	-
50	Transfers Out - Capital Projects/Operations			-	-	-	-	-	-
51	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
52	Interest Income			1,125	1,125	1,125	1,125	1,500	1,500
	Recognition of Interest Earnings								
53	in Revenue Requirements		Y	1,125	1,125	1,125	1,125	1,500	1,500
54	Ending Balance			150,000	150,000	150,000	150,000	150,000	150,000
55	Percent Allocable to Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
56	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	Amount Allocable to Water System			1,125	1,125	1,125	1,125	1,500	1,500
59	Amount Allocable to Wastewater System			-	-	-	-	-	-
60	Amount Allocable to IQ Water System			-	-	-	-	-	-
	RENEWAL & REPLACEMENT FUND (WASTEWATER)		(U)						
61	Beginning Balance			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
62	Transfers In From Operations			-	-	-	-	-	-
63	Transfers Out - Capital Projects/Operations			-	-	-	-	-	-
64	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
65	Interest Income			1,125	1,125	1,125	1,125	1,500	1,500
	Recognition of Interest Earnings								
66	in Revenue Requirements		Y	1,125	1,125	1,125	1,125	1,500	1,500
67	Ending Balance			150,000	150,000	150,000	150,000	150,000	150,000
68	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69	Percent Allocable to Wastewater System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
70	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
71	Amount Allocable to Water System			-	-	-	-	-	-
72	Amount Allocable to Wastewater System			1,125	1,125	1,125	1,125	1,500	1,500
73	Amount Allocable to IQ Water System			-	-	-	-	-	-

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	RENEWAL & REPLACEMENT FUND (IQ WATER)		(U)						
74	Beginning Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Transfers In From Operations			-	-	-	-	-	-
76	Transfers Out - Capital Projects/Operations			-	-	-	-	-	-
77	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
78	Interest Income			-	-	-	-	-	-
	Recognition of Interest Earnings								
79	in Revenue Requirements		Y	-	-	-	-	-	-
80	Ending Balance			-	-	-	-	-	-
81	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83	Percent Allocable to IQ Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
84	Amount Allocable to Water System			-	-	-	-	-	-
85	Amount Allocable to Wastewater System			-	-	-	-	-	-
86	Amount Allocable to IQ Water System			-	-	-	-	-	-
	WATER AND WASTEWATER ASSESSMENT (Fund 409)		(U)						
87	Amount Allocable to IQ Water System			\$ 2,260,241	\$ 2,277,193	\$ 2,224,009	\$ 2,135,295	\$ 2,081,048	\$ 1,996,333
88	Transfer In From Operations			-	-	-	-	-	-
89	Transfers In - Wastewater Capital Account			-	-	-	-	-	-
90	Transfers Out - Capital Projects			-	70,000	105,000	70,000	105,000	70,000
91	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
92	Interest Income			16,952	16,816	16,286	15,752	20,285	19,613
	Recognition of Interest Earnings								
93	in Revenue Requirements		(U)	-	-	-	-	-	-
94	Ending Balance			2,277,193	2,224,009	2,135,295	2,081,048	1,996,333	1,945,946
95	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
96	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
97	Percent Allocable to IQ Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
98	Amount Allocable to Water System			-	-	-	-	-	-
99	Amount Allocable to Wastewater System			-	-	-	-	-	-
100	Amount Allocable to IQ Water System			16,952	16,816	16,286	15,752	20,285	19,613

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	WATER CAPITAL ACCOUNT (Fund 412)		(U)						
101	Beginning Balance			\$ 28,163,060	\$ 13,492,443	\$ 8,706,114	\$ 10,892,231	\$ 14,452,537	\$ 16,608,708
102	Transfer In From Operating Reserve Fund			-	-	-	-	-	-
103	Transfer In From Operations			13,187,022	19,151,915	19,869,424	21,348,613	21,841,171	22,367,979
104	Transfers In - Additional Cash (General Fund Loan Repayment)			-	750,000	750,000	750,000	750,000	750,000
105	Transfers In - Grant Reimbursements			-	-	-	-	-	-
106	Transfers Out - Capital Projects			27,857,639	24,688,245	18,433,307	18,538,307	20,435,000	21,080,000
107	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
108	Interest Income			156,208	83,245	73,494	95,043	155,306	176,277
	Recognition of Interest Earnings								
109	in Revenue Requirements		Y	156,208	83,245	73,494	95,043	155,306	176,277
110	Ending Balance			13,492,443	8,706,114	10,892,231	14,452,537	16,608,708	18,646,687
111	Percent Allocable to Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
112	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
113	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
114	Amount Allocable to Water System			156,208	83,245	73,494	95,043	155,306	176,277
115	Amount Allocable to Wastewater System			-	-	-	-	-	-
116	Amount Allocable to IQ Water System			-	-	-	-	-	-
	WASTEWATER CAPITAL ACCOUNT (Fund 414)		(U)						
117	Beginning Balance			\$ 78,301,457	\$ 31,860,520	\$ 18,526,679	\$ 16,197,696	\$ 14,097,461	\$ 15,737,813
118	Transfer In From Operating Reserve Fund			-	-	-	-	-	-
119	Transfer In From Operations			17,648,522	26,636,915	28,317,839	28,746,587	30,276,688	30,844,990
120	Transfers In - Additional Cash (General Fund Loan Repayment)			-	6,713,664	6,713,664	6,713,664	6,713,664	6,713,664
121	Transfers In - Grant Reimbursements			-	-	-	-	-	-
122	Transfers Out - Capital Projects			61,313,599	46,684,420	37,360,485	37,560,485	35,350,000	32,550,000
123	Transfers Out - IQ Capital Account			2,775,861	-	-	-	-	-
124	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
125	Interest Income			413,107	188,952	130,216	113,607	149,176	182,421
	Recognition of Interest Earnings								
126	in Revenue Requirements		Y	413,107	188,952	130,216	113,607	149,176	182,421
127	Ending Balance			31,860,520	18,526,679	16,197,696	14,097,461	15,737,813	20,746,466
128	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
129	Percent Allocable to Wastewater System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
130	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
131	Amount Allocable to Water System			-	-	-	-	-	-
132	Amount Allocable to Wastewater System			413,107	188,952	130,216	113,607	149,176	182,421
133	Percent Allocable to IQ Water System			-	-	-	-	-	-
	IQ WATER CAPITAL ACCOUNT (Fund 414)		(U)						
134	Beginning Balance			\$ -	\$ 911,315	\$ 342,835	\$ 1,223,036	\$ 554,449	\$ 2,284,605
135	Transfer In From Operations			911,315	1,807,381	2,573,300	2,624,512	2,680,156	2,742,314
136	Transfers In - Wastewater Capital Account			2,775,861	-	-	-	-	-

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
137	Transfers Out - Capital Projects			2,775,861	2,375,861	1,693,099	3,293,099	950,000	3,050,000
138	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
139	Interest Income			3,417	4,703	5,872	6,666	14,195	21,308
	Recognition of Interest Earnings								
140	in Revenue Requirements		Y	3,417	4,703	5,872	6,666	14,195	21,308
141	Ending Balance			911,315	342,835	1,223,036	554,449	2,284,605	1,976,919
142	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
143	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
144	Percent Allocable to IQ Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
145	Amount Allocable to Water System			-	-	-	-	-	-
146	Amount Allocable to Wastewater System			-	-	-	-	-	-
147	Amount Allocable to IQ Water System			3,417	4,703	5,872	6,666	14,195	21,308
	DEBT SERVICE RESERVE (Fund 410)		(U)						
148	Beginning Balance as of September 30, 2017			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Transfers In - FGUA Golden Gate			-	-	-	-	-	-
150	Transfers In- Additional Senior Lient Debt 1			-	-	-	-	-	-
151	Transfers In- Additional Senior Lient Debt 2			-	-	-	-	-	-
152	Transfers In- Additional Senior Lient Debt 3			-	-	-	-	-	-
153	Transfers Out - Release to Operating Reserves (Fund 408)			-	-	-	-	-	-
154	Transfers Out- Additional Senior Lient Debt 1			-	-	-	-	-	-
155	Transfers Out- Additional Senior Lient Debt 2			-	-	-	-	-	-
156	Transfers Out- Additional Senior Lient Debt 3			-	-	-	-	-	-
157	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
158	Interest Income			-	-	-	-	-	-
	Recognition of Interest Earnings								
159	in Revenue Requirements		Y	-	-	-	-	-	-
160	Ending Balance			-	-	-	-	-	-
161	Percent Allocable to Water System			57.87%	57.76%	57.77%	58.00%	57.18%	57.42%
162	Percent Allocable to Wastewater System			40.66%	40.89%	40.90%	40.86%	41.93%	41.54%
163	Percent Allocable to IQ Water System			1.46%	1.35%	1.32%	1.14%	0.89%	1.04%
164	Amount Allocable to Water System			-	-	-	-	-	-
165	Amount Allocable to Wastewater System			-	-	-	-	-	-
166	Amount Allocable to IQ Water System			-	-	-	-	-	-
	DEBT SERVICE SINKING FUND (Fund 410)		(U)						
167	Sinking Fund Deposit			\$ 19,726,164	\$ 20,483,719	\$ 20,042,904	\$ 23,346,658	\$ 25,530,723	\$ 21,938,027
168	Average Balance			8,707,056	9,012,050	8,863,592	9,758,905	10,095,681	8,369,257
169	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
170	Interest Income			65,303	67,590	66,477	73,192	100,957	83,693
	Recognition of Interest Earnings								
171	in Revenue Requirements		Y	65,303	67,590	66,477	73,192	100,957	83,693
172	Percent Allocable to Water System			57.87%	57.76%	57.77%	58.00%	57.18%	57.42%

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
173	Percent Allocable to Wastewater System			40.66%	40.89%	40.90%	40.86%	41.93%	41.54%
174	Percent Allocable to IQ Water System			1.46%	1.35%	1.32%	1.14%	0.89%	1.04%
175	Amount Allocable to Water System			37,793	39,042	38,406	42,452	57,729	48,058
176	Amount Allocable to Wastewater System			26,555	27,635	27,191	29,909	42,328	34,767
177	Amount Allocable to IQ Water System			954	913	880	832	899	868
CONSTRUCTION FUND (FUTURE BONDS)			(R)						
178	Beginning Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Transfers In - New Indebtedness			-	-	99,000,000	2,000,000	-	-
180	Transfers Out - Capital Projects			-	-	99,000,000	2,000,000	-	-
181	Interest Rate			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
182	Interest Income			-	-	-	-	-	-
	Recognition of Interest Earnings								
183	in Revenue Requirements		N	-	-	-	-	-	-
184	Ending Balance			-	-	-	-	-	-
185	Percent Allocable to Water System			0.00%	0.00%	58.59%	59.41%	59.41%	59.41%
186	Percent Allocable to Wastewater System			0.00%	0.00%	41.41%	40.59%	40.59%	40.59%
187	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
188	Amount Allocable to Water System			-	-	-	-	-	-
189	Amount Allocable to Wastewater System			-	-	-	-	-	-
190	Amount Allocable to IQ Water System			-	-	-	-	-	-

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	WATER SYSTEM IMPACT FEE FUND (Fund 411)		(R)						
191	Beginning Balance			\$ 12,898,330	\$ 13,645,232	\$ 8,728,821	\$ 8,794,287	\$ 5,848,994	\$ 5,907,484
192	Transfers In - Impact Fee Collections			5,959,186	5,626,075	4,695,198	4,402,259	4,374,077	4,371,515
193	Transfers In - Revenue Fund 408			-	-	-	-	-	-
194	Transfers In - FGUA Golden Gate Balances			774,290	-	-	-	-	-
195	Transfers Out - Capital Projects			123,662	5,000,000	-	3,000,000	-	5,000,000
196	Transfers Out - Developer Reimbursement			-	-	-	-	-	-
197	Transfer Out - Payment of Debt Service			5,959,186	5,626,075	4,695,198	4,402,259	4,374,077	4,371,515
198	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
199	Interest Income			96,274	83,589	65,466	54,707	58,490	34,075
	Recognition of Interest Earnings								
200	in Revenue Requirements		N	-	-	-	-	-	-
201	Ending Balance			13,645,232	8,728,821	8,794,287	5,848,994	5,907,484	941,559
202	Percent Allocable to Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
203	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
204	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
205	Amount Allocable to Water System			96,274	83,589	65,466	54,707	58,490	34,075
206	Amount Allocable to Wastewater System			-	-	-	-	-	-
207	Amount Allocable to IQ Water System			-	-	-	-	-	-
	WASTEWATER SYSTEM IMPACT FEE FUND (Fund 413)		(R)						
208	Beginning Balance			\$ 10,977,138	\$ 11,332,197	\$ 2,202,067	\$ 169,871	\$ 129,934	\$ 131,233
209	Transfers In - Impact Fee Collections			5,812,714	5,479,546	4,492,789	4,181,256	4,151,545	4,151,545
210	Transfers In - Revenue Fund 408			-	-	-	-	-	-
211	Transfers In - FGUA Golden Gate Balances			76,276	-	-	-	-	-
212	Transfers Out - Capital Projects			180,694	9,180,694	2,041,057	41,057	-	-
213	Transfers Out - Developer Reimbursement			-	-	-	-	-	-
214	Transfers Out - Payment of Debt Service			5,436,300	5,479,546	4,492,789	4,181,256	4,151,545	4,151,545
215	Transfers Out - IQ Water System Development Fee Fund			-	-	-	-	-	-
216	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
217	Interest Income			83,062	50,564	8,862	1,120	1,299	1,312
	Recognition of Interest Earnings								
218	in Revenue Requirements		N	-	-	-	-	-	-
219	Ending Balance			11,332,197	2,202,067	169,871	129,934	131,233	132,545
220	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
221	Percent Allocable to Wastewater System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
222	Percent Allocable to IQ Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
223	Amount Allocable to Water System			-	-	-	-	-	-
224	Amount Allocable to Wastewater System			83,062	50,564	8,862	1,120	1,299	1,312
225	Amount Allocable to IQ Water System			-	-	-	-	-	-
	IQ WATER SYSTEM IMPACT FEE FUND (Fund 413)		(R)						
226	Beginning Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
227	Transfers In - Wastewater System Development Fee Fund			-	-	-	-	-	-
228	Transfers Out - Capital Projects			-	-	-	-	-	-
229	Interest Rate			0.75%	0.75%	0.75%	0.75%	1.00%	1.00%
230	Interest Income			-	-	-	-	-	-
	Recognition of Interest Earnings								
231	in Revenue Requirements		N	-	-	-	-	-	-
232	Ending Balance			-	-	-	-	-	-
233	Percent Allocable to Water System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
234	Percent Allocable to Wastewater System			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
235	Percent Allocable to IQ Water System			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
236	Amount Allocable to Water System			-	-	-	-	-	-
237	Amount Allocable to Wastewater System			-	-	-	-	-	-
238	Amount Allocable to IQ Water System			-	-	-	-	-	-
INTEREST INCOME									
Unrestricted									
239	Water System			\$ 336,671	\$ 321,126	\$ 317,921	\$ 340,000	\$ 466,660	\$ 455,929
240	Wastewater System			602,700	441,607	390,259	372,041	477,277	477,743
241	IQ Water System			12,334	16,260	18,255	19,299	30,522	36,879
242	Total			<u>\$ 951,705</u>	<u>\$ 778,993</u>	<u>\$ 726,434</u>	<u>\$ 731,340</u>	<u>\$ 974,459</u>	<u>\$ 970,551</u>
Rate Stabilization Fund									
243	Water System			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	Wastewater System			-	-	-	-	-	-
245	IQ Water System			-	-	-	-	-	-
246	Total			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Impact Fee Funds									
247	Water System			\$ 96,274	\$ 83,589	\$ 65,466	\$ 54,707	\$ 58,490	\$ 34,075
248	Wastewater System			83,062	50,564	8,862	1,120	1,299	1,312
249	IQ Water System			-	-	-	-	-	-
250	Total			<u>\$ 179,336</u>	<u>\$ 134,153</u>	<u>\$ 74,328</u>	<u>\$ 55,827</u>	<u>\$ 59,789</u>	<u>\$ 35,387</u>

Table 3-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Summary of Projected Cash Balances and Interest Income

Line No.	Description	Investment Reference		Fiscal Year Ending September 30,					
		Cash Balance	Interest Income	2018	2019	2020	2021	2022	2023
	TOTAL INTEREST INCOME								
251	Water System			\$ 432,945	\$ 404,715	\$ 383,387	\$ 394,707	\$ 525,150	\$ 490,004
252	Wastewater System			685,762	492,171	399,120	373,161	478,576	479,055
253	IQ Water System			12,334	16,260	18,255	19,299	30,522	36,879
254	Total			<u>\$ 1,131,041</u>	<u>\$ 913,146</u>	<u>\$ 800,762</u>	<u>\$ 787,167</u>	<u>\$ 1,034,248</u>	<u>\$ 1,005,938</u>

Footnotes:

- [1] (U) = Interest earnings unrestricted and assumed to be available to meet System expenditure requirements.
(R) = Interest earnings restricted and assumed to not be available to meet System expenditure requirements.
Y = Yes
N = No

SECTION 4

RATE DESIGN AND COMPARISONS

SECTION 4

RATE DESIGN AND COMPARISONS

USER RATE DESIGN – GENERAL

User rate design typically involves the calculation of monthly rates and charges for each customer classification (e.g., residential, commercial, etc.). The goal of this task is to establish a pricing structure or formula to recover the total revenue requirements of the utility system in an equitable and reasonable manner, consistent with the cost of providing service, regulatory guidelines, overall revenue stability, historical rate forms, and the District's fiscal and pricing policies. The proposed utility rates, to the extent practical, should meet the following criteria for service provided by publicly owned utilities:

- Utility rates should fully recover the cost of providing service.
- Utility rates should be based on a policy that calls for the lowest possible prices consistent with the requirements of providing quality service on an ongoing basis.
- Utility rates should be simple and understandable.
- Utility rates should be equitable among customers, taking into consideration the cost of providing service to the various users of the system.
- Utility rate and cost recovery strategies should recognize the System's current financial needs, when rates were last adjusted, and where possible help develop approaches to avoid "rate shock" in the future.
- Utility rates should be designed to encourage the most efficient use of the District's fixed asset investment and encourage water and IQ water conservation.
- Utility rates should be consistent where they are based on the same rate parameter (e.g., meter size).
- Utility rates should comply with applicable orders and requirements of state and federal regulatory authorities, if any, that may have jurisdiction.

Other considerations that also effect the design of the user fees include revenue stability, historical rate form, overall service to customers (do customers receive potable water only service of water and wastewater service), and comparability with neighboring utility systems. All of these factors should be considered in the design of any change in rates for monthly service.

The current monthly water and wastewater user rates for the District have been in effect since October 1, 2017 and were adopted on September 26, 2017 by the BOCC pursuant to the Rate Resolution. The current rates for utility service as contained in the Rate Resolution are summarized below:

Summary of Existing Monthly System User Rates [1]

Existing Rates – Effective October 1, 2017					
	IQ Water Service				
	Potable Water	Wastewater	Bulk [2]	Pressurized	Pressurized & Distributed
Base Charge					
All Customers (per Meter)					
5/8-inch or 3/4-inch	\$21.80	\$33.31	N/A	\$7.30	\$7.30
1-inch	48.13	75.74	N/A	15.94	15.94
1-1/4-inch	60.95	97.10	N/A	33.35	33.35
1-1/2-inch	91.76	146.55	N/A	N/A	N/A
2-inch	144.04	231.57	N/A	66.58	66.58
3-inch	266.26	429.82	N/A	131.79	131.79
4-inch	440.78	712.76	N/A	263.59	263.59
6-inch	877.07	1,420.43	N/A	500.98	500.98
8-inch	1,400.60	2,269.92	N/A	909.34	909.34
10-inch	2,534.90	4,069.67	N/A	1,455.22	1,455.22
12-inch	3,423.75	6,031.93	N/A	2,167.61	2,167.61
Usage Charge per 1,000 Gallons [3]					
All Customers (per Meter)					
All Usage [4]	N/A	\$4.69	\$0.43	\$0.56	\$1.09
Usage Block One	\$2.99	N/A	N/A	N/A	N/A
Usage Block Two	4.51	N/A	N/A	N/A	N/A
Usage Block Three	5.99	N/A	N/A	N/A	N/A
Usage Block Four	7.48	N/A	N/A	N/A	N/A
Usage Block Five	8.97	N/A	N/A	N/A	N/A
Usage Block Six	11.96	N/A	N/A	N/A	N/A

[1] Amounts derived from the Rate Resolution; a more detailed presentation of the existing rates is included in this section.

[2] There is no base charge for bulk IQ Water service; such customers have a minimum monthly bill based on the monthly allocation of IQ service to the property (based on pervious or irrigable surface) (gallons) times the bulk water rate for service.

[3] All water is billed based on water consumption per block based on the size of meter in service. The existing and proposed consumption blocks are presented later in this section.

[4] All wastewater flow is billed at a uniform rate; the charges for single-family residential classis capped at 5,000 gallons per month per account. All IQ Water by service type is currently billed at a uniform rate.

As can be seen above, all of the respective utility system incorporate a two-part rate structure which includes: i) a base charge that also serves as the minimum bill and recovers a portion of the fixed costs of the System (promotes the readiness-to-serve concept that assets must be maintained and made available at any time for the benefit of the customer); and ii) a usage charges which recovers the remaining revenue requirements (fixed costs not included in the base charge and variable-related costs) allocable to each utility system. This rate structure is very common in Florida and is also used by the Florida Public Service Commission in the rate regulation of privately-owned utilities; this rate structure has been in effect for the District for many years. Based on discussions with the County and recognizing that the Fiscal Year 2019 rate adjustment is essentially a price index-related increase in rates, the current rate structure and cost recovery relationships were maintained with the Fiscal Year 2019 rate increase being generally applied uniformly to the existing rates, except as discussed below.

Based on discussions with the County, the proposed rates for Fiscal Year 2019 are to reflect a percentage rate adjustment equivalent to the price index of 2.8% to the extent practical. The proposed Base Charge i) reflects a total increase of approximately 2.8% for the 5/8-inch and 3/4-inch meter size, the most common meter in service to the customers; and ii) the application of the meter equivalent factors which is based on information contained in the Impact Fee

Ordinance and as published by the AWWA regarding peak quantity use of meters by size and data published by and used by the FPSC in the regulation of rates for private utilities.

The base charge consists of two components which include: i) a billing charge that does not vary by meter size; and ii) a readiness-to-serve or capacity charge that varies by meter size based on the maximum flow characteristics of the meter size. For the past several rate reviews prepared for the County, the County was of the opinion that the current rate structure was adequate and rates have been adjusted uniformly by the rate adjustment adopted for such fiscal year. It is estimated that the customer billing component for the current fiscal year varies by utility system and was estimated as follows: i) for the water system at \$4.25 per bill per month; and ii) for the wastewater system at \$5.00 per bill per month. It is recommended that a separate billing charge component to be included in the base charge be continued but that the fee should be the same for the water and wastewater accounts. Recognizing i) that there are different customer classes and rate structures (e.g., volumetric-only bills for bulk major users) for the IQ water system; ii) the majority of the accounts represent pressurized and distributed service which also receives a wastewater bill; iii) the number of IQ water system accounts is relatively minor (accounting for approximately 1% of the utility accounts served on a total composite basis); and iv) since the allocated customer service and billing costs are recognized in the IQ water system revenue requirements, no billing charge was recognized at this time for the development of proposed rates. In the development of the proposed Fiscal Year 2019 rates, it is recommended that a billing charge of \$3.19 per month per individual water and wastewater account be recognized in the development of the Base Charge. This cost was based on i) the projected Fiscal Year 2019 direct customer service costs adjusted for contingencies, bad debt allowances, and PILT (expenses that are applied to total revenues or expenses); and ii) the estimated Fiscal Year 2019 water and wastewater account forecast as presented in Section 2 of this report.

The other component of the Base Charge deals with the recovery a readiness-to-serve or capacity charge that varies by meter size based on the implied meter equivalents (links to average ERC equivalents) which is generally based on the maximum flow characteristics of the meter size. The meter equivalent factors are often based on the instantaneous demands of the various water meters in service, which recognize the diversity in potential customer demands (flows) based on the meter size identified to serve such customer. This demand allocation among meter sizes based on implied or estimated meter demands is commonly used by other public utilities and in the regulation of private utilities by the FPSC. The existing readiness-to-serve component was previously allocated among the meter sizes based on information published by the AWWA regarding peak quantity use of meters by size and data published by and used by the FPSC in the regulation of rates for private utilities. It should be noted that the County did adopt ERC factors in 2015 pursuant to the Impact Fee Ordinance which modified the rated capacity (gallons per minute) allocated to a particular meter size. The following is a summary of the existing minimum flow relationships currently recognized in the rates of the District, the ERC factors (or meter equivalents) that were recognized in the development of the base charges for water, wastewater, and IQ water service recognizing the rate setting process of the FPSC, and the meter equivalent factors referenced in the Impact Fee Ordinance:

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Comparison of Meter Equivalent Factors

Customer Meter Size	Current Water / Wastewater Relationship	FPSC Equivalent Relationship	Relationship per Impact Fee Ordinance [1]
5/8-Inch or 3/4-Inch	1.00	1.00	1.00
1-Inch	2.50	2.50	1.67
1.25-inch	3.30	N/A	N/A
1.5-Inch	5.00	5.00	3.33
2-Inch	8.00	8.00	5.33
3-Inch	15.00	15.00	15.00
4-Inch	25.00	25.00	33.33
6-Inch	49.90	50.00	66.67
8-Inch	79.80	80.00	116.67
10-Inch	143.90	145.00	211.46 [2]
12-Inch	203.90	215.00	313.55 [2]

[1] Based on meter demand relationships (gallons per minute) by meter size when compared to a 5/8-inch meter (which is the smallest meter size used and therefore set at an equivalent of 1 ERC) as reflected in the Impact Fee Ordinance.

[2] Since the Impact Fee Ordinance only reflects meter equivalents up to an 8-inch meter, meter equivalents for the 10-inch and 12-inch meter sizes were estimated based on meter information published by the AWWA. The District currently has no water and wastewater customers served through a 10-inch and 12-inch meter.

We would recommend that the County consider adjusting the readiness-to-serve component of the Base Charge to match the equivalent factors as contained in the Impact Fee Ordinance to promote consistency among rates and charges. This change would not affect the typical residential customer charges (e.g., served through a 3/4-inch meter) but would have both a lowering effect (smaller meter sizes) and an increasing effect (larger meter sizes) when compared to the current base charges. Based on discussions with the County and to limit the immediate impact of modifying the readiness-to-serve component to the customers; a phase-in to the ERC factors included in the Impact Fee Ordinance was recognized. With respect to the water system, an immediate conversion to reflect the ERC factors was made since the net effect to the customer bills was not considered as unreasonable since the water consumption blocks (which are based on the ERC rated capacities) were also adjusted which limited the net customer bill impacts. With respect to the wastewater system (where all flow is billed a uniform rate), a three-year phase in of the ERC equivalent factors was recognized. The following is a summary of the ERC factors assumed in the development of the proposed rates:

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ERC Factors Recognized for Proposed Rates

Customer Meter Size	Water System	Wastewater System		
	ERC Factors – All Years	2019	2020	2021
5/8-Inch or 3/4-Inch	1.00	1.00	1.00	1.00
1-Inch	1.67	2.22	1.94	1.67
1.25-inch	2.20	2.93	2.56	2.20
1.5-Inch	3.33	4.44	3.88	3.33
2-Inch	5.33	7.11	6.22	5.33
3-Inch	15.00	15.67	15.34	15.00
4-Inch	33.33	27.78	30.56	33.33
6-Inch	66.67	55.56	61.12	66.67
8-Inch	116.67	92.22	104.44	116.67
10-Inch	211.46	167.15	189.30	211.46
12-Inch	313.55	247.85	280.70	313.55

To make a reasonable determination of the projected revenues from each customer classification, it is beneficial to have a customer bill frequency analysis. The bill frequency analysis summarizes the number of bills rendered at various consumption levels for each customer classification and meter size and provides a way to analyze the effect of any change in rates and the billed water use / sewer flow relationships. As discussed in Section 2 of this report, the District provided PRMG with customer and sales information by customer classification and service type for the Fiscal Year 2017 (the latest Fiscal Year available at the onset of the rate Study). The billing information is used to develop a bill frequency analysis for the water and wastewater system. This bill frequency analysis is then utilized to develop a projection of detailed billing determinants for each customer class (i.e., water usage by proposed rate block) that provide the basis for estimating utility rate revenues and interpreting the effects of proposed rate structure changes.

With respect to the water system, the water consumption rates reflect an inclining blocked rate structure to promote water conservation and have been in effect for over fifteen years. The water usage blocks were initially structured to reflect essential, discretionary and excessive use relationships to target water conservation and have been in effect for a number of years and the basis for the consumption blocks was as follows:

1. The first usage block includes water usage from 0 to 5,000 gallons. Based on research information previously developed by the U.S. Department of Housing and Urban Development and the Water Research Foundation, the essential residential potable indoor water use is assumed to be approximately 58.6 gallons per day ("gpd") per capita. Assuming an average of 2.58 persons per household which approximates the average number of persons per household for a single-family residence for the County as estimated by the U.S. Census for 2016, the average demand for indoor water use per dwelling would be approximately 151 gpd, or approximately 4,600 gallons per month. The 5,000-gallon threshold is considered to still represent the consumption range for indoor use for the first block and provides for essential use of a residence (i.e., indoor use) yet allows for some usage diversity within the class to recognize differences in family size and other demographic factors. Based on the utility bill frequency data, the first block includes approximately 59.9% of total individually metered residential water use.

2. The second consumption rate block for the standard residential class currently ranges from 5,000 to 10,000 gallons of metered water use. This usage block allows for discretionary use by a household (e.g., possible indoor use for larger household sizes plus an allowance for discretionary irrigation or outdoor use). It is estimated that approximately 18.8% of the individually metered residential water use is included in this block (approximately 79% of the total water use is for the first 10,000 gallons of use per month).
3. The third usage block for the individually metered residential class is for consumption ranging from 10,000 to 20,000 gallons per month. The price for this block recognized the need to initiate a stronger price signal to conserve water resources yet recognizes the discretionary usage allowance for certain residences or customers. This usage block essentially relates to discretionary / excessive water use and accounts for approximately 13.6% of total individually metered water use.
4. The fourth and fifth consumption blocks is for water consumption ranging from 20,000 gallons to 30,000 gallons and from 30,000 gallons to 50,000 gallons of metered water use, respectively. These consumption blocks are considered to relate to excessive water use and was priced to send a stronger conservation signal to customer. These consumption blocks were structured to phase in the pricing signal to larger users. The fourth consumption block now only represents about 4.6% of the total consumption of the individually metered residential class and the fifth consumption block currently accounts for approximately 2.4% of the total consumption of the individually metered residential class.
5. The sixth, and final, usage block is for all water use above 50,000 gallons for the individually metered residential class. This price per block is essentially considered as a "super block" of the County and sends a very strong price signal to reduce water consumption. The usage charge in this block for the individually metered residential class is over three (3) times the first block price per thousand gallons. This usage block accounts for less than 1% of the total individually metered residential use. It is assumed that water use above 50,000 gallons is essentially for excessive use and should be targeted with the highest conservation pricing mechanism to promote the conservation of potable water resources.

This same rate structure is currently applied to commercial and residential multi-family customers to promote water conservation incentives for all users of the water system (essentially every customer pays the same rates, adjusted for the meter equivalent factors based on the size of the meter serving the premise) and the existing block expansion guidelines was continued based on discussions with the County. The water use blocks for these customer classes are "expanded" based on the meter equivalent factors recognized in the development of the base facility charges discussed earlier. By expanding the water consumption blocks for the meter equivalent or ERC factors, an attempt is made to treat all customers consistently in terms of conservation pricing and the ERCs billed, thus promoting rate consistency among all potable water users.

With respect to the wastewater flow charges, all flow for all customer classes is billed based on a metered water use at the customer premise on a uniform rate. The County has instituted maximum billing usage threshold for the individually metered residential class of

15,000 gallons per month. The billing threshold is generally a rate policy of the utility and varies among utilities across the State (thresholds range from 6,000 gallons per month to 100% of water billed the wastewater flow charge). The billing threshold is a policy of the County and as such PRMG has no opinion to the threshold at this time.

As discussed in Section 2 of this report, the District provided PRMG with customer and sales information by customer classification and service type for the Fiscal Year 2017 (the latest Fiscal Year available at the onset of the rate Study). The billing information is used to develop a bill frequency analysis for the water and wastewater system. This bill frequency analysis is then utilized to develop a projection of detailed billing determinants for each customer class (i.e., water usage by proposed rate block) that provide the basis for estimating utility rate revenues and interpreting the effects of proposed rate structure changes.

PROPOSED MONTHLY WATER USER RATES

Based on general design criteria, the cost allocation process, billing determinants for which rates and applied, and discussions with County staff, the following table presents the existing water rates and the proposed water rates for Fiscal Years 2019 to 2021 (the time frame being recommend for the implementation of proposed rates):

Summary of Existing and Proposed Monthly Water User Rates				
	Existing	Proposed		
	Effective 10/1/2017	Effective 10/1/2018	Effective 10/1/2019	Effective 10/1/2020
Base Charge				
Residential, Multi-Family, Commercial and Irrigation-Only (per Meter)				
5/8-inch or 3/4-inch	\$21.80	\$22.41	\$23.06	\$23.73
1-inch	48.13	35.27	36.34	37.38
1-1/4-inch	60.95	45.44	46.85	48.18
1-1/2-inch	91.76	67.13	69.25	71.20
2-inch	144.04	105.52	108.90	111.94
3-inch	266.26	291.14	300.61	308.94
4-inch	440.78	642.98	664.00	682.36
6-inch	877.07	1,282.95	1,324.96	1,361.56
8-inch	1,400.60	2,242.70	2,316.22	2,380.17
10-inch	2,534.90	4,062.20	4,195.43	4,311.23
12-inch	3,423.75	6,021.83	6,219.37	6,391.01
Usage Charge per 1,000 Gallons [*]				
Residential, Multi-Family, Commercial and Irrigation-Only (per Meter)				
Usage Block One	\$2.99	\$3.07	\$3.16	\$3.25
Usage Block Two	4.51	4.64	4.77	4.91
Usage Block Three	5.99	6.16	6.34	6.52
Usage Block Four	7.48	7.69	7.91	8.14
Usage Block Five	8.97	9.22	9.49	9.77
Usage Block Six	11.96	12.29	12.65	13.02

Footnotes on following page.

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Table Footnotes:

[*] All water is billed based on water consumption per block based on the size of meter in service. The existing and proposed consumption blocks are as follows:

Existing Block Rate Structure (Residential, Multi-Family, Commercial, and Irrigation-Only)						
Meter Size	Consumption Block (Thousands of Gallons)					
	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 12	13 to 25	26 to 50	51 to 75	76 to 120	Over 120
1-1/4"	0 to 20	21 to 40	41 to 80	81 to 120	121 to 200	Over 200
1-1/2"	0 to 25	26 to 50	51 to 100	101 to 150	151 to 250	Over 250
2"	0 to 40	41 to 80	81 to 160	161 to 240	241 to 400	Over 400
3"	0 to 80	81 to 160	161 to 320	321 to 480	481 to 800	Over 800
4"	0 to 120	121 to 250	251 to 500	501 to 800	801 to 1,200	Over 1,200
6"	0 to 250	251 to 500	501 to 1,000	1,001 to 1,500	1,501 to 2,500	Over 2,500
8"	0 to 450	451 to 900	901 to 1,800	1,801 to 2,700	2,701 to 4,500	Over 4,500
10"	0 to 700	701 to 1,450	1,451 to 2,900	2,901 to 4,300	4,301 to 7,000	Over 7,000
12"	0 to 1,075	1,076 to 2,150	2,151 to 4,300	4,301 to 6,450	6,451 to 11,000	Over 11,000

Proposed Block Rate Structure (Residential, Multi-Family, Commercial, and Irrigation-Only)						
Meter Size	Consumption Block (Thousands of Gallons)					
	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 8	9 to 16	17 to 32	33 to 48	49 to 80	Over 80
1-1/4"	0 to 11	12 to 22	23 to 44	45 to 66	67 to 110	Over 110
1-1/2"	0 to 17	18 to 34	35 to 68	69 to 102	103 to 170	Over 170
2"	0 to 27	28 to 54	55 to 108	109 to 162	163 to 270	Over 270
3"	0 to 75	76 to 150	151 to 300	301 to 450	451 to 750	Over 750
4"	0 to 167	168 to 334	335 to 668	669 to 1,002	1,003 to 1,670	Over 1,670
6"	0 to 333	334 to 666	667 to 1,332	1,333 to 1,998	1,999 to 3,330	Over 3,330
8"	0 to 583	584 to 1,166	1,167 to 2,332	2,333 to 3,498	3,499 to 5,830	Over 5,830
10"	0 to 1,057	1,058 to 2,114	2,115 to 4,228	4,229 to 6,342	6,343 to 10,570	Over 10,570
12"	0 to 1,568	1,569 to 3,136	3,137 to 6,272	6,273 to 9,408	9,409 to 15,680	Over 15,680

The proposed Fiscal Year 2019 water rates are designed to produce user rate revenues that are designed to produce approximately 2.8% additional water rate revenue when compared to the revenue produce pursuant to the application of the existing water rates. For the Fiscal Years 2020 and 2021, the water rates represent a 2.9% uniform / across-the-board rate adjustment above the proposed Fiscal Year 2019 rates which represents the sum of a price index adjustment estimated at 2.4% (the inflation factor recognized for the development of the System net revenue requirements) and an additional 0.5% to fund facility hardening and increased capital re-investment. A single-family residential bill comparison under the existing and proposed water rates for Fiscal Year 2019 is shown in the following table:

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Single-Family Residential Bill Comparison – Water Monthly User Rates

	Residential Service for a 3/4" Meter						
	0 Gallons	2,000 Gallons	5,000 Gallons [1]	7,000 Gallons	10,000 Gallons	20,000 Gallons	50,000 Gallons
WATER USER RATES							
Existing Rates	\$21.80	\$27.78	\$36.75	\$45.77	\$59.30	\$119.20	\$373.40
Proposed Rates – Fiscal Year 2019	22.41	28.55	37.76	47.04	60.96	122.56	383.86
<u>Increase Over Existing Rates:</u>							
Amount	\$0.61	\$0.77	\$1.01	\$1.27	\$1.66	\$3.36	\$10.46
Percent	2.80%	2.8%	2.7%	2.8%	2.8%	2.8%	2.8%
<u>Utility Survey:</u>							
Survey Average [2]	\$16.33	\$23.62	\$35.14	\$44.39	\$59.92	\$130.28	\$422.60
Minimum	8.09	10.89	15.09	17.89	24.72	54.42	178.09
Maximum	35.15	43.93	58.41	72.21	97.11	214.84	782.24

[1] Average monthly usage of 3/4-inch single-family residential customer in System.

[2] Amounts shown derived from Table 4-1 at the end of this section and based on a survey of seventeen (17) neighboring utilities.

PROPOSED MONTHLY WASTEWATER USER RATES

Based on general design criteria, the cost allocation process, billing determinants for which rates are applied, and discussions with County staff, the following table presents the existing wastewater rates and the proposed wastewater rates for Fiscal Years 2019 to 2021:

Summary of Existing and Proposed Monthly Wastewater User Rates				
	Existing	Proposed		
	Effective 10/1/2017	Effective 10/1/2018	Effective 10/1/2019	Effective 10/1/2020
Base Charge				
Residential, Multi-Family, and Commercial (per Meter)				
5/8-inch or 3/4-inch	\$33.31	\$34.24	\$35.23	\$36.25
1-inch	75.74	72.09	65.30	58.29
1-1/4-inch	97.10	94.11	85.14	75.72
1-1/2-inch	146.55	140.96	127.37	112.89
2-inch	231.57	223.80	202.24	178.67
3-inch	429.82	489.37	494.03	496.74
4-inch	712.76	865.09	981.00	1,099.65
6-inch	1,420.43	1,726.96	1,958.77	2,196.27
8-inch	2,269.92	2,864.34	3,344.79	3,840.87
10-inch	4,069.67	5,189.05	6,059.89	6,958.71
12-inch	6,031.93	7,692.78	8,984.24	10,316.66
Usage Charge per 1,000 Gallons [*]				
Residential, Multi-Family, and Commercial [*]	\$4.69	\$4.82	\$4.96	\$5.10

[*] For single-family residential class, billed to all metered consumption up to 15,000 gallons per month per account.

The proposed Fiscal Year 2019 wastewater rates were determined on the same basis as the water system and were designed to produce approximately 2.8% additional wastewater rate revenue when compared to the revenue produce pursuant to the application of the existing wastewater rates. The base charge was adjusted to reflect the ERC factors as presented in the Impact Fee Ordinance to provide rate consistency; such adjustment was phased over a three-year period to

reduce certain rate impacts for customers served by larger meter sizes. Except for the base rate phasing adjustments, the Fiscal Years 2020 and 2021, the wastewater rates are designed to reflect the recovery of an additional 2.9% increase with the 3/4-inch meter representing a uniform / across-the-board rate adjustment above the proposed Fiscal Year 2019 rates. As mentioned for the water system, this adjustment represents the sum of a price index adjustment estimated at 2.4% (the inflation factor recognized for the development of the System net revenue requirements) and an additional 0.5% to fund facility hardening and increased capital re-investment. A single-family residential bill comparison under the existing and proposed wastewater rates for Fiscal Year 2019 is shown in the following table:

Single-Family Residential Bill Comparison – Wastewater Monthly User Rates							
Residential Service for a 3/4" Meter							
	0 Gallons	2,000 Gallons	5,000 Gallons [1]	7,000 Gallons	10,000 Gallons	20,000 Gallons	50,000 Gallons
WASTEWATER USER RATES							
Existing Rates	\$33.31	\$42.69	\$56.76	\$66.14	\$80.21	\$103.66	\$103.66
Proposed Rates – Fiscal Year 2019	34.24	43.88	58.34	67.98	82.44	106.54	106.54
<u>Increase Over Existing Rates:</u>							
Amount	\$0.93	\$1.19	\$1.58	\$1.84	\$2.23	\$2.88	\$2.88
Percent	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
<u>Utility Survey:</u>							
Survey Average [2]	\$23.34	\$34.91	\$52.46	\$63.72	\$78.45	\$107.35	\$187.94
Minimum	13.82	22.72	35.81	39.94	44.89	44.89	44.89
Maximum	32.99	44.08	83.60	110.90	151.85	288.35	697.85

[1] Average monthly usage of 3/4-inch single-family residential customer in System.

[2] Amounts shown derived from Table 4-2 at the end of this section and based on a survey of seventeen (17) neighboring utilities.

The following table shows a bill comparison with the water and wastewater monthly user rates on a combined utility basis:

Single-Family Residential Bill Comparison – Combined Water and Wastewater Monthly User Rates							
Residential Service for a 3/4" Meter							
	0 Gallons	2,000 Gallons	5,000 Gallons [1]	7,000 Gallons	10,000 Gallons	20,000 Gallons	50,000 Gallons
COMBINED USER RATES							
Existing Rates	\$55.11	\$70.47	\$93.51	\$111.91	\$139.51	\$222.86	\$477.06
Proposed Rates – Fiscal Year 2019	56.65	72.43	96.10	115.02	143.40	229.10	490.40
<u>Increase Over Existing Rates:</u>							
Amount	\$1.54	\$1.96	\$2.59	\$3.11	\$3.89	\$6.24	\$13.34
Percent	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
<u>Utility Survey:</u>							
Survey Average [2]	\$39.75	\$58.50	\$87.56	\$108.05	\$138.29	\$237.42	\$609.68
Minimum	24.24	39.01	55.00	65.66	84.28	113.98	237.65
Maximum	65.28	85.84	123.69	162.90	232.59	503.19	1,475.79

[1] Average monthly usage of 3/4-inch single-family residential customer in System.

[2] Amounts shown derived from Table 4-3 at the end of this section and based on a survey of seventeen (17) neighboring utilities.

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PROPOSED MONTHLY IQ WATER USER RATES

The proposed Fiscal Year 2019 IQ water rates are designed to produce user rate revenues that are 2.8% higher than under existing rates which reflects the application of the annual price index rate adjustment. Recognizing that i) the current IQ water rates do not fully recover the allocated cost of providing service for this alternative water resource; ii) the overall revenues derived from IQ water rates only represent approximately 2.5% of the total rate revenue (i.e., not a significant source of revenue); iii) the existing water and wastewater rates are currently subsidizing the IQ water rates to promote the beneficial use of reclaimed water and reduce future demands on the need to construct water capacity, which is also a general cost recovery practice used by other utilities in the State based on our experience, and iv) IQ water rates should be adjusted to more fully recover the allocated cost of service, the proposed IQ water rates are designed to reflect a higher than system-average rate adjustment after the Fiscal Year 2019 to move the rates over time to more of a standalone basis. Based on discussions with the County and to minimize general rate shock (which recognizes that the rates are generally low), the Fiscal Year 2020 IQ water rates represent a 9.0% uniform / across-the-board rate adjustment above the Fiscal Year 2019 rates and the Fiscal Year 2021 IQ water rates represent a 9.0% uniform / across-the-board rate application above the proposed Fiscal Year 2020 IQ water rates.

The IQ rates for pressurized service and pressurized and distributed service reflect the same general rate structure as the potable water rates and include a base facility charge that varies by meter size and a volumetric charge that is applied uniformly to all metered IQ water service. The proposed base facility charges were structured to reflect the same meter equivalent factors recognized in the development of the proposed potable water rates to promote rate consistency among the utilities. Based on discussions with the County and to i) continue to promote reclaimed water use; and ii) to limit rate impacts to large customers or users of this class since higher rate adjustments are proposed during the Forecast Period for cost recovery purposes, the volumetric rates continue to recognize a uniform (constant) rate for service. With respect to the volumetric rates for this class of customers and recognizing that: i) IQ water use is essentially related to discretionary use; and ii) IQ system water supply is generally considered as a finite resource and to promote the availability of IQ water to other customers through pricing, an inverted block rate structure should be considered by the District in the future to move the rates to a more conservation-based structure; the District will need to monitor this possible rate structure / pricing objective in the future.

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Based on general design criteria, the cost allocation process, billing determinants for which rates are applied, and discussions with County staff, the following table presents the existing IQ water rates and the proposed IQ water rates for Fiscal Years 2019 to 2021:

Summary of Existing and Proposed Monthly IQ Water User Rates

	Existing		Proposed	
	Effective	Effective	Effective	Effective
	October 1, 2017	October 1, 2018	October 1, 2019	October 1, 2020

Base Charges:

Bulk Customers with Contracts – Varies by Monthly Allocation and Volumetric Rate (Take-or-Pay)

Pressurized and Pressurized and Distributed – Meter Size:

5/8-inch and 3/4-inch Meter	\$7.30	\$7.50	\$8.18	\$8.92
1-inch Meter	15.94	12.53	13.66	14.90
1-1/2-inch Meter	33.35	24.98	27.24	29.70
2-inch Meter	66.58	39.98	43.60	47.54
3-inch Meter	131.79	112.50	122.70	133.80
4-inch Meter	263.59	249.98	272.64	297.30
6-inch Meter	500.98	500.03	545.36	594.70
8-inch Meter	909.34	875.03	954.36	1,040.70
10-inch Meter	1,455.22	1,585.95	1,729.74	1,886.22
12-inch Meter	2,167.61	2,351.63	2,564.84	2,796.87

Volumetric Charge per 1,000 Gallons:

Customer Type:

Bulk	\$0.43	\$0.44	\$0.48	\$0.52
Pressurized	0.56	0.58	0.63	0.69
Pressurized and Distributed	1.09	1.12	1.22	1.33

A bill comparison for a 3/4-inch meter pressurized and distributed customer (which represents the largest customer class in terms of accounts served for the IQ Water system) under the existing and proposed IQ water rates for Fiscal Year 2019 is shown in the following table:

3/4-Inch Meter Pressurized and Distributed Customer – IQ Water Monthly User Rates

	Residential Service for a 3/4" Meter						
	0 Gallons	5,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	30,000 Gallons	50,000 Gallons
IQ WATER USER RATES							
Existing Rates	\$7.30	\$12.75	\$18.20	\$23.65	\$29.10	\$40.00	\$61.80
Proposed Rates – Fiscal Year 2019	7.50	13.10	18.70	24.30	29.90	41.10	63.50
<u>Increase Over Existing Rates:</u>							
Amount	\$0.20	\$0.35	\$0.50	\$0.65	\$0.80	\$1.10	\$1.70
Percent	2.7%	2.7%	2.7%	2.7%	2.7%	2.8%	2.8%

[*] Average monthly usage of single-family residential customer.

WATER AND WASTEWATER USER RATE COMPARISONS – NEIGHBORING UTILITIES

In order to provide the County with additional information regarding the current water and wastewater rates charged for service, a comparison of the District's existing and proposed rates for customers served by a 3/4-inch meter (representative of the single-family residential class and a large portion of the commercial class) with charges for similar service by seventeen (17)

neighboring utilities has been made. It should be noted that when making a comparison of the rates charged by other utilities for water and wastewater service, several factors have an effect on the level of rates charged. These factors may include, but are not limited to, the following:

1. Source of water supply and level of treatment required before the distribution of water to the ultimate customer, including how much of water supply is purchased from other utilities;
2. Plant capacity utilization, age and assistance in the funding of such plant capacity by federal grants, connection / impact fees, etc.;
3. Overall size of the customer base (economies of scale) served as well as the type of customer served (certain customers may have higher usage requirements, which may dampen per unit rates, which is common for high commercial or industrialized customer bases for utilities);
4. Geographic density of the customer base (utilities with many high-density multi-family customers may have lower unit costs);
5. General fund and administrative fee transfer made by municipal and county systems, which may account for differences in level of rates charged;
6. Bond covenants and funding requirements of the rates;
7. Level of capital improvements required to meet service area needs, including the construction of growth-related assets in relation to service area expansion; and
8. Timing of last rate review.

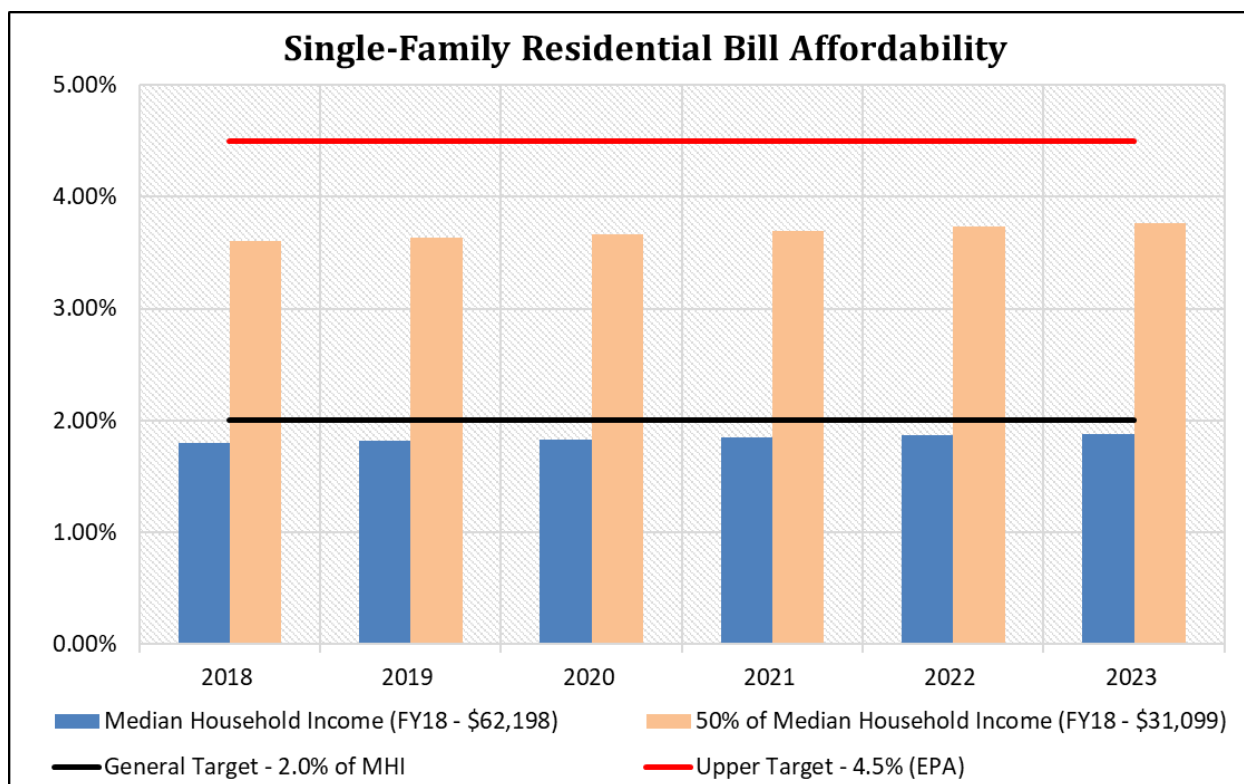
For the utilities included in the rate comparisons on Tables 4-1 through 4-3 at the end of this section, no analysis has been made of the above-mentioned factors as they relate to the reported water and wastewater rates currently being charged by the other utilities surveyed for the purposes of this Study. However, the existing water and wastewater user rates of the District produce bills that are comparable with those of neighboring utilities.

Figure ES-1 in the executive summary of this report shows a graphical comparison of how bills under the District's proposed water and wastewater user rates compare with those of other "neighboring" utilities for a single-family residential customer with a monthly usage of 5,000 gallons – the average monthly usage for a 3/4" meter customer in this class for the District. As indicated in Figure ES-1, at the 5,000-gallon usage level, bills for combined water and wastewater service under the proposed rates are competitive with the rates charged by the neighboring surveyed utilities. Furthermore, most of the surveyed utilities: i) are involved in a rate study; ii) are planning to conduct a rate study; or iii) plan to implement a rate revision within the next twelve months.

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Rate Affordability

In addition to the development of the rate comparison to illustrate the general competitiveness of utility rates, a common measure to evaluate if the rates are generally considered as being affordable is to evaluate the typical residential bill (annualized) relative to the annual median household income ("MHI") within the service area. Specifically, a two (2) percent factor of the MHI is often used when evaluating the affordability for water and wastewater utility services. It is assumed that a combined water and wastewater bill at 2% or greater of the MHI is deemed to signal a "potential economic impact" on residents, meaning that the community may be likely to experience a greater economic hardship. Additionally, the Environmental Protection Agency ("EPA") considers a combined annual water and wastewater bill of less than 4.5% of the MHI to be affordable (2.5% for water, plus 2.0% for wastewater services and combined sewer overflow controls – Reference the *"Affordability Assessment Tool for Federal Water Mandates"*, dated 2013). The following chart presents a forecast of affordability assuming the adopted and recommended rates for the Forecast Period at the MHI and at 50% MHI for reference:



As can be seen from the prior chart, the residential combined water and wastewater charges for the County are expected to remain within the range of affordability for the County; this will need to be monitored closely by the County in the future. It should be noted that the projection of the MHI was calculated assuming income growth of 2% per year.

IQ WATER USER RATE COMPARISON

A comparison of the proposed reclaimed water rates with the rates of other utilities in the State of Florida can be found on Table 4-4 at the end of this section. It should be noted that the reclaimed or IQ water rates of other utilities may reflect different levels of service than the District's or may not fully recover the costs of providing service.

The following table shows a comparison of the proposed IQ water volumetric rates with the District's potable water volumetric rates.

Comparison of Volumetric IQ Water Rate with Potable Water Rate			
	Fiscal Year		
	2019	2020	2021
Bulk IQ Water Customers Rate (per kgal)	\$0.44	\$0.48	\$0.52
Pressurized and Distributed IQ Water Customers Rate (per kgal)	\$1.12	\$1.22	\$1.33
Potable Water First Price Block Rate (per kgal) [1]	\$3.07	\$3.16	\$3.25
Potable Water Last Price Block Rate (per kgal) [2]	12.29	12.65	13.02
Bulk IQ Water Customers Rate Percentage of Potable Water Rate:			
Percent of Potable Water First Price Block Rate	14.3%	15.2%	16.0%
Percent of Potable Water Last Price Block Rate	3.6%	3.8%	4.0%
Pressurized and Distributed IQ Water Customers Rate Percentage of Potable Water Rate:			
IQ Water First Price Block Rate Percent of Potable Water First Price Block Rate	36.5%	38.6%	40.9%
IQ Water Last Price Block Rate Percent of Potable Water Last Price Block Rate	9.1%	9.6%	10.2%

[1] Rate for first 5,000 gallons of potable water service (indoor, essential use).

[2] Rate for potable water usage above 50,000 gallons.

As shown in the preceding table, the proposed IQ water volumetric rates are substantially lower than the District's potable water volumetric rates. A long-term goal of the District is for the IQ water rates to fund 100% the IQ water system cost of service, at which point the IQ water rates would move closer in amount to the District's potable water rates.

REVENUE PROOF

A revenue proof of how the proposed rates are projected to generate the necessary Fiscal Year 2019 user rate revenues discussed in Section 3 is shown in Table 4-5 at the end of this section.

WHOLESALE WATER RATE

To develop the wholesale water rate, the allocated water system-related costs were apportioned to the wholesale service function based on the estimated benefit criteria for this service requirement. Specifically, only those costs that would generally benefit (would be applicable to) the purchaser of wholesale water were recognized in the analysis. Therefore, costs that were directly related to providing service to the ultimate customer (retail) were not recognized in the

development of the proposed wholesale service rates since there would not be applicable benefit received.

With respect to the development of rates for wholesale water service, the same methodology utilized in previous wholesale water rate calculations were applied. It was assumed that the wholesale water rate should recover: i) the direct and variable costs for the treatment and transmission of water; ii) an allocable share of the fixed costs for the operation of the water treatment facilities; iii) the costs of financing and replacing (maintaining) the utility plant investment allocable to the water treatment and transmission functions; and iv) other costs applicable to providing wholesale service. The costs of financing and replacing utility plant investment would include the payment of the District debt issued to finance treatment- and transmission-related capital projects; and the funding of renewals and replacements to the facilities, including an allocation of the annual deposits to the Water Capital Account. Additionally, other costs associated with providing service would include administrative allocations associated with operating the system and other related expenditures.

The allocation of the water system net revenue requirements between the wholesale and retail classifications is included in Table 4-6 at the end of this section. The wholesale / retail allocation percentages with supporting detail are shown in Table 4-7 at the end of this section. In the development of the cost allocation, it was assumed that all costs associated with the treatment process, the backbone transmission system (facilities designated as District System assets and not facilities that would only benefit the property [referenced to as "on-site facilities"]) would benefit all users of the District System and would be included in the development of a wholesale service rate. Correspondingly, the expenditures associated with water distribution (i.e., not the primary water transmission conveyance system) and service lines were not included in the development of the wholesale service rates since such costs generally benefit the specific end-use customer (retail service). Additionally, there are other costs incurred by the District to provide service; however, the primary focus of such costs generally would be associated with the retail service function. Examples of these expenses that would essentially be considered primarily as retail-related service costs would include customer billing and service expenses, bad debts, assessment costs, and other related expenditures.

Calculation of Wholesale Water Rates

The development and calculation of the wholesale water rate for the Fiscal Year 2019 Test Year is shown in Table 4-8 at the end of this section, and a similar analysis was performed for Fiscal Years 2020 and 2021 as shown in Tables 4-9 and 4-10 at the end of this section. Based on discussions with District staff and their discussions with the City of Marco Island (the only wholesale customer of the District and referred to as the "City"), the District will not include the debt service component in its wholesale water service rate for Hammock Bay since the City paid upfront an impact fee to reimburse the County for the original capital costs associated with new facility construction (debt was for construction of new facilities, not the funding of renewals and replacements to existing assets). The proposed wholesale water service rates for Fiscal Years 2019, 2020, and 2021 are summarized as follows:

Proposed Wholesale Water Rates

	Fiscal Year		
	2019 [1]	2020 [2]	2021 [3]
Costs to be Recovered:			
Allocated Operating Expenses [4]	\$27,087,539	\$28,131,752	\$29,162,361
Allocated Capital Funded from Rates	255,471	251,806	267,483
Water Capital Account Deposit	13,988,412	14,512,475	15,592,863
Less Allocated Unrestricted Interest Income	(206,032)	(204,155)	(217,327)
Total Costs to Be Recovered	\$41,125,389	\$42,691,878	\$44,805,325
Projected Water Production (kgal)	9,926,171	10,073,733	10,213,472
Calculated Rate per kgal (Rounded)	<u>\$4.15</u>	<u>\$4.24</u>	<u>\$4.39</u>

[1] Amounts derived from Table 4-8.

[2] Amounts derived from Table 4-9.

[3] Amounts derived from Table 4-10.

[4] Reflects allocated treatment- and transmission-related operating expenses.

Comparison of Proposed Wholesale Water Rates with Overall Water System Cost per 1,000 Gallons

As indicated in the following table, the proposed wholesale water rates to be charged to the City (without debt service charges) are approximately 58% of the estimated average water system cost recovered in the retail rates for service expressed on a dollar per 1,000 gallons:

Comparison of Calculated Wholesale Water Rate with Total Water System Cost per 1,000 Gallons

	Fiscal Year		
	2019	2020	2021
Total Water System Net Revenue Requirements	\$69,326,410	\$73,035,921	\$78,566,520
Total Water System Finished Water Pumped (000s Gallons)	9,926,171	10,073,733	10,213,472
System Cost per 1,000 Gallons of Finished Water Pumped	\$6.99	\$7.26	\$7.70
<u>With Debt Service:</u>			
Calculated Wholesale Water Rate	\$4.60	\$4.75	\$5.12
% of System Cost per 1,000 Gallons	65.81%	65.43%	66.49%
<u>Without Debt Service:</u>			
Calculated Wholesale Water Rate	\$4.15	\$4.24	\$4.39
% of System Cost per 1,000 Gallons	<u>59.37%</u>	<u>58.40%</u>	<u>57.01%</u>

These percentages are consistent with those calculated during previous wholesale water rate studies performed for the County and are considered as being reasonable in relation to other cost recovery percentages based on PRMG's experience.

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FIRE PROTECTION FEES

Based on discussions with County staff, PRMG recommends that a monthly base charge be billed to all privately-owned fire protection systems and equipment connected to the County water system in accordance based on the size of the service line connecting the private system to the County's System. The recommended monthly base facility charges are as follows:

Proposed Monthly Fire Protection Fees by Service Line Size			
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Base Charge (per Service Line Size)			
1½-inch	\$5.33	\$5.50	\$5.65
2-inch	8.53	8.81	9.05
3-inch	23.99	24.78	25.47
4-inch	53.31	55.06	56.58
6-inch	106.64	110.14	113.18
8-inch	186.62	192.75	198.07
10-inch	338.25	349.35	358.99
12-inch	501.55	518.01	532.30

These charges are based on the methodology utilized by the FPSC in the regulation of private utilities that is often applied by public utilities in the State of Florida. In accordance with Section 25-30.465 of the Florida Administrative Code:

25-30.465 Private Fire Protection Rates – The rate for private fire protection service shall be a charge based on the size of the connection rather than the number of fixtures connected. The rate shall be one-twelfth the current base facility charge of the utility's meter sizes, unless otherwise supported by the utility.

MISCELLANEOUS CHARGES – GENERAL

The District historically has had charges or fees that are billed to customers to recover costs for specific services provided by the District at the request of a customer or due to a specific customer action. The costs for such specific services generally benefit or is attributable only to the customer (e.g., service turn-on); accordingly, most utilities including the County has adopted certain fees to recover the costs to provide these services. These charges are commonly referred to as "miscellaneous service charges." Miscellaneous service charges provide a mechanism for the District to recover direct costs associated with a service that benefits one individual customer rather than the overall customer base. Such miscellaneous service charges provide an additional revenue source to the utility and therefore reduce the net revenue requirements that must be recovered from all customers from the monthly user rates.

The District's miscellaneous service charge schedules were last modified on February 8, 2011 pursuant to Resolution No. 2011-30; most of the charges presented in Resolution No. 2011-30 did not require adjustment at that time and therefore have remained unchanged since 2008 or for approximately ten (10) years. Since the utility's overall costs of providing service have increased since that time, the County requested a review of the District's miscellaneous fees to assist the District staff in: i) determining the cost of providing the applicable services; ii) recommending

policies regarding fees that may not be entirely cost-based or are designed to meet a specific objective (e.g., promote timely payment through application of late payment fees); and iii) performing benchmarking against other Florida water / wastewater utilities. As part of our review, PRMG performed the following tasks:

- We interviewed District staff regarding: i) the persons in the job classifications performing the miscellaneous services; ii) the estimated average or typical labor time by staff position involved to complete the services based on history and recent experience; iii) customer service involvement in processing a request for the services; iv) vehicles and equipment used in the field to perform the services; and v) materials and supplies required to perform the services. We included this information in our detailed calculations, and we validated that the assumptions are consistent with those used by other utilities in the State of Florida.
- We reviewed the methodology for the hourly rates for vehicles and equipment to determine that there is a reasonable basis for such rates. The hourly rates utilized in the calculations are based on the published "Schedule of Equipment Rates" of the Federal Emergency Management Agency ("FEMA"). These rates are used to reimburse state and local governments for the use of vehicles and equipment during disaster recovery activities. Many other utilities in the State of Florida utilize the FEMA reimbursement rates in their miscellaneous service charge calculations. Utilization of published FEMA rates is also consistent with costing work orders for equipment in the County's enterprise asset management system currently under development.
- We developed applicable supervisory, administrative, and departmental overhead allowances to fully identify the potential cost of providing the miscellaneous services.
- We prepared a comparison of the District existing and proposed charges with fees for similar service of other utilities in the State of Florida, which is shown in Table 4-20 at the end of this report.

METER AND CROSS-CONNECTION CONTROL DEVICE INSTALLATION

An identifiable service that is provided to the District's water customers deals with the physical connection to the water distribution system. The connection can include either of two services:

1. Installation of the service line (including the tap into the water main) from the water main to the meter box, as well as the meter box and meter and cross connection control device; or
2. Installation of the meter and cross-connection control device whereby a meter box is already installed by a third party (customer / contractor / developer) with an existing tap into the water main.

Essentially, the fee is designed to recover the cost of physically connecting to the District's water system (e.g., meter, meter box, connection for radio reads, service line, and associated labor). This fee should not be confused with a system development charge or impact fee, which is charged to new water system customers for their proportionate share of the capacity associated with water production, treatment, and transmission facilities allocable to such customer.

The District's charges for installation-related services are based on the size of the meter or service being installed, which recognizes differences in costs associated with the facility installations. Generally, larger service sizes have a higher installation cost (whether it be the cost of supplies and materials such as meters or the amount of labor time generally spent on the installation of the service). Any meter installations for meter sizes above 2-inches are performed by contractors and such installation would be reviewed by the District as part of the ongoing new development inspection process.

The County's Ordinance No. 97-33 as amended requires cross-connection (backflow) prevention devices (reduced pressure zone devices downstream of the water meter) to be installed with any potable water meter installation. Currently, customers are charged the meter installation fee when applying for a permit and the cross-connection device fee after installation of the meter. Since both the meter and the backflow prevention device are installed at the same time, PRMG recommends that, in lieu of separate fees, a single or consolidated fee be charged to recover the cost of both the installation of the meter and the cross-connection control device. A single fee is easier to administer than two separate fees.

With Service Line Installation

The charge for the installation of a new service line, water meter, and cross-connection device is proposed to be paid prior to the meter and cross-connection control device installation. The development of the District's estimated cost to provide this service for meter installations up to 2-inches is shown in Table 4-12 and summarized as follows:

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**Development of Meter and Cross-Connection Control Device
Installation Charges with Service Line Installation [1]**

Description	3/4" Meter	1" Meter	1-1/2" Meter	2" Meter
Service Personnel				
Salaries and Benefits [*]	\$256.00	\$256.00	\$320.00	\$320.00
Supervisory Overhead	15.49	15.49	19.36	19.36
Departmental Overhead	16.03	16.03	20.04	20.04
Subtotal	\$287.52	\$287.52	\$359.40	\$359.40
Customer Service				
Salaries and Benefits [*]	\$5.84	\$5.84	\$5.84	\$5.84
Supervisory Overhead	0.57	0.57	0.57	0.57
Departmental Overhead	0.88	0.88	0.88	0.88
Subtotal	\$7.29	\$7.29	\$7.29	\$7.29
Vehicles and Equipment [*]	\$146.00	\$146.00	\$169.00	\$169.00
Parts and Supplies [*]	\$633.95	\$793.99	\$1,365.08	\$1,778.12
Administrative Overhead	\$6.65	\$6.65	\$8.06	\$8.06
Contingency Allowance	\$0.00	\$0.00	\$0.00	\$0.00
Total Allocated Cost	<u>\$1,081.41</u>	<u>\$1,241.45</u>	<u>\$1,908.83</u>	<u>\$2,321.87</u>
Direct Costs [*]	\$1,041.78	\$1,201.82	\$1,859.91	\$2,272.95
Direct Costs + Departmental Overhead with Contingency	1,058.70	1,218.74	1,880.84	2,293.88
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	1,074.75	1,234.80	1,900.77	2,313.81

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-12.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, it is recommended that the District consider adopting the following meter and cross-connection control device installation charges with service line installation:

**Summary of Proposed Meter and Cross-Connection Control Device
Installation Charges with Service Line Installation [*]**

Description	3/4" Meter	1" Meter	1-1/2" Meter	2" Meter
Recommended Fee	<u>\$1,042.00</u>	<u>\$1,202.00</u>	<u>\$1,860.00</u>	<u>\$2,273.00</u>

[*] Amounts derived from Table 4-12.

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Without Service Line Installation

The charge for the installation of only the meter into the meter box which is generally installed as part of the development process by the contractor, as well as the cross-connection control device, is proposed to be paid prior to the meter and cross-connection control device installation. The development of the District's estimated cost to provide this service for meter installations up to 2-inches is shown in Table 4-12 and summarized as follows:

Development of Meter and Cross-Connection Control Device Installation Charges without Service Line Installation [1]				
Description	3/4" Meter	1" Meter	1-1/2" Meter	2" Meter
Service Personnel				
Salaries and Benefits [*]	\$64.00	\$64.00	\$80.00	\$96.00
Supervisory Overhead	3.87	3.87	4.84	5.81
Departmental Overhead	4.01	4.01	5.01	6.01
Subtotal	\$71.88	\$71.88	\$89.85	\$107.82
Customer Service				
Salaries and Benefits [*]	\$5.84	\$5.84	\$5.84	\$5.84
Supervisory Overhead	0.57	0.57	0.57	0.57
Departmental Overhead	0.88	0.88	0.88	0.88
Subtotal	\$7.29	\$7.29	\$7.29	\$7.29
Vehicles and Equipment [*]	\$23.00	\$23.00	\$28.75	\$34.50
Parts and Supplies [*]	\$469.35	\$599.18	\$1,016.81	\$1,325.42
Administrative Overhead	\$2.42	\$2.42	\$2.77	\$3.13
Contingency Allowance	\$0.00	\$0.00	\$0.00	\$0.00
Total Allocated Cost	<u>\$573.94</u>	<u>\$703.77</u>	<u>\$1,145.47</u>	<u>\$1,478.16</u>
Direct Costs [*]	\$562.18	\$692.01	\$1,131.39	\$1,461.75
Direct Costs + Departmental Overhead with Contingency	567.08	696.91	1,137.29	1,468.65
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	571.52	701.35	1,142.70	1,475.03

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-12.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, it is recommended that the District consider adopting the following meter and cross-connection control device installation charges without service line installation for meter installations up to 2-inches:

(Remainder of page intentionally left blank)

**Summary of Proposed Meter and Cross-Connection Control Device
Installation Charges without Service Line Installation [*]**

Description	3/4" Meter	1" Meter	1-1/2" Meter	2" Meter
Recommended Fee	<u>\$563.00</u>	<u>\$693.00</u>	<u>\$1,132.00</u>	<u>\$1,462.00</u>

[*] Amounts derived from Table 4-12.

METER INSTALLATION-ONLY CHARGES

If there is a situation in which a meter installation is to be performed without the installation of a cross-connection control device (e.g., due to a damaged meter), it is recommended that the charge for the service—with or without a service line installation—be based on the County's actual time and material cost.

CROSS-CONNECTION CONTROL DEVICE CHARGE – METER ALREADY INSTALLED

In the event that a cross-connection control device must be installed or replaced on an existing customer's meter, it is recommended that the charge for the service be based on the County's actual time and material cost.

EQUIPMENT HOURLY RATES

The equipment hourly rates are applicable when use of District equipment is requested by third parties. Based on discussions with County staff, the County's new enterprise asset management system will use FEMA's "Schedule of Equipment Rates" for purposes of tracking equipment costs. Using FEMA reimbursement rates to estimate direct equipment costs in miscellaneous fee calculations is a common practice among local governments. The FEMA rates are used by the Federal government to reimburse local governments for use of their equipment during emergencies declared by the Federal government (e.g., natural disasters).

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It is recommended that the equipment hourly rates for the District be adjusted to be generally consistent with the FEMA reimbursement rates as summarized in the following table:

Summary of Equipment Hourly Rates		
Description	Existing Hourly Rate	Proposed Hourly Rate
Rehab and Electrician's Truck – 1¾-Ton	\$77.00	\$24.00
Crew Truck – 1½-Ton	51.00	23.00
Vactor Truck	207.00	85.00
Camera Truck	155.00	55.00
Boom Truck	103.00	41.00
Large Dump Truck	72.00	68.00
Small Dump Truck	41.00	49.00
Pumper Truck	207.00	85.00
Track Hoe (Big or Small)	51.00	18.00
Back Hoe	67.00	39.00
Portable Generators	62.00	35.00
Portable By-Pass Pump (Small)	N/A	19.00
Portable By-Pass Pump (Large)	N/A	34.00
Dewatering System	41.00	15.00
Trash Pump	10.00	9.00
Mud Hog	15.00	7.00
Trailer	46.00	15.00
Signs, Barricades, and/or Traffic Board	103.00	Actual Cost
Road Saw	15.00	8.00
Compactor	N/A	26.00
Miscellaneous Small Equipment	5.00	N/A
Soft Dig Truck	100.00	74.00
Portable Lights	25.00	Actual Cost
Bucket Truck	125.00	18.00
Pickup Truck – ½-Ton	40.00	13.00

The proposed hourly rates were used for purposes of deriving vehicle and equipment expenses for the development of the miscellaneous service charges, where applicable.

LABOR HOURLY RATES

The labor hourly rates are applicable when District staff members provide service to third parties. Based on discussions with District staff, PRMG recommends that the labor hourly rates for the District be adjusted based on: i) the County's Fiscal Year 2018 published midpoint rates for the pay grades of various positions; and ii) an allowance for employee benefits. The proposed labor hourly rates are summarized in the following table:

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Summary of Labor Hourly Rates		
Description	Existing Hourly Rate	Proposed Hourly Rate
Utility Technician	\$27.00	\$32.00
Field Supervisor	34.00	40.00
Crew Leader	29.00	35.00
Senior Crew Leader	30.00	36.00
Maintenance Specialist	28.00	34.00
Maintenance Worker	N/A	27.00
Safety Coordinator	38.00	47.00
SCADA Operator	30.00	40.00
GIS Technician	32.00	39.00
Odor Control Specialist	32.00	36.00
Operations Coordinator	30.00	37.00
Parts Clerk	26.00	34.00
Equipment Operator	26.00	31.00
Laboratory Technician	N/A	35.00
Industrial Pretreatment Inspector	N/A	38.00
Chemist	N/A	42.00
Principal Environmental Specialist	N/A	51.00

ADMINISTRATION (PER INCIDENT)

This charge is applicable when the District bills on a time and materials basis for planned or unplanned work and covers the billing and collection of the invoice. Examples of such work include, but are not limited to, repairs on water mains, cross-connection control devices, and service lines and relocation of a service line at customer's request. The current administration fee is currently 15% or \$300, whichever is smaller. Based on discussions with District staff, it is recommended that the District lower the fee to 5% or \$100, whichever is smaller.

PARTS

The District currently charges for materials, supplies, and parts as required to provide service based on the District's actual charges. PRMG recommends that the District maintain this practice.

SUBCONTRACTORS

If any subcontractors are required to provide a requested service, the District currently charges for the subcontracts based on actual invoice cost. PRMG recommends that the District maintain this practice.

RIGHT OF WAY PERMITS

Right of way permits are required by Collier County per Ordinance No. 2003-37 when working in the public right of way. To obtain such a permit, plans detailing the work to be completed must be provided, along with the names of people who will be performing the work. Once the permit is issued, the work is inspected to ensure it has been completed in accordance with the Ordinance. The District currently charges for services associated with right of way permits based on actual costs. PRMG recommends that the District maintain this practice.

LABORATORY TESTS (PER TEST)

The District currently charges \$25 per test for bacteriological tests performed to determine whether a water main is acceptable for conveying potable water. As part of the test process, the residual chlorine and pH levels are determined or verified, as they are indicators of possible problems in a public water supply. Currently, there is only one test performed, so only one fee is applicable.

The development of the District's estimated cost to provide this service is shown in Table 4-13 and summarized as follows:

Development of Laboratory Test Fee [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$5.84
Supervisory Overhead	1.18
Departmental Overhead	1.15
Subtotal	\$8.17
Customer Service	
Salaries and Benefits [*]	\$2.92
Supervisory Overhead	0.28
Departmental Overhead	0.44
Subtotal	\$3.64
Parts and Supplies [*]	\$15.93
Administrative Overhead	\$0.65
Contingency Allowance	\$0.00
Total Allocated Cost	\$28.39
Direct Costs [*]	\$24.68
Direct Costs + Departmental Overhead with Contingency	26.27
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	27.74

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-13.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District maintain the existing fee for this service:

(Remainder of page intentionally left blank)

Summary of Existing and Proposed Laboratory Test Fee [*]

Existing Fee	<u>\$25.00</u>
Recommended Fee	<u>\$25.00</u>

[*] Amounts derived from Table 4-13.

NEW ACCOUNTS – CHANGE OF OWNERSHIP

Application processing and service initiation is a customer-requested service that is necessary to both begin and end the billing process and utility relationship with the customer (i.e., would terminate service with final bill rendered).

The development of the District's estimated cost to provide this service is shown in Table 4-14 and summarized as follows:

Development of New Accounts – Change of Ownership Fee [1]

Description	Amount
Customer Service	
Salaries and Benefits [*]	\$20.61
Supervisory Overhead	2.62
Departmental Overhead	<u>3.75</u>
Subtotal	\$26.98
Parts and Supplies [*]	\$0.49
Administrative Overhead	\$3.45
Contingency Allowance	<u>\$0.00</u>
Total Allocated Cost	<u>\$30.92</u>
Direct Costs [*]	\$21.10
Direct Costs + Departmental Overhead with Contingency	24.85
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	27.47

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-14.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following new accounts – change of ownership fee:

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**Summary of Existing and Proposed New Accounts –
Change of Ownership Fee [*]**

Existing Fee	<u>\$28.00</u>
Recommended Fee	<u><u>\$22.00</u></u>

[*] Amounts derived from Table 4-14.

SERVICE TURN-ON OR TURN-OFF AT OWNER'S REQUEST

This charge is applicable if a customer requests to have his or her water service turned on or turned off (e.g., one trip for each occurrence). The development of the District's estimated cost to provide this service is shown in Table 4-15 and summarized as follows:

**Development of Service Turn-On or Turn-Off
at Owner's Request Fee [1]**

Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$18.67
Supervisory Overhead	1.13
Departmental Overhead	<u>1.17</u>
Subtotal	\$20.97
Customer Service	
Salaries and Benefits [*]	\$10.50
Supervisory Overhead	1.03
Departmental Overhead	<u>1.59</u>
Subtotal	\$13.12
Vehicles and Equipment [*]	\$7.58
Administrative Overhead	\$2.23
Contingency Allowance	<u>\$0.00</u>
Total Allocated Cost	<u><u>\$43.90</u></u>
Direct Costs [*]	\$36.75
Direct Costs + Departmental Overhead with Contingency	39.51
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	41.67

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-15.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following service turn-on or turn-off at owner's request fee:

**Summary of Existing and Proposed Turn-On or Turn-Off
at Owner's Request Fee [*]**

Existing Fee	<u>\$50.00</u>
Recommended Fee	<u><u>\$37.00</u></u>

[*] Amounts derived from Table 4-15.

METER RE-READ

The meter re-read charge is applicable if a meter reading is found to be correct within acceptable limits (per the AWWA, within +/- 3%) when a re-read is performed after a customer disputes: i) the meter read on the bill; or ii) the read result after the District staff has advised him or her of a high read. Generally, the District staff will already have re-read the meter to ensure that the radio read was accurate as part of the normal review process performed by the customer service personnel.

The development of the District's estimated cost to provide this service is shown in Table 4-16 and summarized as follows:

Development of Customer Request Meter Re-Read Fee [*]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$16.00
Supervisory Overhead	0.97
Departmental Overhead	<u>1.00</u>
Subtotal	\$17.97
Customer Service	
Salaries and Benefits [*]	\$5.25
Supervisory Overhead	0.51
Departmental Overhead	<u>0.80</u>
Subtotal	\$6.56
Vehicles and Equipment [*]	\$11.50
Administrative Overhead	\$1.26
Contingency Allowance	<u>\$0.00</u>
Total Allocated Cost	<u><u>\$37.29</u></u>
Direct Costs [*]	\$35.60
Direct Costs + Departmental Overhead with Contingency	36.59
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	37.94

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-16.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter re-read fee:

**Summary of Existing and Proposed Customer Request
Meter Re-Read Fee [*]**

Existing Fee	<u>\$50.00</u>
Recommended Fee	<u><u>\$33.00</u></u>

[*] Amounts derived from Table 4-16.

METER DATA LOG ANALYSIS

Modern digital register meters have the capability to store consumption through the meter for a period of time. This analysis might be requested if customer is disputing a bill or trying to identify the cause of higher than anticipated water consumption. The analysis can indicate continual running (leak) or mechanical turn-on and off by a plumbing device (e.g., faucet, irrigation, water softener).

The development of the District's estimated cost to provide this analysis is shown in Table 4-17 and summarized as follows:

Development of Meter Data Log Analysis Fee [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$35.00
Supervisory Overhead	2.23
Departmental Overhead	<u>2.31</u>
Subtotal	\$39.54
Customer Service	
Salaries and Benefits [*]	\$5.83
Supervisory Overhead	0.57
Departmental Overhead	<u>0.88</u>
Subtotal	\$7.29
Vehicles and Equipment [*]	\$0.00
Administrative Overhead	\$1.83
Contingency Allowance	<u>\$0.00</u>
Total Allocated Cost	<u><u>\$48.66</u></u>
Direct Costs [*]	\$40.93
Direct Costs + Departmental Overhead with Contingency	44.03
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	46.83

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-17.

Based on the District's costs associated with this service, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter data log analysis fee:

Summary of Existing and Proposed Meter Data Log Analysis Fee [*]	
Existing Fee	<u>\$50.00</u>
Recommended Fee	<u>\$41.00</u>

[*] Amounts derived from Table 4-17.

METER TEST

Customers may request bench testing of water meters to verify the accuracy of the meters. This fee is common in the industry. For utilities that charge a meter bench-testing fee, the fee is generally retained by the utility only if the test shows that the meter is registering within the acceptable accuracy limits as established by the AWWA guidelines. For the District, if the meter is accurate within +/- 3%, the customer must pay the fee.

The District offers customers the opportunity to have the meter temporarily removed from the service address and taken to a testing facility for controlled flow testing. The customer chooses whether to have the service performed at the utility meter testing facility or at an independent meter testing facility. This fee includes the cost of removing the meter from the field and performing a "bench test" to determine meter accuracy and then returning the meter back to service at the customer's premise (the meter is not returned to inventory as a used meter) if the meter is determined to be recording flows accurately.

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Utility Meter Testing Facility

The development of the District's estimated cost to perform a meter bench test at the District's meter testing facility at Carica is shown in Table 4-18 and summarized as follows:

Development of Meter Test Fee (3/4" to 2" Meter) – Utility Meter Testing Facility [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$87.50
Supervisory Overhead	5.58
Departmental Overhead	5.78
Subtotal	\$98.86
Customer Service	
Salaries and Benefits [*]	\$5.83
Supervisory Overhead	0.57
Departmental Overhead	0.88
Subtotal	\$7.29
Vehicles and Equipment [*]	\$57.50
Other [*]	\$25.00
Administrative Overhead	\$3.05
Contingency Allowance	\$0.00
Total Allocated Cost	<u>\$191.69</u>
Direct Costs [*]	\$175.83
Direct Costs + Departmental Overhead with Contingency	182.49
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	188.64

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-18.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter test charge if performed at a District utility meter testing facility:

Summary of Existing and Proposed Meter Test Fee (3/4" to 2" Meter) – Utility Meter Testing Facility [*]	
Existing Fee	<u>\$140.00</u>
Recommended Fee	<u>\$176.00</u>

[*] Amounts derived from Table 4-18.

Independent Meter Testing Facility

The development of the District's estimated cost if a meter bench test is performed at an independent meter testing facility (the District must send the meter off-site for testing) is shown in Table 4-18 and summarized as follows:

Development of Meter Test Fee (3/4" to 2" Meter) – Independent Meter Testing Facility [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$87.50
Supervisory Overhead	5.58
Departmental Overhead	5.78
Subtotal	\$98.86
Customer Service	
Salaries and Benefits [*]	\$5.84
Supervisory Overhead	0.57
Departmental Overhead	0.88
Subtotal	\$7.29
Vehicles and Equipment [*]	\$57.50
Other [*]	\$89.45
Administrative Overhead	\$3.05
Contingency Allowance	\$0.00
Total Allocated Cost	<u>\$256.14</u>
Direct Costs [*]	\$240.28
Direct Costs + Departmental Overhead with Contingency	246.94
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	253.09

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-18.

Based on the District's costs associated with this service, a review of similar charges for neighboring and other Florida utilities, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter test charge if the test is performed at an independent meter testing facility:

Summary of Existing and Proposed Meter Test Fee (3/4" to 2" Meter) – Independent Meter Testing Facility [*]	
Existing Fee	<u>\$250.00</u>
Recommended Fee	<u>\$241.00</u>

[*] Amounts derived from Table 4-18.

METER LOCK AND UNLOCK, FIRST EVENT DURING CALENDAR YEAR

The County has adopted a due date for the payment of each utility bill to be equal to 20 days from the date the bill is mailed to the customer. If payment has not been received within 5 days after the due date, a courtesy call is made to the customer to remind the customer that the utility bill is delinquent. A second courtesy call is generally made 4 days later if payment still has not been received. The meter is locked 11 days after the due date (31 days after bill is mailed and generally 2 days after the second courtesy call) if payment has not been received in accordance with the Special Act of the Florida Legislature prohibiting free service.

The development of the District's estimated cost to lock and then unlock a meter during normal business hours (i.e., requires two trips) is shown in Table 4-19 and summarized as follows:

Development of Meter Lock and Unlock Fee During Normal Business Hours [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$32.00
Supervisory Overhead	1.94
Departmental Overhead	2.00
Subtotal	\$35.94
Customer Service	
Salaries and Benefits [*]	\$0.00
Supervisory Overhead	0.00
Departmental Overhead	0.00
Subtotal	\$0.00
Vehicles and Equipment [*]	\$23.00
Administrative Overhead	\$0.70
Contingency Allowance	\$0.00
Total Allocated Costs	\$59.64
Direct Costs [*]	\$55.00
Direct Costs + Departmental Overhead with Contingency	57.00
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	58.94

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-19.

Based on the District's costs associated with this service, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter lock and unlock fee during normal business hours for the first event during a given calendar year:

**Summary of Existing and Proposed Meter Lock
and Unlock Fee During Normal Business Hours –
First Event During Calendar Year [*]**

Existing Fee	<u>\$55.00</u>
Recommended Fee	<u>\$55.00</u>

[*] Amounts derived from Table 4-19.

METER LOCK AND UNLOCK, SECOND EVENT DURING CALENDAR YEAR

To encourage customers to pay their water and sewer utility bill in a timely manner (thereby reducing the utility staffing resources being utilized to perform meter locks and unlocks rather than operational functions related to providing water service) and based on discussions with District staff, PRMG recommends that the meter lock and unlock fee during normal hours for the second event during a calendar year be 150% of the \$55 fee for the first event (discussed previously in this report) as shown in the following table:

**Summary of Existing and Proposed Meter Lock
and Unlock Fee During Normal Business Hours –
Second Event During Calendar Year**

Existing Fee	<u>\$55.00</u>
Recommended Fee	<u>\$83.00</u>

METER LOCK AND UNLOCK, THIRD AND SUBSEQUENT EVENTS DURING CALENDAR YEAR

To further encourage customers to pay their utility bill in a timely manner, and based on discussions with District staff, PRMG recommends that the meter lock and unlock fee for the third and subsequent events during a calendar year be 200% of the \$55 fee for the first event (discussed previously in this report) as shown in the following table:

**Summary of Existing and Proposed Meter Lock
and Unlock Fee During Normal Business Hours –
Third and Subsequent Events During Calendar Year**

Existing Fee	<u>\$55.00</u>
Recommended Fee	<u>\$110.00</u>

METER UNLOCK AFTER NORMAL BUSINESS HOURS

After Normal Business Hours includes the time between 10:00 p.m. and 7:00 a.m. on weekdays and all-day Saturday, Sunday, and for observed holidays by the County. Normal shift crews perform this task between 7:00 a.m. and 4:00 p.m., while a second shift crew has been assigned this task from 4:00 p.m. to 10:00 p.m. On-call staff perform this task between 10:00 p.m. and 7:00 a.m. If a customer requests that a meter be unlocked before the next business day, he or she

will pay an after normal business hours unlock fee. Calls after normal business hours are answered by the County's outsourced call center (Business One).

For service after normal business hours, the County's on-call policy per Chapter CMA 5341: Compensation Administration, Office of County Manager Administrative Procedure, is to pay employees a minimum two hours of labor when the employee is not otherwise scheduled to work. The development of the District's estimated cost to unlock a meter after normal business hours – and the associated additional cost compared with a meter unlock during normal business hours – is shown in Table 4-19. The cost difference is summarized as follows:

Development of Additional Cost to Unlock Meter After Normal Business Hours [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$67.71
Supervisory Overhead	2.87
Departmental Overhead	2.97
Subtotal	\$73.55
Customer Service	
Salaries and Benefits [*]	\$0.00
Supervisory Overhead	0.00
Departmental Overhead	0.00
Subtotal	\$0.00
Vehicles and Equipment [*][2]	\$0.00
Administrative Overhead	\$1.05
Contingency Allowance	\$0.00
Total Additional Allocated Costs	\$74.60
Direct Costs [*]	\$67.71
Direct Costs + Departmental Overhead with Contingency	70.68
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	73.55

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-19.

[2] Vehicles and equipment costs are included in the normal business hours lock/unlock fee. The additional costs to unlock a meter after normal business hours are related to labor.

Based on the District's costs associated with this service, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter unlock fee for after normal business hours service:

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**Summary of Existing and Proposed Meter Unlock
After Normal Business Hours Fee [*]**

Existing Fee	<u>\$100.00</u>
Recommended Fee	<u><u>\$68.00</u></u>

[*] Amounts derived from Table 4-19.

METER PULL

This charge is applicable if a meter is removed to shut off service due to tampering with a meter lock or other illegal activity.

The development of the District's estimated cost to pull a meter is shown in Table 4-20 and summarized as follows:

Development of Meter Pull Charge [1]	
Description	Amount
Service Personnel	
Salaries and Benefits [*]	\$48.00
Supervisory Overhead	2.90
Departmental Overhead	<u>3.01</u>
Subtotal	\$53.91
Customer Service	
Salaries and Benefits [*]	\$17.50
Supervisory Overhead	1.71
Departmental Overhead	<u>2.65</u>
Subtotal	\$21.86
Utility Ordinance Enforcement	
Salaries and Benefits [*]	\$12.50
Supervisory Overhead	0.00
Departmental Overhead	<u>0.00</u>
Subtotal	\$12.50
Vehicles and Equipment [*]	\$41.00
Administrative Overhead	\$7.47
Contingency Allowance	<u>\$0.00</u>
Total Allocated Costs	<u><u>\$136.74</u></u>
Direct Costs [*]	\$119.00
Direct Costs + Departmental Overhead with Contingency	124.66
Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	129.27

[*] Indicates component of Direct Costs.

[1] Amounts derived from Table 4-20.

Based on the District's costs associated with this service, consideration of the District's existing fees, and discussions with District staff, PRMG recommends that the District consider adopting the following meter pull charge:

Summary of Existing and Proposed Meter Pull Charge [*]	
Existing Fee	<u>\$110.00</u>
Recommended Fee	<u>\$119.00</u>

[*] Amounts derived from Table 4-20.

If the customer wishes to have the meter reinstalled, the District's then-current meter installation charges are applicable.

METER REMOVAL

This charge is applicable if a property owner requests that the meter be removed but intends to have it reinstated at a later date; potentially due to a lot / property being redeveloped. The meter installation costs are incurred later once the new service line or meter location can be finalized. The District currently charges for meter removals based on the actual time and material cost, and PRMG recommends that this practice be maintained.

DISCONTINUANCE OF SERVICE – METER REMOVAL

This charge is applicable when all outstanding balances have been paid and a demolition permit has been completed. The District currently charges for meter removals based on the actual time and material cost, and PRMG recommends that this practice be maintained.

ILLEGAL CONNECTION, UNLAWFUL CONNECTION, AND TAMPERING

When an illegal or unlawful connection has been made by the customer, or if there has been other tampering with water system facilities to illegally obtain water service, whether actually received or not, the County recovers the cost to correct the connection and facilities. Currently, the County charges for: i) the actual time and cost of the repair / replacement to undue or fix the illegal or unlawful connection or correct any damages do to tampering at the actual cost to correct the facilities; plus ii) the cost of the estimated water consumed resulting from the illegal or unlawful connection; plus iii) a \$300 fine. There is also typically a citation for endangering health and safety.

Based on discussions with District staff and a review of similar charges for neighboring and other Florida utilities, PRMG recommends that the \$300 fine be changed to applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances, which currently has a fee of \$105 for the first violation, \$255 for the second violation, and \$405 for subsequent uncontested violations. All other aspects of cost recovery to correct the connection deficiency are recommended to be maintained.

TEMPORARY METER ACCOUNT DEPOSIT

This deposit is charged for any temporary meter and backflow device, whether static or traveling, to offset any damages, meter repair or replacement costs, or outstanding balances for base charges and consumption. The current deposit is \$1,000. A common utility practice is to link the deposit to the cost of the meter. Based on discussions with District staff regarding the current costs of temporary meters, the associated cross-connection control device, and the administration costs associated with maintaining the account, the deposit is recommended to be maintained at \$1,000.

DUPLICATE BILL PROCESSING FEE

Property owners who have a tenant occupy their property are required to inform the utility so that a bill can be sent to both the owner and the tenant. The property owner must receive the original utility bill since the owner is ultimately responsible, subject to a property lien in accordance with Chapter 2003-353, Laws of Florida, otherwise known as the Special Act (the "Special Act") of the Florida Legislature that created the District. The District currently charges \$2.00 to render a duplicate bill. Based on discussions with District staff regarding the current costs of producing a duplicate bill, PRMG recommends that the \$2.00 fee per duplicate bill be lowered to \$1.00 to recover printing and mailing costs.

NON-SUFFICIENT FUNDS PROCESSING CHARGE

When checks are received by the District from utility customers in payment of a bill that are subsequently refused by the bank, the District incurs costs for the checks being returned to the customer. The non-sufficient funds ("NSF") processing charge is intended to recover costs incurred by the District. This fee is very common in the utility industry.

The current NSF processing charge is based on the actual bank charge assessed plus an administration fee of 5% of the check amount or \$100, whichever is smaller. Based on the parameters regarding violations involving checks and drafts as contained in Florida Statutes Section 832.07, it is recommended that the County adopt the following schedule with respect to non-sufficient funds:

Proposed Non-Sufficient Funds Processing Charge	
	<u>Amount</u>
For Checks Up to \$50.00	\$25.00
For Checks \$50.01 to \$300.00	\$30.00
For Checks Above \$300.00	\$40.00
	or 5% of Check Amount, whichever is Greater

LATE PAYMENT PENALTY

To encourage timely payment of monthly service bills and to compensate for additional costs associated with increased customer service costs, a late payment or penalty charge has been adopted by several utilities. This fee is usually assessed to customers that are delinquent in the payment of utility bills for monthly service. Such fees are very common in the utility industry as well as other industries that extend credit to customers (e.g., credit card companies). In general,

the fee is usually charged as a percentage of the outstanding bill and provides for: i) the lost opportunity cost of interest earnings on cash balances; ii) the administrative costs associated with notification to the delinquent customer, customer accounting, data processing, and other collection-related costs; iii) the additional costs associated with the need for utilities to have cash working capital balances in excess of needed levels because of non-payment of bills; and iv) a monetary incentive to compel prompt payment practices.

Currently, the District charges 5% of the current charges. The late payment penalty fee is a policy decision and, based on discussions with District staff, PRMG recommends that the District maintain the current late payment penalty.

VEHICLE OVER METER

This charge, which is currently \$60, is applicable when a vehicle is parked over a meter box and the owner has to move it, requiring two trips by staff to be made for completion of the work. Although the current radio read meters can obtain a reading even if a vehicle is parked over a meter box, the County staff may still on occasion have difficulties obtaining a reading. Based on discussions with District staff, PRMG recommends that the vehicle over meter charge be removed from the utility's miscellaneous service charge schedule, as fines can be imposed based on the County's current parking laws.

REMOVAL OF LANDSCAPING TO ACCESS UTILITY ASSETS

If District staff must remove landscaping to keep utility assets free from foliage, a charge of \$80 is currently imposed. Based on discussions with District staff, the level of effort to remove landscaping can vary widely among sites. As such, PRMG recommends that the charges be based on the actual time and material costs.

SEPTAGE PROCESSING CHARGE / 1,000 GALLONS

Historically, the District has charged \$45 per 1,000 gallons to approved contractors that discharged wastewater into the utility's wastewater facilities. Based on discussions with District staff, the County's current wastewater treatment plant operating permit as issued by the FDEP does not allow this practice. PRMG recommends that the existing charge be maintained so that a rate can be applied in the event of an emergency situation.

GREASE TRAP WASTE CHARGE / 1,000 GALLONS

Historically, when a pumper truck was required to remove waste, the District charged a rate of \$45 per 1,000 gallons. Based on discussions with District staff, this service is no longer performed. PRMG recommends that the existing charge be maintained but will only be applied in the event of an emergency situation.

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MISCELLANEOUS CHARGE COMPARISON

The proposed miscellaneous charges are considered by PRMG to be comparable to charges for similar services by other utilities in the State of Florida. Table 4-21 at the end of this report contains a limited comparison of the proposed fees with those of other Florida utilities. It is important to note that, whereas the proposed charges for the District are based on current costs, some other utilities may not have adjusted their miscellaneous service charges for several years.

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Table 4-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Comparison of Typical Monthly Residential Bills for Water Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]										
		0 Gallons	2,000 Gallons	4,000 Gallons	5,000 Gallons [2]	7,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	50,000 Gallons	75,000 Gallons	100,000 Gallons
Collier County Water-Sewer District												
1	Existing Rates	\$21.80	\$27.78	\$33.76	\$36.75	\$45.77	\$59.30	\$89.25	\$119.20	\$373.40	\$672.40	\$971.40
2	Proposed Rates	22.41	28.55	34.69	37.76	47.04	60.96	91.76	122.56	383.86	691.11	998.36
Difference:												
3	Amount	\$0.61	\$0.77	\$0.93	\$1.01	\$1.27	\$1.66	\$2.51	\$3.36	\$10.46	\$18.71	\$26.96
4	Percent	2.8%	2.8%	2.8%	2.7%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Surveyed Florida Utilities:												
5	Bonita Springs Utilities, Inc. [3]	\$12.17	\$19.49	\$26.81	\$30.47	\$38.57	\$51.89	\$76.43	\$104.09	\$284.09	\$434.09	\$584.09
6	City of Bradenton	14.46	19.00	24.91	28.55	35.83	46.75	64.95	83.15	192.35	283.35	374.35
7	Charlotte County [3]	22.18	31.74	41.30	46.08	56.35	72.82	105.99	144.39	409.29	636.04	862.79
8	DeSoto County	22.46	35.72	48.98	55.61	72.21	97.11	146.81	213.06	610.56	941.81	1,273.06
9	Englewood Water District [3]	16.89	20.91	24.93	26.94	31.63	45.01	82.44	137.01	554.61	902.61	1,250.61
10	FGUA - Lehigh Acres System (Lee County) [3]	15.26	26.44	37.62	43.21	54.39	73.71	107.55	146.07	397.17	606.42	815.67
11	City of Fort Myers [3]	8.89	18.47	28.05	32.84	52.00	80.74	147.79	214.84	777.94	1,247.19	1,716.44
12	Hillsborough County [3]	12.66	19.92	27.18	30.81	40.57	55.21	79.61	110.56	328.46	523.46	718.46
13	Lee County [3]	12.59	19.13	25.67	28.94	36.30	48.57	71.48	99.29	295.49	458.99	622.49
14	Manatee County [3]	9.08	13.46	17.84	20.03	24.96	33.18	46.88	79.73	375.83	622.58	869.33
15	City of Marco Island [3]	35.96	44.94	53.92	58.41	67.39	80.86	103.31	125.76	366.21	590.96	815.71
16	City of Naples [3]	8.09	10.89	13.69	15.09	17.89	24.72	36.97	54.42	178.09	282.59	387.09
17	City of North Port [3]	18.42	26.28	34.14	40.03	51.81	74.24	123.87	191.54	782.24	1,274.49	1,766.74
18	Okeechobee Utility Authority [3]	19.44	27.64	37.90	44.06	56.38	74.86	105.66	136.46	321.26	475.26	629.26
19	City of Punta Gorda [3]	15.96	22.56	29.16	32.46	40.08	51.51	75.06	98.61	284.31	460.06	635.81
20	City of Sarasota [3]	16.72	23.48	30.24	34.22	42.18	57.30	93.46	135.16	504.96	828.46	1,151.96
21	Sarasota County [3]	16.07	20.95	25.83	28.91	35.07	48.81	85.93	137.03	506.63	814.63	1,122.63
22	Surveyed Florida Utilities' Average	\$16.31	\$23.59	\$31.07	\$35.10	\$44.33	\$59.84	\$91.42	\$130.07	\$421.73	\$669.59	\$917.44
23	Minimum	8.09	10.89	13.69	15.09	17.89	24.72	36.97	54.42	178.09	282.59	374.35
24	Maximum	35.96	44.94	53.92	58.41	72.21	97.11	147.79	214.84	782.24	1,274.49	1,766.74

[1] Unless otherwise noted, amounts shown reflect residential rates in effect March 2018 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects System average monthly use for typical individually metered residential customer.

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

Table 4-2

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Wastewater System

Comparison of Typical Monthly Residential Bills for Wastewater Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]										
		0 Gallons	2,000 Gallons	4,000 Gallons	5,000 Gallons [2]	7,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	50,000 Gallons	75,000 Gallons	100,000 Gallons
Collier County Water-Sewer District												
1	Existing Rates	\$33.31	\$42.69	\$52.07	\$56.76	\$66.14	\$80.21	\$103.66	\$103.66	\$103.66	\$103.66	\$103.66
2	Proposed Rates	34.24	43.88	53.52	58.34	67.98	82.44	106.54	106.54	106.54	106.54	106.54
Difference:												
3	Amount	\$0.93	\$1.19	\$1.45	\$1.58	\$1.84	\$2.23	\$2.88	\$2.88	\$2.88	\$2.88	\$2.88
4	Percent	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Surveyed Florida Utilities:												
5	Bonita Springs Utilities, Inc. [3]	\$28.48	\$35.88	\$43.28	\$46.98	\$54.38	\$65.48	\$83.98	\$87.68	\$87.68	\$87.68	\$87.68
6	City of Bradenton	21.37	25.25	31.50	35.81	44.43	57.36	78.91	100.46	229.76	337.51	445.26
7	Charlotte County [3]	32.99	42.19	51.39	55.99	65.19	78.99	78.99	78.99	78.99	78.99	78.99
8	DeSoto County	28.08	44.08	60.08	68.08	87.96	117.78	167.48	217.18	515.38	763.88	1,012.38
9	Englewood Water District [3]	24.58	30.82	37.06	40.18	46.42	55.78	71.38	86.98	180.58	258.58	336.58
10	FGUA - Lehigh Acres System (Lee County) [3]	25.63	43.27	60.91	69.73	78.55	78.55	78.55	78.55	78.55	78.55	78.55
11	City of Fort Myers [3]	15.35	42.65	69.95	83.60	110.90	151.85	220.10	288.35	697.85	1,039.10	1,380.35
12	Hillsborough County [3]	13.82	22.72	31.62	36.07	44.97	49.42	49.42	49.42	49.42	49.42	49.42
13	Lee County [3]	20.45	32.15	43.85	49.70	61.40	73.10	73.10	73.10	73.10	73.10	73.10
14	Manatee County [3]	21.67	31.35	41.03	45.87	55.55	70.07	70.07	70.07	70.07	70.07	70.07
15	City of Marco Island [3]	29.32	40.90	52.48	58.27	64.06	64.06	64.06	64.06	64.06	64.06	64.06
16	City of Naples [3]	20.26	28.12	35.98	39.91	47.77	59.56	59.56	59.56	59.56	59.56	59.56
17	City of North Port [3]	28.38	40.72	53.06	59.23	71.57	90.08	102.42	102.42	102.42	102.42	102.42
18	Okeechobee Utility Authority [3]	21.71	35.23	48.75	55.51	69.03	89.31	123.11	156.91	359.71	528.71	697.71
19	City of Punta Gorda [3]	28.39	31.69	34.99	36.64	39.94	44.89	44.89	44.89	44.89	44.89	44.89
20	City of Sarasota [3]	23.01	36.41	49.81	57.70	73.48	97.15	136.60	176.05	412.75	610.00	807.25
21	Sarasota County [3]	14.89	29.97	45.05	52.59	67.67	90.29	90.29	90.29	90.29	90.29	90.29
22	Surveyed Florida Utilities' Average	\$23.43	\$34.91	\$46.52	\$52.46	\$63.72	\$78.45	\$93.70	\$107.35	\$187.94	\$255.11	\$322.27
23	Minimum	13.82	22.72	31.50	35.81	39.94	44.89	44.89	44.89	44.89	44.89	44.89
24	Maximum	32.99	44.08	69.95	83.60	110.90	151.85	220.10	288.35	697.85	1,039.10	1,380.35

[1] Unless otherwise noted, amounts shown reflect residential rates in effect March 2018 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects System average monthly use for typical individually metered residential customer.

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

Table 4-3

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water and Wastewater System

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

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]										
		0 Gallons	2,000 Gallons	4,000 Gallons	5,000 Gallons [2]	7,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	50,000 Gallons	75,000 Gallons	100,000 Gallons
Collier County Water-Sewer District												
1	Existing Rates	\$55.11	\$70.47	\$85.83	\$93.51	\$111.91	\$139.51	\$192.91	\$222.86	\$477.06	\$776.06	\$1,075.06
2	Proposed Rates	56.65	72.43	88.21	96.10	115.02	143.40	198.30	229.10	490.40	797.65	1,104.90
Difference:												
3	Amount	\$1.54	\$1.96	\$2.38	\$2.59	\$3.11	\$3.89	\$5.39	\$6.24	\$13.34	\$21.59	\$29.84
4	Percent	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Surveyed Florida Utilities:												
5	Bonita Springs Utilities, Inc. [3]	\$40.65	\$55.37	\$70.09	\$77.45	\$92.95	\$117.37	\$160.41	\$191.77	\$371.77	\$521.77	\$671.77
6	City of Bradenton	35.83	44.25	56.41	64.36	80.26	104.11	143.86	183.61	422.11	620.86	819.61
7	Charlotte County [3]	55.17	73.93	92.69	102.07	121.54	151.81	184.98	223.38	488.28	715.03	941.78
8	DeSoto County	50.54	79.80	109.06	123.69	160.17	214.89	314.29	430.24	1,125.94	1,705.69	2,285.44
9	Englewood Water District [3]	41.47	51.73	61.99	67.12	78.05	100.79	153.82	223.99	735.19	1,161.19	1,587.19
10	FGUA - Lehigh Acres System (Lee County) [3]	40.89	69.71	98.53	112.94	132.94	152.26	186.10	224.62	475.72	684.97	894.22
11	City of Fort Myers [3]	24.24	61.12	98.00	116.44	162.90	232.59	367.89	503.19	1,475.79	2,286.29	3,096.79
12	Hillsborough County [3]	26.48	42.64	58.80	66.88	85.54	104.63	129.03	159.98	377.88	572.88	767.88
13	Lee County [3]	33.04	51.28	69.52	78.64	97.70	121.67	144.58	172.39	368.59	532.09	695.59
14	Manatee County [3]	30.75	44.81	58.87	65.90	80.51	103.25	116.95	149.80	445.90	692.65	939.40
15	City of Marco Island [3]	65.28	85.84	106.40	116.68	131.45	144.92	167.37	189.82	430.27	655.02	879.77
16	City of Naples [3]	28.35	39.01	49.67	55.00	65.66	84.28	96.53	113.98	237.65	342.15	446.65
17	City of North Port [3]	46.80	67.00	87.20	99.26	123.38	164.32	226.29	293.96	884.66	1,376.91	1,869.16
18	Okeechobee Utility Authority [3]	41.15	62.87	86.65	99.57	125.41	164.17	228.77	293.37	680.97	1,003.97	1,326.97
19	City of Punta Gorda [3]	44.35	54.25	64.15	69.10	80.02	96.40	119.95	143.50	329.20	504.95	680.70
20	City of Sarasota [3]	39.73	59.89	80.05	91.92	115.66	154.45	230.06	311.21	917.71	1,438.46	1,959.21
21	Sarasota County [3]	30.96	50.92	70.88	81.50	102.74	139.10	176.22	227.32	596.92	904.92	1,212.92
22	Surveyed Florida Utilities' Average	\$39.75	\$58.50	\$77.59	\$87.56	\$108.05	\$138.29	\$185.12	\$237.42	\$609.68	\$924.69	\$1,239.71
23	Minimum	24.24	39.01	49.67	55.00	65.66	84.28	96.53	113.98	237.65	342.15	446.65
24	Maximum	65.28	85.84	109.06	123.69	162.90	232.59	367.89	503.19	1,475.79	2,286.29	3,096.79

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect March 2018 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Reflects System average monthly use for typical individually metered residential customer.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.

Table 4-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Comparison of Typical Monthly Residential Bills for IQ or Reclaimed Water Service

Line No.	Description	Pressurized or Bulk Service	5/8" or 3/4" Meter							
			0 Gallons	5,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	30,000 Gallons	50,000 Gallons	100,000 Gallons
NOTE: Reclaimed water rates of other utilities may reflect different levels of service or may not fully recover costs of providing service.										
Collier County Water-Sewer District:										
1	Existing Rates - Bulk	Bulk	\$7.30	\$9.45	\$11.60	\$13.75	\$15.90	\$20.20	\$28.80	\$50.30
2	Proposed Rates - Bulk	Bulk	7.50	9.70	11.90	14.10	16.30	20.70	29.50	51.50
3	Existing Rates - Pressurized and Distributed	Pressurized	\$7.30	\$12.75	\$18.20	\$23.65	\$29.10	\$40.00	\$61.80	\$116.30
4	Proposed Rates - Pressurized and Distributed	Pressurized	7.50	13.10	18.70	\$24.30	\$29.90	41.10	63.50	119.50
Other Southwest Florida Utilities - Bulk:										
5	Bonita Springs Utilities, Inc.	Bulk	\$0.00	\$1.70	\$3.40	\$5.10	\$6.80	\$10.20	\$17.00	\$34.00
6	FGUA - Lehigh Acres System (Lee County)	Bulk	0.00	2.90	5.80	8.70	11.60	17.40	29.00	58.00
7	Hillsborough County (Metered-bulk)	Bulk	4.06	4.46	4.86	5.26	5.66	6.46	8.06	12.06
8	Lee County Utilities	Bulk	0.00	2.75	5.50	8.25	11.00	16.50	27.50	55.00
9	City of Marco Island	Bulk	0.00	9.00	18.00	27.00	36.00	54.00	90.00	180.00
10	City of Naples	Bulk	10.01	13.31	16.61	19.91	23.21	29.81	43.01	76.01
11	City of Venice (High Pressure)	Bulk	0.00	5.10	10.20	16.56	23.76	38.16	66.96	138.96
12	Surveyed Southwest Florida Utilities' Average - Bulk		\$2.01	\$5.60	\$9.20	\$12.97	\$16.86	\$24.65	\$40.22	\$79.15
Other Utilities in State of Florida - Bulk										
13	City of Cocoa	Bulk	\$8.41	\$8.41	\$8.41	\$8.41	\$8.41	\$8.41	\$20.01	\$59.41
14	Destin Water Users	Bulk	0.00	1.65	3.30	4.95	6.60	9.90	16.50	33.00
15	City of Eustis - Bulk	Bulk	0.00	1.75	3.50	5.25	7.00	10.50	17.50	35.00
16	City of North Port	Bulk	0.00	2.75	5.50	8.25	11.00	16.50	27.50	55.00
17	City of Palm Coast - Bulk	Bulk	0.00	3.05	6.10	9.15	12.20	18.30	30.50	61.00
18	Polk County	Bulk	0.00	7.05	14.10	21.15	28.20	70.40	211.20	633.70
19	St. Lucie County - North Hutchinson	Bulk	0.00	15.45	30.90	46.35	61.80	92.70	154.50	309.00
20	Seminole County - Bulk	Bulk	0.00	3.70	7.40	11.10	14.80	22.20	37.00	74.00
21	South Martin Regional Utility	Bulk	0.00	6.40	12.80	19.20	25.60	38.40	64.00	128.00
22	City of Tampa	Bulk	0.00	8.02	16.04	24.06	32.09	48.13	80.21	160.43
23	Toho Water Authority - Bulk Class A	Bulk	0.00	6.10	12.20	18.30	24.40	36.60	61.00	122.00
24	Surveyed Other Florida Utilities' Average - Bulk		\$0.76	\$5.85	\$10.93	\$16.02	\$21.10	\$33.82	\$65.45	\$151.87
25	Surveyed Florida Utilities' Average (All) - Bulk		\$1.25	\$5.75	\$10.26	\$14.83	\$19.45	\$30.25	\$55.64	\$123.59
Other Southwest Florida Utilities - Pressurized:										
26	Charlotte County	Pressurized	\$2.50	\$7.35	\$12.20	\$17.05	\$21.90	\$31.60	\$51.00	\$99.50
27	Hillsborough County (Metered-Pressurized)	Pressurized	4.06	5.36	7.46	9.56	12.41	18.11	29.51	58.01
28	Manatee County	Pressurized	0.00	4.30	8.60	12.90	17.20	25.80	43.00	86.00
29	City of Marco Island	Pressurized	0.00	9.00	18.00	27.00	36.00	54.00	90.00	180.00
30	Pinellas County	Pressurized	21.00	26.55	32.10	37.65	43.20	54.30	76.50	132.00
31	City of Sarasota	Pressurized	14.88	20.83	26.78	32.73	36.53	44.13	59.33	97.33
32	Sarasota County	Pressurized	5.00	7.20	9.40	11.60	13.80	18.20	27.00	49.00
33	City of Venice (High Pressure)	Pressurized	0.00	5.10	10.20	16.56	23.76	38.16	66.96	138.96
34	Surveyed Southwest Florida Utilities' Average - Pressurized		\$5.93	\$10.71	\$15.59	\$20.63	\$25.60	\$35.54	\$55.41	\$105.10

Table 4-4

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
IQ Water System

Comparison of Typical Monthly Residential Bills for IQ or Reclaimed Water Service

Line No.	Description	Pressurized or Bulk Service	5/8" or 3/4" Meter							
			0 Gallons	5,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	30,000 Gallons	50,000 Gallons	100,000 Gallons
	Other Utilities in State of Florida - Pressurized									
35	City of Altamonte Springs	Pressurized	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50
36	City of Boca Raton	Pressurized	5.45	7.90	10.35	12.80	15.25	20.80	33.20	70.20
37	Brevard County - North	Pressurized	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
38	Broward County	Pressurized	11.60	15.10	18.60	22.10	25.60	32.60	46.60	71.80
39	City of Casselberry	Pressurized	5.50	13.55	21.60	38.56	61.46	107.26	198.86	427.86
40	Clay County	Pressurized	15.48	18.63	21.78	24.93	31.18	49.98	87.58	181.58
41	City of Clearwater	Pressurized	14.35	20.30	26.25	32.20	38.15	50.05	73.85	133.35
42	City of Daytona Beach	Pressurized	6.62	6.62	6.62	6.62	6.62	6.62	6.62	6.62
43	City of Deland	Pressurized	0.00	5.25	10.50	15.75	21.00	41.40	82.20	184.20
44	City of Deltona	Pressurized	3.59	11.49	19.39	27.29	35.19	50.99	82.59	161.59
45	City of Dunedin	Pressurized	0.00	2.50	5.00	7.50	8.75	11.25	16.25	28.75
46	City of Edgewater	Pressurized	9.50		9.50	9.50	9.50	11.05	18.90	39.90
47	Enterprise CDD	Pressurized	5.71	13.96	22.21	32.11	42.01	65.11	111.31	226.81
48	City of Eustis	Pressurized	0.00	7.10	14.20	23.04	33.04	61.14	117.34	257.84
49	Hillsborough County (Unmetered)	Pressurized	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
50	JEA (Jacksonville)	Pressurized	12.60	27.45	42.30	60.15	90.00	149.70	269.10	567.60
51	City of Largo	Pressurized	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
52	City of Leesburg	Pressurized	4.40	12.01	21.09	31.14	41.20	69.16	140.78	319.83
53	City of Melbourne	Pressurized	9.00	9.00	9.00	9.00	11.40	17.40	29.40	59.40
54	City of Mount Dora	Pressurized	9.96	12.50	15.04	17.58	20.64	29.04	49.36	100.16
55	City of New Smyrna Beach	Pressurized	11.20	11.20	11.20	11.20	22.40	44.80	89.60	201.60
56	City of Ocoee	Pressurized	8.74	13.38	19.37	26.42	35.40	57.75	102.45	214.21
57	City of Oldsmar	Pressurized	11.74	11.74	13.64	18.39	24.39	36.39	60.39	120.39
58	Orange County	Pressurized	3.75	4.77	9.87	14.97	20.07	30.27	50.67	101.67
59	City of Ormond Beach	Pressurized	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
60	City of Oviedo	Pressurized	11.04	17.64	24.24	30.84	40.69	60.39	138.99	335.49
61	Palm Beach County - Pressure Delivery	Pressurized	3.28	4.68	6.08	7.48	8.88	11.68	17.28	31.28
62	City of Palm Coast - Pressurized	Pressurized	6.31	11.01	15.71	22.71	29.71	48.71	86.71	181.71
63	Panama City Beach	Pressurized	8.36	9.68	12.98	16.28	19.58	26.18	39.38	72.38
64	Pasco County	Pressurized	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
65	City of Plant City	Pressurized	3.71	9.51	15.31	21.11	26.91	42.91	74.91	154.91
66	City of Port Orange	Pressurized	8.75	9.85	10.95	12.56	14.61	19.01	27.81	49.81
67	City of St. Cloud	Pressurized	5.01	8.16	12.06	17.66	24.25	40.45	83.65	219.15
68	City of St. Petersburg (Metered Service)	Pressurized	26.72	26.72	26.72	26.72	26.72	26.72	37.50	75.00
69	City of Sanford	Pressurized	5.76	11.66	17.56	23.46	29.36	41.16	79.31	196.81
70	Seminole County	Pressurized	5.54	9.24	12.94	19.09	25.24	45.54	112.34	338.34
71	Toho Water Authority (Kissimmee System)	Pressurized	3.36	13.06	22.76	38.21	53.66	100.16	193.16	425.66
72	Volusia County (Unsoftened)	Pressurized	6.96	14.71	22.46	31.36	46.26	76.06	135.66	284.66
73	City of Winter Haven	Pressurized	5.99	12.49	18.99	25.49	31.99	44.99	70.99	135.99
74	City of Winter Springs	Pressurized	4.43	8.48	13.48	20.43	28.28	51.28	97.28	212.28
75	Surveyed Other Florida Utilities' Average - Pressurized		\$8.02	\$11.74	\$15.66	\$20.53	\$26.65	\$41.11	\$73.21	\$156.38
76	Surveyed Florida Utilities' Average (All) - Pressurized		\$7.84	\$11.71	\$15.76	\$20.63	\$26.53	\$40.23	\$70.32	\$148.03

NOTE: Reclaimed water rates of other utilities may reflect different levels of service or may not fully recover costs of providing service.

Table 4-5

Collier County Water-Sewer District
2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Revenue Proof Under Proposed Rates - Fiscal Year 2019

		Projected Fiscal Year Ending September 30,			
		2019			
Line No.	Description	Bill Frequency	Proposed Rates	Billing Determinants	Estimated Revenues
WATER BASE CHARGES					
Base Charges - All Customers					
Base Charge By Meter Size					
1	5/8"		\$22.41	3,543	\$952,784
2	3/4"		22.41	60,361	16,232,280
3	1"		35.27	3,806	1,610,851
4	1-1/4"		45.44	0	0
5	1-1/2"		67.13	2,005	1,615,148
6	2"		105.52	1,609	2,037,380
7	3"		291.14	291	1,016,661
8	4"		642.98	194	1,496,857
9	6"		1,282.95	55	846,747
10	8"		2,242.70	7	188,387
11	10"		4,062.20	0	0
12	12"		6,021.83	0	0
13	Totals			71,871	\$25,997,095
WATER VOLUMETRIC CHARGES					
Volumetric Charges - All Customers					
Volumetric Charges					
14	Block 1	46.89%	\$3.07	4,029,560	\$12,370,749
15	Block 2	18.56%	4.64	1,594,822	7,399,975
16	Block 3	15.71%	6.16	1,350,180	8,317,110
17	Block 4	7.08%	7.69	608,692	4,680,842
18	Block 5	6.28%	9.22	539,914	4,978,004
19	Block 6	5.47%	12.29	469,799	5,773,832
20	Totals	100.00%		8,592,967	\$43,520,510
TOTAL WATER RATE REVENUE					
21	Total Water Revenue				\$69,517,606
22	Revenue Adjustment				(0.37%)
23	Adjusted Water Revenue				\$69,260,391
24	Target Water Revenue				\$69,896,393

Table 4-5

Collier County Water-Sewer District
2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Revenue Proof Under Proposed Rates - Fiscal Year 2019

		Projected Fiscal Year Ending September 30,			
		2019			
Line No.	Description	Bill Frequency	Proposed Rates	Billing Determinants	Estimated Revenues
WASTEWATER BASE CHARGES					
Base Charges - All Customers					
Base Charge By Meter Size					
25	5/8"		\$34.24	2,170	\$891,610
26	3/4"		34.24	62,379	25,630,147
27	1"		72.09	3,935	3,404,234
28	1-1/4"		94.11	0	0
29	1-1/2"		140.96	2,030	3,434,349
30	2"		223.80	1,468	3,941,566
31	3"		489.37	313	1,838,074
32	4"		865.09	205	2,128,121
33	6"		1,726.96	53	1,098,347
34	8"		2,864.34	7	240,605
35	10"		5,189.05	0	0
36	12"		7,692.78	0	0
37	Totals			72,560	\$42,607,051
WASTEWATER VOLUMETRIC CHARGES					
Volumetric Charges - All Classes					
Flow Charges					
38	Billed Usage	93.67%	\$4.82	7,706,549	\$37,145,564
39	Unbilled Usage (Above Residential Cap)	6.33%	0.00	520,637	0
40	Totals	100.00%		8,227,185	\$37,145,564
TOTAL WASTEWATER REVENUE					
41	Total Wastewater Revenue				\$79,752,616
42	Revenue Adjustment				(0.89%)
43	Adjusted Wastewater Revenue				\$79,042,817
44	Target Wastewater Revenue				\$79,151,872

Table 4-5

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Revenue Proof Under Proposed Rates - Fiscal Year 2019

		Projected Fiscal Year Ending September 30,			
		2019			
Line No.	Description	Bill Frequency	Proposed Rates	Billing Determinants	Estimated Revenues
IQ WATER BASE CHARGES					
<u>Base Charges - All Applicable Customers</u>					
Base Charge By Meter Size					
45	5/8"		\$7.50	0	\$0
46	3/4"		7.50	1,076	96,840
47	1"		12.53	196	29,459
48	1-1/2"		24.98	39	11,688
49	2"		39.98	228	109,372
50	3"		112.50	31	41,850
51	4"		249.98	8	23,998
52	6"		500.03	7	42,002
53	8"		875.03	2	21,001
54	10"		1,585.95	0	0
55	12"		2,351.63	0	0
56	Totals			1,587	\$376,209
IQ WATER VOLUMETRIC CHARGES					
<u>Volumetric Charges - Bulk</u>					
Volumetric Charges					
57	All Usage	100.00%	\$0.44	2,589,001	\$1,139,160
58	Totals	100.00%		2,589,001	\$1,139,160
<u>Volumetric Charges - Pressurized</u>					
Volumetric Charges					
59	Block 1	17.20%	\$0.58	128,358	\$74,448
60	Block 2	4.33%	0.58	32,307	18,738
61	Block 3	78.47%	0.58	585,551	339,620
62	Totals	100.00%		746,217	\$432,806
<u>Volumetric Charges - Pressurized and Distributed</u>					
Volumetric Charges					
63	Block 1	41.77%	\$1.12	479,075	\$536,564
64	Block 2	9.00%	1.12	103,274	115,667
65	Block 3	49.23%	1.12	564,690	632,453
66	Totals	100.00%		1,147,039	\$1,284,684
TOTAL IQ WATER REVENUE					
67	Total IQ Water Revenue				\$3,232,859
68	Revenue Adjustment				(2.00%)
69	Adjusted IQ Water Revenue				<u><u>\$3,168,262</u></u>
70	Target IQ Water Revenue				<u><u>\$3,762,957</u></u>

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated	Adjustments	Adjusted	Allocation Percentages				Allocation			
				Fiscal Year 2019		Fiscal Year 2019	Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
	0902	COLLIER COUNTY WATER-SEWER DISTRICT												
	210105-408	PUBLIC UTILITIES DIVISION ADMINISTRATION												
		Personnel Services												
1	512100	Regular Salaries	Indirect	\$ 187,455	\$ -	\$ 187,455	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ 187,455	\$ -
2	512500	Auto Use Benefit	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
3	512600	ER 457 Deferred Comp	Indirect	1,602	-	1,602	0.00%	0.00%	100.00%	0.00%	-	-	1,602	-
4	513100	Other Salaries and Wages	Indirect	17,704	-	17,704	0.00%	0.00%	100.00%	0.00%	-	-	17,704	-
5	515000	Vacation Sell Back	Indirect	1,835	-	1,835	0.00%	0.00%	100.00%	0.00%	-	-	1,835	-
6	518100	Termination Pay	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
7	519100	Reserve for Salary Adjustment	Indirect	5,436	-	5,436	0.00%	0.00%	100.00%	0.00%	-	-	5,436	-
8	521100	Social Security Matching	Indirect	15,382	-	15,382	0.00%	0.00%	100.00%	0.00%	-	-	15,382	-
9	522100	Retirement Regular	Indirect	28,634	-	28,634	0.00%	0.00%	100.00%	0.00%	-	-	28,634	-
10	523149	Health Insurance - Job Bankers / PT	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
11	523150	Health Insurance	Indirect	30,567	-	30,567	0.00%	0.00%	100.00%	0.00%	-	-	30,567	-
12	523152	Dental Insurance	Indirect	1,143	-	1,143	0.00%	0.00%	100.00%	0.00%	-	-	1,143	-
13	523153	Short Term Disability Ins	Indirect	210	-	210	0.00%	0.00%	100.00%	0.00%	-	-	210	-
14	523154	Long Term Disability Ins	Indirect	443	-	443	0.00%	0.00%	100.00%	0.00%	-	-	443	-
15	523160	Life Insurance Short and Long Term	Indirect	529	-	529	0.00%	0.00%	100.00%	0.00%	-	-	529	-
16	524100	Workers Compensation Regular	Indirect	1,528	-	1,528	0.00%	0.00%	100.00%	0.00%	-	-	1,528	-
17	528200	Allowance Vehicle	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
18	AddPersSalary	Additional Personnel Salary	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
19	AddPersBenefits	Additional Personnel Benefits	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
20		Total Personnel Services		\$ 292,469	\$ -	\$ 292,469					\$ -	\$ -	\$ 292,469	\$ -
		Other Operating Expenses												
21	631100	Legal Fees	Indirect	\$ 45,512	\$ -	\$ 45,512	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ 45,512	\$ -
22	634204	IT Direct Client Support	Indirect	1,373	-	1,373	0.00%	0.00%	100.00%	0.00%	-	-	1,373	-
23	634207	IT Capital Allocation	Indirect	687	-	687	0.00%	0.00%	100.00%	0.00%	-	-	687	-
24	634210	Info Technology Automation Allocation	Indirect	18,952	-	18,952	0.00%	0.00%	100.00%	0.00%	-	-	18,952	-
25	634211	IT Billing Hours Allocation	Indirect	1,968	-	1,968	0.00%	0.00%	100.00%	0.00%	-	-	1,968	-
26	634212	IT Microsoft Office Allocation	Indirect	320	-	320	0.00%	0.00%	100.00%	0.00%	-	-	320	-
27	634980	Interdepartmental Payment For Services	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
28	634999	Other Contractual Services	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
29	640200	Mileage Reimbursement Regular	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
30	640300	Out of County Travel Professional Development	Indirect	6,914	-	6,914	0.00%	0.00%	100.00%	0.00%	-	-	6,914	-
31	640310	Out of County Travel Regular Business	Indirect	230	-	230	0.00%	0.00%	100.00%	0.00%	-	-	230	-
32	640410	Motor Pool Rental Charge	Indirect	137	-	137	0.00%	0.00%	100.00%	0.00%	-	-	137	-
33	640415	Motor Pool Capital Recovery Charge	Indirect	2,094	-	2,094	0.00%	0.00%	100.00%	0.00%	-	-	2,094	-
34	641230	Telephone Access Charges	Indirect	1,547	-	1,547	0.00%	0.00%	100.00%	0.00%	-	-	1,547	-
35	641700	Cellular Telephone	Indirect	1,475	-	1,475	0.00%	0.00%	100.00%	0.00%	-	-	1,475	-
36	641900	Telephone System Support Allocation	Indirect	182	-	182	0.00%	0.00%	100.00%	0.00%	-	-	182	-
37	641950	Postage Freight and UPS	Indirect	46	-	46	0.00%	0.00%	100.00%	0.00%	-	-	46	-
38	643100	Electricity	Indirect	3,227	-	3,227	0.00%	0.00%	100.00%	0.00%	-	-	3,227	-
39	643400	Water and Sewer	Indirect	1,138	-	1,138	0.00%	0.00%	100.00%	0.00%	-	-	1,138	-
40	644620	Lease Equipment	Indirect	2,230	-	2,230	0.00%	0.00%	100.00%	0.00%	-	-	2,230	-
41	645100	Insurance General	Indirect	1,727	-	1,727	0.00%	0.00%	100.00%	0.00%	-	-	1,727	-
42	645200	Property Insurance	Indirect	1,540	-	1,540	0.00%	0.00%	100.00%	0.00%	-	-	1,540	-
43	645260	Auto Insurance	Indirect	222	-	222	0.00%	0.00%	100.00%	0.00%	-	-	222	-
44	646180	Building R and M ISF Billings	Indirect	924	-	924	0.00%	0.00%	100.00%	0.00%	-	-	924	-
45	646430	Fleet Maint ISF Labor and Overhead	Indirect	786	-	786	0.00%	0.00%	100.00%	0.00%	-	-	786	-
46	646440	Fleet Maint ISF Parts and Sublet	Indirect	324	-	324	0.00%	0.00%	100.00%	0.00%	-	-	324	-
47	646445	Fleet Non Maint ISF Parts and Sublet	Indirect	139	-	139	0.00%	0.00%	100.00%	0.00%	-	-	139	-
48	646610	Communication Equipment RM Outside Vendors	Indirect	370	-	370	0.00%	0.00%	100.00%	0.00%	-	-	370	-
49	646910	Data Processing Equipment R and M	Indirect	277	-	277	0.00%	0.00%	100.00%	0.00%	-	-	277	-
50	647110	Printing and/or Binding Outside Vendors	Indirect	46	-	46	0.00%	0.00%	100.00%	0.00%	-	-	46	-
51	647210	Photo Processing	Indirect	46	-	46	0.00%	0.00%	100.00%	0.00%	-	-	46	-
52	649010	Licenses and Permits	Indirect	228	-	228	0.00%	0.00%	100.00%	0.00%	-	-	228	-
53	651110	Office Supplies General	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
54	651910	Minor Office Equipment	Indirect	455	-	455	0.00%	0.00%	100.00%	0.00%	-	-	455	-
55	651930	Minor Office Furniture	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
56	651950	Minor Data Processing Equipment	Indirect	228	-	228	0.00%	0.00%	100.00%	0.00%	-	-	228	-
57	652490	Fuel and Lubricants ISF Billings	Indirect	188	-	188	0.00%	0.00%	100.00%	0.00%	-	-	188	-
58	652920	Computer Software	Indirect	410	-	410	0.00%	0.00%	100.00%	0.00%	-	-	410	-
59	652990	Other Operating Supplies	Indirect	910	-	910	0.00%	0.00%	100.00%	0.00%	-	-	910	-
60	654110	Books Publications and Subscriptions	Indirect	182	-	182	0.00%	0.00%	100.00%	0.00%	-	-	182	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
61	654210	Dues and Memberships	Indirect	1,383	-	1,383	0.00%	0.00%	100.00%	0.00%	-	-	1,383	-
62	654360	Other Training Educational Expenses	Indirect	37,795	-	37,795	0.00%	0.00%	100.00%	0.00%	-	-	37,795	-
63	654370	Organizational Development	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
64	764110	Autos and Trucks	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
65	764220	Radios and Equipment	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
66	764900	Data Processing Equipment	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
67	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
68		Total Other Operating Expenses		\$ 136,209	\$ -	\$ 136,209					\$ -	\$ -	\$ 136,209	\$ -
69		Total Public Utilities Division Administration Expenses		\$ 428,679	\$ -	\$ 428,679					\$ -	\$ -	\$ 428,679	\$ -
210106-408		PUD FACILITIES MANAGEMENT												
		Personnel Services												
70	512100	Regular Salaries	CustServ	\$ 170,987	\$ -	\$ 170,987	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 170,987
71	512600	ER 457 Deferred Comp	CustServ	507	-	507	0.00%	0.00%	0.00%	100.00%	-	-	-	507
72	513100	Other Salaries and Wages	CustServ	29,674	-	29,674	0.00%	0.00%	0.00%	100.00%	-	-	-	29,674
73	514100	Overtime	CustServ	530	-	530	0.00%	0.00%	0.00%	100.00%	-	-	-	530
74	515000	Vacation Sell Back	CustServ	1,043	-	1,043	0.00%	0.00%	0.00%	100.00%	-	-	-	1,043
75	515200	Special Pay Adjustment	CustServ	10,281	-	10,281	0.00%	0.00%	0.00%	100.00%	-	-	-	10,281
76	519100	Reserve for Salary Adjustment	CustServ	4,959	-	4,959	0.00%	0.00%	0.00%	100.00%	-	-	-	4,959
77	521100	Social Security Matching	CustServ	16,676	-	16,676	0.00%	0.00%	0.00%	100.00%	-	-	-	16,676
78	522100	Retirement Regular	CustServ	18,289	-	18,289	0.00%	0.00%	0.00%	100.00%	-	-	-	18,289
79	522200	Retirement High Hazard	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
80	523150	Health Insurance	CustServ	40,584	-	40,584	0.00%	0.00%	0.00%	100.00%	-	-	-	40,584
81	523152	Dental Insurance	CustServ	1,518	-	1,518	0.00%	0.00%	0.00%	100.00%	-	-	-	1,518
82	523153	Short Term Disability Ins	CustServ	279	-	279	0.00%	0.00%	0.00%	100.00%	-	-	-	279
83	523154	Long Term Disability Ins	CustServ	589	-	589	0.00%	0.00%	0.00%	100.00%	-	-	-	589
84	523160	Life Insurance Short and Long Term	CustServ	481	-	481	0.00%	0.00%	0.00%	100.00%	-	-	-	481
85	524100	Workers Compensation Regular	CustServ	746	-	746	0.00%	0.00%	0.00%	100.00%	-	-	-	746
86	AddPersSalary	Additional Personnel Salary	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
87	AddPersBenefits	Additional Personnel Benefits	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
88		Total Personnel Services		\$ 297,142	\$ -	\$ 297,142					\$ -	\$ -	\$ -	\$ 297,142
		Other Operating Expenses												
89	631231	County Employee Physicals	CustServ	\$ 204	\$ -	\$ 204	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 204
90	634204	IT Direct Client Support	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
91	634207	IT Capital Allocation	CustServ	1,368	-	1,368	0.00%	0.00%	0.00%	100.00%	-	-	-	1,368
92	634210	Info Technology Automation Allocation	CustServ	10,333	-	10,333	0.00%	0.00%	0.00%	100.00%	-	-	-	10,333
93	634212	IT Microsoft Office Allocation	CustServ	456	-	456	0.00%	0.00%	0.00%	100.00%	-	-	-	456
94	634980	Interdepartmental Payment For Services	CustServ	5,166	-	5,166	0.00%	0.00%	0.00%	100.00%	-	-	-	5,166
95	634999	Other Contractual Services	CustServ	206,055	-	206,055	0.00%	0.00%	0.00%	100.00%	-	-	-	206,055
96	639967	Temporary Labor	CustServ	26,286	-	26,286	0.00%	0.00%	0.00%	100.00%	-	-	-	26,286
97	640300	Out of County Travel Professional Development	CustServ	2,244	-	2,244	0.00%	0.00%	0.00%	100.00%	-	-	-	2,244
98	640310	Out of County Travel Regular Business	CustServ	255	-	255	0.00%	0.00%	0.00%	100.00%	-	-	-	255
99	640415	Motor Pool Capital Recovery Charge	CustServ	10,273	-	10,273	0.00%	0.00%	0.00%	100.00%	-	-	-	10,273
100	641100	Telephone Base Cost	CustServ	1,762	-	1,762	0.00%	0.00%	0.00%	100.00%	-	-	-	1,762
101	641230	Telephone Access Charges	CustServ	504	-	504	0.00%	0.00%	0.00%	100.00%	-	-	-	504
102	641700	Cellular Telephone	CustServ	3,162	-	3,162	0.00%	0.00%	0.00%	100.00%	-	-	-	3,162
103	641900	Telephone System Support Allocation	CustServ	101	-	101	0.00%	0.00%	0.00%	100.00%	-	-	-	101
104	641950	Postage Freight and UPS	CustServ	101	-	101	0.00%	0.00%	0.00%	100.00%	-	-	-	101
105	643100	Electricity	CustServ	33,306	-	33,306	0.00%	0.00%	0.00%	100.00%	-	-	-	33,306
106	643300	Trash and Garbage Disposal	CustServ	15,107	-	15,107	0.00%	0.00%	0.00%	100.00%	-	-	-	15,107
107	643400	Water and Sewer	CustServ	4,280	-	4,280	0.00%	0.00%	0.00%	100.00%	-	-	-	4,280
108	645100	Insurance General	CustServ	9,139	-	9,139	0.00%	0.00%	0.00%	100.00%	-	-	-	9,139
109	645200	Property Insurance	CustServ	15,800	-	15,800	0.00%	0.00%	0.00%	100.00%	-	-	-	15,800
110	645260	Auto Insurance	CustServ	1,377	-	1,377	0.00%	0.00%	0.00%	100.00%	-	-	-	1,377
111	646110	Building R and M Outside Vendors	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
112	646180	Building R and M ISF Billings	CustServ	32,322	-	32,322	0.00%	0.00%	0.00%	100.00%	-	-	-	32,322
113	646320	Landscape Materials	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
114	646285	Elevator Maintenance	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
115	646430	Fleet Maint ISF Labor and Overhead	CustServ	921	-	921	0.00%	0.00%	0.00%	100.00%	-	-	-	921
116	646440	Fleet Maint ISF Parts and Sublet	CustServ	921	-	921	0.00%	0.00%	0.00%	100.00%	-	-	-	921
117	646445	Fleet Non Maint ISF Parts and Sublet	CustServ	563	-	563	0.00%	0.00%	0.00%	100.00%	-	-	-	563
118	646610	Communication Equipment RM Outside Vendors	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
119	647110	Printing and/or Binding Outside Vendors	CustServ	50	-	50	0.00%	0.00%	0.00%	100.00%	-	-	-	50
120	649010	Licenses and Permits	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
121	649030	Clerks Recording Fees Etc	CustServ	201	-	201	0.00%	0.00%	0.00%	100.00%	-	-	-	201
122	649100	Legal Advertising	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
123	651110	Office Supplies General	CustServ	2,367	-	2,367	0.00%	0.00%	0.00%	100.00%	-	-	-	2,367
124	651210	Copying Charges	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
125	651910	Minor Office Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
126	651930	Minor Office Furniture	CustServ	1,259	-	1,259	0.00%	0.00%	0.00%	100.00%	-	-	-	1,259
127	651950	Minor Data Processing Equipment	CustServ	655	-	655	0.00%	0.00%	0.00%	100.00%	-	-	-	655
128	652110	Clothing and Uniform Purchases	CustServ	918	-	918	0.00%	0.00%	0.00%	100.00%	-	-	-	918
129	652140	Personal Safety Equipment	CustServ	1,173	-	1,173	0.00%	0.00%	0.00%	100.00%	-	-	-	1,173
130	652490	Fuel and Lubricants ISF Billings	CustServ	4,773	-	4,773	0.00%	0.00%	0.00%	100.00%	-	-	-	4,773
131	652720	Medical Supplies	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
132	652910	Minor Operating Equipment	CustServ	1,360	-	1,360	0.00%	0.00%	0.00%	100.00%	-	-	-	1,360
133	652920	Computer Software	CustServ	1,007	-	1,007	0.00%	0.00%	0.00%	100.00%	-	-	-	1,007
134	652990	Other Operating Supplies	CustServ	705	-	705	0.00%	0.00%	0.00%	100.00%	-	-	-	705
135	654110	Books Publications and Subscriptions	CustServ	504	-	504	0.00%	0.00%	0.00%	100.00%	-	-	-	504
136	654210	Dues and Memberships	CustServ	2,448	-	2,448	0.00%	0.00%	0.00%	100.00%	-	-	-	2,448
137	654310	Tuition	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
138	654360	Other Training Educational Expenses	CustServ	3,264	-	3,264	0.00%	0.00%	0.00%	100.00%	-	-	-	3,264
139	764220	Radios and Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
140	764900	Data Processing Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
141		Total Other Operating Expenses		\$ 402,937	\$ -	\$ 402,937					\$ -	\$ -	\$ -	\$ 402,937
142		Total Pud Facilities Management Expenses		\$ 700,079	\$ -	\$ 700,079					\$ -	\$ -	\$ -	\$ 700,079
210111-408 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT														
Personnel Services														
143	512100	Regular Salaries	OpExp	\$ 460,770	\$ -	\$ 460,770	55.89%	28.67%	5.93%	9.51%	\$ 257,516	\$ 132,116	\$ 27,308	\$ 43,830
144	512600	ER 457 Deferred Comp	OpExp	1,441	-	1,441	55.89%	28.67%	5.93%	9.51%	805	413	85	137
145	513100	Other Salaries and Wages	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
146	514100	Overtime	OpExp	473	-	473	55.89%	28.67%	5.93%	9.51%	264	136	28	45
147	515000	Vacation Sell Back	OpExp	2,202	-	2,202	55.89%	28.67%	5.93%	9.51%	1,231	632	131	210
148	518100	Termination Pay	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
149	519100	Reserve for Salary Adjustment	OpExp	13,362	-	13,362	55.89%	28.67%	5.93%	9.51%	7,468	3,831	792	1,271
150	521100	Social Security Matching	OpExp	36,550	-	36,550	55.89%	28.67%	5.93%	9.51%	20,427	10,480	2,166	3,477
151	522100	Retirement Regular	OpExp	40,059	-	40,059	55.89%	28.67%	5.93%	9.51%	22,388	11,486	2,374	3,811
152	523150	Health Insurance	OpExp	89,810	-	89,810	55.89%	28.67%	5.93%	9.51%	50,193	25,751	5,323	8,543
153	523152	Dental Insurance	OpExp	3,359	-	3,359	55.89%	28.67%	5.93%	9.51%	1,877	963	199	320
154	523153	Short Term Disability Ins	OpExp	617	-	617	55.89%	28.67%	5.93%	9.51%	345	177	37	59
155	523154	Long Term Disability Ins	OpExp	1,303	-	1,303	55.89%	28.67%	5.93%	9.51%	728	373	77	124
156	523160	Life Insurance Short and Long Term	OpExp	1,296	-	1,296	55.89%	28.67%	5.93%	9.51%	724	371	77	123
157	524100	Workers Compensation Regular	OpExp	1,294	-	1,294	55.89%	28.67%	5.93%	9.51%	723	371	77	123
158	528100	Allowances Moving Expenses	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
159	528700	Educational Expense	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
160	AddPersSalary	Additional Personnel Salary	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
161	AddPersBenefits	Additional Personnel Benefits	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
162		Total Personnel Services		\$ 652,536	\$ -	\$ 652,536					\$ 364,691	\$ 187,101	\$ 38,673	\$ 62,072
Other Operating Expenses														
163	631231	County Employee Physicals	OpExp	\$ -	\$ -	\$ -	55.89%	28.67%	5.93%	9.51%	\$ -	\$ -	\$ -	\$ -
164	634207	IT Capital Allocation	CIP	1,873	-	1,873	40.08%	59.92%	0.00%	0.00%	751	1,123	-	-
165	634210	Info Technology Automation Allocation	Indirect	26,949	-	26,949	0.00%	0.00%	100.00%	0.00%	-	-	26,949	-
166	634211	IT Billing Hours Allocation	Indirect	5,380	-	5,380	0.00%	0.00%	100.00%	0.00%	-	-	5,380	-
167	634212	IT Microsoft Office Allocation	Indirect	721	-	721	0.00%	0.00%	100.00%	0.00%	-	-	721	-
168	634970	Indirect Cost Reimbursement	Indirect	1,422,555	-	1,422,555	0.00%	0.00%	100.00%	0.00%	-	-	1,422,555	-
169	634980	Interdepartmental Payment For Services	Indirect	576	-	576	0.00%	0.00%	100.00%	0.00%	-	-	576	-
170	634999	Other Contractual Services	Indirect	13,133	-	13,133	0.00%	0.00%	100.00%	0.00%	-	-	13,133	-
171	639964	Storage Contractor	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
172	639967	Temporary Labor	OpExp	573	-	573	55.89%	28.67%	5.93%	9.51%	320	164	34	55
173	640300	Out of County Travel Professional Development	OpExp	967	-	967	55.89%	28.67%	5.93%	9.51%	541	277	57	92
174	640310	Out of County Travel Regular Business	OpExp	193	-	193	55.89%	28.67%	5.93%	9.51%	108	55	11	18
175	640320	Interview Expense	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
176	641230	Telephone Access Charges	OpExp	2,865	-	2,865	55.89%	28.67%	5.93%	9.51%	1,601	822	170	273
177	641700	Cellular Telephone	OpExp	1,596	-	1,596	55.89%	28.67%	5.93%	9.51%	892	458	95	152
178	641900	Telephone System Support Allocation	OpExp	96	-	96	55.89%	28.67%	5.93%	9.51%	53	27	6	9
179	641950	Postage Freight and UPS	OpExp	96	-	96	55.89%	28.67%	5.93%	9.51%	53	27	6	9
180	645100	Insurance General	WAssets	19,272	-	19,272	73.04%	26.96%	0.00%	0.00%	14,076	5,196	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
181	645200	Property Insurance	WAssets	847	-	847	73.04%	26.96%	0.00%	0.00%	618	228	-	-
182	645260	Auto Insurance	WAssets	237	-	237	73.04%	26.96%	0.00%	0.00%	173	64	-	-
183	646180	Building R and M ISF Billings	OpExp	243	-	243	55.89%	28.67%	5.93%	9.51%	136	70	14	23
184	646430	Fleet Maint ISF Labor and Overhead	OpExp	243	-	243	55.89%	28.67%	5.93%	9.51%	136	70	14	23
185	646440	Fleet Maint ISF Parts and Sublet	OpExp	243	-	243	55.89%	28.67%	5.93%	9.51%	136	70	14	23
186	646445	Fleet Non Maint ISF Parts and Sublet	OpExp	243	-	243	55.89%	28.67%	5.93%	9.51%	136	70	14	23
187	646710	Office Equipment R and M	OpExp	146	-	146	55.89%	28.67%	5.93%	9.51%	81	42	9	14
188	646910	Data Processing Equipment R and M	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
189	647110	Printing and/or Binding Outside Vendors	OpExp	96	-	96	55.89%	28.67%	5.93%	9.51%	53	27	6	9
190	648160	Other Ads	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
191	649010	Licenses and Permits	OpExp	96	-	96	55.89%	28.67%	5.93%	9.51%	53	27	6	9
192	649030	Clerks Recording Fees Etc	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
193	649055	Payment In Lieu of Taxes (PILT)	DirRetail	3,480,108	-	3,480,108	0.00%	100.00%	0.00%	0.00%	-	3,480,108	-	-
194	649100	Legal Advertising	OpExp	812	-	812	55.89%	28.67%	5.93%	9.51%	454	233	48	77
195	651110	Office Supplies General	OpExp	2,865	-	2,865	55.89%	28.67%	5.93%	9.51%	1,601	822	170	273
196	651210	Copying Charges	OpExp	478	-	478	55.89%	28.67%	5.93%	9.51%	267	137	28	45
197	651910	Minor Office Equipment	OpExp	478	-	478	55.89%	28.67%	5.93%	9.51%	267	137	28	45
198	651930	Minor Office Furniture	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
199	651950	Minor Data Processing Equipment	OpExp	716	-	716	55.89%	28.67%	5.93%	9.51%	400	205	42	68
200	652140	Personal Safety Equipment	OpExp	97	-	97	55.89%	28.67%	5.93%	9.51%	54	28	6	9
201	652410	Fuel and Lubricants Outside Vendors	OpExp	492	-	492	55.89%	28.67%	5.93%	9.51%	275	141	29	47
202	652490	Fuel and Lubricants ISF Billings	OpExp	492	-	492	55.89%	28.67%	5.93%	9.51%	275	141	29	47
203	652910	Minor Operating Equipment	OpExp	96	-	96	55.89%	28.67%	5.93%	9.51%	53	27	6	9
204	652920	Computer Software	OpExp	16,237	-	16,237	55.89%	28.67%	5.93%	9.51%	9,075	4,656	962	1,545
205	652990	Other Operating Supplies	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
206	654110	Books Publications and Subscriptions	OpExp	621	-	621	55.89%	28.67%	5.93%	9.51%	347	178	37	59
207	654210	Dues and Memberships	OpExp	1,403	-	1,403	55.89%	28.67%	5.93%	9.51%	784	402	83	133
208	654310	Tuition	OpExp	3,821	-	3,821	55.89%	28.67%	5.93%	9.51%	2,135	1,096	226	363
209	654360	Other Training Educational Expenses	OpExp	6,529	-	6,529	55.89%	28.67%	5.93%	9.51%	3,649	1,872	387	621
210	764220	Radios and Equipment	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
211	764900	Data Processing Equipment	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
212	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
213		Total Other Operating Expenses		\$ 5,014,480	\$ -	\$ 5,014,480					\$ 39,555	\$ 3,498,999	\$ 1,471,852	\$ 4,074
214		Total Public Utilities Division Operations Support Expenses		\$ 5,667,016	\$ -	\$ 5,667,016					\$ 404,246	\$ 3,686,100	\$ 1,510,525	\$ 66,146
210118-408 PUBLIC UTILITIES INVENTORY CONTROL														
Personnel Services														
215	512100	Regular Salaries	OpExp	\$ 229,396	\$ -	\$ 229,396	55.89%	28.67%	5.93%	9.51%	\$ 128,205	\$ 65,774	\$ 13,595	\$ 21,821
216	512600	ER 457 Deferred Comp	OpExp	1,240	-	1,240	55.89%	28.67%	5.93%	9.51%	693	356	74	118
217	513100	Other Salaries and Wages	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
218	514100	Overtime	OpExp	8,013	-	8,013	55.89%	28.67%	5.93%	9.51%	4,478	2,298	475	762
219	515000	Vacation Sell Back	OpExp	2,074	-	2,074	55.89%	28.67%	5.93%	9.51%	1,159	595	123	197
220	518100	Termination Pay	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
221	519100	Reserve for Salary Adjustment	OpExp	6,652	-	6,652	55.89%	28.67%	5.93%	9.51%	3,718	1,907	394	633
222	521100	Social Security Matching	OpExp	18,311	-	18,311	55.89%	28.67%	5.93%	9.51%	10,234	5,250	1,085	1,742
223	522100	Retirement Regular	OpExp	20,026	-	20,026	55.89%	28.67%	5.93%	9.51%	11,192	5,742	1,187	1,905
224	523150	Health Insurance	OpExp	66,264	-	66,264	55.89%	28.67%	5.93%	9.51%	37,034	19,000	3,927	6,303
225	523152	Dental Insurance	OpExp	2,479	-	2,479	55.89%	28.67%	5.93%	9.51%	1,385	711	147	236
226	523153	Short Term Disability Ins	OpExp	455	-	455	55.89%	28.67%	5.93%	9.51%	254	131	27	43
227	523154	Long Term Disability Ins	OpExp	961	-	961	55.89%	28.67%	5.93%	9.51%	537	276	57	91
228	523160	Life Insurance Short and Long Term	OpExp	646	-	646	55.89%	28.67%	5.93%	9.51%	361	185	38	61
229	524100	Workers Compensation Regular	OpExp	755	-	755	55.89%	28.67%	5.93%	9.51%	422	216	45	72
230	528700	Educational Expense	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
231	AddPersSalary	Additional Personnel Salary	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
232	AddPersBenefits	Additional Personnel Benefits	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
233		Total Personnel Services		\$ 357,272	\$ -	\$ 357,272					\$ 199,673	\$ 102,440	\$ 21,174	\$ 33,985
Other Operating Expenses														
234	631231	County Employee Physicals	OpExp	\$ 100	\$ -	\$ 100	55.89%	28.67%	5.93%	9.51%	\$ 56	\$ 29	\$ 6	\$ 10
235	634207	IT Capital Allocation	OpExp	1,489	-	1,489	55.89%	28.67%	5.93%	9.51%	832	427	88	142
236	634210	Info Technology Automation Allocation	OpExp	11,214	-	11,214	55.89%	28.67%	5.93%	9.51%	6,267	3,215	665	1,067
237	634212	IT Microsoft Office Allocation	OpExp	546	-	546	55.89%	28.67%	5.93%	9.51%	305	157	32	52
238	634980	Interdepartmental Payment For Services	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
239	634999	Other Contractual Services	OpExp	3,206	-	3,206	55.89%	28.67%	5.93%	9.51%	1,792	919	190	305
240	639967	Temporary Labor	OpExp	2,467	-	2,467	55.89%	28.67%	5.93%	9.51%	1,378	707	146	235

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
241	640415	Motor Pool Capital Recovery Charge	OpExp	3,305	-	3,305	55.89%	28.67%	5.93%	9.51%	1,847	948	196	314
242	641230	Telephone Access Charges	OpExp	1,283	-	1,283	55.89%	28.67%	5.93%	9.51%	717	368	76	122
243	641700	Cellular Telephone	OpExp	1,499	-	1,499	55.89%	28.67%	5.93%	9.51%	838	430	89	143
244	641900	Telephone System Support Allocation	OpExp	395	-	395	55.89%	28.67%	5.93%	9.51%	221	113	23	38
245	641950	Postage Freight and UPS	OpExp	493	-	493	55.89%	28.67%	5.93%	9.51%	276	141	29	47
246	644620	Lease Equipment	OpExp	888	-	888	55.89%	28.67%	5.93%	9.51%	496	255	53	84
247	645260	Auto Insurance	OpExp	674	-	674	55.89%	28.67%	5.93%	9.51%	377	193	40	64
248	646180	Building R and M ISF Billings	OpExp	251	-	251	55.89%	28.67%	5.93%	9.51%	140	72	15	24
249	646430	Fleet Maint ISF Labor and Overhead	OpExp	651	-	651	55.89%	28.67%	5.93%	9.51%	364	187	39	62
250	646440	Fleet Maint ISF Parts and Sublet	OpExp	200	-	200	55.89%	28.67%	5.93%	9.51%	112	57	12	19
251	646445	Fleet Non Maint ISF Parts and Sublet	OpExp	150	-	150	55.89%	28.67%	5.93%	9.51%	84	43	9	14
252	646910	Data Processing Equipment R and M	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
253	647110	Printing and/or Binding Outside Vendors	OpExp	99	-	99	55.89%	28.67%	5.93%	9.51%	55	28	6	9
254	649990	Other Miscellaneous Services	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
255	651110	Office Supplies General	OpExp	1,480	-	1,480	55.89%	28.67%	5.93%	9.51%	827	424	88	141
256	651210	Copying Charges	OpExp	197	-	197	55.89%	28.67%	5.93%	9.51%	110	57	12	19
257	651910	Minor Office Equipment	OpExp	987	-	987	55.89%	28.67%	5.93%	9.51%	551	283	58	94
258	651930	Minor Office Furniture	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
259	651950	Minor Data Processing Equipment	OpExp	2,319	-	2,319	55.89%	28.67%	5.93%	9.51%	1,296	665	137	221
260	652110	Clothing and Uniform Purchases	OpExp	1,749	-	1,749	55.89%	28.67%	5.93%	9.51%	977	501	104	166
261	652120	Uniform Accessories	OpExp	250	-	250	55.89%	28.67%	5.93%	9.51%	140	72	15	24
262	652130	Clothing and Uniform Rental	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
263	652140	Personal Safety Equipment	OpExp	599	-	599	55.89%	28.67%	5.93%	9.51%	335	172	36	57
264	652410	Fuel and Lubricants Outside Vendors	OpExp	1,016	-	1,016	55.89%	28.67%	5.93%	9.51%	568	291	60	97
265	652490	Fuel and Lubricants ISF Billings	OpExp	508	-	508	55.89%	28.67%	5.93%	9.51%	284	146	30	48
266	652510	Household and Institutional Supplies	OpExp	49	-	49	55.89%	28.67%	5.93%	9.51%	28	14	3	5
267	652720	Medical Supplies	OpExp	99	-	99	55.89%	28.67%	5.93%	9.51%	55	28	6	9
268	652910	Minor Operating Equipment	OpExp	7,400	-	7,400	55.89%	28.67%	5.93%	9.51%	4,135	2,122	439	704
269	652920	Computer Software	OpExp	7,400	-	7,400	55.89%	28.67%	5.93%	9.51%	4,135	2,122	439	704
270	652990	Other Operating Supplies	OpExp	1,233	-	1,233	55.89%	28.67%	5.93%	9.51%	689	354	73	117
271	654110	Books Publications and Subscriptions	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
272	654310	Tuition	OpExp	1,249	-	1,249	55.89%	28.67%	5.93%	9.51%	698	358	74	119
273	654360	Other Training Educational Expenses	OpExp	13,589	-	13,589	55.89%	28.67%	5.93%	9.51%	7,594	3,896	805	1,293
274	764220	Radios and Equipment	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
275	764900	Data Processing Equipment	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
276	764990	Other Machinery and Equipment	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
277		Total Other Operating Expenses		\$ 69,032	\$ -	\$ 69,032					\$ 38,581	\$ 19,793	\$ 4,091	\$ 6,567
278		Total Public Utilities Inventory Control Expenses		\$ 426,305	\$ -	\$ 426,305					\$ 238,254	\$ 122,234	\$ 25,265	\$ 40,552
210125-408 WATER OPERATIONS ADMINISTRATION														
Personnel Services														
279	512100	Regular Salaries	OpExp	\$ 264,084	\$ -	\$ 264,084	55.89%	28.67%	5.93%	9.51%	\$ 147,592	\$ 75,720	\$ 15,651	\$ 25,121
280	512500	Auto Use Benefit	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
281	512600	ER 457 Deferred Comp	OpExp	1,899	-	1,899	55.89%	28.67%	5.93%	9.51%	1,062	545	113	181
282	514100	Overtime	OpExp	2,021	-	2,021	55.89%	28.67%	5.93%	9.51%	1,129	579	120	192
283	515000	Vacation Sell Back	OpExp	1,651	-	1,651	55.89%	28.67%	5.93%	9.51%	922	473	98	157
284	519100	Reserve for Salary Adjustment	OpExp	7,656	-	7,656	55.89%	28.67%	5.93%	9.51%	4,279	2,195	454	728
285	521100	Social Security Matching	OpExp	21,209	-	21,209	55.89%	28.67%	5.93%	9.51%	11,854	6,081	1,257	2,018
286	522100	Retirement Regular	OpExp	38,688	-	38,688	55.89%	28.67%	5.93%	9.51%	21,622	11,093	2,293	3,680
287	523150	Health Insurance	OpExp	50,730	-	50,730	55.89%	28.67%	5.93%	9.51%	28,352	14,546	3,006	4,826
288	523152	Dental Insurance	OpExp	1,898	-	1,898	55.89%	28.67%	5.93%	9.51%	1,060	544	112	181
289	523153	Short Term Disability Ins	OpExp	349	-	349	55.89%	28.67%	5.93%	9.51%	195	100	21	33
290	523154	Long Term Disability Ins	OpExp	736	-	736	55.89%	28.67%	5.93%	9.51%	411	211	44	70
291	523160	Life Insurance Short and Long Term	OpExp	743	-	743	55.89%	28.67%	5.93%	9.51%	415	213	44	71
292	524100	Workers Compensation Regular	OpExp	4,006	-	4,006	55.89%	28.67%	5.93%	9.51%	2,239	1,149	237	381
293	528200	Allowance Vehicle	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
294	AddPersSalary	Additional Personnel Salary	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
295	AddPersBenefits	Additional Personnel Benefits	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
296		Total Personnel Services		\$ 395,669	\$ -	\$ 395,669					\$ 221,132	\$ 113,450	\$ 23,449	\$ 37,638
Other Operating Expenses														
297	631231	County Employee Physicals	OpExp	\$ -	\$ -	\$ -	55.89%	28.67%	5.93%	9.51%	\$ -	\$ -	\$ -	\$ -
298	634207	IT Capital Allocation	OpExp	1,709	-	1,709	55.89%	28.67%	5.93%	9.51%	955	490	101	163
299	634210	Info Technology Automation Allocation	OpExp	13,865	-	13,865	55.89%	28.67%	5.93%	9.51%	7,749	3,976	822	1,319
300	634211	IT Billing Hours Allocation	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
301	634212	IT Microsoft Office Allocation	OpExp	380	-	380	55.89%	28.67%	5.93%	9.51%	212	109	23	36
302	634980	Interdepartmental Payment For Services	OpExp	475	-	475	55.89%	28.67%	5.93%	9.51%	265	136	28	45
303	634999	Other Contractual Services	OpExp	5,665	-	5,665	55.89%	28.67%	5.93%	9.51%	3,166	1,624	336	539
304	640300	Out of County Travel Professional Development	OpExp	3,825	-	3,825	55.89%	28.67%	5.93%	9.51%	2,138	1,097	227	364
305	640320	Interview Expense	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
306	640415	Motor Pool Capital Recovery Charge	OpExp	6,892	-	6,892	55.89%	28.67%	5.93%	9.51%	3,852	1,976	408	656
307	641230	Telephone Access Charges	OpExp	1,322	-	1,322	55.89%	28.67%	5.93%	9.51%	739	379	78	126
308	641700	Cellular Telephone	OpExp	2,869	-	2,869	55.89%	28.67%	5.93%	9.51%	1,603	822	170	273
309	641900	Telephone System Support Allocation	OpExp	283	-	283	55.89%	28.67%	5.93%	9.51%	158	81	17	27
310	641950	Postage Freight and UPS	OpExp	1,416	-	1,416	55.89%	28.67%	5.93%	9.51%	792	406	84	135
311	644620	Lease Equipment	OpExp	1,416	-	1,416	55.89%	28.67%	5.93%	9.51%	792	406	84	135
312	645100	Insurance General	OpExp	123,049	-	123,049	55.89%	28.67%	5.93%	9.51%	68,770	35,282	7,292	11,705
313	645200	Property Insurance	OpExp	389,186	-	389,186	55.89%	28.67%	5.93%	9.51%	217,509	111,591	23,065	37,021
314	645260	Auto Insurance	OpExp	1,291	-	1,291	55.89%	28.67%	5.93%	9.51%	721	370	77	123
315	646180	Building R and M ISF Billings	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
316	646430	Fleet Maint ISF Labor and Overhead	OpExp	767	-	767	55.89%	28.67%	5.93%	9.51%	429	220	45	73
317	646440	Fleet Maint ISF Parts and Sublet	OpExp	1,055	-	1,055	55.89%	28.67%	5.93%	9.51%	590	302	63	100
318	646445	Fleet Non Maint ISF Parts and Sublet	OpExp	192	-	192	55.89%	28.67%	5.93%	9.51%	107	55	11	18
319	646610	Communication Equipment RM Outside Vendors	OpExp	671	-	671	55.89%	28.67%	5.93%	9.51%	375	192	40	64
320	646710	Office Equipment R and M	OpExp	1,918	-	1,918	55.89%	28.67%	5.93%	9.51%	1,072	550	114	182
321	647110	Printing and/or Binding Outside Vendors	OpExp	2,360	-	2,360	55.89%	28.67%	5.93%	9.51%	1,319	677	140	225
322	648160	Other Ads	OpExp	94	-	94	55.89%	28.67%	5.93%	9.51%	53	27	6	9
323	649010	Licenses and Permits	OpExp	6,703	-	6,703	55.89%	28.67%	5.93%	9.51%	3,746	1,922	397	638
324	649100	Legal Advertising	OpExp	4,721	-	4,721	55.89%	28.67%	5.93%	9.51%	2,638	1,354	280	449
325	649980	Reimbursement Prior Year Revenues	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
326	651110	Office Supplies General	OpExp	5,476	-	5,476	55.89%	28.67%	5.93%	9.51%	3,060	1,570	325	521
327	651210	Copying Charges	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
328	651910	Minor Office Equipment	OpExp	755	-	755	55.89%	28.67%	5.93%	9.51%	422	217	45	72
329	652110	Clothing and Uniform Purchases	OpExp	4,876	-	4,876	55.89%	28.67%	5.93%	9.51%	2,725	1,398	289	464
330	652120	Uniform Accessories	OpExp	35,378	-	35,378	55.89%	28.67%	5.93%	9.51%	19,772	10,144	2,097	3,365
331	652130	Clothing and Uniform Rental	OpExp	956	-	956	55.89%	28.67%	5.93%	9.51%	534	274	57	91
332	652140	Personal Safety Equipment	OpExp	102,788	-	102,788	55.89%	28.67%	5.93%	9.51%	57,446	29,472	6,092	9,778
333	652490	Fuel and Lubricants ISF Billings	OpExp	973	-	973	55.89%	28.67%	5.93%	9.51%	544	279	58	93
334	652910	Minor Operating Equipment	OpExp	1,888	-	1,888	55.89%	28.67%	5.93%	9.51%	1,055	541	112	180
335	652920	Computer Software	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
336	652990	Other Operating Supplies	OpExp	1,888	-	1,888	55.89%	28.67%	5.93%	9.51%	1,055	541	112	180
337	653710	Traffic Signs	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
338	654110	Books Publications and Subscriptions	OpExp	3,021	-	3,021	55.89%	28.67%	5.93%	9.51%	1,689	866	179	287
339	654210	Dues and Memberships	OpExp	11,283	-	11,283	55.89%	28.67%	5.93%	9.51%	6,306	3,235	669	1,073
340	654310	Tuition	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
341	654360	Other Training Educational Expenses	OpExp	4,016	-	4,016	55.89%	28.67%	5.93%	9.51%	2,244	1,151	238	382
342	655900	Bulk Water	DirRetail	465,560	-	465,560	0.00%	100.00%	0.00%	0.00%	-	465,560	-	-
343	764220	Radios and Equipment	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
344		Total Other Operating Expenses		\$ 1,210,985	\$ -	\$ 1,210,985					\$ 416,605	\$ 792,744	\$ 44,178	\$ 70,908
345		Total Water Operations Administration Expenses		\$ 1,606,654	\$ -	\$ 1,606,654					\$ 637,737	\$ 792,744	\$ 67,627	\$ 108,546
210130-408 PUBLIC UTILITY STAKE AND LOCATES														
Personnel Services														
346	512100	Regular Salaries	DirRetail	\$ 280,936	\$ -	\$ 280,936	0.00%	100.00%	0.00%	0.00%	\$ -	\$ 280,936	\$ -	\$ -
347	512600	ER 457 Deferred Comp	DirRetail	488	-	488	0.00%	100.00%	0.00%	0.00%	-	488	-	-
348	513100	Other Salaries and Wages	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
349	514100	Overtime	DirRetail	8,295	-	8,295	0.00%	100.00%	0.00%	0.00%	-	8,295	-	-
350	515000	Vacation Sell Back	DirRetail	1,057	-	1,057	0.00%	100.00%	0.00%	0.00%	-	1,057	-	-
351	515200	Special Pay Adjustment	DirRetail	638	-	638	0.00%	100.00%	0.00%	0.00%	-	638	-	-
352	518100	Termination Pay	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
353	519100	Reserve for Salary Adjustment	DirRetail	8,147	-	8,147	0.00%	100.00%	0.00%	0.00%	-	8,147	-	-
354	521100	Social Security Matching	DirRetail	22,916	-	22,916	0.00%	100.00%	0.00%	0.00%	-	22,916	-	-
355	522100	Retirement Regular	DirRetail	24,655	-	24,655	0.00%	100.00%	0.00%	0.00%	-	24,655	-	-
356	523150	Health Insurance	DirRetail	91,322	-	91,322	0.00%	100.00%	0.00%	0.00%	-	91,322	-	-
357	523152	Dental Insurance	DirRetail	3,416	-	3,416	0.00%	100.00%	0.00%	0.00%	-	3,416	-	-
358	523153	Short Term Disability Ins	DirRetail	627	-	627	0.00%	100.00%	0.00%	0.00%	-	627	-	-
359	523154	Long Term Disability Ins	DirRetail	1,325	-	1,325	0.00%	100.00%	0.00%	0.00%	-	1,325	-	-
360	523160	Life Insurance Short and Long Term	DirRetail	788	-	788	0.00%	100.00%	0.00%	0.00%	-	788	-	-
361	524100	Workers Compensation Regular	DirRetail	5,588	-	5,588	0.00%	100.00%	0.00%	0.00%	-	5,588	-	-
362	528700	Educational Expense	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
363	AddPersSalary	Additional Personnel Salary	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
364	AddPersBenefits	Additional Personnel Benefits	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
365		Total Personnel Services		\$ 450,199	\$ -	\$ 450,199					\$ -	\$ 450,199	\$ -	\$ -
Other Operating Expenses														
366	631231	County Employee Physicals	DirRetail	\$ 344	\$ -	\$ 344	0.00%	100.00%	0.00%	0.00%	\$ -	\$ 344	\$ -	\$ -
367	631510	Data Processing Services	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
368	634204	IT Direct Client Support	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
369	634207	IT Capital Allocation	DirRetail	3,663	-	3,663	0.00%	100.00%	0.00%	0.00%	-	3,663	-	-
370	634210	Info Technology Automation Allocation	DirRetail	26,035	-	26,035	0.00%	100.00%	0.00%	0.00%	-	26,035	-	-
371	634211	IT Billing Hours Allocation	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
372	634212	IT Microsoft Office Allocation	DirRetail	733	-	733	0.00%	100.00%	0.00%	0.00%	-	733	-	-
373	634980	Interdepartmental Payment For Services	DirRetail	244	-	244	0.00%	100.00%	0.00%	0.00%	-	244	-	-
374	634986	Locate Supplies	DirRetail	19,424	-	19,424	0.00%	100.00%	0.00%	0.00%	-	19,424	-	-
375	634999	Other Contractual Services	DirRetail	21,415	-	21,415	0.00%	100.00%	0.00%	0.00%	-	21,415	-	-
376	640300	Out of County Travel Professional Development	DirRetail	2,902	-	2,902	0.00%	100.00%	0.00%	0.00%	-	2,902	-	-
377	640415	Motor Pool Capital Recovery Charge	DirRetail	25,397	-	25,397	0.00%	100.00%	0.00%	0.00%	-	25,397	-	-
378	640990	Tolls	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
379	641210	Fax Charges	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
380	641230	Telephone Access Charges	DirRetail	486	-	486	0.00%	100.00%	0.00%	0.00%	-	486	-	-
381	641700	Cellular Telephone	DirRetail	7,819	-	7,819	0.00%	100.00%	0.00%	0.00%	-	7,819	-	-
382	641900	Telephone System Support Allocation	DirRetail	97	-	97	0.00%	100.00%	0.00%	0.00%	-	97	-	-
383	641950	Postage Freight and UPS	DirRetail	1,942	-	1,942	0.00%	100.00%	0.00%	0.00%	-	1,942	-	-
384	641951	Postage	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
385	641952	Freight	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
386	644620	Lease Equipment	DirRetail	728	-	728	0.00%	100.00%	0.00%	0.00%	-	728	-	-
387	645260	Auto Insurance	DirRetail	4,647	-	4,647	0.00%	100.00%	0.00%	0.00%	-	4,647	-	-
388	646180	Building R and M ISF Billings	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
389	646430	Fleet Maint ISF Labor and Overhead	DirRetail	6,017	-	6,017	0.00%	100.00%	0.00%	0.00%	-	6,017	-	-
390	646440	Fleet Maint ISF Parts and Sublet	DirRetail	6,559	-	6,559	0.00%	100.00%	0.00%	0.00%	-	6,559	-	-
391	646445	Fleet Non Maint ISF Parts and Sublet	DirRetail	2,071	-	2,071	0.00%	100.00%	0.00%	0.00%	-	2,071	-	-
392	646510	Machine Tools R and M Outside Vendors	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
393	646610	Communication Equipment RM Outside Vendors	DirRetail	1,430	-	1,430	0.00%	100.00%	0.00%	0.00%	-	1,430	-	-
394	646710	Office Equipment R and M	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
395	646910	Data Processing Equipment R and M	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
396	646970	Other Equip Repairs and Maintenance	DirRetail	740	-	740	0.00%	100.00%	0.00%	0.00%	-	740	-	-
397	647110	Printing and/or Binding Outside Vendors	DirRetail	728	-	728	0.00%	100.00%	0.00%	0.00%	-	728	-	-
398	648160	Other Ads	DirRetail	3,885	-	3,885	0.00%	100.00%	0.00%	0.00%	-	3,885	-	-
399	648170	Marketing and Promotional	DirRetail	4,856	-	4,856	0.00%	100.00%	0.00%	0.00%	-	4,856	-	-
400	649000	Sales Tax Expense	DirRetail	49	-	49	0.00%	100.00%	0.00%	0.00%	-	49	-	-
401	649010	Licenses and Permits	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
402	649990	Other Miscellaneous Services	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
403	651110	Office Supplies General	DirRetail	3,399	-	3,399	0.00%	100.00%	0.00%	0.00%	-	3,399	-	-
404	651210	Copying Charges	DirRetail	243	-	243	0.00%	100.00%	0.00%	0.00%	-	243	-	-
405	651910	Minor Office Equipment	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
406	651930	Minor Office Furniture	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
407	651950	Minor Data Processing Equipment	DirRetail	1,797	-	1,797	0.00%	100.00%	0.00%	0.00%	-	1,797	-	-
408	652110	Clothing and Uniform Purchases	DirRetail	4,131	-	4,131	0.00%	100.00%	0.00%	0.00%	-	4,131	-	-
409	652130	Clothing and Uniform Rental	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
410	652140	Personal Safety Equipment	DirRetail	4,672	-	4,672	0.00%	100.00%	0.00%	0.00%	-	4,672	-	-
411	652490	Fuel and Lubricants ISF Billings	DirRetail	15,910	-	15,910	0.00%	100.00%	0.00%	0.00%	-	15,910	-	-
412	652510	Household and Institutional Supplies	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
413	652720	Medical Supplies	DirRetail	388	-	388	0.00%	100.00%	0.00%	0.00%	-	388	-	-
414	652910	Minor Operating Equipment	DirRetail	9,712	-	9,712	0.00%	100.00%	0.00%	0.00%	-	9,712	-	-
415	652920	Computer Software	DirRetail	826	-	826	0.00%	100.00%	0.00%	0.00%	-	826	-	-
416	652990	Other Operating Supplies	DirRetail	6,070	-	6,070	0.00%	100.00%	0.00%	0.00%	-	6,070	-	-
417	654110	Books Publications and Subscriptions	DirRetail	146	-	146	0.00%	100.00%	0.00%	0.00%	-	146	-	-
418	654210	Dues and Memberships	DirRetail	492	-	492	0.00%	100.00%	0.00%	0.00%	-	492	-	-
419	654310	Tuition	DirRetail	4,918	-	4,918	0.00%	100.00%	0.00%	0.00%	-	4,918	-	-
420	654360	Other Training Educational Expenses	DirRetail	11,311	-	11,311	0.00%	100.00%	0.00%	0.00%	-	11,311	-	-
421	764110	Autos and Trucks	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
422	764220	Radios and Equipment	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
423	764900	Data Processing Equipment	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
424	764990	Other Machinery and Equipment	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
425		Total Other Operating Expenses		\$ 206,228	\$ -	\$ 206,228					\$ -	\$ 206,228	\$ -	\$ -
426		Total Public Utility Stake and Locates Expenses		\$ 656,426	\$ -	\$ 656,426					\$ -	\$ 656,426	\$ -	\$ -

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
210131-408 PUBLIC UTILITIES DEPARTMENT TECH														
210131-408 Personnel Services														
427	512100	Regular Salaries	Indirect	\$ 335,331	\$ -	\$ 335,331	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ 335,331	\$ -
428	512600	ER 457 Deferred Comp	Indirect	488	-	488	0.00%	0.00%	100.00%	0.00%	-	-	488	-
429	513100	Other Salaries and Wages	Indirect	16,319	-	16,319	0.00%	0.00%	100.00%	0.00%	-	-	16,319	-
430	514100	Overtime	Indirect	6,896	-	6,896	0.00%	0.00%	100.00%	0.00%	-	-	6,896	-
431	515000	Vacation Sell Back	Indirect	1,434	-	1,434	0.00%	0.00%	100.00%	0.00%	-	-	1,434	-
432	515200	Special Pay Adjustment	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
433	518100	Termination Pay	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
434	519100	Reserve for Salary Adjustment	Indirect	9,724	-	9,724	0.00%	0.00%	100.00%	0.00%	-	-	9,724	-
435	521100	Social Security Matching	Indirect	28,320	-	28,320	0.00%	0.00%	100.00%	0.00%	-	-	28,320	-
436	522100	Retirement Regular	Indirect	31,091	-	31,091	0.00%	0.00%	100.00%	0.00%	-	-	31,091	-
437	523149	Health Insurance - Job Bankers / PT	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
438	523150	Health Insurance	Indirect	78,283	-	78,283	0.00%	0.00%	100.00%	0.00%	-	-	78,283	-
439	523152	Dental Insurance	Indirect	2,928	-	2,928	0.00%	0.00%	100.00%	0.00%	-	-	2,928	-
440	523153	Short Term Disability Ins	Indirect	538	-	538	0.00%	0.00%	100.00%	0.00%	-	-	538	-
441	523154	Long Term Disability Ins	Indirect	1,135	-	1,135	0.00%	0.00%	100.00%	0.00%	-	-	1,135	-
442	523160	Life Insurance Short and Long Term	Indirect	941	-	941	0.00%	0.00%	100.00%	0.00%	-	-	941	-
443	524100	Workers Compensation Regular	Indirect	677	-	677	0.00%	0.00%	100.00%	0.00%	-	-	677	-
444	528700	Educational Expense	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
445	AddPersSalary	Additional Personnel Salary	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
446	AddPersBenefits	Additional Personnel Benefits	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
447		Total Personnel Services		\$ 514,105	\$ -	\$ 514,105					\$ -	\$ -	\$ 514,105	\$ -
Other Operating Expenses														
448	631231	County Employee Physicals	Indirect	\$ 295	\$ -	\$ 295	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ 295	\$ -
449	634204	IT Direct Client Support	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
450	634207	IT Capital Allocation	Indirect	4,103	-	4,103	0.00%	0.00%	100.00%	0.00%	-	-	4,103	-
451	634210	Info Technology Automation Allocation	Indirect	27,893	-	27,893	0.00%	0.00%	100.00%	0.00%	-	-	27,893	-
452	634211	IT Billing Hours Allocation	Indirect	117,532	-	117,532	0.00%	0.00%	100.00%	0.00%	-	-	117,532	-
453	634212	IT Microsoft Office Allocation	Indirect	684	-	684	0.00%	0.00%	100.00%	0.00%	-	-	684	-
454	634980	Interdepartmental Payment For Services	Indirect	488	-	488	0.00%	0.00%	100.00%	0.00%	-	-	488	-
455	634999	Other Contractual Services	Indirect	38,852	-	38,852	0.00%	0.00%	100.00%	0.00%	-	-	38,852	-
456	640300	Out of County Travel Professional Development	Indirect	7,328	-	7,328	0.00%	0.00%	100.00%	0.00%	-	-	7,328	-
457	640415	Motor Pool Capital Recovery Charge	Indirect	4,711	-	4,711	0.00%	0.00%	100.00%	0.00%	-	-	4,711	-
458	640600	Private Vehicle Rental	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
459	641230	Telephone Access Charges	Indirect	1,166	-	1,166	0.00%	0.00%	100.00%	0.00%	-	-	1,166	-
460	641700	Cellular Telephone	Indirect	4,131	-	4,131	0.00%	0.00%	100.00%	0.00%	-	-	4,131	-
461	641900	Telephone System Support Allocation	Indirect	486	-	486	0.00%	0.00%	100.00%	0.00%	-	-	486	-
462	641950	Postage Freight and UPS	Indirect	97	-	97	0.00%	0.00%	100.00%	0.00%	-	-	97	-
463	641952	Freight	Indirect	243	-	243	0.00%	0.00%	100.00%	0.00%	-	-	243	-
464	644620	Lease Equipment	Indirect	1,748	-	1,748	0.00%	0.00%	100.00%	0.00%	-	-	1,748	-
465	645260	Auto Insurance	Indirect	664	-	664	0.00%	0.00%	100.00%	0.00%	-	-	664	-
466	645920	Insurance Claims	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
467	646180	Building R and M ISF Billings	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
468	646430	Fleet Maint ISF Labor and Overhead	Indirect	247	-	247	0.00%	0.00%	100.00%	0.00%	-	-	247	-
469	646440	Fleet Maint ISF Parts and Sublet	Indirect	49	-	49	0.00%	0.00%	100.00%	0.00%	-	-	49	-
470	646445	Fleet Non Maint ISF Parts and Sublet	Indirect	345	-	345	0.00%	0.00%	100.00%	0.00%	-	-	345	-
471	646610	Communication Equipment RM Outside Vendors	Indirect	493	-	493	0.00%	0.00%	100.00%	0.00%	-	-	493	-
472	646910	Data Processing Equipment R and M	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
473	647110	Printing and/or Binding Outside Vendors	Indirect	437	-	437	0.00%	0.00%	100.00%	0.00%	-	-	437	-
474	649000	Sales Tax Expense	Indirect	49	-	49	0.00%	0.00%	100.00%	0.00%	-	-	49	-
475	649010	Licenses and Permits	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
476	651110	Office Supplies General	Indirect	2,283	-	2,283	0.00%	0.00%	100.00%	0.00%	-	-	2,283	-
477	651950	Minor Data Processing Equipment	Indirect	3,254	-	3,254	0.00%	0.00%	100.00%	0.00%	-	-	3,254	-
478	652110	Clothing and Uniform Purchases	Indirect	836	-	836	0.00%	0.00%	100.00%	0.00%	-	-	836	-
479	652140	Personal Safety Equipment	Indirect	1,328	-	1,328	0.00%	0.00%	100.00%	0.00%	-	-	1,328	-
480	652210	Food Operating Supplies	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
481	652490	Fuel and Lubricants ISF Billings	Indirect	951	-	951	0.00%	0.00%	100.00%	0.00%	-	-	951	-
482	652720	Medical Supplies	Indirect	49	-	49	0.00%	0.00%	100.00%	0.00%	-	-	49	-
483	652910	Minor Operating Equipment	Indirect	728	-	728	0.00%	0.00%	100.00%	0.00%	-	-	728	-
484	652920	Computer Software	Indirect	95,479	-	95,479	0.00%	0.00%	100.00%	0.00%	-	-	95,479	-
485	652990	Other Operating Supplies	Indirect	4,857	-	4,857	0.00%	0.00%	100.00%	0.00%	-	-	4,857	-
486	654110	Books Publications and Subscriptions	Indirect	874	-	874	0.00%	0.00%	100.00%	0.00%	-	-	874	-
487	654210	Dues and Memberships	Indirect	1,082	-	1,082	0.00%	0.00%	100.00%	0.00%	-	-	1,082	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
488	654310	Tuition	Indirect	5,312	-	5,312	0.00%	0.00%	100.00%	0.00%	-	-	5,312	-
489	654360	Other Training Educational Expenses	Indirect	20,018	-	20,018	0.00%	0.00%	100.00%	0.00%	-	-	20,018	-
490	764110	Autos and Trucks	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
491	764220	Radios and Equipment	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
492	764900	Data Processing Equipment	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
493	764990	Other Machinery and Equipment	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
494	Incremental	Incremental Operating Expenses	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
495		Total Other Operating Expenses		\$ 349,092	\$ -	\$ 349,092					\$ -	\$ -	\$ 349,092	\$ -
496		Total Public Utilities Department Tech Expenses		\$ 863,197	\$ -	\$ 863,197					\$ -	\$ -	\$ 863,197	\$ -
210151-408 COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING														
Personnel Services														
497	512100	Regular Salaries	CustServ	\$ 177,209	\$ -	\$ 177,209	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 177,209
498	512600	ER 457 Deferred Comp	CustServ	507	-	507	0.00%	0.00%	0.00%	100.00%	-	-	-	507
499	513100	Other Salaries and Wages	CustServ	16,935	-	16,935	0.00%	0.00%	0.00%	100.00%	-	-	-	16,935
500	514100	Overtime	CustServ	3,790	-	3,790	0.00%	0.00%	0.00%	100.00%	-	-	-	3,790
501	515000	Vacation Sell Back	CustServ	378	-	378	0.00%	0.00%	0.00%	100.00%	-	-	-	378
502	518100	Termination Pay	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
503	519100	Reserve for Salary Adjustment	CustServ	5,139	-	5,139	0.00%	0.00%	0.00%	100.00%	-	-	-	5,139
504	521100	Social Security Matching	CustServ	15,313	-	15,313	0.00%	0.00%	0.00%	100.00%	-	-	-	15,313
505	522100	Retirement Regular	CustServ	16,791	-	16,791	0.00%	0.00%	0.00%	100.00%	-	-	-	16,791
506	523149	Health Insurance - Job Bankers / PT	CustServ	6,764	-	6,764	0.00%	0.00%	0.00%	100.00%	-	-	-	6,764
507	523150	Health Insurance	CustServ	54,113	-	54,113	0.00%	0.00%	0.00%	100.00%	-	-	-	54,113
508	523152	Dental Insurance	CustServ	2,024	-	2,024	0.00%	0.00%	0.00%	100.00%	-	-	-	2,024
509	523153	Short Term Disability Ins	CustServ	372	-	372	0.00%	0.00%	0.00%	100.00%	-	-	-	372
510	523154	Long Term Disability Ins	CustServ	785	-	785	0.00%	0.00%	0.00%	100.00%	-	-	-	785
511	523160	Life Insurance Short and Long Term	CustServ	496	-	496	0.00%	0.00%	0.00%	100.00%	-	-	-	496
512	524100	Workers Compensation Regular	CustServ	380	-	380	0.00%	0.00%	0.00%	100.00%	-	-	-	380
513	528100	Allowances Moving Expenses	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
514	528700	Educational Expense	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
515	AddPersSalary	Additional Personnel Salary	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
516	AddPersBenefits	Additional Personnel Benefits	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
517		Total Personnel Services		\$ 300,995	\$ -	\$ 300,995					\$ -	\$ -	\$ -	\$ 300,995
Other Operating Expenses														
518	634207	IT Capital Allocation	CustServ	\$ 1,823	\$ -	\$ 1,823	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 1,823
519	634210	Info Technology Automation Allocation	CustServ	12,460	-	12,460	0.00%	0.00%	0.00%	100.00%	-	-	-	12,460
520	634211	IT Billing Hours Allocation	CustServ	65,593	-	65,593	0.00%	0.00%	0.00%	100.00%	-	-	-	65,593
521	634212	IT Microsoft Office Allocation	CustServ	507	-	507	0.00%	0.00%	0.00%	100.00%	-	-	-	507
522	634999	Other Contractual Services	CustServ	115,415	-	115,415	0.00%	0.00%	0.00%	100.00%	-	-	-	115,415
523	640300	Out of County Travel Professional Development	CustServ	51	-	51	0.00%	0.00%	0.00%	100.00%	-	-	-	51
524	641230	Telephone Access Charges	CustServ	1,209	-	1,209	0.00%	0.00%	0.00%	100.00%	-	-	-	1,209
525	641700	Cellular Telephone	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
526	641900	Telephone System Support Allocation	CustServ	2,014	-	2,014	0.00%	0.00%	0.00%	100.00%	-	-	-	2,014
527	641950	Postage Freight and UPS	CustServ	190,959	-	190,959	0.00%	0.00%	0.00%	100.00%	-	-	-	190,959
528	644620	Lease Equipment	CustServ	1,662	-	1,662	0.00%	0.00%	0.00%	100.00%	-	-	-	1,662
529	646281	Fire System	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
530	646610	Communication Equipment RM Outside Vendors	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
531	646710	Office Equipment R and M	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
532	646910	Data Processing Equipment R and M	CustServ	256	-	256	0.00%	0.00%	0.00%	100.00%	-	-	-	256
533	647110	Printing and/or Binding Outside Vendors	CustServ	2,518	-	2,518	0.00%	0.00%	0.00%	100.00%	-	-	-	2,518
534	649000	Sales Tax Expense	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
535	649030	Clerks Recording Fees Etc	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
536	651110	Office Supplies General	CustServ	2,014	-	2,014	0.00%	0.00%	0.00%	100.00%	-	-	-	2,014
537	651210	Copying Charges	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
538	651910	Minor Office Equipment	CustServ	755	-	755	0.00%	0.00%	0.00%	100.00%	-	-	-	755
539	651950	Minor Data Processing Equipment	CustServ	302	-	302	0.00%	0.00%	0.00%	100.00%	-	-	-	302
540	652910	Minor Operating Equipment	CustServ	302	-	302	0.00%	0.00%	0.00%	100.00%	-	-	-	302
541	652920	Computer Software	CustServ	4,028	-	4,028	0.00%	0.00%	0.00%	100.00%	-	-	-	4,028
542	654110	Books Publications and Subscriptions	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
543	654310	Tuition	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
544	654360	Other Training Educational Expenses	CustServ	1,071	-	1,071	0.00%	0.00%	0.00%	100.00%	-	-	-	1,071
545	764220	Radios and Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
546	764900	Data Processing Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
547	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
548		Total Other Operating Expenses		\$ 403,190	\$ -	\$ 403,190					\$ -	\$ -	\$ -	\$ 403,190
549		Total Collier County Water-Sewer District Client Billing Expenses		\$ 704,185	\$ -	\$ 704,185					\$ -	\$ -	\$ -	\$ 704,185
210152-408		ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM												
		Personnel Services												
550	512100	Regular Salaries	Accounts	\$ 243,943	\$ -	\$ 243,943	0.00%	100.00%	0.00%	0.00%	\$ 4	\$ 243,939	\$ -	\$ -
551	512600	ER 457 Deferred Comp	Accounts	715	-	715	0.00%	100.00%	0.00%	0.00%	0	715	-	-
552	512800	Taxable Dep 25-3	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
553	513100	Other Salaries and Wages	Accounts	15,940	-	15,940	0.00%	100.00%	0.00%	0.00%	0	15,940	-	-
554	514100	Overtime	Accounts	2,907	-	2,907	0.00%	100.00%	0.00%	0.00%	0	2,907	-	-
555	515000	Vacation Sell Back	Accounts	983	-	983	0.00%	100.00%	0.00%	0.00%	0	983	-	-
556	518100	Termination Pay	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
557	519100	Reserve for Salary Adjustment	Accounts	7,075	-	7,075	0.00%	100.00%	0.00%	0.00%	0	7,075	-	-
558	521100	Social Security Matching	Accounts	20,551	-	20,551	0.00%	100.00%	0.00%	0.00%	0	20,551	-	-
559	522100	Retirement Regular	Accounts	22,533	-	22,533	0.00%	100.00%	0.00%	0.00%	0	22,533	-	-
560	522800	Allowable Taxable De	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
561	523149	Health Insurance - Job Bankers / PT	Accounts	6,367	-	6,367	0.00%	100.00%	0.00%	0.00%	0	6,367	-	-
562	523150	Health Insurance	Accounts	76,404	-	76,404	0.00%	100.00%	0.00%	0.00%	1	76,402	-	-
563	523151	Health Insurance - VSIP	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
564	523152	Dental Insurance	Accounts	2,858	-	2,858	0.00%	100.00%	0.00%	0.00%	0	2,858	-	-
565	523153	Short Term Disability Ins	Accounts	525	-	525	0.00%	100.00%	0.00%	0.00%	0	525	-	-
566	523154	Long Term Disability Ins	Accounts	1,108	-	1,108	0.00%	100.00%	0.00%	0.00%	0	1,108	-	-
567	523160	Life Insurance Short and Long Term	Accounts	684	-	684	0.00%	100.00%	0.00%	0.00%	0	684	-	-
568	524100	Workers Compensation Regular	Accounts	329	-	329	0.00%	100.00%	0.00%	0.00%	0	329	-	-
569	528700	Educational Expense	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
570	AddPersSalary	Additional Personnel Salary	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
571	AddPersBenefits	Additional Personnel Benefits	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
572		Total Personnel Services		\$ 402,921	\$ -	\$ 402,921					\$ 6	\$ 402,916	\$ -	\$ -
		Other Operating Expenses												
573	631650	Abstract Fees	Accounts	\$ -	\$ -	\$ -	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
574	631991	Collection Fees	Accounts	142	-	142	0.00%	100.00%	0.00%	0.00%	0	142	-	-
575	634207	IT Capital Allocation	Accounts	2,002	-	2,002	0.00%	100.00%	0.00%	0.00%	0	2,002	-	-
576	634210	Info Technology Automation Allocation	Accounts	14,685	-	14,685	0.00%	100.00%	0.00%	0.00%	0	14,684	-	-
577	634211	IT Billing Hours Allocation	Accounts	3,719	-	3,719	0.00%	100.00%	0.00%	0.00%	0	3,719	-	-
578	634212	IT Microsoft Office Allocation	Accounts	667	-	667	0.00%	100.00%	0.00%	0.00%	0	667	-	-
579	634980	Interdepartmental Payment For Services	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
580	634999	Other Contractual Services	Accounts	76,787	-	76,787	0.00%	100.00%	0.00%	0.00%	1	76,786	-	-
581	640300	Out of County Travel Professional Development	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
582	641100	Telephone Base Cost	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
583	641230	Telephone Access Charges	Accounts	2,370	-	2,370	0.00%	100.00%	0.00%	0.00%	0	2,370	-	-
584	641700	Cellular Telephone	Accounts	240	-	240	0.00%	100.00%	0.00%	0.00%	0	240	-	-
585	641900	Telephone System Support Allocation	Accounts	1,896	-	1,896	0.00%	100.00%	0.00%	0.00%	0	1,896	-	-
586	641950	Postage Freight and UPS	Accounts	730	-	730	0.00%	100.00%	0.00%	0.00%	0	730	-	-
587	642100	Bank Fees	Accounts	420,530	-	420,530	0.00%	100.00%	0.00%	0.00%	6	420,524	-	-
588	646180	Building R and M ISF Billings	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
589	646610	Communication Equipment RM Outside Vendors	Accounts	96	-	96	0.00%	100.00%	0.00%	0.00%	0	96	-	-
590	646710	Office Equipment R and M	Accounts	241	-	241	0.00%	100.00%	0.00%	0.00%	0	241	-	-
591	646910	Data Processing Equipment R and M	Accounts	289	-	289	0.00%	100.00%	0.00%	0.00%	0	289	-	-
592	647110	Printing and/or Binding Outside Vendors	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
593	649030	Clerks Recording Fees Etc	Accounts	95	-	95	0.00%	100.00%	0.00%	0.00%	0	95	-	-
594	651110	Office Supplies General	Accounts	1,659	-	1,659	0.00%	100.00%	0.00%	0.00%	0	1,659	-	-
595	651910	Minor Office Equipment	Accounts	284	-	284	0.00%	100.00%	0.00%	0.00%	0	284	-	-
596	651950	Minor Data Processing Equipment	Accounts	1,422	-	1,422	0.00%	100.00%	0.00%	0.00%	0	1,422	-	-
597	652910	Minor Operating Equipment	Accounts	237	-	237	0.00%	100.00%	0.00%	0.00%	0	237	-	-
598	652920	Computer Software	Accounts	2,844	-	2,844	0.00%	100.00%	0.00%	0.00%	0	2,844	-	-
599	652990	Other Operating Supplies	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
600	654210	Dues and Memberships	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
601	654360	Other Training Educational Expenses	Accounts	1,680	-	1,680	0.00%	100.00%	0.00%	0.00%	0	1,680	-	-
602	764220	Radios and Equipment	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
603	764900	Data Processing Equipment	Accounts	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
604	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
605		Total Other Operating Expenses		\$ 532,616	\$ -	\$ 532,616					\$ 8	\$ 532,608	\$ -	\$ -
606		Total Accounting/Assessments/Estoppel Program Expenses		\$ 935,537	\$ -	\$ 935,537					\$ 14	\$ 935,524	\$ -	\$ -
210153-408 PUBLIC UTILITIES DIVISION CUSTOMER SERVICE														
Personnel Services														
607	512100	Regular Salaries	CustServ	\$ 278,758	\$ -	\$ 278,758	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 278,758
608	512600	ER 457 Deferred Comp	CustServ	507	-	507	0.00%	0.00%	0.00%	100.00%	-	-	-	507
609	513100	Other Salaries and Wages	CustServ	33,869	-	33,869	0.00%	0.00%	0.00%	100.00%	-	-	-	33,869
610	514100	Overtime	CustServ	5,384	-	5,384	0.00%	0.00%	0.00%	100.00%	-	-	-	5,384
611	515000	Vacation Sell Back	CustServ	821	-	821	0.00%	0.00%	0.00%	100.00%	-	-	-	821
612	518100	Termination Pay	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
613	519100	Reserve for Salary Adjustment	CustServ	8,084	-	8,084	0.00%	0.00%	0.00%	100.00%	-	-	-	8,084
614	521100	Social Security Matching	CustServ	24,635	-	24,635	0.00%	0.00%	0.00%	100.00%	-	-	-	24,635
615	522100	Retirement Regular	CustServ	28,301	-	28,301	0.00%	0.00%	0.00%	100.00%	-	-	-	28,301
616	523149	Health Insurance - Job Bankers / PT	CustServ	13,528	-	13,528	0.00%	0.00%	0.00%	100.00%	-	-	-	13,528
617	523150	Health Insurance	CustServ	94,697	-	94,697	0.00%	0.00%	0.00%	100.00%	-	-	-	94,697
618	523152	Dental Insurance	CustServ	3,542	-	3,542	0.00%	0.00%	0.00%	100.00%	-	-	-	3,542
619	523153	Short Term Disability Ins	CustServ	651	-	651	0.00%	0.00%	0.00%	100.00%	-	-	-	651
620	523154	Long Term Disability Ins	CustServ	1,373	-	1,373	0.00%	0.00%	0.00%	100.00%	-	-	-	1,373
621	523160	Life Insurance Short and Long Term	CustServ	781	-	781	0.00%	0.00%	0.00%	100.00%	-	-	-	781
622	524100	Workers Compensation Regular	CustServ	497	-	497	0.00%	0.00%	0.00%	100.00%	-	-	-	497
623	528700	Educational Expense	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
624	AddPersSalary	Additional Personnel Salary	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
625	AddPersBenefits	Additional Personnel Benefits	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
626		Total Personnel Services		\$ 495,429	\$ -	\$ 495,429					\$ -	\$ -	\$ -	\$ 495,429
Other Operating Expenses														
627	634207	IT Capital Allocation	CustServ	\$ 4,255	\$ -	\$ 4,255	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 4,255
628	634210	Info Technology Automation Allocation	CustServ	34,696	-	34,696	0.00%	0.00%	0.00%	100.00%	-	-	-	34,696
629	634211	IT Billing Hours Allocation	CustServ	8,053	-	8,053	0.00%	0.00%	0.00%	100.00%	-	-	-	8,053
630	634212	IT Microsoft Office Allocation	CustServ	912	-	912	0.00%	0.00%	0.00%	100.00%	-	-	-	912
631	634980	Interdepartmental Payment For Services	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
632	634999	Other Contractual Services	CustServ	10,021	-	10,021	0.00%	0.00%	0.00%	100.00%	-	-	-	10,021
633	641230	Telephone Access Charges	CustServ	16,013	-	16,013	0.00%	0.00%	0.00%	100.00%	-	-	-	16,013
634	641700	Cellular Telephone	CustServ	255	-	255	0.00%	0.00%	0.00%	100.00%	-	-	-	255
635	641900	Telephone System Support Allocation	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
636	641950	Postage Freight and UPS	CustServ	1,007	-	1,007	0.00%	0.00%	0.00%	100.00%	-	-	-	1,007
637	646610	Communication Equipment RM Outside Vendors	CustServ	869	-	869	0.00%	0.00%	0.00%	100.00%	-	-	-	869
638	646710	Office Equipment R and M	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
639	646910	Data Processing Equipment R and M	CustServ	716	-	716	0.00%	0.00%	0.00%	100.00%	-	-	-	716
640	647110	Printing and/or Binding Outside Vendors	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
641	649000	Sales Tax Expense	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
642	651110	Office Supplies General	CustServ	3,525	-	3,525	0.00%	0.00%	0.00%	100.00%	-	-	-	3,525
643	651910	Minor Office Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
644	651950	Minor Data Processing Equipment	CustServ	806	-	806	0.00%	0.00%	0.00%	100.00%	-	-	-	806
645	652910	Minor Operating Equipment	CustServ	504	-	504	0.00%	0.00%	0.00%	100.00%	-	-	-	504
646	652920	Computer Software	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
647	652990	Other Operating Supplies	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
648	654110	Books Publications and Subscriptions	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
649	654310	Tuition	CustServ	3,468	-	3,468	0.00%	0.00%	0.00%	100.00%	-	-	-	3,468
650	654360	Other Training Educational Expenses	CustServ	459	-	459	0.00%	0.00%	0.00%	100.00%	-	-	-	459
651	764900	Data Processing Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
652	764220	Radios and Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
653	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
654		Total Other Operating Expenses		\$ 86,313	\$ -	\$ 86,313					\$ -	\$ -	\$ -	\$ 86,313
655		Total Public Utilities Division Customer Service Expenses		\$ 581,742	\$ -	\$ 581,742					\$ -	\$ -	\$ -	\$ 581,742

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated	Adjusted	Allocation Percentages				Allocation				
				Fiscal Year 2019	Adjustments	Fiscal Year 2019	Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
210155-408 PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT														
Personnel Services														
656	512100	Regular Salaries	CIP	\$ 843,522	\$ -	\$ 843,522	40.08%	59.92%	0.00%	0.00%	\$ 338,060	\$ 505,461	\$ -	\$ -
657	512600	ER 457 Deferred Comp	CIP	3,436	-	3,436	40.08%	59.92%	0.00%	0.00%	1,377	2,059	-	-
658	513100	Other Salaries and Wages	CIP	43,701	-	43,701	40.08%	59.92%	0.00%	0.00%	17,514	26,187	-	-
659	514100	Overtime	CIP	7,389	-	7,389	40.08%	59.92%	0.00%	0.00%	2,961	4,428	-	-
660	515000	Vacation Sell Back	CIP	2,855	-	2,855	40.08%	59.92%	0.00%	0.00%	1,144	1,711	-	-
661	518100	Termination Pay	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
662	519100	Reserve for Salary Adjustment	CIP	24,462	-	24,462	40.08%	59.92%	0.00%	0.00%	9,804	14,658	-	-
663	521100	Social Security Matching	CIP	70,789	-	70,789	40.08%	59.92%	0.00%	0.00%	28,370	42,419	-	-
664	522100	Retirement Regular	CIP	84,977	-	84,977	40.08%	59.92%	0.00%	0.00%	34,056	50,920	-	-
665	523149	Health Insurance - Job Bankers / PT	CIP	5,399	-	5,399	40.08%	59.92%	0.00%	0.00%	2,164	3,235	-	-
666	523150	Health Insurance	CIP	145,773	-	145,773	40.08%	59.92%	0.00%	0.00%	58,422	87,351	-	-
667	523151	Health Insurance - VSIP	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
668	523152	Dental Insurance	CIP	5,453	-	5,453	40.08%	59.92%	0.00%	0.00%	2,185	3,267	-	-
669	523153	Short Term Disability Ins	CIP	1,001	-	1,001	40.08%	59.92%	0.00%	0.00%	401	600	-	-
670	523154	Long Term Disability Ins	CIP	2,114	-	2,114	40.08%	59.92%	0.00%	0.00%	847	1,267	-	-
671	523160	Life Insurance Short and Long Term	CIP	2,368	-	2,368	40.08%	59.92%	0.00%	0.00%	949	1,419	-	-
672	524100	Workers Compensation Regular	CIP	3,260	-	3,260	40.08%	59.92%	0.00%	0.00%	1,307	1,954	-	-
673	528100	Allowances Moving Expenses	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
674	AddPersSalary	Additional Personnel Salary	CIP	25,616	-	25,616	40.08%	59.92%	0.00%	0.00%	10,266	15,350	-	-
675	AddPersBenefits	Additional Personnel Benefits	CIP	9,826	-	9,826	40.08%	59.92%	0.00%	0.00%	3,938	5,888	-	-
676		Total Personnel Services		\$ 1,281,943	\$ -	\$ 1,281,943					\$ 513,768	\$ 768,175	\$ -	\$ -
Other Operating Expenses														
677	631231	County Employee Physicals	CIP	\$ -	\$ -	\$ -	40.08%	59.92%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
678	634204	IT Direct Client Support	CIP	4,043	-	4,043	40.08%	59.92%	0.00%	0.00%	1,620	2,423	-	-
679	634207	IT Capital Allocation	CIP	3,517	-	3,517	40.08%	59.92%	0.00%	0.00%	1,410	2,108	-	-
680	634210	Info Technology Automation Allocation	CIP	27,936	-	27,936	40.08%	59.92%	0.00%	0.00%	11,196	16,740	-	-
681	634211	IT Billing Hours Allocation	CIP	202	-	202	40.08%	59.92%	0.00%	0.00%	81	121	-	-
682	634212	IT Microsoft Office Allocation	CIP	1,294	-	1,294	40.08%	59.92%	0.00%	0.00%	518	775	-	-
683	634405	Regular Witne	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
684	634980	Interdepartmental Payment For Services	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
685	634999	Other Contractual Services	CIP	804	-	804	40.08%	59.92%	0.00%	0.00%	322	482	-	-
686	639964	Storage Contractor	CIP	1,206	-	1,206	40.08%	59.92%	0.00%	0.00%	483	723	-	-
687	639967	Temporary Labor	CIP	14,068	-	14,068	40.08%	59.92%	0.00%	0.00%	5,638	8,430	-	-
688	640200	Mileage Reimbursement Regular	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
689	640300	Out of County Travel Professional Development	CIP	1,628	-	1,628	40.08%	59.92%	0.00%	0.00%	653	976	-	-
690	640310	Out of County Travel Regular Business	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
691	640320	Interview Expense	CIP	402	-	402	40.08%	59.92%	0.00%	0.00%	161	241	-	-
692	640410	Motor Pool Rental Charge	CIP	281	-	281	40.08%	59.92%	0.00%	0.00%	113	169	-	-
693	640415	Motor Pool Capital Recovery Charge	CIP	21,302	-	21,302	40.08%	59.92%	0.00%	0.00%	8,537	12,765	-	-
694	641230	Telephone Access Charges	CIP	2,733	-	2,733	40.08%	59.92%	0.00%	0.00%	1,095	1,638	-	-
695	641700	Cellular Telephone	CIP	10,176	-	10,176	40.08%	59.92%	0.00%	0.00%	4,078	6,098	-	-
696	641900	Telephone System Support Allocation	CIP	322	-	322	40.08%	59.92%	0.00%	0.00%	129	193	-	-
697	641950	Postage Freight and UPS	CIP	402	-	402	40.08%	59.92%	0.00%	0.00%	161	241	-	-
698	641951	Postage	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
699	641952	Freight	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
700	643100	Electricity	CIP	2,972	-	2,972	40.08%	59.92%	0.00%	0.00%	1,191	1,781	-	-
701	643400	Water and Sewer	CIP	844	-	844	40.08%	59.92%	0.00%	0.00%	338	506	-	-
702	644620	Lease Equipment	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
703	645100	Insurance General	CIP	5,852	-	5,852	40.08%	59.92%	0.00%	0.00%	2,345	3,507	-	-
704	645200	Property Insurance	CIP	1,813	-	1,813	40.08%	59.92%	0.00%	0.00%	727	1,087	-	-
705	645260	Auto Insurance	CIP	3,886	-	3,886	40.08%	59.92%	0.00%	0.00%	1,557	2,329	-	-
706	646180	Building R and M ISF Billings	CIP	612	-	612	40.08%	59.92%	0.00%	0.00%	245	367	-	-
707	646430	Fleet Maint ISF Labor and Overhead	CIP	6,858	-	6,858	40.08%	59.92%	0.00%	0.00%	2,748	4,109	-	-
708	646440	Fleet Maint ISF Parts and Sublet	CIP	4,572	-	4,572	40.08%	59.92%	0.00%	0.00%	1,832	2,740	-	-
709	646445	Fleet Non Maint ISF Parts and Sublet	CIP	653	-	653	40.08%	59.92%	0.00%	0.00%	262	391	-	-
710	646610	Communication Equipment RM Outside Vendors	CIP	408	-	408	40.08%	59.92%	0.00%	0.00%	164	245	-	-
711	646710	Office Equipment R and M	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
712	646910	Data Processing Equipment R and M	CIP	816	-	816	40.08%	59.92%	0.00%	0.00%	327	489	-	-
713	646970	Other Equip Repairs and Maintenance	CIP	408	-	408	40.08%	59.92%	0.00%	0.00%	164	245	-	-
714	647110	Printing and/or Binding Outside Vendors	CIP	402	-	402	40.08%	59.92%	0.00%	0.00%	161	241	-	-
715	648160	Other Ads	CIP	603	-	603	40.08%	59.92%	0.00%	0.00%	242	361	-	-
716	649010	Licenses and Permits	CIP	402	-	402	40.08%	59.92%	0.00%	0.00%	161	241	-	-
717	649030	Clerks Recording Fees Etc	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
718	649900	Other Miscellaneous Services	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
719	651110	Office Supplies General	CIP	3,617	-	3,617	40.08%	59.92%	0.00%	0.00%	1,450	2,168	-	-
720	651210	Copying Charges	CIP	1,407	-	1,407	40.08%	59.92%	0.00%	0.00%	564	843	-	-
721	651910	Minor Office Equipment	CIP	804	-	804	40.08%	59.92%	0.00%	0.00%	322	482	-	-
722	651930	Minor Office Furniture	CIP	804	-	804	40.08%	59.92%	0.00%	0.00%	322	482	-	-
723	651950	Minor Data Processing Equipment	CIP	3,617	-	3,617	40.08%	59.92%	0.00%	0.00%	1,450	2,168	-	-
724	652110	Clothing and Uniform Purchases	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
725	652130	Clothing and Uniform Rental	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
726	652140	Personal Safety Equipment	CIP	1,628	-	1,628	40.08%	59.92%	0.00%	0.00%	653	976	-	-
727	652490	Fuel and Lubricants ISF Billings	CIP	7,205	-	7,205	40.08%	59.92%	0.00%	0.00%	2,888	4,318	-	-
728	652910	Minor Operating Equipment	CIP	804	-	804	40.08%	59.92%	0.00%	0.00%	322	482	-	-
729	652920	Computer Software	CIP	6,833	-	6,833	40.08%	59.92%	0.00%	0.00%	2,738	4,094	-	-
730	652990	Other Operating Supplies	CIP	80	-	80	40.08%	59.92%	0.00%	0.00%	32	48	-	-
731	654110	Books Publications and Subscriptions	CIP	121	-	121	40.08%	59.92%	0.00%	0.00%	48	72	-	-
732	654210	Dues and Memberships	CIP	1,221	-	1,221	40.08%	59.92%	0.00%	0.00%	489	732	-	-
733	654360	Other Training Educational Expenses	CIP	5,699	-	5,699	40.08%	59.92%	0.00%	0.00%	2,284	3,415	-	-
734	764110	Autos and Trucks	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
735	764220	Radios and Equipment	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
736	764900	Data Processing Equipment	CIP	-	-	-	40.08%	59.92%	0.00%	0.00%	-	-	-	-
737		Total Other Operating Expenses		\$ 155,259	\$ -	\$ 155,259					\$ 62,224	\$ 93,036	\$ -	\$ -
738		Total Public Utilities Planning and Project Management Expenses		\$ 1,437,202	\$ -	\$ 1,437,202					\$ 575,991	\$ 861,211	\$ -	\$ -
253211-408		SCRWTP												
		Personnel Services												
739	512100	Regular Salaries	Bulk/Retail	\$ 1,123,960	\$ -	\$ 1,123,960	100.00%	0.00%	0.00%	0.00%	\$ 1,123,960	\$ -	\$ -	\$ -
740	512600	ER 457 Deferred Comp	Bulk/Retail	5,150	-	5,150	100.00%	0.00%	0.00%	0.00%	5,150	-	-	-
741	513100	Other Salaries and Wages	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
742	514100	Overtime	Bulk/Retail	81,415	-	81,415	100.00%	0.00%	0.00%	0.00%	81,415	-	-	-
743	515000	Vacation Sell Back	Bulk/Retail	3,762	-	3,762	100.00%	0.00%	0.00%	0.00%	3,762	-	-	-
744	515200	Special Pay Adjustment	Bulk/Retail	47,084	-	47,084	100.00%	0.00%	0.00%	0.00%	47,084	-	-	-
745	518100	Termination Pay	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
746	519100	Reserve for Salary Adjustment	Bulk/Retail	32,635	-	32,635	100.00%	0.00%	0.00%	0.00%	32,635	-	-	-
747	521100	Social Security Matching	Bulk/Retail	98,989	-	98,989	100.00%	0.00%	0.00%	0.00%	98,989	-	-	-
748	522100	Retirement Regular	Bulk/Retail	117,848	-	117,848	100.00%	0.00%	0.00%	0.00%	117,848	-	-	-
749	523150	Health Insurance	Bulk/Retail	316,365	-	316,365	100.00%	0.00%	0.00%	0.00%	316,365	-	-	-
750	523151	Health Insurance - VSIP	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
751	523152	Dental Insurance	Bulk/Retail	11,834	-	11,834	100.00%	0.00%	0.00%	0.00%	11,834	-	-	-
752	523153	Short Term Disability Ins	Bulk/Retail	2,174	-	2,174	100.00%	0.00%	0.00%	0.00%	2,174	-	-	-
753	523154	Long Term Disability Ins	Bulk/Retail	4,589	-	4,589	100.00%	0.00%	0.00%	0.00%	4,589	-	-	-
754	523160	Life Insurance Short and Long Term	Bulk/Retail	3,155	-	3,155	100.00%	0.00%	0.00%	0.00%	3,155	-	-	-
755	524100	Workers Compensation Regular	Bulk/Retail	25,809	-	25,809	100.00%	0.00%	0.00%	0.00%	25,809	-	-	-
756	528700	Educational Expense	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
757	AddPersSalary	Additional Personnel Salary	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
758	AddPersBenefits	Additional Personnel Benefits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
759		Total Personnel Services		\$ 1,874,768	\$ -	\$ 1,874,768					\$ 1,874,768	\$ -	\$ -	\$ -
		Other Operating Expenses												
760	634207	IT Capital Allocation	Bulk/Retail	\$ 4,841	\$ -	\$ 4,841	100.00%	0.00%	0.00%	0.00%	\$ 4,841	\$ -	\$ -	\$ -
761	634210	Info Technology Automation Allocation	Bulk/Retail	39,037	-	39,037	100.00%	0.00%	0.00%	0.00%	39,037	-	-	-
762	634212	IT Microsoft Office Allocation	Bulk/Retail	2,575	-	2,575	100.00%	0.00%	0.00%	0.00%	2,575	-	-	-
763	634805	Emergency Maintenance and Repair	Bulk/Retail	52,000	-	52,000	100.00%	0.00%	0.00%	0.00%	52,000	-	-	-
764	634980	Interdepartmental Payment For Services	Bulk/Retail	2,575	-	2,575	100.00%	0.00%	0.00%	0.00%	2,575	-	-	-
765	634990	Landscape Incidentals	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
766	634999	Other Contractual Services	Bulk/Retail	881,664	-	881,664	100.00%	0.00%	0.00%	0.00%	881,664	-	-	-
767	639967	Temporary Labor	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
768	640300	Out of County Travel Professional Development	Bulk/Retail	2,074	-	2,074	100.00%	0.00%	0.00%	0.00%	2,074	-	-	-
769	640415	Motor Pool Capital Recovery Charge	Bulk/Retail	15,462	-	15,462	100.00%	0.00%	0.00%	0.00%	15,462	-	-	-
770	641100	Telephone Base Cost	Bulk/Retail	6,144	-	6,144	100.00%	0.00%	0.00%	0.00%	6,144	-	-	-
771	641150	Telephone Beepers Base Cost	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
772	641230	Telephone Access Charges	Bulk/Retail	2,458	-	2,458	100.00%	0.00%	0.00%	0.00%	2,458	-	-	-
773	641700	Cellular Telephone	Bulk/Retail	1,037	-	1,037	100.00%	0.00%	0.00%	0.00%	1,037	-	-	-
774	641900	Telephone System Support Allocation	Bulk/Retail	307	-	307	100.00%	0.00%	0.00%	0.00%	307	-	-	-
775	641950	Postage Freight and UPS	Bulk/Retail	15,360	-	15,360	100.00%	0.00%	0.00%	0.00%	15,360	-	-	-
776	641952	Freight	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
777	643100	Electricity	Bulk/Retail	1,060,160	-	1,060,160	100.00%	0.00%	0.00%	0.00%	1,060,160	-	-	-
778	643300	Trash and Garbage Disposal	Bulk/Retail	6,349	-	6,349	100.00%	0.00%	0.00%	0.00%	6,349	-	-	-
779	644600	Rent Equipment	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-
780	644620	Lease Equipment	Bulk/Retail	6,758	-	6,758	100.00%	0.00%	0.00%	0.00%	6,758	-	-	-
781	645260	Auto Insurance	Bulk/Retail	1,800	-	1,800	100.00%	0.00%	0.00%	0.00%	1,800	-	-	-
782	646180	Building R and M ISF Billings	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
783	646320	Landscape Materials	Bulk/Retail	1,024	-	1,024	100.00%	0.00%	0.00%	0.00%	1,024	-	-	-
784	646430	Fleet Maint ISF Labor and Overhead	Bulk/Retail	5,096	-	5,096	100.00%	0.00%	0.00%	0.00%	5,096	-	-	-
785	646440	Fleet Maint ISF Parts and Sublet	Bulk/Retail	2,808	-	2,808	100.00%	0.00%	0.00%	0.00%	2,808	-	-	-
786	646445	Fleet Non Maint ISF Parts and Sublet	Bulk/Retail	2,288	-	2,288	100.00%	0.00%	0.00%	0.00%	2,288	-	-	-
787	646610	Communication Equipment RM Outside Vendors	Bulk/Retail	2,912	-	2,912	100.00%	0.00%	0.00%	0.00%	2,912	-	-	-
788	646710	Office Equipment R and M	Bulk/Retail	520	-	520	100.00%	0.00%	0.00%	0.00%	520	-	-	-
789	649010	Licenses and Permits	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-
790	647110	Printing and/or Binding Outside Vendors	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
791	651110	Office Supplies General	Bulk/Retail	2,048	-	2,048	100.00%	0.00%	0.00%	0.00%	2,048	-	-	-
792	651910	Minor Office Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
793	651930	Minor Office Furniture	Bulk/Retail	3,072	-	3,072	100.00%	0.00%	0.00%	0.00%	3,072	-	-	-
794	651950	Minor Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
795	652110	Clothing and Uniform Purchases	Bulk/Retail	519	-	519	100.00%	0.00%	0.00%	0.00%	519	-	-	-
796	652120	Uniform Accessories	Bulk/Retail	1,037	-	1,037	100.00%	0.00%	0.00%	0.00%	1,037	-	-	-
797	652130	Clothing and Uniform Rental	Bulk/Retail	10,474	-	10,474	100.00%	0.00%	0.00%	0.00%	10,474	-	-	-
798	652310	Fertilizer Herbicides and Chemicals	Bulk/Retail	1,748,181	-	1,748,181	100.00%	0.00%	0.00%	0.00%	1,748,181	-	-	-
799	652410	Fuel and Lubricants Outside Vendors	Bulk/Retail	3,165	-	3,165	100.00%	0.00%	0.00%	0.00%	3,165	-	-	-
800	652490	Fuel and Lubricants ISF Billings	Bulk/Retail	59,080	-	59,080	100.00%	0.00%	0.00%	0.00%	59,080	-	-	-
801	652510	Household and Institutional Supplies	Bulk/Retail	3,072	-	3,072	100.00%	0.00%	0.00%	0.00%	3,072	-	-	-
802	652720	Medical Supplies	Bulk/Retail	1,536	-	1,536	100.00%	0.00%	0.00%	0.00%	1,536	-	-	-
803	652910	Minor Operating Equipment	Bulk/Retail	40,960	-	40,960	100.00%	0.00%	0.00%	0.00%	40,960	-	-	-
804	652920	Computer Software	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
805	652990	Other Operating Supplies	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
806	652991	Electrical Supplier	Bulk/Retail	62,400	-	62,400	100.00%	0.00%	0.00%	0.00%	62,400	-	-	-
807	652996	HVAC Supplies	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
808	652997	HVAC Contract	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
809	652999	Painting Supplies	Bulk/Retail	6,144	-	6,144	100.00%	0.00%	0.00%	0.00%	6,144	-	-	-
810	653110	Limerock Clay and Rip Rap	Bulk/Retail	1,024	-	1,024	100.00%	0.00%	0.00%	0.00%	1,024	-	-	-
811	654110	Books Publications and Subscriptions	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
812	654210	Dues and Memberships	Bulk/Retail	311	-	311	100.00%	0.00%	0.00%	0.00%	311	-	-	-
813	654310	Tuition	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
814	654360	Other Training Educational Expenses	Bulk/Retail	6,637	-	6,637	100.00%	0.00%	0.00%	0.00%	6,637	-	-	-
815	655100	Utilities Parts Etc	Bulk/Retail	468,000	-	468,000	100.00%	0.00%	0.00%	0.00%	468,000	-	-	-
816	655200	Utilities Repair Etc	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
817	764110	Autos and Trucks	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
818	764220	Radios and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
819	Inc1	New Regulation on Lead Parts	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
820	Inc2	WW Pretreatment Ordinance Changes	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
821	764900	Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
822	764990	Other Machinery and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
823		Total Other Operating Expenses		\$ 4,543,150	\$ -	\$ 4,543,150					\$ 4,543,150	\$ -	\$ -	\$ -
824		Total SCRWTP Expenses		\$ 6,417,917	\$ -	\$ 6,417,917					\$ 6,417,917	\$ -	\$ -	\$ -
253212-408 DISTRIBUTION														
Personnel Services														
825	512100	Regular Salaries	TDLF	\$ 1,743,868	\$ -	\$ 1,743,868	39.28%	60.72%	0.00%	0.00%	\$ 684,907	\$ 1,058,961	\$ -	\$ -
826	512600	ER 457 Deferred Comp	TDLF	8,755	-	8,755	39.28%	60.72%	0.00%	0.00%	3,439	5,316	-	-
827	513100	Other Salaries and Wages	TDLF	165,705	-	165,705	39.28%	60.72%	0.00%	0.00%	65,081	100,624	-	-
828	514100	Overtime	TDLF	114,839	-	114,839	39.28%	60.72%	0.00%	0.00%	45,103	69,736	-	-
829	515000	Vacation Sell Back	TDLF	4,659	-	4,659	39.28%	60.72%	0.00%	0.00%	1,830	2,829	-	-
830	515200	Special Pay Adjustment	TDLF	103,335	-	103,335	39.28%	60.72%	0.00%	0.00%	40,585	62,750	-	-
831	518100	Termination Pay	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
832	519100	Reserve for Salary Adjustment	TDLF	50,612	-	50,612	39.28%	60.72%	0.00%	0.00%	19,878	30,734	-	-
833	521100	Social Security Matching	TDLF	167,782	-	167,782	39.28%	60.72%	0.00%	0.00%	65,897	101,885	-	-
834	522100	Retirement Regular	TDLF	183,714	-	183,714	39.28%	60.72%	0.00%	0.00%	72,154	111,560	-	-
835	523149	Health Insurance - Job Bankers / PT	TDLF	27,510	-	27,510	39.28%	60.72%	0.00%	0.00%	10,805	16,705	-	-
836	523150	Health Insurance	TDLF	550,200	-	550,200	39.28%	60.72%	0.00%	0.00%	216,092	334,108	-	-
837	523152	Dental Insurance	TDLF	20,580	-	20,580	39.28%	60.72%	0.00%	0.00%	8,083	12,497	-	-
838	523153	Short Term Disability Ins	TDLF	3,780	-	3,780	39.28%	60.72%	0.00%	0.00%	1,485	2,295	-	-

Table 4-6

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							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
839	523154	Long Term Disability Ins	TDLF	7,980	-	7,980	39.28%	60.72%	0.00%	0.00%	3,134	4,846	-	-
840	523160	Life Insurance Short and Long Term	TDLF	4,891	-	4,891	39.28%	60.72%	0.00%	0.00%	1,921	2,970	-	-
841	524100	Workers Compensation Regular	TDLF	40,851	-	40,851	39.28%	60.72%	0.00%	0.00%	16,044	24,807	-	-
842	AddPersSalary	Additional Personnel Salary	TDLF	70,880	-	70,880	39.28%	60.72%	0.00%	0.00%	27,838	43,042	-	-
843	AddPersBenefits	Additional Personnel Benefits	TDLF	40,245	-	40,245	39.28%	60.72%	0.00%	0.00%	15,806	24,439	-	-
844		Total Personnel Services		\$ 3,310,187	\$ -	\$ 3,310,187					\$ 1,300,081	\$ 2,010,106	\$ -	\$ -
Other Operating Expenses														
845	631400	Engineering Fees	TDWI	\$ -	\$ -	\$ -	56.29%	43.71%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
846	631650	Abstract Fees	TDWI	1,024	-	1,024	56.29%	43.71%	0.00%	0.00%	576	448	-	-
847	631991	Collection Fees	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
848	634204	IT Direct Client Support	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
849	634207	IT Capital Allocation	TDLF	18,746	-	18,746	39.28%	60.72%	0.00%	0.00%	7,363	11,383	-	-
850	634210	Info Technology Automation Allocation	TDLF	138,432	-	138,432	39.28%	60.72%	0.00%	0.00%	54,369	84,063	-	-
851	634211	IT Billing Hours Allocation	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
852	634212	IT Microsoft Office Allocation	TDLF	5,150	-	5,150	39.28%	60.72%	0.00%	0.00%	2,023	3,127	-	-
853	634805	Emergency Maintenance and Repair	TDLF	416,000	-	416,000	39.28%	60.72%	0.00%	0.00%	163,385	252,615	-	-
854	634980	Interdepartmental Payment For Services	TDLF	51,500	-	51,500	39.28%	60.72%	0.00%	0.00%	20,227	31,273	-	-
855	634990	Landscape Incidentals	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
856	634999	Other Contractual Services	TDLF	102,400	-	102,400	39.28%	60.72%	0.00%	0.00%	40,218	62,182	-	-
857	639966	Pest Control	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
858	639967	Temporary Labor	TDLF	287,334	-	287,334	39.28%	60.72%	0.00%	0.00%	112,851	174,483	-	-
859	640300	Out of County Travel Professional Development	TDLF	6,948	-	6,948	39.28%	60.72%	0.00%	0.00%	2,729	4,219	-	-
860	640410	Motor Pool Rental Charge	TDLF	307	-	307	39.28%	60.72%	0.00%	0.00%	121	187	-	-
861	640415	Motor Pool Capital Recovery Charge	TDLF	195,584	-	195,584	39.28%	60.72%	0.00%	0.00%	76,816	118,768	-	-
862	641100	Telephone Base Cost	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
863	641150	Telephone Bleepers Base Cost	TDLF	11,264	-	11,264	39.28%	60.72%	0.00%	0.00%	4,424	6,840	-	-
864	641230	Telephone Access Charges	TDLF	4,096	-	4,096	39.28%	60.72%	0.00%	0.00%	1,609	2,487	-	-
865	641700	Cellular Telephone	TDLF	29,037	-	29,037	39.28%	60.72%	0.00%	0.00%	11,404	17,633	-	-
866	641900	Telephone System Support Allocation	TDLF	102	-	102	39.28%	60.72%	0.00%	0.00%	40	62	-	-
867	641950	Postage Freight and UPS	TDLF	5,120	-	5,120	39.28%	60.72%	0.00%	0.00%	2,011	3,109	-	-
868	641952	Freight	TDLF	512	-	512	39.28%	60.72%	0.00%	0.00%	201	311	-	-
869	644600	Rent Equipment	TDLF	204,800	-	204,800	39.28%	60.72%	0.00%	0.00%	80,436	124,364	-	-
870	644620	Lease Equipment	TDLF	5,120	-	5,120	39.28%	60.72%	0.00%	0.00%	2,011	3,109	-	-
871	645260	Auto Insurance	TDLF	30,400	-	30,400	39.28%	60.72%	0.00%	0.00%	11,940	18,460	-	-
872	645920	Insurance Claims	TDLF	5,250	-	5,250	39.28%	60.72%	0.00%	0.00%	2,062	3,188	-	-
873	646180	Building R and M ISF Billings	TDLF	5,200	-	5,200	39.28%	60.72%	0.00%	0.00%	2,042	3,158	-	-
874	646320	Landscape Materials	TDLF	51,200	-	51,200	39.28%	60.72%	0.00%	0.00%	20,109	31,091	-	-
875	646430	Fleet Maint ISF Labor and Overhead	TDLF	92,248	-	92,248	39.28%	60.72%	0.00%	0.00%	36,231	56,017	-	-
876	646440	Fleet Maint ISF Parts and Sublet	TDLF	51,376	-	51,376	39.28%	60.72%	0.00%	0.00%	20,178	31,198	-	-
877	646445	Fleet Non Maint ISF Parts and Sublet	TDLF	18,928	-	18,928	39.28%	60.72%	0.00%	0.00%	7,434	11,494	-	-
878	646510	Machine Tools R and M Outside Vendors	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
879	646610	Communication Equipment RM Outside Vendors	TDLF	8,320	-	8,320	39.28%	60.72%	0.00%	0.00%	3,268	5,052	-	-
880	646710	Office Equipment R and M	TDLF	3,120	-	3,120	39.28%	60.72%	0.00%	0.00%	1,225	1,895	-	-
881	646910	Data Processing Equipment R and M	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
882	647110	Printing and/or Binding Outside Vendors	TDLF	512	-	512	39.28%	60.72%	0.00%	0.00%	201	311	-	-
883	649010	Licenses and Permits	TDLF	3,072	-	3,072	39.28%	60.72%	0.00%	0.00%	1,207	1,865	-	-
884	649030	Clerks Recording Fees Etc	TDLF	102	-	102	39.28%	60.72%	0.00%	0.00%	40	62	-	-
885	649710	Property Owner Reimbursements	TDLF	8,704	-	8,704	39.28%	60.72%	0.00%	0.00%	3,419	5,285	-	-
886	649980	Reimbursement Prior Year Revenues	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
887	651110	Office Supplies General	TDLF	4,096	-	4,096	39.28%	60.72%	0.00%	0.00%	1,609	2,487	-	-
888	651210	Copying Charges	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
889	651910	Minor Office Equipment	TDLF	5,120	-	5,120	39.28%	60.72%	0.00%	0.00%	2,011	3,109	-	-
890	651930	Minor Office Furniture	TDLF	5,120	-	5,120	39.28%	60.72%	0.00%	0.00%	2,011	3,109	-	-
891	651950	Minor Data Processing Equipment	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
892	652110	Clothing and Uniform Purchases	TDLF	7,778	-	7,778	39.28%	60.72%	0.00%	0.00%	3,055	4,723	-	-
893	652120	Uniform Accessories	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
894	652130	Clothing and Uniform Rental	TDLF	8,815	-	8,815	39.28%	60.72%	0.00%	0.00%	3,462	5,353	-	-
895	652410	Fuel and Lubricants Outside Vendors	TDLF	211	-	211	39.28%	60.72%	0.00%	0.00%	83	128	-	-
896	652490	Fuel and Lubricants ISF Billings	TDLF	159,727	-	159,727	39.28%	60.72%	0.00%	0.00%	62,733	96,994	-	-
897	652510	Household and Institutional Supplies	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
898	652720	Medical Supplies	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
899	652910	Minor Operating Equipment	TDLF	31,744	-	31,744	39.28%	60.72%	0.00%	0.00%	12,468	19,276	-	-
900	652920	Computer Software	TDLF	10,240	-	10,240	39.28%	60.72%	0.00%	0.00%	4,022	6,218	-	-
901	652989	Lumber and Laminates	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
902	652990	Other Operating Supplies	TDLF	61,440	-	61,440	39.28%	60.72%	0.00%	0.00%	24,131	37,309	-	-
903	652994	Plumbing Contractors	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
904	652999	Painting Supplies	TDLF	25,600	-	25,600	39.28%	60.72%	0.00%	0.00%	10,054	15,546	-	-
905	653110	Limerock Clay and Rip Rap	TDLF	15,360	-	15,360	39.28%	60.72%	0.00%	0.00%	6,033	9,327	-	-
906	653130	Asphalt and Cold Mix	TDLF	6,144	-	6,144	39.28%	60.72%	0.00%	0.00%	2,413	3,731	-	-
907	653150	Cement and Redi Mix	TDLF	2,048	-	2,048	39.28%	60.72%	0.00%	0.00%	804	1,244	-	-
908	654110	Books Publications and Subscriptions	TDLF	1,024	-	1,024	39.28%	60.72%	0.00%	0.00%	402	622	-	-
909	654210	Dues and Memberships	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
910	654310	Tuition	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
911	654360	Other Training Educational Expenses	TDLF	29,763	-	29,763	39.28%	60.72%	0.00%	0.00%	11,689	18,073	-	-
912	655100	Utilities Parts Etc	TDLF	1,404,000	-	1,404,000	39.28%	60.72%	0.00%	0.00%	551,423	852,577	-	-
913	655200	Utilities Repair Etc	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
914	655900	Bulk Water	TDLF	1,030	-	1,030	39.28%	60.72%	0.00%	0.00%	405	625	-	-
915	764110	Autos and Trucks	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
916	Inc1	New Regulation on Lead Parts	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
917	764220	Radios and Equipment	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
918	764900	Data Processing Equipment	TDLF	-	-	-	39.28%	60.72%	0.00%	0.00%	-	-	-	-
919	764990	Other Machinery and Equipment	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
920	FGUA	Incremental Operating Expenses	TDLF	551,500	-	551,500	39.28%	60.72%	0.00%	0.00%	216,602	334,898	-	-
921		Total Other Operating Expenses		\$ 4,092,669	\$ -	\$ 4,092,669					\$ 1,607,576	\$ 2,485,093	\$ -	\$ -
922		Total Distribution Expenses		\$ 7,402,855	\$ -	\$ 7,402,855					\$ 2,907,657	\$ 4,495,198	\$ -	\$ -
253214-408		WELLFIELD / OUTLYING STATIONS MAINTENANCE												
		Personnel Services												
923	512100	Regular Salaries	Bulk/Retail	\$ 569,050	\$ -	\$ 569,050	100.00%	0.00%	0.00%	0.00%	\$ 569,050	\$ -	\$ -	\$ -
924	512600	ER 457 Deferred Comp	Bulk/Retail	5,665	-	5,665	100.00%	0.00%	0.00%	0.00%	5,665	-	-	-
925	514100	Overtime	Bulk/Retail	36,443	-	36,443	100.00%	0.00%	0.00%	0.00%	36,443	-	-	-
926	515000	Vacation Sell Back	Bulk/Retail	1,901	-	1,901	100.00%	0.00%	0.00%	0.00%	1,901	-	-	-
927	515200	Special Pay Adjustment	Bulk/Retail	24,396	-	24,396	100.00%	0.00%	0.00%	0.00%	24,396	-	-	-
928	518100	Termination Pay	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
929	519100	Reserve for Salary Adjustment	Bulk/Retail	16,503	-	16,503	100.00%	0.00%	0.00%	0.00%	16,503	-	-	-
930	521100	Social Security Matching	Bulk/Retail	50,029	-	50,029	100.00%	0.00%	0.00%	0.00%	50,029	-	-	-
931	522100	Retirement Regular	Bulk/Retail	54,521	-	54,521	100.00%	0.00%	0.00%	0.00%	54,521	-	-	-
932	523150	Health Insurance	Bulk/Retail	165,060	-	165,060	100.00%	0.00%	0.00%	0.00%	165,060	-	-	-
933	523152	Dental Insurance	Bulk/Retail	6,174	-	6,174	100.00%	0.00%	0.00%	0.00%	6,174	-	-	-
934	523153	Short Term Disability Ins	Bulk/Retail	1,134	-	1,134	100.00%	0.00%	0.00%	0.00%	1,134	-	-	-
935	523154	Long Term Disability Ins	Bulk/Retail	2,394	-	2,394	100.00%	0.00%	0.00%	0.00%	2,394	-	-	-
936	523160	Life Insurance Short and Long Term	Bulk/Retail	1,595	-	1,595	100.00%	0.00%	0.00%	0.00%	1,595	-	-	-
937	524100	Workers Compensation Regular	Bulk/Retail	15,230	-	15,230	100.00%	0.00%	0.00%	0.00%	15,230	-	-	-
938	AddPersSalary	Additional Personnel Salary	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
939	AddPersBenefits	Additional Personnel Benefits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
940		Total Personnel Services		\$ 950,096	\$ -	\$ 950,096					\$ 950,096	\$ -	\$ -	\$ -
		Other Operating Expenses												
941	634207	IT Capital Allocation	Bulk/Retail	\$ 5,150	\$ -	\$ 5,150	100.00%	0.00%	0.00%	0.00%	\$ 5,150	\$ -	\$ -	\$ -
942	634210	Info Technology Automation Allocation	Bulk/Retail	36,256	-	36,256	100.00%	0.00%	0.00%	0.00%	36,256	-	-	-
943	634211	IT Billing Hours Allocation	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
944	634212	IT Microsoft Office Allocation	Bulk/Retail	1,339	-	1,339	100.00%	0.00%	0.00%	0.00%	1,339	-	-	-
945	634805	Emergency Maintenance and Repair	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
946	634980	Interdepartmental Payment For Services	Bulk/Retail	8,240	-	8,240	100.00%	0.00%	0.00%	0.00%	8,240	-	-	-
947	634999	Other Contractual Services	Bulk/Retail	819,200	-	819,200	100.00%	0.00%	0.00%	0.00%	819,200	-	-	-
948	639961	Painting Contractors	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
949	639967	Temporary Labor	Bulk/Retail	50,176	-	50,176	100.00%	0.00%	0.00%	0.00%	50,176	-	-	-
950	640300	Out of County Travel Professional Development	Bulk/Retail	2,385	-	2,385	100.00%	0.00%	0.00%	0.00%	2,385	-	-	-
951	640310	Out of County Travel Regular Business	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
952	640410	Motor Pool Rental Charge	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
953	640415	Motor Pool Capital Recovery Charge	Bulk/Retail	75,059	-	75,059	100.00%	0.00%	0.00%	0.00%	75,059	-	-	-
954	641100	Telephone Base Cost	Bulk/Retail	19,661	-	19,661	100.00%	0.00%	0.00%	0.00%	19,661	-	-	-
955	641230	Telephone Access Charges	Bulk/Retail	614	-	614	100.00%	0.00%	0.00%	0.00%	614	-	-	-
956	641700	Cellular Telephone	Bulk/Retail	6,637	-	6,637	100.00%	0.00%	0.00%	0.00%	6,637	-	-	-
957	641900	Telephone System Support Allocation	Bulk/Retail	307	-	307	100.00%	0.00%	0.00%	0.00%	307	-	-	-
958	641950	Postage Freight and UPS	Bulk/Retail	3,072	-	3,072	100.00%	0.00%	0.00%	0.00%	3,072	-	-	-
959	641952	Freight	Bulk/Retail	102	-	102	100.00%	0.00%	0.00%	0.00%	102	-	-	-
960	643100	Electricity	Bulk/Retail	1,880,457	-	1,880,457	100.00%	0.00%	0.00%	0.00%	1,880,457	-	-	-
961	644600	Rent Equipment	Bulk/Retail	512	-	512	100.00%	0.00%	0.00%	0.00%	512	-	-	-
962	645260	Auto Insurance	Bulk/Retail	14,400	-	14,400	100.00%	0.00%	0.00%	0.00%	14,400	-	-	-
963	646180	Building R and M ISF Billings	Bulk/Retail	26,000	-	26,000	100.00%	0.00%	0.00%	0.00%	26,000	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
964	646314	Maintenance Landscaping	Bulk/Retail	122,880	-	122,880	100.00%	0.00%	0.00%	0.00%	122,880	-	-	-
965	646320	Landscape Materials	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
966	646430	Fleet Maint ISF Labor and Overhead	Bulk/Retail	42,016	-	42,016	100.00%	0.00%	0.00%	0.00%	42,016	-	-	-
967	646440	Fleet Maint ISF Parts and Sublet	Bulk/Retail	38,480	-	38,480	100.00%	0.00%	0.00%	0.00%	38,480	-	-	-
968	646445	Fleet Non Maint ISF Parts and Sublet	Bulk/Retail	4,056	-	4,056	100.00%	0.00%	0.00%	0.00%	4,056	-	-	-
969	646610	Communication Equipment RM Outside Vendors	Bulk/Retail	1,040	-	1,040	100.00%	0.00%	0.00%	0.00%	1,040	-	-	-
970	646910	Data Processing Equipment R and M	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
971	647110	Printing and/or Binding Outside Vendors	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
972	649010	Licenses and Permits	Bulk/Retail	512	-	512	100.00%	0.00%	0.00%	0.00%	512	-	-	-
973	649030	Clerks Recording Fees Etc	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
974	651110	Office Supplies General	Bulk/Retail	1,024	-	1,024	100.00%	0.00%	0.00%	0.00%	1,024	-	-	-
975	651910	Minor Office Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
976	651930	Minor Office Furniture	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
977	651950	Minor Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
978	652110	Clothing and Uniform Purchases	Bulk/Retail	1,037	-	1,037	100.00%	0.00%	0.00%	0.00%	1,037	-	-	-
979	652130	Clothing and Uniform Rental	Bulk/Retail	3,215	-	3,215	100.00%	0.00%	0.00%	0.00%	3,215	-	-	-
980	652310	Fertilizer Herbicides and Chemicals	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
981	652410	Fuel and Lubricants Outside Vendors	Bulk/Retail	422	-	422	100.00%	0.00%	0.00%	0.00%	422	-	-	-
982	652490	Fuel and Lubricants ISF Billings	Bulk/Retail	52,856	-	52,856	100.00%	0.00%	0.00%	0.00%	52,856	-	-	-
983	652510	Household and Institutional Supplies	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
984	652720	Medical Supplies	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
985	652910	Minor Operating Equipment	Bulk/Retail	12,288	-	12,288	100.00%	0.00%	0.00%	0.00%	12,288	-	-	-
986	652920	Computer Software	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
987	652990	Other Operating Supplies	Bulk/Retail	41,984	-	41,984	100.00%	0.00%	0.00%	0.00%	41,984	-	-	-
988	652991	Electrical Supplier	Bulk/Retail	12,480	-	12,480	100.00%	0.00%	0.00%	0.00%	12,480	-	-	-
989	652992	Electrical Co	Bulk/Retail	20,800	-	20,800	100.00%	0.00%	0.00%	0.00%	20,800	-	-	-
990	652999	Painting Supplies	Bulk/Retail	18,432	-	18,432	100.00%	0.00%	0.00%	0.00%	18,432	-	-	-
991	653110	Limerock Clay and Rip Rap	Bulk/Retail	10,240	-	10,240	100.00%	0.00%	0.00%	0.00%	10,240	-	-	-
992	653150	Cement and Redi Mix	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
993	654210	Dues and Memberships	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
994	654310	Tuition	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
995	654360	Other Training Educational Expenses	Bulk/Retail	9,956	-	9,956	100.00%	0.00%	0.00%	0.00%	9,956	-	-	-
996	655100	Utilities Parts Etc	Bulk/Retail	301,600	-	301,600	100.00%	0.00%	0.00%	0.00%	301,600	-	-	-
997	655200	Utilities Repair Etc	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
998	655900	Bulk Water	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
999	764110	Autos and Trucks	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
1000	764220	Radios and Equipment	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
1001	764900	Data Processing Equipment	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
1002	Inc1	New Regulation on Lead Parts	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1003	764990	Other Machinery and Equipment	TDWI	-	-	-	56.29%	43.71%	0.00%	0.00%	-	-	-	-
1004		Total Other Operating Expenses		\$ 3,644,885	\$ -	\$ 3,644,885					\$ 3,644,885	\$ -	\$ -	\$ -
1005		Total Wellfield / Outlying Stations Maintenance Expenses		\$ 4,594,981	\$ -	\$ 4,594,981					\$ 4,594,981	\$ -	\$ -	\$ -
253215-408		METER OPERATIONS												
		Personnel Services												
1006	512100	Regular Salaries	CustServ	\$ 543,687	\$ -	\$ 543,687	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 543,687
1007	512600	ER 457 Deferred Comp	CustServ	3,039	-	3,039	0.00%	0.00%	0.00%	100.00%	-	-	-	3,039
1008	514100	Overtime	CustServ	36,751	-	36,751	0.00%	0.00%	0.00%	100.00%	-	-	-	36,751
1009	515000	Vacation Sell Back	CustServ	2,921	-	2,921	0.00%	0.00%	0.00%	100.00%	-	-	-	2,921
1010	515200	Special Pay Adjustment	CustServ	27,301	-	27,301	0.00%	0.00%	0.00%	100.00%	-	-	-	27,301
1011	518100	Termination Pay	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1012	519100	Reserve for Salary Adjustment	CustServ	15,769	-	15,769	0.00%	0.00%	0.00%	100.00%	-	-	-	15,769
1013	521100	Social Security Matching	CustServ	48,155	-	48,155	0.00%	0.00%	0.00%	100.00%	-	-	-	48,155
1014	522100	Retirement Regular	CustServ	55,663	-	55,663	0.00%	0.00%	0.00%	100.00%	-	-	-	55,663
1015	523150	Health Insurance	CustServ	175,866	-	175,866	0.00%	0.00%	0.00%	100.00%	-	-	-	175,866
1016	523152	Dental Insurance	CustServ	6,578	-	6,578	0.00%	0.00%	0.00%	100.00%	-	-	-	6,578
1017	523153	Short Term Disability Ins	CustServ	1,208	-	1,208	0.00%	0.00%	0.00%	100.00%	-	-	-	1,208
1018	523154	Long Term Disability Ins	CustServ	2,551	-	2,551	0.00%	0.00%	0.00%	100.00%	-	-	-	2,551
1019	523160	Life Insurance Short and Long Term	CustServ	1,529	-	1,529	0.00%	0.00%	0.00%	100.00%	-	-	-	1,529
1020	524100	Workers Compensation Regular	CustServ	13,811	-	13,811	0.00%	0.00%	0.00%	100.00%	-	-	-	13,811
1021	AddPersSalary	Additional Personnel Salary	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1022	AddPersBenefits	Additional Personnel Benefits	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1023		Total Personnel Services		\$ 934,829	\$ -	\$ 934,829					\$ -	\$ -	\$ -	\$ 934,829

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated	Adjustments	Adjusted	Allocation Percentages			Customer Service	Allocation			Customer Service
				Fiscal Year 2019		Fiscal Year 2019	Bulk / Retail	Retail Only	Indirect Costs		Bulk / Retail	Retail Only	Indirect Costs	
Other Operating Expenses														
1024	634207	IT Capital Allocation	CustServ	\$ 3,951	\$ -	\$ 3,951	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ 3,951
1025	634210	Info Technology Automation Allocation	CustServ	27,453	-	27,453	0.00%	0.00%	0.00%	100.00%	-	-	-	27,453
1026	634212	IT Microsoft Office Allocation	CustServ	1,469	-	1,469	0.00%	0.00%	0.00%	100.00%	-	-	-	1,469
1027	634805	Emergency Maintenance and Repair	CustServ	511	-	511	0.00%	0.00%	0.00%	100.00%	-	-	-	511
1028	634980	Interdepartmental Payment For Services	CustServ	507	-	507	0.00%	0.00%	0.00%	100.00%	-	-	-	507
1029	634999	Other Contractual Services	CustServ	35,249	-	35,249	0.00%	0.00%	0.00%	100.00%	-	-	-	35,249
1030	639967	Temporary Labor	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1031	640300	Out of County Travel Professional Development	CustServ	2,040	-	2,040	0.00%	0.00%	0.00%	100.00%	-	-	-	2,040
1032	640410	Motor Pool Rental Charge	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1033	640415	Motor Pool Capital Recovery Charge	CustServ	50,305	-	50,305	0.00%	0.00%	0.00%	100.00%	-	-	-	50,305
1034	641150	Telephone Bleepers Base Cost	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1035	641230	Telephone Access Charges	CustServ	101	-	101	0.00%	0.00%	0.00%	100.00%	-	-	-	101
1036	641700	Cellular Telephone	CustServ	6,375	-	6,375	0.00%	0.00%	0.00%	100.00%	-	-	-	6,375
1037	641900	Telephone System Support Allocation	CustServ	50	-	50	0.00%	0.00%	0.00%	100.00%	-	-	-	50
1038	641950	Postage Freight and UPS	CustServ	504	-	504	0.00%	0.00%	0.00%	100.00%	-	-	-	504
1039	641952	Freight	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
1040	645260	Auto Insurance	CustServ	9,737	-	9,737	0.00%	0.00%	0.00%	100.00%	-	-	-	9,737
1041	645920	Insurance Claims	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1042	646320	Landscape Materials	CustServ	504	-	504	0.00%	0.00%	0.00%	100.00%	-	-	-	504
1043	646430	Fleet Maint ISF Labor and Overhead	CustServ	15,189	-	15,189	0.00%	0.00%	0.00%	100.00%	-	-	-	15,189
1044	646440	Fleet Maint ISF Parts and Sublet	CustServ	13,399	-	13,399	0.00%	0.00%	0.00%	100.00%	-	-	-	13,399
1045	646445	Fleet Non Maint ISF Parts and Sublet	CustServ	1,995	-	1,995	0.00%	0.00%	0.00%	100.00%	-	-	-	1,995
1046	646610	Communication Equipment RM Outside Vendors	CustServ	4,347	-	4,347	0.00%	0.00%	0.00%	100.00%	-	-	-	4,347
1047	647110	Printing and/or Binding Outside Vendors	CustServ	1,007	-	1,007	0.00%	0.00%	0.00%	100.00%	-	-	-	1,007
1048	649010	Licenses and Permits	CustServ	755	-	755	0.00%	0.00%	0.00%	100.00%	-	-	-	755
1049	649710	Property Owner Reimbursements	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1050	649980	Reimbursement Prior Year Revenues	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1051	651110	Office Supplies General	CustServ	755	-	755	0.00%	0.00%	0.00%	100.00%	-	-	-	755
1052	651910	Minor Office Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1053	651950	Minor Data Processing Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1054	652110	Clothing and Uniform Purchases	CustServ	1,530	-	1,530	0.00%	0.00%	0.00%	100.00%	-	-	-	1,530
1055	652120	Uniform Accessories	CustServ	765	-	765	0.00%	0.00%	0.00%	100.00%	-	-	-	765
1056	652130	Clothing and Uniform Rental	CustServ	5,100	-	5,100	0.00%	0.00%	0.00%	100.00%	-	-	-	5,100
1057	652410	Fuel and Lubricants Outside Vendors	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1058	652490	Fuel and Lubricants ISF Billings	CustServ	36,316	-	36,316	0.00%	0.00%	0.00%	100.00%	-	-	-	36,316
1059	652910	Minor Operating Equipment	CustServ	7,855	-	7,855	0.00%	0.00%	0.00%	100.00%	-	-	-	7,855
1060	652920	Computer Software	CustServ	5,036	-	5,036	0.00%	0.00%	0.00%	100.00%	-	-	-	5,036
1061	652990	Other Operating Supplies	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1062	652992	Electrical Co	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1063	652994	Plumbing Contractors	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1064	652999	Painting Supplies	CustServ	1,511	-	1,511	0.00%	0.00%	0.00%	100.00%	-	-	-	1,511
1065	654110	Books Publications and Subscriptions	CustServ	252	-	252	0.00%	0.00%	0.00%	100.00%	-	-	-	252
1066	654310	Tuition	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1067	654360	Other Training Educational Expenses	CustServ	3,927	-	3,927	0.00%	0.00%	0.00%	100.00%	-	-	-	3,927
1068	655100	Utilities Parts Etc	CustServ	737,985	-	737,985	0.00%	0.00%	0.00%	100.00%	-	-	-	737,985
1069	764110	Autos and Trucks	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1070	764220	Radios and Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1071	764900	Data Processing Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1072	764990	Other Machinery and Equipment	CustServ	-	-	-	0.00%	0.00%	0.00%	100.00%	-	-	-	-
1073	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
1074		Total Other Operating Expenses		\$ 976,729	\$ -	\$ 976,729					\$ -	\$ -	\$ -	\$ 976,729
1075		Total Meter Operations Expenses		\$ 1,911,559	\$ -	\$ 1,911,559					\$ -	\$ -	\$ -	\$ 1,911,559
253216-408 WATER POWER SYSTEM AND INSTRUMENTATION														
Personnel Services														
1076	512100	Regular Salaries	Bulk/Retail	\$ 499,205	\$ -	\$ 499,205	100.00%	0.00%	0.00%	0.00%	\$ 499,205	\$ -	\$ -	\$ -
1077	512600	ER 457 Deferred Comp	Bulk/Retail	2,060	-	2,060	100.00%	0.00%	0.00%	0.00%	2,060	-	-	-
1078	514100	Overtime	Bulk/Retail	46,213	-	46,213	100.00%	0.00%	0.00%	0.00%	46,213	-	-	-
1079	515000	Vacation Sell Back	Bulk/Retail	1,134	-	1,134	100.00%	0.00%	0.00%	0.00%	1,134	-	-	-
1080	515200	Special Pay Adjustment	Bulk/Retail	30,203	-	30,203	100.00%	0.00%	0.00%	0.00%	30,203	-	-	-
1081	518100	Termination Pay	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1082	519100	Reserve for Salary Adjustment	Bulk/Retail	14,512	-	14,512	100.00%	0.00%	0.00%	0.00%	14,512	-	-	-
1083	521100	Social Security Matching	Bulk/Retail	45,387	-	45,387	100.00%	0.00%	0.00%	0.00%	45,387	-	-	-
1084	522100	Retirement Regular	Bulk/Retail	52,927	-	52,927	100.00%	0.00%	0.00%	0.00%	52,927	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated		Adjusted		Allocation Percentages				Allocation			
				Fiscal Year 2019	Adjustments	Fiscal Year 2019	Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service	
1085	523150	Health Insurance	Bulk/Retail	123,795	-	123,795	100.00%	0.00%	0.00%	0.00%	123,795	-	-	-	
1086	523152	Dental Insurance	Bulk/Retail	4,631	-	4,631	100.00%	0.00%	0.00%	0.00%	4,631	-	-	-	
1087	523153	Short Term Disability Ins	Bulk/Retail	851	-	851	100.00%	0.00%	0.00%	0.00%	851	-	-	-	
1088	523154	Long Term Disability Ins	Bulk/Retail	1,796	-	1,796	100.00%	0.00%	0.00%	0.00%	1,796	-	-	-	
1089	523160	Life Insurance Short and Long Term	Bulk/Retail	1,401	-	1,401	100.00%	0.00%	0.00%	0.00%	1,401	-	-	-	
1090	524100	Workers Compensation Regular	Bulk/Retail	10,978	-	10,978	100.00%	0.00%	0.00%	0.00%	10,978	-	-	-	
1091	AddPersSalary	Additional Personnel Salary	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1092	AddPersBenefits	Additional Personnel Benefits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1093		Total Personnel Services		\$ 835,090	\$ -	\$ 835,090					\$ 835,090	\$ -	\$ -	\$ -	
Other Operating Expenses															
1094	634207	IT Capital Allocation	Bulk/Retail	\$ 618	\$ -	\$ 618	100.00%	0.00%	0.00%	0.00%	\$ 618	\$ -	\$ -	\$ -	
1095	634210	Info Technology Automation Allocation	Bulk/Retail	6,489	-	6,489	100.00%	0.00%	0.00%	0.00%	6,489	-	-	-	
1096	634212	IT Microsoft Office Allocation	Bulk/Retail	1,030	-	1,030	100.00%	0.00%	0.00%	0.00%	1,030	-	-	-	
1097	634805	Emergency Maintenance and Repair	Bulk/Retail	41,600	-	41,600	100.00%	0.00%	0.00%	0.00%	41,600	-	-	-	
1098	634980	Interdepartmental Payment For Services	Bulk/Retail	2,575	-	2,575	100.00%	0.00%	0.00%	0.00%	2,575	-	-	-	
1099	634999	Other Contractual Services	Bulk/Retail	184,320	-	184,320	100.00%	0.00%	0.00%	0.00%	184,320	-	-	-	
1100	640300	Out of County Travel Professional Development	Bulk/Retail	1,867	-	1,867	100.00%	0.00%	0.00%	0.00%	1,867	-	-	-	
1101	640410	Motor Pool Rental Charge	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1102	640415	Motor Pool Capital Recovery Charge	Bulk/Retail	14,643	-	14,643	100.00%	0.00%	0.00%	0.00%	14,643	-	-	-	
1103	641100	Telephone Base Cost	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-	
1104	641700	Cellular Telephone	Bulk/Retail	2,904	-	2,904	100.00%	0.00%	0.00%	0.00%	2,904	-	-	-	
1105	641900	Telephone System Support Allocation	Bulk/Retail	614	-	614	100.00%	0.00%	0.00%	0.00%	614	-	-	-	
1106	641950	Postage Freight and UPS	Bulk/Retail	6,144	-	6,144	100.00%	0.00%	0.00%	0.00%	6,144	-	-	-	
1107	641952	Freight	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1108	645260	Auto Insurance	Bulk/Retail	2,700	-	2,700	100.00%	0.00%	0.00%	0.00%	2,700	-	-	-	
1109	646180	Building R and M ISF Billings	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1110	646430	Fleet Maint ISF Labor and Overhead	Bulk/Retail	5,824	-	5,824	100.00%	0.00%	0.00%	0.00%	5,824	-	-	-	
1111	646440	Fleet Maint ISF Parts and Sublet	Bulk/Retail	3,224	-	3,224	100.00%	0.00%	0.00%	0.00%	3,224	-	-	-	
1112	646445	Fleet Non Maint ISF Parts and Sublet	Bulk/Retail	416	-	416	100.00%	0.00%	0.00%	0.00%	416	-	-	-	
1113	646610	Communication Equipment RM Outside Vendors	Bulk/Retail	11,336	-	11,336	100.00%	0.00%	0.00%	0.00%	11,336	-	-	-	
1114	646710	Office Equipment R and M	Bulk/Retail	1,040	-	1,040	100.00%	0.00%	0.00%	0.00%	1,040	-	-	-	
1115	647110	Printing and/or Binding Outside Vendors	Bulk/Retail	205	-	205	100.00%	0.00%	0.00%	0.00%	205	-	-	-	
1116	649010	Licenses and Permits	Bulk/Retail	1,536	-	1,536	100.00%	0.00%	0.00%	0.00%	1,536	-	-	-	
1117	651110	Office Supplies General	Bulk/Retail	2,560	-	2,560	100.00%	0.00%	0.00%	0.00%	2,560	-	-	-	
1118	651910	Minor Office Equipment	Bulk/Retail	1,229	-	1,229	100.00%	0.00%	0.00%	0.00%	1,229	-	-	-	
1119	651930	Minor Office Furniture	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-	
1120	651950	Minor Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1121	652110	Clothing and Uniform Purchases	Bulk/Retail	6,222	-	6,222	100.00%	0.00%	0.00%	0.00%	6,222	-	-	-	
1122	652130	Clothing and Uniform Rental	Bulk/Retail	519	-	519	100.00%	0.00%	0.00%	0.00%	519	-	-	-	
1123	652490	Fuel and Lubricants ISF Billings	Bulk/Retail	11,500	-	11,500	100.00%	0.00%	0.00%	0.00%	11,500	-	-	-	
1124	652910	Minor Operating Equipment	Bulk/Retail	5,632	-	5,632	100.00%	0.00%	0.00%	0.00%	5,632	-	-	-	
1125	652920	Computer Software	Bulk/Retail	9,216	-	9,216	100.00%	0.00%	0.00%	0.00%	9,216	-	-	-	
1126	652990	Other Operating Supplies	Bulk/Retail	6,144	-	6,144	100.00%	0.00%	0.00%	0.00%	6,144	-	-	-	
1127	652991	Electrical Supplier	Bulk/Retail	124,800	-	124,800	100.00%	0.00%	0.00%	0.00%	124,800	-	-	-	
1128	652992	Electrical Co	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1129	652999	Painting Supplies	Bulk/Retail	307	-	307	100.00%	0.00%	0.00%	0.00%	307	-	-	-	
1130	654360	Other Training Educational Expenses	Bulk/Retail	22,815	-	22,815	100.00%	0.00%	0.00%	0.00%	22,815	-	-	-	
1131	655100	Utilities Parts Etc	Bulk/Retail	15,600	-	15,600	100.00%	0.00%	0.00%	0.00%	15,600	-	-	-	
1132	763100	Improvements General	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1133	764220	Radios and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1134	764900	Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1135	764990	Other Machinery and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	
1136		Total Other Operating Expenses		\$ 505,868	\$ -	\$ 505,868					\$ 505,868	\$ -	\$ -	\$ -	
1137		Total Water Power System and Instrumentation Expenses		\$ 1,340,958	\$ -	\$ 1,340,958					\$ 1,340,958	\$ -	\$ -	\$ -	
253221-408 NCRWTP															
Personnel Services															
1138	512100	Regular Salaries	Bulk/Retail	\$ 894,512	\$ -	\$ 894,512	100.00%	0.00%	0.00%	0.00%	\$ 894,512	\$ -	\$ -	\$ -	
1139	512600	ER 457 Deferred Comp	Bulk/Retail	6,180	-	6,180	100.00%	0.00%	0.00%	0.00%	6,180	-	-	-	
1140	513100	Other Salaries and Wages	Bulk/Retail	31,243	-	31,243	100.00%	0.00%	0.00%	0.00%	31,243	-	-	-	
1141	514100	Overtime	Bulk/Retail	100,164	-	100,164	100.00%	0.00%	0.00%	0.00%	100,164	-	-	-	
1142	515000	Vacation Sell Back	Bulk/Retail	5,823	-	5,823	100.00%	0.00%	0.00%	0.00%	5,823	-	-	-	
1143	515200	Special Pay Adjustment	Bulk/Retail	31,952	-	31,952	100.00%	0.00%	0.00%	0.00%	31,952	-	-	-	
1144	518100	Termination Pay	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-	

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated		Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
				Fiscal Year 2019	Adjustments		Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1145	519100	Reserve for Salary Adjustment	Bulk/Retail	25,980	-	25,980	100.00%	0.00%	0.00%	0.00%	25,980	-	-	-
1146	521100	Social Security Matching	Bulk/Retail	83,828	-	83,828	100.00%	0.00%	0.00%	0.00%	83,828	-	-	-
1147	522100	Retirement Regular	Bulk/Retail	103,063	-	103,063	100.00%	0.00%	0.00%	0.00%	103,063	-	-	-
1148	523149	Health Insurance - Job Bankers / PT	Bulk/Retail	13,755	-	13,755	100.00%	0.00%	0.00%	0.00%	13,755	-	-	-
1149	523150	Health Insurance	Bulk/Retail	233,835	-	233,835	100.00%	0.00%	0.00%	0.00%	233,835	-	-	-
1150	523151	Health Insurance - VSIP	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1151	523152	Dental Insurance	Bulk/Retail	8,747	-	8,747	100.00%	0.00%	0.00%	0.00%	8,747	-	-	-
1152	523153	Short Term Disability Ins	Bulk/Retail	1,607	-	1,607	100.00%	0.00%	0.00%	0.00%	1,607	-	-	-
1153	523154	Long Term Disability Ins	Bulk/Retail	3,392	-	3,392	100.00%	0.00%	0.00%	0.00%	3,392	-	-	-
1154	523160	Life Insurance Short and Long Term	Bulk/Retail	2,518	-	2,518	100.00%	0.00%	0.00%	0.00%	2,518	-	-	-
1155	524100	Workers Compensation Regular	Bulk/Retail	22,936	-	22,936	100.00%	0.00%	0.00%	0.00%	22,936	-	-	-
1156	AddPersSalary	Additional Personnel Salary	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1157	AddPersBenefits	Additional Personnel Benefits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1158		Total Personnel Services		\$ 1,569,532	\$ -	\$ 1,569,532					\$ 1,569,532	\$ -	\$ -	\$ -
Other Operating Expenses														
1159	631400	Engineering Fees	Bulk/Retail	\$ -	\$ -	\$ -	100.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
1159	634207	IT Capital Allocation	Bulk/Retail	3,914	-	3,914	100.00%	0.00%	0.00%	0.00%	3,914	-	-	-
1160	634210	Info Technology Automation Allocation	Bulk/Retail	31,312	-	31,312	100.00%	0.00%	0.00%	0.00%	31,312	-	-	-
1161	634212	IT Microsoft Office Allocation	Bulk/Retail	2,060	-	2,060	100.00%	0.00%	0.00%	0.00%	2,060	-	-	-
1162	634805	Emergency Maintenance and Repair	Bulk/Retail	83,200	-	83,200	100.00%	0.00%	0.00%	0.00%	83,200	-	-	-
1163	634980	Interdepartmental Payment For Services	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1164	634999	Other Contractual Services	Bulk/Retail	322,560	-	322,560	100.00%	0.00%	0.00%	0.00%	322,560	-	-	-
1165	640300	Out of County Travel Professional Development	Bulk/Retail	3,319	-	3,319	100.00%	0.00%	0.00%	0.00%	3,319	-	-	-
1166	640415	Motor Pool Capital Recovery Charge	Bulk/Retail	10,547	-	10,547	100.00%	0.00%	0.00%	0.00%	10,547	-	-	-
1167	641100	Telephone Base Cost	Bulk/Retail	3,277	-	3,277	100.00%	0.00%	0.00%	0.00%	3,277	-	-	-
1168	641150	Telephone Beepers Base Cost	Bulk/Retail	102	-	102	100.00%	0.00%	0.00%	0.00%	102	-	-	-
1169	641230	Telephone Access Charges	Bulk/Retail	2,867	-	2,867	100.00%	0.00%	0.00%	0.00%	2,867	-	-	-
1170	641700	Cellular Telephone	Bulk/Retail	830	-	830	100.00%	0.00%	0.00%	0.00%	830	-	-	-
1171	641900	Telephone System Support Allocation	Bulk/Retail	307	-	307	100.00%	0.00%	0.00%	0.00%	307	-	-	-
1172	641950	Postage Freight and UPS	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-
1173	643100	Electricity	Bulk/Retail	945,373	-	945,373	100.00%	0.00%	0.00%	0.00%	945,373	-	-	-
1174	643300	Trash and Garbage Disposal	Bulk/Retail	15,360	-	15,360	100.00%	0.00%	0.00%	0.00%	15,360	-	-	-
1175	644600	Rent Equipment	Bulk/Retail	8,192	-	8,192	100.00%	0.00%	0.00%	0.00%	8,192	-	-	-
1176	644620	Lease Equipment	Bulk/Retail	1,843	-	1,843	100.00%	0.00%	0.00%	0.00%	1,843	-	-	-
1177	645260	Auto Insurance	Bulk/Retail	1,500	-	1,500	100.00%	0.00%	0.00%	0.00%	1,500	-	-	-
1178	646110	Building R and M Outside Vendors	Bulk/Retail	208	-	208	100.00%	0.00%	0.00%	0.00%	208	-	-	-
1179	646180	Building R and M ISF Billings	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1180	646319	Tree Trimming	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1181	646430	Fleet Maint ISF Labor and Overhead	Bulk/Retail	4,992	-	4,992	100.00%	0.00%	0.00%	0.00%	4,992	-	-	-
1182	646440	Fleet Maint ISF Parts and Sublet	Bulk/Retail	4,680	-	4,680	100.00%	0.00%	0.00%	0.00%	4,680	-	-	-
1183	646445	Fleet Non Maint ISF Parts and Sublet	Bulk/Retail	416	-	416	100.00%	0.00%	0.00%	0.00%	416	-	-	-
1184	646610	Communication Equipment RM Outside Vendors	Bulk/Retail	3,640	-	3,640	100.00%	0.00%	0.00%	0.00%	3,640	-	-	-
1185	646710	Office Equipment R and M	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1186	649010	Licenses and Permits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1187	651110	Office Supplies General	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-
1188	651910	Minor Office Equipment	Bulk/Retail	2,048	-	2,048	100.00%	0.00%	0.00%	0.00%	2,048	-	-	-
1189	651930	Minor Office Furniture	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1190	652110	Clothing and Uniform Purchases	Bulk/Retail	4,148	-	4,148	100.00%	0.00%	0.00%	0.00%	4,148	-	-	-
1191	652120	Uniform Accessories	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1192	652130	Clothing and Uniform Rental	Bulk/Retail	8,711	-	8,711	100.00%	0.00%	0.00%	0.00%	8,711	-	-	-
1193	652310	Fertilizer Herbicides and Chemicals	Bulk/Retail	1,400,717	-	1,400,717	100.00%	0.00%	0.00%	0.00%	1,400,717	-	-	-
1194	652410	Fuel and Lubricants Outside Vendors	Bulk/Retail	1,055	-	1,055	100.00%	0.00%	0.00%	0.00%	1,055	-	-	-
1195	652490	Fuel and Lubricants ISF Billings	Bulk/Retail	40,301	-	40,301	100.00%	0.00%	0.00%	0.00%	40,301	-	-	-
1196	652510	Household and Institutional Supplies	Bulk/Retail	1,024	-	1,024	100.00%	0.00%	0.00%	0.00%	1,024	-	-	-
1197	652720	Medical Supplies	Bulk/Retail	307	-	307	100.00%	0.00%	0.00%	0.00%	307	-	-	-
1198	652910	Minor Operating Equipment	Bulk/Retail	20,480	-	20,480	100.00%	0.00%	0.00%	0.00%	20,480	-	-	-
1199	652920	Computer Software	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1200	652990	Other Operating Supplies	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1201	652991	Electrical Supplier	Bulk/Retail	3,120	-	3,120	100.00%	0.00%	0.00%	0.00%	3,120	-	-	-
1202	652992	Electrical Co	Bulk/Retail	3,120	-	3,120	100.00%	0.00%	0.00%	0.00%	3,120	-	-	-
1203	652999	Painting Supplies	Bulk/Retail	1,536	-	1,536	100.00%	0.00%	0.00%	0.00%	1,536	-	-	-
1204	653110	Limerock Clay and Rip Rap	Bulk/Retail	2,048	-	2,048	100.00%	0.00%	0.00%	0.00%	2,048	-	-	-
1205	654110	Books Publications and Subscriptions	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1206	654210	Dues and Memberships	Bulk/Retail	104	-	104	100.00%	0.00%	0.00%	0.00%	104	-	-	-
1207	654310	Tuition	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1208	654360	Other Training Educational Expenses	Bulk/Retail	8,089	-	8,089	100.00%	0.00%	0.00%	0.00%	8,089	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1209	655100	Utilities Parts Etc	Bulk/Retail	364,000	-	364,000	100.00%	0.00%	0.00%	0.00%	364,000	-	-	-
1210	655200	Utilities Repair Etc	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1211	764110	Autos and Trucks	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1212	764220	Radios and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1213	764900	Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1214	Inc1	New Regulation on Lead Parts	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1215	Inc2	WW Pretreatment Ordinance Changes	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1216	764990	Other Machinery and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1217		Total Other Operating Expenses		\$ 3,321,546	\$ -	\$ 3,321,546					\$ 3,321,546	\$ -	\$ -	\$ -
1218		Total NCRWTP Expenses		\$ 4,891,078	\$ -	\$ 4,891,078					\$ 4,891,078	\$ -	\$ -	\$ -
253222-408		NORTHEAST REGIONAL WTP												
253222-408		Personnel Services												
1219	512100	Regular Salaries	Bulk/Retail	\$ 260,857	\$ -	\$ 260,857	100.00%	0.00%	0.00%	0.00%	\$ 260,857	\$ -	\$ -	\$ -
1220	512600	ER 457 Deferred Comp	Bulk/Retail	1,545	-	1,545	100.00%	0.00%	0.00%	0.00%	1,545	-	-	-
1221	514100	Overtime	Bulk/Retail	12,868	-	12,868	100.00%	0.00%	0.00%	0.00%	12,868	-	-	-
1222	515000	Vacation Sell Back	Bulk/Retail	2,911	-	2,911	100.00%	0.00%	0.00%	0.00%	2,911	-	-	-
1223	515200	Special Pay Adjustment	Bulk/Retail	7,110	-	7,110	100.00%	0.00%	0.00%	0.00%	7,110	-	-	-
1224	519100	Reserve for Salary Adjustment	Bulk/Retail	7,565	-	7,565	100.00%	0.00%	0.00%	0.00%	7,565	-	-	-
1225	521100	Social Security Matching	Bulk/Retail	21,908	-	21,908	100.00%	0.00%	0.00%	0.00%	21,908	-	-	-
1226	522100	Retirement Regular	Bulk/Retail	44,832	-	44,832	100.00%	0.00%	0.00%	0.00%	44,832	-	-	-
1227	523150	Health Insurance	Bulk/Retail	55,020	-	55,020	100.00%	0.00%	0.00%	0.00%	55,020	-	-	-
1228	523152	Dental Insurance	Bulk/Retail	2,058	-	2,058	100.00%	0.00%	0.00%	0.00%	2,058	-	-	-
1229	523153	Short Term Disability Ins	Bulk/Retail	378	-	378	100.00%	0.00%	0.00%	0.00%	378	-	-	-
1230	523154	Long Term Disability Ins	Bulk/Retail	798	-	798	100.00%	0.00%	0.00%	0.00%	798	-	-	-
1231	523160	Life Insurance Short and Long Term	Bulk/Retail	737	-	737	100.00%	0.00%	0.00%	0.00%	737	-	-	-
1232	524100	Workers Compensation Regular	Bulk/Retail	2,914	-	2,914	100.00%	0.00%	0.00%	0.00%	2,914	-	-	-
1233	AddPersSalary	Additional Personnel Salary	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1234	AddPersBenefits	Additional Personnel Benefits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1235		Total Personnel Services		\$ 421,500	\$ -	\$ 421,500					\$ 421,500	\$ -	\$ -	\$ -
		Other Operating Expenses												
1236	634207	IT Capital Allocation	Bulk/Retail	\$ 309	\$ -	\$ 309	100.00%	0.00%	0.00%	0.00%	\$ 309	\$ -	\$ -	\$ -
1237	634210	Info Technology Automation Allocation	Bulk/Retail	2,781	-	2,781	100.00%	0.00%	0.00%	0.00%	2,781	-	-	-
1238	634212	IT Microsoft Office Allocation	Bulk/Retail	412	-	412	100.00%	0.00%	0.00%	0.00%	412	-	-	-
1239	634805	Emergency Maintenance and Repair	Bulk/Retail	52,000	-	52,000	100.00%	0.00%	0.00%	0.00%	52,000	-	-	-
1240	634980	Interdepartmental Payment For Services	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1241	634999	Other Contractual Services	Bulk/Retail	71,680	-	71,680	100.00%	0.00%	0.00%	0.00%	71,680	-	-	-
1242	640300	Out of County Travel Professional Development	Bulk/Retail	2,489	-	2,489	100.00%	0.00%	0.00%	0.00%	2,489	-	-	-
1243	640410	Motor Pool Rental Charge	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1244	641230	Telephone Access Charges	Bulk/Retail	410	-	410	100.00%	0.00%	0.00%	0.00%	410	-	-	-
1245	641700	Cellular Telephone	Bulk/Retail	3,733	-	3,733	100.00%	0.00%	0.00%	0.00%	3,733	-	-	-
1246	641950	Postage Freight and UPS	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1247	643100	Electricity	Bulk/Retail	70,389	-	70,389	100.00%	0.00%	0.00%	0.00%	70,389	-	-	-
1248	643300	Trash and Garbage Disposal	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1249	644100	Rent - Building	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1250	646314	Maintenance Landscaping	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1251	646320	Landscape Materials	Bulk/Retail	5,120	-	5,120	100.00%	0.00%	0.00%	0.00%	5,120	-	-	-
1252	646430	Fleet Maint ISF Labor and Overhead	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1253	646440	Fleet Maint ISF Parts and Sublet	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1254	651110	Office Supplies General	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1255	651950	Minor Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1256	652110	Clothing and Uniform Purchases	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1257	652140	Personal Safety Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1258	652310	Fertilizer Herbicides and Chemicals	Bulk/Retail	46,666	-	46,666	100.00%	0.00%	0.00%	0.00%	46,666	-	-	-
1259	652490	Fuel and Lubricants ISF Billings	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1260	652910	Minor Operating Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1261	652989	Lumber and Laminates	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1262	652990	Other Operating Supplies	Bulk/Retail	14,336	-	14,336	100.00%	0.00%	0.00%	0.00%	14,336	-	-	-
1263	652992	Electrical Co	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1264	652999	Painting Supplies	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1265	654360	Other Training Educational Expenses	Bulk/Retail	3,733	-	3,733	100.00%	0.00%	0.00%	0.00%	3,733	-	-	-
1266	655100	Utilities Parts Etc	Bulk/Retail	52,000	-	52,000	100.00%	0.00%	0.00%	0.00%	52,000	-	-	-
1267	655200	Utilities Repair Etc	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1268	764220	Radios and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019		Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
					Adjustments		Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1269	764900	Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1270	764990	Other Machinery and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1271		Total Other Operating Expenses		\$ 326,058	\$ -	\$ 326,058					\$ 326,058	\$ -	\$ -	\$ -
1272		Total Northeast Regional WTP Expenses		\$ 747,559	\$ -	\$ 747,559					\$ 747,559	\$ -	\$ -	\$ -
253250-408		WATER LABORATORY												
		Personnel Services												
1273	512100	Regular Salaries	Bulk/Retail	\$ 436,667	\$ -	\$ 436,667	100.00%	0.00%	0.00%	0.00%	\$ 436,667	\$ -	\$ -	\$ -
1274	512600	ER 457 Deferred Comp	Bulk/Retail	2,575	-	2,575	100.00%	0.00%	0.00%	0.00%	2,575	-	-	-
1275	514100	Overtime	Bulk/Retail	14,951	-	14,951	100.00%	0.00%	0.00%	0.00%	14,951	-	-	-
1276	515000	Vacation Sell Back	Bulk/Retail	1,079	-	1,079	100.00%	0.00%	0.00%	0.00%	1,079	-	-	-
1277	515200	Special Pay Adjustment	Bulk/Retail	34,059	-	34,059	100.00%	0.00%	0.00%	0.00%	34,059	-	-	-
1278	518100	Termination Pay	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1279	519100	Reserve for Salary Adjustment	Bulk/Retail	12,664	-	12,664	100.00%	0.00%	0.00%	0.00%	12,664	-	-	-
1280	521100	Social Security Matching	Bulk/Retail	38,404	-	38,404	100.00%	0.00%	0.00%	0.00%	38,404	-	-	-
1281	522100	Retirement Regular	Bulk/Retail	45,243	-	45,243	100.00%	0.00%	0.00%	0.00%	45,243	-	-	-
1282	523150	Health Insurance	Bulk/Retail	96,285	-	96,285	100.00%	0.00%	0.00%	0.00%	96,285	-	-	-
1283	523152	Dental Insurance	Bulk/Retail	3,602	-	3,602	100.00%	0.00%	0.00%	0.00%	3,602	-	-	-
1284	523153	Short Term Disability Ins	Bulk/Retail	662	-	662	100.00%	0.00%	0.00%	0.00%	662	-	-	-
1285	523154	Long Term Disability Ins	Bulk/Retail	1,397	-	1,397	100.00%	0.00%	0.00%	0.00%	1,397	-	-	-
1286	523160	Life Insurance Short and Long Term	Bulk/Retail	1,225	-	1,225	100.00%	0.00%	0.00%	0.00%	1,225	-	-	-
1287	524100	Workers Compensation Regular	Bulk/Retail	9,907	-	9,907	100.00%	0.00%	0.00%	0.00%	9,907	-	-	-
1288	AddPersSalary	Additional Personnel Salary	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1289	AddPersBenefits	Additional Personnel Benefits	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1290		Total Personnel Services		\$ 698,719	\$ -	\$ 698,719					\$ 698,719	\$ -	\$ -	\$ -
		Other Operating Expenses												
1291	634207	IT Capital Allocation	Bulk/Retail	\$ 6,489	\$ -	\$ 6,489	100.00%	0.00%	0.00%	0.00%	\$ 6,489	\$ -	\$ -	\$ -
1292	634210	Info Technology Automation Allocation	Bulk/Retail	42,024	-	42,024	100.00%	0.00%	0.00%	0.00%	42,024	-	-	-
1293	634211	IT Billing Hours Allocation	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1294	634212	IT Microsoft Office Allocation	Bulk/Retail	824	-	824	100.00%	0.00%	0.00%	0.00%	824	-	-	-
1295	634980	Interdepartmental Payment For Services	Bulk/Retail	54,075	-	54,075	100.00%	0.00%	0.00%	0.00%	54,075	-	-	-
1296	634999	Other Contractual Services	Bulk/Retail	165,990	-	165,990	100.00%	0.00%	0.00%	0.00%	165,990	-	-	-
1297	640300	Out of County Travel Professional Development	Bulk/Retail	1,659	-	1,659	100.00%	0.00%	0.00%	0.00%	1,659	-	-	-
1298	640410	Motor Pool Rental Charge	Bulk/Retail	205	-	205	100.00%	0.00%	0.00%	0.00%	205	-	-	-
1299	640415	Motor Pool Capital Recovery Charge	Bulk/Retail	13,107	-	13,107	100.00%	0.00%	0.00%	0.00%	13,107	-	-	-
1300	641230	Telephone Access Charges	Bulk/Retail	614	-	614	100.00%	0.00%	0.00%	0.00%	614	-	-	-
1301	641700	Cellular Telephone	Bulk/Retail	1,037	-	1,037	100.00%	0.00%	0.00%	0.00%	1,037	-	-	-
1302	641900	Telephone System Support Allocation	Bulk/Retail	614	-	614	100.00%	0.00%	0.00%	0.00%	614	-	-	-
1303	641950	Postage Freight and UPS	Bulk/Retail	3,072	-	3,072	100.00%	0.00%	0.00%	0.00%	3,072	-	-	-
1304	645260	Auto Insurance	Bulk/Retail	6,700	-	6,700	100.00%	0.00%	0.00%	0.00%	6,700	-	-	-
1305	646430	Fleet Maint ISF Labor and Overhead	Bulk/Retail	2,184	-	2,184	100.00%	0.00%	0.00%	0.00%	2,184	-	-	-
1306	646440	Fleet Maint ISF Parts and Sublet	Bulk/Retail	1,664	-	1,664	100.00%	0.00%	0.00%	0.00%	1,664	-	-	-
1307	646445	Fleet Non Maint ISF Parts and Sublet	Bulk/Retail	624	-	624	100.00%	0.00%	0.00%	0.00%	624	-	-	-
1308	646610	Communication Equipment RM Outside Vendors	Bulk/Retail	728	-	728	100.00%	0.00%	0.00%	0.00%	728	-	-	-
1309	647110	Printing and/or Binding Outside Vendors	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1310	649010	Licenses and Permits	Bulk/Retail	102	-	102	100.00%	0.00%	0.00%	0.00%	102	-	-	-
1311	651110	Office Supplies General	Bulk/Retail	5,018	-	5,018	100.00%	0.00%	0.00%	0.00%	5,018	-	-	-
1312	651910	Minor Office Equipment	Bulk/Retail	1,536	-	1,536	100.00%	0.00%	0.00%	0.00%	1,536	-	-	-
1313	651930	Minor Office Furniture	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1314	651950	Minor Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1315	652110	Clothing and Uniform Purchases	Bulk/Retail	726	-	726	100.00%	0.00%	0.00%	0.00%	726	-	-	-
1316	652130	Clothing and Uniform Rental	Bulk/Retail	2,904	-	2,904	100.00%	0.00%	0.00%	0.00%	2,904	-	-	-
1317	652310	Fertilizer Herbicides and Chemicals	Bulk/Retail	81,437	-	81,437	100.00%	0.00%	0.00%	0.00%	81,437	-	-	-
1318	652490	Fuel and Lubricants ISF Billings	Bulk/Retail	5,908	-	5,908	100.00%	0.00%	0.00%	0.00%	5,908	-	-	-
1319	652720	Medical Supplies	Bulk/Retail	410	-	410	100.00%	0.00%	0.00%	0.00%	410	-	-	-
1320	652910	Minor Operating Equipment	Bulk/Retail	16,384	-	16,384	100.00%	0.00%	0.00%	0.00%	16,384	-	-	-
1321	652920	Computer Software	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1322	652990	Other Operating Supplies	Bulk/Retail	22,938	-	22,938	100.00%	0.00%	0.00%	0.00%	22,938	-	-	-
1323	654110	Books Publications and Subscriptions	Bulk/Retail	512	-	512	100.00%	0.00%	0.00%	0.00%	512	-	-	-
1324	654210	Dues and Memberships	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1325	654360	Other Training Educational Expenses	Bulk/Retail	4,978	-	4,978	100.00%	0.00%	0.00%	0.00%	4,978	-	-	-
1326	655100	Utilities Parts Etc	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1327	764220	Radios and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1328	764900	Data Processing Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019	Adjustments	Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
							Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1329	764990	Other Machinery and Equipment	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1330		Total Other Operating Expenses		\$ 444,463	\$ -	\$ 444,463					\$ 444,463	\$ -	\$ -	\$ -
1331		Total Water Laboratory Expenses		\$ 1,143,182	\$ -	\$ 1,143,182					\$ 1,143,182	\$ -	\$ -	\$ -
	919010-408	RESERVES												
1332	991000	Reserve for Contingencies	OpExp	\$ -	\$ -	\$ -	55.89%	28.67%	5.93%	9.51%	\$ -	\$ -	\$ -	\$ -
1333	992100	Reserve Attrition - Salary Savings	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1334	998000	Reserve for Cash Balance (Ch 129.01 F.S.)	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1335		Total Reserves Expenses		\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
	929010-408	INTERFUND TRANSFERS - BCC												
1336	910010	Transfer to General Fund 001	Indirect	\$ 95,778	\$ -	\$ 95,778	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ 95,778	\$ -
1337	911070	Transfer to Impact Fee Administration 107	OpExp	106,609	-	106,609	55.89%	28.67%	5.93%	9.51%	59,582	30,568	6,318	10,141
1338	913010	Transfer to County Wide CIP 301	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1339	914090	Transfer to Water and Sewer Special Assessments 409	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1340	914100	Transfer to County Water/Sewer Debt Service 410	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1341	914120	Transfer to County Water Capital Project 412	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1342	914140	Transfer to County Sewer Capital Project 414	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1343	914700	Transfer to 470 S Waste Displ Srv	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1344	914730	Transfer To 473 Mandatory Trash Collection	OpExp	257,116	-	257,116	55.89%	28.67%	5.93%	9.51%	143,697	73,722	15,238	24,458
1345	915050	Transfer to 505 IT Ops	OpExp	123,824	-	123,824	55.89%	28.67%	5.93%	9.51%	69,203	35,504	7,338	11,779
1346	915060	Transfer to 506 IT Capital	OpExp	130,320	-	130,320	55.89%	28.67%	5.93%	9.51%	72,834	37,367	7,723	12,397
1347		Total Interfund Transfers - BCC Expenses		\$ 713,647	\$ -	\$ 713,647					\$ 345,317	\$ 177,161	\$ 132,396	\$ 58,774
1348		SUBTOTAL 0902 COLLIER COUNTY WATER-SEWER DISTRICT		\$ 43,170,758	\$ -	\$ 43,170,758					\$ 24,244,891	\$ 11,726,597	\$ 3,027,688	\$ 4,171,582
	233354-408	FGUA GOLDEN GATE AQISITION												
1349	FGUA	Incremental Operating Expenses - FGUA Golden Gate Acquisition	GGWater	\$ 1,189,547	\$ -	\$ 1,189,547	22.22%	77.78%	0.00%	0.00%	\$ 264,362	\$ 925,184	\$ -	\$ -
1349	AddPersSalary	Additional Personnel Salary	DirRetail	137,702	-	137,702	0.00%	100.00%	0.00%	0.00%	-	137,702	-	-
1350	AddPersBenefits	Additional Personnel Benefits	DirRetail	75,541	-	75,541	0.00%	100.00%	0.00%	0.00%	-	75,541	-	-
1351		Total FGUA Golden Gate Acquisition Expenses		\$ 1,402,790	\$ -	\$ 1,402,790					\$ 264,362	\$ 1,138,427	\$ -	\$ -
		OTHER OPERATING EXPENSES												
1352		Contingency Allowance (1.00% of Operating Expenses)	OpExp	\$ 445,735	\$ -	\$ 445,735	55.89%	28.67%	5.93%	9.51%	\$ 249,114	\$ 127,805	\$ 26,417	\$ 42,400
1353		Bad Debt Allowance (0.25% of Rate Revenues)	DirRetail	174,741	-	174,741	0.00%	100.00%	0.00%	0.00%	-	174,741	-	-
1354		Allowance for Capital Project Expenditures Reclassified as Operating Expenses	OpExp	900,000	-	900,000	55.89%	28.67%	5.93%	9.51%	502,994	258,056	53,338	85,612
1355		Total Other Operating Expenses		\$ 1,520,476	\$ -	\$ 1,520,476					\$ 752,108	\$ 560,602	\$ 79,755	\$ 128,012
1356		FGUA GOLDEN GATE OPERATING EXPENSES - ALL	DirRetail	\$ -	\$ -	\$ -	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
1357		Total Operating Expenses		\$ 46,094,024	\$ -	\$ 46,094,024					\$ 25,261,361	\$ 13,425,626	\$ 3,107,443	\$ 4,299,594
1358		Personnel Services		\$ 16,035,401	\$ -	\$ 16,035,401					\$ 8,949,056	\$ 4,034,385	\$ 889,870	\$ 2,162,089
1359		Other Operating Expenses		30,058,623	-	30,058,623					16,312,305	9,391,241	2,217,573	2,137,505
1360		Total Operating Expenses		<u>\$ 46,094,024</u>	<u>\$ -</u>	<u>\$ 46,094,024</u>					<u>\$ 25,261,361</u>	<u>\$ 13,425,626</u>	<u>\$ 3,107,443</u>	<u>\$ 4,299,594</u>
1361		Allocation of Customer Service Operating Expenses									\$ 63	\$ 4,299,531	\$ -	\$ (4,299,594)
1362		Subtotal									25,261,424	17,725,157	3,107,443	-
1363		Allocation of Indirect Expenses									1,826,115	1,281,328	(3,107,443)	
1364		Adjusted Operating Expenses		<u>\$ 46,094,024</u>	<u>\$ -</u>	<u>\$ 46,094,024</u>					<u>\$ 27,087,539</u>	<u>\$ 19,006,485</u>	<u>\$ -</u>	<u>\$ -</u>
		OTHER REVENUE REQUIREMENTS												
		<u>DEBT SERVICE</u>												
1365		Water and Sewer Refunding Revenue Bonds, Series 2013	Bulk/Retail	\$ 1,082,245	\$ -	\$ 1,082,245	100.00%	0.00%	0.00%	0.00%	\$ 1,082,245	\$ -	\$ -	\$ -
1366		Water and Sewer Refunding Revenue Bonds, Series 2015	Bulk/Retail	1,583,011	-	1,583,011	100.00%	0.00%	0.00%	0.00%	1,583,011	-	-	-
1367		Water and Sewer Refunding Revenue Bonds, Series 2016	Bulk/Retail	1,340,181	-	1,340,181	100.00%	0.00%	0.00%	0.00%	1,340,181	-	-	-

Table 4-6

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Allocation of Net Revenue Requirements to Wholesale Water Service - Fiscal Year 2019

Line No.	Expenditure Code	Description	Allocation Reference [1]	Allocated Fiscal Year 2019		Adjusted Fiscal Year 2019	Allocation Percentages				Allocation			
					Adjustments		Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1368		Water and Sewer Revenue Bonds, Series 2018	DirRetail	1,704,534	-	1,704,534	0.00%	100.00%	0.00%	0.00%	-	1,704,534	-	-
1368		Developer Note	DirRetail	-	-	-	0.00%	100.00%	0.00%	0.00%	-	-	-	-
1369		Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	Bulk/Retail	6,122,098	-	6,122,098	100.00%	0.00%	0.00%	0.00%	6,122,098	-	-	-
1370		Additional Bonds, Series 2020	Bulk/Retail	-	-	-	100.00%	0.00%	0.00%	0.00%	-	-	-	-
1371		Total Debt Service		\$ 11,832,069	\$ -	\$ 11,832,069					\$ 10,127,535	\$ 1,704,534	\$ -	\$ -
1372		Less Growth-Related Debt Service Funded from Impact Fees	Bulk/Retail	\$ 5,626,075	\$ -	\$ 5,626,075	100.00%	0.00%	0.00%	0.00%	\$ 5,626,075	\$ -	\$ -	\$ -
1373		Net Debt Service Funded from Rates		\$ 6,205,994	\$ -	\$ 6,205,994					\$ 4,501,460	\$ 1,704,534	\$ -	\$ -
1374		Transfer to Renewal and Replacement Fund	WAssets	\$ -	\$ -	\$ -	73.04%	26.96%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
1375		Capital Funded from Rates	DepCapital	440,913	-	440,913	57.94%	42.06%	0.00%	0.00%	255,471	185,442	-	-
1376		Transfer to Water Capital Account	WAssets	19,151,915	-	19,151,915	73.04%	26.96%	0.00%	0.00%	13,988,412	5,163,503	-	-
1377		Other Interfund Transfers	OpExp	-	-	-	55.89%	28.67%	5.93%	9.51%	-	-	-	-
1378		Transfer to Rate Stabilization Fund	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
1379		Deposits to Working Capital	Indirect	-	-	-	0.00%	0.00%	100.00%	0.00%	-	-	-	-
1380		TOTAL OTHER REVENUE REQUIREMENTS		\$ 25,798,822	\$ -	\$ 25,798,822					\$ 18,745,342	\$ 7,053,480	\$ -	\$ -
1381		Gross Revenue Requirements		\$ 71,892,846	\$ -	\$ 71,892,846					\$ 45,832,881	\$ 26,059,965	\$ -	\$ -
		Less Income and Funds from Other Sources												
1382		Other Operating Revenue	OtherRev	\$ 1,077,167	\$ -	\$ 1,077,167	0.00%	100.00%	0.00%	0.00%	\$ -	\$ 1,077,167	\$ -	\$ -
1383		Transfers from Other County Funds	DirRetail	922,703	-	922,703	0.00%	100.00%	0.00%	0.00%	-	922,703	-	-
1384		Unrestricted Interest Income	Interest	321,126	-	321,126	77.01%	22.99%	0.00%	0.00%	247,303	73,824	-	-
1385		Estimated Water Restriction Surcharge Revenue	NA	-	-	-	0.00%	0.00%	0.00%	0.00%	-	-	-	-
1386		Transfer from Rate Stabilization Fund	NA	-	-	-	0.00%	0.00%	0.00%	0.00%	-	-	-	-
1387		NET REVENUE REQUIREMENTS		\$ 69,571,850	\$ -	\$ 69,571,850					\$ 45,585,579	\$ 23,986,271	\$ -	\$ -
1388		Percent of Total Net Revenue Requirements				100.00%					65.52%	34.48%	0.00%	0.00%

Footnotes:

[1] Allocation references shown on Table 4-7.

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

Line No.	Description	Basis	Allocation Percentages			
			Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1	Bulk / Retail Cost	Bulk/Retail	100.00%	0.00%	0.00%	0.00%
2	Direct Retail Cost	DirRetail	0.00%	100.00%	0.00%	0.00%
3	Shared Cost	Shared	0.00%	0.00%	0.00%	100.00%
4	Indirect Cost	Indirect	0.00%	0.00%	100.00%	0.00%
5	Customer Service	CustServ	0.00%	0.00%	0.00%	100.00%
6	Equal	Equal	50.00%	50.00%	0.00%	0.00%
7	Salaries	Salaries	58.36%	25.10%	4.85%	11.68%
8	Operating Expense	OpExp	55.89%	28.67%	5.93%	9.51%
9	Customer Accounts	Accounts	0.00%	100.00%	0.00%	0.00%
10	Water Assets	WAssets	73.04%	26.96%	0.00%	0.00%
11	Applicable CIP	CIP	40.08%	59.92%	0.00%	0.00%
12	Wastewater Treated	WaterTreat	0.72%	99.28%	0.00%	0.00%
13	Transmission and Distribution - Linear Feet	TDLF	39.28%	60.72%	0.00%	0.00%
14	Transmission and Distribution - Weighted Inches	TDWI	56.29%	43.71%	0.00%	0.00%
15	Departmental Capital	DepCapital	57.94%	42.06%	0.00%	0.00%
16	Interest Income With Debt Service Component	Interest	77.01%	22.99%	0.00%	0.00%
17	Interest Income With Debt Service Component	InterestNoDebt	73.04%	26.96%	0.00%	0.00%
18	Other Revenue	OtherRev	0.00%	100.00%	0.00%	0.00%
19	Golden Gate Water Treatment Allocation	GGWater	22.22%	77.78%	0.00%	0.00%
20	Not Applicable	NA	0.00%	0.00%	0.00%	0.00%

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

Line No.	Description	Basis	Allocation Percentages			
			Bulk / Retail	Retail Only	Indirect Costs	Customer Service
1	Bulk / Retail Cost	Bulk/Retail	100.00%	0.00%	0.00%	0.00%
2	Direct Retail Cost	DirRetail	0.00%	100.00%	0.00%	0.00%
3	Shared Cost	Shared	0.00%	0.00%	0.00%	100.00%
4	Indirect Cost	Indirect	0.00%	0.00%	100.00%	0.00%
5	Customer Service	CustServ	0.00%	0.00%	0.00%	100.00%
6	Equal	Equal	50.00%	50.00%	0.00%	0.00%
7	Salaries	Salaries	58.36%	25.10%	4.85%	11.68%
8	Operating Expense	OpExp	55.89%	28.67%	5.93%	9.51%
9	Customer Accounts	Accounts	0.00%	100.00%	0.00%	0.00%
10	Water Assets	WAssets	73.04%	26.96%	0.00%	0.00%
11	Applicable CIP	CIP	40.08%	59.92%	0.00%	0.00%
12	Wastewater Treated	WaterTreat	0.72%	99.28%	0.00%	0.00%
13	Transmission and Distribution - Linear Feet	TDLF	39.28%	60.72%	0.00%	0.00%
14	Transmission and Distribution - Weighted Inches	TDWI	56.29%	43.71%	0.00%	0.00%
15	Departmental Capital	DepCapital	57.94%	42.06%	0.00%	0.00%
16	Interest Income With Debt Service Component	Interest	77.01%	22.99%	0.00%	0.00%
17	Interest Income With Debt Service Component	InterestNoDebt	73.04%	26.96%	0.00%	0.00%
18	Other Revenue	OtherRev	0.00%	100.00%	0.00%	0.00%
19	Golden Gate Water Treatment Allocation	GGWater	22.22%	77.78%	0.00%	0.00%
20	Not Applicable	NA	0.00%	0.00%	0.00%	0.00%

A. OPERATING EXPENSE ALLOCATOR

(Does not include Utilities Administration or Water Administration)

Department	Allocation				
	Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Total
21 PUBLIC UTILITIES DIVISION ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
22 PUD FACILITIES MANAGEMENT	-	-	-	700,079	700,079
23 PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT	404,246	3,686,100	1,510,525	66,146	5,667,016
24 PUBLIC UTILITIES INVENTORY CONTROL	238,254	122,234	25,265	40,552	426,305
25 WASTEWATER OPERATIONS ADMINISTRATION	-	-	-	-	-
26 WATER OPERATIONS ADMINISTRATION	-	-	-	-	-
27 PUBLIC UTILITY STAKE AND LOCATES	-	656,426	-	-	656,426
28 PUBLIC UTILITIES DEPARTMENT TECH	-	-	863,197	-	863,197
29 UBCS MANAGEMENT AND PERFORMANCE OVERSIGHT	-	-	-	-	-
30 COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING	-	-	-	704,185	704,185
31 ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM	14	935,524	-	-	935,537
32 PUBLIC UTILITIES DIVISION CUSTOMER SERVICE	-	-	-	581,742	581,742
33 CONTRACT MGT AND UTILITY ORDINANCE ENFORCEMENT	-	-	-	-	-
34 PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT	575,991	861,211	-	-	1,437,202
35 NCWRF	-	-	-	-	-
36 IQ MAINTENANCE	-	-	-	-	-
37 IQ ADMINISTRATION	-	-	-	-	-
38 WASTEWATER POWER SYSTEM AND INSTRUMENTATION	-	-	-	-	-
39 WASTEWATER COMPLIANCE AND LAB SERVICES	-	-	-	-	-
40 WASTEWATER FIELD OPERATIONS	-	-	-	-	-
41 SCWRF	-	-	-	-	-
42 NORTHEAST WRF	-	-	-	-	-
43 SCRWTP	6,417,917	-	-	-	6,417,917
44 DISTRIBUTION	2,907,657	4,495,198	-	-	7,402,855
45 WELLFIELD / OUTLYING STATIONS MAINTENANCE	4,594,981	-	-	-	4,594,981
46 METER OPERATIONS	-	-	-	1,911,559	1,911,559
47 WATER POWER SYSTEM AND INSTRUMENTATION	1,340,958	-	-	-	1,340,958
48 NCRWTP	4,891,078	-	-	-	4,891,078
49 NORTHEAST REGIONAL WTP	747,559	-	-	-	747,559
50 WATER LABORATORY	1,143,182	-	-	-	1,143,182
51 RESERVES	-	-	-	-	-

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

52	INTERFUND TRANSFERS - BCC	345,317	177,161	132,396	58,774	713,647	
53	OTHER OPERATING EXPENSES	752,108	560,602	79,755	128,012	1,520,476	
54	FGUA GOLDEN GATE AQUISIITION	264,362	1,138,427	-	-	1,402,790	
55							
56	Percent of Total	\$ 24,623,624	\$ 12,632,882	\$ 2,611,137	\$ 4,191,049	\$ 44,058,692	\$44,058,692
		55.89%	28.67%	5.93%	9.51%	100.00%	

B. SALARIES ALLOCATOR

Department	Allocation					Total
	Bulk / Retail	Retail Only	Indirect Costs	Customer Service		
57	\$ -	\$ -	\$ -	\$ -	\$ -	-
58	-	-	-	-	-	-
59	257,516	132,116	27,308	43,830		460,770
60	128,205	-	65,774	-		193,979
61	-	-	-	-		-
62	147,592	75,720	15,651	25,121		264,084
63	-	280,936	-	-		280,936
64	-	-	335,331	-		335,331
65	-	-	-	-		-
66	-	-	-	177,209		177,209
67	4	243,939	-	-		243,943
68	-	-	-	278,758		278,758
69	-	-	-	-		-
70	338,060	505,461	-	-		843,522
71	-	-	-	-		-
72	-	-	-	-		-
73	-	-	-	-		-
74	-	-	-	-		-
75	-	-	-	-		-
76	-	-	-	-		-
77	-	-	-	-		-
78	-	-	-	-		-
79	1,123,960	-	-	-		1,123,960
80	684,907	1,058,961	-	-		1,743,868
81	569,050	-	-	-		569,050
82	-	-	-	543,687		543,687
83	499,205	-	-	-		499,205
84	894,512	-	-	-		894,512
85	260,857	-	-	-		260,857
86	436,667	-	-	-		436,667
87	-	-	-	-		-
88	-	-	-	-		-
89	-	-	-	-		-
90	\$ 5,340,535	\$ 2,297,134	\$ 444,063	\$ 1,068,605	\$	9,150,338
91	58.36%	25.10%	4.85%	11.68%		100.00%

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

C. CUSTOMER ACCOUNTS ALLOCATOR

	Bulk / Retail	Retail Only	Total
92 Total Water Customers	1	71,875	71,876
93 Less Golden Gate System Single Family Residential Customers	-	(3,308)	(3,308)
94 Less Golden Gate System Multifamily Residential Customers	-	(110)	(110)
95 Less Golden Gate System Commercial Customers	-	(306)	(306)
96 Adjusted Water Customers	1	68,151	68,152
97 Percentage	0.00%	100.00%	100.00%

D. ASSET ALLOCATOR (NO GOLDEN GATE SYSTEM ASSETS)

	Bulk / Retail-Related Plant Assets				Retail-Only Plant Assets			
	Supply	Treatment	Transmission	Total	Distribution	Fire Hydrant	Meter	Total
98 Water Plant Assets	\$ 84,818,901	\$ 214,233,219	\$ 89,572,031	\$ 388,624,151	\$ 135,542,300	\$ 12,046	\$ 7,897,406	\$ 143,451,752
99 Percent of Total				73.04%				26.96%
								Total Water Plant Assets
								\$ 532,075,904

E. APPLICABLE CIP ALLOCATOR

	Water Treatment and Transmission	Total Water Projects in CIP
100 Renewal and Replacement Projects in 6-Year CIP	\$ 63,645,713	\$ 158,807,497
101 Percent of Total		40.08%

F. WATER TREATED ALLOCATOR

	Bulk Marco Shores Water Projected to Be Treated [*]	Total Water Estimated to Be Treated in FY 2019 By District [*]
102 Water Treated	62,184	8,655,151
103 Less Golden Gate System Flows		-
104 Water Treated	62,184	8,655,151
105 Percent of Total		0.72%

[*] Does not reflect non-revenue or unbilled water.

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

G. TRANSMISSION AND DISTRIBUTION LINES ALLOCATOR

	Line Size	Water Main			Water Main		
		Length (LF)	Bulk / Retail	Retail Only	Diameter (Inches)	Bulk / Retail	Retail Only
106	2"	24,992	-	24,992	49,984	-	49,984
107	2.5"	505	-	505	1,262	-	1,262
108	3"	2,661	-	2,661	7,983	-	7,983
109	4"	88,318	-	88,318	353,273	-	353,273
110	6"	1,014,233	-	1,014,233	6,085,396	-	6,085,396
111	8"	2,208,768	-	2,208,768	17,670,146	-	17,670,146
112	10"	800,477	800,477	-	8,004,774	8,004,774	-
113	12"	652,317	652,317	-	7,827,807	7,827,807	-
114	14"	1,342	1,342	-	18,784	18,784	-
115	16"	360,528	360,528	-	5,768,447	5,768,447	-
116	18"	5,478	5,478	-	98,601	98,601	-
117	20"	101,575	101,575	-	2,031,508	2,031,508	-
118	24"	77,570	77,570	-	1,861,677	1,861,677	-
119	30"	58,205	58,205	-	1,746,160	1,746,160	-
120	36"	94,760	94,760	-	3,411,355	3,411,355	-
121	42"	2,543	2,543	-	106,816	106,816	-
122	48"	5,086	5,086	-	244,112	244,112	-
123	Total	5,499,358	2,159,881	3,339,477	55,288,084	31,120,041	24,168,043
124	Percent of Total	100.00%	39.28%	60.72%	100.00%	56.29%	43.71%

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

H. DEPARTMENTAL CAPITAL ALLOCATOR

	Department	Departmental Capital Allocable to Water System	Rate Classification Allocation Percentages				Rate Classification Allocation Amounts			
			Bulk / Retail	Retail Only	Indirect Costs	Customer Service	Bulk / Retail	Retail Only	Indirect Costs	Customer Service
125	PUBLIC UTILITIES DIVISION ADMINISTRATION	\$ 3,445	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 3,445	\$ -
126	PUD FACILITIES MANAGEMENT	1,605	0.0%	0.0%	0.0%	100.0%	-	-	-	1,605
127	PUBLIC UTILITIES DIVISION OPERATIONS SUPPORT	4,619	7.1%	0.0%	65.0%	0.0%	329	-	3,004	-
128	PUBLIC UTILITIES INVENTORY CONTROL	1,376	55.9%	0.0%	28.7%	0.0%	769	-	394	-
129	WASTEWATER OPERATIONS ADMINISTRATION	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
130	WATER OPERATIONS ADMINISTRATION	11,286	39.7%	49.3%	4.2%	6.8%	4,480	5,568	475	762
131	PUBLIC UTILITY STAKE AND LOCATES	28,345	0.0%	100.0%	0.0%	0.0%	-	28,345	-	-
132	PUBLIC UTILITIES DEPARTMENT TECH	12,191	0.0%	0.0%	0.0%	0.0%	-	-	-	-
133	UBCS MANAGEMENT AND PERFORMANCE OVERSIGHT	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
134	COLLIER COUNTY WATER-SEWER DISTRICT CLIENT BILLING	702	0.0%	0.0%	0.0%	100.0%	-	-	-	702
135	ACCOUNTING/ASSESSMENTS/ESTOPPEL PROGRAM	5,099	0.0%	0.0%	0.0%	0.0%	-	-	-	-
136	PUBLIC UTILITIES DIVISION CUSTOMER SERVICE	4,514	0.0%	0.0%	0.0%	100.0%	-	-	-	4,514
137	CONTRACT MGT AND UTILITY ORDINANCE ENFORCEMENT	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
138	PUBLIC UTILITIES PLANNING AND PROJECT MANAGEMENT	9,368	40.1%	59.9%	0.0%	0.0%	3,755	5,614	-	-
139	NCWRF	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
140	IQ MAINTENANCE	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
141	IQ ADMINISTRATION	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
142	WASTEWATER POWER SYSTEM AND INSTRUMENTATION	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
143	WASTEWATER COMPLIANCE AND LAB SERVICES	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
144	WASTEWATER FIELD OPERATIONS	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
145	SCWRF	-	0.0%	0.0%	0.0%	0.0%	-	-	-	-
146	NORTHEAST WRF	25,500	0.0%	0.0%	0.0%	0.0%	-	-	-	-
147	SCRWTP	36,618	100.0%	0.0%	0.0%	0.0%	36,618	-	-	-
148	DISTRIBUTION	139,652	39.3%	60.7%	0.0%	0.0%	54,852	84,800	-	-
149	WELLFIELD / OUTLYING STATIONS MAINTENANCE	12,240	100.0%	0.0%	0.0%	0.0%	12,240	-	-	-
150	METER OPERATIONS	28,691	0.0%	0.0%	0.0%	100.0%	-	-	-	28,691
151	WATER POWER SYSTEM AND INSTRUMENTATION	30,090	100.0%	0.0%	0.0%	0.0%	30,090	-	-	-
152	NCRWTP	63,240	100.0%	0.0%	0.0%	0.0%	63,240	-	-	-
153	NORTHEAST REGIONAL WTP	25,500	100.0%	0.0%	0.0%	0.0%	25,500	-	-	-
154	WATER LABORATORY	10,506	100.0%	0.0%	0.0%	0.0%	10,506	-	-	-
155	ADDITIONAL PERSONNEL EQUIPMENT COSTS	21,325	16.3%	83.7%	0.0%	0.0%	3,470	17,855	-	-
156	Total	<u>\$ 475,913</u>					<u>\$ 245,848</u>	<u>\$ 142,183</u>	<u>\$ 7,319</u>	<u>\$ 36,275</u>
157	Allocation of Customer Service Costs						Accounts 1	36,274	-	(36,275)
158	Subtotal						<u>\$ 245,849</u>	<u>\$ 178,458</u>	<u>\$ 7,319</u>	<u>\$ -</u>
159	Allocation of Indirect Costs						4,241	3,078	(7,319)	-
160	Adjusted Total						<u>\$ 250,090</u>	<u>\$ 181,536</u>	<u>\$ -</u>	<u>\$ -</u>
161	Percent of Adjusted Total						57.94%	42.06%	0.00%	0.00%

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

I. UNRESTRICTED INTEREST INCOME ALLOCATOR - WITH DEBT SERVICE COMPONENT

	<u>Fund</u>	Unrestricted Interest Income Allocable to Water System	Allocation Factor	Rate Classification Allocation Amounts			
				Bulk / Retail	Retail Only	Indirect Costs	Customer Service
162	Revenue Fund	\$ 197,714	Indirect	\$ -	\$ -	\$ 197,714	\$ -
163	Renewal and Replacement Fund (Water)	1,125	WAssets	822	303	-	-
164	Water Capital Account	83,245	WAssets	60,801	22,443	-	-
165	Bond Reserve	-	Input	-	-	-	-
166	Debt Service Sinking Fund	39,042	Input	33,418	5,624	-	-
167	Total	<u>\$ 321,126</u>		\$ 95,041	\$ 28,371	\$ 197,714	\$ -
168	Allocation of Customer Service Costs		Accounts	-	-	-	-
169	Subtotal			\$ 95,041	\$ 28,371	\$ 197,714	\$ -
170	Allocation of Indirect Costs			152,262	45,452	(197,714)	-
171	Adjusted Total			\$ 247,303	\$ 73,824	\$ -	\$ -
172	Percent of Adjusted Total			77.01%	22.99%	0.00%	0.00%

J. UNRESTRICTED INTEREST INCOME ALLOCATOR - WITHOUT DEBT SERVICE COMPONENT

	<u>Fund</u>	Unrestricted Interest Income Allocable to Water System	Allocation Factor	Rate Classification Allocation Amounts			
				Bulk / Retail	Retail Only	Indirect Costs	Customer Service
173	Revenue Fund	\$ 197,714	Indirect	\$ -	\$ -	\$ 197,714	\$ -
174	Renewal and Replacement Fund (Water)	1,125	WAssets	822	303	-	-
175	Water Capital Account	83,245	WAssets	60,801	22,443	-	-
176	Bond Reserve	-	Input	-	-	-	-
177	Debt Service Sinking Fund	-	Input	-	-	-	-
178	Total	<u>\$ 282,084</u>		\$ 61,623	\$ 22,747	\$ 197,714	\$ -
179	Allocation of Customer Service Costs		Accounts	-	-	-	-
180	Subtotal			\$ 61,623	\$ 22,747	\$ 197,714	\$ -
181	Allocation of Indirect Costs			144,409	53,305	(197,714)	-
182	Adjusted Total			\$ 206,032	\$ 76,052	\$ -	\$ -
183	Percent of Adjusted Total			73.04%	26.96%	0.00%	0.00%

Table 4-7

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water System

Wholesale Water Rate Allocation Factors

K. OTHER REVENUE ALLOCATOR

Description	Other Revenue Allocable to Water System	Allocation Factor	Rate Classification Allocation Amounts			
			Bulk / Retail	Retail Only	Indirect Costs	Customer Service
184 Service Connection Fee	\$ 103,128	DirRetail	\$ -	\$ 103,128	\$ -	\$ -
185 Miscellaneous Revenue	59,950	DirRetail	-	59,950	-	-
186 Miscellaneous Revenue - Late Fees	66,682	DirRetail	-	66,682	-	-
187 Estoppel Fees	11,310	DirRetail	-	11,310	-	-
188 Solid Waste Investigation	-	DirRetail	-	-	-	-
189 Concession Fees	600	DirRetail	-	600	-	-
190 Scrap Sales	-	Bulk/Retail	-	-	-	-
191 Water Other Revenue	150,000	DirRetail	-	150,000	-	-
192 Scrap Sales	-	Bulk/Retail	-	-	-	-
193 Ins Co Refunds	-	Bulk/Retail	-	-	-	-
194 Scrap Sales	-	Bulk/Retail	-	-	-	-
195 Meter Tapping Charge	276,513	DirRetail	-	276,513	-	-
196 Utilities Cutoff Billing	167,196	DirRetail	-	167,196	-	-
197 Backflow Device Installation	190,751	DirRetail	-	190,751	-	-
198 Scrap Sales	-	Bulk/Retail	-	-	-	-
FGUA - Golden Gate	51,036	DirRetail	-	51,036	-	-
199 Total	<u>\$ 1,077,167</u>		<u>\$ -</u>	<u>\$ 1,077,167</u>	<u>\$ -</u>	<u>\$ -</u>
200 Allocation of Customer Service Costs		Accounts	-	-	-	-
201 Subtotal			\$ -	\$ 1,077,167	\$ -	\$ -
202 Allocation of Indirect Costs			-	-	-	-
203 Adjusted Total			\$ -	\$ 1,077,167	\$ -	\$ -
204 Percent of Adjusted Total			0.00%	100.00%	0.00%	0.00%

L. GOLDEN GATE VARIABLE TREATMENT COST ALLOCATOR

205 NCRWTP - Electricity	\$ 945,373
206 NCRWTP - Chemicals	1,400,717
207 SCRWTP - Electricity	1,060,160
208 SCRWTP - Chemicals	1,748,181
209 Total	\$ 5,154,431
210 Finished Water Without Golden Gate	9,926,171
211 Less Golden Gate System Flows - Single Family Residential	(215,219)
212 Less Golden Gate System Flows - Multifamily Residential	(124,760)
213 Less Golden Gate System Flows - Commercial	(82,273)
214 Less Assumed Unbilled Flow for Golden Gate System Sales	(62,008)
215 Total Finished Water With Golden Gate Adjustments	9,441,910
216 Unit Cost	\$ 0.55
217 Amount Allocated to Golden Gate Service Area	264,362
218 Total Golden Gate Expenses Without Additional Personnel	\$1,189,547
219 Percent Allocated to Water Treatment	22.22%

Table 4-8

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Calculation of Wholesale Water Rate - Fiscal Year 2019

Line No.	Description	Water System	
		With Debt Service Component	Without Debt Service Component
1	Operating Expenses Allocable to Bulk Service	\$ 27,087,539	\$ 27,087,539
	Other Revenue Requirements Allocable to Bulk Service:		
2	Debt Service	\$ 4,501,460	\$ -
3	Capital Funded From Rates	255,471	255,471
4	Transfer to Renewal and Replacement Fund	-	-
5	Transfer to Water Capital Account	13,988,412	13,988,412
6	Total Other Revenue Requirements Allocable to Bulk Service	\$ 18,745,342	\$ 14,243,882
7	Total Gross Revenue Requirements Allocable to Bulk Service	\$ 45,832,881	\$ 41,331,421
	Less Income From Other Sources Allocable to Bulk Service:		
8	Other Operating Revenue	\$ -	\$ -
9	Unrestricted Interest Income	(247,303)	(206,032)
10	Total Net Revenue Requirements Allocable to Bulk Service	\$ 45,585,579	\$ 41,125,389
11	Projected Water Treated (000's gallons)	9,926,171	9,926,171
12	Calculated Bulk Service Rate Per 1,000 Gallons	\$4.592	\$4.143
13	Calculated Bulk Service Rate Per 1,000 Gallons (Rounded)	<u>\$4.60</u>	<u>\$4.15</u>
14	Existing Hammock Bay Bulk Service Rate Per 1,000 Gallons		<u><u>\$3.96</u></u>

Table 4-9

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Calculation of Wholesale Water Rate - Fiscal Year 2020

Line No.	Description	Water System	
		With Debt Service Component	Without Debt Service Component
1	Operating Expenses Allocable to Bulk Service	\$ 28,131,752	\$ 28,131,752
	Other Revenue Requirements Allocable to Bulk Service:		
2	Debt Service	\$ 5,179,008	\$ -
3	Capital Funded From Rates	251,806	251,806
4	Transfer to Renewal and Replacement Fund	-	-
5	Transfer to Water Capital Account	14,512,475	14,512,475
6	Total Other Revenue Requirements Allocable to Bulk Service	\$ 19,943,289	\$ 14,764,281
7	Total Gross Revenue Requirements Allocable to Bulk Service	\$ 48,075,042	\$ 42,896,033
	Less Income From Other Sources Allocable to Bulk Service:		
8	Other Operating Revenue	\$ -	\$ -
9	Unrestricted Interest Income	(245,424)	(204,155)
10	Total Net Revenue Requirements Allocable to Bulk Service	\$ 47,829,618	\$ 42,691,878
11	Projected Water Treated (000's gallons)	10,073,733	10,073,733
12	Calculated Bulk Service Rate Per 1,000 Gallons	\$4.748	\$4.238
13	Calculated Bulk Service Rate Per 1,000 Gallons (Rounded)	<u>\$4.75</u>	<u>\$4.24</u>
14	Existing Hammock Bay Bulk Service Rate Per 1,000 Gallons		<u>\$3.96</u>

Table 4-10

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Calculation of Wholesale Water Rate - Fiscal Year 2021

Line No.	Description	Water System	
		With Debt Service Component	Without Debt Service Component
1	Operating Expenses Allocable to Bulk Service	\$ 29,162,361	\$ 29,162,361
	Other Revenue Requirements Allocable to Bulk Service:		
2	Debt Service	\$ 7,436,525	\$ -
3	Capital Funded From Rates	267,429	267,429
4	Transfer to Renewal and Replacement Fund	-	-
5	Transfer to Water Capital Account	15,592,863	15,592,863
6	Total Other Revenue Requirements Allocable to Bulk Service	\$ 23,296,817	\$ 15,860,292
7	Total Gross Revenue Requirements Allocable to Bulk Service	\$ 52,459,178	\$ 45,022,653
	Less Income From Other Sources Allocable to Bulk Service:		
8	Other Operating Revenue	\$ -	\$ -
9	Unrestricted Interest Income	(263,316)	(217,327)
10	Total Net Revenue Requirements Allocable to Bulk Service	\$ 52,195,862	\$ 44,805,325
11	Projected Water Treated (000's gallons)	10,213,472	10,213,472
12	Calculated Bulk Service Rate Per 1,000 Gallons	\$5.110	\$4.387
13	Calculated Bulk Service Rate Per 1,000 Gallons (Rounded)	<u>\$5.12</u>	<u>\$4.39</u>
14	Existing Hammock Bay Bulk Service Rate Per 1,000 Gallons		<u>\$3.96</u>

Table 4-11

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Fire Line Base Facility Charges By Service Line Size

Line No.	Description	Meter Equivalent Factor	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
WATER SYSTEM					
1	Readiness-to Serve Component In Base Charge [1]		\$ 19.20	\$ 19.83	\$ 20.37
<u>Calculated Monthly Base Facility Charges per Fire Line (per service line)</u>					
2	1-1/2" Service Line	3.33	\$5.33	\$5.50	\$5.65
3	2" Service Line	5.33	8.53	8.81	9.05
4	3" Service Line	15.00	23.99	24.78	25.47
5	4" Service Line	33.33	53.31	55.06	56.58
6	6" Service Line	66.67	106.64	110.14	113.18
7	8" Service Line	116.67	186.62	192.75	198.07
8	10" Service Line	211.46	338.25	349.35	358.99
9	12" Service Line	313.55	501.55	518.01	532.30
<u>Annual Base Facility Charges per Fire Line (per service line)</u>					
10	1-1/2" Service Line		\$63.96	\$66.00	\$67.80
11	2" Service Line		102.36	105.72	108.60
12	3" Service Line		287.88	297.36	305.64
13	4" Service Line		639.72	660.72	678.96
14	6" Service Line		1,279.68	1,321.68	1,358.16
15	8" Service Line		2,239.44	2,313.00	2,376.84
16	10" Service Line		4,059.00	4,192.20	4,307.88
17	12" Service Line		6,018.60	6,216.12	6,387.60

Footnotes:

- [1] Amount based on the methodology utilized by the Florida Public Service Commission (the "FPSC") in the regulation of private utilities that is often applied by public utilities in the State of Florida. (The FPSC does not regulate the County.) In accordance with Section 25-30.465 of the Florida Administrative Code:

25-30.465 Private Fire Protection Rates.

The rate for private fire protection service shall be a charge based on the size of the connection rather than the number of fixtures connected. The rate shall be one-twelfth the current base facility charge of the utility's meter sizes, unless otherwise supported by the utility.

Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.081, 367.121 FS. History—New 11-30-93.

Table 4-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter and Cross-Connection Control Device Installation Charges

Line No.	Description	3/4" Meter		1" Meter		1-1/2" Meter		2" Meter	
		3/4" on Existing Service (Hang)	3/4" (With Tap)	1" on Existing Service (Hang)	1" (With Tap)	1-1/2" on Existing Service (Hang)	1-1/2" (With Tap)	2" on Existing Service (Hang)	2" (With Tap)
	Service Personnel								
	<u>253215 - Meter Services Department</u>								
	<u>Labor</u>								
1	First Utility Technician	1.00	4.00	1.00	4.00	1.25	5.00	1.50	5.00
2	Rate per Hour [1]	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00
3	Total Cost - First Utility Technician	32.00	128.00	32.00	128.00	40.00	160.00	48.00	160.00
4	Second Utility Technician	1.00	4.00	1.00	4.00	1.25	5.00	1.50	5.00
5	Rate per hour [1]	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00
6	Total Cost - Second Utility Technician	32.00	128.00	32.00	128.00	40.00	160.00	48.00	160.00
7	Total Labor Cost - Meter Services	64.00	256.00	64.00	256.00	80.00	320.00	96.00	320.00
8	Benefits Portion of Total Labor Cost - Utility Technician	23.05	92.21	23.05	92.21	28.82	115.26	34.58	115.26
9	Supervisory Overhead Multiplier (@ 9.46%) [2]	3.87	15.49	3.87	15.49	4.84	19.36	5.81	19.36
10	Subtotal - Service Personnel and Supervisory Costs	67.87	271.49	67.87	271.49	84.84	339.36	101.81	339.36
11	Departmental Overhead Multiplier (@ 9.79%)	4.01	16.03	4.01	16.03	5.01	20.04	6.01	20.04
12	Water Division Director Multiplier (@ 2.39%)	0.98	3.92	0.98	3.92	1.22	4.89	1.47	4.89
13	Total Service Personnel Costs	\$ 72.86	\$ 291.44	\$ 72.86	\$ 291.44	\$ 91.07	\$ 364.30	\$ 109.29	\$ 364.30
	Customer Service								
	<u>210153 - Customer Service Department</u>								
	<u>Labor</u>								
14	Fiscal Technician	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
15	Rate per Hour [1]	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
16	Total Cost - Fiscal Technician	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83
17	Total Labor Cost - Customer Service Personnel	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83
18	Benefits Portion of Total Labor Cost - Fiscal Technician	2.07	2.07	2.07	2.07	2.07	2.07	2.07	2.07
19	Supervisory Overhead Multiplier (@ 15.14%) [3]	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57
20	Subtotal - Service Personnel and Supervisory Costs	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
21	Departmental Overhead Multiplier (@ 23.51%)	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88
22	Customer Service Manager Multiplier (@ 20.49%)	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77
23	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
24	Total Customer Service Personnel Costs	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26
	Vehicles and Equipment [4]								
	Crew Truck - (1-1/2 Ton)								
25	Number of Hours Used	1.00	4.00	1.00	4.00	1.25	5.00	1.50	5.00
26	Cost per Hour	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00
	Track Hoe (Big or Small)								
27	Number of Hours Used	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00
28	Cost per Hour	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00
29	Total Vehicles and Equipment Expenses	\$ 23.00	\$ 146.00	\$ 23.00	\$ 146.00	\$ 28.75	\$ 169.00	\$ 34.50	\$ 169.00

Table 4-12

**Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study**

Development of Meter and Cross-Connection Control Device Installation Charges

Line No.	Description	3/4" Meter		1" Meter		1-1/2" Meter		2" Meter	
		3/4" on Existing Service (Hang)	3/4" (With Tap)	1" on Existing Service (Hang)	1" (With Tap)	1-1/2" on Existing Service (Hang)	1-1/2" (With Tap)	2" on Existing Service (Hang)	2" (With Tap)
	Parts and Supplies								
30	Meter	\$ 205.80	\$ 205.80	\$ 220.50	\$ 220.50	\$ 308.70	\$ 308.70	\$ 406.70	\$ 406.70
31	Meter Box	-	27.80	-	27.80	-	50.89	-	50.89
32	Saddle	-	40.53	-	40.53	-	40.53	-	40.53
33	Ball Corp	-	23.92	-	36.17	-	104.28	-	172.47
34	Insert	-	2.08	-	2.20	-	3.04	-	3.04
35	Poly Adapter	-	10.96	-	12.99	-	51.83	-	51.83
36	PVC Pipe	-	9.74	-	13.98	-	19.48	-	25.42
37	Coupling	-	13.35	-	15.27	-	51.11	-	69.00
38	Stiffener	-	2.08	-	2.20	-	3.04	-	3.04
39	Poly Pipe	-	9.56	-	15.71	-	33.80	-	58.40
40	Meter Adapter	-	7.57	-	10.96	-	30.37	-	42.29
41	Blue Marker Ball	-	17.00	-	17.00	-	17.00	-	17.00
42	Meter Coupling	-	-	-	-	30.37	-	42.49	-
43	Meter Bushing	-	-	-	-	26.73	-	38.72	-
44	Backflow Parts	263.55	263.55	378.68	378.68	651.01	651.01	837.51	837.51
45	Total Parts and Supplies	\$ 469.35	\$ 633.94	\$ 599.18	\$ 793.99	\$ 1,016.81	\$ 1,365.08	\$ 1,325.42	\$ 1,778.12
	Utilities Administration								
46	Utilities Administration Multiplier (@ 1.05%) [5]	\$ 0.47	\$ 1.76	\$ 0.47	\$ 1.76	\$ 0.58	\$ 2.19	\$ 0.69	\$ 2.19
	Direct Costs								
47	Service Personnel	\$ 64.00	\$ 256.00	\$ 64.00	\$ 256.00	\$ 80.00	\$ 320.00	\$ 96.00	\$ 320.00
48	Customer Service	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83
49	Vehicles and Equipment	23.00	146.00	23.00	146.00	28.75	169.00	34.50	169.00
50	Parts and Supplies	469.35	633.94	599.18	793.99	1,016.81	1,365.08	1,325.42	1,778.12
51	Total Direct Costs	\$ 562.18	\$ 1,041.78	\$ 692.01	\$ 1,201.82	\$ 1,131.39	\$ 1,859.91	\$ 1,461.75	\$ 2,272.95
	Indirect Costs								
52	Supervisory Overhead	\$ 4.44	\$ 16.06	\$ 4.44	\$ 16.06	\$ 5.41	\$ 19.93	\$ 6.38	\$ 19.93
53	Departmental Overhead	4.89	16.92	4.89	16.92	5.90	20.93	6.90	20.93
54	Water Division Director	0.98	3.92	0.98	3.92	1.22	4.89	1.47	4.89
55	Manager Overhead	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77
56	Financial Operations Director	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
57	Utilities Administration	0.47	1.76	0.47	1.76	0.58	2.19	0.69	2.19
58	Total Indirect Costs	\$ 11.76	\$ 39.63	\$ 11.76	\$ 39.63	\$ 14.08	\$ 48.92	\$ 16.40	\$ 48.92

Table 4-12

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter and Cross-Connection Control Device Installation Charges

Line No.	Description	3/4" Meter		1" Meter		1-1/2" Meter		2" Meter	
		3/4" on Existing Service (Hang)	3/4" (With Tap)	1" on Existing Service (Hang)	1" (With Tap)	1-1/2" on Existing Service (Hang)	1-1/2" (With Tap)	2" on Existing Service (Hang)	2" (With Tap)
59	Total Direct and Indirect Costs	\$ 573.94	\$ 1,081.41	\$ 703.77	\$ 1,241.45	\$ 1,145.47	\$ 1,908.83	\$ 1,478.16	\$ 2,321.87
60	Contingency Allowance (@ 0%)	-	-	-	-	-	-	-	-
61	Total Cost with Contingency	\$ 573.94	\$ 1,081.41	\$ 703.77	\$ 1,241.45	\$ 1,145.47	\$ 1,908.83	\$ 1,478.16	\$ 2,321.87
62	Direct Costs	\$ 562.18	\$ 1,041.78	\$ 692.01	\$ 1,201.82	\$ 1,131.39	\$ 1,859.91	\$ 1,461.75	\$ 2,272.95
63	Direct Costs + Departmental Overhead with Contingency	567.08	1,058.70	696.91	1,218.74	1,137.29	1,880.84	1,468.65	2,293.88
64	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	571.52	1,074.75	701.35	1,234.80	1,142.70	1,900.77	1,475.03	2,313.81
65	Recommended Rate								
		\$ 563.00	\$ 1,042.00	\$ 693.00	\$ 1,202.00	\$ 1,132.00	\$ 1,860.00	\$ 1,462.00	\$ 2,273.00
	Existing Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes:

- [1] Hourly rates based on current midpoint rates as provided by the County.
[2] Reflects the supervisory rate for the Manager of Meter Services.
[3] Reflects the supervisory rate for the Customer Service Supervisor.
[4] Rates derived from FEMA's Schedule of Equipment Rates.
[5] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Laboratory Test Fee (Per Test)

Line No.	Description	Fee Calculation
	Service Personnel	
	<u>253250 - Water Laboratory</u>	
	<u>Labor</u>	
1	Laboratory Technician [1]	0.17
2	Rate Per Hour [2]	\$ 35.00
3	Total Cost - Laboratory Technician	5.83
4	Total Labor Cost - Water Laboratory	5.83
5	Benefits Portion of Total Labor Cost - Utility Technician	1.83
5	Supervisory Overhead Multiplier (@ 29.56%) [3]	1.18
6	Subtotal - Service Personnel and Supervisory Costs	7.02
7	Departmental Overhead Multiplier (@ 28.7%)	1.15
8	Water Division Director Multiplier (@ 2.39%)	0.10
9	Total Service Personnel Costs	\$ 8.26
	Customer Service	
	<u>210153 - Customer Service Department</u>	
	<u>Labor</u>	
10	Fiscal Technician	0.08
11	Rate Per Hour [2]	\$ 35.00
12	Total Cost - Fiscal Technician	2.92
13	Total Labor Cost - Customer Service	2.92
14	Benefits Portion of Total Labor Cost - Fiscal Technician	1.04
15	Supervisory Overhead Multiplier (@ 15.14%) [4]	0.28
16	Subtotal - Service Personnel and Supervisory Costs	3.20
17	Departmental Overhead Multiplier (@ 23.51%)	0.44
18	Customer Service Manager Multiplier (@ 20.49%)	0.39
19	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.10
20	Total Customer Service Personnel Costs	\$ 4.13
	Parts and Supplies [5]	
21	Membrane Filters	\$ 0.47
22	P. aeruginosa	5.60
23	E. aerogenes	8.24
24	mENDO agar	0.05
25	96% Ethanol	0.01
26	Petri Dishes	0.30
27	Chlorine Test Strips	0.66
28	Phosphate Buffer	0.33
29	ThioBags	0.27
30	Total Parts and Supplies	\$ 15.93
	Utilities Administration	
31	Utilities Administration Multiplier (@ 1.05%) [6]	\$ 0.06

Table 4-13

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Laboratory Test Fee (Per Test)

Line No.	Description	Fee Calculation
	Direct Costs	
32	Service Personnel	\$ 5.83
33	Customer Service	2.92
34	Parts and Supplies	15.93
35	Total Direct Costs	\$ 24.68
	Indirect Costs	
36	Supervisory Overhead	\$ 1.47
37	Departmental Overhead	1.59
38	Water Division Director Overhead	0.10
39	Manager Overhead	0.39
40	Financial Operations Director Overhead	0.10
41	Utilities Administration	0.06
42	Total Indirect Costs	\$ 3.71
43	Total Direct and Indirect Costs	\$ 28.39
44	Contingency Allowance (@ 0%)	-
45	Total Cost with Contingency	\$ 28.39
46	Direct Costs	\$ 24.68
47	Direct Costs + Departmental Overhead with Contingency	26.27
48	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	27.74
49	Recommended Rate	\$ 25.00
50	Existing Rate	\$ 25.00

Footnotes:

- [1] Time estimate only includes estimated time for performing the test, including set-up and quality control samples. Time estimate does not include actual sampling time.
- [2] Hourly rates based on current midpoint rates as provided by the County.
- [3] Reflects the supervisory rate for the Environmental Compliance Supervisor.
- [4] Reflects the supervisory rate for the Customer Service Supervisor.
- [5] Does not include equipment used to perform the test, e.g., incubators, pumps, etc.
- [6] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-14

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of New Accounts - Change of Ownership Fee [1]

Line No.	Description	Fee Calculation
	Customer Service	
	<u>210153 - Customer Service Department</u>	
	<u>Labor</u>	
1	Fiscal Technician	0.37
2	Rate Per Hour	\$ 35.00
3	Total Cost - Fiscal Technician	12.83
4	Operations Coordinator	0.10
5	Rate Per hour	\$ 37.00
6	Total Cost - Operations Coordinator	3.70
7	Total Labor Cost - Customer Service Personnel	16.53
8	Benefits Portion of Total Labor Cost - Fiscal Technician	4.56
	Benefits Portion of Total Labor Cost - Operations Coordinator	1.19
9	Supervisory Overhead Multiplier (@ 15.14%) [2]	1.63
10	Subtotal - Customer Service Personnel and Supervisory Costs	18.17
11	Departmental Overhead Multiplier (@ 23.51%)	2.54
12	Customer Service Manager Overhead Multiplier (@ 20.49%)	2.21
13	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.59
14	Total Customer Service Personnel Costs	\$ 23.50
	<u>210151 - Client Billing Department</u>	
	<u>Labor</u>	
	Fiscal Technician	0.00
	Rate Per Hour	\$ 35.00
	Total Cost - Fiscal Technician	0.00
15	Accounting Technician	0.17
16	Rate Per hour	\$ 24.47
17	Total Cost - Accounting Technician	4.08
18	Total Labor Cost - Utility Billing	4.08
	Benefits Portion of Total Labor Cost - Fiscal Technician	0.00
19	Benefits Portion of Total Labor Cost - Accounting Technician	1.39
20	Supervisory Overhead Multiplier (@ 36.63%) [3]	0.98
21	Subtotal - Billing and Supervisory Costs	5.06
22	Departmental Overhead Multiplier (@ 45.33%)	1.22
23	Billing Manager Overhead Multiplier (@ 13.8%)	0.37
24	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.15
25	Total Billing Personnel Costs	\$ 6.79
	Parts and Supplies	
26	Postage	\$ 0.49
	Utilities Administration	
27	Utilities Administration Multiplier (@ 1.05%) [4]	\$ 0.14

Table 4-14

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of New Accounts - Change of Ownership Fee [1]

Line No.	Description	Fee Calculation
	Direct Costs	
28	Customer Service	\$ 20.61
29	Parts and Supplies	0.49
30	Total Direct Costs	\$ 21.10
	Indirect Costs	
31	Supervisory Overhead	\$ 2.62
32	Departmental Overhead	3.75
33	Manager Overhead	2.58
34	Financial Operations Director Overhead	0.73
35	Utilities Administration	0.14
36	Total Indirect Costs	\$ 9.82
37	Total Direct and Indirect Costs	\$ 30.92
38	Contingency Allowance (@ 0%)	-
39	Total Cost with Contingency	\$ 30.92
40	Direct Costs	\$ 21.10
40	Direct Costs + Departmental Overhead with Contingency	24.85
41	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	27.47
42	Recommended Rate	\$ 22.00
43	Existing Rate	\$ 28.00

Footnotes:

- [1] New Account requests are started by Billing and Change of Ownership requests are started by Customer Service.
- [2] Reflects the supervisory rate for the Customer Service Supervisor.
- [3] Reflects the supervisory rate for the Billing Supervisor.
- [4] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-15

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Service Turn On or Turn Off Fee [1]

Line No.	Description	Fee Calculation
	Service Personnel	
	<u>253215 - Meter Services Department</u>	
	<u>Labor</u>	
1	Utility Technician	0.58
2	Rate Per Hour [2]	\$ 32.00
3	Total Cost - Utility Technician	18.67
4	Total Labor Cost - Meter Services	18.67
5	Benefits Portion of Total Labor Cost - Utility Technician	6.72
6	Supervisory Overhead Multiplier (@ 9.46%) [3]	1.13
7	Subtotal - Service Personnel and Supervisory Costs	19.80
8	Departmental Overhead Multiplier (@ 9.79%)	1.17
9	Water Division Director Multiplier (@ 2.39%)	0.29
10	Total Service Personnel Costs	\$ 21.25
	Customer Service	
	<u>210153 - Customer Service Department</u>	
	<u>Labor</u>	
11	Fiscal Technician	0.30
12	Rate Per Hour [2]	\$ 35.00
13	Total Cost - Fiscal Technician	10.50
14	Total Labor Cost - Customer Service	10.50
15	Benefits Portion of Total Labor Cost - Fiscal Technician	3.73
16	Supervisory Overhead Multiplier (@ 15.14%) [4]	1.03
17	Subtotal - Customer Service Personnel and Supervisory Costs	11.53
18	Departmental Overhead Multiplier (@ 23.51%)	1.59
19	Customer Service Manager Overhead Multiplier (@ 20.49%)	1.39
20	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.37
21	Total Customer Service Personnel Costs	\$ 14.87
	Vehicles and Equipment [5]	
	Pickup Truck - (1/2 Ton)	
22	Number of Hours Used	0.58
23	Cost Per Hour	\$ 13.00
24	Total Vehicle Expenses	\$ 7.58
	Utilities Administration	
25	Utilities Administration Multiplier (@ 1.05%) [6]	\$ 0.20

Table 4-15

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Service Turn On or Turn Off Fee [1]

Line No.	Description	Fee Calculation
	Direct Costs	
26	Service Personnel	\$ 18.67
27	Customer Service	10.50
28	Vehicles and Equipment	7.58
29	Total Direct Costs	\$ 36.75
	Indirect Costs	
30	Supervisory Overhead	\$ 2.15
31	Departmental Overhead	2.76
32	Water Division Director Overhead	0.29
33	Manager Overhead	1.39
34	Financial Operations Director Overhead	0.37
35	Utilities Administration	0.20
36	Total Indirect Costs	\$ 7.15
37	Total Direct and Indirect Costs	\$ 43.90
38	Contingency Allowance (@ 0%)	-
39	Total Cost with Contingency	\$ 43.90
40	Direct Costs	\$ 36.75
41	Direct Costs + Departmental Overhead with Contingency	39.51
42	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	41.67
43	Recommended Rate	\$ 37.00
44	Existing Rate	\$ 50.00

Footnotes:

- [1] Fees shown represent the total charge for turning on or turning off service (e.g., one trip).
- [2] Hourly rates based on current midpoint rates as provided by the County.
- [3] Reflects the supervisory rate for the Manager of Meter Services.
- [4] Reflects the supervisory rate for the Customer Service Supervisor.
- [5] Rates derived from FEMA's Schedule of Equipment Rates.
- [6] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-16

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Re-Read Fee

Line No.	Description	Fee Calculation
	Service Personnel	
	<u>253215 - Meter Services Department</u>	
	<u>Labor</u>	
1	Utility Technician	0.50
2	Rate Per Hour [1]	\$ 32.00
3	Total Cost - Utility Technician	16.00
4	Total Labor Cost - Meter Services	16.00
5	Benefits Portion of Total Labor Cost - Utility Technician	5.76
6	Supervisory Overhead Multiplier (@ 9.46%) [2]	0.97
7	Subtotal - Service Personnel and Supervisory Costs	16.97
8	Departmental Overhead Multiplier (@ 9.79%)	1.00
9	Water Division Director Multiplier (@ 2.39%)	0.24
10	Total Service Personnel Costs	\$ 18.21
	Customer Service	
	<u>210153 - Customer Service Department</u>	
	<u>Labor</u>	
11	Fiscal Technician	0.15
12	Rate Per Hour [1]	\$ 35.00
13	Total Cost - Fiscal Technician	5.25
14	Total Labor Cost - Customer Service	5.25
15	Benefits Portion of Total Labor Cost - Fiscal Technician	1.86
16	Supervisory Overhead Multiplier (@ 15.14%) [3]	0.51
17	Subtotal - Customer Service Personnel and Supervisory Costs	5.76
18	Departmental Overhead Multiplier (@ 23.51%)	0.80
19	Customer Service Manager Overhead Multiplier (@ 20.49%)	0.69
20	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.18
21	Total Customer Service Personnel Costs	\$ 7.44
	Vehicles and Equipment [4]	
	Crew Truck - (1-1/2 Ton)	
22	Number of Hours Used	0.50
23	Cost Per Hour	\$ 23.00
24	Total Vehicle Expenses	\$ 11.50
	Utilities Administration	
25	Utilities Administration Multiplier (@ 1.05%) [5]	\$ 0.14

Table 4-16

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Re-Read Fee

Line No.	Description	Fee Calculation
	Direct Costs	
26	Service Personnel	\$ 16.00
27	Customer Service	5.25
28	Vehicles and Equipment	11.50
29	Total Direct Costs	\$ 32.75
	Indirect Costs	
30	Supervisory Overhead	\$ 1.48
31	Departmental Overhead	1.80
32	Water Division Director Overhead	0.24
33	Manager Overhead	0.69
34	Financial Operations Director Overhead	0.18
35	Utilities Administration	0.14
36	Total Indirect Costs	\$ 4.54
37	Total Direct and Indirect Costs	\$ 37.29
38	Contingency Allowance (@ 0%)	-
39	Total Cost with Contingency	\$ 37.29
40	Direct Costs	\$ 32.75
41	Direct Costs + Departmental Overhead with Contingency	34.55
42	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	36.03
43	Recommended Rate	\$ 33.00
44	Existing Rate	\$ 50.00

Footnotes:

-
- [1] Hourly rates based on current midpoint rates as provided by the County.
 - [2] Reflects the supervisory rate for the Manager of Meter Services.
 - [3] Reflects the supervisory rate for the Customer Service Supervisor.
 - [4] Rates derived from FEMA's Schedule of Equipment Rates.
 - [5] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-17

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Development of Meter Data Log Analysis Fee

Line No.	Description	Fee Calculation
	Service Personnel	
	<u>253215 - Meter Services Department</u>	
	<u>Labor</u>	
1	Crew Leader	1.00
2	Rate Per hour [1]	\$ 35.00
3	Total Cost - Crew Leader	35.00
4	Total Labor Cost - Meter Services	35.00
5	Benefits Portion of Total Labor Cost - Crew Leader	11.40
6	Supervisory Overhead Multiplier (@ 9.46%) [2]	2.23
7	Subtotal - Service Personnel and Supervisory Costs	37.23
8	Departmental Overhead Multiplier (@ 9.79%)	2.31
9	Water Division Director Multiplier (@ 2.39%)	0.56
10	Total Service Personnel Costs	\$ 40.11
	Customer Service	
	<u>210153 - Customer Service Department</u>	
	<u>Labor</u>	
11	Fiscal Technician	0.17
12	Rate Per Hour [1]	\$ 35.00
13	Total Cost - Fiscal Technician	5.83
14	Total Labor Cost - Customer Service	5.83
15	Benefits Portion of Total Labor Cost - Fiscal Technician	2.07
16	Supervisory Overhead Multiplier (@ 15.14%) [3]	0.57
17	Subtotal - Customer Service Personnel and Supervisory Costs	6.40
18	Departmental Overhead Multiplier (@ 23.51%)	0.88
19	Customer Service Manager Overhead Multiplier (@ 20.49%)	0.77
20	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.20
21	Total Customer Service Personnel Costs	\$ 8.26
	Utilities Administration	
22	Utilities Administration Multiplier (@ 1.05%) [4]	\$ 0.29
	Direct Costs	
23	Service Personnel	\$ 35.00
24	Customer Service	5.83
25	Total Direct Costs	\$ 40.83

Table 4-17

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Development of Meter Data Log Analysis Fee

Line No.	Description	Fee Calculation
	Indirect Costs	
26	Supervisory Overhead	\$ 2.80
27	Departmental Overhead	3.20
28	Water Division Director Overhead	0.56
29	Manager Overhead	0.77
30	Financial Operations Director Overhead	0.20
31	Utilities Administration	0.29
32	Total Indirect Costs	\$ 7.82
33	Total Direct and Indirect Costs	\$ 48.66
34	Contingency Allowance (@ 0%)	-
35	Total Cost with Contingency	\$ 48.66
36	Direct Costs	\$ 40.83
37	Direct Costs + Departmental Overhead with Contingency	44.03
38	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	46.83
39	Recommended Rate	\$ 41.00
40	Existing Rate	\$ 50.00

Footnotes:

- [1] Hourly rates based on current midpoint rates as provided by the County.
- [2] Reflects the supervisory rate for the Manager of Meter Services.
- [3] Reflects the supervisory rate for the Customer Service Supervisor.
- [4] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-18

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Test Fee (3/4" to 2" Meter)

Line No.	Description	Utility Meter Testing Facility	Independent Meter Testing Facility
	Service Personnel		
	<u>253215 - Meter Services Department</u>		
	<u>Labor</u>		
1	Crew Leader [1]	2.50	2.50
2	Rate Per Hour	\$ 35.00	\$ 35.00
3	Total Cost - Crew Leader	87.50	87.50
4	Total Labor Cost - Meter Services	87.50	87.50
5	Benefits Portion of Total Labor Cost - Crew Leader	28.50	28.50
6	Supervisory Overhead Multiplier (@ 9.46%) [2]	5.58	5.58
7	Subtotal - Service Personnel and Supervisory Costs	93.08	93.08
8	Departmental Overhead Multiplier (@ 9.79%)	5.78	5.78
9	Water Division Director Multiplier (@ 2.39%)	1.41	1.41
10	Total Service Personnel Costs	\$ 100.27	\$ 100.27
	Customer Service		
	<u>210153 - Customer Service Department</u>		
	<u>Labor</u>		
11	Fiscal Technician	0.17	0.17
12	Rate Per Hour	\$ 35.00	\$ 35.00
13	Total Cost - Fiscal Technician	5.83	5.83
14	Additional Fiscal Technician	0.00	0.00
15	Rate Per hour	35.00	35.00
16	Total Cost - Additional Personnel	0.00	0.00
17	Total Labor Cost - Customer Service	5.83	5.83
18	Benefits Portion of Total Labor Cost - Fiscal Technician	2.07	2.07
19	Supervisory Overhead Multiplier (@ 15.14%) [3]	0.57	0.57
20	Subtotal - Customer Service Personnel and Supervisory Costs	6.40	6.40
21	Departmental Overhead Multiplier (@ 23.51%)	0.88	0.88
22	Customer Service Manager Overhead Multiplier (@ 20.49%)	0.77	0.77
23	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.20	0.20
24	Total Customer Service Personnel Costs	\$ 8.26	\$ 8.26
	Vehicles and Equipment [4]		
	Crew Truck - (1-1/2 Ton)		
25	Number of Hours Used	2.50	2.50
26	Cost Per Hour	\$ 23.00	\$ 23.00
27	Total Vehicle Expenses	\$ 57.50	\$ 57.50
	Other		
28	Freight for Meters	\$ -	\$ 8.00
29	Independent Lab Test	-	30.00
30	Bench Test [5]	25.00	-
31	25% of Cost of New Meter [6]	-	51.45
32	Total Other Expenses	\$ 25.00	\$ 89.45
	Utilities Administration		
33	Utilities Administration Multiplier (@ 1.05%) [7]	\$ 0.66	\$ 0.66

Table 4-18

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Test Fee (3/4" to 2" Meter)

Line No.	Description	Utility Meter Testing Facility	Independent Meter Testing Facility
	Direct Costs		
34	Service Personnel	\$ 87.50	\$ 87.50
35	Customer Service	5.83	5.83
36	Vehicles and Equipment	57.50	57.50
37	Other	25.00	89.45
38	Total Direct Costs	\$ 175.83	\$ 240.28
	Indirect Costs		
39	Supervisory Overhead	\$ 6.15	\$ 6.15
40	Departmental Overhead	6.66	6.66
41	Water Division Director Overhead	1.41	1.41
42	Manager Overhead	0.77	0.77
43	Financial Operations Director Overhead	0.20	0.20
44	Utilities Administration	0.66	0.66
45	Total Indirect Costs	\$ 15.85	\$ 15.85
46	Total Direct and Indirect Costs	\$ 191.69	\$ 256.14
47	Contingency Allowance (@ 0%)	-	-
48	Total Cost with Contingency	\$ 191.69	\$ 256.14
49	Direct Costs	\$ 175.83	\$ 240.28
50	Direct Costs + Departmental Overhead with Contingency	182.49	246.94
51	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	188.64	253.09
52	Recommended Rate	\$ 176.00	\$ 241.00
53	Existing Rate	\$ 140.00	\$ 250.00

Footnotes:

- [1] Hourly rates based on current midpoint rates as provided by the County.
- [2] Reflects the supervisory rate for the Manager of Meter Services.
- [3] Reflects the supervisory rate for the Customer Service Supervisor.
- [4] Rates derived from FEMA's Schedule of Equipment Rates.
- [5] Bench test represents in-house cost for annual calibrations, running water through a meter at various flows, etc.
- [6] Allowance to reflect the fact that, due to the amount of time required for independent meter testing, County must replace customer's meter with new meter. Once the old meter returns from the independent testing facility, it is not reinstalled.
- [7] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-19

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Lock and Unlock Fee

Line No.	Description	Lock and Unlock During Normal Business Hours	Unlock After Normal Business Hours [6]		
			Unlock During Normal Business Hours	Unlock After Normal Business Hours [7]	Cost Difference
	Service Personnel				
	<u>253215 - Meter Services Department</u>				
	<u>Labor</u>				
1	Utility Technician	1.00	0.50	2.00	
2	Rate Per Hour [1]	\$ 32.00	\$ 32.00	\$ 41.86	
3	Total Cost - Utility Technician	32.00	16.00	83.71	67.71
7	Total Labor Cost - Meter Services	32.00	16.00	83.71	67.71
8	Benefits Portion of Total Labor Cost - Utility Technician	11.53	5.76	22.84	17.08
9	Supervisory Overhead Multiplier (@ 9.46%) [2]	1.94	0.97	3.84	2.87
10	Subtotal - Service Personnel and Supervisory Costs	33.94	16.97	87.55	70.58
11	Departmental Overhead Multiplier (@ 9.79%)	2.00	1.00	3.97	2.97
12	Water Division Director Multiplier (@ 2.39%)	0.49	0.24	0.97	0.73
13	Total Service Personnel Costs	\$ 36.43	\$ 18.21	\$ 92.49	\$ 74.28
	Customer Service				
	<u>210153 - Customer Service Department</u>				
	<u>Labor</u>				
14	Fiscal Technician	0.00	0.00	0.00	
15	Rate per Hour [1]	\$ 35.00	\$ 35.00	\$ 35.00	
16	Total Cost - Fiscal Technician	0.00	0.00	0.00	0.00
20	Total Labor Cost - Customer Service Personnel	0.00	0.00	0.00	0.00
21	Benefits Portion of Total Labor Cost - Fiscal Technician	0.00	0.00	0.00	0.00
22	Supervisory Overhead Multiplier (@ 15.14%) [3]	0.00	0.00	0.00	0.00
23	Subtotal - Service Personnel and Supervisory Costs	0.00	0.00	0.00	0.00
24	Departmental Overhead Multiplier (@ 23.51%)	0.00	0.00	0.00	0.00
25	Customer Service Manager Multiplier (@ 20.49%)	0.00	0.00	0.00	0.00
26	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.00	0.00	0.00	0.00
27	Total Customer Service Personnel Costs	\$ -	\$ -	\$ -	\$ -
	Vehicles and Equipment [4]				
	Crew Truck - (1-1/2 Ton)				
42	Number of Hours Used	1.00	0.50	0.50	
43	Cost Per Hour	\$ 23.00	\$ 23.00	\$ 23.00	
44	Total Vehicles and Equipment Expenses	\$ 23.00	\$ 11.50	\$ 11.50	\$ -
	Utilities Administration				
45	Utilities Administration Multiplier (@ 1.05%) [5]	\$ 0.22	\$ 0.11	\$ 0.43	\$ 0.32
	Direct Costs				
46	Service Personnel	\$ 32.00	\$ 16.00	\$ 83.71	\$ 67.71
47	Customer Service	-	-	-	-
48	Vehicles and Equipment	23.00	11.50	11.50	-
49	Total Direct Costs	\$ 55.00	\$ 27.50	\$ 95.21	\$ 67.71
	Indirect Costs				
50	Supervisory Overhead	\$ 1.94	\$ 0.97	\$ 3.84	\$ 2.87
51	Departmental Overhead	2.00	1.00	3.97	2.97
52	Water Division Director Overhead	0.49	0.24	0.97	0.73
53	Manager Overhead	-	-	-	-
54	Financial Operations Director Overhead	-	-	-	-
55	Utilities Administration	0.22	0.11	0.43	0.32
56	Total Indirect Costs	\$ 4.64	\$ 2.32	\$ 9.21	\$ 6.88

Table 4-19

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Development of Meter Lock and Unlock Fee

Line No.	Description	Lock and Unlock During Normal Business Hours	Unlock After Normal Business Hours [6]		
			Unlock During Normal Business Hours	Unlock After Normal Business Hours [7]	Cost Difference
57	Total Direct and Indirect Costs	\$ 59.64	\$ 29.82	\$ 104.42	\$ 74.60
58	Contingency Allowance (@ 0%)	-	-	-	-
59	Total Cost with Contingency	\$ 59.64	\$ 29.82	\$ 104.42	\$ 74.60
60	Direct Costs	\$ 55.00	\$ 27.50	\$ 95.21	\$ 67.71
61	Direct Costs + Departmental Overhead with Contingency	57.00	28.50	99.18	70.68
62	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	58.94	29.47	103.02	73.55
63	Recommended Rate	\$ 55.00			\$ 68.00
64	Existing Rate	\$ 55.00			\$ 100.00

Footnotes:

- [1] Hourly rates based on current midpoint rates as provided by the County. Hourly rates for service after normal business hours are 1.5 times those during normal business hours in accordance with County policy.
- [2] Reflects the supervisory rate for the Manager of Meter Services.
- [3] Reflects the supervisory rate for the Customer Service Supervisor.
- [4] Rates derived from FEMA's Schedule of Equipment Rates.
- [5] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.
- [6] In accordance with County policy, "After Normal Business Hours" is 10:00 P.M. to 7:00 A.M. on weekdays and all day Saturday and Sunday.
- [7] Per County policy, a minimum of 2 hours are charged for service provided after normal business hours.

Table 4-20

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Pull Fee

Line No.	Description	Fee Calculation
	Service Personnel	
	<u>253215 - Meter Services Department</u>	
	<u>Labor</u>	
1	Utility Technician	1.50
2	Rate Per Hour [1]	\$ 32.00
3	Total Cost - Utility Technician	48.00
4	Total Labor Cost - Meter Services	48.00
5	Benefits Portion of Total Labor Cost - Utility Technician	17.29
6	Supervisory Overhead Multiplier (@ 9.46%) [2]	2.90
7	Subtotal - Service Personnel and Supervisory Costs	50.90
8	Departmental Overhead Multiplier (@ 9.79%)	3.01
9	Water Division Director Multiplier (@ 2.39%)	0.73
10	Total Service Personnel Costs	\$ 54.64
	Customer Service	
	<u>210153 - Customer Service Department</u>	
	<u>Labor</u>	
11	Fiscal Technician	0.50
12	Rate Per Hour [1]	\$ 35.00
13	Total Cost - Fiscal Technician	17.50
14	Total Labor Cost - Customer Service	17.50
15	Benefits Portion of Total Labor Cost - Fiscal Technician	6.21
16	Supervisory Overhead Multiplier (@ 15.14%) [3]	1.71
17	Subtotal - Service Personnel and Supervisory Costs	19.21
18	Departmental Overhead Multiplier (@ 23.51%)	2.65
19	Customer Service Manager Multiplier (@ 20.49%)	2.31
20	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.61
21	Total Customer Service Personnel Costs	\$ 24.79
	Utility Ordinance Enforcement	
	<u>210154 - Contract Management & Utility Ordinance Enforcement Department</u>	
	<u>Labor</u>	
22	Investigator	0.50
23	Rate Per Hour [1]	\$ 25.00
24	Total Cost - Investigator	12.50
25	Total Labor Cost - Utility Enforcement	12.50
26	Benefits Portion of Total Labor Cost - Investigator	0.00
27	Supervisory Overhead Multiplier (@ 0%) [4]	0.00
28	Subtotal - Utility Enforcement Personnel and Supervisory Costs	12.50
29	Departmental Overhead Multiplier (@ 0%)	0.00
30	Utility Compliance Manager Overhead Multiplier (@ 20.49%)	2.56
31	Financial Operations Director Overhead Multiplier (@ 5.43%)	0.68
32	Total Customer Service Personnel Costs	\$ 15.74

Table 4-20

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Pull Fee

Line No.	Description	Fee Calculation
	Vehicles and Equipment [5]	
	Crew Truck - (1-1/2 Ton)	
33	Number of Hours Used	1.50
34	Cost Per Hour	\$ 23.00
	Pickup Truck - (1/2 Ton)	
35	Number of Hours Used	0.50
36	Cost Per Hour	\$ 13.00
37	Total Vehicle Expenses	\$ 41.00
	Utilities Administration	
38	Utilities Administration Multiplier (@ 1.05%) [6]	\$ 0.57
	Direct Costs	
39	Service Personnel	\$ 48.00
40	Customer Service	17.50
41	Utility Enforcement	12.50
42	Vehicles and Equipment	41.00
43	Total Direct Costs	\$ 119.00
	Indirect Costs	
44	Supervisory Overhead	\$ 4.61
45	Departmental Overhead	5.66
46	Water Division Director Overhead	0.73
47	Manager Overhead	4.87
48	Financial Operations Director Overhead	1.29
49	Utilities Administration	0.57
50	Total Indirect Costs	\$ 17.74

Table 4-20

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study

Development of Meter Pull Fee

Line No.	Description	Fee Calculation
51	Total Direct and Indirect Costs	\$ 136.74
52	Contingency Allowance (@ 0%)	-
53	Total Cost with Contingency	\$ 136.74
54	Direct Costs	\$ 119.00
55	Direct Costs + Departmental Overhead with Contingency	124.66
56	Direct Costs + Departmental Overhead + Direct Supervisory with Contingency	129.27
57	Recommended Rate	\$ 119.00
58	Existing Rate	\$ 110.00

Footnotes:

-
- [1] Hourly rates based on current midpoint rates as provided by the County.
 - [2] Reflects the supervisory rate for the Manager of Meter Services.
 - [3] Reflects the supervisory rate for the Customer Service Supervisor.
 - [4] Reflects the supervisory rate for the Utility Compliance Supervisor
 - [5] Rates derived from FEMA's Schedule of Equipment Rates.
 - [6] Applied to direct labor costs only and does not include supervisory overhead or departmental overhead.

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Installation and Cross-Connection Charge Without Service Line Installation (Drop-In) [1]	Meter Installation and Cross-Connection Charge With Service Line Installation [1]	Application / Initiation of Service	Transfer of Service	Turn-On/Off	Meter Lock / Violation Reconnection Charge		Meter Reread
						Normal Business Hours	Normal Business Hours	After Hours	
CCWSD	Collier County Water-Sewer District - Existing Fees	N/A	N/A	\$28	\$28	\$50	\$55	\$100	\$50
CCWSD	Collier County Water-Sewer District - Proposed Fees	\$563	\$1,042	\$22	\$22	\$37	\$55	\$68	\$33

Other Comparable Utilities:

1	Bonita Springs Utilities, Inc.	\$300	\$585 short; \$1,560 long	N/A	\$35	\$40 disconnect, \$40 reconnect	\$50	\$85	\$35 for field visit and for meter reread
2	Broward County	\$335	\$335 + actual cost of tap	\$25	N/A	\$25	N/A	N/A	\$25; \$35 if by appointment
3	Charlotte County	\$375	\$1,070	N/A	N/A	\$45	\$55	\$75	First - each 6 months is no charge; \$45
4	City of Clearwater	\$210	\$210	N/A	\$15	\$20; no charge for water turn-off	N/A	N/A	\$15
5	DeSoto County	\$378	\$1,257.13 short; actual costs + 10% of direct costs long	N/A	N/A	\$30	\$30	\$60	\$30
6	Englewood Water District	\$340	\$1255 short, \$1970 long	N/A	N/A	\$30 / trip - Once each year - No Charge	\$30 / trip	\$100 / trip; holidays: \$145 / trip	\$30
7	Florida Keys Aqueduct Authority	\$325	\$885 to \$1,000	N/A	N/A	\$20	N/A	N/A	\$20

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Test Charge (Bench Test)	Non-Sufficient Funds (NSF) Processing Charge	Late Payment Fee	Cross-Connection Control Device Installation [1]	Lab Test	Meter Tampering Charge or Unauthorized Connection
CCWSD	Collier County Water-Sewer District - Existing Fees	Utility Meter Testing Facility: \$140 if meter is correct; Independent Meter Testing Facility: \$250 if meter is correct	per Actual Bank Charge assessed plus Admin fee of 5% of the amount or \$100, whichever is smaller	5% of unpaid balance	\$247	\$25	Actual time and material cost, plus consumption*, plus a \$300 fine
CCWSD	Collier County Water-Sewer District - Proposed Fees	Utility Meter Testing Facility: \$176 if meter is correct; Independent Meter Testing Facility: \$241 if meter is correct	per Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5% of check amount, whichever is greater	5% of current charges	Actual time and material cost	\$25	Actual time and material cost, plus consumption*, plus other applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances

Other Comparable Utilities:

1	Bonita Springs Utilities, Inc.	\$75 for bench test up to 1-inch if meter is registering correctly	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	\$5 or 1% of past due amount, whichever is greater	\$250	N/A	3 times amount of services unlawfully obtained or \$3,000, whichever is greater
2	Broward County	\$30 for meter test	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	1% of amount due	N/A	\$7 to \$200, depending on test; pH test is \$7; chlorine residual test is \$12	\$100
3	Charlotte County	\$105 for bench test of 5/8 x 3/4-inch meter if meter is correct; \$75 for field test	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	3%	N/A	N/A	\$295 for 1st occurrence, \$590 for 2nd occurrence, \$890 for 3rd occurrence and above; plus damages
4	City of Clearwater	\$50 for meter test	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	N/A	\$140 double-check; \$170 reduced-pressure	N/A	\$500 per occurrence
5	DeSoto County	\$50	\$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40	1.5% of outstanding balance	N/A	N/A	3 times estimated Base + Volume + Excess Volume charges as determined by Department
6	Englewood Water District	\$40 for 5/8" meter; \$50 for 1" or 1 1/2" meter if meter is correct	\$0 to \$50.00 \$25.00 \$50.01 to \$300.00 \$30.00 Over \$300.00 \$40.00 or 5% whichever is greater	Unpaid balance exceeding \$10.00: \$5.00 or 1.5% of cumulative balance / month	N/A	N/A	\$500, \$1000, \$1500 plus costs of replacing damaged property for 1st, 2nd, 3rd and subsequent respectively
7	Florida Keys Aqueduct Authority	N/A	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	Greater of \$4 or 10% account balance	N/A	N/A	\$150 tampering charge; \$300 repeat occurrence

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Installation and Cross-Connection Charge Without Service Line Installation (Drop-In) [1]	Meter Installation and Cross-Connection Charge With Service Line Installation [1]	Application / Initiation of Service	Transfer of Service	Turn-On/Off	Meter Lock / Violation Reconnection Charge		Meter Reread
						Normal Business Hours	Normal Business Hours	After Hours	
CCWSD	Collier County Water-Sewer District - Existing Fees	N/A	N/A	\$28	\$28	\$50	\$55	\$100	\$50
CCWSD	Collier County Water-Sewer District - Proposed Fees	\$563	\$1,042	\$22	\$22	\$37	\$55	\$68	\$33

Other Comparable Utilities:

8	City of Fort Lauderdale	\$1,405.05 + \$35 service supply charge	\$1,405.05 + \$35 service supply charge	\$10	N/A	\$10	\$20	N/A	N/A
9	Fort Pierce Utilities Authority	\$250	\$800	\$40	N/A	\$15	\$35	\$150	\$15
10	City of Gulfport	\$127	N/A	N/A	N/A	\$14	\$14	\$42	N/A
11	Hillsborough County	\$180	\$320	\$25	\$25	\$25	N/A	N/A	\$20
12	Indian River County	\$130	\$400 W; \$500 S	N/A	N/A	\$25	N/A	N/A	\$20
13	Lee County	\$260	\$1,025	\$45	N/A	\$45	\$50	\$65	\$35
14	Town of Longboat Key	\$205	\$870	\$25	N/A	\$25	\$75	N/A	\$25

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Test Charge (Bench Test)	Non-Sufficient Funds (NSF) Processing Charge	Late Payment Fee	Cross-Connection Control Device Installation [1]	Lab Test	Meter Tampering Charge or Unauthorized Connection
CCWSD	Collier County Water-Sewer District - Existing Fees	Utility Meter Testing Facility: \$140 if meter is correct; Independent Meter Testing Facility: \$250 if meter is correct	per Actual Bank Charge assessed plus Admin fee of 5% of the amount or \$100 , whichever is smaller	5% of unpaid balance	\$247	\$25	Actual time and material cost, plus consumption*, plus a \$300 fine
CCWSD	Collier County Water-Sewer District - Proposed Fees	Utility Meter Testing Facility: \$176 if meter is correct; Independent Meter Testing Facility: \$241 if meter is correct	per Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5% of check amount, whichever is greater	5% of current charges	Actual time and material cost	\$25	Actual time and material cost, plus consumption*, plus other applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances

Other Comparable Utilities:

8	City of Fort Lauderdale	\$16 first request; \$70 subsequent requests	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	1% late penalty	N/A	N/A	N/A
9	Fort Pierce Utilities Authority	No charge for first test during 12-month period; for up to 2" meter, \$75 for each additional test if meter is correct	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	\$15 late payment fee; penalty on past due accounts > \$50 is 1.5% of past due amount	N/A	N/A	\$200
10	City of Gulfport	\$28 if meter is correct	\$25.00 minimum charge	1.5% per month on unpaid balance	N/A	N/A	\$100
11	Hillsborough County	\$40 if meter is correct for bench test; \$25 for field test	\$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; \$300.01 to \$800 is \$40; \$800.01 and over is 5% of face value	0.03288% per day on unpaid balance (12% per annum)	\$90 double-check; \$60 residential dual-check; \$350 reduced pressure zone	Actual Cost	\$100 + estimated usage
12	Indian River County	\$25 if meter is correct	Florida Statute 832.08; \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	\$2 plus 1.5% per month	N/A	N/A	N/A
13	Lee County	\$70 if meter is correct	N/A	\$5 or 1% of the outstanding past due amount, whichever is greater	N/A	N/A	\$500 initial; increasing by \$500 for each subsequent occurrence
14	Town of Longboat Key	\$200	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	10% of bill up to maximum of \$250 per month	N/A	N/A	N/A

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Installation and Cross-Connection Charge Without Service Line Installation (Drop-In) [1]	Meter Installation and Cross-Connection Charge With Service Line Installation [1]	Application / Initiation of Service	Transfer of Service	Turn-On/Off	Meter Lock / Violation Reconnection Charge		Meter Reread
						Normal Business Hours	Normal Business Hours	After Hours	
CCWSD	Collier County Water-Sewer District - Existing Fees	N/A	N/A	\$28	\$28	\$50	\$55	\$100	\$50
CCWSD	Collier County Water-Sewer District - Proposed Fees	\$563	\$1,042	\$22	\$22	\$37	\$55	\$68	\$33

Other Comparable Utilities:

15	Manatee County	\$300	\$675	\$25	N/A	\$25	\$50	N/A	N/A
16	City of Marco Island	\$125	\$297	\$30	N/A	\$30	\$30	\$105	\$15
17	Martin County	\$335	\$785	\$20	\$20	\$20	N/A	N/A	\$20
18	Miami-Dade County	\$145; \$385 after hours	\$995	N/A	\$10	\$35	N/A	N/A	\$12.50
19	City of Naples	\$394	\$941	\$0	\$0	\$26	\$75	\$135	\$26
20	City of North Port	\$270	\$740 short, \$1,150 long	\$40	N/A	\$35	\$45.00 minimum	\$105.00 minimum	\$35.00 if meter is correct
21	Okeechobee Utility Authority	\$155	\$212	N/A	N/A	\$13 turn-on; \$13 turn-off	N/A	N/A	\$13

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Test Charge (Bench Test)	Non-Sufficient Funds (NSF) Processing Charge	Late Payment Fee	Cross-Connection Control Device Installation [1]	Lab Test	Meter Tampering Charge or Unauthorized Connection
CCWSD	Collier County Water-Sewer District - Existing Fees	Utility Meter Testing Facility: \$140 if meter is correct; Independent Meter Testing Facility: \$250 if meter is correct	per Actual Bank Charge assessed plus Admin fee of 5% of the amount or \$100, whichever is smaller	5% of unpaid balance	\$247	\$25	Actual time and material cost, plus consumption*, plus a \$300 fine
CCWSD	Collier County Water-Sewer District - Proposed Fees	Utility Meter Testing Facility: \$176 if meter is correct; Independent Meter Testing Facility: \$241 if meter is correct	per Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5% of check amount, whichever is greater	5% of current charges	Actual time and material cost	\$25	Actual time and material cost, plus consumption*, plus other applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances

Other Comparable Utilities:

15	Manatee County	\$50 if meter is correct	N/A	2% of current bill; minimum \$5	N/A	N/A	Estimated usage plus \$100
16	City of Marco Island	\$30 for field test, \$75 for bench test if meter is correct	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	N/A	N/A	N/A	N/A
17	Martin County	\$20 if meter is correct	\$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$50 charge; \$300.01 to \$800 is \$50; \$800.01 and over is 5% of face value	N/A	N/A	N/A	N/A
18	Miami-Dade County	In-House Testing: \$50 for 5/8-inch to 1-inch, \$85 for 1-1/2-inch and 2-inch if meter is correct; Third-Party Vendor Testing: \$90 for 5/8-inch to 1-inch, \$160 for 1-1/2-inch and 2-inch if meter is correct	Florida Statute 832.08: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	Actual charges; \$5 minimum	N/A	\$4 to \$75, depending on test; pH test is \$4; chlorine residual test is \$10	N/A
19	City of Naples	\$68 if meter is correct	\$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40	5%	N/A	N/A	N/A
20	City of North Port	\$50	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	1% of unpaid balance, but not amounting to less than \$5.00	Actual Charges + \$7.00 Administrative Fee	N/A	\$300 penalty + recovery of actual costs and revenue as determined by Utility Staff
21	Okeechobee Utility Authority	\$37 for 5/8" x 3/4" meter if meter is correct	Same as Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	10% per month on delinquent amount due to date account is closed or meter removed	Cost determined by Executive Director	\$6 to \$30, depending on test; pH test is \$10; chlorine residual test is \$10	\$589 plus usage fee of estimated gallons for unauthorized use

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Installation and Cross-Connection Charge Without Service Line Installation (Drop-In) [1]	Meter Installation and Cross-Connection Charge With Service Line Installation [1]	Application / Initiation of Service	Transfer of Service	Turn-On/Off	Meter Lock / Violation Reconnection Charge		Meter Reread
						Normal Business Hours	Normal Business Hours	After Hours	
CCWSD	Collier County Water-Sewer District - Existing Fees	N/A	N/A	\$28	\$28	\$50	\$55	\$100	\$50
CCWSD	Collier County Water-Sewer District - Proposed Fees	\$563	\$1,042	\$22	\$22	\$37	\$55	\$68	\$33

Other Comparable Utilities:

22	Orlando Utilities Commission (OUC)	\$410	\$1,550	\$40	\$40	\$35	\$45	\$65	1st request free, \$35 for subsequent within same 12 months
23	Pinellas County	\$290	\$755	N/A	N/A	\$16 turn-on future date, \$32 turn-on same date	\$19 turn-on future date, \$32 turn-on same date	\$38 turn-on future date, \$64 turn-on same date	\$19
24	St. Lucie County	\$434	Actual Cost	N/A	N/A	\$37 W; \$37 S	\$47 W; \$47 S	N/A	N/A
25	City of Sarasota	\$100	\$325	\$25	\$25	\$25 turn-on; \$30 turn-off	\$30	\$75	N/A
26	Sarasota County	\$200	Actual Cost	\$15	\$15	\$25	\$25	\$50	1st request free, \$25 for subsequent within same 12 months
27	City of West Palm Beach	\$610	\$1,973	\$43 up to 1-inch	N/A	\$28	\$56	N/A	\$28
28	City of Winter Park	\$794	\$794 plus costs	\$29	N/A	\$29	\$43	\$85	N/A

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Test Charge (Bench Test)	Non-Sufficient Funds (NSF) Processing Charge	Late Payment Fee	Cross-Connection Control Device Installation [1]	Lab Test	Meter Tampering Charge or Unauthorized Connection
CCWSD	Collier County Water-Sewer District - Existing Fees	Utility Meter Testing Facility: \$140 if meter is correct; Independent Meter Testing Facility: \$250 if meter is correct	per Actual Bank Charge assessed plus Admin fee of 5% of the amount or \$100, whichever is smaller	5% of unpaid balance	\$247	\$25	Actual time and material cost, plus consumption*, plus a \$300 fine
CCWSD	Collier County Water-Sewer District - Proposed Fees	Utility Meter Testing Facility: \$176 if meter is correct; Independent Meter Testing Facility: \$241 if meter is correct	per Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5% of check amount, whichever is greater	5% of current charges	Actual time and material cost	\$25	Actual time and material cost, plus consumption*, plus other applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances

Other Comparable Utilities:

22	Orlando Utilities Commission (OUC)	\$185	\$25	1.5% of the total account balance	N/A	N/A	N/A
23	Pinellas County	Bench Test: \$35 up to 1" meter if meter is correct	Same as Florida Statute 68.065: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	10% of balance due; \$1 minimum and \$500 maximum	\$615 reduced pressure device - single; \$1,030 reduced pressure device - parallel; \$565 double check valve device - single; \$930 double check valve device - parallel	N/A	N/A
24	St. Lucie County	\$37 W; \$37 S if meter is correct	N/A	\$6 per bill	N/A	N/A	N/A
25	City of Sarasota	\$25 if meter is correct	\$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5%, whichever is greater	Unpaid charges accrue interest at rate set by Comptroller of State of Florida, pursuant to Florida Statute 55.03	N/A	N/A	First occurrence, \$150; subsequent occurrences, \$300
26	Sarasota County	\$25 if meter is correct	\$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; \$300.01 to \$800 is \$40; \$800.01 and over is 5% of face value	1.5% (Minimum charge \$2)	N/A	N/A	Both Meter Tampering and Unauthorized Connection: First occurrence, \$150; subsequent occurrences, \$300
27	City of West Palm Beach	\$35 up to 1-inch if meter is correct	\$25 or max per law	\$10 or 1% of unpaid balance of each service agreement, whichever is greater	N/A	N/A	N/A
28	City of Winter Park	Field Test: \$29 if meter is correct; Bench Test: \$62 in-house, \$108 outside service contracted	N/A	N/A	N/A	Bacteriological \$25	Meter Tampering Fee: \$77

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Installation and Cross-Connection Charge Without Service Line Installation (Drop-In) [1]	Meter Installation and Cross-Connection Charge With Service Line Installation [1]	Application / Initiation of Service	Transfer of Service	Turn-On/Off	Meter Lock / Violation Reconnection Charge		Meter Reread
						Normal Business Hours	Normal Business Hours	After Hours	
CCWSD	Collier County Water-Sewer District - Existing Fees	N/A	N/A	\$28	\$28	\$50	\$55	\$100	\$50
CCWSD	Collier County Water-Sewer District - Proposed Fees	\$563	\$1,042	\$22	\$22	\$37	\$55	\$68	\$33

Other Comparable Utilities:

N/A = Information not available or applicable as of
May 4, 2018.

Footnotes:

- [1] Amounts shown are for a 5/8" or 3/4" standard residential service.
- [2] Amounts shown are for a 5/8" or 3/4" standard residential service and represent Owner deposits, unless otherwise specified.

Table 4-21

Collier County, Florida
Miscellaneous Service Charge Cost Recovery Analysis

Miscellaneous Service Charge Comparison

Line No.	Utility	Meter Test Charge (Bench Test)	Non-Sufficient Funds (NSF) Processing Charge	Late Payment Fee	Cross-Connection Control Device Installation [1]	Lab Test	Meter Tampering Charge or Unauthorized Connection
CCWSD	Collier County Water-Sewer District - Existing Fees	Utility Meter Testing Facility: \$140 if meter is correct; Independent Meter Testing Facility: \$250 if meter is correct	per Actual Bank Charge assessed plus Admin fee of 5% of the amount or \$100, whichever is smaller	5% of unpaid balance	\$247	\$25	Actual time and material cost, plus consumption*, plus a \$300 fine
CCWSD	Collier County Water-Sewer District - Proposed Fees	Utility Meter Testing Facility: \$176 if meter is correct; Independent Meter Testing Facility: \$241 if meter is correct	per Florida Statute 832.07: \$0 to \$50 is a \$25 charge; \$50.01 to \$300 is a \$30 charge; over \$300 is \$40 or 5% of check amount, whichever is greater	5% of current charges	Actual time and material cost	\$25	Actual time and material cost, plus consumption*, plus other applicable fees as provided for in Section 2-2044(b) of the Collier County Code of Laws and Ordinances

Other Comparable Utilities:

N/A = Information not available or applicable as of
May 4, 2018.

Footnotes:

- [1] Amounts shown are for a 5/8" or 3/4" standard
residential service.
- [2] Amounts shown are for a 5/8" or 3/4" standard
residential service and represent Owner
deposits, unless otherwise specified.

SECTION 5

FINANCIAL COMPLIANCE AND PERFORMANCE

SECTION 5

FINANCIAL COMPLIANCE AND PERFORMANCE

GENERAL

This section of the report discusses the ability of the System revenues to meet certain rate covenant and flow of funds requirements as defined in the Bond Resolution that authorized the issuance of the Outstanding Senior Bonds and the 2016 Subordinate Note agreement. The section also provides a discussion of the projected fiscal position of the utility relative to meeting certain targets and medians used by the industry in the review of overall financial performance. This performance evaluation was prepared to provide the District additional information as it continuously evaluates the sufficiency of revenues for the System and development of its strategic business strategies for the utility.

RATE COVENANT COMPLIANCE

A significant financial parameter of the utility system is associated with the ability of the System to be in compliance with the rate covenants as defined in the Bond Resolution that authorized the issuance of the Outstanding Senior Bonds and any additional parity bonds (which are assumed to be issued during the Forecast Period as discussed in Section 3) as well as the covenant requirements delineated in the 2016 Subordinate Note agreement. The Bond Resolution was adopted by the County and authorized the issuance of the Senior Lien Bonds as well as the ability to issue subordinate obligations on behalf of the utility system. The Bond Resolution contains, among other things, certain covenants that must be satisfied, the purpose of which is to provide a surety to the bondholders that the debt payments will be made. Generally, these covenants are in the form of: i) certain debt service coverage ratios that are applicable to the level of rates charged and the revenue margins achieved; ii) application of revenues to various funds established pursuant to the Bond Resolution or separately by the County; and iii) certain requirements associated with the provision of service. The 2016 Subordinate Note agreement also contains certain covenants which generally relate to the identification of pledged revenues and the requirement to maintain certain debt service coverage ratios that are applicable to the level of rates (after payment of the Senior Lien Debt).

As previously mentioned in Section 3 and as shown on the table below, as of April 1, 2018 the District had outstanding \$104,894,968 in the aggregate principal amount of Senior Lien Bonds and \$87,453,000 in the aggregate principal amount of the 2016 Subordinate Note for a total of \$192,347,968 in outstanding Existing System Debt.

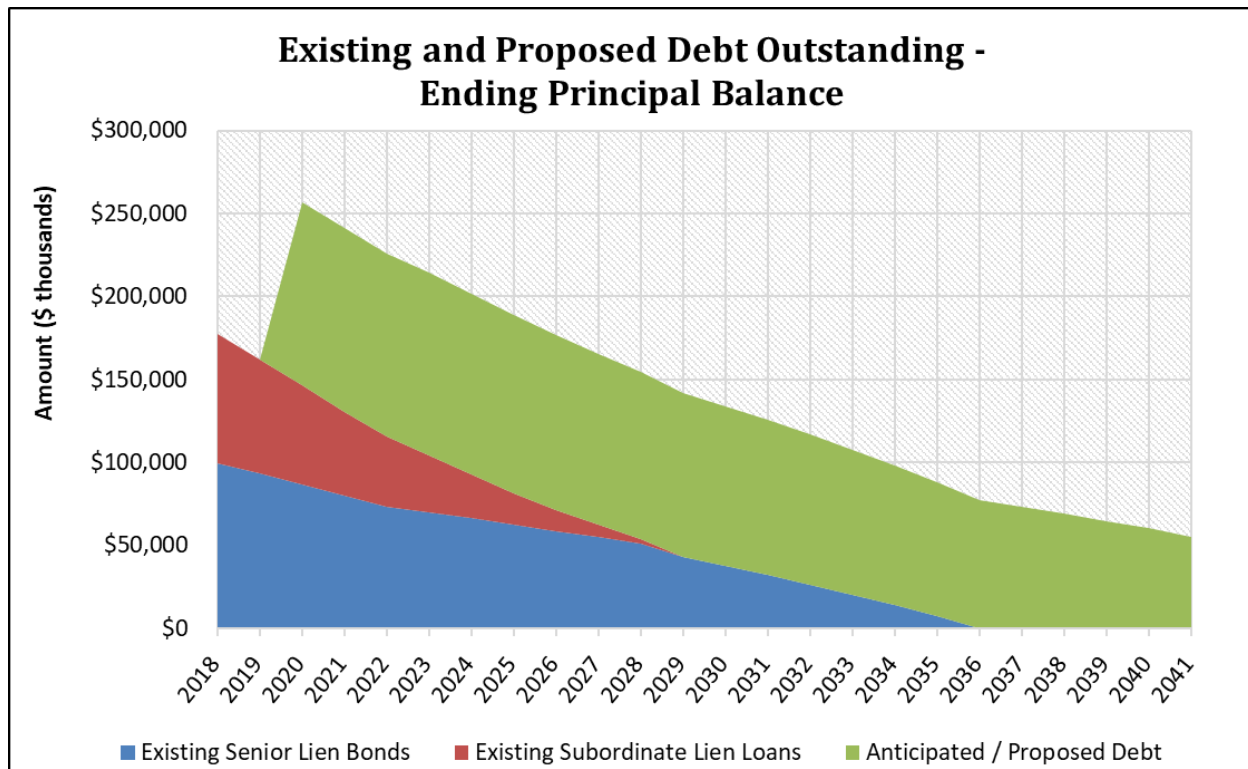
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**Summary of Outstanding Principal Amount of Existing System Debt –
Allocable to District System [*]**

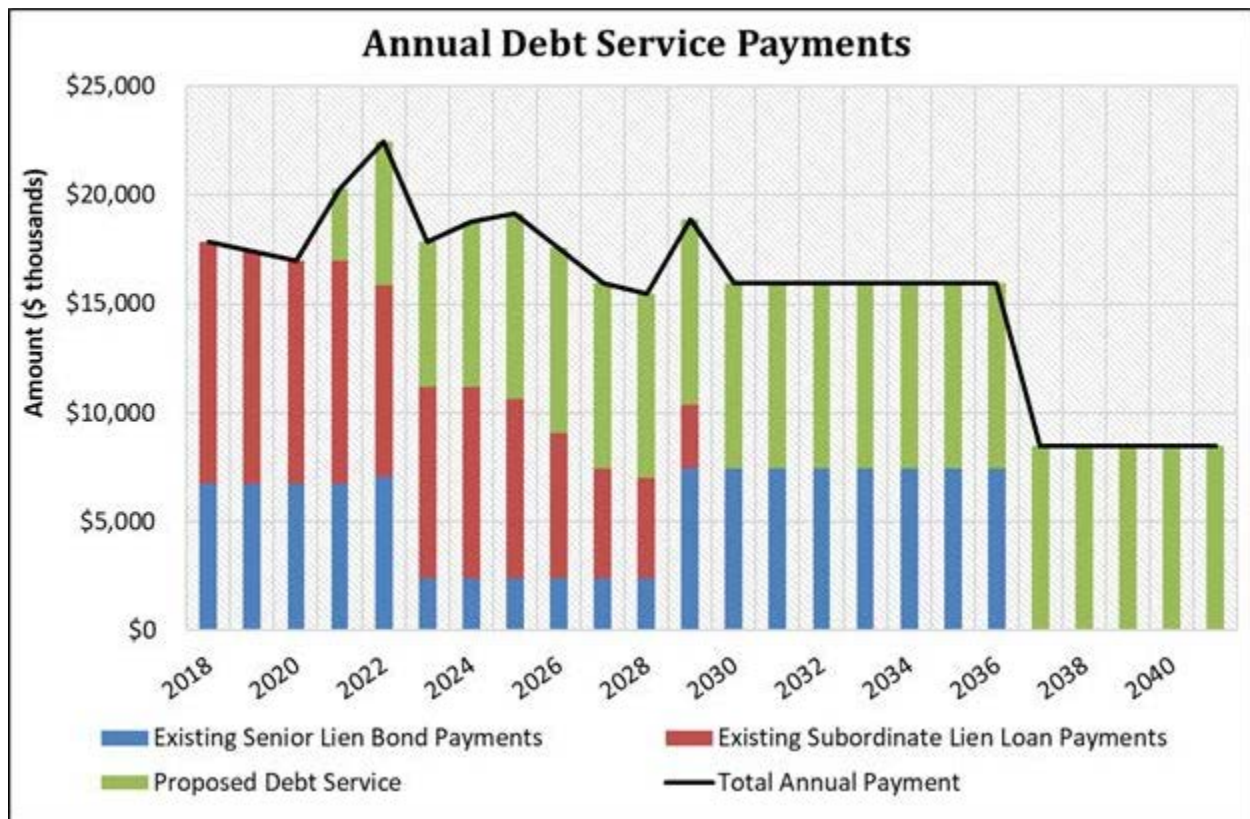
Description	Principal Outstanding April 1, 2018
Senior Lien Bonds [2]	
Water and Sewer Refunding Revenue Bonds, Series 2013	\$5,670,968
Water and Sewer Refunding Revenue Bonds, Series 2015	15,154,000
Water and Sewer Refunding Revenue Bonds, Series 2016	48,105,000
Water and Sewer Refunding Revenue Bonds, Series 2018	35,965,000
Total Senior Lien Bonds (the "Outstanding Bonds")	\$104,894,968
Subordinate Lien Note	
Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$87,453,000
Total Outstanding Existing System Debt	<u>\$192,347,968</u>

[*] Amounts shown reflect outstanding principal as of April 2018; date was assumed for the presentation of the Outstanding Existing System Debt to provide for the recognition of all outstanding loans since the Golden Gate Bonds were issued March 1, 2018.

As previously discussed in Section 3, it is anticipated that the County will need to issue additional parity bonds in accordance with the provisions of the Bond Resolution to fund the capital improvement plan as presented in the Study. Assuming the issuance of the additional parity bonds based on the assumptions recognized for this Study, it is estimated that the principal amount of bonds outstanding will approach approximately \$257 million as shown on the figure below.



The following figure provides an illustration of the existing and proposed annual debt service payments associated with the Existing System Debt and additional parity bonds assumed to be issued pursuant to the provisions of the governing Bond Resolution as identified in this Study.



The following is a discussion of the ability of the System to meet the rate covenant requirements as defined by the governing Bond Resolution.

DEBT SERVICE COVERAGE

The Bond Resolution includes a provision requiring the District to establish and maintain rates that will always provide in each fiscal year: i) Net Revenues, System Development (Impact) Fees and Special Assessment Proceeds adequate at all times to pay in each Fiscal Years at least one-hundred-twenty-five percent (125%) of the Annual Debt Service on all outstanding Bonds becoming due in such Fiscal Year; and ii) Net Revenues in each Fiscal Year adequate to pay at least one-hundred percent (100%) of the Annual Debt Service on all outstanding bonds and any required deposits to the Reserve Account becoming due in such Fiscal Year (collectively referred to as the "rate covenant"). The Bond Resolution established these accounts, funds, and debt coverage requirements for the protection of the bondholders of the Senior Lien Bonds.

The 2016 Subordinate Note was secured by the County through Florida Community Bank ("FCB") and was issued to refund all of the then outstanding loans obtained by the County through the State Revolving Fund ("SRF") program as administered by the FDEP. The proposal accepted by the County with FCB contained a covenant that if long as the 2016 Subordinate Note

is outstanding, FCB would be entitled to the same rate covenant as defined in the Bond Resolution which were discussed above.

Table 5-1 at the end of this section summarizes the ability of the System Net Revenues to meet the rate covenant provisions of the Bond Resolution for the Senior Lien Bonds and which has been extended to the 2016 Subordinate Note for the Forecast Period reflected in this Study. As can be seen on Table 5-1 and as shown in the following table, it is anticipated that the Net Revenues, assuming the adoption of the proposed rate adjustments, will meet the rate covenant requirements as defined in the Bond Resolution for the Existing System Debt and the additional parity bonds assumed to be issued to fund a portion of the capital improvement program during the Forecast Period:

Summary of Projected System Operating Results and Debt Service Coverage [1]					
	Fiscal Year Ending September 30,				
	2019	2020	2021	2022	2023
Gross Revenues [2]	\$156,527,406	\$162,865,445	\$169,996,147	\$177,651,540	\$185,365,259
Operating Expenses	97,906,288	102,750,373	106,600,205	111,159,738	115,113,483
Net Revenues	\$58,621,118	\$60,115,072	\$63,395,941	\$66,491,802	\$70,251,775
System Impact Fees [3]	\$11,239,774	\$9,262,315	\$8,639,342	\$8,585,411	\$8,558,447
Special Assessment Revenues	0	0	0	0	0
Pledged Funds	\$69,860,892	\$69,377,388	\$72,035,283	\$75,077,213	\$78,810,222

SENIOR LIEN BONDS DEBT SERVICE COVERAGE:

Debt Service Coverage – Net Revenues

Net Revenues	\$58,621,118	\$60,115,072	\$63,395,941	\$66,491,802	\$70,251,775
Total Debt Service on Senior Lien Bonds	9,778,897	9,781,536	13,085,776	16,733,243	13,139,585
Debt Service Coverage (100% Required)	599%	615%	484%	397%	535%

AND

Debt Service Coverage – Pledged Funds

Pledged Funds (Net Rev. and System Impact Fees)	\$69,860,892	\$69,377,388	\$72,035,283	\$75,077,213	\$78,810,222
Total Debt Service on Senior Lien Bonds	9,778,897	9,781,536	13,085,776	16,733,243	13,139,585
Debt Service Coverage (125% Required)	714%	709%	550%	449%	600%

SUBORDINATE LIEN DEBT SERVICE COVERAGE (All-In Coverage): [4]

Debt Service Coverage – Net Revenues

Net Revenues	\$58,621,118	\$60,115,072	\$63,395,941	\$66,491,802	\$70,251,775
Total Existing Debt Service	20,483,719	20,042,904	23,346,658	25,530,723	21,938,027
Debt Service Coverage (100% Required)	286%	304%	272%	260%	320%

Debt Service Coverage – Pledged Funds

Pledged Funds (Net Rev. and System Impact Fees)	\$69,860,892	\$69,377,388	\$72,035,283	\$75,077,213	\$78,810,222
Total Debt Service on Senior Lien Bonds	20,483,719	20,042,904	23,346,658	25,530,723	21,938,027
Debt Service Coverage (125% Required)	341%	346%	309%	294%	359%
Net Revenues After Payment of Debt Service and Available for other System Use [5]	\$38,137,399	\$40,072,168	\$40,049,283	\$40,961,079	\$48,313,748

[1] Amounts shown derived from Table 5-1 at the end of this section; coverage tests are defined in the Bond Resolution and Subordinate Lien Note agreements.

[2] Amounts shown include miscellaneous revenues, unrestricted interest earnings and additional rate revenues derived from the application of the proposed rate adjustments.

[3] Impact fee collections were calculated based on fees projected to be effective during each Fiscal Year; amounts shown also include estimated investment income on projected impact fee fund balances.

[4] Since the security for payment and the rate covenant for the 2016 Subordinate Note is in accordance with the provisions of the Bond Resolution issued for the Senior Lien Bonds, the subordinate lien debt test was presented on an "All-in" debt basis; there are no other subordinate lien bonds outstanding or anticipated during the Forecast Period.

[5] Represents funds for other System uses, including transfers to the water and wastewater capital accounts to fund recurring capital re-investment and to provide for working capital (operating reserves) deposits.

Since the rate covenant for the 2016 Subordinate Note references the provisions of the Bond Resolution, an "All-in" coverage calculation (combined debt service for all senior and subordinate issues) was presented. It is our understanding that this test is also often used by credit rating agencies in the evaluation of utility credits. With respect to the All-in coverage analysis, a minimum target of 200% was assumed by PRMG to be reasonable based on discussions with the County's Municipal Financial Advisor. As shown in the preceding table, the debt service coverage ratio anticipated for the System is expected to exceed the minimum target for all fiscal years. It should be noted that the operating expenses for rate Study purposes do recognize the payment to the County's General Fund for the indirect costs and a PILT accounted for in such fund allocable to System since this is a cash-requirement of the utility system which is primarily for expense reimbursement to the County for services provided to the utility. For reporting purposes in its Comprehensive Annual Financial Report ("CAFR"), the County classifies the PILT as an operating transfer (after the recognition of the operating expenses). Overall and based on the assumptions presented in this report, the System is projected to comply with the rate covenant requirements dictated by the Bond Resolution during the Forecast Period.

OTHER COVENANTS OF BOND RESOLUTION

In addition to the rate covenant, the Bond Resolution also references other representations and covenants that the System must also be in compliance with. These representations and covenants deal with the flow of funds (deposits from the Gross Revenues of the System) for providing service and certain reporting functions. The following is a status summary of the primary representations and covenants based on discussions with and information provided by the District:

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Covenant	Comments
Performance of Covenants	As discussed in this section, the District has met all of the covenants required by the Bond Resolution and the Senior Lien Bonds are valued and enforceable obligations of the District.
Operation and Maintenance	The District reports that it operates and maintains its Utility System in a prudent manner and budgets sufficient funds for such operations. The District has also identified a number of capital projects and improvements aimed at renewals, replacements, and upgrades of the System in order to continue to maintain the System in good condition as well as promote efficiency and economic operations. The District reports that it staffs all its water and wastewater treatment plants in accordance with FDEP requirements.
Annual Budget	The District annually adopts a budget detailing the anticipated revenues and expenditures of the System that has been approved by the Board of County Commissioners.
Rate Covenant	The District has established rates and charges designed to provide a minimum debt service coverage ratio of 150% of the annual debt service requirements and fund all required transfers. Due to the favorable capital re-investment plan of the District (a significant amount of capital being funded on a "pay-as-you-go" basis), the annual debt service coverage for the Senior Lien Debt and for the Existing System Debt (reflects all debt and notes outstanding), the projected debt service coverage ratio for the Forecast Period is expected to approximate 3.0x on a Net Revenue-only basis.
Records and Audits	The District maintains its accounts to identify the Gross Revenue, Operating Expenses, Impact Fees, and operations of the System as required by the Bond Resolution. The District has annually retained a recognized independent certified public accounting firm to conduct an annual audit of the System as required during the fiscal year.
Insurance	The District reports that the System carries insurance at levels that is considered adequate by the District to insure against loss.
No Free Service	The District has implemented rates and charges designed to charge customers for all water and wastewater used. The District provides no preferential service and all customers are charged for service based on the provisions of the District's adopted rate ordinance or resolution.
Enforcement of Charges	The District has a number of written policies and procedures in place that are designed to compel the prompt payment of rates for services rendered, including service termination and delinquent payment procedures.
Establishment of Funds	The District has established various funds and accounts as required by the Bond Resolution. These include a Revenue Fund, an Operation and Maintenance Fund, a Sinking Fund, a Renewal & Replacement Fund, a Water and Wastewater System Development (Impact Fee) Fund, and a Surplus Fund. All monies received have been deposited in accordance with the flow of funds at prescribed levels as delineated in the Bond Resolution. Additionally, the District has established water and wastewater capital accounts (a sub-fund of the Surplus Fund) to provide funds for pay-as-you-go capital project financing.

The System has historically met and is projected in the financial plan to continuously meet the representations and other operating covenants as delineated in the Bond Resolution. It should be

noted that the financial review reflected in this report does not constitute an audit or in-depth analysis of compliance with the various covenants of the Bond Resolution. Such observations are based on information provided by discussions with the management of the District and our understanding of the provisions of the Bond Resolution.

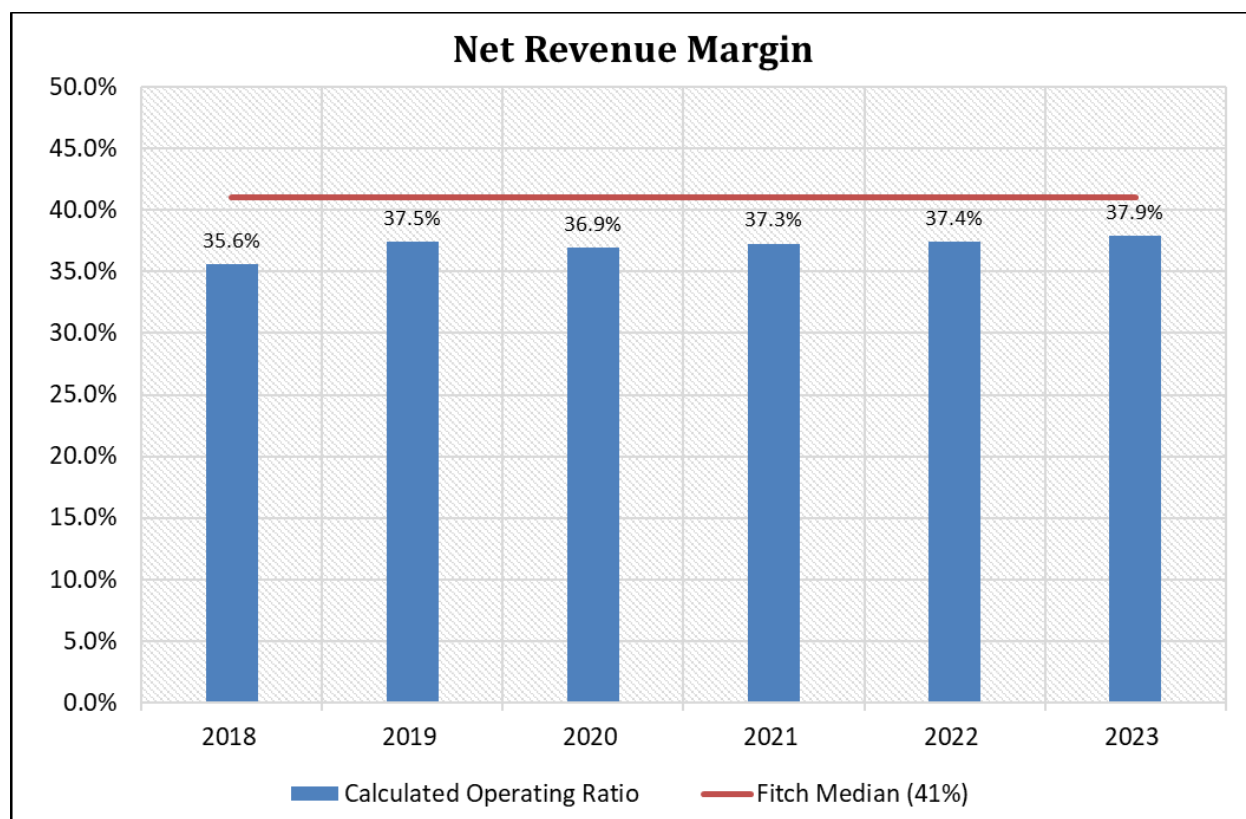
PROJECTED FINANCIAL POSITION AND PERFORMANCE MEASURES

Included as part of the development of the Financial Forecast and the review of the overall sufficiency of revenues, is an evaluation of District's financial position which recognize the implementation of the proposed and identified rates as identified for each respective fiscal year of the Forecast Period. This evaluation includes the development of ratios and financial performance indicators to evaluate "where the District is estimated to be financially" during the Forecast Period and to illustrate the projected financial position of the utility based on the assumptions documented in this Report. In the development of the net revenue requirements to be funded from rates, consideration as to the financial performance was recognized. The primary purpose of this additional analysis was to continue to promote a financial plan designed to maintain a strong credit rating, especially when one recognizes the current financial needs of the System (e.g., significant capital infrastructure expansion and re-investment program, etc.). The analysis includes a series of charts and figures prepared to provide the District with a visual representation of the financial and statistical trends in the selected financial ratios or benchmarks anticipated for the utility System over the Forecast Period. The following is a brief description of key financial ratios and financial results evaluated for the District's consideration.

NET REVENUE MARGIN RATIO

The Net Revenue Ratio is a measure of a utility system's ability to meet its operating expenses and indicates the net contribution margin estimated to be earned by the District after the payment of such expenses. This margin calculation represents the amount of Net Revenues derived from utility system operations that are available to meet the District's other expenditure requirements (after the payment of the operating expenses and the PILT, exclusive of depreciation expense which is a non-cash expense – represents funds available for debt service payments, deposits to the water and wastewater capital accounts, etc.). Since revenues derived from impact fees are considered restricted and can be used only to fund infrastructure for new development and growth (expansion-related expenditures) and are a one-time revenue (not recurring like revenues received from monthly rates), PRMG has not recognized the impact fee revenues in the evaluation of the Net Revenue Margin ratio. A relatively low Net Revenue Margin ratio (e.g., 25 percent) indicates that a large portion of operating revenue is used to pay operating expenses. A higher Net Revenue Margin ratio (e.g., 45 percent) indicates a greater portion of operating revenues is available for utility system expenditures other than the payment of operating expenses (e.g., capital reinvestment). The target median ratio recognized in the analysis represents the Fitch Median for all utility credits reported as of 2017. As can be seen below and assuming the implementation of the recommended and identified rate adjustments as identified in this Study, the Net Revenue Margin ratio is projected to remain stable during the Forecast Period which indicates that the District's contribution margins for capital financing will remain constant thereby supporting the programmed need of providing a dedicated deposit to the Water and Wastewater capital accounts for ongoing (existing customer) pay-as-you-go ("PAYGO") capital re-investment financing. Although the projected ratio is less than the Fitch median, PRMG considers the ratio to be favorable when one considers the amount of debt issued

for the utility system and the capital re-investment relative to depreciation expense. If the PILT payments were not recognized in the determination of the ratio, the projected Net Revenue Margin would average approximately 42% during the Forecast Period, which is slightly greater than the recognized median. The District should continue to monitor this contribution margin and maintain or increase the projected results to assure the ability to provide sufficient recurring funds for ongoing capital financing, which will promote long-term rate sustainability.



AVAILABLE WORKING CAPITAL AND CASH BALANCES

Another important component of the evaluation of the District's operations is the resulting ending cash balance or cash position of the utility. The estimated cash flows (deposits and withdrawals) and projected ending cash balances for the Forecast Period are shown in detail on Table 3-13 at the end of this report. In the evaluation of System liquidity, the cash balances were segregated as either i) operating reserves (not restricted to debt payment and capital expenditures); ii) capital reserves dedicated for ongoing and future capital improvements, replacements, upgrades and betterments; or iii) restricted for specific purposes (i.e., debt service sinking fund and/or reserves, etc.).

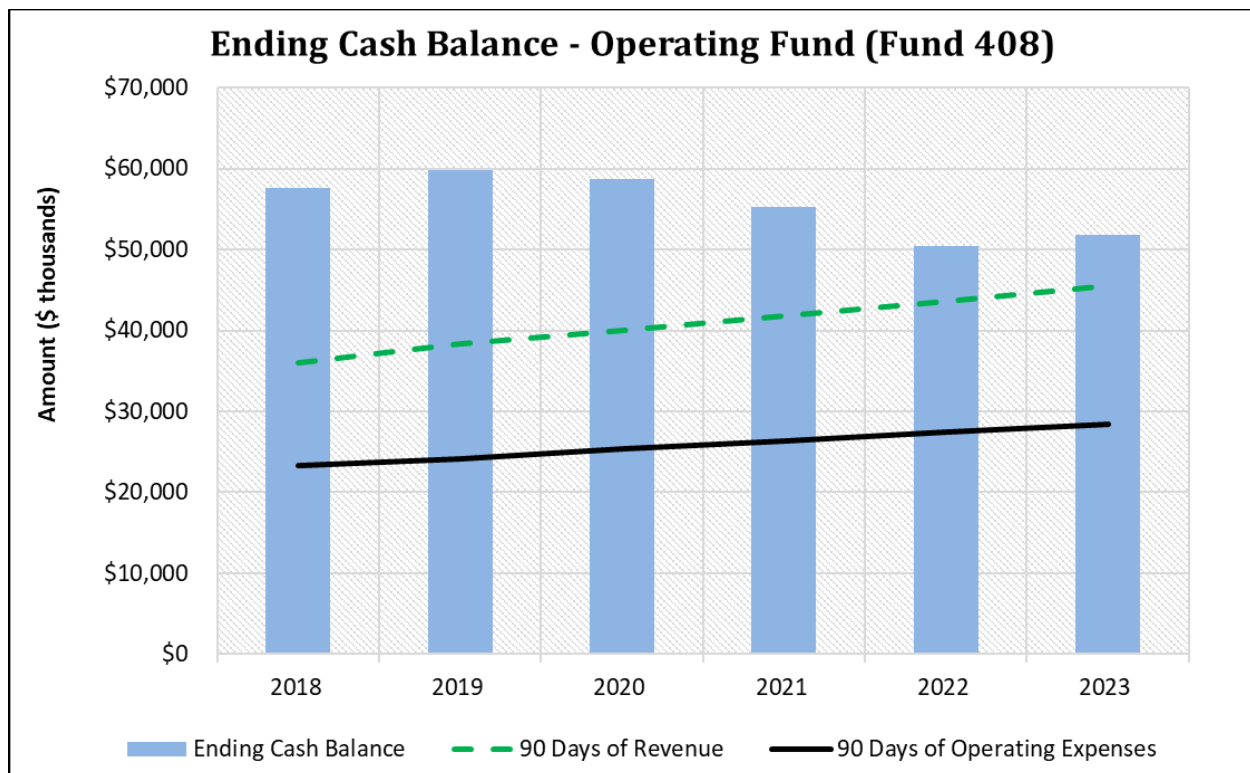
According to the Utility Revenue Bond Rating Guidelines published by Fitch Ratings (a credit rating agency):

"For utilities in the most stable operating environments with a suitably diverse and healthy service area economy, 1.5x annual coverage, with consistently maintained unrestricted

financial liquidity of at least 90 days of operating revenues, could be sufficient for 'AA-' or higher ratings. For utilities with substantial growth, compliance demands, or significant annual volatility in revenues or expenditures, greater financial flexibility may be necessary."

As reflected in the Fiscal Year 2018 Adopted Budget Policies dated February 28, 2017, the County has adopted a policy that at minimum unrestricted reserves should range within 5% to 15% of budgeted revenues (approximately 55 days at 15%) or 45 to 90 days of budgeted operating expenses on a combined basis for Fund 408 (Revenue / Operation and Maintenance Fund) and Funds 412 and 414 (the water and wastewater capital accounts, respectively).

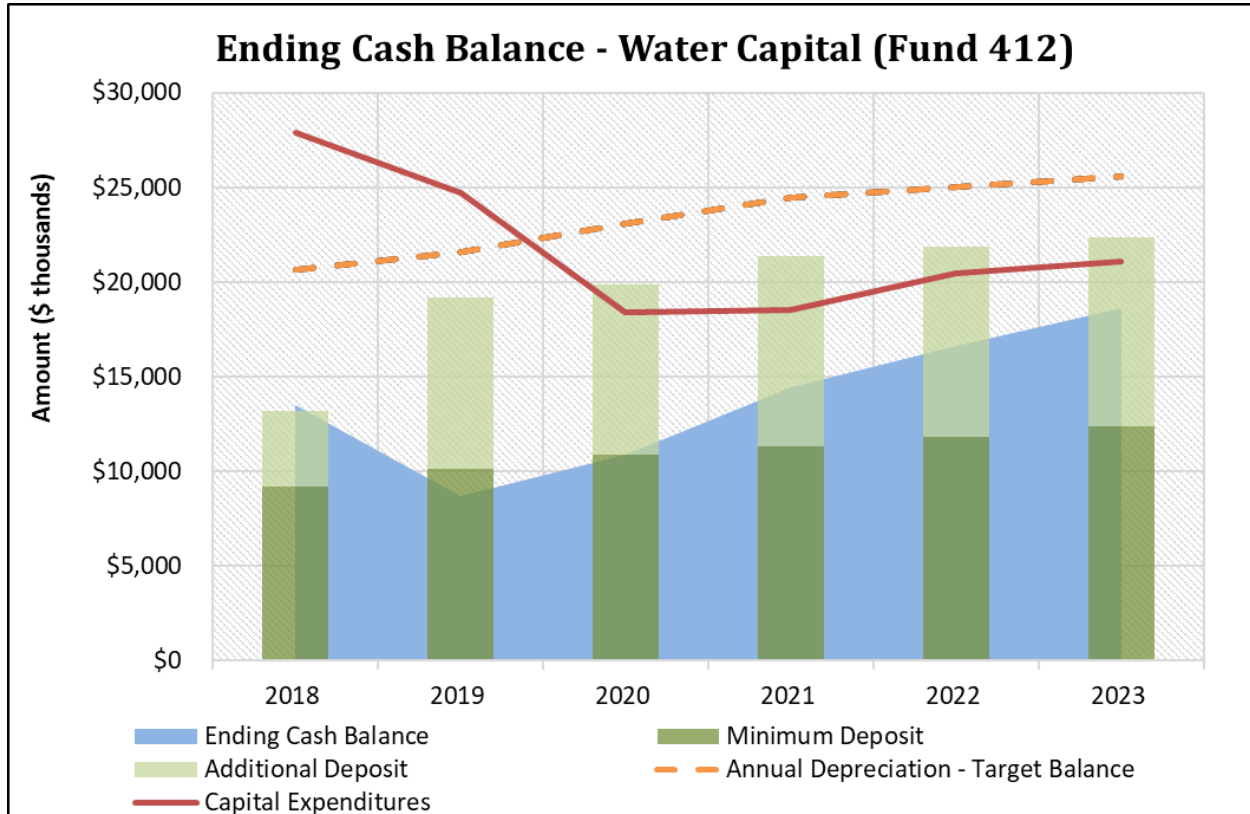
Recognizing the general guidelines and policies mentioned above, the significant capital program identified by the District and the need to accrue capital funds for future expenditures and based on a review of the 2017 Fitch Medians, which indicates that many utilities maintain higher liquidity balances to increase the creditworthiness of the utility and to minimize financial risks, we have assumed an operating reserve target range (Fund 408 only). Specifically, we have assumed a target operating reserve (Fund 408) ranging from 90 days of operating expenses to 90 days of revenue based on discussions with the financial community, general guidelines published by the Fitch Ratings, County policy, and median liquidity ratios as reported by credit rating agencies that are typical for an "AAA" rated utility. The projected fund balance is projected to be higher than this target which is considered as being favorable by PRMG and will support the County's ability to limit the financial risk to the utility in the future.



In addition to the operating reserves, the County has established a capital account for the water system (Fund 412) and the wastewater system (Fund 414) to provide monies for ongoing PAYGO capital funding for the renewal, replacement, betterment and upgrade of the existing infrastructure; it should be noted for the purposes of this Study the IQ Water System (a component of Fund 414) has been separately identified for projected capital funding purposes and in the support of the design of IQ water rates. As previously discussed in Section 3, the forecast assumes annual transfers to the respective capital accounts for capital reinvestment for annual operations. Such transfers are necessary recognizing that the primary need for the funding of capital expenditures deals with existing customer requirements (i.e., renewals, replacements, betterments, and upgrades to the existing plant-in-service, which in aggregate currently amounts to approximately \$1.2 billion in gross amounts). This is due to the constructed fixed assets or utility plant continuing to reach its useful service life as the System ages and the impact of regulations on the cost of treatment which is allocable to and benefits the existing customer (not providing new capacity but maintaining the availability of existing capacity). In the development of the capital funding and rate implementation plan, a minimum annual deposit equal to 15% of the immediately preceding fiscal year rate revenues was recognized which equates to the funding allowance for the determination of the minimum deposits to such funds. Additionally, and based on the utility system capital improvement plan as developed by the County, additional deposits above the minimum were recognized to promote a fully funded capital plan. In addition, a capital reserve target equal to one year of depreciation on the installed infrastructure was recognized to provide funds generally for the subsequent year capital replacement plan which promotes capital planning flexibility and to provide funds for any capital emergencies that may arise.

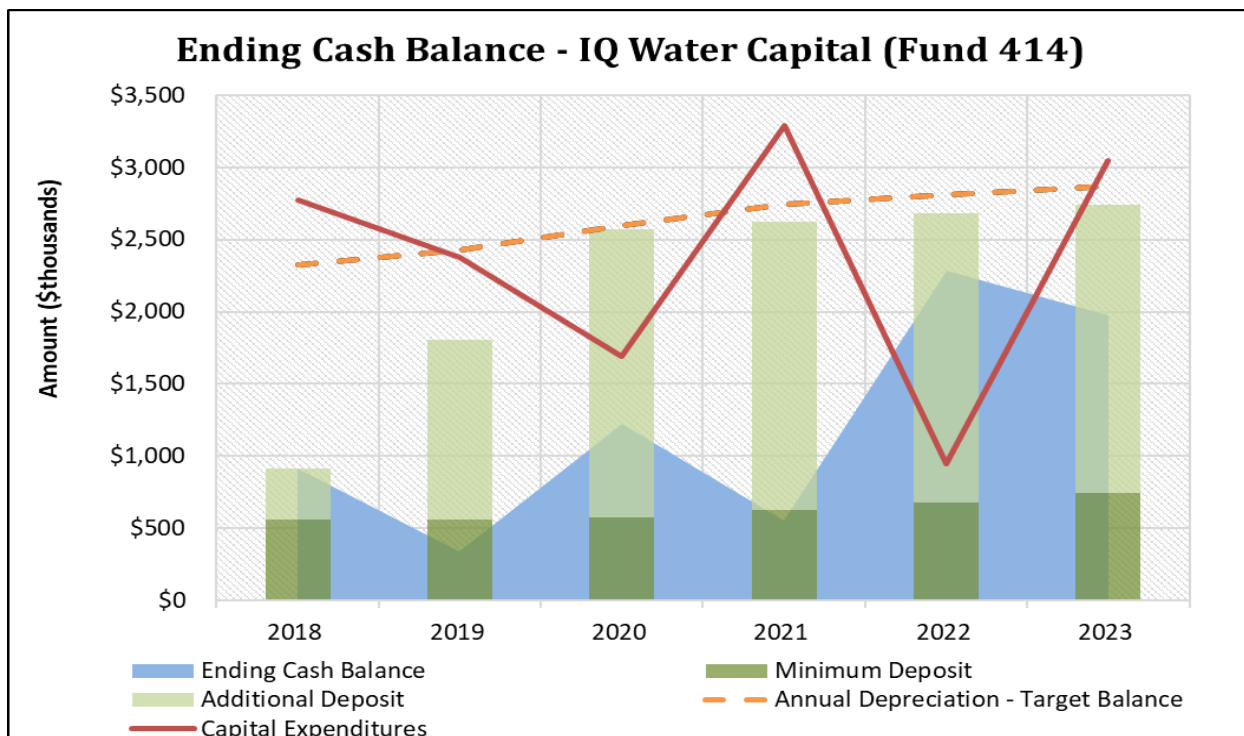
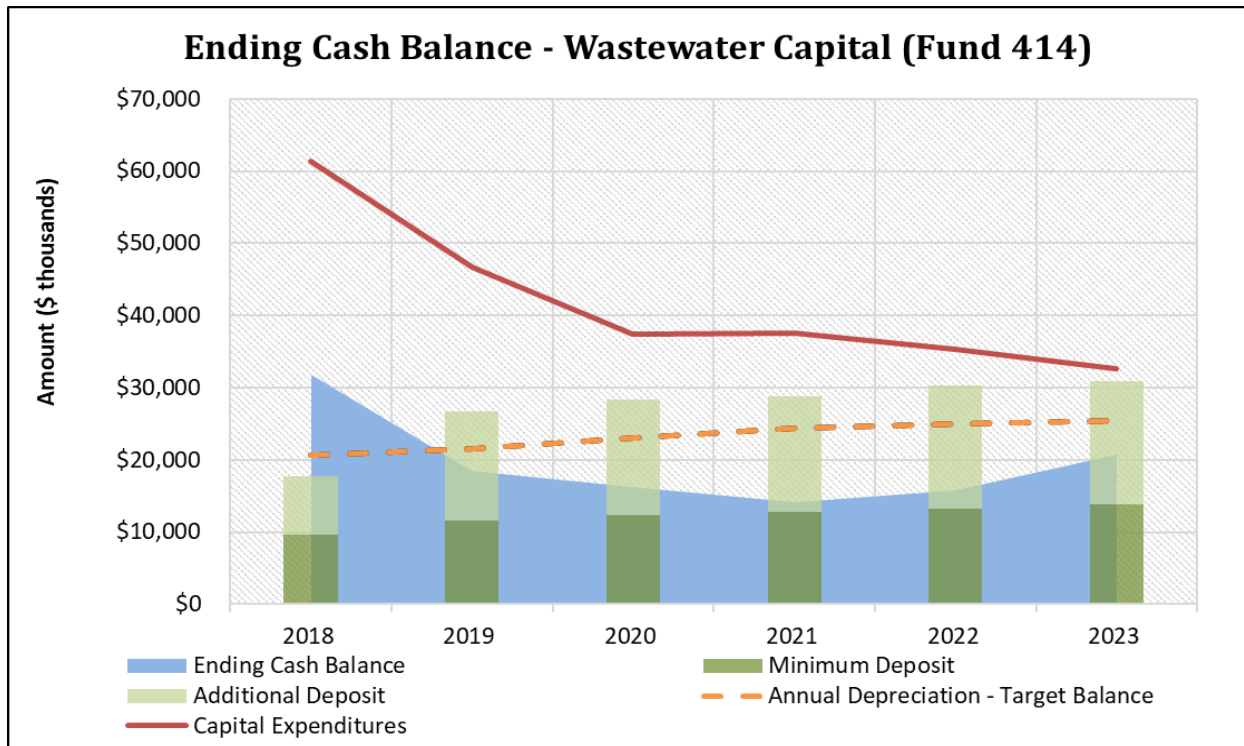
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The following is a summary of the fund activity (deposits into and use of fund) and the estimated ending cash balances in the water capital account for the Forecast Period based on the forecast of the annual cash flow derived from water System operations and the capital funding plan previously presented in this report (which does assume the issuance of additional parity bonds):



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The following is a summary of the fund activity (deposits into and use of fund) and the estimated ending cash balances in the wastewater and IQ water capital accounts for the Forecast Period based on the forecast of the annual cash flow derived from wastewater and IQ Water System operations and the capital funding plan previously presented in this report (which does assume the issuance of additional parity bonds):



As can be seen on the figures above for all the utilities, the ending balance in the capital funds generally fluctuate during the Forecast Period; the funding of the accounts from operations being on a linear (predicable) basis after Fiscal Year 2021 and expenditures that vary based on the capital improvement needs of the System. Fluctuations in cash balances are due to the timing of capital needs and the timing of the issuance of additional debt assumed during the Fiscal Year 2020 (which assumed a deposit of \$101 million into the Bond Construction Fund primarily to fund a portion of the expansion of the Northeast Regional Water and Wastewater Treatment Facilities). In addition, and as previously discussed in Section 3, the ending cash balance for the respective capital accounts does recognize the reimbursement from the County's General Fund for monies used to fund debris removal and clean-up expenses associated with Hurricane Irma; to the extent the amount of reimbursement is less than what was assumed, then the estimated ending cash balances in the respective capital accounts could possibly be less than what is shown above. Should the cash position be less than what is currently identified in the financial forecast as presented in this Report, the County does have the option to increase the amount of additional debt to fund the identified capital needs, defer capital spending during the Forecast Period if this option is prudently available, or transfer moneys from the operating reserves to fund the capital needs if deemed as being prudent. Therefore, it is recommended that District staff continue to closely monitor the cash position in the respective capital accounts and the anticipated capital needs of the System to promote a balanced capital funding plan that supports the overall fiscal position of such System.

With respect to the receipt and use of impact fees assumed to be available during the Forecast Period, the financial projections assume the use of essentially all of the impact fees assumed to be received to fund expansion-related capital improvements and there is a minimal amount of fund balances available by the end of the Forecast Period as shown in the table below.

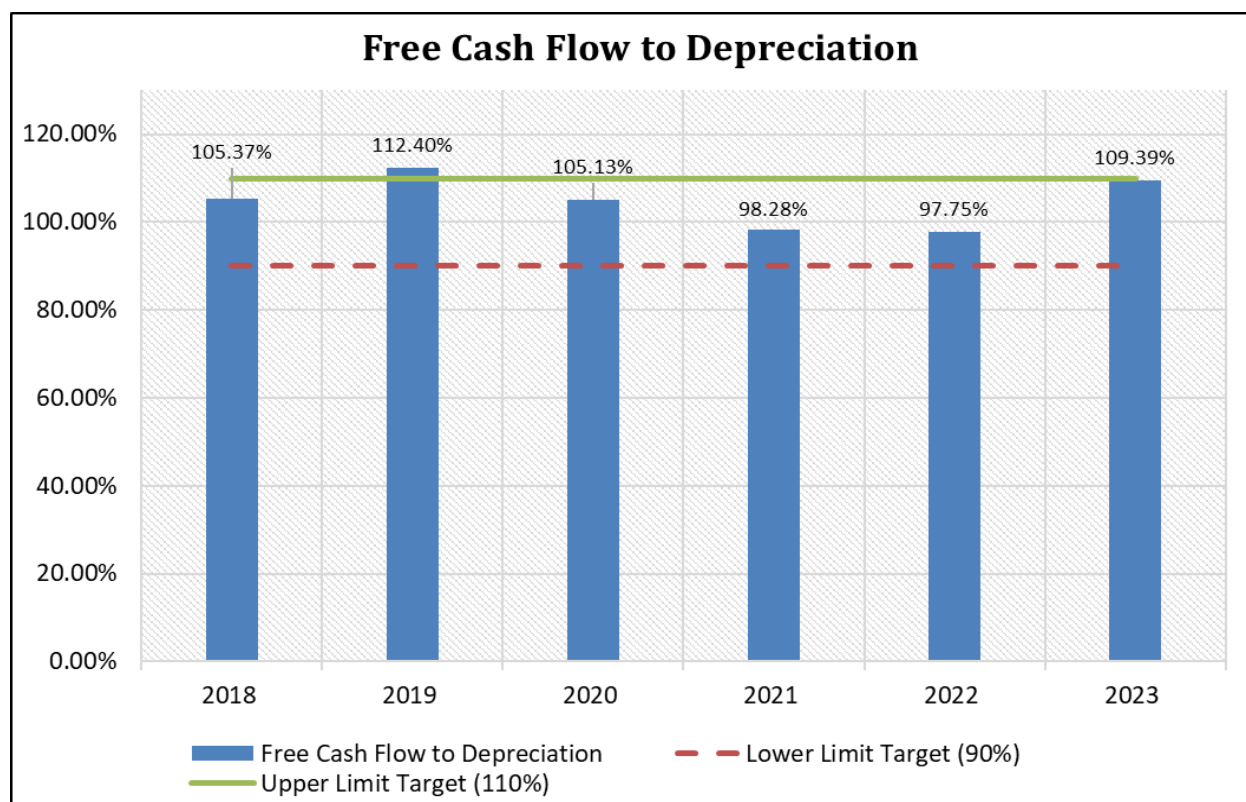
Estimated Ending Fund Balance – Impact Fee Funds			
End of Fiscal Year as of September 30,	Water System	Wastewater System	Total System
2018	\$13,645,232	\$11,332,197	\$24,977,429
2019	8,728,821	2,202,067	10,930,888
2020	8,794,287	169,871	8,964,158
2021	5,848,994	129,934	5,978,928
2022	5,907,484	131,233	6,038,717
2023	941,559	132,545	1,074,104

To the extent the impact fees are greater than anticipated in the financial forecast, such additional fees could be used to reduce the amount of additional parity bonds assumed to be issued or may accrue to offset future expansion-capital projects that may be required in subsequent years beyond the Forecast Period. Conversely, if the impact fees anticipated to be received are less than estimated, the District could increase the future borrowing to fund the projects or defer capital expenditures until funds become available in the future.

FREE CASH TO DEPRECIATION RATIO

This figure illustrates the amount of funds available for equity capital funding or for other System purposes after the payment of Operating Expenses, the annual debt service requirements, and any other required cash deposits or funding needs. This ratio is a key ratio of the credit rating

agencies since it provides a measure of the annual financial capacity to maintain utility plant facilities at current levels of service (which assumes that such assets will allow for the continuation of service and the ability to generate revenues without a significant rate adjustment associated with unfunded infrastructure needs). As can be seen from the following chart, the System is producing sufficient funds after all required transfers to maintain a favorable capital reinvestment rate for ongoing equity capital funding and the avoidance of long-term debt.

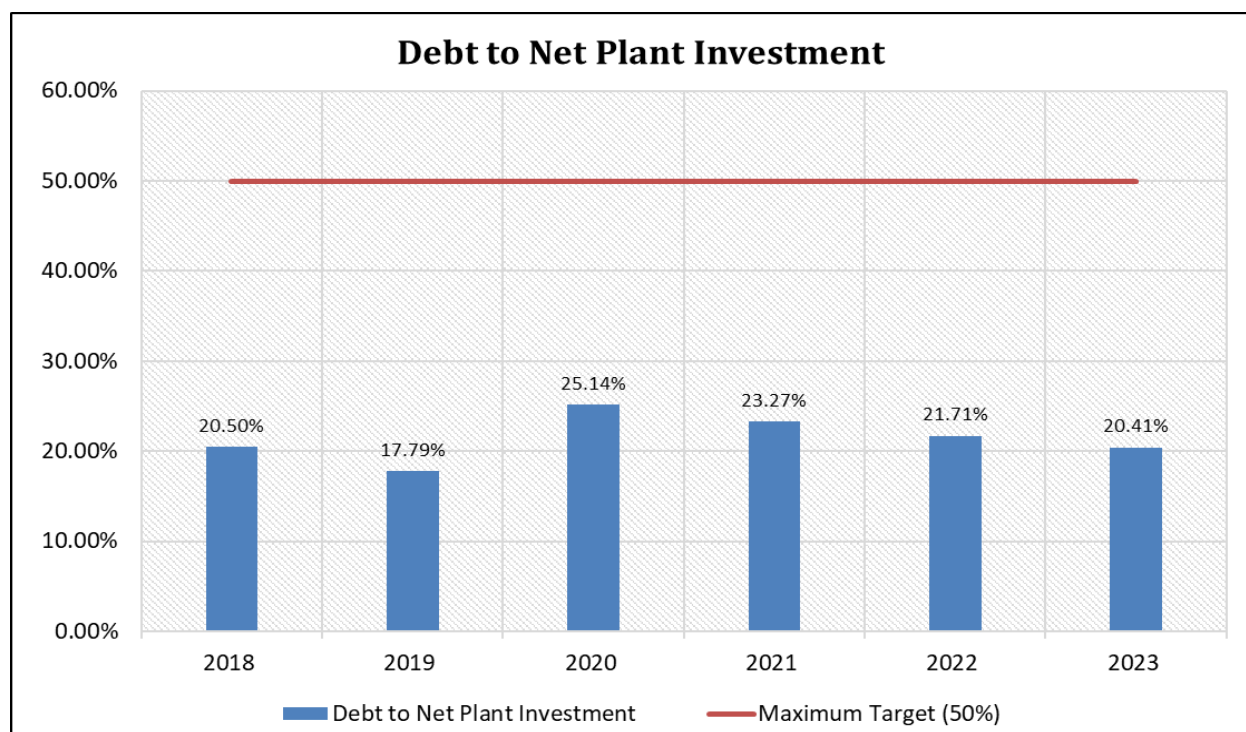


With respect to the annual funding of the capital needs, PRMG recommends that the District should aim to maintain a minimum cash flow ratio ranging from 90% to 110% of the annual depreciation expense for the District-owned utility assets. This range was based on discussions with the financial community median cash flow ratios as reported by credit rating agencies that are typical for an "AAA" rated utility, the level of PAYGO capital funding identified for the Forecast Period, and the level of depreciation expense recognized for financial reporting purposes. The projected ratio is considered to be favorable by PRMG and will support the District's ability to limit the financial risk to the utility.

DEBT OUTSTANDING TO NET PLANT INVESTMENT (DEBT) RATIO

This ratio presents the net equity of the utility (in terms of plant investment) and provides an indication of the reliance on debt to fund existing assets as well as the flexibility in terms of funding future capital assets with debt (indicates potential leveraging capability) and overall rate stability. This figure illustrates the aggregate principal amount of outstanding System Debt that has been issued by the County to finance infrastructure additions which become a component of the net plant investment to meet the potable water, wastewater, and IQ water demands of the

System service area. Generally, the higher the ratio, the greater the need to have a larger portion of the rate revenues being dedicated to principal retirement and the payment of the cost of carry (interest) for the financing of capital improvements to the System. The 2017 median Debt Ratio is approximately 45% as reported by Fitch Ratings for water and wastewater utilities (note that this is an average and PRMG believes that the Debt Ratio for "high growth" systems or systems with increased treatment standards [higher technology] may have a higher debt ratio).



With respect to the County, we have identified a maximum target for this ratio equal to 50% of the total net plant investment to maintain a sustainable funding relationship of infrastructure (not relying totally on debt) and recognizing that a significant amount of the capital needs is for the renewal and replacement of existing assets which should be limited as to the amount of debt issued to fund such investment. Our experience has indicated that utilities that have a debt to net plant investment ratio of 50% or greater tend to have higher utility rates for service due to the recovery of increased financing charges coupled with reduced flexibility resulting from reduced cash flow for capital re-investment (reference the previous figure illustrating the projected free cash to depreciation ratio). This maximum threshold was based on discussions with the financial community, median liquidity ratios as reported by credit rating agencies that are typical for an "AAA" rated utility, and our experience serving the utility industry. As can be seen and based on the capital financing plan recognized in the development of the financial forecast, the amount of the System net fixed assets funded by debt is below the maximum target range and is considered as being favorable by PRMG. The projected increase in the ratio in Fiscal Year 2020 is due to the anticipated issuance of the Series 2020 Bonds anticipated to be issued to fund a portion of the capital improvement plan. Based on our estimates of the debt to net plant investment ratio, the District's utility system is not considered by PRMG to be "over leveraged" from a debt liability perspective.

Table 5-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Projected Revenues, Expenses and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Operating Revenues:						
	<u>Water System User Rate Revenues</u>						
1	Water System User Rate Revenues Under Existing Rates	\$ 65,072,801	\$ 67,992,601	\$ 69,068,226	\$ 70,087,361	\$ 71,103,909	\$ 72,119,962
2	Water System Rate Adjustment [1]	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%
3	Additional Water System Revenue from Rate Adjustments [2]	-	1,903,793	3,992,972	6,201,929	8,536,360	11,000,912
4	Water User Rate Revenue with Rate Adjustments	\$ 65,072,801	\$ 69,896,393	\$ 73,061,198	\$ 76,289,290	\$ 79,640,268	\$ 83,120,874
	<u>Wastewater System Rate Revenue</u>						
5	Wastewater System User Rate Revenue Under Existing Rates	\$ 74,436,187	\$ 76,995,984	\$ 78,112,365	\$ 79,143,246	\$ 80,170,354	\$ 81,197,462
6	Wastewater System Rate Adjustment [1]	0.00%	2.80%	2.90%	2.90%	2.90%	2.90%
7	Additional Wastewater System Revenue from Rate Adjustments [2]	-	2,155,888	4,515,832	7,003,271	9,624,829	12,385,561
8	Wastewater User Rate Revenue with Rate Adjustments	\$ 74,436,187	\$ 79,151,872	\$ 82,628,197	\$ 86,146,517	\$ 89,795,183	\$ 93,583,022
	<u>IQ Water System Rate Revenue</u>						
9	IQ Water System User Rate Revenue Under Existing Rates	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464	\$ 3,660,464
10	IQ Water System Rate Adjustment [1]	0.00%	2.80%	9.00%	9.00%	9.00%	9.00%
11	Additional IQ Water System Revenue from Rate Adjustments [2]	-	102,493	441,159	810,305	1,212,674	1,651,257
12	IQ Water User Rate Revenue with Rate Adjustments	\$ 3,660,464	\$ 3,762,957	\$ 4,101,623	\$ 4,470,769	\$ 4,873,138	\$ 5,311,721
13	Total User Rate Revenues with Rate Adjustments	\$ 143,169,453	\$ 152,811,222	\$ 159,791,019	\$ 166,906,576	\$ 174,308,589	\$ 182,015,617
	<u>Other Operating Revenue:</u>						
14	Wholesale Water Revenue [3]	\$ 245,440	\$ 245,440	\$ 245,440	\$ 245,440	\$ 245,440	\$ 245,440
15	Other Operating Revenues [4]	2,772,836	2,691,751	2,102,553	2,112,791	2,123,052	2,133,651
16	Estimated Water Restriction Surcharge Revenue [5]	-	-	-	-	-	-
17	Transfers (to) / from Rate Stabilization Fund	-	-	-	-	-	-
18	Unrestricted Interest Income [7]	951,705	778,993	726,434	731,340	974,459	970,551
19	Total Other Operating Revenues	\$ 3,969,981	\$ 3,716,184	\$ 3,074,426	\$ 3,089,571	\$ 3,342,950	\$ 3,349,642
20	Total Operating Revenues	\$ 147,139,433	\$ 156,527,406	\$ 162,865,445	\$ 169,996,147	\$ 177,651,540	\$ 185,365,259

Table 5-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Projected Revenues, Expenses and Debt Service Coverage

Line		Fiscal Year Ending September 30,					
No.	Description	2018	2019	2020	2021	2022	2023
	Operating Expenses:						
21	Public Utilities Division Administration	\$ 978,600	\$ 964,471	\$ 995,258	\$ 1,027,046	\$ 1,063,063	\$ 1,097,040
22	Utility Operations Center	1,381,334	1,424,306	1,467,807	1,512,674	1,559,850	1,607,703
23	Public Utilities Division Operations Support	11,056,069	12,376,174	13,137,421	13,600,726	13,846,519	14,192,368
24	Public Utilities Inventory Control	856,542	884,897	914,339	944,812	977,575	1,010,249
25	Wastewater Operations Administration	1,472,848	1,452,548	1,515,067	1,580,401	1,650,753	1,722,191
26	Water Operations Administration	1,711,198	1,703,011	1,767,801	1,835,173	1,910,865	1,983,866
27	Public Utility Stake and Locates	1,339,844	1,384,115	1,430,134	1,477,788	1,529,398	1,580,569
28	Public Utilities Department Tech	1,865,122	1,819,959	1,876,772	1,935,432	1,998,499	2,061,110
29	Collier County Water-Sewer District Client Billing	1,395,762	1,431,681	1,481,699	1,598,610	1,653,394	1,709,933
30	Accounting/Assessments/Estoppel Program	2,118,350	2,013,438	2,086,583	2,161,580	2,251,797	2,402,258
31	Public Utilities Division Customer Service	1,147,477	1,182,987	1,222,784	1,329,851	1,374,777	1,421,036
32	Public Utilities Planning and Project Management	3,459,400	3,661,584	3,779,987	3,902,394	4,030,491	4,161,391
33	NCWRF	7,749,307	8,045,628	8,333,154	8,628,587	8,935,500	9,252,990
34	IQ Maintenance	1,969,034	2,026,853	2,091,240	2,157,809	2,226,636	2,297,914
35	Power System and Instr.	3,122,365	1,861,352	1,919,401	1,979,500	2,043,130	2,107,649
36	Wastewater Compliance and Lab Services	1,181,957	1,213,950	1,253,922	1,295,252	1,338,377	1,382,652
37	Wastewater Field Operations	10,428,397	10,648,514	11,146,373	11,663,054	12,204,526	12,766,068
38	SCWRF	5,761,580	5,978,563	6,188,341	6,403,892	6,627,872	6,859,193
39	Northeast WRF	564,708	583,813	602,742	622,230	1,020,292	1,052,472
40	SCRWTP	6,085,483	6,417,917	6,674,601	6,939,403	7,215,603	7,502,245
41	Distribution	7,707,390	7,402,855	7,753,442	8,119,517	8,504,507	8,903,548
42	Wellfield / Outlying Stations Maintenance	4,370,056	4,594,981	4,754,376	4,917,609	5,087,058	5,261,401
43	Meter Operations	3,771,209	3,887,194	4,142,365	4,291,843	4,569,627	4,734,288
44	Water Power System And Instrumentation	1,298,381	1,340,958	1,385,118	1,430,813	1,479,261	1,528,213
45	NCRWTP	4,625,534	4,891,078	5,092,262	5,299,790	5,516,618	5,741,474
46	Northeast RWTP	720,514	747,559	772,967	799,189	1,206,052	1,245,467
47	Water Laboratory	1,105,035	1,143,182	1,180,480	1,219,014	1,259,276	1,300,558
48	Interfund Transfers Considered Operating Expenses	2,386,800	1,613,107	2,482,798	2,542,385	2,603,402	2,665,884
49	Other Operating Expenses	2,157,924	3,270,580	3,342,042	3,404,130	3,474,158	3,539,150
50	GGWRF	967,321	1,939,031	1,959,094	1,979,700	2,000,864	2,022,603
51	Total Operating Expenses [6]	\$ 94,755,541	\$ 97,906,288	\$ 102,750,373	\$ 106,600,205	\$ 111,159,738	\$ 115,113,483
52	Operating Ratio	64.40%	62.55%	63.09%	62.71%	62.57%	62.10%
53	Net Revenues (Operating)	\$ 52,383,893	\$ 58,621,118	\$ 60,115,072	\$ 63,395,941	\$ 66,491,802	\$ 70,251,775

Table 5-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Projected Revenues, Expenses and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
54	Net Revenues Available for Debt Service	\$ 52,383,893	\$ 58,621,118	\$ 60,115,072	\$ 63,395,941	\$ 66,491,802	\$ 70,251,775
	Other Pledged Revenues:						
	<u>System Development Fees [8]</u>						
55	Water System Development Fees	\$ 5,959,186	\$ 5,626,075	\$ 4,695,198	\$ 4,402,259	\$ 4,374,077	\$ 4,371,515
56	Wastewater System Development Fees	5,812,714	5,479,546	4,492,789	4,181,256	4,151,545	4,151,545
57	Interest Income from System Development Fees	179,336	134,153	74,328	55,827	59,789	35,387
58	Total System Development Fee Collections	\$ 11,951,237	\$ 11,239,774	\$ 9,262,315	\$ 8,639,342	\$ 8,585,411	\$ 8,558,447
59	Special Assessment Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Total Other Pledged Revenues	\$ 11,951,237	\$ 11,239,774	\$ 9,262,315	\$ 8,639,342	\$ 8,585,411	\$ 8,558,447
61	Pledged Revenues Available for Debt Service	\$ 64,335,129	\$ 69,860,892	\$ 69,377,388	\$ 72,035,283	\$ 75,077,213	\$ 78,810,222
	Senior Lien Bonds Debt Service:						
62	Water and Sewer Refunding Revenue Bonds, Series 2013	\$ 1,472,424	\$ 1,473,424	\$ 1,470,674	\$ 1,464,174	\$ -	\$ -
63	Water and Sewer Refunding Revenue Bonds, Series 2015	2,844,195	2,841,062	2,845,195	2,849,453	4,640,817	-
64	Water and Sewer Refunding Revenue Bonds, Series 2016	2,405,250	2,405,250	2,405,250	2,405,250	2,405,250	2,405,250
65	Water and Sewer Revenue Bonds, Series 2018	1,856,141	3,059,161	3,060,417	3,055,349	3,064,076	4,111,235
66	Additional Bonds, Series 2020	-	-	-	3,311,550	6,623,100	6,623,100
67	Total Senior Lien Debt Service	\$ 8,578,010	\$ 9,778,897	\$ 9,781,536	\$ 13,085,776	\$ 16,733,243	\$ 13,139,585
	Subordinate Lien Debt Service:						
68	Water and Sewer Refunding Revenue Note (Subordinate), Series 2016	\$ 11,148,154	\$ 10,704,822	\$ 10,261,368	\$ 10,260,882	\$ 8,797,480	\$ 8,798,442
69	Total Subordinate Loans Debt Service	\$ 11,148,154	\$ 10,704,822	\$ 10,261,368	\$ 10,260,882	\$ 8,797,480	\$ 8,798,442
70	Total System Debt Service	\$ 19,726,164	\$ 20,483,719	\$ 20,042,904	\$ 23,346,658	\$ 25,530,723	\$ 21,938,027
	SENIOR LIEN BONDS DEBT SERVICE COVERAGE:						
	<u>Net Revenues Debt Service Coverage: [9]</u>						
71	Net Revenues Available for Debt Service	\$ 52,383,893	\$ 58,621,118	\$ 60,115,072	\$ 63,395,941	\$ 66,491,802	\$ 70,251,775
72	Total Senior Lien Debt Service	8,578,010	9,778,897	9,781,536	13,085,776	16,733,243	13,139,585
73	Debt Service Coverage - Calculated	611%	599%	615%	484%	397%	535%

Table 5-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Projected Revenues, Expenses and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
74	Debt Service Coverage - Required	100%	100%	100%	100%	100%	100%
75	Debt Service Coverage - Target	150%	150%	150%	150%	150%	150%
AND							
<u>Pledged Funds Debt Service Coverage: [9]</u>							
76	Pledged Revenues Available for Debt Service	\$ 64,335,129	\$ 69,860,892	\$ 69,377,388	\$ 72,035,283	\$ 75,077,213	\$ 78,810,222
77	Total Senior Lien Debt Service	8,578,010	9,778,897	9,781,536	13,085,776	16,733,243	13,139,585
78	Debt Service Coverage - Calculated	750%	714%	709%	550%	449%	600%
79	Debt Service Coverage - Required	125%	125%	125%	125%	125%	125%
80	Debt Service Coverage - Target	150%	150%	150%	150%	150%	150%
SUBORDINATE LIEN DEBT SERVICE COVERAGE:							
<u>Subordinate Lien Debt Service Coverage (All-In Coverage): [10]</u>							
Net Revenues							
81	Net Revenues Available for Debt Service	\$ 52,383,893	\$ 58,621,118	\$ 60,115,072	\$ 63,395,941	\$ 66,491,802	\$ 70,251,775
82	Total Existing Debt Service	19,726,164	20,483,719	20,042,904	23,346,658	25,530,723	21,938,027
83	Debt Service Coverage - Calculated	266%	286%	300%	272%	260%	320%
84	Debt Service Coverage - Required	100%	100%	100%	100%	100%	100%
85	Debt Service Coverage - Target	200%	200%	200%	200%	200%	200%
Pledged Revenues							
86	Pledged Revenues Available for Debt Service [11]	\$ 64,335,129	\$ 69,860,892	\$ 69,377,388	\$ 72,035,283	\$ 75,077,213	\$ 78,810,222
87	Total Pledged Revenues Available for Subordinate Debt Service Coverage Test	\$ 64,335,129	\$ 69,860,892	\$ 69,377,388	\$ 72,035,283	\$ 75,077,213	\$ 78,810,222
88	Total Existing Debt Service	\$ 19,726,164	\$ 20,483,719	\$ 20,042,904	\$ 23,346,658	\$ 25,530,723	\$ 21,938,027
89	Debt Service Coverage - Calculated [12]	326%	341%	346%	309%	294%	359%
90	Debt Service Coverage - Required	125%	125%	125%	125%	125%	125%
91	Debt Service Coverage - Target	200%	200%	200%	200%	200%	200%

Table 5-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Projected Revenues, Expenses and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,					
		2018	2019	2020	2021	2022	2023
	Other Required Transfers:						
92	Bond Service Reserve Account [13]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Renewal and Replacement Fund [14]	-	-	-	-	-	-
94	Total Other Required Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Net Revenues After Required Transfers for Other System Use [15]	<u>\$ 32,657,729</u>	<u>\$ 38,137,399</u>	<u>\$ 40,072,168</u>	<u>\$ 40,049,283</u>	<u>\$ 40,961,079</u>	<u>\$ 48,313,748</u>
	OVERALL / ALL-IN DEBT SERVICE COVERAGE:						
96	Pledged Revenues Available for Debt Service	\$ 64,335,129	\$ 69,860,892	\$ 69,377,388	\$ 72,035,283	\$ 75,077,213	\$ 78,810,222
97	Total Debt Service (Senior and Junior Lien)	19,726,164	20,483,719	20,042,904	23,346,658	25,530,723	21,938,027
98	Debt Service Coverage - Calculated	326%	341%	346%	309%	294%	359%
99	Debt Service Coverage - Target	200%	200%	200%	200%	200%	200%
100	Net Revenues	\$ 52,383,893	\$ 58,621,118	\$ 60,115,072	\$ 63,395,941	\$ 66,491,802	\$ 70,251,775
101	Total Debt Service (Senior and Junior Lien)	19,726,164	20,483,719	20,042,904	23,346,658	25,530,723	21,938,027
102	Debt Service Coverage - Calculated	266%	286%	300%	272%	260%	320%
103	Debt Service Coverage - Target	<u>200%</u>	<u>200%</u>	<u>200%</u>	<u>200%</u>	<u>200%</u>	<u>200%</u>

Table 5-1

**Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System**

Projected Revenues, Expenses and Debt Service Coverage

Footnotes:

- [1] Includes assumed proposed rate adjustments.
- [2] Amounts shown include additional rate revenues derived from the application of the assumed rate adjustments to become effective in future periods.
- [3] Represents revenue from the City of Marco Island, the District's only wholesale water customer.
- [4] Miscellaneous revenues include meter tapping charges, customer service fees, and other similar charges.
- [5] As of the date of this report, the County is not currently charging water restriction surcharges.
- [6] Derived from Table 3-10. Amounts shown do not include depreciation or amortization expenses which are non-cash expenses and not considered as Operating Expenses as defined in the Bond Resolution.
- [7] Amounts shown represent interest income on funds that are deposited in the Revenue Fund, Principal Account, Interest Account, Renewal and Replacement Fund established pursuant to the Bond Resolution and the water / wastewater capital accounts (accounts utilized by the District to fund renewal and replacement projects), all of which is considered as being available for inclusion in Net Revenues and for debt service coverage calculation purposes.
- [8] Includes all System Development Fees (referred to as "impact fees" by the District) projected to be collected during the year. It is possible that only a portion of these amounts would be legally available to pay debt service on the Bonds and therefore would not be available to be counted for purposes of meeting the rate covenant or Additional Bonds test in the Bond Resolution. See "SECURITY FOR THE BONDS – General" in the Official Statement. Under Florida law, impact fees such as the System Development Fees may be validly imposed against new construction or development in order to fund capital improvements or capacity that are necessitated by such new construction or development or to satisfy debt service for bonds or other obligations issued for such purposes. Proceeds of such System Development Fees may be used only for the capital improvements or capacity attributable to the new construction or development to pay associated debt service.
- [9] With respect to the debt service coverage on the Senior Lien Bonds, both rate covenant tests must be met.
- [10] Since the security for payment and the rate covenant for the 2016 Subordinate Note is in accordance with the provisions of the Bond Resolution issued for the Senior Lien Bonds, the subordinate lien debt test was presented on an "All-in" debt basis; there are no other subordinate lien bonds outstanding or anticipated during the Forecast Period.
- [11] Includes all System Development Fees, only a portion of which may be legally available to pay debt service on the Subordinate Lien Note under Florida law.

Table 5-1

Collier County Water-Sewer District
Fiscal Year 2018 Water, Wastewater, Irrigation Quality Water, and Wholesale Potable Water User Rate and Fee Study
Water, Wastewater, and IQ Water System

Projected Revenues, Expenses and Debt Service Coverage

Footnotes (cont.):

- [12] Reflects minimum coverage on Senior Lien Bonds in order to adequately present Subordinate Debt coverage. The debt service coverage presented on a gross basis (Net Revenues Less Senior Lien Bonds) would be as follows:

Fiscal Year	Subordinate Lien Note Coverage
2018	326%
2019	341%
2020	346%
2021	309%
2022	294%
2023	359%

- [13] No deposits are required to be made to the Bond Reserve Account since such account is either fully funded from the proceeds of such bonds or secured by a bond reserve letter of credit "surety" and therefore no additional transfers would be required.
- [14] The District maintains on deposit in the Renewal and Replacement Fund an amount equal to \$300,000, which is equivalent to the Renewal and Replacement Fund Requirement as defined in the Bond Resolution; therefore, no annual deposit from System Operations to the Fund has been recognized. It should be recognized that the District does anticipate the funding of water and wastewater capital funds (Renewal and Replacement Fund equivalents); the projection of the deposits during the forecast period assumed for this report is as follows:

Fiscal Year	Capital Account Deposits @ 15% of Previous Year's Gross Revenues	Additional Deposits	Total Deposits to Capital Accounts
2018	\$19,396,859	\$12,350,000	\$31,746,859
2019	22,346,211	25,250,000	47,596,211
2020	23,760,563	27,000,000	50,760,563
2021	24,719,712	28,000,000	52,719,712
2022	25,798,015	29,000,000	54,798,015
2023	26,955,283	29,000,000	55,955,283

- [15] Available for capital expenditures and other requirements of the System, including transfers to the capital accounts.

APPENDIX A

EXISTING RATE RESOLUTION

RESOLUTION NO. 2017 - 168

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, AS THE GOVERNING BODY OF COLLIER COUNTY AND EX OFFICIO THE GOVERNING BOARD OF THE COLLIER COUNTY WATER SEWER DISTRICT, AMENDING SCHEDULES ONE AND TWO OF APPENDIX A TO SECTION FOUR OF COLLIER COUNTY ORDINANCE NO. 2001-73, AS AMENDED, TITLED THE COLLIER COUNTY WATER-SEWER DISTRICT UNIFORM BILLING, OPERATING AND REGULATORY STANDARDS ORDINANCE, BY AMENDING PROPOSED RATES FOR SCHEDULES ONE AND TWO WITH AN EFFECTIVE DATE OF OCTOBER 1, 2017.

WHEREAS, the Collier County Water Sewer District ("CCWSD") uses water and sewer user rates to recover system operation, maintenance, renewal, enhancement, replacement and debt service costs from system users within the boundaries of the District; and

WHEREAS, the CCWSD included a 2.9 percent rate increase to the existing water, sewer and Irrigation Quality (IQ) water user rates for Schedules One (1) and Two (2) of Appendix A to section four of Collier County Ordinance No. 2001-73, as amended, in its proposed budget for fiscal year 2018, consistent with and based upon the Miami-Fort Lauderdale Consumer Price Index for all urban consumers (as reported by the Bureau of Labor Statistics from December 2015 through December 2016) to provide for operating and construction cost increases in the District; and

WHEREAS, for the recommended rate increase adjustment to become effective, the Board of County Commissioners hereafter would approve such rate adjustment as part of its adopted budget policy and any change would be subject to final budget approval; and

WHEREAS, the Board of County Commissioners finds that it is in the interest of the health, safety and welfare of the customers of the District to accept the recommendations of staff.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, AS THE GOVERNING BODY OF COLLIER COUNTY AND EX OFFICIO THE GOVERNING BOARD OF THE COLLIER COUNTY WATER SEWER DISTRICT, that:

The Board of County Commissioners, after an advertised public hearing,

1. Accept staff's recommendation and proclaims the revised rates for the attached Schedules One (1) and Two (2) of Appendix A to Section Four of Collier County Ordinance No. 2001-73, as amended, will take effect at 12:01 a.m. Sunday, October 1, 2017.



THIS RESOLUTION ADOPTED after motion, second, and majority vote favoring adoption this 26th day September, 2017.

ATTEST:

DWIGHT E. BROCK, Clerk

BOARD OF COUNTY COMMISSIONERS
OF COLLIER COUNTY, FLORIDA, AS THE
GOVERNING BODY OF COLLIER COUNTY AND
AS EX OFFICIO THE GOVERNING BOARD OF THE
COLLIER COUNTY WATER SEWER DISTRICT

By: 

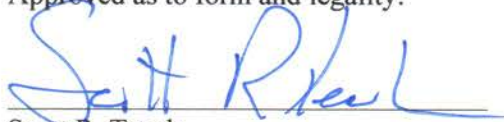
Deputy Clerk

Attest as to Chairman's
signature only.

By: 

PENNY TAYLOR, Chairman

Approved as to form and legality:



Scott R. Teach,
Deputy County Attorney

PUBLIC UTILITIES DIVISION
COLLIER COUNTY WATER-SEWER DISTRICT
UNIFORM BILLING, OPERATING AND REGULATORY STANDARDS ORDINANCE
APPENDIX A - FEES, RATES AND CHARGES
SCHEDULE 1 - DISTRICT-WIDE WATER AND WASTEWATER RATES Page 1 of 3

1. WATER

	Existing Monthly Rates [1] Effective October 1, 2016	Proposed Monthly Rates [2] Effective October 1, 2017
WATER SERVICE BASE CHARGES (Residential, Multifamily, Commercial, and Irrigation Only)		
<u>Meter Size</u>		
5/8"	\$21.19	\$21.80
3/4"	\$21.19	\$21.80
1"	\$46.77	\$48.13
1-1/4"	\$59.23	\$60.95
1-1/2"	\$89.17	\$91.76
2"	\$139.98	\$144.04
3"	\$258.76	\$266.26
4"	\$428.36	\$440.78
6"	\$852.35	\$877.07
8"	\$1,361.13	\$1,400.60
10"	\$2,463.46	\$2,534.90
12"	\$3,327.26	\$3,423.75
VOLUME CHARGE PER 1,000 GALLONS (Residential, Multifamily, Commercial and Irrigation Only)		
Block 1	\$2.91	\$2.99
Block 2	\$4.38	\$4.51
Block 3	\$5.82	\$5.99
Block 4	\$7.27	\$7.48
Block 5	\$8.72	\$8.97
Block 6	\$11.62	\$11.96

BLOCK RATE STRUCTURE

(Residential, Multifamily, Commercial
and Irrigation Only)

	Consumption Block (Thousands of Gallons)					
<u>Meter Size</u>	<u>Block 1</u>	<u>Block 2</u>	<u>Block 3</u>	<u>Block 4</u>	<u>Block 5</u>	<u>Block 6</u>
5/8"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
3/4"	0 to 5	6 to 10	11 to 20	21 to 30	31 to 50	Over 50
1"	0 to 12	13 to 25	26 to 50	51 to 75	76 to 120	Over 120
1-1/4"	0 to 20	21 to 40	41 to 80	81 to 120	121 to 200	Over 200
1-1/2"	0 to 25	26 to 50	51 to 100	101 to 150	151 to 250	Over 250
2"	0 to 40	41 to 80	81 to 160	161 to 240	241 to 400	Over 400
3"	0 to 80	81 to 160	161 to 320	321 to 480	481 to 800	Over 800
4"	0 to 120	121 to 250	251 to 500	501 to 800	801 to 1,200	Over 1,200
6"	0 to 250	251 to 500	501 to 1,000	1,001 to 1,500	1,501 to 2,500	Over 2,500
8"	0 to 450	451 to 900	901 to 1,800	1,801 to 2,700	2,701 to 4,500	Over 4,500
10"	0 to 700	701 to 1,450	1,451 to 2,900	2,901 to 4,300	4,301 to 7,000	Over 7,000
12"	0 to 1,075	1,076 to 2,150	2,151 to 4,300	4,301 to 6,450	6,451 to 11,000	Over 11,000

[1] Adopted by Resolution No. 2014-174.

[2] Rates to become effective with the first full billing cycle for service rendered on and after October 1st of each fiscal year indicated.



PUBLIC UTILITIES DIVISION
COLLIER COUNTY WATER-SEWER DISTRICT
UNIFORM BILLING, OPERATING AND REGULATORY STANDARDS ORDINANCE
APPENDIX A - FEES, RATES AND CHARGES
SCHEDULE 1 - DISTRICT-WIDE WATER AND WASTEWATER RATES Page 2 of 3

2. WASTEWATER

	Existing Monthly Rates [1] Effective October 1, 2016	Proposed Monthly Rates [2] Effective October 1, 2017
WASTEWATER SERVICE BASE CHARGES (Residential, Multifamily, and Commercial)		
<u>Meter Size</u>		
5/8"	\$32.37	\$33.31
3/4"	\$32.37	\$33.31
1"	\$73.61	\$75.74
1-1/4"	\$94.36	\$97.10
1-1/2"	\$142.42	\$146.55
2"	\$225.04	\$231.57
3"	\$417.71	\$429.82
4"	\$692.67	\$712.76
6"	\$1,380.40	\$1,420.43
8"	\$2,205.95	\$2,269.92
10"	\$3,954.98	\$4,069.67
12"	\$5,861.93	\$6,031.93
VOLUME CHARGE PER 1,000 GALLONS (Residential, Multifamily, and Commercial)		
<u>All Usage [3]</u>	\$4.56	\$4.69

[1] Adopted by Resolution No. 2014-174.

[2] Rates to become effective with the first full billing cycle for service rendered on and after October 1st of each fiscal year indicated.

[3] Monthly individually metered residential usage charges are capped at 15,000 gallons.



**PUBLIC UTILITIES DIVISION
COLLIER COUNTY WATER-SEWER DISTRICT
UNIFORM BILLING, OPERATING AND REGULATORY STANDARDS ORDINANCE
APPENDIX A - FEES, RATES AND CHARGES
SCHEDULE 1 - DISTRICT-WIDE WATER AND WASTEWATER RATES Page 3 of 3**

3. Fire Systems (Dedicated and Compound):

(a) Fire Meter

- (i) Fire Service meter size will refer to the largest diameter meter register installed for fire protection.**
- (ii) Fire Service meter connections that have consumption of 6,000 gallons or more in any one billing period are deemed to have provided domestic or other water usage and shall be billed according to regular water monthly base and usage charges as described herein.**

(b) Volume Charge

- (i) Per 1,000 gallons**

4. Water Restriction Surcharge:

Water Shortage Phase*	Percent Reduction Goal In Overall Demand	Flow Charge Rate Adjustment Percentage
Phase 2 - Severe	30%	15%
Phase 3 - Extreme	45%	30%
Phase 4 - Critical	60%	40%

*** Per the South Florida Water Management District (SFWMD) Water Shortage Plan Pursuant to Chapter 40E-21 of the Florida Administrative Code (FAC)**

The surcharge will be applicable to the volume charge for all single family and multi-family residential accounts for all consumption greater than Block 2, to non-residential accounts for all consumption greater than Block 1, and to irrigation accounts only for all consumption. The Block Structures are specified in Section One above. The surcharge is not assessed against the service base charge.

The water restriction surcharge will start on the first billing cycle of the month following the imposition of the restrictions. The surcharge will cease on the first billing cycle of the month following the revocation or lifting of the restrictions.



PUBLIC UTILITIES DIVISION
COLLIER COUNTY WATER-SEWER DISTRICT
UNIFORM BILLING, OPERATING, AND REGULATORY STANDARDS ORDINANCE
APPENDIX A - FEES, RATES AND CHARGES
SCHEDULE 2 - IRRIGATION QUALITY WATER RATES Page 1 of 1

	Existing Monthly Rates [1] Effective 10/1/2016	Proposed Monthly Rates [2] Effective 10/1/2017
SERVICE BASE CHARGE		
<u>Meter Size</u>		
5/8"	\$7.09	\$7.30
3/4"	\$7.09	\$7.30
1"	\$15.49	\$15.94
1-1/2"	\$32.41	\$33.35
2"	\$64.70	\$66.58
3"	\$128.08	\$131.79
4"	\$256.16	\$263.59
6"	\$486.86	\$500.98
8"	\$883.71	\$909.34
10"	\$1,414.21	\$1,455.22
12"	\$2,106.52	\$2,167.61
VOLUMETRIC CHARGE PER 1,000 GALLONS		
Customer Type:		
Bulk	\$0.42	\$0.43
Pressurized	\$0.54	\$0.56
Pressurized and Distributed	\$1.06	\$1.09

[1] Adopted by Resolution 2014-174.

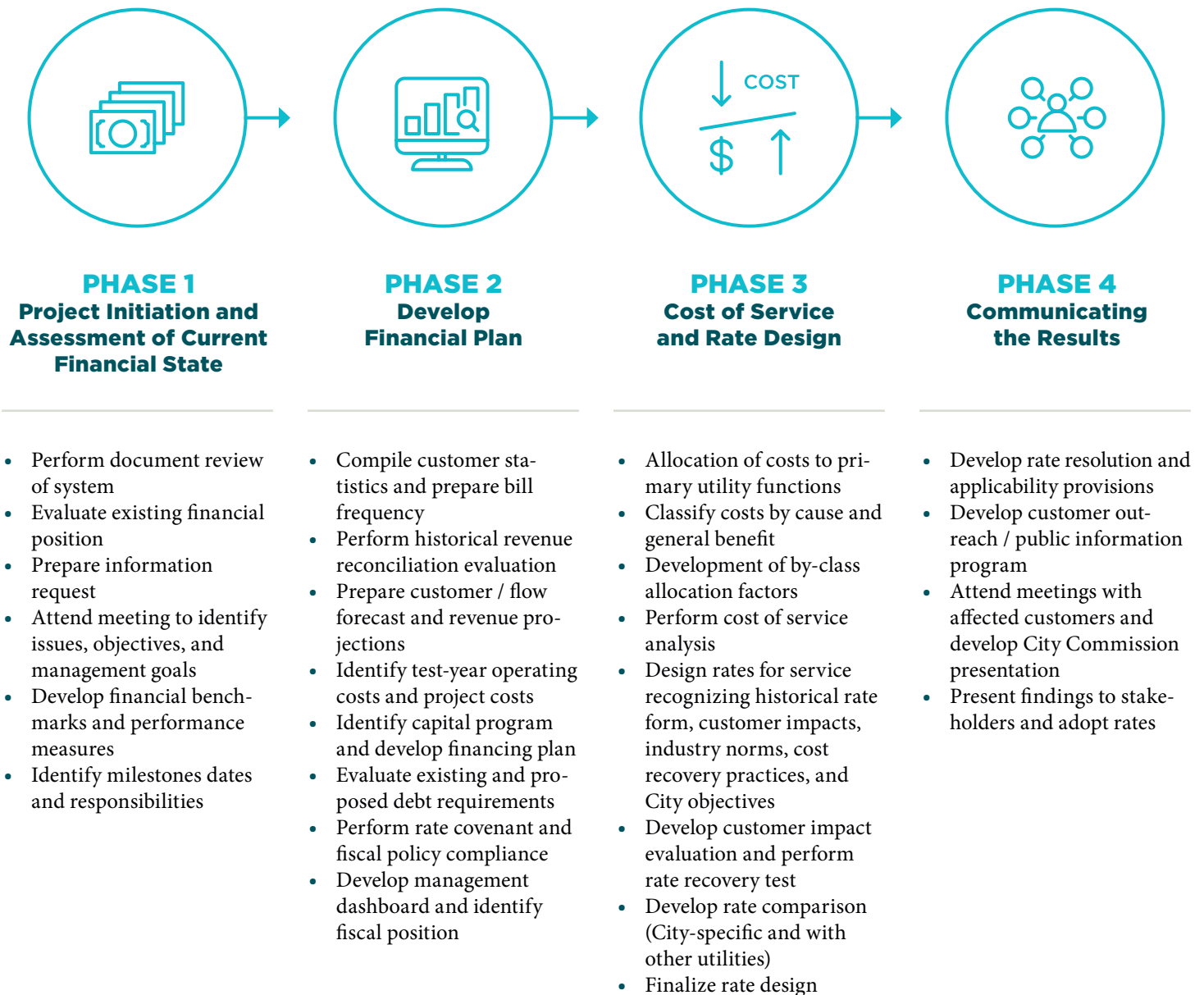
[2] Rates to become effective with the first full billing cycle for service rendered on and after October 1st of each fiscal year indicated.



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Scope of Services Strategy

Every client has its own goals and vision for their future. At Raftelis, we believe that the most important component of any project is identifying what the client is seeking from the study. We strive to identify these goals and objectives as we commence a project and then tailor the process to meet these requirements. Whether the need is for immediate assistance or communicating a long-term vision, each project's strategy should adhere to these goals. Based on the description of Item 1, Raftelis would implement a four-phase project strategy, as shown in the project strategy and phases below.



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ANTI-COLLUSION STATEMENT

By signing this form, the Proposer agrees that this Proposal is made without any other understanding, agreement, or connection with any person, corporation, or firm submitting a Proposal for the same purpose and that the Proposal is in all respects fair and without collusion or fraud.

Sign in ink in the space provided below. Unsigned Proposals will be considered incomplete, and will be disqualified and rejected.

IT IS AGREED BY THE UNDERSIGNED PROPSEER THAT THE SIGNING AND DELIVERY OF THE PROPSAL REPRESENTS THE PROPOSER'S ACCEPTANCE OF THE TERMS AND CONDITIONS OF THE FORGOING TERMS AND CONDITIONS AND SCOPE OF SERVICES, AND IF AWARDED, THIS CONTRACT WILL REPRESENT THE AGREEMENT BETWEEN THE PARTIES.

NAME OF FIRM: Raftelis Financial Consultants, Inc.

SIGNATURE: 
(MUST BE SIGNED BY A COMPANY OFFICER OR AUTHORIZED AGENT)

NAME TYPED: Robert J. Ori TITLE: Executive Vice President

ADDRESS: 341 N. Maitland Ave., Suite 300

CITY AND STATE: Maitland, FL 32751

TELEPHONE: 407-628-2600 EMAIL: ROri@Raftelis.com

DRUG FREE WORKPLACE FORM

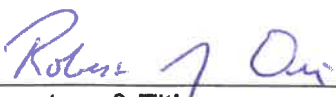
The undersigned, in accordance with the Florida Statute 287.087 hereby certifies that
Raftelis Financial Consultants, Inc. does:

(Proposer)

1. Publish a statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, any Available drug counseling, rehabilitation, employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under Proposal a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to any violation of Chapter 1893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraph 1, through Paragraph 5.

As the person authorized to sign this statement, I certify that this firm fully complies with the above requirements.

Date: Sept. 23, 2019



Signature & Title
Robert J. Ori
Executive Vice President

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to City of Daytona Beach, FL
(print name of the public entity)
 by Robert J. Ori, Executive Vice President
(print individual's name and title)
 for Raftelis Financial Consultants, Inc.
(print name of entity submitting sworn statement)
 whose business address is
341 N. Maitland Ave., Suite 300
Maitland, FL 32751
 and (if applicable) its Federal Employer Identification Number (FEIN) is
20-1054069

(If the entity has no FEIN, insert the Social Security Number of the individual signing this sworn statement above:

2. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any Proposal or CONTRACT for goods or services, any lease for real property, or any CONTRACT for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined In Paragraph 287.133(l)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes means:
 - (a) A predecessor or successor of a person convicted of a public entity crime, or

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, cont.**

- (b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, will be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months will be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding CONTRACT and which bids or applies to Proposal on CONTRACTs for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

Based on Information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (*Indicate which statement applies.*)

☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted VENDOR list (*attach a copy of the final order.*)

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, cont.**

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Robert J. Di
[Signature]

Sworn to and subscribed before me this 23RD day of SEPTEMBER, 2019.

Personally known ✓

OR Produced Identification _____ (Type of identification)

Notary Public - State of FLORIDA

By: Donna L. Cox

My commission expires APRIL 16, 2023



(Printed typed or stamped
commissioned name of Notary Public)