

**CITY OF MIRAMAR
PROPOSED CITY COMMISSION AGENDA ITEM**

Meeting Date: September 12, 2019

Second Reading Date:

Presenter's Name and Title: Roy Virgin, Ph.D., Director of Utilities

Temp. Reso. Number: TR7022

Item Description: TEMP. RESO. NO. 7022, A RESOLUTION OF THE CITY COMMISSION ADOPTING A FEE SCHEDULE FOR THE WATER AND WASTEWATER UTILITY SERVICES; ADJUSTING WATER AND WASTEWATER RATES TO BE CONSISTENT WITH THE FINDINGS IN THE WATER AND WASTEWATER USER RATE STUDY RECENTLY PERFORMED BY THE CITY'S CONSULTANT, GOVRATES, INC. (Roy Virgin, Ph.D., Director of Utilities)

Consent ☐ Resolution ☒ Ordinance ☐ Quasi-Judicial ☐ Public Hearing ☐

Instructions for the Office of the City Clerk:

Public Notice – As Required by the Sec. _____ of the City Code and/or Sec. _____, Florida Statutes, public notice for this item was provided as follows: on _____, in a _____ ad in the _____; by the posting the property on _____ and/or by sending mailed notice to property owners within _____ feet of the property on _____. (Fill in all that apply)

Special Voting Requirement – As required by Sec. _____, of the City Code and/or Sec. _____ Florida Statutes, approval of this item requires a _____ (unanimous 4/5ths etc. vote of the City Commission.

Fiscal Impact: Yes ☒ No ☐

REMARKS:

Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR7022**
 - **Exhibit A:** Adjusted Rates
 - **Exhibit B:** Full Text - Water and Wastewater Rate Study, 2019
- **Attachment(s)**



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Vernon Hargray, City Manager *for [Signature]*

BY: Roy Virgin, PhD, Utilities Director

DATE: September 9, 2019

RE: Temp. Reso. No. 7022, Water and Wastewater User Rate Study from GovRates, Inc.

RECOMMENDATION: Staff recommends adoption of Temporary Resolution No. 7022.

ISSUE: Water and Wastewater User Rate Study ("The Rate Study") concluded that water and wastewater rates would have to be adjusted to meet operational and bond covenant requirements.

BACKGROUND:

The City of Miramar owns a water and wastewater system that provides essential service on a continual basis and operates in a highly-regulated environment. The system provides service to approximately 34,369 retail water accounts and 34,122 wastewater accounts.

According to the Governmental Accounting Standards Board (GASB), "enterprise funds should be used to account for operations that financed and operated in a manner similar to private business enterprises – where the intent of the governing body is the cost of providing services to the general public on a continuing basis should be financed or recovered primarily through user charges."

The City's water and wastewater assets is estimated to be about \$300 million as of September 30, 2018. As an enterprise, the system should have revenues equal to the cost of the services provided by the Utility Department, and the City should establish rate sufficient to cover the cost of operating, maintaining, repairing and financing the System. There are also rate covenants associated with the System's outstanding debt that require the City to establish the Utility's rates at certain levels

to meet the debt obligations. To assist the City in reviewing the sufficiency of its rates, GovRates, Inc. was retained to perform the utility rate study.

The City has provided notice of the proposed rate increases to each utility customer through the utility billing process as required by Section 10.136 Florida Statutes.

The City Manager recommends approval to adopt the fee schedule and to adjust water and wastewater rates consistent with The Rate Study in order to ensure the continued viability of the utility system and to comply with debt covenant requirements.

Temp. Reso. No. 7022
08/22/19
09/05/19

**CITY OF MIRAMAR
MIRAMAR, FLORIDA**

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, ADOPTING A FEE SCHEDULE FOR WATER AND WASTEWATER UTILITY SERVICES; ADJUSTING WATER AND WASTEWATER SERVICE RATES TO BE CONSISTENT WITH THE FINDINGS IN THE WATER AND WASTEWATER USER RATE STUDY RECENTLY PERFORMED BY THE CITY'S UTILITY RATE CONSULTANT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Miramar owns a water and wastewater system that provides essential service on a continual basis and operates in a highly-regulated environment. The system provides service to approximately 34,369 retail water accounts and 34,122 wastewater accounts; and

WHEREAS, as an enterprise, the utility system should have revenues equal to the cost of the services provided by the Utility Department, and the City should establish rate sufficient to cover the cost of operating, maintain, repairing and financing the System; and

WHEREAS, there are rate covenants associated with the System's outstanding debt that require the City to establish the Utility's rates at certain levels to meet the debt obligations; and

WHEREAS, staff has determined the need to reassess the sufficiency of our rate

Reso. No. _____

Temp. Reso. No. 7022
08/22/19
09/05/19

structure in light of current conditions to ensure that system revenue requirements are met and are in compliance with debt servicing requirements; and

WHEREAS, the City contracted with GovRates, Inc. (“GovRates”) to conduct the Water and Wastewater User Rate Study, to determine the utility system revenue requirements to support current and future operations, capital improvements and debt service payment coverage (the “Rate Study”); and

WHEREAS, the Rate Study concluded that water and wastewater rates would have to be adjusted to meet operational and bond covenant requirements; and

WHEREAS, the City has provided noticed of the proposed rate increases to each utility customer through the utility billing process as required by Section 180.136, Florida Statutes; and

WHEREAS, the City Manager recommends approval of this Resolution; and

WHEREAS, the City Commission deems it to be in the best interest of the City to adopt the fee schedule for water and wastewater utility customers as provided herein and to adjust water and wastewater rates consistent with the Rate Study in order to ensure the continued viability of the utility system and to comply with debt covenant requirements.

Temp. Reso. No. 7022
08/22/19
09/05/19

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF
MIRAMAR, FLORIDA AS FOLLOWS:**

Section 1: The foregoing “WHEREAS” clauses are ratified and confirmed as being true and correct and made a specific part of this Resolution.

Section 2: That the City Commission adopts the following fee schedule, commencing October 1, 2019 and effective as of the date provided in the schedule, for Water and Wastewater Utilities services consistent with The Rate Study, attached as Exhibit “A”:

Temp. Reso. No. 7022
08/22/19
09/05/19

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Alexandra P. Davis

ATTEST:

City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have
approved this RESOLUTION
as to form:

City Attorney
Austin Pamies Norris Weeks Powell, PLLC

Requested by Administration

Commissioner Winston F. Barnes
Commissioner Maxwell B. Chambers
Commissioner Yvette Colbourne
Vice Mayor Alexandra P. Davis
Mayor Wayne M. Messam

Voted

Reso. No. _____

City of Miramar
WATER AND WASTEWATER RATE SCHEDULE

Table 1. Monthly Water User Rate Schedule

| Description | Effective Dates | | | | |
|---|--|-----------|-----------|-----------|-----------|
| | 10/1/2019 | 10/1/2020 | 10/1/2021 | 10/1/2022 | 10/1/2023 |
| SERVICE AVAILABILITY CHARGE | | | | | |
| Residential Service (individually metered) | | | | | |
| All Meter Sizes | \$ 15.93 | \$ 15.93 | \$ 16.41 | \$ 16.90 | \$ 17.41 |
| Multi-Unit Service (Per Unit) | \$ 12.77 | \$ 12.77 | \$ 13.15 | \$ 13.54 | \$ 13.95 |
| Commercial Service | | | | | |
| Meter Size | | | | | |
| 5/8" | \$ 16.24 | \$ 16.24 | \$ 16.73 | \$ 17.23 | \$ 17.75 |
| 1" | \$ 56.89 | \$ 56.89 | \$ 58.60 | \$ 60.36 | \$ 62.17 |
| 1 1/2" | \$ 81.21 | \$ 81.21 | \$ 83.65 | \$ 86.16 | \$ 88.74 |
| 2" | \$ 191.04 | \$ 191.04 | \$ 196.77 | \$ 202.67 | \$ 208.75 |
| 3" | \$ 487.21 | \$ 487.21 | \$ 501.83 | \$ 516.88 | \$ 532.39 |
| 4" | \$ 730.77 | \$ 730.77 | \$ 752.69 | \$ 775.27 | \$ 798.53 |
| Greater than 4" | <i>To be Determined by the Director of Utilities</i> | | | | |
| USAGE CHARGE PER 1,000 GALLONS | | | | | |
| Individually Metered Residential Service | | | | | |
| 0 to 5,000 Gallons | \$ 3.47 | \$ 3.79 | \$ 3.90 | \$ 4.02 | \$ 4.14 |
| 5,001 to 15,000 Gallons | \$ 4.25 | \$ 4.64 | \$ 4.78 | \$ 4.92 | \$ 5.07 |
| Over 15,000 Gallons | \$ 5.34 | \$ 5.83 | \$ 6.00 | \$ 6.18 | \$ 6.37 |
| Multi-Unit and Commercial Service | | | | | |
| Per 1,000 Gallons | \$ 3.77 | \$ 4.11 | \$ 4.24 | \$ 4.37 | \$ 4.50 |

Note: Customers living outside the City limits are subject to a 25% outside-City surcharge applied to the monthly rates.

City of Miramar
WATER AND WASTEWATER RATE SCHEDULE

Table 2. Monthly Wastewater User Rate Schedule

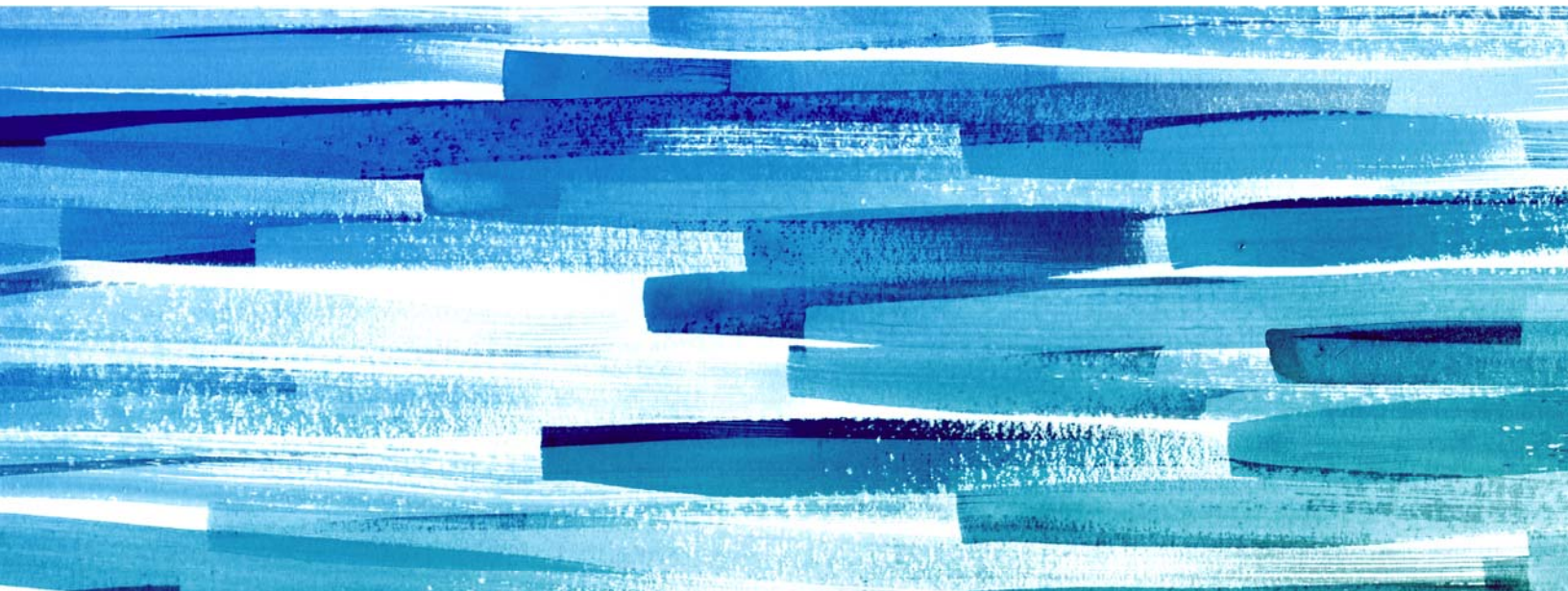
| Description | Effective Dates | | | | |
|---|--|-----------|-----------|-----------|-----------|
| | 10/1/2019 | 10/1/2020 | 10/1/2021 | 10/1/2022 | 10/1/2023 |
| SERVICE AVAILABILITY CHARGE | | | | | |
| Residential Service (individually metered) | | | | | |
| All Meter Sizes | \$ 18.65 | \$ 18.65 | \$ 19.21 | \$ 19.79 | \$ 20.38 |
| Multi-Unit Service (Per Unit) | \$ 14.78 | \$ 14.78 | \$ 15.22 | \$ 15.68 | \$ 16.15 |
| Commercial Service | | | | | |
| Meter Size | | | | | |
| 5/8" | \$ 19.02 | \$ 19.02 | \$ 19.59 | \$ 20.18 | \$ 20.79 |
| 1" | \$ 66.41 | \$ 66.41 | \$ 68.40 | \$ 70.45 | \$ 72.56 |
| 1 1/2" | \$ 94.82 | \$ 94.82 | \$ 97.66 | \$ 100.59 | \$ 103.61 |
| 2" | \$ 227.47 | \$ 227.47 | \$ 234.29 | \$ 241.32 | \$ 248.56 |
| 3" | \$ 568.86 | \$ 568.86 | \$ 585.93 | \$ 603.51 | \$ 621.62 |
| 4" | \$ 853.24 | \$ 853.24 | \$ 878.84 | \$ 905.21 | \$ 932.37 |
| Greater than 4" | <i>To be Determined by the Director of Utilities</i> | | | | |
| USAGE CHARGE PER 1,000 GALLONS | | | | | |
| Individually Metered Residential Service | | | | | |
| 0 to 5,000 Gallons | \$ 4.85 | \$ 5.27 | \$ 5.43 | \$ 5.59 | \$ 5.76 |
| 5,001 to 15,000 Gallons | \$ 4.85 | \$ 5.27 | \$ 5.43 | \$ 5.59 | \$ 5.76 |
| Over 15,000 Gallons | \$ 4.85 | \$ 5.27 | \$ 5.43 | \$ 5.59 | \$ 5.76 |
| Multi-Unit and Commercial Service | | | | | |
| Per 1,000 Gallons | \$ 4.85 | \$ 5.27 | \$ 5.43 | \$ 5.59 | \$ 5.76 |

Note: Customers living outside the City limits are subject to a 25% outside-City surcharge applied to the monthly rates.

CITY OF MIRAMAR, FLORIDA

August 1, 2019

WATER AND WASTEWATER RATE STUDY



GovRates, Inc.
Utility, Financial, Rate, and Management
Consultants for Governments
www.govrates.com



UTILITIES



August 1, 2019

Honorable Mayor and
Members of the City Commission
City of Miramar
2300 Civic Center Place
Miramar, Florida 33025

Subject: Water and Wastewater Rate Study

GovRates, Inc. ("GovRates") has completed our review of the water and wastewater user rates for the City of Miramar (the "City") and has prepared this report which summarizes our analyses, findings, and recommendations. This utility rate study included preparing a financial forecast through the Fiscal Year 2024.

Developing a financial and rate plan for the City's water and wastewater system (the "System") involved multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational enhancements to remain compliant with the regulatory requirements of the Florida Department of Environment Protection, the Florida Department of Health, and the Environmental Protection Agency.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclical nature of water sales and corresponding billable wastewater flow.
- The water user rate structure should encourage conservation of water resources consistent with the requirements of the utility's water consumptive use permit from the South Florida Water Management District.

GovRates, Inc.

1988 Varick Way
Casselberry, FL 32707-2409
Telephone and Fax: (833) GOV-PLAN

GovRates believes that the financial and rate plan presented in this report reflects a reasonable balance of the aforementioned considerations. Following this letter is an executive summary that provides an overview of our analyses and conclusions. The other sections of the report provide additional details regarding the financial forecast and rate development.

We greatly appreciate the opportunity to be of service to the City and would like to thank the City management and staff for their tremendous assistance and cooperation during the course of the utility rate study.

Yours in government service,

GovRates, Inc.



Bryan A. Mantz, CMC, CGFM
President



CONTENTS

Letter of Transmittal

EXECUTIVE SUMMARY AND RECOMMENDATIONS:

| | |
|---|------|
| ES-1: General | ES-1 |
| ES-2: Summary of Recommendations | ES-1 |
| Exhibit ES-1: Historical Inflationary Trends | ES-2 |
| Exhibit ES-2: Summary of Proposed Water and Wastewater User Rate Revenue Adjustments | ES-4 |
| ES-3: Financial Overview | ES-5 |
| ES-4: Other Rate Options Considered | ES-5 |

Tables:

| | |
|---|-------|
| Table ES-1: Summary of Existing and Proposed Monthly Water and Wastewater User Rates | ES-7 |
| Table ES-2: Water and Wastewater System Financial Overview | ES-8 |
| Table ES-3: Multi-Year Financial Projections | ES-14 |
| Table ES-4: Rate Options Considered | ES-18 |

SECTION 1: FINANCIAL FORECAST

| | |
|--|------|
| 1-1: Introduction | 1-1 |
| 1-2: Existing Water and Wastewater Monthly User Rates | 1-1 |
| 1-3: Water System Customer Statistics | 1-1 |
| Exhibit 1-1: Meter Equivalent Factors | 1-2 |
| Exhibit 1-2: Projected Water System Customer Statistics | 1-2 |
| 1-4: Wastewater System Customer Statistics | 1-3 |
| Exhibit 1-3: Projected Wastewater System Customer Statistics | 1-3 |
| 1-5: Revenues Under Existing Monthly User Rates | 1-4 |
| Exhibit 1-4: Projected Rate Revenues Under Existing Monthly Water and Wastewater User Rates | 1-4 |
| 1-6: Revenue Requirements – Principal Assumptions and Considerations | 1-4 |
| Exhibit 1-5: Projected Impact Fee Collections | 1-6 |
| Exhibit 1-6: Fiscal Year 2020 Operating Expense Allocation | 1-6 |
| Exhibit 1-7: Summary of Utility's Existing and Anticipated Debt Service Payments | 1-8 |
| Exhibit 1-8: Assumed Capital Improvement Program Funding | 1-9 |
| 1-7: Summary of Water and Wastewater Revenue Requirements | 1-10 |
| 1-8: Debt Service Coverage and Rate Covenants | 1-10 |
| Exhibit 1-12: Projected Debt Service Coverage | 1-11 |
| 1-9: Projected Sources and Uses of Funds | 1-12 |

CONTENTS (cont.)

SECTION 1: FINANCIAL FORECAST (cont.)

Tables:

| | | |
|--------------------|--|-------|
| Table 1-1: | Summary of Projected Water and Wastewater System Customer Statistics | 1-13 |
| Table 1-2: | Projected Water and Wastewater User Rate Revenues Under Existing Rates | 1-16 |
| Table 1-3: | Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments – Water System | 1-18 |
| Table 1-4: | Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments – Wastewater System | 1-21 |
| Table 1-5: | Projected Net Revenue Requirements – Combined Water and Wastewater System | 1-24 |
| Table 1-6: | Utility Budget and Allocation of Operating Expenses to Individual Systems | 1-27 |
| Table 1-7: | Projected Operating Expenses – Water System | 1-43 |
| Table 1-8: | Projected Operating Expenses – Wastewater System | 1-61 |
| Table 1-9: | Projected Combined Water and Wastewater Operating Expenses | 1-79 |
| Table 1-10: | Escalation Factors | 1-102 |
| Table 1-11: | Summary of Multi-Year Water and Wastewater Capital Improvement Program and Funding Sources | 1-103 |
| Table 1-12: | Projected Cash Balances and Interest Earnings by Fund | 1-105 |
| Table 1-13: | Projected Other Operating and Miscellaneous Revenues | 1-112 |
| Table 1-14: | Projected Operating Results and Debt Service Coverage – Water and Wastewater System | 1-113 |
| Table 1-15: | Summary of Projected Sources and Uses of Funds | 1-116 |

SECTION 2: USER RATE DESIGN

| | |
|---|-----|
| 2-1: User Rate Design – General | 2-1 |
| 2-2: Proposed Monthly Water User Rate Design | 2-2 |
| 2-3: Proposed Monthly Wastewater Rate Design | 2-2 |
| 2-4: Single Family Residential Bill Comparison Under Proposed User Rates | 2-2 |
| 2-5: Bill Comparison – Neighboring Utilities | 2-3 |

Tables and Figures:

| | | |
|--------------------|--|------|
| Table 2-1: | Bill Frequency Analysis for Fiscal Year 2018 – Residential Class | 2-5 |
| Table 2-2: | Single Family Residential Bill Comparison | 2-8 |
| Table 2-3: | Comparison of Typical Monthly Residential Bills for Water Service | 2-10 |
| Table 2-4: | Comparison of Typical Monthly Residential Bills for Wastewater Service | 2-11 |
| Table 2-5: | Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service | 2-12 |
| Figure 2-1: | Comparison of Monthly Charges for Combined Water and Wastewater Service for Single Family Residential Customers Using 5,000 Gallons | 2-13 |

APPENDIX: CREDIT RATING AGENCY REPORTS



EXECUTIVE SUMMARY AND RECOMMENDATIONS

EXECUTIVE SUMMARY AND RECOMMENDATIONS

ES-1: General

The City of Miramar (the "City") owns a water and wastewater system (the "System" or the "Utility") that provides an essential service on a continual basis and that operates in a highly-regulated environment. Regulatory agencies for the Utility include the Florida Department of Environmental Protection (the "FDEP"), the South Florida Water Management District ("SFWMD"), the Florida Department of Health, and the Environmental Protection Agency. The System currently provides service to approximately 34,369 retail water accounts and 34,122 wastewater accounts.

The System is established as a utility enterprise fund and is essentially the City's largest "business." 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 should be financed or recovered primarily through user charges."

The installed cost of System assets under City management was over \$300 million as of September 30, 2018. The System should have revenues equal to the costs of the services provided by the Utility, and the City should establish rates sufficient to cover the cost of operating, maintaining, repairing and financing the System. There are also rate covenants associated with the System's outstanding debt that require the City to establish the Utility's rates at certain levels to meet the debt obligations. To assist the City in reviewing the sufficiency of its rates, GovRates, Inc. ("GovRates") was retained to perform a utility rate study.

ES-2: Summary of Recommendations

The City's current water and wastewater user rates have been in effect since October 1, 2018. As part of the current utility rate study, financial projections were prepared for the System for the Fiscal Year 2019 through the Fiscal Year 2024 (the "Forecast Period").

Based on the assumptions relied upon in the development of the System revenue requirements, GovRates has identified the need for rate adjustments for both the water system and the wastewater system. The primary reasons for the identified rate adjustments are to:

- 1. Fund the costs of future operations.** There are many factors that affect the costs of operations over which the Utility has limited or no control. Factors such as cost increases from electric power providers, changes in fuel and oil prices resulting from global market changes, competition for scarce resources such as concrete and building materials, and union labor contracts (such as those negotiated by the City) often result in cost increases that are greater than change in the consumer price index (general inflation). Utility costs also typically increase at a higher rate than general inflation due to regulatory requirements. It is important to recognize that these increased costs are usually permanent increases in the costs of operations and, as such, must ultimately be passed through to customers through rates.

Inflation is expected to continue to affect System operating margins. The Congressional Budget Office has projected the national consumer price index (CPI) to increase by 2.3% to 2.6% per year during the Forecast Period. Inflation has continued to be a factor even during economic downturns. The following Exhibit ES-1 indicates recent and historical inflationary trends as reported by the Bureau of Labor Statistics of the United States Department of Labor; the *Engineering News-Record*; and *American City and County*:

Exhibit ES-1: Historical Inflationary Trends

| Items | 1-Year Change | Historical Compound Annual Growth Rate | | |
|--|---------------|--|----------------|----------------|
| | | 5-Year Change | 10-Year Change | 20-Year Change |
| <u>BUREAU OF LABOR STATISTICS</u> | | | | |
| CPI – U.S. City Average (June 2019) | 1.7% | 1.5% | 1.6% | 2.3% |
| Water and Sewerage Maintenance Index – U.S. City Average (June 2019) | 3.3% | 4.1% | 5.6% | 4.9% |
| <u>ENGINEERING NEWS-RECORD</u> | | | | |
| Construction Cost Index - Annual Average (2018) | 3.0% | 3.0% | 2.9% | 3.2% |
| <u>AMERICAN CITY AND COUNTY</u> | | | | |
| Municipal Cost Index (May 2019) | 1.3% | 1.5% | 2.1% | 2.8% |

- 2. Maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the financial condition of the System.** The System's outstanding and anticipated debt consists of senior lien revenue bond issues and subordinate low-cost state revolving fund ("SRF") loans secured through the Florida Department of Environmental Protection (the "FDEP"). The Utility's annual debt service is anticipated to increase from about \$4.1 million in Fiscal Year 2019 to \$6.1 million in Fiscal Year 2021 and beyond – an increase of about \$2 million – as the Utility must start making payments on certain existing SRF loans.

Based on discussions with the City staff, a target all-in (senior and subordinate lien debt combined) net revenues debt service coverage ratio of 150% has been recognized, and it is proposed that the Utility target an unrestricted cash balance equal to 6 months days cash on hand. These debt service

coverage and cash targets are consistent with targets utilized in previous rate analyses. However, these financial targets may not be sufficient to enable the City to maintain its current credit ratings of "AAA" (the highest rating) by Standard and Poor's and "Aa2" by Moody's. Copies of the Utility's credit rating reports associated with the Utility's last bond issuance in 2017 are included in the appendix of this report. Establishing the rates to maintain the Utility's very high credit rating would require higher user adjustments than what is being proposed. Since the City is not anticipating the issuance of bonds in the foreseeable future, the City staff considers that maintaining the Utility's high credit ratings is less of a priority than minimizing user rate increases while maintaining a reasonably healthy financial position.

Even if user rates were established at levels to achieve AAA-level cash and coverage targets, there is no guarantee that the Utility's credit rating would be maintained. There are many operational considerations reflected in the credit rating, such as:

- Does the Utility have sufficient capacity to serve existing and future customers?
- Does the Utility have the necessary management, staff, and policies to promote operating stability?
- Does the Utility have optimal long-term planning processes?

3. Fund the Utility's multi-year capital improvement program (the "CIP"). The Utility has identified capital costs of approximately \$59.4 million through the Fiscal Year 2024. The major capital projects that must be funded by the Utility include:

- a. Replacements or rehabilitations of utility assets reaching the end of their service lives to continue providing reliable water and wastewater service.
- b. East Water Plant process enhancements required for regulatory compliance.
- c. Expansion of the reclaimed water system to comply with SFWMD water consumption use permit requirements.
- d. Continued elimination of septic tanks in the service area.
- e. Vehicles, equipment, and other departmental capital.

4. Fund the Utility's payments to the General Fund. The Utility's administrative charge from the General Fund, management-information systems (MIS) charge, and payment-in-lieu-of-taxes account for about 20% of the Utility's operating expenses. These transfers help to fund a portion of the City's General Fund operations – especially the General Fund departments that provide service to the Utility. The financial forecast also assumes a \$4 million loan to the General Fund to the Utility in Fiscal Year 2020 to be repaid over the next seven (7) years. To the extent that the Utility's rates were not

increased to fund transfers to the General Fund, the City may need to identify an alternative funding source (e.g., property taxes) or make spending cuts within the General Fund.

The City's existing user rates for water and wastewater service are not anticipated to fully recover the City's projected utility revenue requirements during the Forecast Period. If the user rates are not adjusted, possible financial risks to the System include:

- Debt service coverage requirements may not be met. The Bond Resolution which authorized the issuance of the outstanding bonds the current SRF loan agreements with the FDEP contain rate covenants which are formalized agreements between the City and the lenders / bondholders.
- User rates may be higher in the future. The capital needs for the System are not anticipated to go away, but may be more expensive to address in the future. Inflation and the costs of construction continue to affect System costs.

Based on the financial forecast, the funding plan for the System, and discussions with City staff, the following Exhibit ES-2 shows the proposed revenue adjustments:

Exhibit ES-2: Summary of Proposed Water and Wastewater User Rate Revenue Adjustments

| Fiscal Year | Effective Date | Water System Adjustment | Wastewater System Adjustment | Combined System Adjustment | Increase in Average SFR Customer Monthly Bill [*] | Total Cost Per Gallon of Water and Wastewater Service [*] |
|-------------|-----------------|-------------------------|------------------------------|----------------------------|---|---|
| 2020 | October 1, 2019 | 5.0% | 5.0% | 5.0% | \$3.60 | 1.5¢ |
| 2021 | October 1, 2020 | 5.0% | 5.0% | 5.0% | 3.70 | 1.6¢ |
| 2022 | October 1, 2021 | 3.0% | 3.0% | 3.0% | 2.39 | 1.6¢ |
| 2023 | October 1, 2022 | 3.0% | 3.0% | 3.0% | 2.47 | 1.7¢ |
| 2024 | October 1, 2023 | 3.0% | 3.0% | 3.0% | 2.55 | 1.7¢ |

[*] Based on proposed rates applied to single family residential ("SFR") customer with 5,000 gallons of monthly usage.

These adjustments are considered by the City staff to be representative of the increases in costs to effectively operate and maintain the System given the specific requirements of the System service area. As shown in the preceding table, the first adjustments are recommended to become effective on October 1, 2019. It should be noted that the previous rate study recommended 5% rate adjustments to become effective in Fiscal Year 2019, but the City actually implemented 3% residential increases and 5% commercial increases in such fiscal year. As such, part of the Fiscal Year 2020 proposed adjustments could be considered deferred recognition of a portion of the previously-recognized Fiscal Year 2019 increases.

As further discussed in Section 2 of this report, the additional revenue required is proposed to be recovered through the volumetric rates for the Fiscal Years 2020 and 2021 such that customers with lower water usage will be impact less than customers with higher usage. The Fiscal Years 2022 to 2024 adjustments are proposed to be applied uniformly or across-the-board. A summary of the existing and proposed monthly water and wastewater user rates is shown in Table ES-1 at the end of this executive summary.

The proposed rates produce bills that are competitive with (close to the average of) those of other "neighboring" utilities. At a usage level of 5,000 gallons, the average monthly usage level of a single family residential customer, the combined water and wastewater bill under the proposed Fiscal Year 2020 rates would be lower than those of the City of North Lauderdale, the City of Hollywood, the City of Sunrise, the City of Dania Beach, the City of Oakland Park, the City of Wilton Manors, and the Town of Davie.

ES-3: Financial Overview

Tables ES-2 and ES-3 of this executive summary provides a financial overview of forecasted System operations. These tables indicate the following for all projected fiscal years, assuming that the projected user rate adjustments for all fiscal years are implemented:

1. Overall or all-in net revenues debt service coverage – net revenues divided by the annual debt service requirement (senior lien plus subordinate lien) – of at least 150% during the Forecast Period. The Utility's rate covenants associated with the System's outstanding debt obligations include a 110% net revenues coverage requirement on the outstanding senior lien obligations and a 115% net revenues coverage requirement on the outstanding state revolving fund loans. Utility best management practices recognize the need to target coverage ratios greater than the minimum required so that the Utility has sufficient operating margins to fund annual or recurring renewal and replacement capital needs. Revenues remaining after the payment of operating expenses and debt service should be used for these "pay-as-you-go" reinvestments in the System to help ensure that the System remains operationally sustainable and that service interruptions to customers are avoided.
2. Maintenance of adequate operating reserves.
3. Maintenance of affordable rates. Bills for the average residential customer using 5,000 gallons per month are projected to remain below 2% of the City's median household income. According to the Environmental Protection Agency, combined monthly water and wastewater bills less than 4.5% of median household income are considered affordable.

Based on the financial forecast and assuming the implementation of the proposed rate adjustments, the Utility is projected to remain in a good financial position through the Fiscal Year 2024.

ES-4: Other Rate Options Considered

Other than the proposed financial and rate plan, other rate adjustment options were considered including:

- No rate adjustments.
- 1% annual rate adjustments as recognized in Section 21-223 of the Miramar City Code of Ordinances.
- 3% annual adjustments.
- Targeting 200% all-in debt coverage and 365 days cash on hand, which would probably be the minimum amounts required to maintain the Utility's AAA credit rating.

Based on the revenue requirements identified in the study, the "no rate adjustments" and "1% rate adjustments" options were not considered financially feasible, while 3% adjustments would not meet the debt service coverage targets. Targeting the higher coverage and cash would require significantly higher rate adjustments (i.e., 8.5% adjustments in Fiscal Years 2020 and 2021 instead of the proposed 5% adjustments). A summary of these rate options reviewed is shown in Table ES-4 of this executive summary.

The remainder of the report provides additional details regarding the utility financial and rate analysis conducted on behalf of the City, including how the proposed rate adjustments were derived.

Table ES-1
City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Existing and Proposed Monthly Water and Wastewater User Rates

| | | Water [1] | | | | | | Wastewater [1] | | | | | |
|--------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Line No. | Description | Existing | Proposed Rates | | | | | Existing | Proposed Rates | | | | |
| | | | Effective 10/1/2019 | Effective 10/1/2020 | Effective 10/1/2021 | Effective 10/1/2022 | Effective 10/1/2023 | | Effective 10/1/2019 | Effective 10/1/2020 | Effective 10/1/2021 | Effective 10/1/2022 | Effective 10/1/2023 |
| SERVICE AVAILABILITY CHARGE | | | | | | | | | | | | | |
| 1 | Individually Metered Residential Service All Meter Sizes | \$ 15.93 | \$ 15.93 | \$ 15.93 | \$ 16.41 | \$ 16.90 | \$ 17.41 | \$ 18.65 | \$18.65 | \$18.65 | \$19.21 | \$19.79 | \$20.38 |
| 2 | Multi-Unit Service Per Unit | \$ 12.77 | \$ 12.77 | \$ 12.77 | \$ 13.15 | \$ 13.54 | \$ 13.95 | \$ 14.78 | \$14.78 | \$14.78 | \$15.22 | \$15.68 | \$16.15 |
| | Commercial Service Meter Size | | | | | | | | | | | | |
| 3 | 5/8" | \$ 16.24 | \$ 16.24 | \$ 16.24 | \$ 16.73 | \$ 17.23 | \$ 17.75 | \$ 19.02 | \$19.02 | \$19.02 | \$19.59 | \$20.18 | \$20.79 |
| 4 | 1" | 56.89 | 56.89 | 56.89 | 58.60 | 60.36 | 62.17 | 66.41 | 66.41 | 66.41 | 68.40 | 70.45 | 72.56 |
| 5 | 1 1/2" | 81.21 | 81.21 | 81.21 | 83.65 | 86.16 | 88.74 | 94.82 | 94.82 | 94.82 | 97.66 | 100.59 | 103.61 |
| 6 | 2" | 191.04 | 191.04 | 191.04 | 196.77 | 202.67 | 208.75 | 227.47 | 227.47 | 227.47 | 234.29 | 241.32 | 248.56 |
| 7 | 3" | 487.21 | 487.21 | 487.21 | 501.83 | 516.88 | 532.39 | 568.86 | 568.86 | 568.86 | 585.93 | 603.51 | 621.62 |
| 8 | 4" | 730.77 | 730.77 | 730.77 | 752.69 | 775.27 | 798.53 | 853.24 | 853.24 | 853.24 | 878.84 | 905.21 | 932.37 |
| 9 | Greater than 4" | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities | Determined by Director of Utilities |
| USAGE CHARGE PER 1,000 GALLONS | | | | | | | | | | | | | |
| | Individually Metered Residential Service | | | | | | | | | | | | |
| 10 | 0 to 5,000 Gallons | \$ 3.16 | \$ 3.47 | \$ 3.79 | \$ 3.90 | \$ 4.02 | \$ 4.14 | \$ 4.44 | \$4.85 | \$5.27 | \$5.43 | \$5.59 | \$5.76 |
| 11 | 5,001 to 15,000 Gallons | 3.87 | 4.25 | 4.64 | 4.78 | 4.92 | 5.07 | 4.44 | 4.85 | 5.27 | 5.43 | 5.59 | 5.76 |
| 12 | Over 15,000 Gallons | 4.86 | 5.34 | 5.83 | 6.00 | 6.18 | 6.37 | 4.44 | 4.85 | 5.27 | 5.43 | 5.59 | 5.76 |
| | Multi-Unit and Commercial Service | | | | | | | | | | | | |
| 13 | Per 1,000 Gallons | \$ 3.43 | \$ 3.77 | \$ 4.11 | \$ 4.24 | \$ 4.37 | \$ 4.50 | \$ 4.44 | \$4.85 | \$5.27 | \$5.43 | \$5.59 | \$5.76 |

Footnotes:

[1] Customers living outside the City limits are subject to a 25% outside-City surcharge applied to the monthly rates.



Table ES-2
City of Miramar, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

| High-Level Summary | Fiscal Year Ending September 30, | | | | | | High-Level Summary | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Identified Revenue Adjustments | | | | | | | Revenue Surplus / (Deficiency) (\$ 000's) | | | | | | |
| Water System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Water System | \$ (8,697) | \$ (4,754) | \$ (3,340) | \$ (3,218) | \$ (3,851) | \$ (2,475) |
| Wastewater System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Wastewater System | (6,763) | 431 | 3,162 | 3,803 | 3,803 | 4,523 |
| Combined System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Combined System | (15,460) | (4,323) | (178) | 585 | (48) | 2,048 |
| Effective Months | 12 | 12 | 12 | 12 | 12 | 12 | Total Connection / Impact Fee Collections (000's) | \$ 872 | \$ 2,000 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Unrestricted Cash Balances (\$ 000's) | | | | | | | All-In Debt Service Coverage (Target Min = 150%) | 261% | 189% | 156% | 152% | 152% | 158% |
| Ending Unrestricted Cash Balance | \$ 21,578 | \$ 24,708 | \$ 25,436 | \$ 26,927 | \$ 28,293 | \$ 32,153 | SFR Combined Bill @ 5,000 Gallons | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| Six Months Days Cash on Hand | 16,756 | 18,954 | 20,044 | 20,941 | 21,888 | 22,782 | Increase | | 3.60 | 3.70 | 2.39 | 2.47 | 2.55 |
| 120 Days Rate Rev Plus One Year Depreciation Exj | 22,548 | 23,299 | 24,118 | 24,733 | 25,351 | 25,936 | Percent of Median Household Income (Target < 2%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% |
| Water System Customers | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 | Wastewater System Customers | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| Difference from Prior Year - Amount | 205 | 205 | 205 | 255 | 305 | 255 | Difference from Prior Year - Amount | 235 | 205 | 355 | 605 | 455 | 205 |
| Difference from Prior Year - Percent | 0.6% | 0.6% | 0.6% | 0.7% | 0.9% | 0.7% | Difference from Prior Year - Percent | 0.6% | 0.6% | 1.0% | 1.7% | 1.3% | 0.6% |

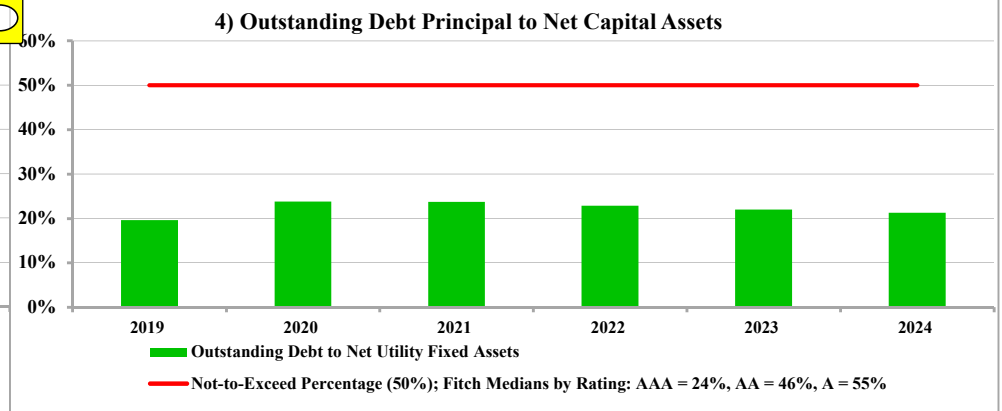
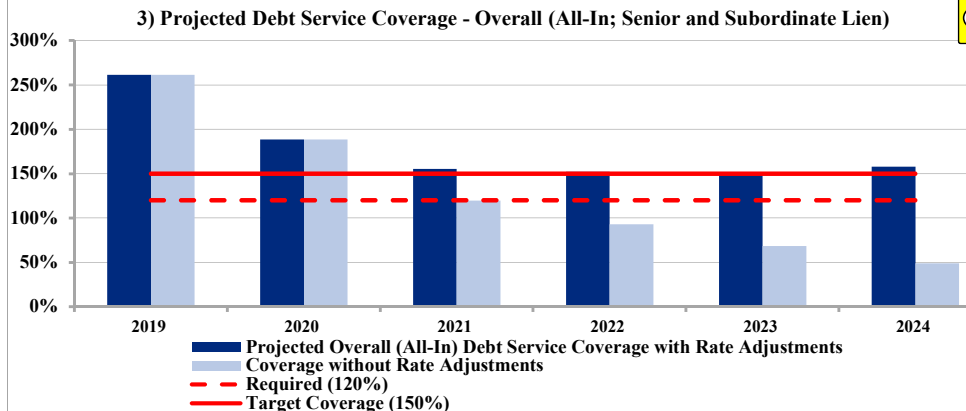
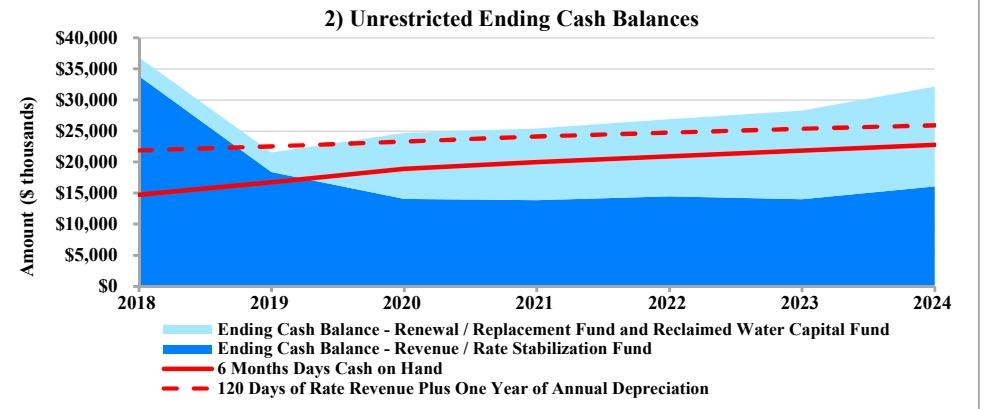
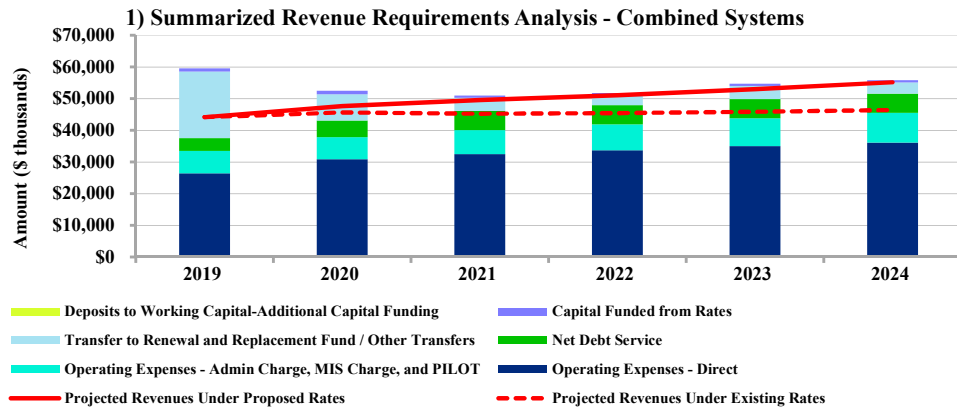


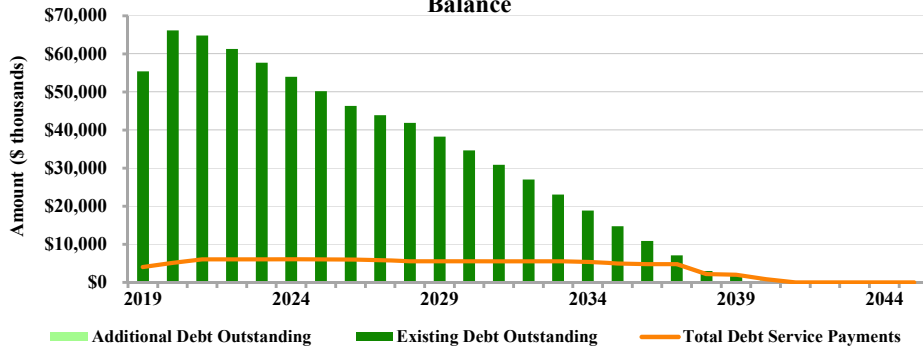


Table ES-2
City of Miramar, Florida
Water and Wastewater Rate Study

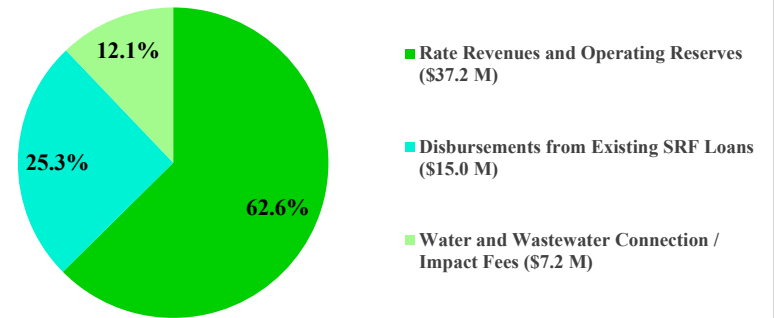
Water and Wastewater System Financial Overview

| High-Level Summary | Fiscal Year Ending September 30, | | | | | | High-Level Summary | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Identified Revenue Adjustments | | | | | | | Revenue Surplus / (Deficiency) (\$ 000's) | | | | | | |
| Water System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Water System | \$ (8,697) | \$ (4,754) | \$ (3,340) | \$ (3,218) | \$ (3,851) | \$ (2,475) |
| Wastewater System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Wastewater System | (6,763) | 431 | 3,162 | 3,803 | 3,803 | 4,523 |
| Combined System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Combined System | (15,460) | (4,323) | (178) | 585 | (48) | 2,048 |
| Effective Months | 12 | 12 | 12 | 12 | 12 | 12 | Total Connection / Impact Fee Collections (000's) | \$ 872 | \$ 2,000 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Unrestricted Cash Balances (\$ 000's) | | | | | | | All-In Debt Service Coverage (Target Min = 150%) | 261% | 189% | 156% | 152% | 152% | 158% |
| Ending Unrestricted Cash Balance | \$ 21,578 | \$ 24,708 | \$ 25,436 | \$ 26,927 | \$ 28,293 | \$ 32,153 | SFR Combined Bill @ 5,000 Gallons | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| Six Months Days Cash on Hand | 16,756 | 18,954 | 20,044 | 20,941 | 21,888 | 22,782 | Increase | | 3.60 | 3.70 | 2.39 | 2.47 | 2.55 |
| 120 Days Rate Rev Plus One Year Depreciation Exj | 22,548 | 23,299 | 24,118 | 24,733 | 25,351 | 25,936 | Percent of Median Household Income (Target < 2%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% |
| Water System Customers | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 | Wastewater System Customers | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| Difference from Prior Year - Amount | 205 | 205 | 205 | 255 | 305 | 255 | Difference from Prior Year - Amount | 235 | 205 | 355 | 605 | 455 | 205 |
| Difference from Prior Year - Percent | 0.6% | 0.6% | 0.6% | 0.7% | 0.9% | 0.7% | Difference from Prior Year - Percent | 0.6% | 0.6% | 1.0% | 1.7% | 1.3% | 0.6% |

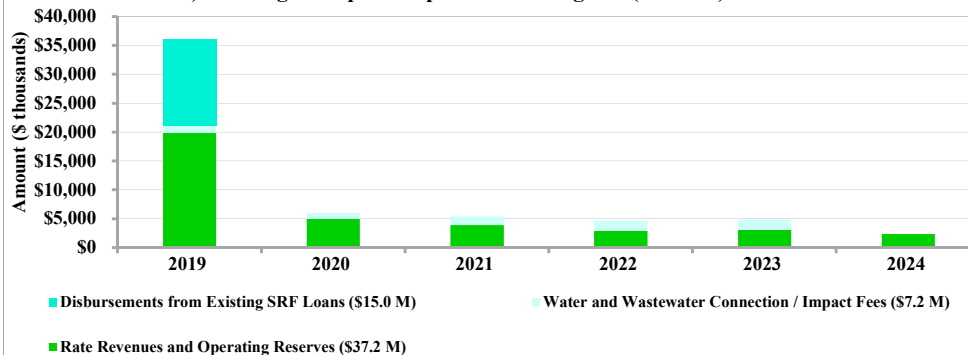
5) Existing and Anticipated Debt Outstanding - Beginning Principal Balance



6) Capital Improvement Program Funding (\$59.4 M)



7) Funding of Capital Improvement Program (\$59.4 M)



8) Available Year-End Revenue and Rate Stabilization Fund (Working Capital) Cash Balance

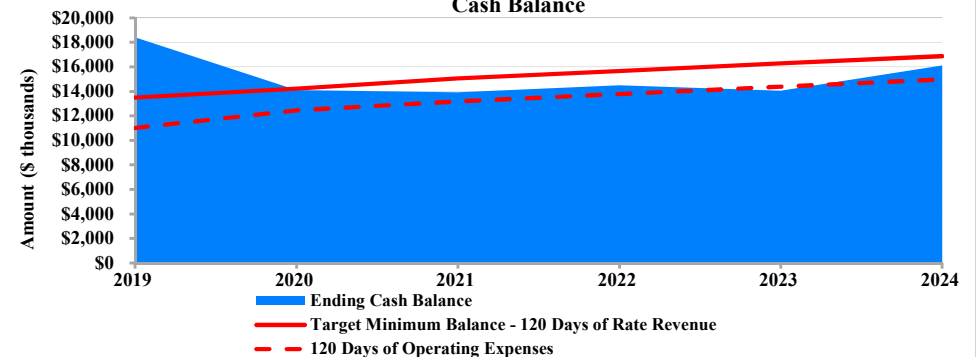


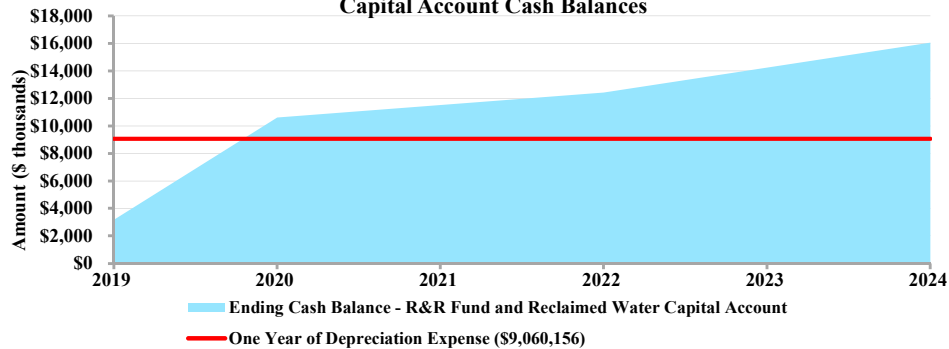


Table ES-2
City of Miramar, Florida
Water and Wastewater Rate Study

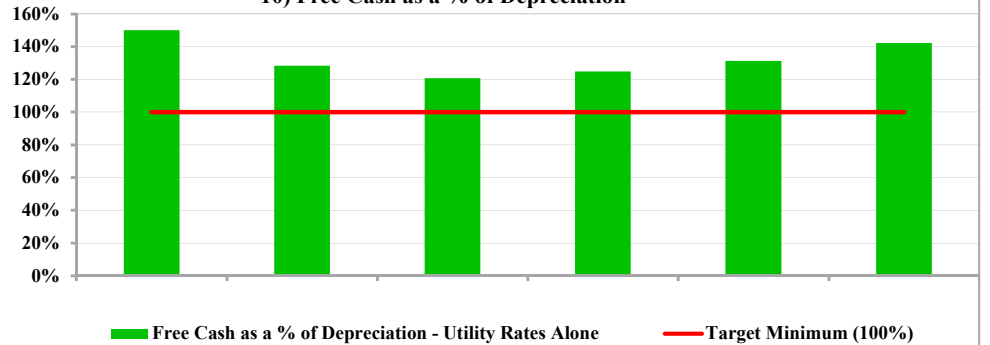
Water and Wastewater System Financial Overview

| High-Level Summary | Fiscal Year Ending September 30, | | | | | | High-Level Summary | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Identified Revenue Adjustments | | | | | | | Revenue Surplus / (Deficiency) (\$ 000's) | | | | | | |
| Water System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Water System | \$ (8,697) | \$ (4,754) | \$ (3,340) | \$ (3,218) | \$ (3,851) | \$ (2,475) |
| Wastewater System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Wastewater System | (6,763) | 431 | 3,162 | 3,803 | 3,803 | 4,523 |
| Combined System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Combined System | (15,460) | (4,323) | (178) | 585 | (48) | 2,048 |
| Effective Months | 12 | 12 | 12 | 12 | 12 | 12 | Total Connection / Impact Fee Collections (000's) | \$ 872 | \$ 2,000 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Unrestricted Cash Balances (\$ 000's) | | | | | | | All-In Debt Service Coverage (Target Min = 150%) | 261% | 189% | 156% | 152% | 152% | 158% |
| Ending Unrestricted Cash Balance | \$ 21,578 | \$ 24,708 | \$ 25,436 | \$ 26,927 | \$ 28,293 | \$ 32,153 | SFR Combined Bill @ 5,000 Gallons | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| Six Months Days Cash on Hand | 16,756 | 18,954 | 20,044 | 20,941 | 21,888 | 22,782 | Increase | | 3.60 | 3.70 | 2.39 | 2.47 | 2.55 |
| 120 Days Rate Rev Plus One Year Depreciation Exj | 22,548 | 23,299 | 24,118 | 24,733 | 25,351 | 25,936 | Percent of Median Household Income (Target < 2%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% |
| Water System Customers | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 | Wastewater System Customers | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| Difference from Prior Year - Amount | 205 | 205 | 205 | 255 | 305 | 255 | Difference from Prior Year - Amount | 235 | 205 | 355 | 605 | 455 | 205 |
| Difference from Prior Year - Percent | 0.6% | 0.6% | 0.6% | 0.7% | 0.9% | 0.7% | Difference from Prior Year - Percent | 0.6% | 0.6% | 1.0% | 1.7% | 1.3% | 0.6% |

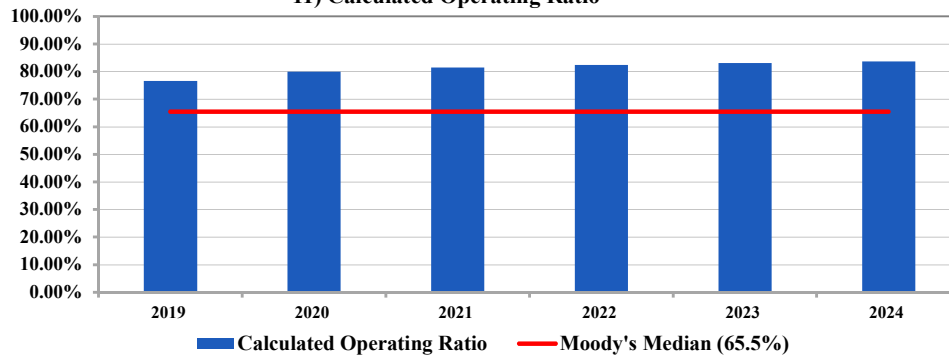
9) Available Year-End Renewal and Replacement (R&R) and Reclaimed Water Capital Account Cash Balances



10) Free Cash as a % of Depreciation



11) Calculated Operating Ratio



12) Ending Cash Balance - Impact Fee and Construction Funds

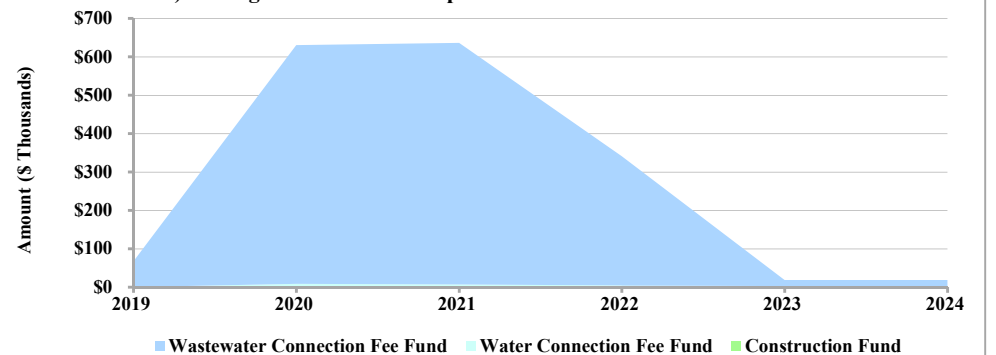




Table ES-2
City of Miramar, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

| High-Level Summary | Fiscal Year Ending September 30, | | | | | | High-Level Summary | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Identified Revenue Adjustments | | | | | | | Revenue Surplus / (Deficiency) (\$ 000's) | | | | | | |
| Water System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Water System | \$ (8,697) | \$ (4,754) | \$ (3,340) | \$ (3,218) | \$ (3,851) | \$ (2,475) |
| Wastewater System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Wastewater System | (6,763) | 431 | 3,162 | 3,803 | 3,803 | 4,523 |
| Combined System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Combined System | (15,460) | (4,323) | (178) | 585 | (48) | 2,048 |
| Effective Months | 12 | 12 | 12 | 12 | 12 | 12 | Total Connection / Impact Fee Collections (000's) | \$ 872 | \$ 2,000 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Unrestricted Cash Balances (\$ 000's) | | | | | | | All-In Debt Service Coverage (Target Min = 150%) | 261% | 189% | 156% | 152% | 152% | 158% |
| Ending Unrestricted Cash Balance | \$ 21,578 | \$ 24,708 | \$ 25,436 | \$ 26,927 | \$ 28,293 | \$ 32,153 | SFR Combined Bill @ 5,000 Gallons | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| Six Months Days Cash on Hand | 16,756 | 18,954 | 20,044 | 20,941 | 21,888 | 22,782 | Increase | | 3.60 | 3.70 | 2.39 | 2.47 | 2.55 |
| 120 Days Rate Rev Plus One Year Depreciation Exj | 22,548 | 23,299 | 24,118 | 24,733 | 25,351 | 25,936 | Percent of Median Household Income (Target < 2%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% |
| Water System Customers | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 | Wastewater System Customers | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| Difference from Prior Year - Amount | 205 | 205 | 205 | 255 | 305 | 255 | Difference from Prior Year - Amount | 235 | 205 | 355 | 605 | 455 | 205 |
| Difference from Prior Year - Percent | 0.6% | 0.6% | 0.6% | 0.7% | 0.9% | 0.7% | Difference from Prior Year - Percent | 0.6% | 0.6% | 1.0% | 1.7% | 1.3% | 0.6% |

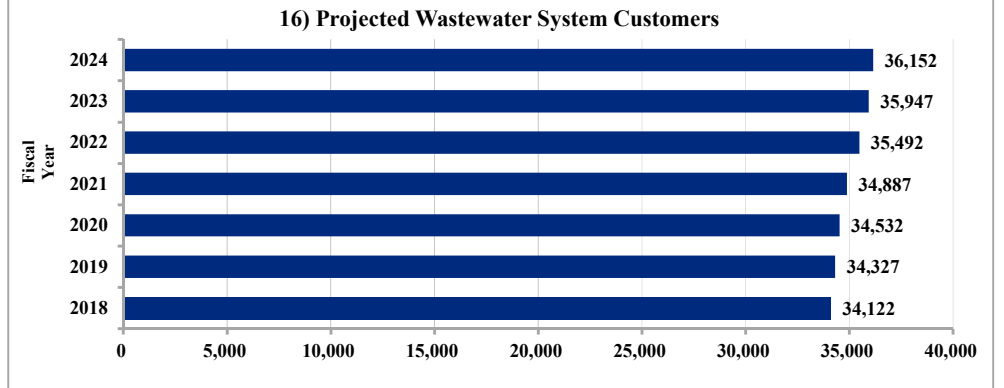
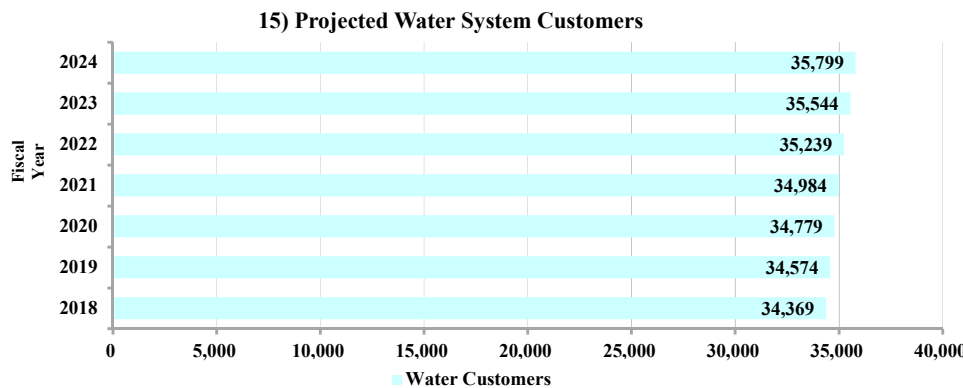
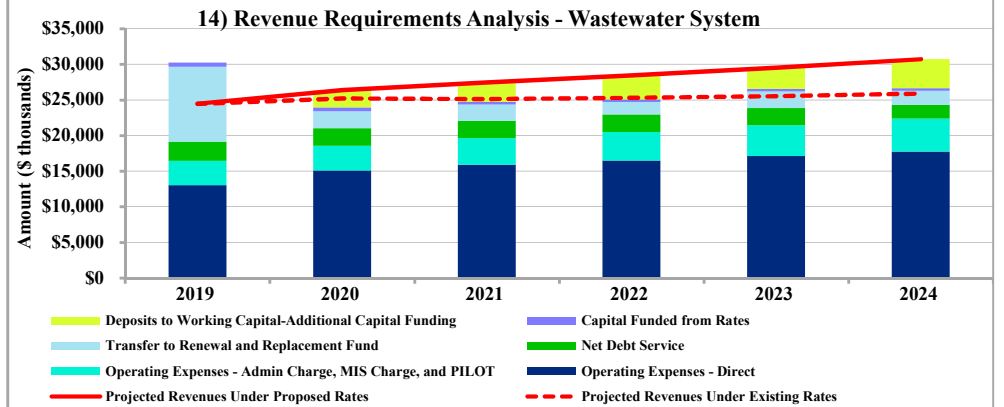
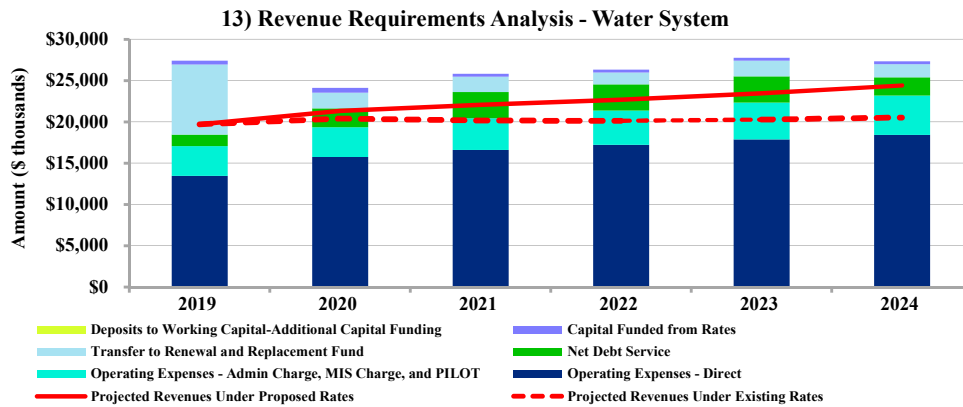




Table ES-2
City of Miramar, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

| High-Level Summary | Fiscal Year Ending September 30, | | | | | | High-Level Summary | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Identified Revenue Adjustments | | | | | | | Revenue Surplus / (Deficiency) (\$ 000's) | | | | | | |
| Water System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Water System | \$ (8,697) | \$ (4,754) | \$ (3,340) | \$ (3,218) | \$ (3,851) | \$ (2,475) |
| Wastewater System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Wastewater System | (6,763) | 431 | 3,162 | 3,803 | 3,803 | 4,523 |
| Combined System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Combined System | (15,460) | (4,323) | (178) | 585 | (48) | 2,048 |
| Effective Months | 12 | 12 | 12 | 12 | 12 | 12 | Total Connection / Impact Fee Collections (000's) | \$ 872 | \$ 2,000 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Unrestricted Cash Balances (\$ 000's) | | | | | | | All-In Debt Service Coverage (Target Min = 150%) | 261% | 189% | 156% | 152% | 152% | 158% |
| Ending Unrestricted Cash Balance | \$ 21,578 | \$ 24,708 | \$ 25,436 | \$ 26,927 | \$ 28,293 | \$ 32,153 | SFR Combined Bill @ 5,000 Gallons | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| Six Months Days Cash on Hand | 16,756 | 18,954 | 20,044 | 20,941 | 21,888 | 22,782 | Increase | | 3.60 | 3.70 | 2.39 | 2.47 | 2.55 |
| 120 Days Rate Rev Plus One Year Depreciation Exj | 22,548 | 23,299 | 24,118 | 24,733 | 25,351 | 25,936 | Percent of Median Household Income (Target < 2%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% |
| Water System Customers | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 | Wastewater System Customers | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| Difference from Prior Year - Amount | 205 | 205 | 205 | 255 | 305 | 255 | Difference from Prior Year - Amount | 235 | 205 | 355 | 605 | 455 | 205 |
| Difference from Prior Year - Percent | 0.6% | 0.6% | 0.6% | 0.7% | 0.9% | 0.7% | Difference from Prior Year - Percent | 0.6% | 0.6% | 1.0% | 1.7% | 1.3% | 0.6% |

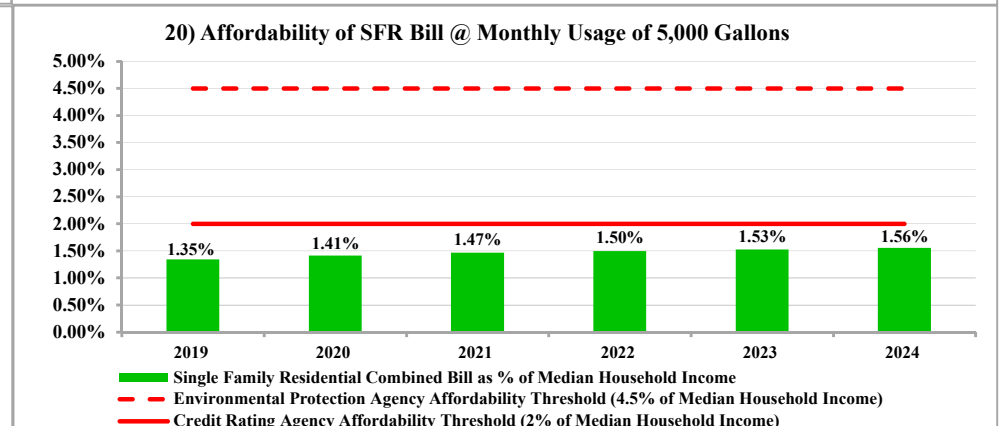
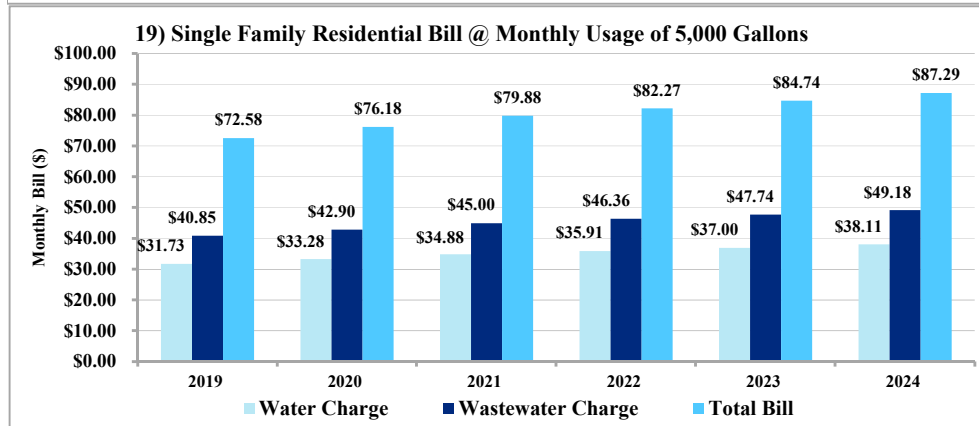
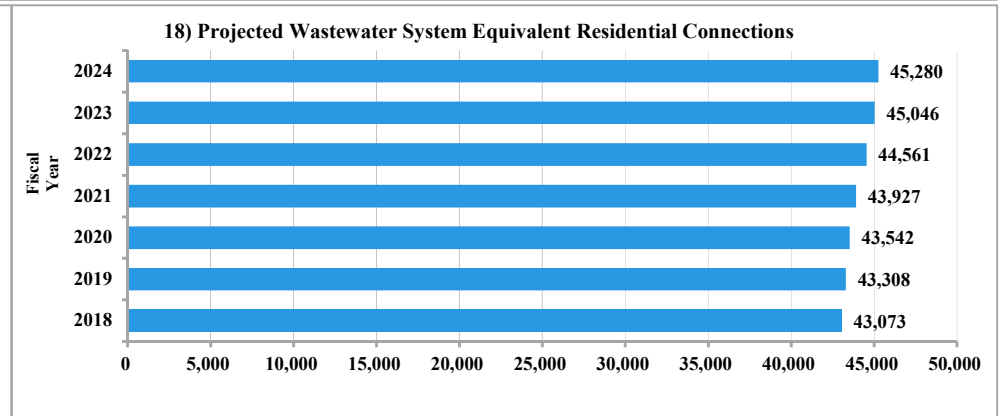
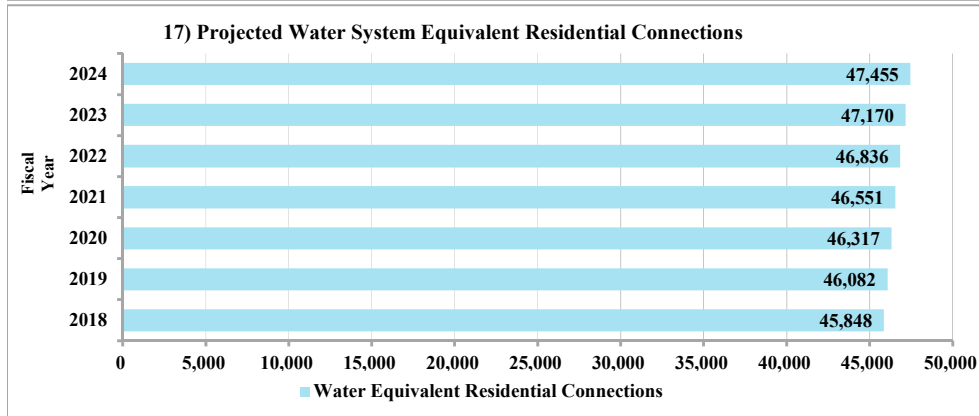


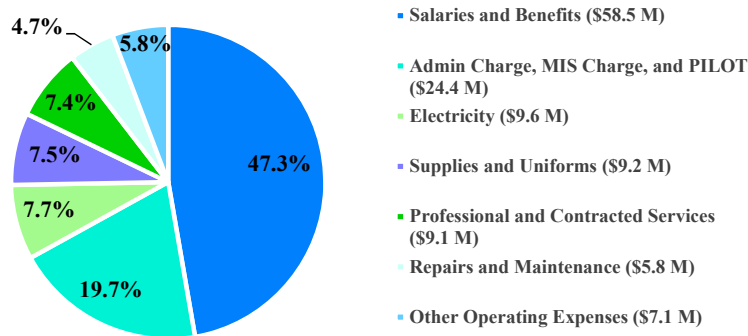


Table ES-2
City of Miramar, Florida
Water and Wastewater Rate Study

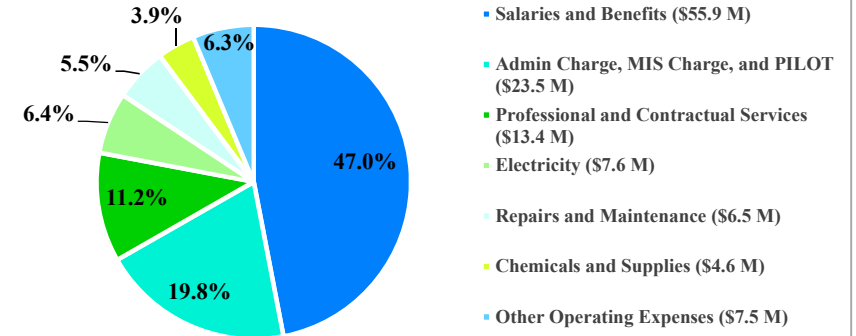
Water and Wastewater System Financial Overview

| High-Level Summary | Fiscal Year Ending September 30, | | | | | | High-Level Summary | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Identified Revenue Adjustments | | | | | | | Revenue Surplus / (Deficiency) (\$ 000's) | | | | | | |
| Water System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Water System | \$ (8,697) | \$ (4,754) | \$ (3,340) | \$ (3,218) | \$ (3,851) | \$ (2,475) |
| Wastewater System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Wastewater System | (6,763) | 431 | 3,162 | 3,803 | 3,803 | 4,523 |
| Combined System | 0.00% | 5.00% | 5.00% | 3.00% | 3.00% | 3.00% | Combined System | (15,460) | (4,323) | (178) | 585 | (48) | 2,048 |
| Effective Months | 12 | 12 | 12 | 12 | 12 | 12 | Total Connection / Impact Fee Collections (000's) | \$ 872 | \$ 2,000 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Unrestricted Cash Balances (\$ 000's) | | | | | | | All-In Debt Service Coverage (Target Min = 150%) | 261% | 189% | 156% | 152% | 152% | 158% |
| Ending Unrestricted Cash Balance | \$ 21,578 | \$ 24,708 | \$ 25,436 | \$ 26,927 | \$ 28,293 | \$ 32,153 | SFR Combined Bill @ 5,000 Gallons | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| Six Months Days Cash on Hand | 16,756 | 18,954 | 20,044 | 20,941 | 21,888 | 22,782 | Increase | | 3.60 | 3.70 | 2.39 | 2.47 | 2.55 |
| 120 Days Rate Rev Plus One Year Depreciation Exj | 22,548 | 23,299 | 24,118 | 24,733 | 25,351 | 25,936 | Percent of Median Household Income (Target < 2%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% |
| Water System Customers | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 | Wastewater System Customers | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| Difference from Prior Year - Amount | 205 | 205 | 205 | 255 | 305 | 255 | Difference from Prior Year - Amount | 235 | 205 | 355 | 605 | 455 | 205 |
| Difference from Prior Year - Percent | 0.6% | 0.6% | 0.6% | 0.7% | 0.9% | 0.7% | Difference from Prior Year - Percent | 0.6% | 0.6% | 1.0% | 1.7% | 1.3% | 0.6% |

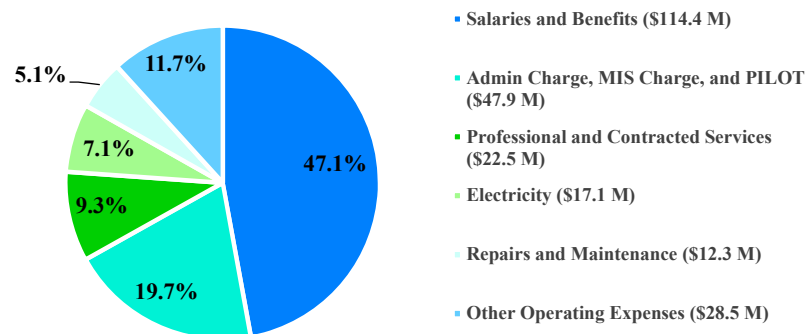
21) Water: Six-Year Summary of Projected Operating Expenses



22) Wastewater: Six-Year Summary of Projected Operating Expenses



23) Combined: Six-Year Summary of Projected Operating Expenses



24) Unrestricted and Restricted Ending Cash Balances

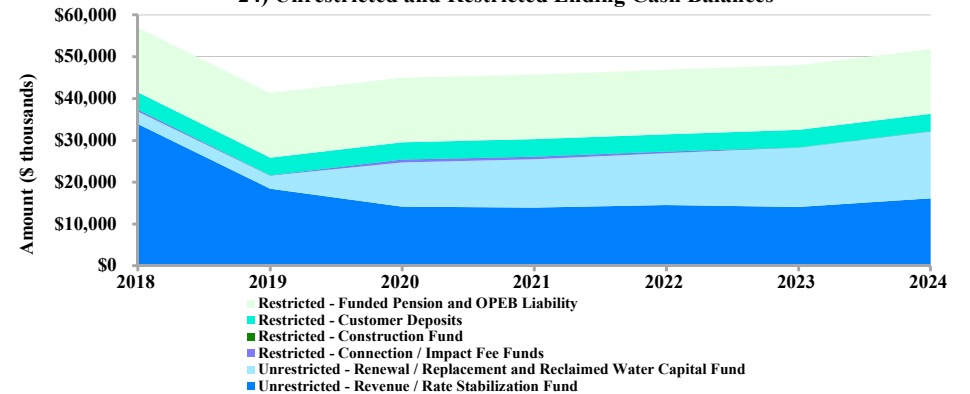




Table ES-3
City of Miramar, Florida
Water and Wastewater Rate Study

Multi-Year Financial Projections

| High-Level Summary | Actual FY 2018 | Estimated FY 2019 | Projected FY 2020 | Projected FY 2021 | Projected FY 2022 | Projected FY 2023 | Projected FY 2024 |
|--|---------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Operating Revenue | | | | | | | |
| User Rate Revenue - Retail | | | | | | | |
| Water User Rate Revenue Before Current Year Adjustment | | | \$ 18,518,939 | \$ 19,548,230 | \$ 20,655,890 | \$ 21,432,113 | \$ 22,213,257 |
| Additional User Rate Increase - Water | | | 5.0% | 5.0% | 3.0% | 3.0% | 3.0% |
| Total Water User Rate Revenue | \$ 17,416,220 | \$ 18,420,517 | \$ 19,444,886 | \$ 20,525,641 | \$ 21,275,566 | \$ 22,075,076 | \$ 22,879,654 |
| Wastewater User Rate Revenue Before Current Year Adjustment | | | \$ 22,727,243 | \$ 24,070,862 | \$ 25,627,469 | \$ 26,676,244 | \$ 27,621,187 |
| Additional User Rate Increase - Wastewater | | | 5.0% | 5.0% | 3.0% | 3.0% | 3.0% |
| Total Wastewater User Rate Revenue | \$ 21,581,166 | \$ 22,603,568 | \$ 23,863,605 | \$ 25,274,405 | \$ 26,396,293 | \$ 27,476,531 | \$ 28,449,823 |
| Total User Rate Revenue - Retail | \$ 38,997,386 | \$ 41,024,084 | \$ 43,308,491 | \$ 45,800,046 | \$ 47,671,859 | \$ 49,551,607 | \$ 51,329,477 |
| Other Operating Revenue | \$ 2,262,414 | \$ 2,706,500 | \$ 4,060,860 | \$ 3,410,388 | \$ 3,123,103 | \$ 3,106,612 | \$ 3,089,790 |
| TOTAL OPERATING REVENUE | \$ 41,259,800 | \$ 43,730,584 | \$ 47,369,351 | \$ 49,210,434 | \$ 50,794,962 | \$ 52,658,218 | \$ 54,419,267 |
| Operating Expenses | | | | | | | |
| Direct Operating Expenses | \$ 22,460,211 | \$ 26,492,685 | \$ 30,868,501 | \$ 32,509,676 | \$ 33,737,414 | \$ 35,019,732 | \$ 36,165,204 |
| Other Operating Expenses - Admin Charge, MIS Charge, and PILOT | 7,043,800 | 7,019,101 | 7,038,700 | 7,577,511 | 8,145,243 | 8,755,879 | 9,398,536 |
| TOTAL OPERATING EXPENSES [1] | \$ 29,504,011 | \$ 33,511,786 | \$ 37,907,201 | \$ 40,087,187 | \$ 41,882,658 | \$ 43,775,611 | \$ 45,563,740 |
| Operating Revenues Less Operating Expenses | \$ 11,755,789 | \$ 10,218,798 | \$ 9,462,150 | \$ 9,123,247 | \$ 8,912,305 | \$ 8,882,607 | \$ 8,855,527 |
| Non-Operating Revenue | | | | | | | |
| Unrestricted Interest Income | \$ 503,844 | \$ 430,446 | \$ 316,840 | \$ 317,623 | \$ 324,903 | \$ 344,359 | \$ 716,002 |
| Net Revenue Available for Debt Service | \$ 12,259,633 | \$ 10,649,244 | \$ 9,778,990 | \$ 9,440,870 | \$ 9,237,208 | \$ 9,226,966 | \$ 9,571,529 |
| Debt Service | | | | | | | |
| Existing Debt Service - Principal and Interest - W & WW | \$ 3,628,863 | \$ 4,075,868 | \$ 5,185,551 | \$ 6,071,136 | \$ 6,070,799 | \$ 6,077,107 | \$ 6,069,795 |
| New Debt Service - Principal and Interest - W & WW | - | - | - | - | - | - | - |
| Less Connection Fees (CIAC) Used for Growth-Related Debt Service | - | - | 450,000 | 450,000 | 450,000 | 475,000 | 1,900,000 |
| NET DEBT SERVICE | \$ 3,628,863 | \$ 4,075,868 | \$ 4,735,551 | \$ 5,621,136 | \$ 5,620,799 | \$ 5,602,107 | \$ 4,169,795 |
| External Transfers In | | 0 | 7,000,000 | 0 | 0 | 0 | 0 |
| Other Transfers In - Principal Repayment of Intergovernmental Loans | | 0 | 67,256 | 808,417 | 824,585 | 841,077 | 857,898 |



Table ES-3
City of Miramar, Florida
Water and Wastewater Rate Study

Multi-Year Financial Projections

| High-Level Summary | Actual FY 2018 | Estimated FY 2019 | Projected FY 2020 | Projected FY 2021 | Projected FY 2022 | Projected FY 2023 | Projected FY 2024 |
|---|---------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Other Transfers Out - Intergovernmental Loans | | 2,000,000 | 4,000,000 | 0 | 0 | 0 | 0 |
| Total Revenue Available for Capital Rehabilitations / Improvements | \$ 8,630,770 | \$ 4,573,376 | \$ 8,110,695 | \$ 4,628,151 | \$ 4,440,994 | \$ 4,465,935 | \$ 6,259,632 |
| Capital Expenditures | | | | | | | |
| Capital Program as Scheduled | | | | | | | |
| Capital Projects - Water | \$ 20,761,750 | \$ 2,728,125 | \$ 2,175,000 | \$ 2,575,000 | \$ 2,575,000 | \$ 375,000 | |
| Capital Projects - Wastewater | 14,297,886 | 2,128,125 | 2,475,000 | 1,425,000 | 1,575,000 | 1,325,000 | |
| Departmental Capital - Water | 467,805 | 557,000 | 350,000 | 350,000 | 350,000 | 350,000 | |
| Departmental Capital - Wastewater | 580,444 | 557,000 | 350,000 | 350,000 | 350,000 | 350,000 | |
| Total Capital Program as Scheduled | \$ 36,107,885 | \$ 5,970,250 | \$ 5,350,000 | \$ 4,700,000 | \$ 4,850,000 | \$ 2,400,000 | |
| Adjustments | | | | | | | |
| Capital Projects - Water | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Capital Projects - Wastewater | - | - | - | - | - | - | |
| Departmental Capital - Water | - | - | - | - | - | - | |
| Departmental Capital - Wastewater | - | - | - | - | - | - | |
| Total Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Capital Projects as Adjusted | | | | | | | |
| Capital Projects - Water | \$ 20,761,750 | \$ 2,728,125 | \$ 2,175,000 | \$ 2,575,000 | \$ 2,575,000 | \$ 375,000 | |
| Capital Projects - Wastewater | 14,297,886 | 2,128,125 | 2,475,000 | 1,425,000 | 1,575,000 | 1,325,000 | |
| Departmental Capital - Water | 467,805 | 557,000 | 350,000 | 350,000 | 350,000 | 350,000 | |
| Departmental Capital - Wastewater | 580,444 | 557,000 | 350,000 | 350,000 | 350,000 | 350,000 | |
| ADJUSTED CAPITAL EXPENDITURES | \$ 36,107,885 | \$ 5,970,250 | \$ 5,350,000 | \$ 4,700,000 | \$ 4,850,000 | \$ 2,400,000 | |
| Cash Surplus / (Deficiency) | | | | | | | |
| Base Surplus / (Deficiency) | \$ (31,534,509) | \$ 2,140,445 | \$ (721,849) | \$ (259,006) | \$ (384,065) | \$ 3,859,632 | |
| Less Projects to Be Funded Through Grants | - | - | - | - | - | - | |
| Less Projects to Be Funded Through CIAC / Connection Fees | 1,265,415 | 990,000 | 1,450,000 | 1,750,000 | 1,750,000 | - | |
| Less Projects to Be Funded Through Existing SRF Loan Disbursements | 15,000,000 | - | - | - | - | - | |
| Adjustment for Transfer Out for Economic Development Incentive | - | - | - | - | - | - | |
| INCREASE / DECREASE IN UNRESTRICTED FUND BALANCES | \$ (15,269,094) | \$ 3,130,445 | \$ 728,151 | \$ 1,490,994 | \$ 1,365,935 | \$ 3,859,632 | |



**Table ES-3
City of Miramar, Florida
Water and Wastewater Rate Study**

Multi-Year Financial Projections

| | Actual FY 2018 | Estimated FY 2019 | Projected FY 2020 | Projected FY 2021 | Projected FY 2022 | Projected FY 2023 | Projected FY 2024 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| High-Level Summary | | | | | | | |
| Debt Service Coverage | | | | | | | |
| Net Revenue Available for Debt Service | \$ 12,259,633 | \$ 10,649,244 | \$ 9,778,990 | \$ 9,440,870 | \$ 9,237,208 | \$ 9,226,966 | \$ 9,571,529 |
| Total Debt Service | 3,628,863 | 4,075,868 | 5,185,551 | 6,071,136 | 6,070,799 | 6,077,107 | 6,069,795 |
| ALL-IN DEBT SERVICE COVERAGE - 1.50x MIN TARGET | 3.38 | 2.61 | 1.89 | 1.56 | 1.52 | 1.52 | 1.58 |
| Cash Balances | | | | | | | |
| Beginning of Year Cash Balances Per Fiscal Year 2017 CAFR | \$ 61,490,766 | | | | | | |
| Adjustments for Accounts Receivable, Current Liabilities, and Debt Service Sinking Fund Balance | (14,921,756) | | | | | | |
| Less Customer Deposits | (4,180,888) | | | | | | |
| Less Debt Service Reserve Account | (5,083,241) | | | | | | |
| Less Connection Fees (Contributions in Aid of Construction) | (457,958) | | | | | | |
| Less Carryforward Projects | - | | | | | | |
| Beginning of Year Fund Balance - Net Cash | \$ 36,846,923 | \$ 21,577,829 | \$ 24,708,274 | \$ 25,436,425 | \$ 26,927,419 | \$ 28,293,354 | \$ 28,293,354 |
| Operating/Capital Reserve (Increase/Decrease) | (15,269,094) | 3,130,445 | 728,151 | 1,490,994 | 1,365,935 | 3,859,632 | |
| Adjustment for City's Estimated Cash Balance as of September 30, 2018 | - | - | - | - | - | - | - |
| ENDING CASH RESERVES - \$ | \$ 21,577,829 | \$ 24,708,274 | \$ 25,436,425 | \$ 26,927,419 | \$ 28,293,354 | \$ 32,152,987 | |
| Target Minimum Cash Reserves - One Year of Operating Expenses - \$ [4] | \$ 33,511,786 | \$ 37,907,201 | \$ 40,087,187 | \$ 41,882,658 | \$ 43,775,611 | \$ 45,563,740 | |
| Cash Reserves Balance - % of Operating Expenses [4] | 64% | 65% | 64% | 64% | 65% | 71% | |
| Cash Reserves Balance - Days Cash on Hand [4] | 235 | 238 | 232 | 235 | 236 | 258 | |
| Monthly Bill and Rate Affordability | | | | | | | |
| Average Monthly Residential Water Bill (5,000 Gallons) | \$ 31.73 | \$ 33.28 | \$ 34.88 | \$ 35.91 | \$ 37.00 | \$ 38.11 | |
| Average Monthly Residential Wastewater Bill (5,000 Gallons) | 40.85 | 42.90 | 45.00 | 46.36 | 47.74 | 49.18 | |
| Total Monthly Residential Bill (5,000 Gallons) | \$ 72.58 | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 | |
| Amount Increase | | \$ 3.60 | \$ 3.70 | \$ 2.39 | \$ 2.47 | \$ 2.55 | |
| Percent Increase | | 5.0% | 4.9% | 3.0% | 3.0% | 3.0% | |
| Cumulative Increase - % | | 5.0% | 10.1% | 13.4% | 16.8% | 20.3% | |
| Median Household Income in City of Miramar (Monthly) [4] | \$ 5,386 | \$ 5,386 | \$ 5,440 | \$ 5,494 | \$ 5,549 | \$ 5,605 | |
| Percent of Median Household Income (Target < 2.0%) | 1.35% | 1.41% | 1.47% | 1.50% | 1.53% | 1.56% | |



Table ES-3
City of Miramar, Florida
Water and Wastewater Rate Study

Multi-Year Financial Projections

| High-Level Summary | Actual FY 2018 | Estimated FY 2019 | Projected FY 2020 | Projected FY 2021 | Projected FY 2022 | Projected FY 2023 | Projected FY 2024 |
|--------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|--------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Footnotes:

[1] Historical Operating Expenses excluding depreciation for the Utility Fund (subsequent to separation of stormwater department) are shown as follows:

| Expenses Summary | Fiscal Year Ended September 30, | | | | | | CAGR |
|---------------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|--|------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | | |
| Total Operating Expenses | \$ 26,822,791 | \$ 26,615,317 | \$ 28,008,453 | \$ 27,661,638 | \$ 29,504,011 | | 2.4% |
| Percent Change | | -0.8% | 5.2% | -1.2% | 6.7% | | |

[2] Debt service allocable to the water and wastewater system by issue is shown as follows:

| Description | Actual | Fiscal Year Ending September 30, | | | | | |
|---|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Series 2015 Bonds (100% Allocable to Water and Wastewater) | \$ 751,442 | \$ 753,704 | \$ 750,306 | \$ 751,545 | \$ 752,685 | \$ 753,330 | \$ 748,480 |
| Series 2017 Bonds (98.5% Allocable to Water and Wastewater) | 2,350,901 | 2,559,276 | 2,552,874 | 2,554,105 | 2,552,628 | 2,558,291 | 2,555,829 |
| SRF Loan WW33508L (45.96% Allocable to Water and Wastewater) | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 |
| SRF Loan #DW060820 (100% Allocable to Water and Wastewater) | - | - | 883,115 | 1,766,230 | 1,766,230 | 1,766,230 | 1,766,230 |
| SRF Loan WW060800 (100.00% Allocable to Water and Wastewater) | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 |
| SRF Loan WW060801 (50% Allocable to Water and Wastewater) | - | 236,368 | 472,736 | 472,736 | 472,736 | 472,736 | 472,736 |
| Total Debt Service | \$ 3,628,863 | \$ 4,075,868 | \$ 5,185,551 | \$ 6,071,136 | \$ 6,070,799 | \$ 6,077,107 | \$ 6,069,795 |

[3] Fitch Ratings considers that utilities with the strongest financial profiles would have cash reserve balances equal to at least 100% of annual Operating Expenses.

[4] \$64,632 median household income per United States Census Bureau (www.census.gov) divided by 12 months. Assumed to increase by 1.0% per year after Fiscal Year 2019.

| Additional Personnel Above Fiscal Year 2019 and 2020 Budgeted Levels | Fiscal Year Ending September 30, | | | | | |
|--|----------------------------------|------|------|------|------|------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Additional Full Time Employees (FTE) per Year | - | - | - | - | - | - |
| Cumulative Additional FTE | - | - | - | - | - | - |

Table ES-4
City of Miramar, Florida
Water and Wastewater Rate Study
Rate Options Considered

| Line No. | Description | Fiscal Year Ending September 30, | | | | |
|----------|---|----------------------------------|----------|----------|----------|----------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| | PROPOSED: | | | | | |
| | Financial Targets: | | | | | |
| 1 | Minimum All-In Debt Service Coverage | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| 2 | Bonds Coverage Requirement | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| 3 | SRF Loans Coverage Requirement | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 |
| 4 | Minimum Unrestricted Cash (\$ millions) - 6 Months Days Cash on Hand | \$18.95 | \$20.04 | \$20.94 | \$21.89 | \$22.78 |
| 5 | Affordability - Monthly Bill for Average User of 5,000 Gallons Is Less Than 2% of Median Household Income | < 2% MHI | < 2% MHI | < 2% MHI | < 2% MHI | < 2% MHI |
| | Projections: | | | | | |
| 6 | System Rate Adjustments | 5.0% | 5.0% | 3.0% | 3.0% | 3.0% |
| 7 | All-In Debt Service Coverage [1] | 1.87 | 1.54 | 1.51 | 1.51 | 1.55 |
| 8 | Coverage Financial Target Met? | Yes | Yes | Yes | Yes | Yes |
| 9 | Bonds Coverage Requirement Met? [2] | Yes | Yes | Yes | Yes | Yes |
| 10 | SRF Loans Coverage Requirement Met? | Yes | Yes | Yes | Yes | Yes |
| 11 | Unrestricted Cash (\$ millions) | \$ 24.71 | \$ 25.44 | \$ 26.93 | \$ 28.29 | \$ 32.15 |
| 12 | Days Cash on Hand [3] | 238 | 231 | 235 | 236 | 257 |
| 13 | Cash Financial Target Met? | Yes | Yes | Yes | Yes | Yes |
| 14 | Combined Water and Wastewater Bill @ 5,000 Gallons of Usage | \$ 76.18 | \$ 79.88 | \$ 82.27 | \$ 84.74 | \$ 87.29 |
| 15 | Additional Amount Per Month | \$ 3.60 | \$ 3.70 | \$ 2.39 | \$ 2.47 | \$ 2.55 |
| 16 | Lower Than Affordability Threshold? | Yes | Yes | Yes | Yes | Yes |
| | <u>NO RATE ADJUSTMENTS (Not Financially Feasible)</u> | | | | | |
| | Scenario Projections: | | | | | |
| 17 | System Rate Adjustments | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 18 | All-In Debt Service Coverage [1] | 1.49 | 0.86 | 0.58 | 0.33 | 0.08 |
| 19 | Bonds Coverage Requirement Met? [2] | Yes | Yes | Yes | No | No |
| 20 | SRF Loans Coverage Requirement Met? | Yes | No | No | No | No |
| 21 | Unrestricted Cash (\$ millions) | \$ 23.25 | \$ 19.73 | \$ 15.23 | \$ 9.02 | \$ 3.82 |
| 22 | Days Cash on Hand [3] | 224 | 180 | 133 | 75 | 31 |

Table ES-4
City of Miramar, Florida
Water and Wastewater Rate Study
Rate Options Considered

| Line No. | Description | Fiscal Year Ending September 30, | | | | |
|----------|-------------|----------------------------------|------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |

| | | | | | | |
|--|-------------------------------------|----------|----------|----------|----------|----------|
| 1% RATE ADJUSTMENTS AS RECOGNIZED IN SECTION 21-223 OF MIRAMAR CITY CODE OF ORDINANCES (Not Financially Feasible) | | | | | | |
| Scenario Projections: | | | | | | |
| 23 | System Rate Adjustments | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% |
| 24 | All-In Debt Service Coverage [1] | 1.57 | 0.99 | 0.79 | 0.61 | 0.45 |
| 25 | Bonds Coverage Requirement Met? [2] | Yes | Yes | Yes | Yes | No |
| 26 | SRF Loans Coverage Requirement Met? | Yes | No | No | No | No |
| 27 | Unrestricted Cash (\$ millions) | \$ 23.66 | \$ 20.98 | \$ 17.75 | \$ 13.28 | \$ 10.32 |
| 28 | Days Cash on Hand [3] | 228 | 191 | 155 | 111 | 83 |

| | | | | | | |
|--|-------------------------------------|----------|----------|----------|----------|----------|
| 3% RATE ADJUSTMENTS (Would Not Meet Debt Service Coverage Target) | | | | | | |
| Scenario Projections: | | | | | | |
| 29 | System Rate Adjustments | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| 30 | All-In Debt Service Coverage [1] | 1.73 | 1.27 | 1.22 | 1.21 | 1.24 |
| 31 | Bonds Coverage Requirement Met? [2] | Yes | Yes | Yes | Yes | Yes |
| 32 | SRF Loans Coverage Requirement Met? | Yes | Yes | Yes | Yes | Yes |
| 33 | Unrestricted Cash (\$ millions) | \$ 24.49 | \$ 23.49 | \$ 22.90 | \$ 22.04 | \$ 23.85 |
| 34 | Days Cash on Hand [3] | 236 | 214 | 199 | 184 | 191 |

| | | | | | | |
|--|---|----------|----------|----------|----------|----------|
| TARGET 200% ALL-IN DEBT SERVICE COVERAGE AND ONE YEAR DAYS CASH ON HAND | | | | | | |
| Financial Targets: | | | | | | |
| 35 | Minimum All-In Debt Service Coverage | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 36 | Bonds Coverage Requirement | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| 37 | SRF Loans Coverage Requirement | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 |
| 38 | Minimum Unrestricted Cash (\$ millions) - One Year Days Cash on Hand | \$37.91 | \$40.11 | \$41.90 | \$43.80 | \$45.58 |
| 39 | Affordability - Monthly Bill for Average User of 5,000 Gallons Is Less Than 2% of Median Household Income | < 2% MHI | < 2% MHI | < 2% MHI | < 2% MHI | < 2% MHI |

(continued on following page)

Table ES-4
City of Miramar, Florida
Water and Wastewater Rate Study
Rate Options Considered

| Line No. | Description | Fiscal Year Ending September 30, | | | | |
|----------|--|----------------------------------|----------|----------|----------|----------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| | TARGET 200% ALL-IN DEBT SERVICE COVERAGE AND ONE YEAR DAYS CASH ON HAND (continued) | | | | | |
| | Scenario Projections: | | | | | |
| 40 | System Rate Adjustments | 8.5% | 8.5% | 3.0% | 3.0% | 3.0% |
| 41 | All-In Debt Service Coverage [1] | 2.16 | 2.07 | 2.06 | 2.08 | 2.18 |
| 42 | Coverage Financial Target Met? | Yes | Yes | Yes | Yes | Yes |
| 43 | Bonds Coverage Requirement Met? [2] | Yes | Yes | Yes | Yes | Yes |
| 44 | SRF Loans Coverage Requirement Met? | Yes | Yes | Yes | Yes | Yes |
| 45 | Unrestricted Cash (\$ millions) | \$ 26.75 | \$ 30.58 | \$ 35.06 | \$ 39.52 | \$ 47.07 |
| 46 | Days Cash on Hand [3] | 258 | 278 | 305 | 329 | 377 |
| 47 | Cash Financial Target Met? | No | No | No | No | Yes |
| 48 | Combined Water and Wastewater Bill @ 5,000 Gallons of Usage | \$ 78.76 | \$ 85.26 | \$ 87.82 | \$ 90.46 | \$ 93.14 |
| 49 | Additional Amount Per Month | \$ 6.18 | \$ 6.50 | \$ 2.56 | \$ 2.64 | \$ 2.68 |
| 50 | Lower Than Affordability Threshold? | Yes | Yes | Yes | Yes | Yes |

[1] Fitch 2018 median all-in debt service coverage by rating: AAA = 2.40, AA = 2.00; A = 1.50.

[2] The coverage test for the senior bonds does not include debt service on the City's SRF loans.

[3] Fitch 2018 median days cash on hand by rating: AAA = 692, AA = 572, A = 311.



SECTION 1

Financial Forecast

SECTION 1:

FINANCIAL FORECAST

1-1: Introduction

The City of Miramar (the "City") is located in southeast Florida in Broward County (the "County") and occupies about 29 square miles. Based on information developed by the Bureau of Economic and Business Research of the University of Florida ("BEBR") and published on the website of the State of Florida Office of Economic and Demographic Research ("EDR"), the City's total population as of April 1, 2018 was 137,107. As reported by the EDR, the City was the fourth largest municipality located in the County out of 31 municipalities. (The City of Fort Lauderdale, the City of Pembroke Pines, and the City of Hollywood are the municipalities in the County with larger populations.)

1-2: Existing Water and Wastewater Monthly User Rates

The City's current water and wastewater user rates have been in effect since October 1, 2018. Resolution No. 18-179 (the "Rate Resolution"), which was adopted by the Miramar City Commission (the "Commission") on September 17, 2018, established the existing monthly user rates. With respect to the existing water and wastewater retail rates, such rates include: i) a base facility or readiness-to-serve charge which is flat or constant for the individually-metered residential class and which varies by meter size for the commercial class; ii) a unit-based readiness-to-serve charge for the multi-unit residential class; iii) for the individually-metered residential class of the water system, a consumption charge consisting of inclining blocked rates to promote water conservation; iv) for the remaining customer classes of the water system, a constant volumetric flow charge based on metered water consumption; and v) for all customer classes of the wastewater system, a constant volumetric flow charge based on all metered water consumption.

Table ES-1 in the executive summary of this report shows the existing monthly water and wastewater user rates.

1-3: Water System Customer Statistics

During the Fiscal Year 2018, it is estimated that the City's utility service requirements included providing water service to an average of 34,369 water accounts and 45,848 water equivalent residential connections ("ERCs") based on meter equivalency factors as shown in Table 1-1 at the end of this section. An ERC represents the annual average use of an individually metered residential (single-family) customer. For the determination of the estimated number of ERCs served, such estimates were based on the use of meter equivalent factors applied to the meters in service. The meter equivalent factors were based on

information published by the American Water Works Association (AWWA), which documents the capacities of the various meter sizes typically used by Florida utilities in the establishment of monthly base facility charges, including the Florida Public Service Commission (FPSC) and the City. The meter equivalent factors are based on the equivalent hydraulic throughput capacity of the meters and are shown in the following Exhibit 1-2 by meter size:

Exhibit 1-1: Meter Equivalent Factors

| Meter Size (Inches) | Meter Equivalent (ERC Factor) |
|------------------------|----------------------------------|
| 5/8" and 3/4" | 1 |
| 1" | 2.5 |
| 1-1/2" | 5 |
| 2" | 8 |
| 3" | 15 |
| 4" | 25 |
| 6" | 50 |
| 8" | 80 |
| 10" | 115 |
| 12" | 215 |
| Multi-Family Unit | 0.8 |

Based on discussions with the City staff, the following Exhibit 1-2 indicates the assumed customer growth for the water system during the forecast period that is further detailed in Table 1-1 at the end of this section:

Exhibit 1-2: Projected Water System Customer Statistics [1]

| Fiscal Year Ending September 30, (Projected) | Retail Customer Statistics | | | | | |
|---|----------------------------|-----------------------|--|------------------------------------|--|---|
| | Water Customers | | | Water Sales | | |
| | Accounts | Change in Accounts | Equivalent Residential Connections (ERCs) | Retail Water Sales (kgal) | Retail Usage Per Customer (gallons) | Retail Usage Per ERC (gallons) |
| 2018 (historical) | 34,369 | | 45,848 | 2,372,785 | 5,753 | 4,313 |
| 2019 | 34,574 | 205 | 46,082 | 2,387,642 | 5,755 | 4,318 |
| 2020 | 34,779 | 205 | 46,317 | 2,402,499 | 5,757 | 4,323 |
| 2021 | 34,984 | 205 | 46,551 | 2,417,357 | 5,758 | 4,327 |
| 2022 | 35,239 | 255 | 46,836 | 2,435,221 | 5,759 | 4,333 |
| 2023 | 35,544 | 305 | 47,170 | 2,456,092 | 5,758 | 4,339 |
| 2024 | 35,799 | 255 | 47,455 | 2,473,957 | 5,759 | 4,344 |
| Compound Annual Growth Rate: | | | | | | |
| 2018 - 2024 | 0.68% | | 0.58% | 0.70% | | |
| 2019 - 2024 | 0.70% | | 0.59% | 0.71% | | |

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

As can be seen in the preceding table, it has been assumed for the purposes of developing the financial projections that the City's water system retail customer base would increase by less than 1.0% annually during the forecast period from the Fiscal Year 2019 to the end of Fiscal Year 2024.

1-4: Wastewater System Customer Statistics

During the Fiscal Year 2018, it is estimated that the City's utility service requirements included providing wastewater service to an average of 34,122 wastewater accounts and 43,073 wastewater ERCs based on meter equivalency factors as shown in Table 1-1 at the end of this section. Wastewater growth includes customers connecting to the wastewater system due to the City's septic tank abatement projects. Table 1-1 at the end of this section shows the assumed customer growth for the wastewater system during the forecast period, which is based on discussions with the City staff. The wastewater system customer growth assumptions are summarized in the following Exhibit 1-3:

Exhibit 1-3: Projected Wastewater System Customer Statistics [*]

| Fiscal Year Ending September 30, (Projected) | Wastewater Customers | | | Wastewater Flow | | |
|---|----------------------|-----------------------|---|-------------------------------------|---|--|
| | Accounts | Change in Accounts | Equivalent Residential Connections (ERCs) | Billed Wastewater Flow (kgal) | Billed Wastewater Flow Per Customer (gallons) | Billed Wastewater Flow Per ERC (gallons) |
| 2018 (historical) | 34,122 | | 43,073 | 2,790,789 | 6,816 | 5,399 |
| 2019 | 34,327 | 205 | 43,308 | 2,805,924 | 6,812 | 5,399 |
| 2020 | 34,532 | 205 | 43,542 | 2,821,059 | 6,808 | 5,399 |
| 2021 | 34,887 | 355 | 43,927 | 2,845,235 | 6,796 | 5,398 |
| 2022 | 35,492 | 605 | 44,561 | 2,884,479 | 6,773 | 5,394 |
| 2023 | 35,947 | 455 | 45,046 | 2,914,683 | 6,757 | 5,392 |
| 2024 | 36,152 | 205 | 45,280 | 2,929,818 | 6,753 | 5,392 |
| Compound Annual Growth Rate: | | | | | | |
| 2018 - 2024 | 0.97% | | 0.84% | 0.81% | | |
| 2019 - 2024 | <u>1.04%</u> | | <u>0.89%</u> | <u>0.87%</u> | | |

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

As can be seen in the preceding table, it has been assumed for the purposes of developing the financial projections that the City's wastewater system customer base would increase close to 1% annually during the forecast period from the end of Fiscal Year 2018 to the end of Fiscal Year 2024.

1-5: Revenues Under Existing Monthly User Rates

The forecast of revenues from existing water and wastewater rates was based on: i) the projection of System accounts and corresponding water and wastewater consumption as shown in Table 1-1; and ii) the existing rates for monthly water and wastewater service as currently adopted by the City. A summary of the estimated water and wastewater user rate revenues derived under existing rates is included in Table 1-2 at the end of this section. The projected water and wastewater user rate revenues by fiscal year based on the previously discussed sales forecast is summarized in the following Exhibit 1-4:

Exhibit 1-4: Projected Rate Revenues Under Existing Monthly Water and Wastewater User Rates [1]

| Fiscal Year Ending September 30, (Projected) | Water System | Wastewater System | Combined System |
|--|---------------|----------------------|--------------------|
| 2018 (actual) | \$ 17,726,582 | \$ 21,582,232 | \$ 39,308,814 |
| 2019 [2] | 18,420,517 | 22,603,568 | 41,024,084 |
| 2020 | 18,518,939 | 22,727,243 | 41,246,182 |
| 2021 | 18,617,361 | 22,924,630 | 41,541,992 |
| 2022 | 18,735,501 | 23,244,870 | 41,980,370 |
| 2023 | 18,873,357 | 23,491,398 | 42,364,755 |
| 2024 | 18,991,496 | 23,615,073 | 42,606,570 |
| Compound Annual Growth Rate: | | | |
| 2018 - 2024 | 1.16% | 1.51% | 1.35% |
| 2019 - 2024 | 0.61% | 0.88% | 0.76% |

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

[2] Reflects implementation of a 3% residential rate increase and a 5% commercial increase in Fiscal Year 2019.

As shown in the preceding table, revenues under existing rates are projected to increase by over less than 1% per year from Fiscal Year 2019 to 2024. In Fiscal Year 2019, the City implemented a 3% residential rate increase and a 5% commercial rate increase.

1-6: Revenue Requirements – Principal Assumptions and Considerations

The 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 City's System. The sum of these costs, after adjusting for other operating and non-operating (e.g., interest income, capacity fees available to pay expansion-related debt service) revenues available to the utility, represents the net revenue requirements of a utility system that must be funded from the monthly user charges or rates. The following is a summary of the net revenue requirement derivation:

- + Cost of Operation and Maintenance
- + Debt Service Payments (Senior and Subordinate)
- + Transfers and Administration Payments
- + Capital Project Financing
- + Working Capital Reserves / Financial Compliance
- Other Operating Revenue and Other Funding Sources
- Interest Income
- = Net Revenue Requirements (Funded from User Rates)

Net revenue requirements signify the expenditure levels 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 analysis since utility rates should be designed to fully recover the cost of providing service.

The financial evaluation contained in this utility rate analysis covered projections for the 6 fiscal year period of October 1, 2018 through September 30, 2024 (previously defined as the "Forecast Period"). A forecast of System operations was prepared in order 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 adjustments to meet the projected revenue requirements and finance identified capital expenditure requirements; and iii) examine the financial implications of alternatives to funding the System's multi-year capital improvement program.

The projected revenue requirements are shown in Tables 1-3 and 1-4 at the end of this section for the water system and wastewater system, respectively, while the combined System revenue requirements are shown in Table 1-5. In the preparation of the financial projections contained in this report and the conclusions that follow, GovRates has made certain assumptions with respect to conditions that may occur in the future. While we believe the assumptions are reasonable and based on the best available information for the purpose of this report, they are dependent upon future events, and actual conditions may differ from those assumed. We recommend that the City continue to compare actual results with the projections contained in this report to ensure that the utility's rates continue to be sufficient.

For the purposes of the financial projections, the principal considerations and assumptions were either made by us or provided to us by others. These primary considerations and assumptions include the following:

1. Projected revenues from current rates and charges for the City's water system and wastewater system have been based on the schedule of rates and charges currently in effect and as set forth in the Rate Resolution. Such rates were applied to the customer and sales usage forecast discussed previously.
2. The water and wastewater connection or impact fees to be collected by the City during the projection period were assumed to be utilized for funding growth-related capital projects or growth-related debt

service. The assumed impact fee collections were based on a review of historical collections and discussions with City staff. The assumptions are summarized in the following Exhibit 1-5:

Exhibit 1-5: Projected Impact Fee Collections

| Fiscal Year Ending September 30, (Projected) | Water System | Wastewater System | Combined System |
|--|-----------------|----------------------|--------------------|
| 2019 | \$ 461,000 | \$ 411,000 | \$ 872,000 |
| 2020 | 998,000 | 1,002,000 | 2,000,000 |
| 2021 | 948,000 | 952,000 | 1,900,000 |
| 2022 | 948,000 | 952,000 | 1,900,000 |
| 2023 | 948,000 | 952,000 | 1,900,000 |
| 2024 | 948,000 | 952,000 | 1,900,000 |

- The adopted Fiscal Years 2019 and proposed 2020 Operating and Capital Budgets as provided by the City served as the baseline for the expenditure projections for the remainder of the Forecast Period and the underlying assumptions contained in these budgets were considered reasonable and to reflect anticipated operations. The budgeted operating expenses were compared with actual historical results and trends in operating expenses.
- Table 1-6 at the end of this section summarizes: i) the budgeted Fiscal Year 2019 and Fiscal Year 2020 operations and maintenance expenses for the System; ii) the adjustments made to the forecast for known operational and ratemaking considerations; and iii) the allocation of such expenses between the water and wastewater systems. These allocations of costs between the two utility systems served as the basis for the projection of respective utility system costs for the Forecast Period. The cost allocations were based on: i) the functional nature of each cost center; ii) the purpose of such cost center and the specific costs reflected in such cost center; and iii) discussions with City staff. The following Exhibit 1-6 contains a summary of the operating expense allocations for the Fiscal Year 2020 as recognized in this analysis:

Exhibit 1-6: Fiscal Year 2020 Operating Expense Allocation [*]

| System | Amount | Percent |
|-------------------|---------------|---------|
| Water System | \$ 19,444,388 | 51.3% |
| Wastewater System | 18,462,813 | 48.7% |
| Total | \$ 37,907,201 | 100.0% |

[*] Derived from Table 1-6.

The operation and maintenance expenses for the water and wastewater systems identified for the Fiscal Year 2020 were projected for the remaining four (4) years of the Forecast Period (through Fiscal Year 2024). These projections are displayed on Tables 1-7 and 1-8 at the end of this section for the water and wastewater systems, respectively, while Table 1-9 shows the projected operation and maintenance expenses on a combined basis. Table 1-10 indicates the escalation factors utilized in

the analysis that were based on the nature of the expense and information provided by the City staff. The forecast of inflation was based upon the consumer price index (CPI) forecast prepared by the Congressional Budget Office as contained in "The Budget and Economic Outlook: 2019 to 2029" published in January 2019. This inflation forecast was compared to other pricing indices used by many utilities for financial forecasting and rate review purposes. Major cost escalation factors assumed were based on discussions with City staff and include:

- Salaries and Wages: Based on employee bargaining agreements; 4.1% in Fiscal Year 2021 and 3.3% per year from Fiscal Years 2022 to 2024
 - Health Insurance: 5.0% per year
 - Repair and Maintenance Expenses: 4.0% per year
 - Property / General Insurance: 5.0% per year
 - Electricity Commodity Cost: 4.0% per year
 - Chemicals Commodity Cost: 5.0% per year after Fiscal Year 2020
 - Gas / Fuel Commodity Cost: 5.0% per year
 - Administrative Charge to General Fund: 8.0% per year
 - Payment-in-Lieu-of-Taxes: 7.0% in Fiscal Year 2021, 6.5% in Fiscal Years 2022 and 2023, and 6% in Fiscal Year 2024
 - Management Information Systems (MIS) Charge: 7.9% per year
5. Based on discussions with City staff, no additional personnel above Fiscal Year 2020 budget levels have been recognized for purposes of developing the financial forecast.
 6. The projection of variable costs for water and wastewater systems operations, which would include such expenses as chemicals and electricity, was based on the projected growth in water and wastewater flow, respectively, plus an allowance for commodity cost increases.
 7. In the projection of the estimated expenditure requirements, a contingency allowance has been included for Fiscal Years 2021 through 2024. The contingency allowance assumed for the development of the projected revenue requirements represents about 1.0% of the total combined water and wastewater departmental operating expenses and for the Fiscal Year 2021 was estimated to be approximately \$321,000. This annual allowance has been included as an operating expense in order to have additional 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 renewals, replacements, and upgrades to the System over time.
 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. This expenditure item reflects

an incremental adjustment to each year's operating expenses and was estimated at 0.25% of user rate revenue.

9. For the purposes of this analysis, amounts associated with depreciation and amortization expenses have not been recognized in this analysis. These expenditures are non-cash in nature and are also not considered as operating expenses for ratemaking purposes under the flow of funds provision of the City's bond resolution. Therefore, such amounts have not been recognized as a revenue requirement to be recovered from rates for the Forecast Period. It should be noted that an allowance for the funding of capital projects, renewals and replacements, and/or reserves has been recognized which essentially provides for the cash funding of these expenses.
10. The System's outstanding and anticipated debt consists of senior lien revenue bond issues and subordinate low-cost SRF loans secured through the Florida Department of Environmental Protection (the "FDEP"). The estimated debt service payments for both the senior and subordinate lien obligations over the next several years are summarized in the following Exhibit 1-7:

Exhibit 1-7: Summary of Utility's Existing and Anticipated Debt Service Payments

| Description | Percent | Fiscal Year Ending September 30, | | | | | | Fiscal Year |
|---|----------------------|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Allocable to Utility | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Fully Paid |
| Senior Lien Revenue Bonds: | | | | | | | | |
| Utility System Refunding Revenue Bond, Series 2015 | 100.0% | \$ 753,704 | \$ 750,306 | \$ 751,545 | \$ 752,685 | \$ 753,330 | \$ 748,480 | 2034 |
| Utility System Refunding Revenue Bonds, Series 2017 | 98.5% | 2,559,276 | 2,552,874 | 2,554,105 | 2,552,628 | 2,558,291 | 2,555,829 | 2037 |
| Total Senior Lien Bonds Debt | | \$3,312,980 | \$3,303,180 | \$3,305,650 | \$3,305,313 | \$3,311,621 | \$3,304,309 | |
| State Revolving Fund (SRF) | | | | | | | | |
| SRF Loan WW33508L | 46.0% | \$500,692 | \$500,692 | \$500,692 | \$500,692 | \$500,692 | \$500,692 | 2027 |
| SRF Loan WW060800 | 100.0% | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 2037 |
| SRF Loan SW060810 | 0.0% | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| SRF Loan WW060801 | 50.0% | 236,368 | 472,736 | 472,736 | 472,736 | 472,736 | 472,736 | 2039 |
| SRF Loan DW60820 with Amendment | 100.0% | - | 883,115 | 1,766,230 | 1,766,230 | 1,766,230 | 1,766,230 | 2040 |
| Total SRF Loan Debt Service | | \$762,888 | \$1,882,371 | \$2,765,486 | \$2,765,486 | \$2,765,486 | \$2,765,486 | |
| Total Debt Service | | \$4,075,868 | \$5,185,551 | \$6,071,136 | \$6,070,799 | \$6,077,107 | \$6,069,795 | |

As the previous table indicates, the Utility's annual debt service is anticipated to increase from about \$4.1 million in Fiscal Year 2019 to \$6.1 million in Fiscal Year 2021 and beyond – an increase of about \$2 million – as the Utility must start making payments on certain existing SRF loans. The projects associated with SRF Loans WW060801 and DW60820 are ongoing and, as such, the repayment schedule has not yet been finalized. If the City spends less money to complete the projects than what is authorized in the agreements between the City and the FDEP, the repayment amounts will be lower.

11. The projected six (6) year capital expenditures (i.e., through the Fiscal Year ending September 30, 2024) for the water and wastewater system were based on discussions with the City staff. Table 1-11 at the end of this section provides a detailed listing of the capital projects for the water and wastewater system as well as projected funding sources for such projects within the analysis period. The capital improvement program (CIP) funding plan is summarized in the following Exhibit 1-8:

Exhibit 1-8: Assumed Capital Improvement Program Funding

| Funding Source | Water System | | Wastewater System | | Combined | |
|---------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| | Amount | Percent | Amount | Percent | Amount | Percent |
| Rate Revenues and Operating Reserves | \$14,084,265 | 41.9% | \$23,088,455 | 89.6% | \$37,172,720 | 62.6% |
| Disbursements from Existing SRF Loans | 15,000,000 | 44.6% | - | 0.0% | 15,000,000 | 25.3% |
| Connection / Impact Fees | 4,530,415 | 13.5% | 2,675,000 | 10.4% | 7,205,415 | 12.1% |
| Total | <u>\$33,614,680</u> | <u>100.0%</u> | <u>\$25,763,455</u> | <u>100.0%</u> | <u>\$59,378,135</u> | <u>100.0%</u> |

[*] Derived from Table 1-11.

As the preceding table indicates, the multi-year capital improvement program is projected to be funded from internal funding sources and SRF loans already secured by the City.

12. Based on the provisions of the Bond Resolution, the City is required to establish and maintain a Renewal and Replacement Fund (the "R&R Fund"). The purpose of the R&R Fund is to provide moneys for the purpose of funding the cost of extraordinary repairs to, or the replacement of facilities of the System. As defined in the Bond Resolution, the City shall maintain on deposit into the R&R Fund an amount equal to 5.0% of the Gross Revenues (as defined in the Bond Resolution) received by the System in the immediately preceding fiscal year or such lesser or greater amount as certified by the Consulting Engineers as necessary and desirable to provide immediately available funds to pay the renewal and replacement costs of the System (the "R&R Fund Requirement"). The balance in the R&R Fund was maintained at an amount at least equal to the R&R Fund Requirement.
13. Interest income has been recognized as an available revenue source to fund the expenditure needs of the System. For the Forecast Period, interest income was based on estimated balances in unrestricted funds as defined in the Bond Resolution. Thus, for the determination of the revenue requirements from rates, no earnings have been reflected on balances in the impact fee funds or in the Construction Fund established from proceeds derived from the issuance of senior lien obligations to fund capital projects. Although the restricted earnings are available for capital project funding, the earnings are not being considered as being available to fund utility operating expenses since such earnings are restricted to the account pursuant to the Bond Resolution. As such, the earnings on the restricted funds are not included in the development of the revenue requirements of the City's utility system.

In the development of the estimated interest earnings, an average interest rate of 1.00% was assumed to be earned on the estimated average fund balances during the Forecast Period. This interest rate is based on recent earning performance results of the utility, discussions with the City, and a review of earnings performance of available investment vehicles to the City (e.g., State Board of Administration).

Table 1-12 at the end of this section contains the projection of fund balances and interest income.

14. The City receives other operating revenues from miscellaneous charges for specific customer service requests or needs which serve to reduce rate revenue requirements. Examples of such revenues include turn-on and turn-off charges, initiation of service charges, meter installation and tap-in charges, late payment fees, and engineering permits. Such amounts were projected through the Forecast Period based on a review of historical trends, the projected growth in customers to be served and rate revenues, and discussions with City staff.

The other revenue also includes interest payments from \$6 million in Utility fund loans to be repaid over seven (7) years. These loans include: i) a \$2 million economic development initiative loan; and ii) a \$4 million loan to the General Fund. The interest rate assumed for these loans was 2%. The principal repayments for these loans are not considered revenue but improve the cash position of the Utility.

Table 1-13 at the end of this section contains the projection of these other revenues.

1-7: Summary of Water and Wastewater Revenue Requirements

As shown on Tables 1-3 and 1-4 at the end of this section and as shown in the financial overview and graphical presentation in the executive summary of this report, the need for 5.00% annual revenue increases have been recognized for the Fiscal Years 2020 and 2021, followed by 3% annual revenue adjustments in Fiscal Years 2022 through 2024. These adjustments are based on the assumptions discussed throughout this report.

1-8: Debt Service Coverage and Rate Covenants

A significant financial parameter of the System is the ability to be in compliance with the rate covenants as defined in the Bond Resolution. Among other things, the Bond Resolution contains certain covenants with must be satisfied, the purpose of which is to provide a surety to the bondholders that the debt payments will be made during the term of such bonds. Generally, these covenants are in the form of: i) certain debt service coverage ratios which are applicable to the level of rates charged and the revenue margins achieved; ii) application of funds; and iii) certain requirements associated with the provision of service.

The Utility's Bond Resolution contains a covenant under which the City will establish rates which, in each fiscal year, will produce:

(A) Net Revenues and Connection Fees, together with the Fund Balance, equal to at least 110% (120% for so long as the Series 2015 Bond is Outstanding) of the Annual Debt Service becoming due in such Fiscal Year; provided

(B) such Net Revenues shall be adequate at all times to pay in each Fiscal Year at least 100% of (1) the Annual Debt Service becoming due in such Fiscal Year, (2) any amounts required by the terms

of the Resolution to be deposited in the Reserve Account or with any issuer of a Reserve Account Insurance Policy or Reserve Account Letter of Credit in such Fiscal Year to pay Policy Costs, and (3) any amounts required by the Resolution to be repaid to the Water Connection Fees Fund and Sewer Connection Fees Fund in such Fiscal Year.

The Utility's SRF loan agreement contains a covenant under which the City shall maintain rates and charges for the services furnished by the System that are sufficient to provide, in each Fiscal Year:

Pledged Revenues equal to or exceeding 1.15 times the sum of the Semiannual Loan Payments due in such Fiscal Year. In addition, the Local Borrower shall satisfy the coverage requirements of all senior and parity debt obligations.

In addition to the debt coverage tests as required by the Bond Resolution and SRF loan agreements, the overall or "all-in" (senior and subordinate issues added together) debt coverage ratio was also calculated. As discussed in the executive summary section of this report, a 150% all-in coverage target was recognized.

Table 1-14 at the end of this section summarizes the ability of the System net revenues to meet the rate covenant provisions of the Bond Resolution and SRF loan agreements. Assuming the adoption of the proposed rate adjustments, the Net Revenues of the water and wastewater system are expected to meet the rate covenant requirements as defined in the Bond Resolution as well as the all-in coverage target as shown in Table 1-14 and summarized in the following Exhibit 1-9:

Exhibit 1-9: Projected Debt Service Coverage [*]

| Fiscal Year | Senior Lien Bonds Net Revenues and Connection Fees Debt Service Coverage (Required = 120%) | SRF Loan Net Revenues Debt Service Coverage (Required =115%) | All-In Net Revenues Debt Service Coverage (Min =150%; Target = 200%) |
|-------------|---|---|---|
| 2019 | 348% | 875% | 261% |
| 2020 | 357% | 309% | 189% |
| 2021 | 343% | 198% | 156% |
| 2022 | 337% | 191% | 152% |
| 2023 | 336% | 190% | 152% |
| 2024 | 347% | 203% | 158% |

[*] Derived from Table 1-14.

1-9: Projected Sources and Uses of Funds

To provide additional information to the City, a summary of the projected sources and uses of funds for each of the Utility's major funds is shown in Table 1-15 at the end of this section. The projected sources equal the projected uses.

Table 1-1

**City of Miramar, Florida
Water and Wastewater Rate Study**

Summary of Projected Water and Wastewater System Customer Statistics

| Line No. | Description | Historical | Projected Fiscal Year Ending September 30, | | | | | |
|---------------------------|--|------------|--|-----------|-----------|-----------|-----------|-----------|
| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| WATER SYSTEM | | | | | | | | |
| Residential Single Family | | | | | | | | |
| 1 | Average Annual Accounts | 32,602 | 32,802 | 33,002 | 33,202 | 33,452 | 33,752 | 34,002 |
| 2 | Change in Accounts | | 200 | 200 | 200 | 250 | 300 | 250 |
| 3 | Average Annual ERCs | 32,602 | 32,802 | 33,002 | 33,202 | 33,452 | 33,752 | 34,002 |
| 4 | Total Billed Sales (kgal) | 1,960,810 | 1,972,839 | 1,984,867 | 1,996,896 | 2,011,932 | 2,029,975 | 2,045,010 |
| 5 | Avg. Monthly Use per Account (Gallons) | 5,012 | 5,012 | 5,012 | 5,012 | 5,012 | 5,012 | 5,012 |
| Multi-Family | | | | | | | | |
| 6 | Average Annual Accounts | 685 | 685 | 685 | 685 | 685 | 685 | 685 |
| 7 | Change in Accounts | | - | - | - | - | - | - |
| 8 | Average Annual Units | 8,945 | 8,945 | 8,945 | 8,945 | 8,945 | 8,945 | 8,945 |
| 9 | Change in Units | | - | - | - | - | - | - |
| 10 | Average Annual ERCs | 7,156 | 7,156 | 7,156 | 7,156 | 7,156 | 7,156 | 7,156 |
| 11 | Total Billed Sales (kgal) | 451,789 | 451,789 | 451,789 | 451,789 | 451,789 | 451,789 | 451,789 |
| 12 | Avg. Monthly Use per Account (Gallons) | 54,935 | 54,935 | 54,935 | 54,935 | 54,935 | 54,935 | 54,935 |
| 13 | Avg. Monthly Use per Unit (Gallons) | 4,209 | 4,209 | 4,209 | 4,209 | 4,209 | 4,209 | 4,209 |
| Commercial | | | | | | | | |
| 14 | Average Annual Accounts | 961 | 966 | 971 | 976 | 981 | 986 | 991 |
| 15 | Change in Accounts | | 5 | 5 | 5 | 5 | 5 | 5 |
| 16 | Average Annual ERCs | 3,678 | 3,713 | 3,747 | 3,782 | 3,816 | 3,851 | 3,885 |
| 17 | Total Billed Sales (kgal) | 333,823 | 336,652 | 339,480 | 342,309 | 345,137 | 347,966 | 350,794 |
| 18 | Avg. Monthly Use per Account (Gallons) | 28,953 | 29,047 | 29,140 | 29,232 | 29,323 | 29,414 | 29,503 |

Table 1-1

**City of Miramar, Florida
Water and Wastewater Rate Study**

Summary of Projected Water and Wastewater System Customer Statistics

| Line No. | Description | Historical | Projected Fiscal Year Ending September 30, | | | | | |
|----------|--|------------|--|-----------|-----------|-----------|-----------|-----------|
| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Commercial Multi | | | | | | | |
| 19 | Average Annual Accounts | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| 20 | Change in Accounts | | - | - | - | - | - | - |
| 21 | Average Annual ERCs | 622 | 622 | 622 | 622 | 622 | 622 | 622 |
| 22 | Total Billed Sales (kgal) | 70,996 | 70,996 | 70,996 | 70,996 | 70,996 | 70,996 | 70,996 |
| 23 | Avg. Monthly Use per Account (Gallons) | 49,234 | 49,234 | 49,234 | 49,234 | 49,234 | 49,234 | 49,234 |
| | TOTAL WATER SYSTEM | | | | | | | |
| 24 | Average Annual Accounts | 34,369 | 34,574 | 34,779 | 34,984 | 35,239 | 35,544 | 35,799 |
| 25 | Change in Accounts | | 205 | 205 | 205 | 255 | 305 | 255 |
| 26 | Average Annual ERCs | 45,848 | 46,082 | 46,317 | 46,551 | 46,836 | 47,170 | 47,455 |
| 27 | Total Billed Sales (kgal) | 2,372,785 | 2,387,642 | 2,402,499 | 2,417,357 | 2,435,221 | 2,456,092 | 2,473,957 |
| 28 | Avg. Monthly Use per Account (Gallons) | 5,753 | 5,755 | 5,757 | 5,758 | 5,759 | 5,758 | 5,759 |
| | WASTEWATER SYSTEM | | | | | | | |
| | Residential Single Family | | | | | | | |
| 29 | Average Annual Accounts | 32,474 | 32,674 | 32,874 | 33,224 | 33,824 | 34,274 | 34,474 |
| 30 | Change in Accounts | | 200 | 200 | 350 | 600 | 450 | 200 |
| 31 | Average Annual ERCs | 32,474 | 32,674 | 32,874 | 33,224 | 33,824 | 34,274 | 34,474 |
| 32 | Total Revenue Gallons (kgal) | 1,957,262 | 1,969,316 | 1,981,371 | 2,002,466 | 2,038,630 | 2,065,752 | 2,077,807 |
| 33 | Avg. Monthly Sales per Account (Gallons) | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 |

Table 1-1

**City of Miramar, Florida
Water and Wastewater Rate Study**

Summary of Projected Water and Wastewater System Customer Statistics

| Line No. | Description | Historical | Projected Fiscal Year Ending September 30, | | | | | |
|----------|--|------------|--|-----------|-----------|-----------|-----------|-----------|
| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Multi-Family | | | | | | | |
| 34 | Average Annual Accounts | 682 | 682 | 682 | 682 | 682 | 682 | 682 |
| 35 | Change in Accounts | - | - | - | - | - | - | - |
| 36 | Average Annual Units | 8,945 | 8,945 | 8,945 | 8,945 | 8,945 | 8,945 | 8,945 |
| 37 | Change in Units | - | - | - | - | - | - | - |
| 38 | Average Annual ERCs | 6,709 | 6,709 | 6,709 | 6,709 | 6,709 | 6,709 | 6,709 |
| 39 | Total Revenue Gallons (kgal) | 451,434 | 451,434 | 451,434 | 451,434 | 451,434 | 451,434 | 451,434 |
| 40 | Avg. Monthly Sales per Account (Gallons) | 55,181 | 55,181 | 55,181 | 55,181 | 55,181 | 55,181 | 55,181 |
| 41 | Avg. Monthly Sales per Unit (Gallons) | 4,206 | 4,206 | 4,206 | 4,206 | 4,206 | 4,206 | 4,206 |
| | Commercial | | | | | | | |
| 42 | Average Annual Accounts | 849 | 854 | 859 | 864 | 869 | 874 | 879 |
| 43 | Change in Accounts | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 44 | Average Annual ERCs | 3,277 | 3,312 | 3,346 | 3,381 | 3,415 | 3,450 | 3,484 |
| 45 | Total Revenue Gallons (kgal) | 311,375 | 314,456 | 317,536 | 320,617 | 323,698 | 326,778 | 329,859 |
| 46 | Avg. Monthly Sales per Account (Gallons) | 30,578 | 30,700 | 30,820 | 30,939 | 31,056 | 31,172 | 31,287 |
| | Commercial Multi | | | | | | | |
| 47 | Average Annual Accounts | 118 | 118 | 118 | 118 | 118 | 118 | 118 |
| 48 | Change in Accounts | - | - | - | - | - | - | - |
| 49 | Average Annual ERCs | 613 | 613 | 613 | 613 | 613 | 613 | 613 |
| 50 | Total Revenue Gallons (kgal) | 70,718 | 70,718 | 70,718 | 70,718 | 70,718 | 70,718 | 70,718 |
| 51 | Avg. Monthly Sales per Account (Gallons) | 49,837 | 49,837 | 49,837 | 49,837 | 49,837 | 49,837 | 49,837 |
| | TOTAL WASTEWATER SYSTEM | | | | | | | |
| 52 | Average Annual Accounts | 34,122 | 34,327 | 34,532 | 34,887 | 35,492 | 35,947 | 36,152 |
| 53 | Total Average Annual ERCs | 43,073 | 43,308 | 43,542 | 43,927 | 44,561 | 45,046 | 45,280 |
| 54 | Total Revenue Gallons (kgal) | 2,790,789 | 2,805,924 | 2,821,059 | 2,845,235 | 2,884,479 | 2,914,683 | 2,929,818 |
| 55 | Avg. Monthly Use per Account (Gallons) | 6,816 | 6,812 | 6,808 | 6,796 | 6,773 | 6,757 | 6,753 |

Table 1-2

City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Projected Water and Wastewater User Rate Revenues Under Existing Rates

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|--------------------|---------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| WATER SYSTEM | | | | | | | |
| 1 | Residential Single Family | \$ 12,935,272 | \$ 13,014,140 | \$ 13,093,008 | \$ 13,191,592 | \$ 13,309,894 | \$ 13,408,479 |
| 2 | Multi Family | 2,920,368 | 2,920,368 | 2,920,368 | 2,920,368 | 2,920,368 | 2,920,368 |
| 3 | Commercial | 2,152,449 | 2,172,003 | 2,191,558 | 2,211,113 | 2,230,667 | 2,250,222 |
| 4 | Commercial Multi-Unit | 412,428 | 412,428 | 412,428 | 412,428 | 412,428 | 412,428 |
| 5 | Total | \$ 18,420,517 | \$ 18,518,939 | \$ 18,617,361 | \$ 18,735,501 | \$ 18,873,357 | \$ 18,991,496 |
| Revenue Breakdown: | | | | | | | |
| 6 | Service Charges | \$ 8,807,887 | \$ 8,855,972 | \$ 8,904,057 | \$ 8,961,699 | \$ 9,028,900 | \$ 9,086,542 |
| 7 | Volumetric Charges | 9,612,629 | 9,662,967 | 9,713,305 | 9,773,802 | 9,844,457 | 9,904,954 |
| 8 | Total | \$ 18,420,517 | \$ 18,518,939 | \$ 18,617,361 | \$ 18,735,501 | \$ 18,873,357 | \$ 18,991,496 |
| WASTEWATER SYSTEM | | | | | | | |
| 9 | Residential Single Family | \$ 16,056,113 | \$ 16,154,395 | \$ 16,326,388 | \$ 16,621,234 | \$ 16,842,369 | \$ 16,940,650 |
| 10 | Multi Family | 3,590,852 | 3,590,852 | 3,590,852 | 3,590,852 | 3,590,852 | 3,590,852 |
| 11 | Commercial | 2,446,048 | 2,471,442 | 2,496,836 | 2,522,229 | 2,547,623 | 2,573,016 |
| 12 | Commercial Multi-Unit | 510,554 | 510,554 | 510,554 | 510,554 | 510,554 | 510,554 |
| 13 | Total | \$ 22,603,568 | \$ 22,727,243 | \$ 22,924,630 | \$ 23,244,870 | \$ 23,491,398 | \$ 23,615,073 |
| Revenue Breakdown: | | | | | | | |
| 14 | Service Charges | \$ 10,145,264 | \$ 10,201,740 | \$ 10,291,785 | \$ 10,437,781 | \$ 10,550,206 | \$ 10,606,682 |
| 15 | Volumetric Charges | 12,458,303 | 12,525,503 | 12,632,845 | 12,807,089 | 12,941,191 | 13,008,391 |
| 16 | Total | \$ 22,603,568 | \$ 22,727,243 | \$ 22,924,630 | \$ 23,244,870 | \$ 23,491,398 | \$ 23,615,073 |

Table 1-2

**City of Miramar, Florida
Water and Wastewater Rate Study**

Summary of Projected Water and Wastewater User Rate Revenues Under Existing Rates

| Line | | Fiscal Year Ending September 30, | | | | | |
|------|------------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| No. | Description | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | TOTAL UTILITY SYSTEM REVENUE | | | | | | |
| 17 | Residential Single Family | \$ 28,991,385 | \$ 29,168,535 | \$ 29,419,396 | \$ 29,812,826 | \$ 30,152,263 | \$ 30,349,129 |
| 18 | Multi Family | 6,511,220 | 6,511,220 | 6,511,220 | 6,511,220 | 6,511,220 | 6,511,220 |
| 19 | Commercial | 4,598,497 | 4,643,445 | 4,688,394 | 4,733,342 | 4,778,290 | 4,823,238 |
| 20 | Commercial Multi-Unit | 922,982 | 922,982 | 922,982 | 922,982 | 922,982 | 922,982 |
| 21 | Total | <u>\$ 41,024,084</u> | <u>\$ 41,246,182</u> | <u>\$ 41,541,992</u> | <u>\$ 41,980,370</u> | <u>\$ 42,364,755</u> | <u>\$ 42,606,570</u> |
| | Revenue Breakdown: | | | | | | |
| 22 | Service Charges | \$ 18,953,152 | \$ 19,057,712 | \$ 19,195,842 | \$ 19,399,480 | \$ 19,579,106 | \$ 19,693,224 |
| 23 | Volumetric Charges | 22,070,933 | 22,188,471 | 22,346,150 | 22,580,891 | 22,785,649 | 22,913,346 |
| 24 | Total | <u>\$ 41,024,084</u> | <u>\$ 41,246,182</u> | <u>\$ 41,541,992</u> | <u>\$ 41,980,370</u> | <u>\$ 42,364,755</u> | <u>\$ 42,606,570</u> |

Table 1-3

City of Miramar, Florida
Water and Wastewater Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|--|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Operating Expenses | | | | | | |
| 1 | Financial Services - Utility Billing | \$ 820,079 | \$ 895,975 | \$ 943,869 | \$ 977,260 | \$ 1,012,207 | \$ 869,003 |
| 2 | Support Services | 581,069 | 511,412 | 537,934 | 556,750 | 576,242 | 596,415 |
| 3 | Engineering Services | 566,395 | 1,061,936 | 1,117,102 | 1,156,351 | 1,197,026 | 1,239,121 |
| 4 | Utilities - Administration | 1,422,449 | 1,426,522 | 1,502,150 | 1,555,915 | 1,611,728 | 1,669,503 |
| 5 | Utilities - Office of Operational Services | 778,204 | 995,868 | 1,047,815 | 1,084,697 | 1,122,919 | 1,162,492 |
| 6 | Utilities - Electrical Instrumentation and Control | 457,600 | 533,500 | 561,260 | 581,605 | 602,705 | 624,583 |
| 7 | Utilities - Water Treatment and Supply | 5,440,500 | 6,114,715 | 6,455,420 | 6,728,636 | 7,017,509 | 7,315,335 |
| 8 | Utilities - Plant Maintenance | 423,600 | 664,188 | 698,688 | 724,086 | 750,436 | 777,748 |
| 9 | Utilities - Water Transmission and Distribution | 1,337,100 | 1,585,700 | 1,668,021 | 1,728,328 | 1,790,881 | 1,855,703 |
| 10 | Utilities - Water Accountability | 1,062,300 | 1,238,400 | 1,302,394 | 1,350,248 | 1,399,926 | 1,451,400 |
| 11 | Utilities - Water and Wastewater Quality Control | 513,550 | 687,100 | 722,185 | 747,701 | 774,159 | 801,502 |
| 12 | Non-Departmental | 3,648,525 | 3,618,962 | 3,894,145 | 4,184,047 | 4,495,807 | 4,823,861 |
| 13 | Total Operating Expenses | \$ 17,051,371 | \$ 19,334,278 | \$ 20,450,984 | \$ 21,375,625 | \$ 22,351,545 | \$ 23,186,667 |
| | Other Revenue Requirements: | | | | | | |
| | Debt Service | | | | | | |
| | Senior Lien | | | | | | |
| 14 | Series 2015 Bonds | \$ 376,852 | \$ 375,153 | \$ 375,773 | \$ 376,343 | \$ 376,665 | \$ 374,240 |
| 15 | Series 2017 Bonds | 1,034,104 | 1,031,517 | 1,032,014 | 1,031,417 | 1,033,706 | 1,032,711 |
| | Subordinate Lien | | | | | | |
| 16 | SRF Loan #DW060820 | - | 883,115 | 1,766,230 | 1,766,230 | 1,766,230 | 1,766,230 |
| 17 | Total Debt Service | \$ 1,410,956 | \$ 2,289,785 | \$ 3,174,017 | \$ 3,173,990 | \$ 3,176,601 | \$ 3,173,181 |

Table 1-3

**City of Miramar, Florida
Water and Wastewater Rate Study**

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Other Miscellaneous Revenue Requirements: | | | | | | |
| 18 | Transfer to Rate Stabilization Fund | - | - | - | - | - | - |
| 19 | Capital Improvements Funded from Rate Revenues | 467,805 | 557,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| 20 | Transfer to Renewal and Replacement Fund | 8,470,791 | 1,927,153 | 1,835,838 | 1,406,103 | 1,868,351 | 1,555,506 |
| 21 | Transfers Out - Economic Development Loan | 1,000,000 | 0 | 0 | 0 | 0 | 0 |
| 22 | Transfers Out - Loan to General Fund | 0 | 2,000,000 | 0 | 0 | 0 | 0 |
| 23 | Total Other Miscellaneous Revenue Requirements | \$ 9,938,596 | \$ 4,484,153 | \$ 2,185,838 | \$ 1,756,103 | \$ 2,218,351 | \$ 1,905,506 |
| 24 | Gross Revenue Requirements | \$ 28,400,923 | \$ 26,108,215 | \$ 25,810,838 | \$ 26,305,718 | \$ 27,746,496 | \$ 28,265,353 |
| | Less Other Income and Funds from Other Sources: | | | | | | |
| 25 | Unrestricted Interest Earnings | \$ 187,002 | \$ 126,069 | \$ 115,902 | \$ 118,813 | \$ 127,324 | \$ 266,918 |
| 26 | Other Operating Revenues | 1,096,113 | 1,749,983 | 1,424,747 | 1,281,104 | 1,272,858 | 1,264,448 |
| 27 | Use of Impact Fees to Pay Debt Service | - | - | - | - | - | 950,000 |
| 28 | Transfers In - Principal Repayment of Economic Development Loan | - | 33,628 | 135,185 | 137,888 | 140,646 | 143,459 |
| 29 | Transfers In - Principal Repayment of Loan to General Fund | - | - | 269,024 | 274,404 | 279,892 | 285,490 |
| 30 | Total Other Income | \$ 1,283,115 | \$ 1,909,680 | \$ 1,944,857 | \$ 1,812,210 | \$ 1,820,721 | \$ 2,910,315 |
| 31 | Total Net Revenue Requirements | \$ 27,117,808 | \$ 24,198,536 | \$ 23,865,981 | \$ 24,493,508 | \$ 25,925,775 | \$ 25,355,038 |
| 32 | Revenue Under Existing Rates | \$ 18,420,517 | \$ 18,518,939 | \$ 18,617,361 | \$ 18,735,501 | \$ 18,873,357 | \$ 18,991,496 |
| 33 | Prior Year Rate Adjustments | - | - | 930,868 | 1,920,389 | 2,558,755 | 3,221,760 |

Table 1-3

City of Miramar, Florida
Water and Wastewater Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|---|--------------------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 34 | Total Applicable Rate Revenue | \$ 18,420,517 | \$ 18,518,939 | \$ 19,548,230 | \$ 20,655,890 | \$ 21,432,113 | \$ 22,213,257 |
| 35 | Rate Adjustments | 0.0% | 5.0% | 5.0% | 3.0% | 3.0% | 3.0% |
| 36 | Effective Months | 12 | 12 | 12 | 12 | 12 | 12 |
| 37 | Percent of Current Year Effective | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 38 | Revenue From Current Rate Adjustment | \$ - | \$ 925,947 | \$ 977,411 | \$ 619,677 | \$ 642,963 | \$ 666,398 |
| 39 | Total Rate Revenue | \$ 18,420,517 | \$ 19,444,886 | \$ 20,525,641 | \$ 21,275,566 | \$ 22,075,076 | \$ 22,879,654 |
| Revenue Surplus/(Deficiency) Under Proposed Rates | | | | | | | |
| 40 | Amount | \$ (8,697,291) | \$ (4,753,650) | \$ (3,340,340) | \$ (3,217,942) | \$ (3,850,699) | \$ (2,475,384) |
| 41 | % Rate Increase | (47.22%) | (24.45%) | (16.27%) | (15.13%) | (17.44%) | (10.82%) |

Table 1-4

**City of Miramar, Florida
Water and Wastewater Rate Study**

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|--|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Operating Expenses | | | | | | |
| 1 | Financial Services - Utility Billing | \$ 814,221 | \$ 889,575 | \$ 937,126 | \$ 970,279 | \$ 1,004,975 | \$ 1,040,414 |
| 2 | Support Services | 560,931 | 493,688 | 519,291 | 537,454 | 556,271 | 575,745 |
| 3 | Engineering Services | 434,105 | 813,904 | 856,185 | 886,268 | 917,442 | 949,705 |
| 4 | Utilities - Administration | 1,340,411 | 1,344,249 | 1,415,703 | 1,466,815 | 1,519,629 | 1,574,040 |
| 5 | Utilities - Office of Operational Services | 733,321 | 938,432 | 987,383 | 1,022,138 | 1,058,156 | 1,095,447 |
| 6 | Utilities - Electrical Instrumentation and Control | 457,600 | 533,500 | 561,081 | 581,225 | 602,110 | 623,749 |
| 7 | Utilities - Wastewater Treatment and Disposal | 4,026,400 | 4,561,506 | 4,806,520 | 4,994,472 | 5,191,736 | 5,395,212 |
| 8 | Utilities - Plant Maintenance | 423,600 | 664,188 | 698,688 | 724,086 | 750,436 | 777,748 |
| 9 | Utilities - Wastewater Collection Maintenance | 3,634,200 | 4,153,244 | 4,372,857 | 4,537,555 | 4,709,159 | 4,886,834 |
| 10 | Utilities - Water and Wastewater Quality Control | 513,550 | 687,100 | 722,185 | 747,701 | 774,159 | 801,502 |
| 11 | Non-Departmental | 3,522,076 | 3,493,538 | 3,759,184 | 4,039,039 | 4,339,994 | 4,656,679 |
| 12 | Total Operating Expenses | \$ 16,460,415 | \$ 18,572,924 | \$ 19,636,203 | \$ 20,507,032 | \$ 21,424,066 | \$ 22,377,074 |
| | Other Revenue Requirements: | | | | | | |
| | Debt Service | | | | | | |
| | Senior Lien | | | | | | |
| 13 | Series 2015 Bonds | \$ 376,852 | \$ 375,153 | \$ 375,773 | \$ 376,343 | \$ 376,665 | \$ 374,240 |
| 14 | Series 2017 Bonds | 1,525,173 | 1,521,357 | 1,522,091 | 1,521,211 | 1,524,586 | 1,523,118 |
| | Subordinate Lien | | | | | | |
| 15 | SRF Loan WW33508L | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 |
| 16 | SRF Loan WW060800 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 |
| 17 | SRF Loan WW060801 | 236,368 | 472,736 | 472,736 | 472,736 | 472,736 | 472,736 |
| 18 | Total Debt Service | \$ 2,664,913 | \$ 2,895,766 | \$ 2,897,120 | \$ 2,896,809 | \$ 2,900,507 | \$ 2,896,614 |

Table 1-4

City of Miramar, Florida
Water and Wastewater Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|---|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Other Miscellaneous Revenue Requirements: | | | | | | |
| 20 | Capital Improvements Funded from Rate Revenues | \$ 580,444 | \$ 557,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| 21 | Transfer to Renewal and Replacement Fund | 10,514,484 | 2,392,105 | 2,270,178 | 1,749,913 | 2,343,680 | 1,956,525 |
| 22 | Transfers Out - Economic Development Loan | 1,000,000 | 0 | 0 | 0 | 0 | 0 |
| 23 | Transfers Out - Loan to General Fund | 0 | 2,000,000 | 0 | 0 | 0 | 0 |
| 24 | Total Other Miscellaneous Revenue Requirements | <u>\$ 12,094,928</u> | <u>\$ 4,949,105</u> | <u>\$ 2,620,178</u> | <u>\$ 2,099,913</u> | <u>\$ 2,693,680</u> | <u>\$ 2,306,525</u> |
| 25 | Gross Revenue Requirements | <u>\$ 31,220,256</u> | <u>\$ 26,417,795</u> | <u>\$ 25,153,501</u> | <u>\$ 25,503,754</u> | <u>\$ 27,018,254</u> | <u>\$ 27,580,213</u> |
| | Less Other Income and Funds from Other Sources: | | | | | | |
| 26 | Unrestricted Interest Earnings | \$ 243,444 | \$ 190,771 | \$ 201,721 | \$ 206,090 | \$ 217,035 | \$ 449,084 |
| 27 | Other Operating Revenues | 1,610,387 | 2,310,877 | 1,985,642 | 1,841,999 | 1,833,753 | 1,825,342 |
| 28 | Use of Impact Fees to Pay Debt Service | - | 450,000 | 450,000 | 450,000 | 475,000 | 950,000 |
| 29 | Transfers In - Principal Repayment of Economic Development Loan | - | 33,628 | 135,185 | 137,888 | 140,646 | 143,459 |
| 30 | Transfers In - Principal Repayment of Loan to General Fund | - | - | 269,024 | 274,404 | 279,892 | 285,490 |
| 31 | Total Other Income | <u>\$ 1,853,831</u> | <u>\$ 2,985,276</u> | <u>\$ 3,041,571</u> | <u>\$ 2,910,381</u> | <u>\$ 2,946,326</u> | <u>\$ 3,653,375</u> |
| 32 | Total Net Revenue Requirements | <u>\$ 29,366,425</u> | <u>\$ 23,432,518</u> | <u>\$ 22,111,929</u> | <u>\$ 22,593,373</u> | <u>\$ 24,071,927</u> | <u>\$ 23,926,838</u> |
| 33 | Revenue Under Existing Rates | \$ 22,603,568 | \$ 22,727,243 | \$ 22,924,630 | \$ 23,244,870 | \$ 23,491,398 | \$ 23,615,073 |
| 34 | Prior Year Rate Adjustments | - | - | 1,146,232 | 2,382,599 | 3,184,846 | 4,006,114 |

Table 1-4

**City of Miramar, Florida
Water and Wastewater Rate Study**

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|---|--------------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 35 | Total Applicable Rate Revenue | \$ 22,603,568 | \$ 22,727,243 | \$ 24,070,862 | \$ 25,627,469 | \$ 26,676,244 | \$ 27,621,187 |
| 36 | Rate Adjustments | 0.0% | 5.0% | 5.0% | 3.0% | 3.0% | 3.0% |
| 37 | Effective Months | 12 | 12 | 12 | 12 | 12 | 12 |
| 38 | Percent of Current Year Effective | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 39 | Revenue From Current Rate Adjustment | \$ - | \$ 1,136,362 | \$ 1,203,543 | \$ 768,824 | \$ 800,287 | \$ 828,636 |
| 40 | Total Rate Revenue | \$ 22,603,568 | \$ 23,863,605 | \$ 25,274,405 | \$ 26,396,293 | \$ 27,476,531 | \$ 28,449,823 |
| Revenue Surplus/(Deficiency) Under Proposed Rates | | | | | | | |
| 41 | Amount | \$ (6,762,857) | \$ 431,087 | \$ 3,162,475 | \$ 3,802,920 | \$ 3,404,604 | \$ 4,522,985 |
| 42 | % Rate Increase | (29.92%) | 1.81% | 12.51% | 14.41% | 12.39% | 15.90% |

Table 1-5

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Net Revenue Requirements - Combined Water and Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|--|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Operating Expenses | | | | | | |
| 1 | Financial Services - Utility Billing | \$ 1,634,300 | \$ 1,785,550 | \$ 1,880,994 | \$ 1,947,539 | \$ 2,017,182 | \$ 1,909,417 |
| 2 | Support Services | 1,142,000 | 1,005,100 | 1,057,225 | 1,094,204 | 1,132,513 | 1,172,160 |
| 3 | Engineering Services | 1,000,500 | 1,875,840 | 1,973,287 | 2,042,619 | 2,114,467 | 2,188,826 |
| 4 | Utilities - Administration | 2,762,860 | 2,770,771 | 2,917,853 | 3,022,731 | 3,131,357 | 3,243,543 |
| 5 | Utilities - Office of Operational Services | 1,511,525 | 1,934,300 | 2,035,197 | 2,106,836 | 2,181,075 | 2,257,939 |
| 6 | Utilities - Electrical Instrumentation and Control | 915,200 | 1,067,000 | 1,122,341 | 1,162,830 | 1,204,815 | 1,248,332 |
| 7 | Utilities - Water Treatment and Supply | 5,440,500 | 6,114,715 | 6,455,420 | 6,728,636 | 7,017,509 | 7,315,335 |
| 8 | Utilities - Wastewater Treatment and Disposal | 4,026,400 | 4,561,506 | 4,806,520 | 4,994,472 | 5,191,736 | 5,395,212 |
| 9 | Utilities - Plant Maintenance | 847,200 | 1,328,375 | 1,397,376 | 1,448,173 | 1,500,872 | 1,555,496 |
| 10 | Utilities - Water Transmission and Distribution | 1,337,100 | 1,585,700 | 1,668,021 | 1,728,328 | 1,790,881 | 1,855,703 |
| 11 | Utilities - Water Accountability | 1,062,300 | 1,238,400 | 1,302,394 | 1,350,248 | 1,399,926 | 1,451,400 |
| 12 | Utilities - Wastewater Collection Maintenance | 3,634,200 | 4,153,244 | 4,372,857 | 4,537,555 | 4,709,159 | 4,886,834 |
| 13 | Utilities - Water and Wastewater Quality Control | 1,027,100 | 1,374,200 | 1,444,370 | 1,495,403 | 1,548,319 | 1,603,003 |
| 14 | Non-Departmental | 7,170,601 | 7,112,500 | 7,653,330 | 8,223,086 | 8,835,801 | 9,480,540 |
| 15 | Total Operating Expenses | \$ 33,511,786 | \$ 37,907,201 | \$ 40,087,187 | \$ 41,882,658 | \$ 43,775,611 | \$ 45,563,740 |
| | Other Revenue Requirements: | | | | | | |
| | Debt Service | | | | | | |
| | Senior Lien | | | | | | |
| 16 | Series 2015 Bonds | \$ 753,704 | \$ 750,306 | \$ 751,545 | \$ 752,685 | \$ 753,330 | \$ 748,480 |
| 17 | Series 2017 Bonds | 2,559,276 | 2,552,874 | 2,554,105 | 2,552,628 | 2,558,291 | 2,555,829 |
| | Subordinate Lien | | | | | | |
| 18 | SRF Loan WW33508L | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 |
| 19 | SRF Loan #DW060820 | - | 883,115 | 1,766,230 | 1,766,230 | 1,766,230 | 1,766,230 |

Table 1-5

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Net Revenue Requirements - Combined Water and Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 20 | SRF Loan WW060800 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 |
| 21 | SRF Loan WW060801 | 236,368 | 472,736 | 472,736 | 472,736 | 472,736 | 472,736 |
| 22 | Total Debt Service | \$ 4,075,868 | \$ 5,185,551 | \$ 6,071,136 | \$ 6,070,799 | \$ 6,077,107 | \$ 6,069,795 |
| | Other Miscellaneous Revenue Requirements: | | | | | | |
| 24 | Capital Improvements Funded from Rate Revenues | \$ 1,048,250 | \$ 1,114,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 |
| 25 | Transfer to Renewal and Replacement Fund | 18,985,275 | 4,319,258 | 4,106,016 | 3,156,016 | 4,212,031 | 3,512,031 |
| 26 | Transfers Out - Economic Development Loan | 2,000,000 | 0 | 0 | 0 | 0 | 0 |
| 27 | Transfers Out - Loan to General Fund | 0 | 4,000,000 | 0 | 0 | 0 | 0 |
| 28 | Total Other Miscellaneous Revenue Requirements | \$ 22,033,524 | \$ 9,433,258 | \$ 4,806,016 | \$ 3,856,016 | \$ 4,912,031 | \$ 4,212,031 |
| 29 | Gross Revenue Requirements | \$ 59,621,179 | \$ 52,526,010 | \$ 50,964,339 | \$ 51,809,472 | \$ 54,764,750 | \$ 55,845,567 |
| | Less Other Income and Funds from Other Sources: | | | | | | |
| 30 | Unrestricted Interest Earnings | \$ 430,446 | \$ 316,840 | \$ 317,623 | \$ 324,903 | \$ 344,359 | \$ 716,002 |
| 31 | Other Operating Revenues | 2,706,500 | 4,060,860 | 3,410,388 | 3,123,103 | 3,106,612 | 3,089,790 |
| 32 | Use of Impact Fees to Pay Debt Service | - | 450,000 | 450,000 | 450,000 | 475,000 | 1,900,000 |
| 35 | Transfers In - Principal Repayment of Economic Development Loan | - | 67,256 | 270,369 | 275,776 | 281,292 | 286,918 |
| 36 | Transfers In - Principal Repayment of Loan to General Fund | - | - | 538,048 | 548,809 | 559,785 | 570,981 |
| 37 | Total Other Income | \$ 3,136,946 | \$ 4,894,956 | \$ 4,986,428 | \$ 4,722,591 | \$ 4,767,047 | \$ 6,563,690 |
| 38 | Total Net Revenue Requirements | \$ 56,484,233 | \$ 47,631,054 | \$ 45,977,910 | \$ 47,086,881 | \$ 49,997,703 | \$ 49,281,876 |
| 39 | Revenue Under Existing Rates | \$ 41,024,084 | \$ 41,246,182 | \$ 41,541,992 | \$ 41,980,370 | \$ 42,364,755 | \$ 42,606,570 |
| 40 | Prior Year Rate Adjustments | - | - | 2,077,100 | 4,302,988 | 5,743,602 | 7,227,874 |

Table 1-5

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Net Revenue Requirements - Combined Water and Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|---|----------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 41 | Total Applicable Rate Revenue | \$ 41,024,084 | \$ 41,246,182 | \$ 43,619,091 | \$ 46,283,358 | \$ 48,108,356 | \$ 49,834,444 |
| 42 | Combined Rate Adjustment | 0.0% | 5.0% | 5.0% | 3.0% | 3.0% | 3.0% |
| 43 | Effective Months | 12 | 12 | 12 | 12 | 12 | 12 |
| 44 | Percent of Current Year Effective | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 45 | Revenue From Current Rate Adjustment | \$ - | \$ 2,062,309 | \$ 2,180,955 | \$ 1,388,501 | \$ 1,443,251 | \$ 1,495,033 |
| 46 | Total Rate Revenue | <u>\$ 41,024,084</u> | <u>\$ 43,308,491</u> | <u>\$ 45,800,046</u> | <u>\$ 47,671,859</u> | <u>\$ 49,551,607</u> | <u>\$ 51,329,477</u> |
| | Revenue Surplus/(Deficiency) Under Proposed Rates | | | | | | |
| 47 | Amount | <u>\$ (15,460,149)</u> | <u>\$ (4,322,563)</u> | <u>\$ (177,865)</u> | <u>\$ 584,979</u> | <u>\$ (446,096)</u> | <u>\$ 2,047,601</u> |
| 48 | % Rate Increase | <u>(37.69%)</u> | <u>(9.98%)</u> | <u>(0.39%)</u> | <u>1.23%</u> | <u>(0.90%)</u> | <u>3.99%</u> |

Table 1-6

City of Miramar, Florida
Water and Wastewater Rate Study

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|--------------------------------------|--------------|--|--------------|-------------|------------------|---------------|-------------|------------------|----------|--------------------|------------------|-------------------|------------------|-------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Allocation Amount | | Allocation Amount | |
| | | | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total |
| OPERATING EXPENSES: | | | | | | | | | | | | | | | |
| FINANCE | | | | | | | | | | | | | | | |
| Financial Services - Utility Billing | | | | | | | | | | | | | | | |
| 410-10-110-513 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 1 | 1200 | Employee Salaries | \$ 514,300 | \$ - | \$ 514,300 | \$ 573,200 | \$ - | \$ 573,200 | Accounts | 50.18% | 49.82% | \$ 258,072 | \$ 256,228 | \$ 287,627 | \$ 285,573 |
| 2 | 1205 | Lump Sum Payout - Accrued Time | 17,300 | - | 17,300 | 23,700 | - | 23,700 | Accounts | 50.18% | 49.82% | 8,681 | 8,619 | 11,892 | 11,808 |
| | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 3 | 1215 | Communication Stipend | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 4 | 1220 | Longevity Pay | 1,400 | - | 1,400 | 1,500 | - | 1,500 | Accounts | 50.18% | 49.82% | 703 | 697 | 753 | 747 |
| 5 | 1400 | Overtime - General | 5,000 | - | 5,000 | 25,000 | - | 25,000 | Accounts | 50.18% | 49.82% | 2,509 | 2,491 | 12,545 | 12,455 |
| 6 | 1410 | Overtime - Holiday | 1,000 | - | 1,000 | 2,600 | - | 2,600 | Accounts | 50.18% | 49.82% | 502 | 498 | 1,305 | 1,295 |
| 7 | 1412 | Overtime - Emergency | - | - | - | 200 | - | 200 | Accounts | 50.18% | 49.82% | - | - | 100 | 100 |
| 8 | 2100 | FICA and MICA | 41,400 | - | 41,400 | 46,400 | - | 46,400 | Accounts | 50.18% | 49.82% | 20,774 | 20,626 | 23,283 | 23,117 |
| 9 | 2210 | Pension - General | 70,000 | - | 70,000 | 86,800 | - | 86,800 | Accounts | 50.18% | 49.82% | 35,125 | 34,875 | 43,556 | 43,244 |
| 10 | 2235 | Pension - Senior Management | 23,400 | - | 23,400 | 41,800 | - | 41,800 | Accounts | 50.18% | 49.82% | 11,742 | 11,658 | 20,975 | 20,825 |
| 11 | 2265 | Pension - 457 | 5,600 | - | 5,600 | 5,900 | - | 5,900 | Accounts | 50.18% | 49.82% | 2,810 | 2,790 | 2,961 | 2,939 |
| 12 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | - | 6,200 | 6,200 | - | 6,200 | Accounts | 50.18% | 49.82% | 3,111 | 3,089 | 3,111 | 3,089 |
| 13 | 2304 | Health Insurance - PPO | 14,500 | - | 14,500 | - | - | - | Accounts | 50.18% | 49.82% | 7,276 | 7,224 | - | - |
| 14 | 2305 | Health Insurance - HMO | 78,700 | - | 78,700 | 119,000 | - | 119,000 | Accounts | 50.18% | 49.82% | 39,491 | 39,209 | 59,713 | 59,287 |
| 15 | 2306 | Dental Insurance - PPO | 2,700 | - | 2,700 | 2,800 | - | 2,800 | Accounts | 50.18% | 49.82% | 1,355 | 1,345 | 1,405 | 1,395 |
| 16 | 2307 | Dental Insurance - HMO | 1,100 | - | 1,100 | 1,300 | - | 1,300 | Accounts | 50.18% | 49.82% | 552 | 548 | 652 | 648 |
| 17 | 2309 | Basic Life Insurance | 1,100 | - | 1,100 | 1,200 | - | 1,200 | Accounts | 50.18% | 49.82% | 552 | 548 | 602 | 598 |
| 18 | 2311 | Long-Term Disability Insurance | 700 | - | 700 | 800 | - | 800 | Accounts | 50.18% | 49.82% | 351 | 349 | 401 | 399 |
| 19 | 2312 | HDHP Aetna | - | - | - | 31,300 | - | 31,300 | Accounts | 50.18% | 49.82% | - | - | 15,706 | 15,594 |
| 20 | 2313 | HSA Payflex | - | - | - | 5,400 | - | 5,400 | Accounts | 50.18% | 49.82% | - | - | 2,710 | 2,690 |
| 21 | 2400 | Workers' Compensation | 26,700 | - | 26,700 | 27,800 | - | 27,800 | Accounts | 50.18% | 49.82% | 13,398 | 13,302 | 13,950 | 13,850 |
| 22 | 2600 | OPEB | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 23 | AddPers | Additional Personnel | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 24 | 3190 | Professional Services - Other | 103,900 | - | 103,900 | 100,000 | - | 100,000 | Accounts | 50.18% | 49.82% | 52,136 | 51,764 | 50,179 | 49,821 |
| 25 | 3200 | Professional Services - Auditors | 40,000 | - | 40,000 | 40,000 | - | 40,000 | Accounts | 50.18% | 49.82% | 20,072 | 19,928 | 20,072 | 19,928 |
| 26 | 3425 | Software License and Maintenance | 4,000 | - | 4,000 | 4,000 | - | 4,000 | Accounts | 50.18% | 49.82% | 2,007 | 1,993 | 2,007 | 1,993 |
| 27 | 3470 | Temporary Help | 23,000 | - | 23,000 | 30,000 | - | 30,000 | Accounts | 50.18% | 49.82% | 11,541 | 11,459 | 15,054 | 14,946 |
| 28 | 4001 | Travel and Training | 8,000 | - | 8,000 | 8,000 | - | 8,000 | Accounts | 50.18% | 49.82% | 4,014 | 3,986 | 4,014 | 3,986 |
| 29 | 4100 | Communication Services | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 30 | 4200 | Postage | 220,000 | - | 220,000 | 231,000 | - | 231,000 | Accounts | 50.18% | 49.82% | 110,394 | 109,606 | 115,914 | 115,086 |
| 31 | 4301 | Electricity Service | 4,700 | - | 4,700 | 4,700 | - | 4,700 | Accounts | 50.18% | 49.82% | 2,358 | 2,342 | 2,358 | 2,342 |
| 32 | 4400 | Leased Equipment | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 33 | 4440 | Leased Copiers | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 34 | 4500 | Risk Internal Service Charge | 17,300 | - | 17,300 | 12,500 | - | 12,500 | Accounts | 50.18% | 49.82% | 8,681 | 8,619 | 6,272 | 6,228 |
| 35 | 4550 | Health Insurance Internal Service Charge | - | - | - | 26,100 | - | 26,100 | Accounts | 50.18% | 49.82% | - | - | 13,097 | 13,003 |
| 36 | 4650 | Repairs and Maintenance - Office Equipment | 500 | - | 500 | 500 | - | 500 | Accounts | 50.18% | 49.82% | 251 | 249 | 251 | 249 |
| 37 | 4700 | Printing and Binding Services | 1,000 | - | 1,000 | 2,500 | - | 2,500 | Accounts | 50.18% | 49.82% | 502 | 498 | 1,254 | 1,246 |
| 38 | 4901 | Credit Card Services Fees | 390,000 | - | 390,000 | 300,000 | - | 300,000 | Accounts | 50.18% | 49.82% | 195,699 | 194,301 | 150,538 | 149,462 |
| 39 | 4920 | Licenses and Permit Fees | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 40 | 4931 | Recording Fees | 1,500 | - | 1,500 | 1,500 | - | 1,500 | Accounts | 50.18% | 49.82% | 753 | 747 | 753 | 747 |
| 41 | 5100 | Office Supplies | 4,300 | - | 4,300 | 4,400 | - | 4,400 | Accounts | 50.18% | 49.82% | 2,158 | 2,142 | 2,208 | 2,192 |
| 42 | 5120 | Computer Operating Supplies | 3,600 | - | 3,600 | 7,500 | - | 7,500 | Accounts | 50.18% | 49.82% | 1,806 | 1,794 | 3,763 | 3,737 |
| 43 | 5240 | Uniforms Cost | 600 | - | 600 | 600 | - | 600 | Accounts | 50.18% | 49.82% | 301 | 299 | 301 | 299 |
| 44 | 5250 | Noncapital Furniture (Item < \$5,000) | - | - | - | 3,200 | - | 3,200 | Accounts | 50.18% | 49.82% | - | - | 1,606 | 1,594 |
| 45 | 5290 | Other Operating Supplies | 800 | - | 800 | 2,000 | - | 2,000 | Accounts | 50.18% | 49.82% | 401 | 399 | 1,004 | 996 |
| 46 | 5410 | Subscriptions and Memberships | - | - | - | 150 | - | 150 | Accounts | 50.18% | 49.82% | - | - | 75 | 75 |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|----------|--------------|--|--------------|-------------|------------------|---------------|-------------|------------------|----------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 47 | 5500 | Training - General | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 48 | 5510 | Tuition Reimbursement | - | - | - | 4,000 | - | 4,000 | Accounts | 50.18% | 49.82% | - | - | 2,007 | 1,993 |
| 49 | 5900 | Contingency | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| | | Departmental Capital Outlay: | | | | | | | | | | | | | |
| 50 | 6400 | Machinery and Equipment | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 51 | 6440 | Vehicle Purchase | - | - | - | - | - | - | Accounts | 50.18% | 49.82% | - | - | - | - |
| 52 | | Total Financial Services - Utility Billing | \$1,634,300 | \$0 | \$1,634,300 | \$1,785,550 | \$0 | \$1,785,550 | | | | \$ 820,079 | \$ 814,221 | \$ 895,975 | \$ 889,575 |

SUPPORT SERVICES

Support Services

410-55-564-539

Personnel Services:

| | | | | | | | | | | | | | | | |
|----|---------|--|------------|------|------------|------------|------|------------|----------|--------|--------|------------|------------|------------|------------|
| 53 | 1200 | Employee Salaries | \$ 694,800 | \$ - | \$ 694,800 | \$ 580,000 | \$ - | \$ 580,000 | Expenses | 50.88% | 49.12% | \$ 353,526 | \$ 341,274 | \$ 295,114 | \$ 284,886 |
| 54 | 1205 | Lump Sum Payout - Accrued Time | 65,200 | - | 65,200 | 25,600 | - | 25,600 | Expenses | 50.88% | 49.12% | 33,175 | 32,025 | 13,026 | 12,574 |
| 55 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 56 | 1215 | Communication Stipend | 2,000 | - | 2,000 | 1,300 | - | 1,300 | Expenses | 50.88% | 49.12% | 1,018 | 982 | 661 | 639 |
| 57 | 1220 | Longevity Pay | 1,900 | - | 1,900 | 1,100 | - | 1,100 | Expenses | 50.88% | 49.12% | 967 | 933 | 560 | 540 |
| 58 | 1400 | Overtime - General | 1,000 | - | 1,000 | - | - | - | Expenses | 50.88% | 49.12% | 509 | 491 | - | - |
| 59 | 1410 | Overtime - Holiday | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 60 | 2100 | FICA and MICA | 57,700 | - | 57,700 | 46,000 | - | 46,000 | Expenses | 50.88% | 49.12% | 29,359 | 28,341 | 23,406 | 22,594 |
| 61 | 2210 | Pension - General | 11,800 | - | 11,800 | 13,100 | - | 13,100 | Expenses | 50.88% | 49.12% | 6,004 | 5,796 | 6,666 | 6,434 |
| 62 | 2235 | Pension - Senior Management | 113,100 | - | 113,100 | 106,200 | - | 106,200 | Expenses | 50.88% | 49.12% | 57,547 | 55,553 | 54,036 | 52,164 |
| 63 | 2260 | Pension - 401 | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 64 | 2265 | Pension - 457 | 25,400 | - | 25,400 | 15,200 | - | 15,200 | Expenses | 50.88% | 49.12% | 12,924 | 12,476 | 7,734 | 7,466 |
| 65 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | - | 6,200 | 6,200 | - | 6,200 | Expenses | 50.88% | 49.12% | 3,155 | 3,045 | 3,155 | 3,045 |
| 66 | 2304 | Health Insurance - PPO | - | - | - | 33,600 | - | 33,600 | Expenses | 50.88% | 49.12% | - | - | 17,096 | 16,504 |
| 67 | 2305 | Health Insurance - HMO | 67,100 | - | 67,100 | 41,000 | - | 41,000 | Expenses | 50.88% | 49.12% | 34,142 | 32,958 | 20,862 | 20,138 |
| 68 | 2306 | Dental Insurance - PPO | 1,800 | - | 1,800 | 1,300 | - | 1,300 | Expenses | 50.88% | 49.12% | 916 | 884 | 661 | 639 |
| 69 | 2307 | Dental Insurance - HMO | 1,100 | - | 1,100 | 1,200 | - | 1,200 | Expenses | 50.88% | 49.12% | 560 | 540 | 611 | 589 |
| 70 | 2309 | Basic Life Insurance | 1,500 | - | 1,500 | 1,300 | - | 1,300 | Expenses | 50.88% | 49.12% | 763 | 737 | 661 | 639 |
| 71 | 2311 | Long-Term Disability Insurance | 1,000 | - | 1,000 | 800 | - | 800 | Expenses | 50.88% | 49.12% | 509 | 491 | 407 | 393 |
| 72 | 2312 | HDHP Aetna | - | - | - | 15,800 | - | 15,800 | Expenses | 50.88% | 49.12% | - | - | 8,039 | 7,761 |
| 73 | 2313 | HSA Payflex | - | - | - | 2,700 | - | 2,700 | Expenses | 50.88% | 49.12% | - | - | 1,374 | 1,326 |
| 74 | 2400 | Workers' Compensation | 18,600 | - | 18,600 | 19,700 | - | 19,700 | Expenses | 50.88% | 49.12% | 9,464 | 9,136 | 10,024 | 9,676 |
| 75 | 2600 | OPEB | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 76 | AddPers | Additional Personnel | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| | | Operating Expenses: | | | | | | | | | | | | | |
| 77 | 3110 | Professional Services - Engineering | 300 | - | - | 3,000 | - | 3,000 | Expenses | 50.88% | 49.12% | - | - | 1,526 | 1,474 |
| 78 | 3400 | Contractual Services | 6,400 | - | 6,400 | 2,500 | - | 2,500 | Expenses | 50.88% | 49.12% | 3,256 | 3,144 | 1,272 | 1,228 |
| 79 | 3425 | Software License and Maintenance | 3,700 | - | 3,700 | 2,000 | - | 2,000 | Expenses | 50.88% | 49.12% | 1,883 | 1,817 | 1,018 | 982 |
| 80 | 3470 | Temporary Help | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 81 | 4001 | Travel and Training | 3,700 | - | 3,700 | 6,600 | - | 6,600 | Expenses | 50.88% | 49.12% | 1,883 | 1,817 | 3,358 | 3,242 |
| 82 | 4100 | Communication Services | 2,600 | - | 2,600 | 1,100 | - | 1,100 | Expenses | 50.88% | 49.12% | 1,323 | 1,277 | 560 | 540 |
| 83 | 4200 | Postage | 2,000 | - | 2,000 | 900 | - | 900 | Expenses | 50.88% | 49.12% | 1,018 | 982 | 458 | 442 |
| 84 | 4301 | Electricity Service | 11,600 | - | 11,600 | 11,600 | - | 11,600 | Expenses | 50.88% | 49.12% | 5,902 | 5,698 | 5,902 | 5,698 |
| 85 | 4440 | Leased Copiers | - | - | - | 14,600 | - | 14,600 | Expenses | 50.88% | 49.12% | - | - | 7,429 | 7,171 |
| 86 | 4500 | Risk Internal Service Charge | 21,500 | - | 21,500 | - | - | - | Expenses | 50.88% | 49.12% | 10,940 | 10,560 | - | - |
| 87 | 4550 | Health Insurance Internal Service Charge | - | - | - | 15,600 | - | 15,600 | Expenses | 50.88% | 49.12% | - | - | 7,938 | 7,662 |
| 88 | 4610 | Fleet Internal Services Charge | 8,700 | - | 8,700 | 15,100 | - | 15,100 | Expenses | 50.88% | 49.12% | 4,427 | 4,273 | 7,683 | 7,417 |
| 89 | 4650 | Repairs and Maintenance - Office Equipment | - | - | - | 1,500 | - | 1,500 | Expenses | 50.88% | 49.12% | - | - | 763 | 737 |
| 90 | 4660 | Repairs and Maintenance - Computers | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 91 | 4700 | Printing and Binding Services | 1,200 | - | 1,200 | 800 | - | 800 | Expenses | 50.88% | 49.12% | 611 | 589 | 407 | 393 |
| 92 | 4916 | Administrative Expense | 500 | - | 500 | 300 | - | 300 | Expenses | 50.88% | 49.12% | 254 | 246 | 153 | 147 |

Table 1-6

City of Miramar, Florida
Water and Wastewater Rate Study

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|------------------------------|------------------------|--|--------------|-------------|------------------|---------------|-------------|------------------|----------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| | | | | | | | | | | | | | | | |
| 93 | 4920 | Licenses and Permit Fees | - | - | - | 4,000 | - | 4,000 | Expenses | 50.88% | 49.12% | - | - | 2,035 | 1,965 |
| 94 | 4998 | Contingency | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 95 | 5100 | Office Supplies | 1,600 | - | 1,600 | 1,300 | - | 1,300 | Expenses | 50.88% | 49.12% | 814 | 786 | 661 | 639 |
| 96 | 5120 | Computer Operating Supplies | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 97 | 5220 | Vehicle Fuel - On-Site | 2,700 | - | 2,700 | 2,800 | - | 2,800 | Expenses | 50.88% | 49.12% | 1,374 | 1,326 | 1,425 | 1,375 |
| 98 | 5240 | Uniforms Cost | 600 | - | 600 | 900 | - | 900 | Expenses | 50.88% | 49.12% | 305 | 295 | 458 | 442 |
| 99 | 5250 | Noncapital Furniture (Item < \$5,000) | 2,500 | - | 2,500 | 2,500 | - | 2,500 | Expenses | 50.88% | 49.12% | 1,272 | 1,228 | 1,272 | 1,228 |
| 100 | 5290 | Other Operating Supplies | 500 | - | 500 | 1,400 | - | 1,400 | Expenses | 50.88% | 49.12% | 254 | 246 | 712 | 688 |
| 101 | 5410 | Subscriptions and Memberships | 500 | - | 500 | 1,400 | - | 1,400 | Expenses | 50.88% | 49.12% | 254 | 246 | 712 | 688 |
| 102 | 5500 | Training - General | 1,500 | - | 1,500 | 3,100 | - | 3,100 | Expenses | 50.88% | 49.12% | 763 | 737 | 1,577 | 1,523 |
| 103 | 5510 | Tuition Reimbursement | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 104 | 6440 | Vehicle Purchase | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 105 | 6470 | Computer Equipment | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 106 | Total Support Services | | \$ 1,142,300 | \$ - | \$ 1,142,000 | \$ 1,005,100 | \$ - | \$ 1,005,100 | | | | \$ 581,069 | \$ 560,931 | \$ 511,412 | \$ 493,688 |
| Engineering Services | | | | | | | | | | | | | | | |
| 410-55-565-539 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 107 | 1200 | Employee Salaries | \$ 595,700 | \$ - | \$ 595,700 | \$ 1,083,900 | \$ - | \$ 1,083,900 | CIP | 56.61% | 43.39% | \$ 337,233 | \$ 258,467 | \$ 613,609 | \$ 470,291 |
| 108 | 1205 | Lump Sum Payout - Accrued Time | 36,900 | - | 36,900 | 55,500 | - | 55,500 | CIP | 56.61% | 43.39% | 20,890 | 16,010 | 31,419 | 24,081 |
| 109 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 110 | 1215 | Communication Stipend | 2,600 | - | 2,600 | 4,600 | - | 4,600 | CIP | 56.61% | 43.39% | 1,472 | 1,128 | 2,604 | 1,996 |
| 111 | 1220 | Longevity Pay | 5,400 | - | 5,400 | 8,400 | - | 8,400 | CIP | 56.61% | 43.39% | 3,057 | 2,343 | 4,755 | 3,645 |
| 112 | 1400 | Overtime - General | 1,000 | - | 1,000 | 12,900 | - | 12,900 | CIP | 56.61% | 43.39% | 566 | 434 | 7,303 | 5,597 |
| 113 | 1410 | Overtime - Holiday | 2,000 | - | 2,000 | 800 | - | 800 | CIP | 56.61% | 43.39% | 1,132 | 868 | 453 | 347 |
| 114 | 2100 | FICA and MICA | 46,600 | - | 46,600 | 86,200 | - | 86,200 | CIP | 56.61% | 43.39% | 26,381 | 20,219 | 48,799 | 37,401 |
| 115 | 2210 | Pension - General | 34,100 | - | 34,100 | 87,900 | - | 87,900 | CIP | 56.61% | 43.39% | 19,304 | 14,796 | 49,761 | 38,139 |
| 116 | 2235 | Pension - Senior Management | 18,500 | - | 18,500 | 56,700 | - | 56,700 | CIP | 56.61% | 43.39% | 10,473 | 8,027 | 32,099 | 24,601 |
| 117 | 2260 | Pension - 401 | 10,800 | - | 10,800 | - | - | - | CIP | 56.61% | 43.39% | 6,114 | 4,686 | - | - |
| 118 | 2265 | Pension - 457 | 21,500 | - | 21,500 | 27,400 | - | 27,400 | CIP | 56.61% | 43.39% | 12,171 | 9,329 | 15,511 | 11,889 |
| 119 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | - | 12,500 | 18,700 | - | 18,700 | CIP | 56.61% | 43.39% | 7,076 | 5,424 | 10,586 | 8,114 |
| 120 | 2304 | Health Insurance - PPO | 47,300 | - | 47,300 | 50,500 | - | 50,500 | CIP | 56.61% | 43.39% | 26,777 | 20,523 | 28,589 | 21,911 |
| 121 | 2305 | Health Insurance - HMO | 36,600 | - | 36,600 | 133,100 | - | 133,100 | CIP | 56.61% | 43.39% | 20,720 | 15,880 | 75,350 | 57,750 |
| 122 | 2306 | Dental Insurance - PPO | 2,900 | - | 2,900 | 5,100 | - | 5,100 | CIP | 56.61% | 43.39% | 1,642 | 1,258 | 2,887 | 2,213 |
| 123 | 2307 | Dental Insurance - HMO | 500 | - | 500 | 500 | - | 500 | CIP | 56.61% | 43.39% | 283 | 217 | 283 | 217 |
| 124 | 2309 | Basic Life Insurance | 1,300 | - | 1,300 | 2,400 | - | 2,400 | CIP | 56.61% | 43.39% | 736 | 564 | 1,359 | 1,041 |
| 125 | 2311 | Long-Term Disability Insurance | 800 | - | 800 | 1,500 | - | 1,500 | CIP | 56.61% | 43.39% | 453 | 347 | 849 | 651 |
| 126 | 2400 | Workers' Compensation | 26,500 | - | 26,500 | 28,000 | - | 28,000 | CIP | 56.61% | 43.39% | 15,002 | 11,498 | 15,851 | 12,149 |
| 127 | 2600 | OPEB | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 128 | AddPers | Additional Personnel | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 129 | 3110 | Professional Services - Engineering | 50,000 | - | 50,000 | 40,000 | - | 40,000 | CIP | 56.61% | 43.39% | 28,306 | 21,694 | 22,644 | 17,356 |
| 130 | 3400 | Contractual Services | - | - | - | 2,900 | - | 2,900 | CIP | 56.61% | 43.39% | - | - | 1,642 | 1,258 |
| 131 | 3425 | Software License and Maintenance | 2,500 | - | 2,500 | 60,840 | - | 60,840 | CIP | 56.61% | 43.39% | 1,415 | 1,085 | 34,442 | 26,398 |
| 132 | 3470 | Temporary Help | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 133 | 4001 | Travel and Training | - | - | - | 2,300 | - | 2,300 | CIP | 56.61% | 43.39% | - | - | 1,302 | 998 |
| 134 | 4100 | Communication Services | 500 | - | 500 | - | - | - | CIP | 56.61% | 43.39% | 283 | 217 | - | - |
| 135 | 4200 | Postage | - | - | - | 1,100 | - | 1,100 | CIP | 56.61% | 43.39% | - | - | 623 | 477 |
| 136 | 4301 | Electricity Service | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 137 | 4440 | Leased Copiers | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 138 | 4500 | Risk Internal Service Charge | 30,700 | - | 30,700 | 20,800 | - | 20,800 | CIP | 56.61% | 43.39% | 17,380 | 13,320 | 11,775 | 9,025 |
| 139 | 4550 | Health Insurance Internal Service Charge | - | - | - | 30,900 | - | 30,900 | CIP | 56.61% | 43.39% | - | - | 17,493 | 13,407 |
| 140 | 4610 | Fleet Internal Services Charge | 6,900 | - | 6,900 | 11,100 | - | 11,100 | CIP | 56.61% | 43.39% | 3,906 | 2,994 | 6,284 | 4,816 |
| 141 | 4650 | Repairs and Maintenance - Office Equipment | 500 | - | 500 | 11,100 | - | 11,100 | CIP | 56.61% | 43.39% | 283 | 217 | 6,284 | 4,816 |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|------------------------------|----------------------------|---------------------------------------|--------------|-------------|------------------|---------------|-------------|------------------|-------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 142 | 4660 | Repairs and Maintenance - Computers | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 143 | 4700 | Printing and Binding Services | 300 | - | 300 | 1,700 | - | 1,700 | CIP | 56.61% | 43.39% | 170 | 130 | 962 | 738 |
| 144 | 4920 | Licenses and Permit Fees | - | - | - | 400 | - | 400 | CIP | 56.61% | 43.39% | - | - | 226 | 174 |
| 145 | 4998 | Contingency | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 146 | 5100 | Office Supplies | 400 | - | 400 | 1,600 | - | 1,600 | CIP | 56.61% | 43.39% | 226 | 174 | 906 | 694 |
| 147 | 5120 | Computer Operating Supplies | - | - | - | 1,000 | - | 1,000 | CIP | 56.61% | 43.39% | - | - | 566 | 434 |
| 148 | 5220 | Vehicle Fuel - On-Site | 3,200 | - | 3,200 | 3,300 | - | 3,300 | CIP | 56.61% | 43.39% | 1,812 | 1,388 | 1,868 | 1,432 |
| 149 | 5240 | Uniforms Cost | 1,500 | - | 1,500 | 1,600 | - | 1,600 | CIP | 56.61% | 43.39% | 849 | 651 | 906 | 694 |
| 150 | 5250 | Noncapital Furniture (Item < \$5,000) | - | - | - | 12,000 | - | 12,000 | CIP | 56.61% | 43.39% | - | - | 6,793 | 5,207 |
| 151 | 5290 | Other Operating Supplies | - | - | - | 350 | - | 350 | CIP | 56.61% | 43.39% | - | - | 198 | 152 |
| 152 | 5410 | Subscriptions and Memberships | - | - | - | 3,100 | - | 3,100 | CIP | 56.61% | 43.39% | - | - | 1,755 | 1,345 |
| 153 | 5500 | Training - General | 500 | - | 500 | 5,650 | - | 5,650 | CIP | 56.61% | 43.39% | 283 | 217 | 3,199 | 2,451 |
| 154 | 5510 | Tuition Reimbursement | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 155 | 6440 | Vehicle Purchase | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 156 | 6470 | Computer Equipment | - | - | - | - | - | - | CIP | 56.61% | 43.39% | - | - | - | - |
| 157 | Total Engineering Services | | \$ 1,000,500 | \$ - | \$ 1,000,500 | \$ 1,875,840 | \$ - | \$ 1,875,840 | | | | \$ 566,395 | \$ 434,105 | \$ 1,061,936 | \$ 813,904 |

UTILITIES

Utilities - Administration

410-55-100-536

Personnel Services:

| | | | | | | | | | | | | | | | |
|---------------------|---------|-------------------------------------|--------------|------|--------------|--------------|------|--------------|----------|--------|--------|------------|------------|------------|------------|
| 158 | 1200 | Employee Salaries | \$ 1,194,800 | \$ - | \$ 1,194,800 | \$ 1,178,300 | \$ - | \$ 1,178,300 | SalaryWS | 51.48% | 48.52% | \$ 615,139 | \$ 579,661 | \$ 606,644 | \$ 571,656 |
| 159 | 1205 | Lump Sum Payout - Accrued Time | 65,500 | - | 65,500 | 49,900 | - | 49,900 | SalaryWS | 51.48% | 48.52% | 33,722 | 31,778 | 25,691 | 24,209 |
| 160 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 161 | 1215 | Communication Stipend | 2,600 | - | 2,600 | 700 | - | 700 | SalaryWS | 51.48% | 48.52% | 1,339 | 1,261 | 360 | 340 |
| 162 | 1220 | Longevity Pay | 5,300 | - | 5,300 | 5,700 | - | 5,700 | SalaryWS | 51.48% | 48.52% | 2,729 | 2,571 | 2,935 | 2,765 |
| 163 | 1400 | Overtime - General | 20,000 | - | 20,000 | 35,000 | - | 35,000 | SalaryWS | 51.48% | 48.52% | 10,297 | 9,703 | 18,020 | 16,980 |
| 164 | 1410 | Overtime - Holiday | 10,000 | - | 10,000 | 10,000 | - | 10,000 | SalaryWS | 51.48% | 48.52% | 5,148 | 4,852 | 5,148 | 4,852 |
| 165 | 1412 | Overtime - Emergency | - | - | - | 500 | - | 500 | SalaryWS | 51.48% | 48.52% | - | - | 257 | 243 |
| 166 | 2100 | FICA and MICA | 93,700 | - | 93,700 | 92,600 | - | 92,600 | SalaryWS | 51.48% | 48.52% | 48,241 | 45,459 | 47,675 | 44,925 |
| 167 | 2210 | Pension - General | 72,900 | - | 72,900 | 82,500 | - | 82,500 | SalaryWS | 51.48% | 48.52% | 37,532 | 35,368 | 42,475 | 40,025 |
| 168 | 2235 | Pension - Senior Management | 166,700 | - | 166,700 | 133,500 | - | 133,500 | SalaryWS | 51.48% | 48.52% | 85,825 | 80,875 | 68,732 | 64,768 |
| 169 | 2260 | Pension - 401 | 7,200 | - | 7,200 | 7,900 | - | 7,900 | SalaryWS | 51.48% | 48.52% | 3,707 | 3,493 | 4,067 | 3,833 |
| 170 | 2265 | Pension - 457 | 52,600 | - | 52,600 | 28,600 | - | 28,600 | SalaryWS | 51.48% | 48.52% | 27,081 | 25,519 | 14,725 | 13,875 |
| 171 | 2300 | Payment-in-Lieu-of-Insurance | 31,200 | - | 31,200 | 24,900 | - | 24,900 | SalaryWS | 51.48% | 48.52% | 16,063 | 15,137 | 12,820 | 12,080 |
| 172 | 2304 | Health Insurance - PPO | 29,100 | - | 29,100 | 33,400 | - | 33,400 | SalaryWS | 51.48% | 48.52% | 14,982 | 14,118 | 17,196 | 16,204 |
| 173 | 2305 | Health Insurance - HMO | 88,200 | - | 88,200 | 102,000 | - | 102,000 | SalaryWS | 51.48% | 48.52% | 45,409 | 42,791 | 52,514 | 49,486 |
| 174 | 2306 | Dental Insurance - PPO | 6,100 | - | 6,100 | 4,200 | - | 4,200 | SalaryWS | 51.48% | 48.52% | 3,141 | 2,959 | 2,162 | 2,038 |
| 175 | 2307 | Dental Insurance - HMO | 500 | - | 500 | 800 | - | 800 | SalaryWS | 51.48% | 48.52% | 257 | 243 | 412 | 388 |
| 176 | 2309 | Basic Life Insurance | 2,600 | - | 2,600 | 2,600 | - | 2,600 | SalaryWS | 51.48% | 48.52% | 1,339 | 1,261 | 1,339 | 1,261 |
| 177 | 2311 | Long-Term Disability Insurance | 1,700 | - | 1,700 | 1,700 | - | 1,700 | SalaryWS | 51.48% | 48.52% | 875 | 825 | 875 | 825 |
| 178 | 2312 | HDHP Aetna | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 179 | 2313 | HSA Payflex | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 180 | 2400 | Workers' Compensation | 35,600 | - | 35,600 | 37,700 | - | 37,700 | SalaryWS | 51.48% | 48.52% | 18,329 | 17,271 | 19,410 | 18,290 |
| 181 | 2600 | OPEB | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 182 | AddPers | Additional Personnel | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 183 | 3110 | Professional Services - Engineering | - | - | - | 40,000 | - | 40,000 | SalaryWS | 51.48% | 48.52% | - | - | 20,594 | 19,406 |
| 184 | 3140 | New Hire Screening | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 185 | 3141 | Existing Employee Screening | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 186 | 3190 | Professional Services - Other | 190,000 | - | 190,000 | 250,000 | - | 250,000 | SalaryWS | 51.48% | 48.52% | 97,821 | 92,179 | 128,712 | 121,288 |
| 187 | 3400 | Contractual Services | 9,600 | - | 9,600 | 6,900 | - | 6,900 | SalaryWS | 51.48% | 48.52% | 4,943 | 4,657 | 3,552 | 3,348 |
| 188 | 3401 | Janitorial Services | 14,800 | - | 14,800 | 9,300 | - | 9,300 | SalaryWS | 51.48% | 48.52% | 7,620 | 7,180 | 4,788 | 4,512 |

Table 1-6

City of Miramar, Florida
Water and Wastewater Rate Study

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|--|----------------------------------|--|--------------|-------------|------------------|---------------|-------------|------------------|----------|--------------------|------------------|-------------------|------------------|-------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Allocation Amount | | Allocation Amount | |
| | | | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 189 | 3425 | Software License and Maintenance | 25,000 | - | 25,000 | 61,200 | - | 61,200 | SalaryWS | 51.48% | 48.52% | 12,871 | 12,129 | 31,509 | 29,691 |
| 190 | 3455 | Security Services | 50,000 | - | 50,000 | 42,000 | - | 42,000 | SalaryWS | 51.48% | 48.52% | 25,742 | 24,258 | 21,624 | 20,376 |
| 191 | 3470 | Temporary Help | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 192 | 4001 | Travel and Training | 6,500 | - | 6,500 | 10,000 | - | 10,000 | SalaryWS | 51.48% | 48.52% | 3,347 | 3,153 | 5,148 | 4,852 |
| 193 | 4100 | Communication Services | 5,400 | - | 5,400 | 5,400 | - | 5,400 | SalaryWS | 51.48% | 48.52% | 2,780 | 2,620 | 2,780 | 2,620 |
| 194 | 4200 | Postage | 9,600 | - | 9,600 | 9,600 | - | 9,600 | SalaryWS | 51.48% | 48.52% | 4,943 | 4,657 | 4,943 | 4,657 |
| 195 | 4300 | Water and Wastewater Utilities | 61,200 | - | 61,200 | 61,200 | - | 61,200 | SalaryWS | 51.48% | 48.52% | 31,509 | 29,691 | 31,509 | 29,691 |
| 196 | 4440 | Leased Copiers | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 197 | 4500 | Risk Internal Service Charge | 315,600 | - | 315,600 | 213,700 | - | 213,700 | SalaryWS | 51.48% | 48.52% | 162,486 | 153,114 | 110,023 | 103,677 |
| 198 | 4550 | Health Insurance Internal Service Charge | - | - | - | 22,900 | - | 22,900 | SalaryWS | 51.48% | 48.52% | - | - | 11,790 | 11,110 |
| 199 | 4610 | Fleet Internal Services Charge | 21,400 | - | 21,400 | 35,400 | - | 35,400 | SalaryWS | 51.48% | 48.52% | 11,018 | 10,382 | 18,226 | 17,174 |
| 200 | 4613 | Vehicle Detail | 500 | - | 500 | 500 | - | 500 | SalaryWS | 51.48% | 48.52% | 257 | 243 | 257 | 243 |
| 201 | 4620 | Repairs and Maintenance - Buildings | 800 | - | 800 | 800 | - | 800 | SalaryWS | 51.48% | 48.52% | 412 | 388 | 412 | 388 |
| 202 | 4650 | Repairs and Maintenance - Office Equipment | 1,500 | - | 1,500 | 1,500 | - | 1,500 | SalaryWS | 51.48% | 48.52% | 772 | 728 | 772 | 728 |
| 203 | 4700 | Printing and Binding Services | 3,500 | - | 3,500 | 5,800 | - | 5,800 | SalaryWS | 51.48% | 48.52% | 1,802 | 1,698 | 2,986 | 2,814 |
| 204 | 4870 | Public Education | 5,000 | - | 5,000 | 5,000 | - | 5,000 | SalaryWS | 51.48% | 48.52% | 2,574 | 2,426 | 2,574 | 2,426 |
| 205 | 4910 | Advertising Costs | 5,000 | - | 5,000 | 5,000 | - | 5,000 | SalaryWS | 51.48% | 48.52% | 2,574 | 2,426 | 2,574 | 2,426 |
| 206 | 4916 | Administrative Expense | 1,000 | - | 1,000 | 1,000 | - | 1,000 | SalaryWS | 51.48% | 48.52% | 515 | 485 | 515 | 485 |
| 207 | 4997 | Other Operating Expenses | 5,500 | - | 5,500 | 5,500 | - | 5,500 | SalaryWS | 51.48% | 48.52% | 2,832 | 2,668 | 2,832 | 2,668 |
| 208 | 4998 | Contingency | 20,000 | (20,000) | - | 20,000 | (20,000) | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 209 | 5100 | Office Supplies | 6,000 | - | 6,000 | 6,000 | - | 6,000 | SalaryWS | 51.48% | 48.52% | 3,089 | 2,911 | 3,089 | 2,911 |
| 210 | 5120 | Computer Operating Supplies | 2,700 | - | 2,700 | 2,700 | - | 2,700 | SalaryWS | 51.48% | 48.52% | 1,390 | 1,310 | 1,390 | 1,310 |
| 211 | 5220 | Vehicle Fuel - On-Site | 6,600 | - | 6,600 | 6,800 | - | 6,800 | SalaryWS | 51.48% | 48.52% | 3,398 | 3,202 | 3,501 | 3,299 |
| 212 | 5240 | Uniforms Cost | 5,800 | - | 5,800 | 5,800 | - | 5,800 | SalaryWS | 51.48% | 48.52% | 2,986 | 2,814 | 2,986 | 2,814 |
| 213 | 5251 | Noncapital Equipment (Item < \$5,000) | 500 | - | 500 | 500 | - | 500 | SalaryWS | 51.48% | 48.52% | 257 | 243 | 257 | 243 |
| 214 | 5266 | Photography | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 215 | 5290 | Other Operating Supplies | 500 | - | 500 | 500 | - | 500 | SalaryWS | 51.48% | 48.52% | 257 | 243 | 257 | 243 |
| 216 | 5410 | Subscriptions and Memberships | 9,700 | - | 9,700 | 9,700 | - | 9,700 | SalaryWS | 51.48% | 48.52% | 4,994 | 4,706 | 4,994 | 4,706 |
| 217 | BadDebt | Bad Debt Expense | - | 102,560 | 102,560 | - | 108,271 | 108,271 | SalaryWS | 51.48% | 48.52% | 52,803 | 49,757 | 55,743 | 52,528 |
| 218 | 5500 | Training - General | 5,300 | - | 5,300 | 5,300 | - | 5,300 | SalaryWS | 51.48% | 48.52% | 2,729 | 2,571 | 2,729 | 2,571 |
| 219 | 5510 | Tuition Reimbursement | 5,000 | - | 5,000 | - | - | - | SalaryWS | 51.48% | 48.52% | 2,574 | 2,426 | - | - |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 220 | 6400 | Machinery and Equipment | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 221 | 6440 | Vehicle Purchase | 19,930 | (19,930) | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 222 | 6470 | Computer Equipment | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 223 | Total Utilities - Administration | | \$ 2,700,230 | \$ 62,631 | \$ 2,762,860 | \$ 2,682,500 | \$ 88,271 | \$ 2,770,771 | | | | \$ 1,422,449 | \$ 1,340,411 | \$ 1,426,522 | \$ 1,344,249 |
| Utilities - Office of Operational Services | | | | | | | | | | | | | | | |
| 410-55-550-536 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 224 | 1200 | Employee Salaries | \$ 831,500 | \$ - | \$ 831,500 | \$ 894,400 | \$ - | \$ 894,400 | SalaryWS | 51.48% | 48.52% | \$ 428,095 | \$ 403,405 | \$ 460,479 | \$ 433,921 |
| 225 | 1205 | Lump Sum Payout - Accrued Time | 27,700 | - | 27,700 | 46,600 | - | 46,600 | SalaryWS | 51.48% | 48.52% | 14,261 | 13,439 | 23,992 | 22,608 |
| 226 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 227 | 1215 | Communication Stipend | 2,600 | - | 2,600 | 3,900 | - | 3,900 | SalaryWS | 51.48% | 48.52% | 1,339 | 1,261 | 2,008 | 1,892 |
| 228 | 1220 | Longevity Pay | 1,800 | - | 1,800 | - | - | - | SalaryWS | 51.48% | 48.52% | 927 | 873 | - | - |
| 229 | 1400 | Overtime - General | 40,000 | - | 40,000 | 45,000 | - | 45,000 | SalaryWS | 51.48% | 48.52% | 20,594 | 19,406 | 23,168 | 21,832 |
| 230 | 1410 | Overtime - Holiday | 8,200 | - | 8,200 | 5,000 | - | 5,000 | SalaryWS | 51.48% | 48.52% | 4,222 | 3,978 | 2,574 | 2,426 |
| 231 | 1412 | Overtime - Emergency | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 232 | 2100 | FICA and MICA | 63,000 | - | 63,000 | 68,500 | - | 68,500 | SalaryWS | 51.48% | 48.52% | 32,435 | 30,565 | 35,267 | 33,233 |
| 233 | 2210 | Pension - General | 68,100 | - | 68,100 | 84,900 | - | 84,900 | SalaryWS | 51.48% | 48.52% | 35,061 | 33,039 | 43,710 | 41,190 |
| 234 | 2235 | Pension - Senior Management | 81,100 | - | 81,100 | 103,100 | - | 103,100 | SalaryWS | 51.48% | 48.52% | 41,754 | 39,346 | 53,081 | 50,019 |
| 235 | 2260 | Pension - 401 | 9,900 | - | 9,900 | - | - | - | SalaryWS | 51.48% | 48.52% | 5,097 | 4,803 | - | - |
| 236 | 2265 | Pension - 457 | 24,900 | - | 24,900 | 21,300 | - | 21,300 | SalaryWS | 51.48% | 48.52% | 12,820 | 12,080 | 10,966 | 10,334 |
| 237 | 2300 | Payment-in-Lieu-of-Insurance | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 238 | 2304 | Health Insurance - PPO | 14,500 | - | 14,500 | 16,900 | - | 16,900 | SalaryWS | 51.48% | 48.52% | 7,465 | 7,035 | 8,701 | 8,199 |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|--|--|--|--------------|-------------|------------------|---------------|-------------|------------------|----------|--------------------|------------------|-------------------|------------------|-------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Allocation Amount | | Allocation Amount | |
| | | | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 239 | 2305 | Health Insurance - HMO | 132,700 | - | 132,700 | 208,600 | - | 208,600 | SalaryWS | 51.48% | 48.52% | 68,320 | 64,380 | 107,397 | 101,203 |
| 240 | 2306 | Dental Insurance - PPO | 3,600 | - | 3,600 | 4,900 | - | 4,900 | SalaryWS | 51.48% | 48.52% | 1,853 | 1,747 | 2,523 | 2,377 |
| 241 | 2307 | Dental Insurance - HMO | 1,400 | - | 1,400 | 1,200 | - | 1,200 | SalaryWS | 51.48% | 48.52% | 721 | 679 | 618 | 582 |
| 242 | 2309 | Basic Life Insurance | 1,800 | - | 1,800 | 1,900 | - | 1,900 | SalaryWS | 51.48% | 48.52% | 927 | 873 | 978 | 922 |
| 243 | 2311 | Long-Term Disability Insurance | 1,200 | - | 1,200 | 1,300 | - | 1,300 | SalaryWS | 51.48% | 48.52% | 618 | 582 | 669 | 631 |
| 244 | 2400 | Workers' Compensation | 39,700 | - | 39,700 | 42,000 | - | 42,000 | SalaryWS | 51.48% | 48.52% | 20,439 | 19,261 | 21,624 | 20,376 |
| 245 | 2600 | OPEB | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 246 | AddPers | Additional Personnel | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 247 | 3110 | Professional Services - Engineering | - | - | - | 20,000 | - | 20,000 | SalaryWS | 51.48% | 48.52% | - | - | 10,297 | 9,703 |
| 248 | 3190 | Professional Services - Other | 82,725 | - | 82,725 | 175,000 | - | 175,000 | SalaryWS | 51.48% | 48.52% | 42,591 | 40,134 | 90,098 | 84,902 |
| 249 | 3400 | Contractual Services | - | - | - | 70,000 | - | 70,000 | SalaryWS | 51.48% | 48.52% | - | - | 36,039 | 33,961 |
| 250 | 3425 | Software License and Maintenance | 2,500 | - | 2,500 | 2,500 | - | 2,500 | SalaryWS | 51.48% | 48.52% | 1,287 | 1,213 | 1,287 | 1,213 |
| 251 | 3470 | Temporary Help | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 252 | 4001 | Travel and Training | 6,000 | - | 6,000 | 6,000 | - | 6,000 | SalaryWS | 51.48% | 48.52% | 3,089 | 2,911 | 3,089 | 2,911 |
| 253 | 4100 | Communication Services | 3,000 | - | 3,000 | 3,000 | - | 3,000 | SalaryWS | 51.48% | 48.52% | 1,545 | 1,455 | 1,545 | 1,455 |
| 254 | 4402 | Lease - Vehicles | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 255 | 4440 | Leased Copiers | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 256 | 4550 | Health Insurance Internal Service Charge | - | - | - | 37,800 | - | 37,800 | SalaryWS | 51.48% | 48.52% | - | - | 19,461 | 18,339 |
| 257 | 4610 | Fleet Internal Services Charge | 8,700 | - | 8,700 | 10,100 | - | 10,100 | SalaryWS | 51.48% | 48.52% | 4,479 | 4,221 | 5,200 | 4,900 |
| 258 | 4613 | Vehicle Detail | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 259 | 4650 | Repairs and Maintenance - Office Equipment | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 260 | 4700 | Printing and Binding Services | 2,500 | - | 2,500 | 2,500 | - | 2,500 | SalaryWS | 51.48% | 48.52% | 1,287 | 1,213 | 1,287 | 1,213 |
| 261 | 4870 | Public Education | 25,000 | - | 25,000 | 25,000 | - | 25,000 | SalaryWS | 51.48% | 48.52% | 12,871 | 12,129 | 12,871 | 12,129 |
| 262 | 4889 | Marketing and Promotions | - | - | - | 10,000 | - | 10,000 | SalaryWS | 51.48% | 48.52% | - | - | 5,148 | 4,852 |
| 263 | 4910 | Advertising Costs | 2,000 | - | 2,000 | 2,000 | - | 2,000 | SalaryWS | 51.48% | 48.52% | 1,030 | 970 | 1,030 | 970 |
| 264 | 4916 | Administrative Expense | 3,000 | - | 3,000 | 3,000 | - | 3,000 | SalaryWS | 51.48% | 48.52% | 1,545 | 1,455 | 1,545 | 1,455 |
| 265 | 4997 | Other Operating Expenses | 2,800 | - | 2,800 | 2,800 | - | 2,800 | SalaryWS | 51.48% | 48.52% | 1,442 | 1,358 | 1,442 | 1,358 |
| 266 | 4998 | Contingency | 7,775 | (7,775) | - | 10,000 | (10,000) | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 267 | 5100 | Office Supplies | 3,000 | - | 3,000 | 3,400 | - | 3,400 | SalaryWS | 51.48% | 48.52% | 1,545 | 1,455 | 1,750 | 1,650 |
| 268 | 5120 | Computer Operating Supplies | 3,500 | - | 3,500 | 3,500 | - | 3,500 | SalaryWS | 51.48% | 48.52% | 1,802 | 1,698 | 1,802 | 1,698 |
| 269 | 5220 | Vehicle Fuel - On-Site | 1,600 | - | 1,600 | 1,700 | - | 1,700 | SalaryWS | 51.48% | 48.52% | 824 | 776 | 875 | 825 |
| 270 | 5221 | Vehicle Fuel Off-Site | - | - | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 271 | 5240 | Uniforms Cost | 2,000 | - | 2,000 | 2,000 | - | 2,000 | SalaryWS | 51.48% | 48.52% | 1,030 | 970 | 1,030 | 970 |
| 272 | 5290 | Other Operating Supplies | 2,000 | - | 2,000 | 2,000 | - | 2,000 | SalaryWS | 51.48% | 48.52% | 1,030 | 970 | 1,030 | 970 |
| 273 | 5410 | Subscriptions and Memberships | 1,000 | - | 1,000 | 1,000 | - | 1,000 | SalaryWS | 51.48% | 48.52% | 515 | 485 | 515 | 485 |
| 274 | 5500 | Training - General | 1,500 | - | 1,500 | 1,500 | - | 1,500 | SalaryWS | 51.48% | 48.52% | 772 | 728 | 772 | 728 |
| 275 | 5510 | Tuition Reimbursement | 5,000 | - | 5,000 | - | - | - | SalaryWS | 51.48% | 48.52% | 2,574 | 2,426 | - | - |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 276 | 6440 | Vehicle Purchase | 19,930 | (19,930) | - | - | - | - | SalaryWS | 51.48% | 48.52% | - | - | - | - |
| 277 | Total Utilities - Office of Operational Services | | \$ 1,539,230 | \$ (27,705) | \$ 1,511,525 | \$ 1,944,300 | \$ (10,000) | \$ 1,934,300 | | | | \$ 778,204 | \$ 733,321 | \$ 995,868 | \$ 938,432 |
| Utilities - Electrical Instrumentation and Control | | | | | | | | | | | | | | | |
| 410-55-553-539 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 278 | 1200 | Employee Salaries | \$ 379,100 | \$ - | \$ 379,100 | \$ 445,800 | \$ - | \$ 445,800 | EqualWS | 50.00% | 50.00% | \$ 189,550 | \$ 189,550 | \$ 222,900 | \$ 222,900 |
| 279 | 1205 | Lump Sum Payout - Accrued Time | 30,700 | - | 30,700 | 26,400 | - | 26,400 | EqualWS | 50.00% | 50.00% | 15,350 | 15,350 | 13,200 | 13,200 |
| 280 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 281 | 1220 | Longevity Pay | 4,100 | - | 4,100 | 4,300 | - | 4,300 | EqualWS | 50.00% | 50.00% | 2,050 | 2,050 | 2,150 | 2,150 |
| 282 | 1400 | Overtime - General | 4,500 | - | 4,500 | 4,500 | - | 4,500 | EqualWS | 50.00% | 50.00% | 2,250 | 2,250 | 2,250 | 2,250 |
| 283 | 1410 | Overtime - Holiday | 3,000 | - | 3,000 | 2,000 | - | 2,000 | EqualWS | 50.00% | 50.00% | 1,500 | 1,500 | 1,000 | 1,000 |
| 284 | 1412 | Overtime - Emergency | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 285 | 2100 | FICA and MICA | 31,700 | - | 31,700 | 36,500 | - | 36,500 | EqualWS | 50.00% | 50.00% | 15,850 | 15,850 | 18,250 | 18,250 |
| 286 | 2210 | Pension - General | 47,200 | - | 47,200 | 65,700 | - | 65,700 | EqualWS | 50.00% | 50.00% | 23,600 | 23,600 | 32,850 | 32,850 |
| 287 | 2235 | Pension - Senior Management | 33,400 | - | 33,400 | 34,200 | - | 34,200 | EqualWS | 50.00% | 50.00% | 16,700 | 16,700 | 17,100 | 17,100 |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|------------------------------|--|--|--------------|-------------|------------------|---------------|-------------|------------------|---------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 288 | 2265 | Pension - 457 | 7,400 | - | 7,400 | 7,800 | - | 7,800 | EqualWS | 50.00% | 50.00% | 3,700 | 3,700 | 3,900 | 3,900 |
| 289 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | - | 6,200 | 6,200 | - | 6,200 | EqualWS | 50.00% | 50.00% | 3,100 | 3,100 | 3,100 | 3,100 |
| 290 | 2304 | Health Insurance - PPO | 33,200 | - | 33,200 | 33,900 | - | 33,900 | EqualWS | 50.00% | 50.00% | 16,600 | 16,600 | 16,950 | 16,950 |
| 291 | 2305 | Health Insurance - HMO | 34,300 | - | 34,300 | 54,700 | - | 54,700 | EqualWS | 50.00% | 50.00% | 17,150 | 17,150 | 27,350 | 27,350 |
| 292 | 2306 | Dental Insurance - PPO | 1,800 | - | 1,800 | 1,600 | - | 1,600 | EqualWS | 50.00% | 50.00% | 900 | 900 | 800 | 800 |
| 293 | 2307 | Dental Insurance - HMO | 300 | - | 300 | 500 | - | 500 | EqualWS | 50.00% | 50.00% | 150 | 150 | 250 | 250 |
| 294 | 2309 | Basic Life Insurance | 800 | - | 800 | 1,000 | - | 1,000 | EqualWS | 50.00% | 50.00% | 400 | 400 | 500 | 500 |
| 295 | 2311 | Long-Term Disability Insurance | 500 | - | 500 | 600 | - | 600 | EqualWS | 50.00% | 50.00% | 250 | 250 | 300 | 300 |
| 296 | 2400 | Workers' Compensation | 13,800 | - | 13,800 | 14,600 | - | 14,600 | EqualWS | 50.00% | 50.00% | 6,900 | 6,900 | 7,300 | 7,300 |
| 297 | 2600 | OPEB | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 298 | AddPers | Additional Personnel | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 299 | 3400 | Contractual Services | 51,700 | - | 51,700 | 42,700 | - | 42,700 | EqualWS | 50.00% | 50.00% | 25,850 | 25,850 | 21,350 | 21,350 |
| 300 | 3404 | Air Conditioning Services | 32,000 | - | 32,000 | 32,000 | - | 32,000 | EqualWS | 50.00% | 50.00% | 16,000 | 16,000 | 16,000 | 16,000 |
| 301 | 3425 | Software License and Maintenance | 11,000 | - | 11,000 | 17,000 | - | 17,000 | EqualWS | 50.00% | 50.00% | 5,500 | 5,500 | 8,500 | 8,500 |
| 302 | 4100 | Communication Services | 3,100 | - | 3,100 | 3,100 | - | 3,100 | EqualWS | 50.00% | 50.00% | 1,550 | 1,550 | 1,550 | 1,550 |
| 303 | 4200 | Postage | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 304 | 4550 | Health Insurance Internal Service Charge | - | - | - | 14,800 | - | 14,800 | EqualWS | 50.00% | 50.00% | - | - | 7,400 | 7,400 |
| 305 | 4610 | Fleet Internal Services Charge | 11,600 | - | 11,600 | 20,100 | - | 20,100 | EqualWS | 50.00% | 50.00% | 5,800 | 5,800 | 10,050 | 10,050 |
| 306 | 4630 | Repairs and Maintenance - Electric | 74,400 | - | 74,400 | 71,400 | - | 71,400 | EqualWS | 50.00% | 50.00% | 37,200 | 37,200 | 35,700 | 35,700 |
| 307 | 4664 | Repairs and Maintenance - Telemetry | 72,400 | - | 72,400 | 98,600 | - | 98,600 | EqualWS | 50.00% | 50.00% | 36,200 | 36,200 | 49,300 | 49,300 |
| 308 | 4665 | Repairs and Maintenance - Air Conditioning | 10,000 | - | 10,000 | 10,000 | - | 10,000 | EqualWS | 50.00% | 50.00% | 5,000 | 5,000 | 5,000 | 5,000 |
| 309 | 4920 | Licenses and Permit Fees | 400 | - | 400 | 400 | - | 400 | EqualWS | 50.00% | 50.00% | 200 | 200 | 200 | 200 |
| 310 | 4997 | Other Operating Expenses | 1,000 | - | 1,000 | 1,000 | - | 1,000 | EqualWS | 50.00% | 50.00% | 500 | 500 | 500 | 500 |
| 311 | 4998 | Contingency | 8,000 | (8,000) | - | 8,000 | (8,000) | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 312 | 5100 | Office Supplies | 500 | - | 500 | 500 | - | 500 | EqualWS | 50.00% | 50.00% | 250 | 250 | 250 | 250 |
| 313 | 5220 | Vehicle Fuel - On-Site | 6,400 | - | 6,400 | 6,600 | - | 6,600 | EqualWS | 50.00% | 50.00% | 3,200 | 3,200 | 3,300 | 3,300 |
| 314 | 5240 | Uniforms Cost | 4,600 | - | 4,600 | 4,600 | - | 4,600 | EqualWS | 50.00% | 50.00% | 2,300 | 2,300 | 2,300 | 2,300 |
| 315 | 5242 | Protective Clothing | 400 | - | 400 | 400 | - | 400 | EqualWS | 50.00% | 50.00% | 200 | 200 | 200 | 200 |
| 316 | 5246 | Safety Supplies | - | - | - | 300 | - | 300 | EqualWS | 50.00% | 50.00% | - | - | 150 | 150 |
| 317 | 5251 | Noncapital Equipment (Item < \$5,000) | 1,200 | - | 1,200 | 1,200 | - | 1,200 | EqualWS | 50.00% | 50.00% | 600 | 600 | 600 | 600 |
| 318 | 5290 | Other Operating Supplies | 500 | - | 500 | 500 | - | 500 | EqualWS | 50.00% | 50.00% | 250 | 250 | 250 | 250 |
| 319 | 5500 | Training - General | 2,000 | - | 2,000 | 1,500 | - | 1,500 | EqualWS | 50.00% | 50.00% | 1,000 | 1,000 | 750 | 750 |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 320 | 6400 | Machinery and Equipment | 65,940 | (65,940) | - | 81,000 | (81,000) | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 321 | 6440 | Vehicle Purchase | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 322 | 6470 | Computer Equipment | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 323 | Total Utilities - Electrical Instrumentation and Control | | \$ 989,140 | \$ (73,940) | \$ 915,200 | \$ 1,156,000 | \$ (89,000) | \$ 1,067,000 | | | | \$ 457,600 | \$ 457,600 | \$ 533,500 | \$ 533,500 |

Utilities - Water Treatment and Supply

410-55-554-533

Personnel Services:

| | | | | | | | | | | | | | | | |
|-----|------|--------------------------------|--------------|------|--------------|--------------|------|--------------|----------------|---------|-------|--------------|------|--------------|------|
| 324 | 1200 | Employee Salaries | \$ 1,370,600 | \$ - | \$ 1,370,600 | \$ 1,416,400 | \$ - | \$ 1,416,400 | Direct - Water | 100.00% | 0.00% | \$ 1,370,600 | \$ - | \$ 1,416,400 | \$ - |
| 325 | 1205 | Lump Sum Payout - Accrued Time | 4,600 | - | 4,600 | 7,600 | - | 7,600 | Direct - Water | 100.00% | 0.00% | 4,600 | - | 7,600 | - |
| 326 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 327 | 1220 | Longevity Pay | 8,900 | - | 8,900 | 10,400 | - | 10,400 | Direct - Water | 100.00% | 0.00% | 8,900 | - | 10,400 | - |
| 328 | 1400 | Overtime - General | 155,000 | - | 155,000 | 155,000 | - | 155,000 | Direct - Water | 100.00% | 0.00% | 155,000 | - | 155,000 | - |
| 329 | 1410 | Overtime - Holiday | 77,000 | - | 77,000 | 77,000 | - | 77,000 | Direct - Water | 100.00% | 0.00% | 77,000 | - | 77,000 | - |
| 330 | 1412 | Overtime - Emergency | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 331 | 2100 | FICA and MICA | 106,900 | - | 106,900 | 110,800 | - | 110,800 | Direct - Water | 100.00% | 0.00% | 106,900 | - | 110,800 | - |
| 332 | 2210 | Pension - General | 276,700 | - | 276,700 | 295,500 | - | 295,500 | Direct - Water | 100.00% | 0.00% | 276,700 | - | 295,500 | - |
| 333 | 2265 | Pension - 457 | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 334 | 2300 | Payment-in-Lieu-of-Insurance | 12,400 | - | 12,400 | 12,400 | - | 12,400 | Direct - Water | 100.00% | 0.00% | 12,400 | - | 12,400 | - |
| 335 | 2304 | Health Insurance - PPO | 43,500 | - | 43,500 | 92,100 | - | 92,100 | Direct - Water | 100.00% | 0.00% | 43,500 | - | 92,100 | - |
| 336 | 2305 | Health Insurance - HMO | 224,000 | - | 224,000 | 317,700 | - | 317,700 | Direct - Water | 100.00% | 0.00% | 224,000 | - | 317,700 | - |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|------------------------------|--|---|--------------|--------------|------------------|---------------|--------------|------------------|----------------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 337 | 2306 | Dental Insurance - PPO | 6,300 | - | 6,300 | 6,600 | - | 6,600 | Direct - Water | 100.00% | 0.00% | 6,300 | - | 6,600 | - |
| 338 | 2307 | Dental Insurance - HMO | 2,700 | - | 2,700 | 2,500 | - | 2,500 | Direct - Water | 100.00% | 0.00% | 2,700 | - | 2,500 | - |
| 339 | 2309 | Basic Life Insurance | 2,900 | - | 2,900 | 3,100 | - | 3,100 | Direct - Water | 100.00% | 0.00% | 2,900 | - | 3,100 | - |
| 340 | 2311 | Long-Term Disability Insurance | 1,900 | - | 1,900 | 2,100 | - | 2,100 | Direct - Water | 100.00% | 0.00% | 1,900 | - | 2,100 | - |
| 341 | 2312 | HDHP Aetna | - | - | - | 15,800 | - | 15,800 | Direct - Water | 100.00% | 0.00% | - | - | 15,800 | - |
| 342 | 2313 | HSA Payflex | - | - | - | 2,700 | - | 2,700 | Direct - Water | 100.00% | 0.00% | - | - | 2,700 | - |
| 343 | 2400 | Workers' Compensation | 63,100 | - | 63,100 | 66,700 | - | 66,700 | Direct - Water | 100.00% | 0.00% | 63,100 | - | 66,700 | - |
| 344 | 2600 | OPEB | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 345 | AddPers | Additional Personnel | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 346 | 3110 | Professional Services - Engineering | - | - | - | 35,000 | - | 35,000 | Direct - Water | 100.00% | 0.00% | - | - | 35,000 | - |
| 347 | 3190 | Professional Services - Other | - | - | - | 15,000 | - | 15,000 | Direct - Water | 100.00% | 0.00% | - | - | 15,000 | - |
| 348 | 3400 | Contractual Services | 278,000 | - | 278,000 | 431,900 | - | 431,900 | Direct - Water | 100.00% | 0.00% | 278,000 | - | 431,900 | - |
| 349 | 3401 | Janitorial Services | 6,900 | - | 6,900 | 7,230 | - | 7,230 | Direct - Water | 100.00% | 0.00% | 6,900 | - | 7,230 | - |
| 350 | 3460 | Landscape Services | 59,900 | - | 59,900 | 33,476 | - | 33,476 | Direct - Water | 100.00% | 0.00% | 59,900 | - | 33,476 | - |
| 351 | 3470 | Temporary Help | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 352 | 4001 | Travel and Training | 3,000 | - | 3,000 | 3,000 | - | 3,000 | Direct - Water | 100.00% | 0.00% | 3,000 | - | 3,000 | - |
| 353 | 4100 | Communication Services | 2,700 | - | 2,700 | 2,400 | - | 2,400 | Direct - Water | 100.00% | 0.00% | 2,700 | - | 2,400 | - |
| 354 | 4300 | Water and Wastewater Utilities | 3,900 | - | 3,900 | 3,900 | - | 3,900 | Direct - Water | 100.00% | 0.00% | 3,900 | - | 3,900 | - |
| 355 | 4301 | Electricity Service | 1,462,900 | - | 1,462,900 | 1,462,900 | - | 1,462,900 | Direct - Water | 100.00% | 0.00% | 1,462,900 | - | 1,462,900 | - |
| 356 | 4400 | Leased Equipment | 4,000 | - | 4,000 | 4,000 | - | 4,000 | Direct - Water | 100.00% | 0.00% | 4,000 | - | 4,000 | - |
| 357 | 4440 | Leased Copiers | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 358 | 4550 | Health Insurance Internal Service Charge | - | - | - | 71,400 | - | 71,400 | Direct - Water | 100.00% | 0.00% | - | - | 71,400 | - |
| 359 | 4605 | Fleet Internal Charge - Collision Repair | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 360 | 4610 | Fleet Internal Services Charge | 9,100 | - | 9,100 | 13,200 | - | 13,200 | Direct - Water | 100.00% | 0.00% | 9,100 | - | 13,200 | - |
| 361 | 4620 | Repairs and Maintenance - Buildings | 82,400 | - | 82,400 | 102,000 | - | 102,000 | Direct - Water | 100.00% | 0.00% | 82,400 | - | 102,000 | - |
| 362 | 4630 | Repairs and Maintenance - Electric | 10,000 | - | 10,000 | 10,000 | - | 10,000 | Direct - Water | 100.00% | 0.00% | 10,000 | - | 10,000 | - |
| 363 | 4640 | Repairs and Maintenance - Machinery | 18,000 | - | 18,000 | 18,000 | - | 18,000 | Direct - Water | 100.00% | 0.00% | 18,000 | - | 18,000 | - |
| 364 | 4641 | Repairs and Maintenance - Membrane Elements | 49,500 | - | 49,500 | 49,500 | - | 49,500 | Direct - Water | 100.00% | 0.00% | 49,500 | - | 49,500 | - |
| 365 | 4700 | Printing and Binding Services | 800 | - | 800 | 800 | - | 800 | Direct - Water | 100.00% | 0.00% | 800 | - | 800 | - |
| 366 | 4920 | Licenses and Permit Fees | 20,400 | - | 20,400 | 17,375 | - | 17,375 | Direct - Water | 100.00% | 0.00% | 20,400 | - | 17,375 | - |
| 367 | 4997 | Other Operating Expenses | 2,700 | - | 2,700 | 27,700 | - | 27,700 | Direct - Water | 100.00% | 0.00% | 2,700 | - | 27,700 | - |
| 368 | 4998 | Contingency | 40,000 | (40,000) | - | 40,000 | (40,000) | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 369 | 5100 | Office Supplies | 1,900 | - | 1,900 | 1,900 | - | 1,900 | Direct - Water | 100.00% | 0.00% | 1,900 | - | 1,900 | - |
| 370 | 5120 | Computer Operating Supplies | 2,800 | - | 2,800 | 2,800 | - | 2,800 | Direct - Water | 100.00% | 0.00% | 2,800 | - | 2,800 | - |
| 371 | 5220 | Vehicle Fuel - On-Site | 2,500 | - | 2,500 | 2,700 | - | 2,700 | Direct - Water | 100.00% | 0.00% | 2,500 | - | 2,700 | - |
| 372 | 5225 | Equipment Gas Oil and Lube | 31,200 | - | 31,200 | 34,500 | - | 34,500 | Direct - Water | 100.00% | 0.00% | 31,200 | - | 34,500 | - |
| 373 | 5240 | Uniforms Cost | 15,400 | - | 15,400 | 15,400 | - | 15,400 | Direct - Water | 100.00% | 0.00% | 15,400 | - | 15,400 | - |
| 374 | 5242 | Protective Clothing | 5,600 | - | 5,600 | 5,600 | - | 5,600 | Direct - Water | 100.00% | 0.00% | 5,600 | - | 5,600 | - |
| 375 | 5246 | Safety Supplies | 900 | - | 900 | 900 | - | 900 | Direct - Water | 100.00% | 0.00% | 900 | - | 900 | - |
| 376 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,100 | - | 1,100 | 2,600 | - | 2,600 | Direct - Water | 100.00% | 0.00% | 1,100 | - | 2,600 | - |
| 377 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,800 | - | 3,800 | 7,300 | - | 7,300 | Direct - Water | 100.00% | 0.00% | 3,800 | - | 7,300 | - |
| 378 | 5280 | Chemicals | 900,000 | - | 900,000 | 1,040,192 | - | 1,040,192 | Direct - Water | 100.00% | 0.00% | 900,000 | - | 1,040,192 | - |
| 379 | 5285 | Laboratory Supplies | 26,000 | - | 26,000 | 26,000 | - | 26,000 | Direct - Water | 100.00% | 0.00% | 26,000 | - | 26,000 | - |
| 380 | 5290 | Other Operating Supplies | 58,600 | - | 58,600 | 58,642 | - | 58,642 | Direct - Water | 100.00% | 0.00% | 58,600 | - | 58,642 | - |
| 381 | 5410 | Subscriptions and Memberships | 2,500 | - | 2,500 | 2,500 | - | 2,500 | Direct - Water | 100.00% | 0.00% | 2,500 | - | 2,500 | - |
| 382 | 5500 | Training - General | 10,500 | - | 10,500 | 10,500 | - | 10,500 | Direct - Water | 100.00% | 0.00% | 10,500 | - | 10,500 | - |
| 383 | 5510 | Tuition Reimbursement | 7,000 | - | 7,000 | - | - | - | Direct - Water | 100.00% | 0.00% | 7,000 | - | - | - |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 384 | 6209 | Infrastructure Renovations | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 385 | 6400 | Machinery and Equipment | 137,500 | (137,500) | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 386 | 6440 | Vehicle Purchase | 21,088 | (21,088) | - | 62,000 | (62,000) | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 387 | Total Utilities - Water Treatment and Supply | | \$ 5,639,088 | \$ (198,588) | \$ 5,440,500 | \$ 6,216,715 | \$ (102,000) | \$ 6,114,715 | | | | \$ 5,440,500 | \$ - | \$ 6,114,715 | \$ - |

Utilities - Wastewater Treatment and Disposal

Table 1-6

City of Miramar, Florida
Water and Wastewater Rate Study

Utility Budget and Allocation of Operating Expenses to Individual Systems

| | | | | | | | | | | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|---------------------|--------------|--|--------------|-------------|------------------|---------------|-------------|------------------|-------------|--------------------|------------|-------------------|------------------|-------------------|------------------|
| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Water | Wastewater | Allocation Amount | | Allocation Amount | |
| | | | | | | | | | | Total | Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 410-55-555-535 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 388 | 1200 | Employee Salaries | \$ 913,200 | \$ - | \$ 913,200 | \$ 930,200 | \$ - | \$ 930,200 | Direct - WW | 0.00% | 100.00% | \$ - | \$ 913,200 | \$ - | \$ 930,200 |
| 389 | 1205 | Lump Sum Payout - Accrued Time | 14,100 | - | 14,100 | 15,600 | - | 15,600 | Direct - WW | 0.00% | 100.00% | - | 14,100 | - | 15,600 |
| 390 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 391 | 1220 | Longevity Pay | 7,000 | - | 7,000 | 6,400 | - | 6,400 | Direct - WW | 0.00% | 100.00% | - | 7,000 | - | 6,400 |
| 392 | 1400 | Overtime - General | 80,000 | - | 80,000 | 80,000 | - | 80,000 | Direct - WW | 0.00% | 100.00% | - | 80,000 | - | 80,000 |
| 393 | 1410 | Overtime - Holiday | 40,000 | - | 40,000 | 40,000 | - | 40,000 | Direct - WW | 0.00% | 100.00% | - | 40,000 | - | 40,000 |
| 394 | 1412 | Overtime - Emergency | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 395 | 2100 | FICA and MICA | 73,000 | - | 73,000 | 74,400 | - | 74,400 | Direct - WW | 0.00% | 100.00% | - | 73,000 | - | 74,400 |
| 396 | 2210 | Pension - General | 181,200 | - | 181,200 | 200,700 | - | 200,700 | Direct - WW | 0.00% | 100.00% | - | 181,200 | - | 200,700 |
| 397 | 2235 | Pension - Senior Management | 13,100 | - | 13,100 | 13,500 | - | 13,500 | Direct - WW | 0.00% | 100.00% | - | 13,100 | - | 13,500 |
| 398 | 2265 | Pension - 457 | 1,900 | - | 1,900 | 1,900 | - | 1,900 | Direct - WW | 0.00% | 100.00% | - | 1,900 | - | 1,900 |
| 399 | 2300 | Payment-in-Lieu-of-Insurance | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 400 | 2304 | Health Insurance - PPO | 91,600 | - | 91,600 | 118,700 | - | 118,700 | Direct - WW | 0.00% | 100.00% | - | 91,600 | - | 118,700 |
| 401 | 2305 | Health Insurance - HMO | 98,600 | - | 98,600 | 145,600 | - | 145,600 | Direct - WW | 0.00% | 100.00% | - | 98,600 | - | 145,600 |
| 402 | 2306 | Dental Insurance - PPO | 6,200 | - | 6,200 | 4,600 | - | 4,600 | Direct - WW | 0.00% | 100.00% | - | 6,200 | - | 4,600 |
| 403 | 2307 | Dental Insurance - HMO | 900 | - | 900 | 1,500 | - | 1,500 | Direct - WW | 0.00% | 100.00% | - | 900 | - | 1,500 |
| 404 | 2309 | Basic Life Insurance | 2,000 | - | 2,000 | 2,000 | - | 2,000 | Direct - WW | 0.00% | 100.00% | - | 2,000 | - | 2,000 |
| 405 | 2311 | Long-Term Disability Insurance | 1,300 | - | 1,300 | 1,300 | - | 1,300 | Direct - WW | 0.00% | 100.00% | - | 1,300 | - | 1,300 |
| 406 | 2400 | Workers' Compensation | 38,500 | - | 38,500 | 40,700 | - | 40,700 | Direct - WW | 0.00% | 100.00% | - | 38,500 | - | 40,700 |
| 407 | 2600 | OPEB | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 408 | AddPers | Additional Personnel | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 409 | 3110 | Professional Services - Engineering | 50,000 | - | 50,000 | 50,000 | - | 50,000 | Direct - WW | 0.00% | 100.00% | - | 50,000 | - | 50,000 |
| 410 | 3190 | Professional Services - Other | 3,000 | - | 3,000 | - | - | - | Direct - WW | 0.00% | 100.00% | - | 3,000 | - | - |
| 411 | 3400 | Contractual Services | 840,000 | - | 840,000 | 1,114,500 | - | 1,114,500 | Direct - WW | 0.00% | 100.00% | - | 840,000 | - | 1,114,500 |
| 412 | 3401 | Janitorial Services | 3,000 | - | 3,000 | 3,000 | - | 3,000 | Direct - WW | 0.00% | 100.00% | - | 3,000 | - | 3,000 |
| 413 | 3425 | Software License and Maintenance | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 414 | 3460 | Landscape Services | 80,800 | - | 80,800 | 306 | - | 306 | Direct - WW | 0.00% | 100.00% | - | 80,800 | - | 306 |
| 415 | 4001 | Travel and Training | 1,000 | - | 1,000 | 1,000 | - | 1,000 | Direct - WW | 0.00% | 100.00% | - | 1,000 | - | 1,000 |
| 416 | 4100 | Communication Services | 1,200 | - | 1,200 | 1,400 | - | 1,400 | Direct - WW | 0.00% | 100.00% | - | 1,200 | - | 1,400 |
| 417 | 4200 | Postage | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 418 | 4301 | Electricity Service | 814,000 | - | 814,000 | 814,000 | - | 814,000 | Direct - WW | 0.00% | 100.00% | - | 814,000 | - | 814,000 |
| 419 | 4302 | Gas-Propane | 8,000 | - | 8,000 | 10,000 | - | 10,000 | Direct - WW | 0.00% | 100.00% | - | 8,000 | - | 10,000 |
| 420 | 4330 | Utilities - Broward County | 20,000 | - | 20,000 | 21,300 | - | 21,300 | Direct - WW | 0.00% | 100.00% | - | 20,000 | - | 21,300 |
| 421 | 4440 | Leased Copiers | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 422 | 4550 | Health Insurance Internal Service Charge | - | - | - | 44,200 | - | 44,200 | Direct - WW | 0.00% | 100.00% | - | - | - | 44,200 |
| 423 | 4610 | Fleet Internal Services Charge | 13,700 | - | 13,700 | 23,800 | - | 23,800 | Direct - WW | 0.00% | 100.00% | - | 13,700 | - | 23,800 |
| 424 | 4620 | Repairs and Maintenance - Buildings | 90,000 | - | 90,000 | 194,000 | - | 194,000 | Direct - WW | 0.00% | 100.00% | - | 90,000 | - | 194,000 |
| 425 | 4640 | Repairs and Maintenance - Machinery | 55,000 | - | 55,000 | 128,200 | - | 128,200 | Direct - WW | 0.00% | 100.00% | - | 55,000 | - | 128,200 |
| 426 | 4669 | Landscape and Irrigation | 2,500 | - | 2,500 | 2,500 | - | 2,500 | Direct - WW | 0.00% | 100.00% | - | 2,500 | - | 2,500 |
| 427 | 4700 | Printing and Binding Services | 500 | - | 500 | 500 | - | 500 | Direct - WW | 0.00% | 100.00% | - | 500 | - | 500 |
| 428 | 4920 | Licenses and Permit Fees | 40,300 | - | 40,300 | 17,900 | - | 17,900 | Direct - WW | 0.00% | 100.00% | - | 40,300 | - | 17,900 |
| 429 | 4997 | Other Operating Expenses | 1,000 | - | 1,000 | 1,000 | - | 1,000 | Direct - WW | 0.00% | 100.00% | - | 1,000 | - | 1,000 |
| 430 | 4998 | Contingency | 20,000 | (20,000) | - | 20,000 | (20,000) | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 431 | 5100 | Office Supplies | 1,500 | - | 1,500 | 2,000 | - | 2,000 | Direct - WW | 0.00% | 100.00% | - | 1,500 | - | 2,000 |
| 432 | 5120 | Computer Operating Supplies | 2,900 | - | 2,900 | 2,900 | - | 2,900 | Direct - WW | 0.00% | 100.00% | - | 2,900 | - | 2,900 |
| 433 | 5220 | Vehicle Fuel - On-Site | 2,100 | - | 2,100 | 2,200 | - | 2,200 | Direct - WW | 0.00% | 100.00% | - | 2,100 | - | 2,200 |
| 434 | 5225 | Equipment Gas Oil and Lube | 52,100 | - | 52,100 | 52,000 | - | 52,000 | Direct - WW | 0.00% | 100.00% | - | 52,100 | - | 52,000 |
| 435 | 5240 | Uniforms Cost | 8,400 | - | 8,400 | 8,400 | - | 8,400 | Direct - WW | 0.00% | 100.00% | - | 8,400 | - | 8,400 |
| 436 | 5242 | Protective Clothing | 8,600 | - | 8,600 | 8,600 | - | 8,600 | Direct - WW | 0.00% | 100.00% | - | 8,600 | - | 8,600 |
| 437 | 5246 | Safety Supplies | 5,600 | - | 5,600 | 6,100 | - | 6,100 | Direct - WW | 0.00% | 100.00% | - | 5,600 | - | 6,100 |
| 438 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,000 | - | 1,000 | 1,000 | - | 1,000 | Direct - WW | 0.00% | 100.00% | - | 1,000 | - | 1,000 |
| 439 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,500 | - | 3,500 | 3,500 | - | 3,500 | Direct - WW | 0.00% | 100.00% | - | 3,500 | - | 3,500 |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|-------------------------------|---|--|--------------|-------------|------------------|---------------|--------------|------------------|-------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Allocation Amount | | Allocation Amount | |
| | | | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 440 | 5280 | Chemicals | 340,000 | - | 340,000 | 350,000 | - | 350,000 | Direct - WW | 0.00% | 100.00% | - | 340,000 | - | 350,000 |
| 441 | 5285 | Laboratory Supplies | 2,000 | - | 2,000 | 6,000 | - | 6,000 | Direct - WW | 0.00% | 100.00% | - | 2,000 | - | 6,000 |
| 442 | 5290 | Other Operating Supplies | 1,500 | - | 1,500 | 1,500 | - | 1,500 | Direct - WW | 0.00% | 100.00% | - | 1,500 | - | 1,500 |
| 443 | 5410 | Subscriptions and Memberships | 600 | - | 600 | 600 | - | 600 | Direct - WW | 0.00% | 100.00% | - | 600 | - | 600 |
| 444 | 5500 | Training - General | 5,000 | - | 5,000 | - | - | - | Direct - WW | 0.00% | 100.00% | - | 5,000 | - | - |
| 445 | 5510 | Tuition Reimbursement | 5,000 | - | 5,000 | 12,000 | - | 12,000 | Direct - WW | 0.00% | 100.00% | - | 5,000 | - | 12,000 |
| Departmental Capital Outlay | | | | | | | | | | | | | | | |
| 446 | 6400 | Machinery and Equipment | 40,000 | (40,000) | - | 529,000 | (529,000) | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 447 | 6440 | Vehicle Purchase | 8,139 | (8,139) | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 448 | Total Utilities - Wastewater Treatment and Disposal | | \$ 4,094,539 | \$ (68,139) | \$ 4,026,400 | \$ 5,110,506 | \$ (549,000) | \$ 4,561,506 | | | | \$ - | \$ 4,026,400 | \$ - | \$ 4,561,506 |
| Utilities - Plant Maintenance | | | | | | | | | | | | | | | |
| 410-55-556-536 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 449 | 1200 | Employee Salaries | \$ 331,400 | \$ - | \$ 331,400 | \$ 502,600 | \$ - | \$ 502,600 | EqualWS | 50.00% | 50.00% | \$ 165,700 | \$ 165,700 | \$ 251,300 | \$ 251,300 |
| 450 | 1205 | Lump Sum Payout - Accrued Time | 2,100 | - | 2,100 | 7,200 | - | 7,200 | EqualWS | 50.00% | 50.00% | 1,050 | 1,050 | 3,600 | 3,600 |
| 451 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 452 | 1220 | Longevity Pay | 1,300 | - | 1,300 | 1,300 | - | 1,300 | EqualWS | 50.00% | 50.00% | 650 | 650 | 650 | 650 |
| 453 | 1400 | Overtime - General | 10,000 | - | 10,000 | 16,200 | - | 16,200 | EqualWS | 50.00% | 50.00% | 5,000 | 5,000 | 8,100 | 8,100 |
| 454 | 1410 | Overtime - Holiday | 5,000 | - | 5,000 | 6,120 | - | 6,120 | EqualWS | 50.00% | 50.00% | 2,500 | 2,500 | 3,060 | 3,060 |
| 455 | 1412 | Overtime - Emergency | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 456 | 2100 | FICA and MICA | 25,600 | - | 25,600 | 39,100 | - | 39,100 | EqualWS | 50.00% | 50.00% | 12,800 | 12,800 | 19,550 | 19,550 |
| 457 | 2210 | Pension - General | 70,500 | - | 70,500 | 116,400 | - | 116,400 | EqualWS | 50.00% | 50.00% | 35,250 | 35,250 | 58,200 | 58,200 |
| 458 | 2265 | Pension - 457 | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 459 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | - | 12,500 | 12,500 | - | 12,500 | EqualWS | 50.00% | 50.00% | 6,250 | 6,250 | 6,250 | 6,250 |
| 460 | 2304 | Health Insurance - PPO | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 461 | 2305 | Health Insurance - HMO | 48,200 | - | 48,200 | 138,100 | - | 138,100 | EqualWS | 50.00% | 50.00% | 24,100 | 24,100 | 69,050 | 69,050 |
| 462 | 2306 | Dental Insurance - PPO | 2,000 | - | 2,000 | 1,800 | - | 1,800 | EqualWS | 50.00% | 50.00% | 1,000 | 1,000 | 900 | 900 |
| 463 | 2307 | Dental Insurance - HMO | 200 | - | 200 | 1,500 | - | 1,500 | EqualWS | 50.00% | 50.00% | 100 | 100 | 750 | 750 |
| 464 | 2309 | Basic Life Insurance | 700 | - | 700 | 1,100 | - | 1,100 | EqualWS | 50.00% | 50.00% | 350 | 350 | 550 | 550 |
| 465 | 2311 | Long-Term Disability Insurance | 500 | - | 500 | 700 | - | 700 | EqualWS | 50.00% | 50.00% | 250 | 250 | 350 | 350 |
| 466 | 2400 | Workers' Compensation | 21,900 | - | 21,900 | 23,200 | - | 23,200 | EqualWS | 50.00% | 50.00% | 10,950 | 10,950 | 11,600 | 11,600 |
| 467 | 2600 | OPEB | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 468 | AddPers | Additional Personnel | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 469 | 3400 | Contractual Services | 90,000 | - | 90,000 | 144,500 | - | 144,500 | EqualWS | 50.00% | 50.00% | 45,000 | 45,000 | 72,250 | 72,250 |
| 470 | 4001 | Travel and Training | 2,500 | - | 2,500 | 2,400 | - | 2,400 | EqualWS | 50.00% | 50.00% | 1,250 | 1,250 | 1,200 | 1,200 |
| 471 | 4100 | Communication Services | 2,000 | - | 2,000 | 2,000 | - | 2,000 | EqualWS | 50.00% | 50.00% | 1,000 | 1,000 | 1,000 | 1,000 |
| 472 | 4400 | Leased Equipment | 4,400 | - | 4,400 | 4,800 | - | 4,800 | EqualWS | 50.00% | 50.00% | 2,200 | 2,200 | 2,400 | 2,400 |
| 473 | 4550 | Health Insurance Internal Service Charge | - | - | - | 23,100 | - | 23,100 | EqualWS | 50.00% | 50.00% | - | - | 11,550 | 11,550 |
| 474 | 4610 | Fleet Internal Services Charge | 32,000 | - | 32,000 | 35,100 | - | 35,100 | EqualWS | 50.00% | 50.00% | 16,000 | 16,000 | 17,550 | 17,550 |
| 475 | 4625 | Repairs and Maintenance - Equipment | 10,000 | - | 10,000 | 10,000 | - | 10,000 | EqualWS | 50.00% | 50.00% | 5,000 | 5,000 | 5,000 | 5,000 |
| 476 | 4640 | Repairs and Maintenance - Machinery | 150,000 | - | 150,000 | 197,905 | - | 197,905 | EqualWS | 50.00% | 50.00% | 75,000 | 75,000 | 98,953 | 98,953 |
| 477 | 4998 | Contingency | 5,000 | (5,000) | - | 5,000 | (5,000) | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 478 | 5100 | Office Supplies | 200 | - | 200 | 250 | - | 250 | EqualWS | 50.00% | 50.00% | 100 | 100 | 125 | 125 |
| 479 | 5120 | Computer Operating Supplies | 200 | - | 200 | 200 | - | 200 | EqualWS | 50.00% | 50.00% | 100 | 100 | 100 | 100 |
| 480 | 5220 | Vehicle Fuel - On-Site | 3,700 | - | 3,700 | 3,800 | - | 3,800 | EqualWS | 50.00% | 50.00% | 1,850 | 1,850 | 1,900 | 1,900 |
| 481 | 5240 | Uniforms Cost | 4,400 | - | 4,400 | 4,400 | - | 4,400 | EqualWS | 50.00% | 50.00% | 2,200 | 2,200 | 2,200 | 2,200 |
| 482 | 5242 | Protective Clothing | 3,000 | - | 3,000 | 3,000 | - | 3,000 | EqualWS | 50.00% | 50.00% | 1,500 | 1,500 | 1,500 | 1,500 |
| 483 | 5246 | Safety Supplies | 500 | - | 500 | 500 | - | 500 | EqualWS | 50.00% | 50.00% | 250 | 250 | 250 | 250 |
| 484 | 5251 | Noncapital Equipment (Item < \$5,000) | 4,600 | - | 4,600 | 12,000 | - | 12,000 | EqualWS | 50.00% | 50.00% | 2,300 | 2,300 | 6,000 | 6,000 |
| 485 | 5290 | Other Operating Supplies | 600 | - | 600 | 600 | - | 600 | EqualWS | 50.00% | 50.00% | 300 | 300 | 300 | 300 |
| 486 | 5410 | Subscriptions and Memberships | 200 | - | 200 | 200 | - | 200 | EqualWS | 50.00% | 50.00% | 100 | 100 | 100 | 100 |
| 487 | 5500 | Training - General | 2,000 | - | 2,000 | 8,800 | - | 8,800 | EqualWS | 50.00% | 50.00% | 1,000 | 1,000 | 4,400 | 4,400 |
| 488 | 5510 | Tuition Reimbursement | 5,000 | - | 5,000 | 7,000 | - | 7,000 | EqualWS | 50.00% | 50.00% | 2,500 | 2,500 | 3,500 | 3,500 |

Table 1-6

City of Miramar, Florida
Water and Wastewater Rate Study

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|--|--------------|---|-------------------|--------------------|-------------------|---------------------|-------------------|---------------------|----------------|--------------------|------------------|------------------------------------|-------------------|------------------------------------|-------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| | | Departmental Capital Outlay | | | | | | | | | | | | | |
| 489 | 6400 | Machinery and Equipment | 40,000 | (40,000) | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 490 | 6440 | Vehicle Purchase | 35,380 | (35,380) | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 491 | | Total Utilities - Plant Maintenance | <u>\$ 927,580</u> | <u>\$ (80,380)</u> | <u>\$ 847,200</u> | <u>\$ 1,333,375</u> | <u>\$ (5,000)</u> | <u>\$ 1,328,375</u> | | | | <u>\$ 423,600</u> | <u>\$ 423,600</u> | <u>\$ 664,188</u> | <u>\$ 664,188</u> |
| Utilities - Water Transmission and Distribution | | | | | | | | | | | | | | | |
| 410-55-557-533 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 492 | 1200 | Employee Salaries | \$ 475,600 | \$ - | \$ 475,600 | \$ 491,200 | \$ - | \$ 491,200 | Direct - Water | 100.00% | 0.00% | \$ 475,600 | \$ - | \$ 491,200 | \$ - |
| 493 | 1205 | Lump Sum Payout - Accrued Time | 19,900 | - | 19,900 | 14,600 | - | 14,600 | Direct - Water | 100.00% | 0.00% | 19,900 | - | 14,600 | - |
| 494 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 495 | 1220 | Longevity Pay | 3,200 | - | 3,200 | 4,000 | - | 4,000 | Direct - Water | 100.00% | 0.00% | 3,200 | - | 4,000 | - |
| 496 | 1400 | Overtime - General | 100,000 | - | 100,000 | 100,000 | - | 100,000 | Direct - Water | 100.00% | 0.00% | 100,000 | - | 100,000 | - |
| 497 | 1410 | Overtime - Holiday | 15,000 | - | 15,000 | 3,000 | - | 3,000 | Direct - Water | 100.00% | 0.00% | 15,000 | - | 3,000 | - |
| 498 | 1412 | Overtime - Emergency | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 499 | 2100 | FICA and MICA | 38,100 | - | 38,100 | 39,000 | - | 39,000 | Direct - Water | 100.00% | 0.00% | 38,100 | - | 39,000 | - |
| 500 | 2210 | Pension - General | 85,500 | - | 85,500 | 95,300 | - | 95,300 | Direct - Water | 100.00% | 0.00% | 85,500 | - | 95,300 | - |
| 501 | 2235 | Pension - Senior Management | 15,700 | - | 15,700 | 16,800 | - | 16,800 | Direct - Water | 100.00% | 0.00% | 15,700 | - | 16,800 | - |
| 502 | 2260 | Pension - 401 | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 503 | 2265 | Pension - 457 | 2,200 | - | 2,200 | 2,400 | - | 2,400 | Direct - Water | 100.00% | 0.00% | 2,200 | - | 2,400 | - |
| 504 | 2304 | Health Insurance - PPO | 43,800 | - | 43,800 | 33,900 | - | 33,900 | Direct - Water | 100.00% | 0.00% | 43,800 | - | 33,900 | - |
| 505 | 2305 | Health Insurance - HMO | 73,200 | - | 73,200 | 69,800 | - | 69,800 | Direct - Water | 100.00% | 0.00% | 73,200 | - | 69,800 | - |
| 506 | 2306 | Dental Insurance - PPO | 5,400 | - | 5,400 | 4,900 | - | 4,900 | Direct - Water | 100.00% | 0.00% | 5,400 | - | 4,900 | - |
| 507 | 2307 | Dental Insurance - HMO | 200 | - | 200 | 200 | - | 200 | Direct - Water | 100.00% | 0.00% | 200 | - | 200 | - |
| 508 | 2309 | Basic Life Insurance | 1,000 | - | 1,000 | 1,100 | - | 1,100 | Direct - Water | 100.00% | 0.00% | 1,000 | - | 1,100 | - |
| 509 | 2311 | Long-Term Disability Insurance | 700 | - | 700 | 700 | - | 700 | Direct - Water | 100.00% | 0.00% | 700 | - | 700 | - |
| 510 | 2312 | HDHP Aetna | - | - | - | 35,800 | - | 35,800 | Direct - Water | 100.00% | 0.00% | - | - | 35,800 | - |
| 511 | 2313 | HSA Payflex | - | - | - | 5,400 | - | 5,400 | Direct - Water | 100.00% | 0.00% | - | - | 5,400 | - |
| 512 | 2400 | Workers' Compensation | 30,100 | - | 30,100 | 31,800 | - | 31,800 | Direct - Water | 100.00% | 0.00% | 30,100 | - | 31,800 | - |
| 513 | 2600 | OPEB | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 514 | AddPers | Additional Personnel | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 515 | 3400 | Contractual Services | 150,000 | - | 150,000 | 260,700 | - | 260,700 | Direct - Water | 100.00% | 0.00% | 150,000 | - | 260,700 | - |
| 516 | 4100 | Communication Services | 3,500 | - | 3,500 | 3,500 | - | 3,500 | Direct - Water | 100.00% | 0.00% | 3,500 | - | 3,500 | - |
| 517 | 4200 | Postage | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 518 | 4440 | Leased Copiers | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 519 | 4550 | Health Insurance Internal Service Charge | - | - | - | 24,500 | - | 24,500 | Direct - Water | 100.00% | 0.00% | - | - | 24,500 | - |
| 520 | 4610 | Fleet Internal Services Charge | 101,100 | - | 101,100 | 164,200 | - | 164,200 | Direct - Water | 100.00% | 0.00% | 101,100 | - | 164,200 | - |
| 521 | 4640 | Repairs and Maintenance - Machinery | 3,100 | - | 3,100 | 5,200 | - | 5,200 | Direct - Water | 100.00% | 0.00% | 3,100 | - | 5,200 | - |
| 522 | 4661 | Repairs and Maintenance - Distribution System | 85,000 | - | 85,000 | 84,900 | - | 84,900 | Direct - Water | 100.00% | 0.00% | 85,000 | - | 84,900 | - |
| 523 | 4700 | Printing and Binding Services | 600 | - | 600 | 600 | - | 600 | Direct - Water | 100.00% | 0.00% | 600 | - | 600 | - |
| 524 | 4920 | Licenses and Permit Fees | 500 | - | 500 | 1,000 | - | 1,000 | Direct - Water | 100.00% | 0.00% | 500 | - | 1,000 | - |
| 525 | 4997 | Other Operating Expenses | 900 | - | 900 | 1,000 | - | 1,000 | Direct - Water | 100.00% | 0.00% | 900 | - | 1,000 | - |
| 526 | 4998 | Contingency | 15,000 | (15,000) | - | 20,000 | (20,000) | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 527 | 5100 | Office Supplies | 1,200 | - | 1,200 | 1,200 | - | 1,200 | Direct - Water | 100.00% | 0.00% | 1,200 | - | 1,200 | - |
| 528 | 5220 | Vehicle Fuel - On-Site | 35,900 | - | 35,900 | 36,800 | - | 36,800 | Direct - Water | 100.00% | 0.00% | 35,900 | - | 36,800 | - |
| 529 | 5240 | Uniforms Cost | 5,900 | - | 5,900 | 5,900 | - | 5,900 | Direct - Water | 100.00% | 0.00% | 5,900 | - | 5,900 | - |
| 530 | 5242 | Protective Clothing | 2,900 | - | 2,900 | 2,900 | - | 2,900 | Direct - Water | 100.00% | 0.00% | 2,900 | - | 2,900 | - |
| 531 | 5246 | Safety Supplies | 2,300 | - | 2,300 | 3,900 | - | 3,900 | Direct - Water | 100.00% | 0.00% | 2,300 | - | 3,900 | - |
| 532 | 5251 | Noncapital Equipment (Item < \$5,000) | 5,800 | - | 5,800 | 6,600 | - | 6,600 | Direct - Water | 100.00% | 0.00% | 5,800 | - | 6,600 | - |
| 533 | 5252 | Small Tools | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 534 | 5290 | Other Operating Supplies | 13,400 | - | 13,400 | 13,400 | - | 13,400 | Direct - Water | 100.00% | 0.00% | 13,400 | - | 13,400 | - |
| 535 | 5410 | Subscriptions and Memberships | 400 | - | 400 | 400 | - | 400 | Direct - Water | 100.00% | 0.00% | 400 | - | 400 | - |
| 536 | 5500 | Training - General | 10,000 | - | 10,000 | 19,100 | - | 19,100 | Direct - Water | 100.00% | 0.00% | 10,000 | - | 19,100 | - |
| 537 | 5510 | Tuition Reimbursement | 5,000 | - | 5,000 | - | - | - | Direct - Water | 100.00% | 0.00% | 5,000 | - | - | - |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|---|--------------|---|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| | | Departmental Capital Outlay | | | | | | | | | | | | | |
| 538 | 6400 | Machinery and Equipment | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 539 | 6440 | Vehicle Purchase | 292,380 | (292,380) | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 540 | 6470 | Computer Equipment | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 541 | | Total Utilities - Water Transmission and Distribution | <u>\$ 1,644,480</u> | <u>\$ (307,380)</u> | <u>\$ 1,337,100</u> | <u>\$ 1,605,700</u> | <u>\$ (20,000)</u> | <u>\$ 1,585,700</u> | | | | <u>\$ 1,337,100</u> | <u>\$ -</u> | <u>\$ 1,585,700</u> | <u>\$ -</u> |
| Utilities - Water Accountability | | | | | | | | | | | | | | | |
| 410-55-558-533 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 542 | 1200 | Employee Salaries | \$ 411,200 | \$ - | \$ 411,200 | \$ 422,100 | \$ - | \$ 422,100 | Direct - Water | 100.00% | 0.00% | \$ 411,200 | \$ - | \$ 422,100 | \$ - |
| 543 | 1205 | Lump Sum Payout - Accrued Time | 23,400 | - | 23,400 | 22,800 | - | 22,800 | Direct - Water | 100.00% | 0.00% | 23,400 | - | 22,800 | - |
| 544 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 545 | 1220 | Longevity Pay | 3,600 | - | 3,600 | 4,400 | - | 4,400 | Direct - Water | 100.00% | 0.00% | 3,600 | - | 4,400 | - |
| 546 | 1400 | Overtime - General | 85,000 | - | 85,000 | 85,000 | - | 85,000 | Direct - Water | 100.00% | 0.00% | 85,000 | - | 85,000 | - |
| 547 | 1410 | Overtime - Holiday | 12,000 | - | 12,000 | 12,000 | - | 12,000 | Direct - Water | 100.00% | 0.00% | 12,000 | - | 12,000 | - |
| 548 | 1412 | Overtime - Emergency | - | - | - | 300 | - | 300 | Direct - Water | 100.00% | 0.00% | - | - | 300 | - |
| 549 | 2100 | FICA and MICA | 33,500 | - | 33,500 | 34,400 | - | 34,400 | Direct - Water | 100.00% | 0.00% | 33,500 | - | 34,400 | - |
| 550 | 2210 | Pension - General | 87,500 | - | 87,500 | 78,300 | - | 78,300 | Direct - Water | 100.00% | 0.00% | 87,500 | - | 78,300 | - |
| 551 | 2260 | Pension - 401 | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 552 | 2265 | Pension - 457 | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 553 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | - | 6,200 | 6,200 | - | 6,200 | Direct - Water | 100.00% | 0.00% | 6,200 | - | 6,200 | - |
| 554 | 2304 | Health Insurance - PPO | 14,600 | - | 14,600 | 33,900 | - | 33,900 | Direct - Water | 100.00% | 0.00% | 14,600 | - | 33,900 | - |
| 555 | 2305 | Health Insurance - HMO | 69,300 | - | 69,300 | 125,400 | - | 125,400 | Direct - Water | 100.00% | 0.00% | 69,300 | - | 125,400 | - |
| 556 | 2306 | Dental Insurance - PPO | 4,400 | - | 4,400 | 4,300 | - | 4,300 | Direct - Water | 100.00% | 0.00% | 4,400 | - | 4,300 | - |
| 557 | 2307 | Dental Insurance - HMO | 200 | - | 200 | 300 | - | 300 | Direct - Water | 100.00% | 0.00% | 200 | - | 300 | - |
| 558 | 2309 | Basic Life Insurance | 900 | - | 900 | 900 | - | 900 | Direct - Water | 100.00% | 0.00% | 900 | - | 900 | - |
| 559 | 2311 | Long-Term Disability Insurance | 600 | - | 600 | 600 | - | 600 | Direct - Water | 100.00% | 0.00% | 600 | - | 600 | - |
| 560 | 2400 | Workers' Compensation | 19,300 | - | 19,300 | 20,400 | - | 20,400 | Direct - Water | 100.00% | 0.00% | 19,300 | - | 20,400 | - |
| 561 | 2600 | OPEB | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 562 | AddPers | Additional Personnel | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 563 | 3400 | Contractual Services | 20,000 | - | 20,000 | 7,000 | - | 7,000 | Direct - Water | 100.00% | 0.00% | 20,000 | - | 7,000 | - |
| 564 | 4100 | Communication Services | 9,700 | - | 9,700 | 9,700 | - | 9,700 | Direct - Water | 100.00% | 0.00% | 9,700 | - | 9,700 | - |
| 565 | 4200 | Postage | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 566 | 4440 | Leased Copiers | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 567 | 4550 | Health Insurance Internal Service Charge | - | - | - | 26,800 | - | 26,800 | Direct - Water | 100.00% | 0.00% | - | - | 26,800 | - |
| 568 | 4610 | Fleet Internal Services Charge | 38,900 | - | 38,900 | 65,500 | - | 65,500 | Direct - Water | 100.00% | 0.00% | 38,900 | - | 65,500 | - |
| 569 | 4640 | Repairs and Maintenance - Machinery | 1,200 | - | 1,200 | 2,700 | - | 2,700 | Direct - Water | 100.00% | 0.00% | 1,200 | - | 2,700 | - |
| 570 | 4661 | Repairs and Maintenance - Distribution System | 100,000 | - | 100,000 | 163,700 | - | 163,700 | Direct - Water | 100.00% | 0.00% | 100,000 | - | 163,700 | - |
| 571 | 4700 | Printing and Binding Services | 200 | - | 200 | 200 | - | 200 | Direct - Water | 100.00% | 0.00% | 200 | - | 200 | - |
| 572 | 4920 | Licenses and Permit Fees | 60,300 | - | 60,300 | 60,300 | - | 60,300 | Direct - Water | 100.00% | 0.00% | 60,300 | - | 60,300 | - |
| 573 | 4997 | Other Operating Expenses | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 574 | 4998 | Contingency | 2,000 | (2,000) | - | 2,000 | (2,000) | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 575 | 5100 | Office Supplies | 900 | - | 900 | 900 | - | 900 | Direct - Water | 100.00% | 0.00% | 900 | - | 900 | - |
| 576 | 5120 | Computer Operating Supplies | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 577 | 5210 | Water Meters | 15,000 | - | 15,000 | 5,000 | - | 5,000 | Direct - Water | 100.00% | 0.00% | 15,000 | - | 5,000 | - |
| 578 | 5220 | Vehicle Fuel - On-Site | 26,300 | - | 26,300 | 27,000 | - | 27,000 | Direct - Water | 100.00% | 0.00% | 26,300 | - | 27,000 | - |
| 579 | 5240 | Uniforms Cost | 4,300 | - | 4,300 | 4,300 | - | 4,300 | Direct - Water | 100.00% | 0.00% | 4,300 | - | 4,300 | - |
| 580 | 5242 | Protective Clothing | 2,000 | - | 2,000 | 2,000 | - | 2,000 | Direct - Water | 100.00% | 0.00% | 2,000 | - | 2,000 | - |
| 581 | 5246 | Safety Supplies | 1,000 | - | 1,000 | 1,000 | - | 1,000 | Direct - Water | 100.00% | 0.00% | 1,000 | - | 1,000 | - |
| 582 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,200 | - | 3,200 | 3,200 | - | 3,200 | Direct - Water | 100.00% | 0.00% | 3,200 | - | 3,200 | - |
| 583 | 5290 | Other Operating Supplies | 800 | - | 800 | 1,000 | - | 1,000 | Direct - Water | 100.00% | 0.00% | 800 | - | 1,000 | - |
| 584 | 5410 | Subscriptions and Memberships | 200 | - | 200 | 200 | - | 200 | Direct - Water | 100.00% | 0.00% | 200 | - | 200 | - |
| 585 | 5500 | Training - General | 6,600 | - | 6,600 | 6,600 | - | 6,600 | Direct - Water | 100.00% | 0.00% | 6,600 | - | 6,600 | - |
| 586 | 5510 | Tuition Reimbursement | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|--|--------------|---|--------------|-------------|------------------|---------------|-------------|------------------|----------------|--------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| | | Departmental Capital Outlay | | | | | | | | | | | | | |
| 587 | 6400 | Machinery and Equipment | - | - | - | - | - | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 588 | 6440 | Vehicle Purchase | 21,611 | (21,611) | - | 25,000 | (25,000) | - | Direct - Water | 100.00% | 0.00% | - | - | - | - |
| 589 | | Total Utilities - Water Accountability | \$ 1,085,911 | \$ (23,611) | \$ 1,062,300 | \$ 1,265,400 | \$ (27,000) | \$ 1,238,400 | | | | \$ 1,062,300 | \$ - | \$ 1,238,400 | \$ - |
| Utilities - Wastewater Collection Maintenance | | | | | | | | | | | | | | | |
| 410-55-559-535 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 590 | 1200 | Employee Salaries | \$ 1,219,600 | \$ - | \$ 1,219,600 | \$ 1,264,800 | \$ - | \$ 1,264,800 | Direct - WW | 0.00% | 100.00% | \$ - | \$ 1,219,600 | \$ - | \$ 1,264,800 |
| 591 | 1205 | Lump Sum Payout - Accrued Time | 30,800 | - | 30,800 | 28,500 | - | 28,500 | Direct - WW | 0.00% | 100.00% | - | 30,800 | - | 28,500 |
| 592 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 593 | 1220 | Longevity Pay | 5,400 | - | 5,400 | 6,500 | - | 6,500 | Direct - WW | 0.00% | 100.00% | - | 5,400 | - | 6,500 |
| 594 | 1400 | Overtime - General | 285,000 | - | 285,000 | 430,600 | - | 430,600 | Direct - WW | 0.00% | 100.00% | - | 285,000 | - | 430,600 |
| 595 | 1410 | Overtime - Holiday | 60,000 | - | 60,000 | 35,900 | - | 35,900 | Direct - WW | 0.00% | 100.00% | - | 60,000 | - | 35,900 |
| 596 | 1412 | Overtime - Emergency | - | - | - | 300 | - | 300 | Direct - WW | 0.00% | 100.00% | - | - | - | 300 |
| 597 | 2100 | FICA and MICA | 96,100 | - | 96,100 | 99,400 | - | 99,400 | Direct - WW | 0.00% | 100.00% | - | 96,100 | - | 99,400 |
| 598 | 2210 | Pension - General | 244,300 | - | 244,300 | 273,700 | - | 273,700 | Direct - WW | 0.00% | 100.00% | - | 244,300 | - | 273,700 |
| 599 | 2235 | Pension - Senior Management | 15,200 | - | 15,200 | 17,500 | - | 17,500 | Direct - WW | 0.00% | 100.00% | - | 15,200 | - | 17,500 |
| 600 | 2265 | Pension - 457 | 4,300 | - | 4,300 | 4,800 | - | 4,800 | Direct - WW | 0.00% | 100.00% | - | 4,300 | - | 4,800 |
| 601 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | - | 12,500 | 6,200 | - | 6,200 | Direct - WW | 0.00% | 100.00% | - | 12,500 | - | 6,200 |
| 602 | 2304 | Health Insurance - PPO | 29,200 | - | 29,200 | 50,800 | - | 50,800 | Direct - WW | 0.00% | 100.00% | - | 29,200 | - | 50,800 |
| 603 | 2305 | Health Insurance - HMO | 235,000 | - | 235,000 | 276,400 | - | 276,400 | Direct - WW | 0.00% | 100.00% | - | 235,000 | - | 276,400 |
| 604 | 2306 | Dental Insurance - PPO | 10,800 | - | 10,800 | 10,600 | - | 10,600 | Direct - WW | 0.00% | 100.00% | - | 10,800 | - | 10,600 |
| 605 | 2307 | Dental Insurance - HMO | 1,400 | - | 1,400 | 1,300 | - | 1,300 | Direct - WW | 0.00% | 100.00% | - | 1,400 | - | 1,300 |
| 606 | 2309 | Basic Life Insurance | 2,600 | - | 2,600 | 2,700 | - | 2,700 | Direct - WW | 0.00% | 100.00% | - | 2,600 | - | 2,700 |
| 607 | 2311 | Long-Term Disability Insurance | 1,700 | - | 1,700 | 1,800 | - | 1,800 | Direct - WW | 0.00% | 100.00% | - | 1,700 | - | 1,800 |
| 608 | 2312 | HDHP Aetna | - | - | - | 51,600 | - | 51,600 | Direct - WW | 0.00% | 100.00% | - | - | - | 51,600 |
| 609 | 2313 | HSA Payflex | - | - | - | 8,100 | - | 8,100 | Direct - WW | 0.00% | 100.00% | - | - | - | 8,100 |
| 610 | 2400 | Workers' Compensation | 71,300 | - | 71,300 | 75,400 | - | 75,400 | Direct - WW | 0.00% | 100.00% | - | 71,300 | - | 75,400 |
| 611 | 2600 | OPEB | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 612 | AddPers | Additional Personnel | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 613 | 3400 | Contractual Services | 295,600 | - | 295,600 | 296,000 | - | 296,000 | Direct - WW | 0.00% | 100.00% | - | 295,600 | - | 296,000 |
| 614 | 3401 | Janitorial Services | 2,000 | - | 2,000 | 2,000 | - | 2,000 | Direct - WW | 0.00% | 100.00% | - | 2,000 | - | 2,000 |
| 615 | 3460 | Landscape Services | 16,600 | - | 16,600 | 5,244 | - | 5,244 | Direct - WW | 0.00% | 100.00% | - | 16,600 | - | 5,244 |
| 616 | 3470 | Temporary Help | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 617 | 4100 | Communication Services | 14,300 | - | 14,300 | 14,600 | - | 14,600 | Direct - WW | 0.00% | 100.00% | - | 14,300 | - | 14,600 |
| 618 | 4301 | Electricity Service | 339,200 | - | 339,200 | 342,300 | - | 342,300 | Direct - WW | 0.00% | 100.00% | - | 339,200 | - | 342,300 |
| 619 | 4320 | Hollywood Large User | 140,000 | - | 140,000 | 140,000 | - | 140,000 | Direct - WW | 0.00% | 100.00% | - | 140,000 | - | 140,000 |
| 620 | 4400 | Leased Equipment | 1,200 | - | 1,200 | 1,200 | - | 1,200 | Direct - WW | 0.00% | 100.00% | - | 1,200 | - | 1,200 |
| 621 | 4440 | Leased Copiers | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 622 | 4550 | Health Insurance Internal Service Charge | - | - | - | 65,100 | - | 65,100 | Direct - WW | 0.00% | 100.00% | - | - | - | 65,100 |
| 623 | 4605 | Fleet Internal Charge - Collision Repair | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 624 | 4610 | Fleet Internal Services Charge | 140,400 | - | 140,400 | 231,900 | - | 231,900 | Direct - WW | 0.00% | 100.00% | - | 140,400 | - | 231,900 |
| 625 | 4620 | Repairs and Maintenance - Buildings | 6,700 | - | 6,700 | 12,000 | - | 12,000 | Direct - WW | 0.00% | 100.00% | - | 6,700 | - | 12,000 |
| 626 | 4640 | Repairs and Maintenance - Machinery | 8,000 | - | 8,000 | 18,000 | - | 18,000 | Direct - WW | 0.00% | 100.00% | - | 8,000 | - | 18,000 |
| 627 | 4662 | Repairs and Maintenance - Lift Stations (Minor) | 200,000 | - | 200,000 | 190,400 | - | 190,400 | Direct - WW | 0.00% | 100.00% | - | 200,000 | - | 190,400 |
| 628 | 4700 | Printing and Binding Services | 700 | - | 700 | 700 | - | 700 | Direct - WW | 0.00% | 100.00% | - | 700 | - | 700 |
| 629 | 4920 | Licenses and Permit Fees | 2,600 | - | 2,600 | 2,600 | - | 2,600 | Direct - WW | 0.00% | 100.00% | - | 2,600 | - | 2,600 |
| 630 | 4997 | Other Operating Expenses | - | - | - | 3,000 | - | 3,000 | Direct - WW | 0.00% | 100.00% | - | - | - | 3,000 |
| 631 | 4998 | Contingency | 20,000 | (20,000) | - | 75,000 | (75,000) | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 632 | 5100 | Office Supplies | 1,500 | - | 1,500 | 1,500 | - | 1,500 | Direct - WW | 0.00% | 100.00% | - | 1,500 | - | 1,500 |
| 633 | 5120 | Computer Operating Supplies | 400 | - | 400 | 400 | - | 400 | Direct - WW | 0.00% | 100.00% | - | 400 | - | 400 |
| 634 | 5220 | Vehicle Fuel - On-Site | 75,400 | - | 75,400 | 77,300 | - | 77,300 | Direct - WW | 0.00% | 100.00% | - | 75,400 | - | 77,300 |
| 635 | 5225 | Equipment Gas Oil and Lube | 2,600 | - | 2,600 | 6,200 | - | 6,200 | Direct - WW | 0.00% | 100.00% | - | 2,600 | - | 6,200 |

Table 1-6

City of Miramar, Florida
Water and Wastewater Rate Study

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|--|---|--|--------------|--------------|------------------|---------------|--------------|------------------|-------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Allocation Amount | | Allocation Amount | |
| | | | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 636 | 5240 | Uniforms Cost | 15,700 | - | 15,700 | 13,200 | - | 13,200 | Direct - WW | 0.00% | 100.00% | - | 15,700 | - | 13,200 |
| 637 | 5242 | Protective Clothing | 4,600 | - | 4,600 | 4,600 | - | 4,600 | Direct - WW | 0.00% | 100.00% | - | 4,600 | - | 4,600 |
| 638 | 5246 | Safety Supplies | 3,600 | - | 3,600 | 3,600 | - | 3,600 | Direct - WW | 0.00% | 100.00% | - | 3,600 | - | 3,600 |
| 639 | 5251 | Noncapital Equipment (Item < \$5,000) | 7,000 | - | 7,000 | 8,000 | - | 8,000 | Direct - WW | 0.00% | 100.00% | - | 7,000 | - | 8,000 |
| 640 | 5266 | Photography | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 641 | 5280 | Chemicals | 4,100 | - | 4,100 | 4,700 | - | 4,700 | Direct - WW | 0.00% | 100.00% | - | 4,100 | - | 4,700 |
| 642 | 5290 | Other Operating Supplies | 15,000 | - | 15,000 | 36,500 | - | 36,500 | Direct - WW | 0.00% | 100.00% | - | 15,000 | - | 36,500 |
| 643 | 5410 | Subscriptions and Memberships | 800 | - | 800 | 800 | - | 800 | Direct - WW | 0.00% | 100.00% | - | 800 | - | 800 |
| 644 | 5500 | Training - General | 6,000 | - | 6,000 | 24,500 | - | 24,500 | Direct - WW | 0.00% | 100.00% | - | 6,000 | - | 24,500 |
| 645 | 5510 | Tuition Reimbursement | 5,000 | - | 5,000 | - | - | - | Direct - WW | 0.00% | 100.00% | - | 5,000 | - | - |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | |
| 646 | 6360 | Lift Station Rehabilitation | 112,639 | (112,639) | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 647 | 6400 | Machinery and Equipment | 20,000 | (20,000) | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 648 | 6440 | Vehicle Purchase | 162,997 | (162,997) | - | 400,000 | (400,000) | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 649 | 6450 | Radio Equipment | - | - | - | 2,000 | (2,000) | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 650 | 6470 | Computer Equipment | - | - | - | - | - | - | Direct - WW | 0.00% | 100.00% | - | - | - | - |
| 651 | Total Utilities - Wastewater Collection Maintenance | | \$ 3,949,836 | \$ (315,636) | \$ 3,634,200 | \$ 4,630,244 | \$ (477,000) | \$ 4,153,244 | | | | \$ - | \$ 3,634,200 | \$ - | \$ 4,153,244 |
| Utilities - Water and Wastewater Quality Control | | | | | | | | | | | | | | | |
| 410-55-563-533 | | | | | | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | | | | | | |
| 652 | 1200 | Employee Salaries | \$ 418,100 | \$ - | \$ 418,100 | \$ 547,800 | \$ - | \$ 547,800 | EqualWS | 50.00% | 50.00% | \$ 209,050 | \$ 209,050 | \$ 273,900 | \$ 273,900 |
| 653 | 1205 | Lump Sum Payout - Accrued Time | 9,800 | - | 9,800 | 6,000 | - | 6,000 | EqualWS | 50.00% | 50.00% | 4,900 | 4,900 | 3,000 | 3,000 |
| 654 | 1210 | Non-Pensionable Earnings | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 655 | 1220 | Longevity Pay | 1,300 | - | 1,300 | 1,300 | - | 1,300 | EqualWS | 50.00% | 50.00% | 650 | 650 | 650 | 650 |
| 656 | 1400 | Overtime - General | 15,400 | - | 15,400 | 15,400 | - | 15,400 | EqualWS | 50.00% | 50.00% | 7,700 | 7,700 | 7,700 | 7,700 |
| 657 | 1410 | Overtime - Holiday | 6,200 | - | 6,200 | 6,200 | - | 6,200 | EqualWS | 50.00% | 50.00% | 3,100 | 3,100 | 3,100 | 3,100 |
| 658 | 1412 | Overtime - Emergency | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 659 | 2100 | FICA and MICA | 32,800 | - | 32,800 | 42,500 | - | 42,500 | EqualWS | 50.00% | 50.00% | 16,400 | 16,400 | 21,250 | 21,250 |
| 660 | 2210 | Pension - General | 74,900 | - | 74,900 | 104,100 | - | 104,100 | EqualWS | 50.00% | 50.00% | 37,450 | 37,450 | 52,050 | 52,050 |
| 661 | 2235 | Pension - Senior Management | 14,000 | - | 14,000 | 16,700 | - | 16,700 | EqualWS | 50.00% | 50.00% | 7,000 | 7,000 | 8,350 | 8,350 |
| 662 | 2265 | Pension - 457 | 3,900 | - | 3,900 | 4,300 | - | 4,300 | EqualWS | 50.00% | 50.00% | 1,950 | 1,950 | 2,150 | 2,150 |
| 663 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | - | 6,200 | - | - | - | EqualWS | 50.00% | 50.00% | 3,100 | 3,100 | - | - |
| 664 | 2304 | Health Insurance - PPO | 33,100 | - | 33,100 | 42,600 | - | 42,600 | EqualWS | 50.00% | 50.00% | 16,550 | 16,550 | 21,300 | 21,300 |
| 665 | 2305 | Health Insurance - HMO | 53,700 | - | 53,700 | 158,400 | - | 158,400 | EqualWS | 50.00% | 50.00% | 26,850 | 26,850 | 79,200 | 79,200 |
| 666 | 2306 | Dental Insurance - PPO | 2,200 | - | 2,200 | 2,300 | - | 2,300 | EqualWS | 50.00% | 50.00% | 1,100 | 1,100 | 1,150 | 1,150 |
| 667 | 2307 | Dental Insurance - HMO | 500 | - | 500 | 1,400 | - | 1,400 | EqualWS | 50.00% | 50.00% | 250 | 250 | 700 | 700 |
| 668 | 2309 | Basic Life Insurance | 900 | - | 900 | 1,200 | - | 1,200 | EqualWS | 50.00% | 50.00% | 450 | 450 | 600 | 600 |
| 669 | 2311 | Long-Term Disability Insurance | 600 | - | 600 | 800 | - | 800 | EqualWS | 50.00% | 50.00% | 300 | 300 | 400 | 400 |
| 670 | 2400 | Workers' Compensation | 19,300 | - | 19,300 | 20,400 | - | 20,400 | EqualWS | 50.00% | 50.00% | 9,650 | 9,650 | 10,200 | 10,200 |
| 671 | 2600 | OPEB | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 672 | AddPers | Additional Personnel | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| Operating Expenses: | | | | | | | | | | | | | | | |
| 673 | 3400 | Contractual Services | 15,400 | - | 15,400 | 35,300 | - | 35,300 | EqualWS | 50.00% | 50.00% | 7,700 | 7,700 | 17,650 | 17,650 |
| 674 | 3402 | Contracted Lab Testing | 100,000 | - | 100,000 | 100,000 | - | 100,000 | EqualWS | 50.00% | 50.00% | 50,000 | 50,000 | 50,000 | 50,000 |
| 675 | 3425 | Software License and Maintenance | 42,500 | - | 42,500 | 42,500 | - | 42,500 | EqualWS | 50.00% | 50.00% | 21,250 | 21,250 | 21,250 | 21,250 |
| 676 | 4001 | Travel and Training | 2,300 | - | 2,300 | 6,000 | - | 6,000 | EqualWS | 50.00% | 50.00% | 1,150 | 1,150 | 3,000 | 3,000 |
| 677 | 4100 | Communication Services | 1,400 | - | 1,400 | 1,400 | - | 1,400 | EqualWS | 50.00% | 50.00% | 700 | 700 | 700 | 700 |
| 678 | 4200 | Postage | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - |
| 679 | 4400 | Leased Equipment | 25,000 | - | 25,000 | 15,000 | - | 15,000 | EqualWS | 50.00% | 50.00% | 12,500 | 12,500 | 7,500 | 7,500 |
| 680 | 4550 | Health Insurance Internal Service Charge | - | - | - | 33,400 | - | 33,400 | EqualWS | 50.00% | 50.00% | - | - | 16,700 | 16,700 |
| 681 | 4610 | Fleet Internal Services Charge | 8,700 | - | 8,700 | 15,100 | - | 15,100 | EqualWS | 50.00% | 50.00% | 4,350 | 4,350 | 7,550 | 7,550 |
| 682 | 4613 | Vehicle Detail | 500 | - | 500 | 500 | - | 500 | EqualWS | 50.00% | 50.00% | 250 | 250 | 250 | 250 |
| 683 | 4700 | Printing and Binding Services | 1,000 | - | 1,000 | 1,500 | - | 1,500 | EqualWS | 50.00% | 50.00% | 500 | 500 | 750 | 750 |
| 684 | 4920 | Licenses and Permit Fees | 5,000 | - | 5,000 | 10,500 | - | 10,500 | EqualWS | 50.00% | 50.00% | 2,500 | 2,500 | 5,250 | 5,250 |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| | | | | | | | | | | | Percent Allocation | | Fiscal Year 2019 | | Fiscal Year 2020 | |
|------------------------------|--|---|---------------|----------------|------------------|---------------|----------------|------------------|----------|-------------|--------------------|-------------------|------------------|-------------------|------------------|--|
| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | | | Allocation Amount | | Allocation Amount | | |
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total | |
| 685 | 4997 | Other Operating Expenses | 1,500 | - | 1,500 | 10,000 | - | 10,000 | EqualWS | 50.00% | 50.00% | 750 | 750 | 5,000 | 5,000 | |
| 686 | 4998 | Contingency | 10,500 | (10,500) | - | 5,000 | (5,000) | - | EqualWS | 50.00% | 50.00% | - | - | - | - | |
| 687 | 5100 | Office Supplies | 1,500 | - | 1,500 | 2,000 | - | 2,000 | EqualWS | 50.00% | 50.00% | 750 | 750 | 1,000 | 1,000 | |
| 688 | 5120 | Computer Operating Supplies | 1,300 | - | 1,300 | 1,300 | - | 1,300 | EqualWS | 50.00% | 50.00% | 650 | 650 | 650 | 650 | |
| 689 | 5220 | Vehicle Fuel - On-Site | 2,600 | - | 2,600 | 2,700 | - | 2,700 | EqualWS | 50.00% | 50.00% | 1,300 | 1,300 | 1,350 | 1,350 | |
| 690 | 5240 | Uniforms Cost | 3,600 | - | 3,600 | 3,600 | - | 3,600 | EqualWS | 50.00% | 50.00% | 1,800 | 1,800 | 1,800 | 1,800 | |
| 691 | 5242 | Protective Clothing | 4,600 | - | 4,600 | 4,600 | - | 4,600 | EqualWS | 50.00% | 50.00% | 2,300 | 2,300 | 2,300 | 2,300 | |
| 692 | 5246 | Safety Supplies | 1,000 | - | 1,000 | 1,400 | - | 1,400 | EqualWS | 50.00% | 50.00% | 500 | 500 | 700 | 700 | |
| 693 | 5250 | Noncapital Furniture (Item < \$5,000) | 2,000 | - | 2,000 | 2,000 | - | 2,000 | EqualWS | 50.00% | 50.00% | 1,000 | 1,000 | 1,000 | 1,000 | |
| 694 | 5251 | Noncapital Equipment (Item < \$5,000) | 5,000 | - | 5,000 | 5,000 | - | 5,000 | EqualWS | 50.00% | 50.00% | 2,500 | 2,500 | 2,500 | 2,500 | |
| 695 | 5285 | Laboratory Supplies | 105,400 | - | 105,400 | 100,000 | - | 100,000 | EqualWS | 50.00% | 50.00% | 52,700 | 52,700 | 50,000 | 50,000 | |
| 696 | 5410 | Subscriptions and Memberships | 1,400 | - | 1,400 | 1,500 | - | 1,500 | EqualWS | 50.00% | 50.00% | 700 | 700 | 750 | 750 | |
| 697 | 5500 | Training - General | 2,500 | - | 2,500 | 7,500 | - | 7,500 | EqualWS | 50.00% | 50.00% | 1,250 | 1,250 | 3,750 | 3,750 | |
| 698 | 5510 | Tuition Reimbursement | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - | |
| Departmental Capital Outlay: | | | | | | | | | | | | | | | | |
| 699 | 6400 | Machinery and Equipment | 50,717 | (50,717) | - | 15,000 | (15,000) | - | EqualWS | 50.00% | 50.00% | - | - | - | - | |
| 700 | 6440 | Vehicle Purchase | - | - | - | - | - | - | EqualWS | 50.00% | 50.00% | - | - | - | - | |
| 701 | Total Utilities - Water and Wastewater Quality Control | | \$ 1,088,317 | \$ (61,217) | \$ 1,027,100 | \$ 1,394,200 | \$ (20,000) | \$ 1,374,200 | | | | \$ 513,550 | \$ 513,550 | \$ 687,100 | \$ 687,100 | |
| 702 | TOTAL DEPARTMENT EXPENSES | | \$ 27,435,450 | \$ (1,093,964) | \$ 26,341,185 | \$ 32,005,430 | \$ (1,210,729) | \$ 30,794,701 | | | | \$ 13,402,846 | \$ 12,938,339 | \$ 15,715,316 | \$ 15,079,385 | |
| NON-DEPARTMENTAL | | | | | | | | | | | | | | | | |
| Non-Departmental | | | | | | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | | | | | | |
| 703 | 1200 | Employee Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Expenses | 50.88% | 49.12% | \$ - | \$ - | \$ - | \$ - | |
| 704 | 1600 | Compensated Absences | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 705 | 2100 | FICA and MICA | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 706 | 2318 | NonRep Retiree Health and Dental | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 707 | 2321 | GAME Retiree Stipend | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 708 | 2322 | Non-Rep Retiree Stipend | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| Operating Expenses | | | | | | | | | | | | | | | | |
| 709 | 3111 | Professional Services - Revenue Enhancement | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 710 | 3121 | Legal | 25,000 | - | 25,000 | 25,000 | - | 25,000 | Expenses | 50.88% | 49.12% | 12,720 | 12,280 | 12,720 | 12,280 | |
| 711 | 3190 | Professional Services - Other | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 712 | 4201 | Postage-Revenue Enhancement | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 713 | 4440 | Leased Copiers | 66,500 | - | 66,500 | - | - | - | Expenses | 50.88% | 49.12% | 33,836 | 32,664 | - | - | |
| 714 | 4901 | Credit Card Services Fees | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 715 | 4905 | Bank Service Charge | 60,000 | - | 60,000 | 48,800 | - | 48,800 | Expenses | 50.88% | 49.12% | 30,529 | 29,471 | 24,830 | 23,970 | |
| 716 | 4915 | Payment in Lieu of Taxes | 2,255,000 | - | 2,255,000 | 2,331,800 | - | 2,331,800 | Expenses | 50.88% | 49.12% | 1,147,383 | 1,107,617 | 1,186,460 | 1,145,340 | |
| 717 | 4930 | Record Storage Charges | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 718 | 4988 | Post Employment Accountability | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 719 | 4989 | MIS Internal Service Charge | 814,900 | - | 814,900 | 966,900 | - | 966,900 | Expenses | 50.88% | 49.12% | 414,635 | 400,265 | 491,975 | 474,925 | |
| 720 | 4996 | Admin Charge from General Fund | 3,949,201 | - | 3,949,201 | 3,740,000 | - | 3,740,000 | Expenses | 50.88% | 49.12% | 2,009,421 | 1,939,780 | 1,902,976 | 1,837,024 | |
| Capital Outlay | | | | | | | | | | | | | | | | |
| 721 | 6406 | Furniture, Fixtures and Equipment - Revenue Enhanceme | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| 722 | 6499 | Capital Outlay Reserve | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| Depreciation | | | | | | | | | | | | | | | | |
| 723 | 5915 | Depreciation | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - | |
| Other Uses | | | | | | | | | | | | | | | | |

Table 1-6

**City of Miramar, Florida
Water and Wastewater Rate Study**

Utility Budget and Allocation of Operating Expenses to Individual Systems

| Line No. | Expense Code | Description | Amended 2019 | Adjustments | As Adjusted 2019 | Budgeted 2020 | Adjustments | As Adjusted 2020 | Basis | Percent Allocation | | Fiscal Year 2019 Allocation Amount | | Fiscal Year 2020 Allocation Amount | |
|----------|--|--|----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|------------|--------------------|------------------|------------------------------------|----------------------|------------------------------------|----------------------|
| | | | | | | | | | | Water Total | Wastewater Total | Water Total | Wastewater Total | Water Total | Wastewater Total |
| 724 | 9906 | Renewal and Replacement Reserve | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| | | Transfers-581 | | | | | | | | | | | | | |
| 725 | 691395 | Transfer out to Capital Projects | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 726 | 691412 | Transfer out to Debt Service Revenue Bond Fund | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 727 | 691413 | Transfer to Utility Construction Revenue Bond | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 728 | 691414 | Transfer out to CIAC Fund | 530,400 | (530,400) | - | 530,500 | (530,500) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 729 | 691415 | Transfer out to Stormwater | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 730 | 691504 | Transfer out to IT Fund | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| | | Debt Service | | | | | | | | | | | | | |
| 731 | 7127 | Principal - 2004 CIP Refinance | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 732 | 7128 | Principal - SunTrust 2015 Utility System Bond | 480,000 | (480,000) | - | 515,000 | (515,000) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 733 | 7135 | Principal - SunTrust 2007 Utility System Bond | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 734 | 7138 | Principal - Series 2017 Utility System Revenue Bonds | 950,000 | (950,000) | - | 1,030,000 | (1,030,000) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 735 | 7180 | Principal - SunTrust Lease | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 736 | 7227 | Interest - 2004 CIP Refinance | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 737 | 7228 | Interest - 2015 Utility System Bond | 256,900 | (256,900) | - | 243,800 | (243,800) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 738 | 7235 | Interest-SunTrust 2007 Util System Bond | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 739 | 7238 | Interest - Series 2017 Utility System Revenue Bonds | 1,587,300 | (1,587,300) | - | 1,542,500 | (1,542,500) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 740 | 7240 | Interest - SRF Loans | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 741 | 7280 | Interest SunTrust Lease | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 742 | 7290 | Interest-Customer Deposits | 1,000 | (1,000) | - | 12,000 | (12,000) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 743 | 7320 | Cost of Issuance | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 744 | 7322 | Administrative Costs - 2004 CIP Refinance | 1,000 | (1,000) | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 745 | 7324 | Bond Discount Amortization | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 746 | 7999 | Debt Svcs Clearing | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| | | Other Uses | | | | | | | | | | | | | |
| 747 | 6900 | Capital Asset Clearing Account | - | - | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 748 | 6095 | Economic Development Initiative - Internal Transfer | 2,000,000 | (2,000,000) | - | - | - | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 749 | 9990 | Appropriated Fund Balance | 2,980,447 | (2,980,447) | - | 386,680 | (386,680) | - | Expenses | 50.88% | 49.12% | - | - | - | - |
| 750 | TOTAL NON-DEPARTMENTAL | | <u>\$ 15,957,648</u> | <u>\$ (8,787,047)</u> | <u>\$ 7,170,601</u> | <u>\$ 11,372,980</u> | <u>\$ (4,260,480)</u> | <u>\$ 7,112,500</u> | | | | <u>\$ 3,648,525</u> | <u>\$ 3,522,076</u> | <u>\$ 3,618,962</u> | <u>\$ 3,493,538</u> |
| 751 | Adjustment | | - | - | - | - | - | - | Calculated | N/A | N/A | - | - | - | - |
| 752 | TOTAL OPERATING EXPENSES FOR UTILITY FUND | | <u>\$ 43,393,098</u> | <u>\$ (9,881,011)</u> | <u>\$ 33,511,786</u> | <u>\$ 43,378,410</u> | <u>\$ (5,471,209)</u> | <u>\$ 37,907,201</u> | | | | <u>\$ 17,051,371</u> | <u>\$ 16,460,415</u> | <u>\$ 19,334,278</u> | <u>\$ 18,572,924</u> |
| 753 | TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES | | <u>\$ 33,557,801</u> | <u>\$ (45,715)</u> | <u>\$ 33,511,786</u> | <u>\$ 38,003,930</u> | <u>\$ (96,729)</u> | <u>\$ 37,907,201</u> | | | | <u>\$ 17,051,371</u> | <u>\$ 16,460,415</u> | <u>\$ 19,334,278</u> | <u>\$ 18,572,924</u> |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---|--------------|----------------------------------|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| <u>OPERATING EXPENSES:</u> | | | | | | | | | |
| FINANCE | | | | | | | | | |
| Financial Services - Utility Billing | | | | | | | | | |
| 410-10-110-513 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 1 | 1200 | Employee Salaries | \$ 258,072 | Labor | \$ 287,627 | \$ 299,420 | \$ 309,301 | \$ 319,508 | \$ 330,052 |
| 2 | 1205 | Lump Sum Payout - Accrued Time | 8,681 | Labor | 11,892 | 12,380 | 12,789 | 13,211 | 13,647 |
| 3 | 1220 | Longevity Pay | 703 | Labor | 753 | 784 | 809 | 836 | 864 |
| 4 | 1400 | Overtime - General | 2,509 | Labor | 12,545 | 13,059 | 13,490 | 13,935 | 14,395 |
| 5 | 1410 | Overtime - Holiday | 502 | Labor | 1,305 | 1,358 | 1,403 | 1,449 | 1,497 |
| 6 | 1412 | Overtime - Emergency | - | Labor | 100 | 104 | 108 | 111 | 115 |
| 7 | 2100 | FICA and MICA | 20,774 | Labor | 23,283 | 24,238 | 25,038 | 25,864 | 26,717 |
| 8 | 2210 | Pension - General | 35,125 | Labor | 43,556 | 45,341 | 46,838 | 48,383 | 49,980 |
| 9 | 2235 | Pension - Senior Management | 11,742 | Labor | 20,975 | 21,835 | 22,555 | 23,300 | 24,069 |
| 10 | 2265 | Pension - 457 | 2,810 | Labor | 2,961 | 3,082 | 3,184 | 3,289 | 3,397 |
| 11 | 2300 | Payment-in-Lieu-of-Insurance | 3,111 | MedIns | 3,111 | 3,267 | 3,430 | 3,602 | 3,782 |
| 12 | 2304 | Health Insurance - PPO | 7,276 | MedIns | - | - | - | - | - |
| 13 | 2305 | Health Insurance - HMO | 39,491 | MedIns | 59,713 | 62,699 | 65,834 | 69,126 | 72,582 |
| 14 | 2306 | Dental Insurance - PPO | 1,355 | MedIns | 1,405 | 1,475 | 1,549 | 1,626 | 1,708 |
| 15 | 2307 | Dental Insurance - HMO | 552 | MedIns | 652 | 685 | 719 | 755 | 793 |
| 16 | 2309 | Basic Life Insurance | 552 | GenIns | 602 | 632 | 664 | 697 | 732 |
| 17 | 2311 | Long-Term Disability Insurance | 351 | GenIns | 401 | 422 | 443 | 465 | 488 |
| 18 | 2312 | HDHP Aetna | - | GenIns | 15,706 | 16,491 | 17,316 | 18,182 | 19,091 |
| 19 | 2313 | HSA Payflex | - | GenIns | 2,710 | 2,845 | 2,987 | 3,137 | 3,294 |
| 20 | 2400 | Workers' Compensation | 13,398 | Labor | 13,950 | 14,522 | 15,001 | 15,496 | 16,007 |
| Operating Expenses: | | | | | | | | | |
| 21 | 3190 | Professional Services - Other | 52,136 | Labor | 50,179 | 52,237 | 53,960 | 55,741 | 57,581 |
| 22 | 3200 | Professional Services - Auditors | 20,072 | Labor | 20,072 | 20,895 | 21,584 | 22,296 | 23,032 |
| 23 | 3425 | Software License and Maintenance | 2,007 | Repair | 2,007 | 2,087 | 2,171 | 2,258 | 2,348 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|--|----------------------------------|----------------------|---------------|------------|------------|--------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 24 | 3470 | Temporary Help | 11,541 | Labor | 15,054 | 15,671 | 16,188 | 16,722 | 17,274 |
| 25 | 4001 | Travel and Training | 4,014 | Inflation | 4,014 | 4,119 | 4,222 | 4,327 | 4,431 |
| 26 | 4200 | Postage | 110,394 | WatCustInfl | 115,914 | 119,611 | 123,473 | 127,629 | 131,607 |
| 27 | 4301 | Electricity Service | 2,358 | Electric | 2,358 | 2,453 | 2,551 | 2,653 | 2,759 |
| 28 | 4500 | Risk Internal Service Charge | 8,681 | GenIns | 6,272 | 6,586 | 6,915 | 7,261 | 7,624 |
| 29 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 13,097 | 13,752 | 14,439 | 15,161 | 15,919 |
| 30 | 4650 | Repairs and Maintenance - Office Equipment | 251 | Repair | 251 | 261 | 271 | 282 | 294 |
| 31 | 4700 | Printing and Binding Services | 502 | Inflation | 1,254 | 1,287 | 1,319 | 1,352 | 1,385 |
| 32 | 4901 | Credit Card Services Fees | 195,699 | WatRev | 150,538 | 158,905 | 164,710 | 170,900 | 3 |
| 33 | 4931 | Recording Fees | 753 | Inflation | 753 | 772 | 792 | 811 | 831 |
| 34 | 5100 | Office Supplies | 2,158 | Inflation | 2,208 | 2,265 | 2,322 | 2,380 | 2,437 |
| 35 | 5120 | Computer Operating Supplies | 1,806 | Inflation | 3,763 | 3,861 | 3,958 | 4,057 | 4,154 |
| 36 | 5240 | Uniforms Cost | 301 | Inflation | 301 | 309 | 317 | 325 | 332 |
| 37 | 5250 | Noncapital Furniture (Item < \$5,000) | - | Inflation | 1,606 | 1,647 | 1,689 | 1,731 | 1,772 |
| 38 | 5290 | Other Operating Supplies | 401 | Inflation | 1,004 | 1,030 | 1,055 | 1,082 | 1,108 |
| 39 | 5410 | Subscriptions and Memberships | - | Inflation | 75 | 77 | 79 | 81 | 83 |
| 40 | 5510 | Tuition Reimbursement | - | Inflation | 2,007 | 2,059 | 2,111 | 2,164 | 2,216 |
| 41 | 5900 | Contingency | - | Calculated | - | 9,345 | 9,676 | 10,022 | 8,604 |
| 42 | Total Financial Services - Utility Billing | | \$ 820,079 | | \$ 895,975 | \$ 943,869 | \$ 977,260 | \$ 1,012,207 | \$ 869,003 |

SUPPORT SERVICES

Support Services

410-55-564-539

Personnel Services:

| | | | | | | | | | |
|----|------|--------------------------------|------------|-------|------------|------------|------------|------------|------------|
| 43 | 1200 | Employee Salaries | \$ 353,526 | Labor | \$ 295,114 | \$ 307,214 | \$ 317,352 | \$ 327,824 | \$ 338,642 |
| 44 | 1205 | Lump Sum Payout - Accrued Time | 33,175 | Labor | 13,026 | 13,560 | 14,007 | 14,469 | 14,947 |
| 45 | 1215 | Communication Stipend | 1,018 | Labor | 661 | 689 | 711 | 735 | 759 |
| 46 | 1220 | Longevity Pay | 967 | Labor | 560 | 583 | 602 | 622 | 642 |
| 47 | 1400 | Overtime - General | 509 | Labor | - | - | - | - | - |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|---------------------|--|----------------------------------|----------------------|---------------|--------|--------|--------|--------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 48 | 2100 | FICA and MICA | 29,359 | Labor | 23,406 | 24,365 | 25,169 | 26,000 | 26,858 |
| 49 | 2210 | Pension - General | 6,004 | Labor | 6,666 | 6,939 | 7,168 | 7,404 | 7,649 |
| 50 | 2235 | Pension - Senior Management | 57,547 | Labor | 54,036 | 56,252 | 58,108 | 60,026 | 62,007 |
| 51 | 2265 | Pension - 457 | 12,924 | Labor | 7,734 | 8,051 | 8,317 | 8,591 | 8,875 |
| 52 | 2300 | Payment-in-Lieu-of-Insurance | 3,155 | MedIns | 3,155 | 3,312 | 3,478 | 3,652 | 3,835 |
| 53 | 2304 | Health Insurance - PPO | - | MedIns | 17,096 | 17,951 | 18,849 | 19,791 | 20,781 |
| 54 | 2305 | Health Insurance - HMO | 34,142 | MedIns | 20,862 | 21,905 | 23,000 | 24,150 | 25,357 |
| 55 | 2306 | Dental Insurance - PPO | 916 | MedIns | 661 | 695 | 729 | 766 | 804 |
| 56 | 2307 | Dental Insurance - HMO | 560 | MedIns | 611 | 641 | 673 | 707 | 742 |
| 57 | 2309 | Basic Life Insurance | 763 | GenIns | 661 | 695 | 729 | 766 | 804 |
| 58 | 2311 | Long-Term Disability Insurance | 509 | GenIns | 407 | 427 | 449 | 471 | 495 |
| 59 | 2312 | HDHP Aetna | - | GenIns | 8,039 | 8,441 | 8,863 | 9,307 | 9,772 |
| 60 | 2313 | HSA Payflex | - | GenIns | 1,374 | 1,442 | 1,515 | 1,590 | 1,670 |
| 61 | 2400 | Workers' Compensation | 9,464 | Labor | 10,024 | 10,435 | 10,779 | 11,135 | 11,502 |
| | AddPers | Additional Personnel | - | Calculated | - | - | - | - | - |
| | Operating Expenses: | | | | | | | | |
| 62 | 3110 | Professional Services - Engineering | - | Labor | 1,526 | 1,589 | 1,641 | 1,696 | 1,752 |
| 63 | 3400 | Contractual Services | 3,256 | Labor | 1,272 | 1,324 | 1,368 | 1,413 | 1,460 |
| 64 | 3425 | Software License and Maintenance | 1,883 | Labor | 1,018 | 1,059 | 1,094 | 1,130 | 1,168 |
| 65 | 4001 | Travel and Training | 1,883 | Inflation | 3,358 | 3,446 | 3,532 | 3,620 | 3,707 |
| 66 | 4100 | Communication Services | 1,323 | Inflation | 560 | 574 | 589 | 603 | 618 |
| 67 | 4200 | Postage | 1,018 | Inflation | 458 | 470 | 482 | 494 | 505 |
| 68 | 4301 | Electricity Service | 5,902 | Electric | 5,902 | 6,138 | 6,384 | 6,639 | 6,905 |
| 69 | 4440 | Leased Copiers | - | Inflation | 7,429 | 7,622 | 7,812 | 8,008 | 8,200 |
| 70 | 4500 | Risk Internal Service Charge | 10,940 | GenIns | - | - | - | - | - |
| 71 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 7,938 | 8,334 | 8,751 | 9,189 | 9,648 |
| 72 | 4610 | Fleet Internal Services Charge | 4,427 | Repair | 7,683 | 7,990 | 8,310 | 8,642 | 8,988 |
| 73 | 4650 | Repairs and Maintenance - Office Equipment | - | Repair | 763 | 794 | 826 | 859 | 893 |
| 74 | 4700 | Printing and Binding Services | 611 | Inflation | 407 | 418 | 428 | 439 | 449 |
| 75 | 4916 | Administrative Expense | 254 | Inflation | 153 | 157 | 161 | 165 | 168 |
| 76 | 4920 | Licenses and Permit Fees | - | Inflation | 2,035 | 2,088 | 2,140 | 2,194 | 2,247 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|----------------------|------------------------|---------------------------------------|----------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 77 | 4998 | Contingency | - | Calculated | - | 5,305 | 5,491 | 5,684 | 5,883 |
| 78 | 5100 | Office Supplies | 814 | Inflation | 661 | 679 | 696 | 713 | 730 |
| 79 | 5220 | Vehicle Fuel - On-Site | 1,374 | Gas | 1,425 | 1,496 | 1,571 | 1,649 | 1,732 |
| 80 | 5240 | Uniforms Cost | 305 | Inflation | 458 | 470 | 482 | 494 | 505 |
| 81 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,272 | Inflation | 1,272 | 1,305 | 1,338 | 1,371 | 1,404 |
| 82 | 5290 | Other Operating Supplies | 254 | Inflation | 712 | 731 | 749 | 768 | 786 |
| 83 | 5410 | Subscriptions and Memberships | 254 | Inflation | 712 | 731 | 749 | 768 | 786 |
| 84 | 5500 | Training - General | 763 | Inflation | 1,577 | 1,618 | 1,659 | 1,700 | 1,741 |
| 85 | 5510 | Tuition Reimbursement | - | Inflation | - | - | - | - | - |
| 86 | Total Support Services | | <u>\$ 581,069</u> | | <u>\$ 511,412</u> | <u>\$ 537,934</u> | <u>\$ 556,750</u> | <u>\$ 576,242</u> | <u>\$ 596,415</u> |
| Engineering Services | | | | | | | | | |
| 410-55-565-539 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 87 | 1200 | Employee Salaries | \$ 337,233 | Labor | \$ 613,609 | \$ 638,767 | \$ 659,846 | \$ 681,621 | \$ 704,115 |
| 88 | 1205 | Lump Sum Payout - Accrued Time | 20,890 | Labor | 31,419 | 32,707 | 33,787 | 34,902 | 36,053 |
| 89 | 1215 | Communication Stipend | 1,472 | Labor | 2,604 | 2,711 | 2,800 | 2,893 | 2,988 |
| 90 | 1220 | Longevity Pay | 3,057 | Labor | 4,755 | 4,950 | 5,114 | 5,282 | 5,457 |
| 91 | 1400 | Overtime - General | 566 | Labor | 7,303 | 7,602 | 7,853 | 8,112 | 8,380 |
| 92 | 1410 | Overtime - Holiday | 1,132 | Labor | 453 | 471 | 487 | 503 | 520 |
| 93 | 2100 | FICA and MICA | 26,381 | Labor | 48,799 | 50,800 | 52,476 | 54,208 | 55,997 |
| 94 | 2210 | Pension - General | 19,304 | Labor | 49,761 | 51,801 | 53,511 | 55,277 | 57,101 |
| 95 | 2235 | Pension - Senior Management | 10,473 | Labor | 32,099 | 33,415 | 34,517 | 35,656 | 36,833 |
| 96 | 2260 | Pension - 401 | 6,114 | Labor | - | - | - | - | - |
| 97 | 2265 | Pension - 457 | 12,171 | Labor | 15,511 | 16,147 | 16,680 | 17,231 | 17,799 |
| 98 | 2300 | Payment-in-Lieu-of-Insurance | 7,076 | MedIns | 10,586 | 11,116 | 11,671 | 12,255 | 12,868 |
| 99 | 2304 | Health Insurance - PPO | 26,777 | MedIns | 28,589 | 30,018 | 31,519 | 33,095 | 34,750 |
| 100 | 2305 | Health Insurance - HMO | 20,720 | MedIns | 75,350 | 79,117 | 83,073 | 87,226 | 91,588 |
| 101 | 2306 | Dental Insurance - PPO | 1,642 | MedIns | 2,887 | 3,032 | 3,183 | 3,342 | 3,509 |
| 102 | 2307 | Dental Insurance - HMO | 283 | MedIns | 283 | 297 | 312 | 328 | 344 |
| 103 | 2309 | Basic Life Insurance | 736 | GenIns | 1,359 | 1,427 | 1,498 | 1,573 | 1,651 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---------------------|----------------------------|--|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 104 | 2311 | Long-Term Disability Insurance | 453 | GenIns | 849 | 892 | 936 | 983 | 1,032 |
| 105 | 2400 | Workers' Compensation | 15,002 | Labor | 15,851 | 16,501 | 17,046 | 17,608 | 18,189 |
| Operating Expenses: | | | | | | | | | |
| 106 | 3110 | Professional Services - Engineering | 28,306 | Labor | 22,644 | 23,573 | 24,351 | 25,154 | 25,984 |
| 107 | 3400 | Contractual Services | - | Labor | 1,642 | 1,709 | 1,765 | 1,824 | 1,884 |
| 108 | 3425 | Software License and Maintenance | 1,415 | Inflation | 34,442 | 35,338 | 36,221 | 37,127 | 38,018 |
| 109 | 4001 | Travel and Training | - | Inflation | 1,302 | 1,336 | 1,369 | 1,404 | 1,437 |
| 110 | 4100 | Communication Services | 283 | Inflation | - | - | - | - | - |
| 111 | 4200 | Postage | - | Inflation | 623 | 639 | 655 | 671 | 687 |
| 112 | 4500 | Risk Internal Service Charge | 17,380 | GenIns | 11,775 | 12,364 | 12,982 | 13,631 | 14,313 |
| 113 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 17,493 | 18,368 | 19,286 | 20,250 | 21,263 |
| 114 | 4610 | Fleet Internal Services Charge | 3,906 | Repair | 6,284 | 6,535 | 6,797 | 7,068 | 7,351 |
| 115 | 4650 | Repairs and Maintenance - Office Equipment | 283 | Repair | 6,284 | 6,535 | 6,797 | 7,068 | 7,351 |
| 116 | 4700 | Printing and Binding Services | 170 | Inflation | 962 | 987 | 1,012 | 1,037 | 1,062 |
| 117 | 4920 | Licenses and Permit Fees | - | Inflation | 226 | 232 | 238 | 244 | 250 |
| 118 | 4998 | Contingency | - | Calculated | - | 11,058 | 11,447 | 11,849 | 12,266 |
| 119 | 5100 | Office Supplies | 226 | Inflation | 906 | 929 | 953 | 976 | 1,000 |
| 120 | 5120 | Computer Operating Supplies | - | Inflation | 566 | 581 | 595 | 610 | 625 |
| 121 | 5220 | Vehicle Fuel - On-Site | 1,812 | Gas | 1,868 | 1,962 | 2,060 | 2,163 | 2,271 |
| 122 | 5240 | Uniforms Cost | 849 | Inflation | 906 | 929 | 953 | 976 | 1,000 |
| 123 | 5250 | Noncapital Furniture (Item < \$5,000) | - | Inflation | 6,793 | 6,970 | 7,144 | 7,323 | 7,499 |
| 124 | 5290 | Other Operating Supplies | - | Inflation | 198 | 203 | 208 | 214 | 219 |
| 125 | 5410 | Subscriptions and Memberships | - | Inflation | 1,755 | 1,801 | 1,846 | 1,892 | 1,937 |
| 126 | 5500 | Training - General | 283 | Inflation | 3,199 | 3,282 | 3,364 | 3,448 | 3,531 |
| 127 | Total Engineering Services | | \$566,395 | | \$ 1,061,936 | \$ 1,117,102 | \$ 1,156,351 | \$ 1,197,026 | \$ 1,239,121 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------------------------|--------------|-------------------------------------|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| UTILITIES | | | | | | | | | |
| Utilities - Administration | | | | | | | | | |
| 410-55-100-536 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 128 | 1200 | Employee Salaries | \$ 615,139 | Labor | \$ 606,644 | \$ 631,516 | \$ 652,356 | \$ 673,884 | \$ 696,122 |
| 129 | 1205 | Lump Sum Payout - Accrued Time | 33,722 | Labor | 25,691 | 26,744 | 27,627 | 28,538 | 29,480 |
| 130 | 1215 | Communication Stipend | 1,339 | Labor | 360 | 375 | 388 | 400 | 414 |
| 131 | 1220 | Longevity Pay | 2,729 | Labor | 2,935 | 3,055 | 3,156 | 3,260 | 3,367 |
| 132 | 1400 | Overtime - General | 10,297 | Labor | 18,020 | 18,758 | 19,377 | 20,017 | 20,677 |
| 133 | 1410 | Overtime - Holiday | 5,148 | Labor | 5,148 | 5,360 | 5,536 | 5,719 | 5,908 |
| 134 | 1412 | Overtime - Emergency | - | Labor | 257 | 268 | 277 | 286 | 295 |
| 135 | 2100 | FICA and MICA | 48,241 | Labor | 47,675 | 49,629 | 51,267 | 52,959 | 54,707 |
| 136 | 2210 | Pension - General | 37,532 | Labor | 42,475 | 44,216 | 45,675 | 47,183 | 48,740 |
| 137 | 2235 | Pension - Senior Management | 85,825 | Labor | 68,732 | 71,550 | 73,911 | 76,350 | 78,870 |
| 138 | 2260 | Pension - 401 | 3,707 | Labor | 4,067 | 4,234 | 4,374 | 4,518 | 4,667 |
| 139 | 2265 | Pension - 457 | 27,081 | Labor | 14,725 | 15,328 | 15,834 | 16,357 | 16,896 |
| 140 | 2300 | Payment-in-Lieu-of-Insurance | 16,063 | MedIns | 12,820 | 13,461 | 14,134 | 14,840 | 15,582 |
| 141 | 2304 | Health Insurance - PPO | 14,982 | MedIns | 17,196 | 18,056 | 18,958 | 19,906 | 20,902 |
| 142 | 2305 | Health Insurance - HMO | 45,409 | MedIns | 52,514 | 55,140 | 57,897 | 60,792 | 63,832 |
| 143 | 2306 | Dental Insurance - PPO | 3,141 | MedIns | 2,162 | 2,270 | 2,384 | 2,503 | 2,628 |
| 144 | 2307 | Dental Insurance - HMO | 257 | MedIns | 412 | 432 | 454 | 477 | 501 |
| 145 | 2309 | Basic Life Insurance | 1,339 | GenIns | 1,339 | 1,406 | 1,476 | 1,550 | 1,627 |
| 146 | 2311 | Long-Term Disability Insurance | 875 | GenIns | 875 | 919 | 965 | 1,013 | 1,064 |
| 147 | 2400 | Workers' Compensation | 18,329 | Labor | 19,410 | 20,206 | 20,872 | 21,561 | 22,273 |
| Operating Expenses: | | | | | | | | | |
| 148 | 3110 | Professional Services - Engineering | - | Labor | 20,594 | 21,438 | 22,146 | 22,876 | 23,631 |
| 149 | 3190 | Professional Services - Other | 97,821 | Labor | 128,712 | 133,989 | 138,410 | 142,978 | 147,696 |
| 150 | 3400 | Contractual Services | 4,943 | Labor | 3,552 | 3,698 | 3,820 | 3,946 | 4,076 |
| 151 | 3401 | Janitorial Services | 7,620 | Labor | 4,788 | 4,984 | 5,149 | 5,319 | 5,494 |
| 152 | 3425 | Software License and Maintenance | 12,871 | Repair | 31,509 | 32,769 | 34,080 | 35,443 | 36,861 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | | | Fiscal Year Ending September 30, | | | | |
|----------|----------------------------------|--|---------------|----------------------|----------------------------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 153 | 3455 | Security Services | 25,742 | Labor | 21,624 | 22,510 | 23,253 | 24,020 | 24,813 |
| 154 | 4001 | Travel and Training | 3,347 | Labor | 5,148 | 5,360 | 5,536 | 5,719 | 5,908 |
| 155 | 4100 | Communication Services | 2,780 | Labor | 2,780 | 2,894 | 2,990 | 3,088 | 3,190 |
| 156 | 4200 | Postage | 4,943 | Labor | 4,943 | 5,145 | 5,315 | 5,490 | 5,672 |
| 157 | 4300 | Water and Wastewater Utilities | 31,509 | Labor | 31,509 | 32,800 | 33,883 | 35,001 | 36,156 |
| 158 | 4500 | Risk Internal Service Charge | 162,486 | GenIns | 110,023 | 115,524 | 121,300 | 127,365 | 133,733 |
| 159 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 11,790 | 12,379 | 12,998 | 13,648 | 14,331 |
| 160 | 4610 | Fleet Internal Services Charge | 11,018 | Repair | 18,226 | 18,955 | 19,713 | 20,501 | 21,321 |
| 161 | 4613 | Vehicle Detail | 257 | Repair | 257 | 268 | 278 | 290 | 301 |
| 162 | 4620 | Repairs and Maintenance - Buildings | 412 | Repair | 412 | 428 | 445 | 463 | 482 |
| 163 | 4650 | Repairs and Maintenance - Office Equipment | 772 | Repair | 772 | 803 | 835 | 869 | 903 |
| 164 | 4700 | Printing and Binding Services | 1,802 | Inflation | 2,986 | 3,064 | 3,140 | 3,219 | 3,296 |
| 165 | 4870 | Public Education | 2,574 | Inflation | 2,574 | 2,641 | 2,707 | 2,775 | 2,841 |
| 166 | 4910 | Advertising Costs | 2,574 | Inflation | 2,574 | 2,641 | 2,707 | 2,775 | 2,841 |
| 167 | 4916 | Administrative Expense | 515 | Inflation | 515 | 528 | 541 | 555 | 568 |
| 168 | 4997 | Other Operating Expenses | 2,832 | Inflation | 2,832 | 2,905 | 2,978 | 3,052 | 3,126 |
| 169 | 4998 | Contingency | - | Calculated | - | 14,873 | 15,405 | 15,958 | 16,530 |
| 170 | 5100 | Office Supplies | 3,089 | Inflation | 3,089 | 3,169 | 3,249 | 3,330 | 3,410 |
| 171 | 5120 | Computer Operating Supplies | 1,390 | Inflation | 1,390 | 1,426 | 1,462 | 1,498 | 1,534 |
| 172 | 5220 | Vehicle Fuel - On-Site | 3,398 | Gas | 3,501 | 3,676 | 3,860 | 4,053 | 4,255 |
| 173 | 5240 | Uniforms Cost | 2,986 | Inflation | 2,986 | 3,064 | 3,140 | 3,219 | 3,296 |
| 174 | 5251 | Noncapital Equipment (Item < \$5,000) | 257 | Inflation | 257 | 264 | 271 | 277 | 284 |
| 175 | 5290 | Other Operating Supplies | 257 | Inflation | 257 | 264 | 271 | 277 | 284 |
| 176 | 5410 | Subscriptions and Memberships | 4,994 | Inflation | 4,994 | 5,124 | 5,252 | 5,383 | 5,512 |
| 177 | BadDebt | Bad Debt Expense | 52,803 | WatRev | 55,743 | 58,841 | 60,991 | 63,283 | 65,590 |
| 178 | 5500 | Training - General | 2,729 | Inflation | 2,729 | 2,800 | 2,870 | 2,941 | 3,012 |
| 179 | 5510 | Tuition Reimbursement | 2,574 | Inflation | - | - | - | - | - |
| 180 | Total Utilities - Administration | | \$ 1,422,449 | | \$ 1,426,522 | \$ 1,502,150 | \$ 1,555,915 | \$ 1,611,728 | \$ 1,669,503 |

Utilities - Office of Operational Services
410-55-550-536

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|----------|---------------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| | Personnel Services: | | | | | | | | |
| 181 | 1200 | Employee Salaries | \$ 428,095 | Labor | \$ 460,479 | \$ 479,358 | \$ 495,177 | \$ 511,518 | \$ 528,398 |
| 182 | 1205 | Lump Sum Payout - Accrued Time | 14,261 | Labor | 23,992 | 24,976 | 25,800 | 26,651 | 27,531 |
| 183 | 1215 | Communication Stipend | 1,339 | Labor | 2,008 | 2,090 | 2,159 | 2,230 | 2,304 |
| 184 | 1220 | Longevity Pay | 927 | Labor | - | - | - | - | - |
| 185 | 1400 | Overtime - General | 20,594 | Labor | 23,168 | 24,118 | 24,914 | 25,736 | 26,585 |
| 186 | 1410 | Overtime - Holiday | 4,222 | Labor | 2,574 | 2,680 | 2,768 | 2,860 | 2,954 |
| 187 | 2100 | FICA and MICA | 32,435 | Labor | 35,267 | 36,713 | 37,924 | 39,176 | 40,469 |
| 188 | 2210 | Pension - General | 35,061 | Labor | 43,710 | 45,503 | 47,004 | 48,555 | 50,158 |
| 189 | 2235 | Pension - Senior Management | 41,754 | Labor | 53,081 | 55,257 | 57,080 | 58,964 | 60,910 |
| 190 | 2260 | Pension - 401 | 5,097 | Labor | - | - | - | - | - |
| 191 | 2265 | Pension - 457 | 12,820 | Labor | 10,966 | 11,416 | 11,793 | 12,182 | 12,584 |
| 192 | 2304 | Health Insurance - PPO | 7,465 | MedIns | 8,701 | 9,136 | 9,593 | 10,072 | 10,576 |
| 193 | 2305 | Health Insurance - HMO | 68,320 | MedIns | 107,397 | 112,767 | 118,405 | 124,325 | 130,542 |
| 194 | 2306 | Dental Insurance - PPO | 1,853 | MedIns | 2,523 | 2,649 | 2,781 | 2,920 | 3,066 |
| 195 | 2307 | Dental Insurance - HMO | 721 | MedIns | 618 | 649 | 681 | 715 | 751 |
| 196 | 2309 | Basic Life Insurance | 927 | GenIns | 978 | 1,027 | 1,078 | 1,132 | 1,189 |
| 197 | 2311 | Long-Term Disability Insurance | 618 | GenIns | 669 | 703 | 738 | 775 | 814 |
| 198 | 2400 | Workers' Compensation | 20,439 | Labor | 21,624 | 22,510 | 23,253 | 24,020 | 24,813 |
| | Operating Expenses: | | | | | | | | |
| 199 | 3110 | Professional Services - Engineering | - | Labor | 10,297 | 10,719 | 11,073 | 11,438 | 11,816 |
| 200 | 3190 | Professional Services - Other | 42,591 | Labor | 90,098 | 93,792 | 96,887 | 100,085 | 103,387 |
| 201 | 3400 | Contractual Services | - | Labor | 36,039 | 37,517 | 38,755 | 40,034 | 41,355 |
| 202 | 3425 | Software License and Maintenance | 1,287 | Repair | 1,287 | 1,339 | 1,392 | 1,448 | 1,506 |
| 203 | 4001 | Travel and Training | 3,089 | Inflation | 3,089 | 3,169 | 3,249 | 3,330 | 3,410 |
| 204 | 4100 | Communication Services | 1,545 | Inflation | 1,545 | 1,585 | 1,624 | 1,665 | 1,705 |
| 205 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 19,461 | 20,434 | 21,456 | 22,529 | 23,655 |
| 206 | 4610 | Fleet Internal Services Charge | 4,479 | Repair | 5,200 | 5,408 | 5,624 | 5,849 | 6,083 |
| 207 | 4700 | Printing and Binding Services | 1,287 | Inflation | 1,287 | 1,321 | 1,354 | 1,387 | 1,421 |
| 208 | 4870 | Public Education | 12,871 | Inflation | 12,871 | 13,206 | 13,536 | 13,874 | 14,207 |
| 209 | 4889 | Marketing and Promotions | - | Inflation | 5,148 | 5,282 | 5,414 | 5,550 | 5,683 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|----------|--|-------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 210 | 4910 | Advertising Costs | 1,030 | Inflation | 1,030 | 1,056 | 1,083 | 1,110 | 1,137 |
| 211 | 4916 | Administrative Expense | 1,545 | Inflation | 1,545 | 1,585 | 1,624 | 1,665 | 1,705 |
| 212 | 4997 | Other Operating Expenses | 1,442 | Inflation | 1,442 | 1,479 | 1,516 | 1,554 | 1,591 |
| 213 | 4998 | Contingency | - | Calculated | - | 10,374 | 10,740 | 11,118 | 11,510 |
| 214 | 5100 | Office Supplies | 1,545 | Inflation | 1,750 | 1,796 | 1,841 | 1,887 | 1,932 |
| 215 | 5120 | Computer Operating Supplies | 1,802 | Inflation | 1,802 | 1,849 | 1,895 | 1,942 | 1,989 |
| 216 | 5220 | Vehicle Fuel - On-Site | 824 | Gas | 875 | 919 | 965 | 1,013 | 1,064 |
| 217 | 5240 | Uniforms Cost | 1,030 | Inflation | 1,030 | 1,056 | 1,083 | 1,110 | 1,137 |
| 218 | 5290 | Other Operating Supplies | 1,030 | Inflation | 1,030 | 1,056 | 1,083 | 1,110 | 1,137 |
| 219 | 5410 | Subscriptions and Memberships | 515 | Inflation | 515 | 528 | 541 | 555 | 568 |
| 220 | 5500 | Training - General | 772 | Inflation | 772 | 792 | 812 | 832 | 852 |
| 221 | 5510 | Tuition Reimbursement | 2,574 | Inflation | - | - | - | - | - |
| 222 | Total Utilities - Office of Operational Services | | \$ 778,204 | | \$ 995,868 | \$ 1,047,815 | \$ 1,084,697 | \$ 1,122,919 | \$ 1,162,492 |

Utilities - Electrical Instrumentation and Control

410-55-553-539

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|------------|--------|------------|------------|------------|------------|------------|
| 223 | 1200 | Employee Salaries | \$ 189,550 | Labor | \$ 222,900 | \$ 232,039 | \$ 239,696 | \$ 247,606 | \$ 255,777 |
| 224 | 1205 | Lump Sum Payout - Accrued Time | 15,350 | Labor | 13,200 | 13,741 | 14,195 | 14,663 | 15,147 |
| 225 | 1220 | Longevity Pay | 2,050 | Labor | 2,150 | 2,238 | 2,312 | 2,388 | 2,467 |
| 226 | 1400 | Overtime - General | 2,250 | Labor | 2,250 | 2,342 | 2,420 | 2,499 | 2,582 |
| 227 | 1410 | Overtime - Holiday | 1,500 | Labor | 1,000 | 1,041 | 1,075 | 1,111 | 1,147 |
| 228 | 2100 | FICA and MICA | 15,850 | Labor | 18,250 | 18,998 | 19,625 | 20,273 | 20,942 |
| 229 | 2210 | Pension - General | 23,600 | Labor | 32,850 | 34,197 | 35,325 | 36,491 | 37,695 |
| 230 | 2235 | Pension - Senior Management | 16,700 | Labor | 17,100 | 17,801 | 18,389 | 18,995 | 19,622 |
| 231 | 2265 | Pension - 457 | 3,700 | Labor | 3,900 | 4,060 | 4,194 | 4,332 | 4,475 |
| 232 | 2300 | Payment-in-Lieu-of-Insurance | 3,100 | MedIns | 3,100 | 3,255 | 3,418 | 3,589 | 3,768 |
| 233 | 2304 | Health Insurance - PPO | 16,600 | MedIns | 16,950 | 17,798 | 18,687 | 19,622 | 20,603 |
| 234 | 2305 | Health Insurance - HMO | 17,150 | MedIns | 27,350 | 28,718 | 30,153 | 31,661 | 33,244 |
| 235 | 2306 | Dental Insurance - PPO | 900 | MedIns | 800 | 840 | 882 | 926 | 972 |
| 236 | 2307 | Dental Insurance - HMO | 150 | MedIns | 250 | 263 | 276 | 289 | 304 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|--|--|--|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 237 | 2309 | Basic Life Insurance | 400 | GenIns | 500 | 525 | 551 | 579 | 608 |
| 238 | 2311 | Long-Term Disability Insurance | 250 | GenIns | 300 | 315 | 331 | 347 | 365 |
| 239 | 2400 | Workers' Compensation | 6,900 | Labor | 7,300 | 7,599 | 7,850 | 8,109 | 8,377 |
| Operating Expenses: | | | | | | | | | |
| 240 | 3400 | Contractual Services | 25,850 | Labor | 21,350 | 22,225 | 22,959 | 23,716 | 24,499 |
| 241 | 3404 | Air Conditioning Services | 16,000 | Labor | 16,000 | 16,656 | 17,206 | 17,773 | 18,360 |
| 242 | 3425 | Software License and Maintenance | 5,500 | Repair | 8,500 | 8,840 | 9,194 | 9,561 | 9,944 |
| 243 | 4100 | Communication Services | 1,550 | Inflation | 1,550 | 1,590 | 1,630 | 1,671 | 1,711 |
| 244 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 7,400 | 7,770 | 8,159 | 8,566 | 8,995 |
| 245 | 4610 | Fleet Internal Services Charge | 5,800 | Repair | 10,050 | 10,452 | 10,870 | 11,305 | 11,757 |
| 246 | 4630 | Repairs and Maintenance - Electric | 37,200 | Repair | 35,700 | 37,128 | 38,613 | 40,158 | 41,764 |
| 247 | 4664 | Repairs and Maintenance - Telemetry | 36,200 | Repair | 49,300 | 51,272 | 53,323 | 55,456 | 57,674 |
| 248 | 4665 | Repairs and Maintenance - Air Conditioning | 5,000 | Repair | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| 249 | 4920 | Licenses and Permit Fees | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 250 | 4997 | Other Operating Expenses | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 251 | 4998 | Contingency | - | Calculated | - | 5,557 | 5,758 | 5,967 | 6,184 |
| 252 | 5100 | Office Supplies | 250 | Inflation | 250 | 257 | 263 | 269 | 276 |
| 253 | 5220 | Vehicle Fuel - On-Site | 3,200 | Gas | 3,300 | 3,465 | 3,638 | 3,820 | 4,011 |
| 254 | 5240 | Uniforms Cost | 2,300 | Inflation | 2,300 | 2,360 | 2,419 | 2,479 | 2,539 |
| 255 | 5242 | Protective Clothing | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 256 | 5246 | Safety Supplies | - | Inflation | 150 | 154 | 158 | 162 | 166 |
| 257 | 5251 | Noncapital Equipment (Item < \$5,000) | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 258 | 5290 | Other Operating Supplies | 250 | Inflation | 250 | 257 | 263 | 269 | 276 |
| 259 | 5500 | Training - General | 1,000 | Inflation | 750 | 770 | 789 | 808 | 828 |
| 260 | Total Utilities - Electrical Instrumentation and Control | | \$ 457,600 | | \$ 533,500 | \$ 561,260 | \$ 581,605 | \$ 602,705 | \$ 624,583 |
| Utilities - Water Treatment and Supply | | | | | | | | | |
| 410-55-554-533 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 261 | 1200 | Employee Salaries | \$ 1,370,600 | Labor | \$ 1,416,400 | \$ 1,474,472 | \$ 1,523,130 | \$ 1,573,393 | \$ 1,625,315 |
| 262 | 1205 | Lump Sum Payout - Accrued Time | 4,600 | Labor | 7,600 | 7,912 | 8,173 | 8,442 | 8,721 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---------------------|--------------|--|----------------------------------|----------------------|---------------|-----------|-----------|-----------|-----------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 263 | 1220 | Longevity Pay | 8,900 | Labor | 10,400 | 10,826 | 11,184 | 11,553 | 11,934 |
| 264 | 1400 | Overtime - General | 155,000 | Labor | 155,000 | 161,355 | 166,680 | 172,180 | 177,862 |
| 265 | 1410 | Overtime - Holiday | 77,000 | Labor | 77,000 | 80,157 | 82,802 | 85,535 | 88,357 |
| 266 | 2100 | FICA and MICA | 106,900 | Labor | 110,800 | 115,343 | 119,149 | 123,081 | 127,143 |
| 267 | 2210 | Pension - General | 276,700 | Labor | 295,500 | 307,616 | 317,767 | 328,253 | 339,085 |
| 268 | 2300 | Payment-in-Lieu-of-Insurance | 12,400 | MedIns | 12,400 | 13,020 | 13,671 | 14,355 | 15,072 |
| 269 | 2304 | Health Insurance - PPO | 43,500 | MedIns | 92,100 | 96,705 | 101,540 | 106,617 | 111,948 |
| 270 | 2305 | Health Insurance - HMO | 224,000 | MedIns | 317,700 | 333,585 | 350,264 | 367,777 | 386,166 |
| 271 | 2306 | Dental Insurance - PPO | 6,300 | MedIns | 6,600 | 6,930 | 7,277 | 7,640 | 8,022 |
| 272 | 2307 | Dental Insurance - HMO | 2,700 | MedIns | 2,500 | 2,625 | 2,756 | 2,894 | 3,039 |
| 273 | 2309 | Basic Life Insurance | 2,900 | GenIns | 3,100 | 3,255 | 3,418 | 3,589 | 3,768 |
| 274 | 2311 | Long-Term Disability Insurance | 1,900 | GenIns | 2,100 | 2,205 | 2,315 | 2,431 | 2,553 |
| 275 | 2312 | HDHP Aetna | - | GenIns | 15,800 | 16,590 | 17,420 | 18,290 | 19,205 |
| 276 | 2313 | HSA Payflex | - | GenIns | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 277 | 2400 | Workers' Compensation | 63,100 | Labor | 66,700 | 69,435 | 71,726 | 74,093 | 76,538 |
| Operating Expenses: | | | | | | | | | |
| 278 | 3110 | Professional Services - Engineering | - | Labor | 35,000 | 36,435 | 37,637 | 38,879 | 40,162 |
| 279 | 3190 | Professional Services - Other | - | Labor | 15,000 | 15,615 | 16,130 | 16,663 | 17,212 |
| 280 | 3400 | Contractual Services | 278,000 | Labor | 431,900 | 449,608 | 464,445 | 479,772 | 495,604 |
| 281 | 3401 | Janitorial Services | 6,900 | Labor | 7,230 | 7,526 | 7,775 | 8,031 | 8,296 |
| 282 | 3460 | Landscape Services | 59,900 | Labor | 33,476 | 34,849 | 35,999 | 37,186 | 38,414 |
| 283 | 4001 | Travel and Training | 3,000 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 284 | 4100 | Communication Services | 2,700 | Inflation | 2,400 | 2,462 | 2,524 | 2,587 | 2,649 |
| 285 | 4300 | Water and Wastewater Utilities | 3,900 | Inflation | 3,900 | 4,001 | 4,101 | 4,204 | 4,305 |
| 286 | 4301 | Electricity Service | 1,462,900 | ElecTreatW | 1,462,900 | 1,530,825 | 1,603,823 | 1,682,271 | 1,762,288 |
| 287 | 4400 | Leased Equipment | 4,000 | Inflation | 4,000 | 4,104 | 4,207 | 4,312 | 4,415 |
| 288 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 71,400 | 74,970 | 78,719 | 82,654 | 86,787 |
| 289 | 4610 | Fleet Internal Services Charge | 9,100 | Repair | 13,200 | 13,728 | 14,277 | 14,848 | 15,442 |
| 290 | 4620 | Repairs and Maintenance - Buildings | 82,400 | Repair | 102,000 | 106,080 | 110,323 | 114,736 | 119,326 |
| 291 | 4630 | Repairs and Maintenance - Electric | 10,000 | Repair | 10,000 | 10,400 | 10,816 | 11,249 | 11,699 |
| 292 | 4640 | Repairs and Maintenance - Machinery | 18,000 | Repair | 18,000 | 18,720 | 19,469 | 20,248 | 21,057 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | | | Fiscal Year Ending September 30, | | | | |
|-------------------------------|--|---|---------------|----------------------|----------------------------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 293 | 4641 | Repairs and Maintenance - Membrane Elements | 49,500 | Repair | 49,500 | 51,480 | 53,539 | 55,681 | 57,908 |
| 294 | 4700 | Printing and Binding Services | 800 | Inflation | 800 | 821 | 841 | 862 | 883 |
| 295 | 4920 | Licenses and Permit Fees | 20,400 | Inflation | 17,375 | 17,827 | 18,272 | 18,729 | 19,179 |
| 296 | 4997 | Other Operating Expenses | 2,700 | Inflation | 27,700 | 28,420 | 29,131 | 29,859 | 30,576 |
| 297 | 4998 | Contingency | - | Calculated | - | 63,915 | 66,620 | 69,480 | 72,429 |
| 298 | 5100 | Office Supplies | 1,900 | Inflation | 1,900 | 1,949 | 1,998 | 2,048 | 2,097 |
| 299 | 5120 | Computer Operating Supplies | 2,800 | Inflation | 2,800 | 2,873 | 2,945 | 3,018 | 3,091 |
| 300 | 5220 | Vehicle Fuel - On-Site | 2,500 | Gas | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 301 | 5225 | Equipment Gas Oil and Lube | 31,200 | Gas | 34,500 | 36,225 | 38,036 | 39,938 | 41,935 |
| 302 | 5240 | Uniforms Cost | 15,400 | Inflation | 15,400 | 15,800 | 16,195 | 16,600 | 16,999 |
| 303 | 5242 | Protective Clothing | 5,600 | Inflation | 5,600 | 5,746 | 5,889 | 6,036 | 6,181 |
| 304 | 5246 | Safety Supplies | 900 | Inflation | 900 | 923 | 946 | 970 | 993 |
| 305 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,100 | Inflation | 2,600 | 2,668 | 2,734 | 2,803 | 2,870 |
| 306 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,800 | Inflation | 7,300 | 7,490 | 7,677 | 7,869 | 8,058 |
| 307 | 5280 | Chemicals | 900,000 | ChemTreatW | 1,040,192 | 1,098,956 | 1,162,431 | 1,231,014 | 1,301,966 |
| 308 | 5285 | Laboratory Supplies | 26,000 | Inflation | 26,000 | 26,676 | 27,343 | 28,026 | 28,699 |
| 309 | 5290 | Other Operating Supplies | 58,600 | Inflation | 58,642 | 60,167 | 61,671 | 63,213 | 64,730 |
| 310 | 5410 | Subscriptions and Memberships | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 311 | 5500 | Training - General | 10,500 | Inflation | 10,500 | 10,773 | 11,042 | 11,318 | 11,590 |
| 312 | 5510 | Tuition Reimbursement | 7,000 | Inflation | - | - | - | - | - |
| 313 | Total Utilities - Water Treatment and Supply | | \$ 5,440,500 | | \$ 6,114,715 | \$ 6,455,420 | \$ 6,728,636 | \$ 7,017,509 | \$ 7,315,335 |
| Utilities - Plant Maintenance | | | | | | | | | |
| 410-55-556-536 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 314 | 1200 | Employee Salaries | \$ 165,700 | Labor | \$ 251,300 | \$ 261,603 | \$ 270,236 | \$ 279,154 | \$ 288,366 |
| 315 | 1205 | Lump Sum Payout - Accrued Time | 1,050 | Labor | 3,600 | 3,748 | 3,871 | 3,999 | 4,131 |
| 316 | 1220 | Longevity Pay | 650 | Labor | 650 | 677 | 699 | 722 | 746 |
| 317 | 1400 | Overtime - General | 5,000 | Labor | 8,100 | 8,432 | 8,710 | 8,998 | 9,295 |
| 318 | 1410 | Overtime - Holiday | 2,500 | Labor | 3,060 | 3,185 | 3,291 | 3,399 | 3,511 |
| 319 | 2100 | FICA and MICA | 12,800 | Labor | 19,550 | 20,352 | 21,023 | 21,717 | 22,434 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---------------------|-------------------------------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 320 | 2210 | Pension - General | 35,250 | Labor | 58,200 | 60,586 | 62,586 | 64,651 | 66,784 |
| 321 | 2300 | Payment-in-Lieu-of-Insurance | 6,250 | MedIns | 6,250 | 6,563 | 6,891 | 7,235 | 7,597 |
| 322 | 2305 | Health Insurance - HMO | 24,100 | MedIns | 69,050 | 72,503 | 76,128 | 79,934 | 83,931 |
| 323 | 2306 | Dental Insurance - PPO | 1,000 | MedIns | 900 | 945 | 992 | 1,042 | 1,094 |
| 324 | 2307 | Dental Insurance - HMO | 100 | GenIns | 750 | 788 | 827 | 868 | 912 |
| 325 | 2309 | Basic Life Insurance | 350 | GenIns | 550 | 578 | 606 | 637 | 669 |
| 326 | 2311 | Long-Term Disability Insurance | 250 | Labor | 350 | 364 | 376 | 389 | 402 |
| 327 | 2400 | Workers' Compensation | 10,950 | Labor | 11,600 | 12,076 | 12,474 | 12,886 | 13,311 |
| Operating Expenses: | | | | | | | | | |
| 328 | 3400 | Contractual Services | 45,000 | Labor | 72,250 | 75,212 | 77,694 | 80,258 | 82,907 |
| 329 | 4001 | Travel and Training | 1,250 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 330 | 4100 | Communication Services | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 331 | 4400 | Leased Equipment | 2,200 | Inflation | 2,400 | 2,462 | 2,524 | 2,587 | 2,649 |
| 332 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 11,550 | 12,128 | 12,734 | 13,371 | 14,039 |
| 333 | 4610 | Fleet Internal Services Charge | 16,000 | Repair | 17,550 | 18,252 | 18,982 | 19,741 | 20,531 |
| 334 | 4625 | Repairs and Maintenance - Equipment | 5,000 | Repair | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| 335 | 4640 | Repairs and Maintenance - Machinery | 75,000 | Repair | 98,953 | 102,911 | 107,027 | 111,308 | 115,760 |
| 336 | 4998 | Contingency | - | Calculated | - | 6,918 | 7,169 | 7,430 | 7,700 |
| 337 | 5100 | Office Supplies | 100 | Inflation | 125 | 128 | 131 | 135 | 138 |
| 338 | 5120 | Computer Operating Supplies | 100 | Inflation | 100 | 103 | 105 | 108 | 110 |
| 339 | 5220 | Vehicle Fuel - On-Site | 1,850 | Gas | 1,900 | 1,995 | 2,095 | 2,199 | 2,309 |
| 340 | 5240 | Uniforms Cost | 2,200 | Inflation | 2,200 | 2,257 | 2,314 | 2,371 | 2,428 |
| 341 | 5242 | Protective Clothing | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 342 | 5246 | Safety Supplies | 250 | Inflation | 250 | 257 | 263 | 269 | 276 |
| 343 | 5251 | Noncapital Equipment (Item < \$5,000) | 2,300 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 |
| 344 | 5290 | Other Operating Supplies | 300 | Inflation | 300 | 308 | 315 | 323 | 331 |
| 345 | 5410 | Subscriptions and Memberships | 100 | Inflation | 100 | 103 | 105 | 108 | 110 |
| 346 | 5500 | Training - General | 1,000 | Inflation | 4,400 | 4,514 | 4,627 | 4,743 | 4,857 |
| 347 | 5510 | Tuition Reimbursement | 2,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 348 | Total Utilities - Plant Maintenance | | \$ 423,600 | | \$ 664,188 | \$ 698,688 | \$ 724,086 | \$ 750,436 | \$ 777,748 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---|--------------|---|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| Utilities - Water Transmission and Distribution | | | | | | | | | |
| 410-55-557-533 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 349 | 1200 | Employee Salaries | \$ 475,600 | Labor | \$ 491,200 | \$ 511,339 | \$ 528,213 | \$ 545,644 | \$ 563,651 |
| 350 | 1205 | Lump Sum Payout - Accrued Time | 19,900 | Labor | 14,600 | 15,199 | 15,700 | 16,218 | 16,753 |
| 351 | 1220 | Longevity Pay | 3,200 | Labor | 4,000 | 4,164 | 4,301 | 4,443 | 4,590 |
| 352 | 1400 | Overtime - General | 100,000 | Labor | 100,000 | 104,100 | 107,535 | 111,084 | 114,750 |
| 353 | 1410 | Overtime - Holiday | 15,000 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 354 | 2100 | FICA and MICA | 38,100 | Labor | 39,000 | 40,599 | 41,939 | 43,323 | 44,752 |
| 355 | 2210 | Pension - General | 85,500 | Labor | 95,300 | 99,207 | 102,481 | 105,863 | 109,356 |
| 356 | 2235 | Pension - Senior Management | 15,700 | Labor | 16,800 | 17,489 | 18,066 | 18,662 | 19,278 |
| | 2260 | Pension - 401 | - | Labor | - | - | - | - | - |
| 358 | 2304 | Health Insurance - PPO | 43,800 | MedIns | 33,900 | 35,595 | 37,375 | 39,243 | 41,206 |
| 359 | 2305 | Health Insurance - HMO | 73,200 | MedIns | 69,800 | 73,290 | 76,955 | 80,802 | 84,842 |
| 360 | 2306 | Dental Insurance - PPO | 5,400 | MedIns | 4,900 | 5,145 | 5,402 | 5,672 | 5,956 |
| 361 | 2307 | Dental Insurance - HMO | 200 | MedIns | 200 | 210 | 221 | 232 | 243 |
| 362 | 2309 | Basic Life Insurance | 1,000 | GenIns | 1,100 | 1,155 | 1,213 | 1,273 | 1,337 |
| 363 | 2311 | Long-Term Disability Insurance | 700 | GenIns | 700 | 735 | 772 | 810 | 851 |
| 364 | 2312 | HDHP Aetna | - | GenIns | 35,800 | 37,590 | 39,470 | 41,443 | 43,515 |
| 365 | 2313 | HSA Payflex | - | GenIns | 5,400 | 5,670 | 5,954 | 6,251 | 6,564 |
| 366 | 2400 | Workers' Compensation | 30,100 | Labor | 31,800 | 33,104 | 34,196 | 35,325 | 36,490 |
| Operating Expenses: | | | | | | | | | |
| 367 | 3400 | Contractual Services | 150,000 | Labor | 260,700 | 271,389 | 280,345 | 289,596 | 299,153 |
| 368 | 4100 | Communication Services | 3,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 369 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 24,500 | 25,725 | 27,011 | 28,362 | 29,780 |
| 370 | 4610 | Fleet Internal Services Charge | 101,100 | Repair | 164,200 | 170,768 | 177,599 | 184,703 | 192,091 |
| 371 | 4640 | Repairs and Maintenance - Machinery | 3,100 | Repair | 5,200 | 5,408 | 5,624 | 5,849 | 6,083 |
| 372 | 4661 | Repairs and Maintenance - Distribution System | 85,000 | Repair | 84,900 | 88,296 | 91,828 | 95,501 | 99,321 |
| 373 | 4700 | Printing and Binding Services | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 374 | 4920 | Licenses and Permit Fees | 500 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 375 | 4997 | Other Operating Expenses | 900 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|----------|---|---------------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 376 | 4998 | Contingency | - | Calculated | - | 16,515 | 17,112 | 17,731 | 18,373 |
| 377 | 5100 | Office Supplies | 1,200 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 378 | 5220 | Vehicle Fuel - On-Site | 35,900 | Gas | 36,800 | 38,640 | 40,572 | 42,601 | 44,731 |
| 379 | 5240 | Uniforms Cost | 5,900 | Inflation | 5,900 | 6,053 | 6,205 | 6,360 | 6,512 |
| 380 | 5242 | Protective Clothing | 2,900 | Inflation | 2,900 | 2,975 | 3,050 | 3,126 | 3,201 |
| 381 | 5246 | Safety Supplies | 2,300 | Inflation | 3,900 | 4,001 | 4,101 | 4,204 | 4,305 |
| 382 | 5251 | Noncapital Equipment (Item < \$5,000) | 5,800 | Inflation | 6,600 | 6,772 | 6,941 | 7,114 | 7,285 |
| 383 | 5290 | Other Operating Supplies | 13,400 | Inflation | 13,400 | 13,748 | 14,092 | 14,444 | 14,791 |
| 384 | 5410 | Subscriptions and Memberships | 400 | Inflation | 400 | 410 | 421 | 431 | 442 |
| 385 | 5500 | Training - General | 10,000 | Inflation | 19,100 | 19,597 | 20,087 | 20,589 | 21,083 |
| 386 | Total Utilities - Water Transmission and Distribution | | \$ 1,337,100 | | \$ 1,585,700 | \$ 1,668,021 | \$ 1,728,328 | \$ 1,790,881 | \$ 1,855,703 |

Utilities - Water Accountability

410-55-558-533

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|------------|--------|------------|------------|------------|------------|------------|
| 387 | 1200 | Employee Salaries | \$ 411,200 | Labor | \$ 422,100 | \$ 439,406 | \$ 453,907 | \$ 468,885 | \$ 484,359 |
| 388 | 1205 | Lump Sum Payout - Accrued Time | 23,400 | Labor | 22,800 | 23,735 | 24,518 | 25,327 | 26,163 |
| 389 | 1220 | Longevity Pay | 3,600 | Labor | 4,400 | 4,580 | 4,732 | 4,888 | 5,049 |
| 390 | 1400 | Overtime - General | 85,000 | Labor | 85,000 | 88,485 | 91,405 | 94,421 | 97,537 |
| 391 | 1410 | Overtime - Holiday | 12,000 | Labor | 12,000 | 12,492 | 12,904 | 13,330 | 13,770 |
| 392 | 1412 | Overtime - Emergency | - | Labor | 300 | 312 | 323 | 333 | 344 |
| 393 | 2100 | FICA and MICA | 33,500 | Labor | 34,400 | 35,810 | 36,992 | 38,213 | 39,474 |
| 394 | 2210 | Pension - General | 87,500 | Labor | 78,300 | 81,510 | 84,200 | 86,979 | 89,849 |
| 395 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | Labor | 6,200 | 6,454 | 6,667 | 6,887 | 7,114 |
| 396 | 2304 | Health Insurance - PPO | 14,600 | MedIns | 33,900 | 35,595 | 37,375 | 39,243 | 41,206 |
| 397 | 2305 | Health Insurance - HMO | 69,300 | MedIns | 125,400 | 131,670 | 138,254 | 145,166 | 152,424 |
| 398 | 2306 | Dental Insurance - PPO | 4,400 | MedIns | 4,300 | 4,515 | 4,741 | 4,978 | 5,227 |
| 399 | 2307 | Dental Insurance - HMO | 200 | MedIns | 300 | 315 | 331 | 347 | 365 |
| 400 | 2309 | Basic Life Insurance | 900 | GenIns | 900 | 945 | 992 | 1,042 | 1,094 |
| 401 | 2311 | Long-Term Disability Insurance | 600 | GenIns | 600 | 630 | 662 | 695 | 729 |
| 402 | 2400 | Workers' Compensation | 19,300 | Labor | 20,400 | 21,236 | 21,937 | 22,661 | 23,409 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|--|--|---|----------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| Operating Expenses: | | | | | | | | | |
| 403 | 3400 | Contractual Services | 20,000 | Labor | 7,000 | 7,287 | 7,527 | 7,776 | 8,032 |
| 404 | 4100 | Communication Services | 9,700 | Inflation | 9,700 | 9,952 | 10,201 | 10,456 | 10,707 |
| 405 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 26,800 | 28,140 | 29,547 | 31,024 | 32,576 |
| 406 | 4610 | Fleet Internal Services Charge | 38,900 | Repair | 65,500 | 68,120 | 70,845 | 73,679 | 76,626 |
| 407 | 4640 | Repairs and Maintenance - Machinery | 1,200 | Repair | 2,700 | 2,808 | 2,920 | 3,037 | 3,159 |
| 408 | 4661 | Repairs and Maintenance - Distribution System | 100,000 | Repair | 163,700 | 170,248 | 177,058 | 184,140 | 191,506 |
| 409 | 4700 | Printing and Binding Services | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 410 | 4920 | Licenses and Permit Fees | 60,300 | Inflation | 60,300 | 61,868 | 63,414 | 65,000 | 66,560 |
| 411 | 4998 | Contingency | - | Calculated | - | 12,895 | 13,369 | 13,861 | 14,370 |
| 412 | 5100 | Office Supplies | 900 | Inflation | 900 | 923 | 946 | 970 | 993 |
| 413 | 5210 | Water Meters | 15,000 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 414 | 5220 | Vehicle Fuel - On-Site | 26,300 | Gas | 27,000 | 28,350 | 29,768 | 31,256 | 32,819 |
| 415 | 5240 | Uniforms Cost | 4,300 | Inflation | 4,300 | 4,412 | 4,522 | 4,635 | 4,746 |
| 416 | 5242 | Protective Clothing | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 417 | 5246 | Safety Supplies | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 418 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,200 | Inflation | 3,200 | 3,283 | 3,365 | 3,449 | 3,532 |
| 419 | 5290 | Other Operating Supplies | 800 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 420 | 5410 | Subscriptions and Memberships | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 421 | 5500 | Training - General | 6,600 | Inflation | 6,600 | 6,772 | 6,941 | 7,114 | 7,285 |
| 422 | Total Utilities - Water Accountability | | <u>\$ 1,062,300</u> | | <u>\$ 1,238,400</u> | <u>\$ 1,302,394</u> | <u>\$ 1,350,248</u> | <u>\$ 1,399,926</u> | <u>\$ 1,451,400</u> |
| Utilities - Water and Wastewater Quality Control | | | | | | | | | |
| 410-55-563-533 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 423 | 1200 | Employee Salaries | \$ 209,050 | Labor | \$ 273,900 | \$ 285,130 | \$ 294,539 | \$ 304,259 | \$ 314,300 |
| 424 | 1205 | Lump Sum Payout - Accrued Time | 4,900 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 425 | 1220 | Longevity Pay | 650 | Labor | 650 | 677 | 699 | 722 | 746 |
| 426 | 1400 | Overtime - General | 7,700 | Labor | 7,700 | 8,016 | 8,280 | 8,553 | 8,836 |
| 427 | 1410 | Overtime - Holiday | 3,100 | Labor | 3,100 | 3,227 | 3,334 | 3,444 | 3,557 |
| 428 | 2100 | FICA and MICA | 16,400 | Labor | 21,250 | 22,121 | 22,851 | 23,605 | 24,384 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---------------------|--------------|--|----------------------------------|----------------------|---------------|--------|--------|--------|--------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 429 | 2210 | Pension - General | 37,450 | Labor | 52,050 | 54,184 | 55,972 | 57,819 | 59,727 |
| 430 | 2235 | Pension - Senior Management | 7,000 | Labor | 8,350 | 8,692 | 8,979 | 9,276 | 9,582 |
| 431 | 2265 | Pension - 457 | 1,950 | Labor | 2,150 | 2,238 | 2,312 | 2,388 | 2,467 |
| 432 | 2300 | Payment-in-Lieu-of-Insurance | 3,100 | MedIns | - | - | - | - | - |
| 433 | 2304 | Health Insurance - PPO | 16,550 | MedIns | 21,300 | 22,365 | 23,483 | 24,657 | 25,890 |
| 434 | 2305 | Health Insurance - HMO | 26,850 | MedIns | 79,200 | 83,160 | 87,318 | 91,684 | 96,268 |
| 435 | 2306 | Dental Insurance - PPO | 1,100 | MedIns | 1,150 | 1,208 | 1,268 | 1,331 | 1,398 |
| 436 | 2307 | Dental Insurance - HMO | 250 | MedIns | 700 | 735 | 772 | 810 | 851 |
| 437 | 2309 | Basic Life Insurance | 450 | GenIns | 600 | 630 | 662 | 695 | 729 |
| 438 | 2311 | Long-Term Disability Insurance | 300 | GenIns | 400 | 420 | 441 | 463 | 486 |
| 439 | 2400 | Workers' Compensation | 9,650 | Labor | 10,200 | 10,618 | 10,969 | 11,331 | 11,704 |
| Operating Expenses: | | | | | | | | | |
| 440 | 3400 | Contractual Services | 7,700 | Labor | 17,650 | 18,374 | 18,980 | 19,606 | 20,253 |
| 441 | 3402 | Contracted Lab Testing | 50,000 | Labor | 50,000 | 52,050 | 53,768 | 55,542 | 57,375 |
| 442 | 3425 | Software License and Maintenance | 21,250 | Repair | 21,250 | 22,100 | 22,984 | 23,903 | 24,859 |
| 443 | 4001 | Travel and Training | 1,150 | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 |
| 444 | 4100 | Communication Services | 700 | Inflation | 700 | 718 | 736 | 755 | 773 |
| 445 | 4400 | Leased Equipment | 12,500 | Inflation | 7,500 | 7,695 | 7,887 | 8,085 | 8,279 |
| 446 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 16,700 | 17,535 | 18,412 | 19,332 | 20,299 |
| 447 | 4610 | Fleet Internal Services Charge | 4,350 | Repair | 7,550 | 7,852 | 8,166 | 8,493 | 8,832 |
| 448 | 4613 | Vehicle Detail | 250 | Repair | 250 | 260 | 270 | 281 | 292 |
| 449 | 4700 | Printing and Binding Services | 500 | Inflation | 750 | 770 | 789 | 808 | 828 |
| 450 | 4920 | Licenses and Permit Fees | 2,500 | Inflation | 5,250 | 5,387 | 5,521 | 5,659 | 5,795 |
| 451 | 4997 | Other Operating Expenses | 750 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 452 | 4998 | Contingency | - | Calculated | - | 7,150 | 7,403 | 7,665 | 7,936 |
| 453 | 5100 | Office Supplies | 750 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 454 | 5120 | Computer Operating Supplies | 650 | Inflation | 650 | 667 | 684 | 701 | 717 |
| 455 | 5220 | Vehicle Fuel - On-Site | 1,300 | Gas | 1,350 | 1,418 | 1,488 | 1,563 | 1,641 |
| 456 | 5240 | Uniforms Cost | 1,800 | Inflation | 1,800 | 1,847 | 1,893 | 1,940 | 1,987 |
| 457 | 5242 | Protective Clothing | 2,300 | Inflation | 2,300 | 2,360 | 2,419 | 2,479 | 2,539 |
| 458 | 5246 | Safety Supplies | 500 | Inflation | 700 | 718 | 736 | 755 | 773 |

Table 1-7

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Water System

| | | | Fiscal Year Ending September 30, | | | | | | |
|--|--|---------------------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 459 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 460 | 5251 | Noncapital Equipment (Item < \$5,000) | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 461 | 5285 | Laboratory Supplies | 52,700 | Inflation | 50,000 | 51,300 | 52,583 | 53,897 | 55,191 |
| 462 | 5410 | Subscriptions and Memberships | 700 | Inflation | 750 | 770 | 789 | 808 | 828 |
| 463 | 5500 | Training - General | 1,250 | Inflation | 3,750 | 3,848 | 3,944 | 4,042 | 4,139 |
| 464 | Total Utilities - Water and Wastewater Quality Control | | <u>\$ 513,550</u> | | <u>\$ 687,100</u> | <u>\$ 722,185</u> | <u>\$ 747,701</u> | <u>\$ 774,159</u> | <u>\$ 801,502</u> |
| 465 | TOTAL DEPARTMENT EXPENSES | | <u>\$ 13,402,846</u> | | <u>\$ 15,715,316</u> | <u>\$ 16,556,838</u> | <u>\$ 17,191,578</u> | <u>\$ 17,855,738</u> | <u>\$ 18,362,805</u> |
| NON-DEPARTMENTAL | | | | | | | | | |
| Non-Departmental | | | | | | | | | |
| Operating Expenses | | | | | | | | | |
| 466 | 3121 | Legal | 12,720 | Legal | 12,720 | 13,102 | 13,495 | 13,900 | 14,317 |
| 467 | 4440 | Leased Copiers | 33,836 | Inflation | - | - | - | - | - |
| 468 | 4905 | Bank Service Charge | 30,529 | Inflation | 24,830 | 25,476 | 26,113 | 26,766 | 27,408 |
| 469 | 4915 | Payment in Lieu of Taxes | 1,147,383 | PILOT | 1,186,460 | 1,269,512 | 1,352,030 | 1,439,912 | 1,526,307 |
| 470 | 4989 | MIS Internal Service Charge | 414,635 | MISCharge | 491,975 | 530,841 | 572,778 | 618,027 | 666,851 |
| 471 | 4996 | Admin Charge from General Fund | 2,009,421 | AdminCharge | 1,902,976 | 2,055,214 | 2,219,631 | 2,397,202 | 2,588,978 |
| 472 | TOTAL NON-DEPARTMENTAL | | <u>\$ 3,648,525</u> | | <u>\$ 3,618,962</u> | <u>\$ 3,894,145</u> | <u>\$ 4,184,047</u> | <u>\$ 4,495,807</u> | <u>\$ 4,823,861</u> |
| TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES | | | | | | | | | |
| 473 | | | <u>\$ 17,051,371</u> | | <u>\$ 19,334,278</u> | <u>\$ 20,450,984</u> | <u>\$ 21,375,625</u> | <u>\$ 22,351,545</u> | <u>\$ 23,186,667</u> |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---|--------------|----------------------------------|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| <u>OPERATING EXPENSES:</u> | | | | | | | | | |
| FINANCE | | | | | | | | | |
| Financial Services - Utility Billing | | | | | | | | | |
| 410-10-110-513 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 1 | 1200 | Employee Salaries | \$ 256,228 | Labor | \$ 285,573 | \$ 297,281 | \$ 307,091 | \$ 317,225 | \$ 327,694 |
| 2 | 1205 | Lump Sum Payout - Accrued Time | 8,619 | Labor | 11,808 | 12,292 | 12,697 | 13,116 | 13,549 |
| 3 | 1220 | Longevity Pay | 697 | Labor | 747 | 778 | 804 | 830 | 858 |
| 4 | 1400 | Overtime - General | 2,491 | Labor | 12,455 | 12,966 | 13,394 | 13,836 | 14,292 |
| 5 | 1410 | Overtime - Holiday | 498 | Labor | 1,295 | 1,348 | 1,393 | 1,439 | 1,486 |
| 6 | 1412 | Overtime - Emergency | - | Labor | 100 | 104 | 107 | 111 | 114 |
| 7 | 2100 | FICA and MICA | 20,626 | Labor | 23,117 | 24,065 | 24,859 | 25,679 | 26,527 |
| 8 | 2210 | Pension - General | 34,875 | Labor | 43,244 | 45,017 | 46,503 | 48,038 | 49,623 |
| 9 | 2235 | Pension - Senior Management | 11,658 | Labor | 20,825 | 21,679 | 22,394 | 23,133 | 23,897 |
| 10 | 2265 | Pension - 457 | 2,790 | Labor | 2,939 | 3,060 | 3,161 | 3,265 | 3,373 |
| 11 | 2300 | Payment-in-Lieu-of-Insurance | 3,089 | MedIns | 3,089 | 3,243 | 3,405 | 3,576 | 3,755 |
| 12 | 2304 | Health Insurance - PPO | 7,224 | MedIns | - | - | - | - | - |
| 13 | 2305 | Health Insurance - HMO | 39,209 | MedIns | 59,287 | 62,251 | 65,364 | 68,632 | 72,063 |
| 14 | 2306 | Dental Insurance - PPO | 1,345 | MedIns | 1,395 | 1,465 | 1,538 | 1,615 | 1,696 |
| 15 | 2307 | Dental Insurance - HMO | 548 | MedIns | 648 | 680 | 714 | 750 | 787 |
| 16 | 2309 | Basic Life Insurance | 548 | GenIns | 598 | 628 | 659 | 692 | 727 |
| 17 | 2311 | Long-Term Disability Insurance | 349 | GenIns | 399 | 418 | 439 | 461 | 484 |
| 18 | 2312 | HDHP Aetna | - | GenIns | 15,594 | 16,374 | 17,192 | 18,052 | 18,954 |
| 19 | 2313 | HSA Payflex | - | GenIns | 2,690 | 2,825 | 2,966 | 3,114 | 3,270 |
| 20 | 2400 | Workers' Compensation | 13,302 | Labor | 13,850 | 14,418 | 14,894 | 15,385 | 15,893 |
| Operating Expenses: | | | | | | | | | |
| 21 | 3190 | Professional Services - Other | 51,764 | Labor | 49,821 | 51,863 | 53,575 | 55,343 | 57,169 |
| 22 | 3200 | Professional Services - Auditors | 19,928 | Labor | 19,928 | 20,745 | 21,430 | 22,137 | 22,868 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------|--|--|---------------|----------------------------------|---------------|------------|------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 23 | 3425 | Software License and Maintenance | 1,993 | Repair | 1,993 | 2,073 | 2,155 | 2,242 | 2,331 |
| 24 | 3470 | Temporary Help | 11,459 | Labor | 14,946 | 15,559 | 16,072 | 16,603 | 17,151 |
| 25 | 4001 | Travel and Training | 3,986 | Inflation | 3,986 | 4,089 | 4,192 | 4,296 | 4,399 |
| 26 | 4200 | Postage | 109,606 | WatCustInfl | 115,086 | 118,757 | 122,591 | 126,717 | 130,667 |
| 27 | 4301 | Electricity Service | 2,342 | Electric | 2,342 | 2,435 | 2,533 | 2,634 | 2,739 |
| 28 | 4500 | Risk Internal Service Charge | 8,619 | GenIns | 6,228 | 6,539 | 6,866 | 7,209 | 7,570 |
| 29 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 13,003 | 13,653 | 14,336 | 15,053 | 15,805 |
| 30 | 4650 | Repairs and Maintenance - Office Equipment | 249 | Repair | 249 | 259 | 269 | 280 | 291 |
| 31 | 4700 | Printing and Binding Services | 498 | Inflation | 1,246 | 1,278 | 1,310 | 1,343 | 1,375 |
| 32 | 4901 | Credit Card Services Fees | 194,301 | WatRev | 149,462 | 157,769 | 163,534 | 169,679 | 175,863 |
| 33 | 4931 | Recording Fees | 747 | Inflation | 747 | 767 | 786 | 806 | 825 |
| 34 | 5100 | Office Supplies | 2,142 | Inflation | 2,192 | 2,249 | 2,305 | 2,363 | 2,420 |
| 35 | 5120 | Computer Operating Supplies | 1,794 | Inflation | 3,737 | 3,834 | 3,930 | 4,028 | 4,124 |
| 36 | 5240 | Uniforms Cost | 299 | Inflation | 299 | 307 | 314 | 322 | 330 |
| 37 | 5250 | Noncapital Furniture (Item < \$5,000) | - | Inflation | 1,594 | 1,636 | 1,677 | 1,719 | 1,760 |
| 38 | 5290 | Other Operating Supplies | 399 | Inflation | 996 | 1,022 | 1,048 | 1,074 | 1,100 |
| 39 | 5410 | Subscriptions and Memberships | - | Inflation | 75 | 77 | 79 | 81 | 82 |
| 40 | 5510 | Tuition Reimbursement | - | Inflation | 1,993 | 2,045 | 2,096 | 2,148 | 2,200 |
| 41 | 5900 | Contingency | - | Calculated | - | 9,278 | 9,607 | 9,950 | 10,301 |
| 42 | Total Financial Services - Utility Billing | | \$ 814,221 | | \$ 889,575 | \$ 937,126 | \$ 970,279 | \$ 1,004,975 | \$ 1,040,414 |

SUPPORT SERVICES

Support Services

410-55-564-539

Personnel Services:

| | | | | | | | | | |
|----|------|--------------------------------|------------|-------|------------|------------|------------|------------|------------|
| 43 | 1200 | Employee Salaries | \$ 341,274 | Labor | \$ 284,886 | \$ 296,566 | \$ 306,353 | \$ 316,463 | \$ 326,906 |
| 44 | 1205 | Lump Sum Payout - Accrued Time | 32,025 | Labor | 12,574 | 13,090 | 13,522 | 13,968 | 14,429 |
| 45 | 1215 | Communication Stipend | 982 | Labor | 639 | 665 | 687 | 709 | 733 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---------------------|--------------|--|----------------------------------|----------------------|---------------|--------|--------|--------|--------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 46 | 1220 | Longevity Pay | 933 | Labor | 540 | 562 | 581 | 600 | 620 |
| 47 | 1400 | Overtime - General | 491 | Labor | - | - | - | - | - |
| 48 | 2100 | FICA and MICA | 28,341 | Labor | 22,594 | 23,521 | 24,297 | 25,099 | 25,927 |
| 49 | 2210 | Pension - General | 5,796 | Labor | 6,434 | 6,698 | 6,919 | 7,148 | 7,384 |
| 50 | 2235 | Pension - Senior Management | 55,553 | Labor | 52,164 | 54,302 | 56,094 | 57,945 | 59,858 |
| 51 | 2265 | Pension - 457 | 12,476 | Labor | 7,466 | 7,772 | 8,029 | 8,294 | 8,567 |
| 52 | 2300 | Payment-in-Lieu-of-Insurance | 3,045 | MedIns | 3,045 | 3,198 | 3,357 | 3,525 | 3,702 |
| 53 | 2304 | Health Insurance - PPO | - | MedIns | 16,504 | 17,329 | 18,195 | 19,105 | 20,060 |
| 54 | 2305 | Health Insurance - HMO | 32,958 | MedIns | 20,138 | 21,145 | 22,203 | 23,313 | 24,478 |
| 55 | 2306 | Dental Insurance - PPO | 884 | MedIns | 639 | 670 | 704 | 739 | 776 |
| 56 | 2307 | Dental Insurance - HMO | 540 | MedIns | 589 | 619 | 650 | 682 | 716 |
| 57 | 2309 | Basic Life Insurance | 737 | GenIns | 639 | 670 | 704 | 739 | 776 |
| 58 | 2311 | Long-Term Disability Insurance | 491 | GenIns | 393 | 413 | 433 | 455 | 478 |
| 59 | 2312 | HDHP Aetna | - | GenIns | 7,761 | 8,149 | 8,556 | 8,984 | 9,433 |
| 60 | 2313 | HSA Payflex | - | GenIns | 1,326 | 1,393 | 1,462 | 1,535 | 1,612 |
| 61 | 2400 | Workers' Compensation | 9,136 | Labor | 9,676 | 10,073 | 10,405 | 10,749 | 11,104 |
| Operating Expenses: | | | | | | | | | |
| 62 | 3110 | Professional Services - Engineering | - | Labor | 1,474 | 1,534 | 1,585 | 1,637 | 1,691 |
| 63 | 3400 | Contractual Services | 3,144 | Labor | 1,228 | 1,278 | 1,320 | 1,364 | 1,409 |
| 64 | 3425 | Software License and Maintenance | 1,817 | Labor | 982 | 1,023 | 1,056 | 1,091 | 1,127 |
| 65 | 4001 | Travel and Training | 1,817 | Inflation | 3,242 | 3,326 | 3,409 | 3,494 | 3,578 |
| 66 | 4100 | Communication Services | 1,277 | Inflation | 540 | 554 | 568 | 582 | 596 |
| 67 | 4200 | Postage | 982 | Inflation | 442 | 454 | 465 | 477 | 488 |
| 68 | 4301 | Electricity Service | 5,698 | Electric | 5,698 | 5,926 | 6,163 | 6,409 | 6,666 |
| 69 | 4440 | Leased Copiers | - | Inflation | 7,171 | 7,358 | 7,542 | 7,730 | 7,916 |
| 70 | 4500 | Risk Internal Service Charge | 10,560 | GenIns | - | - | - | - | - |
| 71 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 7,662 | 8,046 | 8,448 | 8,870 | 9,314 |
| 72 | 4610 | Fleet Internal Services Charge | 4,273 | Repair | 7,417 | 7,714 | 8,022 | 8,343 | 8,677 |
| 73 | 4650 | Repairs and Maintenance - Office Equipment | - | Repair | 737 | 766 | 797 | 829 | 862 |
| 74 | 4700 | Printing and Binding Services | 589 | Inflation | 393 | 403 | 413 | 424 | 434 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------------------|------------------------|---------------------------------------|-------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 75 | 4916 | Administrative Expense | 246 | Inflation | 147 | 151 | 155 | 159 | 163 |
| 76 | 4920 | Licenses and Permit Fees | - | Inflation | 1,965 | 2,016 | 2,066 | 2,118 | 2,169 |
| 77 | 4998 | Contingency | - | Calculated | - | 5,122 | 5,301 | 5,487 | 5,679 |
| 78 | 5100 | Office Supplies | 786 | Inflation | 639 | 655 | 672 | 688 | 705 |
| 79 | 5220 | Vehicle Fuel - On-Site | 1,326 | Gas | 1,375 | 1,444 | 1,516 | 1,592 | 1,672 |
| 80 | 5240 | Uniforms Cost | 295 | Inflation | 442 | 454 | 465 | 477 | 488 |
| 81 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,228 | Inflation | 1,228 | 1,260 | 1,291 | 1,324 | 1,355 |
| 82 | 5290 | Other Operating Supplies | 246 | Inflation | 688 | 706 | 723 | 741 | 759 |
| 83 | 5410 | Subscriptions and Memberships | 246 | Inflation | 688 | 706 | 723 | 741 | 759 |
| 84 | 5500 | Training - General | 737 | Inflation | 1,523 | 1,562 | 1,601 | 1,641 | 1,681 |
| 85 | Total Support Services | | <u>\$ 560,931</u> | | <u>\$ 493,688</u> | <u>\$ 519,291</u> | <u>\$ 537,454</u> | <u>\$ 556,271</u> | <u>\$ 575,745</u> |
| Engineering Services | | | | | | | | | |
| 410-55-565-539 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 86 | 1200 | Employee Salaries | \$ 258,467 | Labor | \$ 470,291 | \$ 489,573 | \$ 505,729 | \$ 522,418 | \$ 539,658 |
| 87 | 1205 | Lump Sum Payout - Accrued Time | 16,010 | Labor | 24,081 | 25,068 | 25,895 | 26,750 | 27,633 |
| 88 | 1215 | Communication Stipend | 1,128 | Labor | 1,996 | 2,078 | 2,146 | 2,217 | 2,290 |
| 89 | 1220 | Longevity Pay | 2,343 | Labor | 3,645 | 3,794 | 3,919 | 4,049 | 4,182 |
| 90 | 1400 | Overtime - General | 434 | Labor | 5,597 | 5,827 | 6,019 | 6,218 | 6,423 |
| 91 | 1410 | Overtime - Holiday | 868 | Labor | 347 | 361 | 373 | 386 | 398 |
| 92 | 2100 | FICA and MICA | 20,219 | Labor | 37,401 | 38,935 | 40,219 | 41,547 | 42,918 |
| 93 | 2210 | Pension - General | 14,796 | Labor | 38,139 | 39,702 | 41,013 | 42,366 | 43,764 |
| 94 | 2235 | Pension - Senior Management | 8,027 | Labor | 24,601 | 25,610 | 26,455 | 27,328 | 28,230 |
| 95 | 2260 | Pension - 401 | 4,686 | Labor | - | - | - | - | - |
| 96 | 2265 | Pension - 457 | 9,329 | Labor | 11,889 | 12,376 | 12,784 | 13,206 | 13,642 |
| 97 | 2300 | Payment-in-Lieu-of-Insurance | 5,424 | MedIns | 8,114 | 8,519 | 8,945 | 9,393 | 9,862 |
| 98 | 2304 | Health Insurance - PPO | 20,523 | MedIns | 21,911 | 23,007 | 24,157 | 25,365 | 26,633 |
| 99 | 2305 | Health Insurance - HMO | 15,880 | MedIns | 57,750 | 60,638 | 63,670 | 66,853 | 70,196 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---------------------|----------------------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 100 | 2306 | Dental Insurance - PPO | 1,258 | MedIns | 2,213 | 2,323 | 2,440 | 2,562 | 2,690 |
| 101 | 2307 | Dental Insurance - HMO | 217 | MedIns | 217 | 228 | 239 | 251 | 264 |
| 102 | 2309 | Basic Life Insurance | 564 | GenIns | 1,041 | 1,093 | 1,148 | 1,205 | 1,266 |
| 103 | 2311 | Long-Term Disability Insurance | 347 | GenIns | 651 | 683 | 718 | 753 | 791 |
| 104 | 2400 | Workers' Compensation | 11,498 | Labor | 12,149 | 12,647 | 13,064 | 13,495 | 13,941 |
| Operating Expenses: | | | | | | | | | |
| 105 | 3110 | Professional Services - Engineering | 21,694 | Labor | 17,356 | 18,067 | 18,663 | 19,279 | 19,915 |
| 106 | 3400 | Contractual Services | - | Labor | 1,258 | 1,310 | 1,353 | 1,398 | 1,444 |
| 107 | 3425 | Software License and Maintenance | 1,085 | Inflation | 26,398 | 27,084 | 27,761 | 28,455 | 29,138 |
| 108 | 4001 | Travel and Training | - | Inflation | 998 | 1,024 | 1,049 | 1,076 | 1,102 |
| 109 | 4100 | Communication Services | 217 | Inflation | - | - | - | - | - |
| 110 | 4200 | Postage | - | Inflation | 477 | 490 | 502 | 514 | 527 |
| 111 | 4500 | Risk Internal Service Charge | 13,320 | GenIns | 9,025 | 9,476 | 9,950 | 10,447 | 10,970 |
| 112 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 13,407 | 14,077 | 14,781 | 15,520 | 16,296 |
| 113 | 4610 | Fleet Internal Services Charge | 2,994 | Repair | 4,816 | 5,009 | 5,209 | 5,418 | 5,634 |
| 114 | 4650 | Repairs and Maintenance - Office Equipment | 217 | Repair | 4,816 | 5,009 | 5,209 | 5,418 | 5,634 |
| 115 | 4700 | Printing and Binding Services | 130 | Inflation | 738 | 757 | 776 | 795 | 814 |
| 116 | 4920 | Licenses and Permit Fees | - | Inflation | 174 | 178 | 183 | 187 | 192 |
| 117 | 4998 | Contingency | - | Calculated | - | 8,475 | 8,773 | 9,082 | 9,401 |
| 118 | 5100 | Office Supplies | 174 | Inflation | 694 | 712 | 730 | 748 | 766 |
| 119 | 5120 | Computer Operating Supplies | - | Inflation | 434 | 445 | 456 | 468 | 479 |
| 120 | 5220 | Vehicle Fuel - On-Site | 1,388 | Gas | 1,432 | 1,503 | 1,579 | 1,658 | 1,740 |
| 121 | 5240 | Uniforms Cost | 651 | Inflation | 694 | 712 | 730 | 748 | 766 |
| 122 | 5250 | Noncapital Furniture (Item < \$5,000) | - | Inflation | 5,207 | 5,342 | 5,476 | 5,612 | 5,747 |
| 123 | 5290 | Other Operating Supplies | - | Inflation | 152 | 156 | 160 | 164 | 168 |
| 124 | 5410 | Subscriptions and Memberships | - | Inflation | 1,345 | 1,380 | 1,415 | 1,450 | 1,485 |
| 125 | 5500 | Training - General | 217 | Inflation | 2,451 | 2,515 | 2,578 | 2,643 | 2,706 |
| 126 | Total Engineering Services | | \$ 434,105 | | \$ 813,904 | \$ 856,185 | \$ 886,268 | \$ 917,442 | \$ 949,705 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | | |
|----------------------------|--------------|-------------------------------------|----------------------------------|----------------------|---------------|------------|------------|------------|------------|--|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 | |
| UTILITIES | | | | | | | | | | |
| Utilities - Administration | | | | | | | | | | |
| 410-55-100-536 | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | |
| 127 | 1200 | Employee Salaries | \$ 579,661 | Labor | \$ 571,656 | \$ 595,094 | \$ 614,732 | \$ 635,018 | \$ 655,974 | |
| 128 | 1205 | Lump Sum Payout - Accrued Time | 31,778 | Labor | 24,209 | 25,202 | 26,033 | 26,892 | 27,780 | |
| 129 | 1215 | Communication Stipend | 1,261 | Labor | 340 | 354 | 365 | 377 | 390 | |
| 130 | 1220 | Longevity Pay | 2,571 | Labor | 2,765 | 2,879 | 2,974 | 3,072 | 3,173 | |
| 131 | 1400 | Overtime - General | 9,703 | Labor | 16,980 | 17,677 | 18,260 | 18,862 | 19,485 | |
| 132 | 1410 | Overtime - Holiday | 4,852 | Labor | 4,852 | 5,050 | 5,217 | 5,389 | 5,567 | |
| 133 | 2100 | FICA and MICA | 45,459 | Labor | 44,925 | 46,767 | 48,310 | 49,905 | 51,552 | |
| 134 | 2210 | Pension - General | 35,368 | Labor | 40,025 | 41,666 | 43,041 | 44,462 | 45,929 | |
| 135 | 2235 | Pension - Senior Management | 80,875 | Labor | 64,768 | 67,423 | 69,648 | 71,947 | 74,321 | |
| 136 | 2260 | Pension - 401 | 3,493 | Labor | 3,833 | 3,990 | 4,122 | 4,258 | 4,398 | |
| 137 | 2265 | Pension - 457 | 25,519 | Labor | 13,875 | 14,444 | 14,921 | 15,413 | 15,922 | |
| 138 | 2300 | Payment-in-Lieu-of-Insurance | 15,137 | MedIns | 12,080 | 12,684 | 13,319 | 13,984 | 14,684 | |
| 139 | 2304 | Health Insurance - PPO | 14,118 | MedIns | 16,204 | 17,014 | 17,865 | 18,758 | 19,696 | |
| 140 | 2305 | Health Insurance - HMO | 42,791 | MedIns | 49,486 | 51,960 | 54,558 | 57,286 | 60,150 | |
| 141 | 2306 | Dental Insurance - PPO | 2,959 | MedIns | 2,038 | 2,140 | 2,247 | 2,359 | 2,477 | |
| 142 | 2307 | Dental Insurance - HMO | 243 | MedIns | 388 | 408 | 428 | 449 | 472 | |
| 143 | 2309 | Basic Life Insurance | 1,261 | GenIns | 1,261 | 1,324 | 1,391 | 1,460 | 1,533 | |
| 144 | 2311 | Long-Term Disability Insurance | 825 | GenIns | 825 | 866 | 909 | 955 | 1,003 | |
| 145 | 2400 | Workers' Compensation | 17,271 | Labor | 18,290 | 19,040 | 19,669 | 20,318 | 20,988 | |
| Operating Expenses: | | | | | | | | | | |
| 146 | 3110 | Professional Services - Engineering | - | Labor | 19,406 | 20,202 | 20,868 | 21,557 | 22,268 | |
| 147 | 3190 | Professional Services - Other | 92,179 | Labor | 121,288 | 126,261 | 130,428 | 134,732 | 139,178 | |
| 148 | 3400 | Contractual Services | 4,657 | Labor | 3,348 | 3,485 | 3,600 | 3,719 | 3,841 | |
| 149 | 3401 | Janitorial Services | 7,180 | Labor | 4,512 | 4,697 | 4,852 | 5,012 | 5,177 | |
| 150 | 3425 | Software License and Maintenance | 12,129 | Repair | 29,691 | 30,879 | 32,114 | 33,399 | 34,735 | |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------|----------------------------------|--|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 151 | 3455 | Security Services | 24,258 | Labor | 20,376 | 21,212 | 21,912 | 22,635 | 23,382 |
| 152 | 4001 | Travel and Training | 3,153 | Labor | 4,852 | 5,050 | 5,217 | 5,389 | 5,567 |
| 153 | 4100 | Communication Services | 2,620 | Labor | 2,620 | 2,727 | 2,817 | 2,910 | 3,006 |
| 154 | 4200 | Postage | 4,657 | Labor | 4,657 | 4,848 | 5,008 | 5,174 | 5,344 |
| 155 | 4300 | Water and Wastewater Utilities | 29,691 | Labor | 29,691 | 30,909 | 31,929 | 32,982 | 34,071 |
| 156 | 4500 | Risk Internal Service Charge | 153,114 | GenIns | 103,677 | 108,861 | 114,304 | 120,019 | 126,020 |
| 157 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 11,110 | 11,666 | 12,249 | 12,861 | 13,504 |
| 158 | 4610 | Fleet Internal Services Charge | 10,382 | Repair | 17,174 | 17,861 | 18,576 | 19,319 | 20,092 |
| 159 | 4613 | Vehicle Detail | 243 | Repair | 243 | 252 | 262 | 273 | 284 |
| 160 | 4620 | Repairs and Maintenance - Buildings | 388 | Repair | 388 | 404 | 420 | 437 | 454 |
| 161 | 4650 | Repairs and Maintenance - Office Equipment | 728 | Repair | 728 | 757 | 787 | 819 | 851 |
| 162 | 4700 | Printing and Binding Services | 1,698 | Inflation | 2,814 | 2,887 | 2,959 | 3,033 | 3,106 |
| 163 | 4870 | Public Education | 2,426 | Inflation | 2,426 | 2,489 | 2,551 | 2,615 | 2,678 |
| 164 | 4910 | Advertising Costs | 2,426 | Inflation | 2,426 | 2,489 | 2,551 | 2,615 | 2,678 |
| 165 | 4916 | Administrative Expense | 485 | Inflation | 485 | 498 | 510 | 523 | 536 |
| 166 | 4997 | Other Operating Expenses | 2,668 | Inflation | 2,668 | 2,738 | 2,806 | 2,876 | 2,945 |
| 167 | 4998 | Contingency | - | Calculated | - | 14,017 | 14,523 | 15,046 | 15,585 |
| 168 | 5100 | Office Supplies | 2,911 | Inflation | 2,911 | 2,987 | 3,061 | 3,138 | 3,213 |
| 169 | 5120 | Computer Operating Supplies | 1,310 | Inflation | 1,310 | 1,344 | 1,378 | 1,412 | 1,446 |
| 170 | 5220 | Vehicle Fuel - On-Site | 3,202 | Gas | 3,299 | 3,464 | 3,637 | 3,819 | 4,010 |
| 171 | 5240 | Uniforms Cost | 2,814 | Inflation | 2,814 | 2,887 | 2,959 | 3,033 | 3,106 |
| 172 | 5251 | Noncapital Equipment (Item < \$5,000) | 243 | Inflation | 243 | 249 | 255 | 261 | 268 |
| 173 | 5290 | Other Operating Supplies | 243 | Inflation | 243 | 249 | 255 | 261 | 268 |
| 174 | 5410 | Subscriptions and Memberships | 4,706 | Inflation | 4,706 | 4,828 | 4,949 | 5,073 | 5,195 |
| 175 | BadDebt | Bad Debt Expense | 49,757 | WWRev | 52,528 | 55,634 | 58,103 | 60,481 | 62,623 |
| 176 | 5500 | Training - General | 2,571 | Inflation | 2,571 | 2,638 | 2,704 | 2,772 | 2,838 |
| 177 | 5510 | Tuition Reimbursement | 2,426 | Inflation | - | - | - | - | - |
| 178 | Total Utilities - Administration | | \$ 1,340,411 | | \$ 1,344,249 | \$ 1,415,703 | \$ 1,466,815 | \$ 1,519,629 | \$ 1,574,040 |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| | Utilities - Office of Operational Services | | | | | | | | |
| | 410-55-550-536 | | | | | | | | |
| | Personnel Services: | | | | | | | | |
| 179 | 1200 | Employee Salaries | \$ 403,405 | Labor | \$ 433,921 | \$ 451,712 | \$ 466,618 | \$ 482,017 | \$ 497,923 |
| 180 | 1205 | Lump Sum Payout - Accrued Time | 13,439 | Labor | 22,608 | 23,535 | 24,312 | 25,114 | 25,943 |
| 181 | 1215 | Communication Stipend | 1,261 | Labor | 1,892 | 1,970 | 2,035 | 2,102 | 2,171 |
| 182 | 1220 | Longevity Pay | 873 | Labor | - | - | - | - | - |
| 183 | 1400 | Overtime - General | 19,406 | Labor | 21,832 | 22,727 | 23,477 | 24,252 | 25,052 |
| 184 | 1410 | Overtime - Holiday | 3,978 | Labor | 2,426 | 2,525 | 2,609 | 2,695 | 2,784 |
| 185 | 2100 | FICA and MICA | 30,565 | Labor | 33,233 | 34,596 | 35,737 | 36,917 | 38,135 |
| 186 | 2210 | Pension - General | 33,039 | Labor | 41,190 | 42,878 | 44,293 | 45,755 | 47,265 |
| 187 | 2235 | Pension - Senior Management | 39,346 | Labor | 50,019 | 52,070 | 53,788 | 55,563 | 57,397 |
| 188 | 2260 | Pension - 401 | 4,803 | Labor | - | - | - | - | - |
| 189 | 2265 | Pension - 457 | 12,080 | Labor | 10,334 | 10,757 | 11,112 | 11,479 | 11,858 |
| 190 | 2304 | Health Insurance - PPO | 7,035 | MedIns | 8,199 | 8,609 | 9,039 | 9,491 | 9,966 |
| 191 | 2305 | Health Insurance - HMO | 64,380 | MedIns | 101,203 | 106,263 | 111,576 | 117,155 | 123,013 |
| 192 | 2306 | Dental Insurance - PPO | 1,747 | MedIns | 2,377 | 2,496 | 2,621 | 2,752 | 2,890 |
| 193 | 2307 | Dental Insurance - HMO | 679 | MedIns | 582 | 611 | 642 | 674 | 708 |
| 194 | 2309 | Basic Life Insurance | 873 | GenIns | 922 | 968 | 1,016 | 1,067 | 1,120 |
| 195 | 2311 | Long-Term Disability Insurance | 582 | GenIns | 631 | 662 | 695 | 730 | 767 |
| 196 | 2400 | Workers' Compensation | 19,261 | Labor | 20,376 | 21,212 | 21,912 | 22,635 | 23,382 |
| | Operating Expenses: | | | | | | | | |
| 197 | 3110 | Professional Services - Engineering | - | Labor | 9,703 | 10,101 | 10,434 | 10,779 | 11,134 |
| 198 | 3190 | Professional Services - Other | 40,134 | Labor | 84,902 | 88,383 | 91,299 | 94,312 | 97,425 |
| 199 | 3400 | Contractual Services | - | Labor | 33,961 | 35,353 | 36,520 | 37,725 | 38,970 |
| 200 | 3425 | Software License and Maintenance | 1,213 | Repair | 1,213 | 1,261 | 1,312 | 1,364 | 1,419 |
| 201 | 4001 | Travel and Training | 2,911 | Inflation | 2,911 | 2,987 | 3,061 | 3,138 | 3,213 |
| 202 | 4100 | Communication Services | 1,455 | Inflation | 1,455 | 1,493 | 1,531 | 1,569 | 1,607 |
| 203 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 18,339 | 19,256 | 20,219 | 21,229 | 22,291 |
| 204 | 4610 | Fleet Internal Services Charge | 4,221 | Repair | 4,900 | 5,096 | 5,300 | 5,512 | 5,732 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|-------------------------------|----------------------------------|----------------------|---------------|------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 205 | 4700 | Printing and Binding Services | 1,213 | Inflation | 1,213 | 1,244 | 1,276 | 1,307 | 1,339 |
| 206 | 4870 | Public Education | 12,129 | Inflation | 12,129 | 12,444 | 12,755 | 13,074 | 13,388 |
| 207 | 4889 | Marketing and Promotions | - | Inflation | 4,852 | 4,978 | 5,102 | 5,230 | 5,355 |
| 208 | 4910 | Advertising Costs | 970 | Inflation | 970 | 996 | 1,020 | 1,046 | 1,071 |
| 209 | 4916 | Administrative Expense | 1,455 | Inflation | 1,455 | 1,493 | 1,531 | 1,569 | 1,607 |
| 210 | 4997 | Other Operating Expenses | 1,358 | Inflation | 1,358 | 1,394 | 1,429 | 1,464 | 1,499 |
| 211 | 4998 | Contingency | - | Calculated | - | 9,776 | 10,120 | 10,477 | 10,846 |
| 212 | 5100 | Office Supplies | 1,455 | Inflation | 1,650 | 1,692 | 1,735 | 1,778 | 1,821 |
| 213 | 5120 | Computer Operating Supplies | 1,698 | Inflation | 1,698 | 1,742 | 1,786 | 1,830 | 1,874 |
| 214 | 5220 | Vehicle Fuel - On-Site | 776 | Gas | 825 | 866 | 909 | 955 | 1,003 |
| 215 | 5240 | Uniforms Cost | 970 | Inflation | 970 | 996 | 1,020 | 1,046 | 1,071 |
| 216 | 5290 | Other Operating Supplies | 970 | Inflation | 970 | 996 | 1,020 | 1,046 | 1,071 |
| 217 | 5410 | Subscriptions and Memberships | 485 | Inflation | 485 | 498 | 510 | 523 | 536 |
| 218 | 5500 | Training - General | 728 | Inflation | 728 | 747 | 765 | 784 | 803 |
| 219 | 5510 | Tuition Reimbursement | 2,426 | Inflation | - | - | - | - | - |
| 220 | Total Utilities - Office of Operational Services | | \$ 733,321 | | \$ 938,432 | \$ 987,383 | \$ 1,022,138 | \$ 1,058,156 | \$ 1,095,447 |

Utilities - Electrical Instrumentation and Control

410-55-553-539

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|------------|-------|------------|------------|------------|------------|------------|
| 221 | 1200 | Employee Salaries | \$ 189,550 | Labor | \$ 222,900 | \$ 232,039 | \$ 239,696 | \$ 247,606 | \$ 255,777 |
| 222 | 1205 | Lump Sum Payout - Accrued Time | 15,350 | Labor | 13,200 | 13,741 | 14,195 | 14,663 | 15,147 |
| 223 | 1220 | Longevity Pay | 2,050 | Labor | 2,150 | 2,238 | 2,312 | 2,388 | 2,467 |
| 224 | 1400 | Overtime - General | 2,250 | Labor | 2,250 | 2,342 | 2,420 | 2,499 | 2,582 |
| 225 | 1410 | Overtime - Holiday | 1,500 | Labor | 1,000 | 1,041 | 1,075 | 1,111 | 1,147 |
| 226 | 2100 | FICA and MICA | 15,850 | Labor | 18,250 | 18,998 | 19,625 | 20,273 | 20,942 |
| 227 | 2210 | Pension - General | 23,600 | Labor | 32,850 | 34,197 | 35,325 | 36,491 | 37,695 |
| 228 | 2235 | Pension - Senior Management | 16,700 | Labor | 17,100 | 17,801 | 18,389 | 18,995 | 19,622 |
| 229 | 2265 | Pension - 457 | 3,700 | Labor | 3,900 | 4,060 | 4,194 | 4,332 | 4,475 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | | | Fiscal Year Ending September 30, | | | | |
|---------------------|--------------|--|---------------|----------------------|----------------------------------|--------|--------|--------|--------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 230 | 2300 | Payment-in-Lieu-of-Insurance | 3,100 | MedIns | 3,100 | 3,255 | 3,418 | 3,589 | 3,768 |
| 231 | 2304 | Health Insurance - PPO | 16,600 | MedIns | 16,950 | 17,798 | 18,687 | 19,622 | 20,603 |
| 232 | 2305 | Health Insurance - HMO | 17,150 | MedIns | 27,350 | 28,718 | 30,153 | 31,661 | 33,244 |
| 233 | 2306 | Dental Insurance - PPO | 900 | MedIns | 800 | 840 | 882 | 926 | 972 |
| 234 | 2307 | Dental Insurance - HMO | 150 | MedIns | 250 | 263 | 276 | 289 | 304 |
| 235 | 2309 | Basic Life Insurance | 400 | GenIns | 500 | 525 | 551 | 579 | 608 |
| 236 | 2311 | Long-Term Disability Insurance | 250 | GenIns | 300 | 315 | 331 | 347 | 365 |
| 237 | 2400 | Workers' Compensation | 6,900 | Labor | 7,300 | 7,599 | 7,850 | 8,109 | 8,377 |
| 238 | 2600 | OPEB | - | Labor | - | - | - | - | - |
| 239 | AddPers | Additional Personnel | - | Calculated | - | - | - | - | - |
| Operating Expenses: | | | | | | | | | |
| 240 | 3400 | Contractual Services | 25,850 | Labor | 21,350 | 22,225 | 22,959 | 23,716 | 24,499 |
| 241 | 3404 | Air Conditioning Services | 16,000 | Labor | 16,000 | 16,656 | 17,206 | 17,773 | 18,360 |
| 242 | 3425 | Software License and Maintenance | 5,500 | Repair | 8,500 | 8,840 | 9,194 | 9,561 | 9,944 |
| 243 | 4100 | Communication Services | 1,550 | Inflation | 1,550 | 1,590 | 1,630 | 1,671 | 1,711 |
| 244 | 4550 | Health Insurance Internal Service Charge | - | Inflation | 7,400 | 7,592 | 7,782 | 7,977 | 8,168 |
| 245 | 4610 | Fleet Internal Services Charge | 5,800 | Repair | 10,050 | 10,452 | 10,870 | 11,305 | 11,757 |
| 246 | 4630 | Repairs and Maintenance - Electric | 37,200 | Repair | 35,700 | 37,128 | 38,613 | 40,158 | 41,764 |
| 247 | 4664 | Repairs and Maintenance - Telemetry | 36,200 | Repair | 49,300 | 51,272 | 53,323 | 55,456 | 57,674 |
| 248 | 4665 | Repairs and Maintenance - Air Conditioning | 5,000 | Repair | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| 249 | 4920 | Licenses and Permit Fees | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 250 | 4997 | Other Operating Expenses | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 251 | 4998 | Contingency | - | Calculated | - | 5,555 | 5,755 | 5,961 | 6,176 |
| 252 | 5100 | Office Supplies | 250 | Inflation | 250 | 257 | 263 | 269 | 276 |
| 253 | 5220 | Vehicle Fuel - On-Site | 3,200 | Gas | 3,300 | 3,465 | 3,638 | 3,820 | 4,011 |
| 254 | 5240 | Uniforms Cost | 2,300 | Inflation | 2,300 | 2,360 | 2,419 | 2,479 | 2,539 |
| 255 | 5242 | Protective Clothing | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 256 | 5246 | Safety Supplies | - | Inflation | 150 | 154 | 158 | 162 | 166 |
| 257 | 5251 | Noncapital Equipment (Item < \$5,000) | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 258 | 5290 | Other Operating Supplies | 250 | Inflation | 250 | 257 | 263 | 269 | 276 |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---|--|-------------------------------------|----------------------------------|----------------------|---------------|------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 259 | 5500 | Training - General | 1,000 | Inflation | 750 | 770 | 789 | 808 | 828 |
| 260 | Total Utilities - Electrical Instrumentation and Control | | \$ 457,600 | | \$ 533,500 | \$ 561,081 | \$ 581,225 | \$ 602,110 | \$ 623,749 |
| Utilities - Wastewater Treatment and Disposal | | | | | | | | | |
| 410-55-555-535 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 261 | 1200 | Employee Salaries | \$ 913,200 | Labor | \$ 930,200 | \$ 968,338 | \$ 1,000,293 | \$ 1,033,303 | \$ 1,067,402 |
| 262 | 1205 | Lump Sum Payout - Accrued Time | 14,100 | Labor | 15,600 | 16,240 | 16,776 | 17,329 | 17,901 |
| 263 | 1220 | Longevity Pay | 7,000 | Labor | 6,400 | 6,662 | 6,882 | 7,109 | 7,344 |
| 264 | 1400 | Overtime - General | 80,000 | Labor | 80,000 | 83,280 | 86,028 | 88,867 | 91,800 |
| 265 | 1410 | Overtime - Holiday | 40,000 | Labor | 40,000 | 41,640 | 43,014 | 44,434 | 45,900 |
| 266 | 2100 | FICA and MICA | 73,000 | Labor | 74,400 | 77,450 | 80,006 | 82,646 | 85,374 |
| 267 | 2210 | Pension - General | 181,200 | Labor | 200,700 | 208,929 | 215,823 | 222,946 | 230,303 |
| 268 | 2235 | Pension - Senior Management | 13,100 | Labor | 13,500 | 14,054 | 14,517 | 14,996 | 15,491 |
| 269 | 2265 | Pension - 457 | 1,900 | Labor | 1,900 | 1,978 | 2,043 | 2,111 | 2,180 |
| 270 | 2304 | Health Insurance - PPO | 91,600 | MedIns | 118,700 | 124,635 | 130,867 | 137,410 | 144,281 |
| 271 | 2305 | Health Insurance - HMO | 98,600 | MedIns | 145,600 | 152,880 | 160,524 | 168,550 | 176,978 |
| 272 | 2306 | Dental Insurance - PPO | 6,200 | MedIns | 4,600 | 4,830 | 5,072 | 5,325 | 5,591 |
| 273 | 2307 | Dental Insurance - HMO | 900 | MedIns | 1,500 | 1,575 | 1,654 | 1,736 | 1,823 |
| 274 | 2309 | Basic Life Insurance | 2,000 | GenIns | 2,000 | 2,100 | 2,205 | 2,315 | 2,431 |
| 275 | 2311 | Long-Term Disability Insurance | 1,300 | GenIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 |
| 276 | 2400 | Workers' Compensation | 38,500 | Labor | 40,700 | 42,369 | 43,767 | 45,211 | 46,703 |
| Operating Expenses: | | | | | | | | | |
| 277 | 3110 | Professional Services - Engineering | 50,000 | Labor | 50,000 | 52,050 | 53,768 | 55,542 | 57,375 |
| 278 | 3190 | Professional Services - Other | 3,000 | Labor | - | - | - | - | - |
| 279 | 3400 | Contractual Services | 840,000 | Labor | 1,114,500 | 1,160,195 | 1,198,481 | 1,238,031 | 1,278,886 |
| 280 | 3401 | Janitorial Services | 3,000 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 281 | 3460 | Landscape Services | 80,800 | Labor | 306 | 319 | 329 | 340 | 351 |
| 282 | 4001 | Travel and Training | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------|---|--|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 283 | 4100 | Communication Services | 1,200 | Inflation | 1,400 | 1,436 | 1,472 | 1,509 | 1,545 |
| 284 | 4301 | Electricity Service | 814,000 | ElecTreatS | 814,000 | 851,795 | 892,414 | 936,065 | 980,588 |
| 285 | 4302 | Gas-Propane | 8,000 | Gas | 10,000 | 10,500 | 11,025 | 11,576 | 12,155 |
| 286 | 4330 | Utilities - Broward County | 20,000 | Inflation | 21,300 | 21,854 | 22,400 | 22,960 | 23,511 |
| 287 | 4550 | Health Insurance Internal Service Charge | - | Inflation | 44,200 | 45,349 | 46,483 | 47,645 | 48,788 |
| 288 | 4610 | Fleet Internal Services Charge | 13,700 | Repair | 23,800 | 24,752 | 25,742 | 26,772 | 27,843 |
| 289 | 4620 | Repairs and Maintenance - Buildings | 90,000 | Repair | 194,000 | 201,760 | 209,830 | 218,224 | 226,953 |
| 290 | 4640 | Repairs and Maintenance - Machinery | 55,000 | Repair | 128,200 | 133,328 | 138,661 | 144,208 | 149,976 |
| 291 | 4669 | Landscape and Irrigation | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 292 | 4700 | Printing and Binding Services | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 293 | 4920 | Licenses and Permit Fees | 40,300 | Inflation | 17,900 | 18,365 | 18,825 | 19,295 | 19,758 |
| 294 | 4997 | Other Operating Expenses | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 295 | 4998 | Contingency | - | Calculated | - | 47,589 | 49,450 | 51,403 | 53,418 |
| 296 | 5100 | Office Supplies | 1,500 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 297 | 5120 | Computer Operating Supplies | 2,900 | Inflation | 2,900 | 2,975 | 3,050 | 3,126 | 3,201 |
| 298 | 5220 | Vehicle Fuel - On-Site | 2,100 | Gas | 2,200 | 2,310 | 2,426 | 2,547 | 2,674 |
| 299 | 5225 | Equipment Gas Oil and Lube | 52,100 | Gas | 52,000 | 54,600 | 57,330 | 60,197 | 63,206 |
| 300 | 5240 | Uniforms Cost | 8,400 | Inflation | 8,400 | 8,618 | 8,834 | 9,055 | 9,272 |
| 301 | 5242 | Protective Clothing | 8,600 | Inflation | 8,600 | 8,824 | 9,044 | 9,270 | 9,493 |
| 302 | 5246 | Safety Supplies | 5,600 | Inflation | 6,100 | 6,259 | 6,415 | 6,575 | 6,733 |
| 303 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 304 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 305 | 5280 | Chemicals | 340,000 | ChemTreatS | 350,000 | 369,773 | 391,131 | 414,207 | 438,081 |
| 306 | 5285 | Laboratory Supplies | 2,000 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 |
| 307 | 5290 | Other Operating Supplies | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 308 | 5410 | Subscriptions and Memberships | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 309 | 5500 | Training - General | 5,000 | Inflation | - | - | - | - | - |
| 310 | 5510 | Tuition Reimbursement | 5,000 | Inflation | 12,000 | 12,312 | 12,620 | 12,935 | 13,246 |
| 311 | Total Utilities - Wastewater Treatment and Disposal | | \$ 4,026,400 | | \$ 4,561,506 | \$ 4,806,520 | \$ 4,994,472 | \$ 5,191,736 | \$ 5,395,212 |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|-------------------------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| | Utilities - Plant Maintenance | | | | | | | | |
| | 410-55-556-536 | | | | | | | | |
| | Personnel Services: | | | | | | | | |
| 312 | 1200 | Employee Salaries | \$ 165,700 | Labor | \$ 251,300 | \$ 261,603 | \$ 270,236 | \$ 279,154 | \$ 288,366 |
| 313 | 1205 | Lump Sum Payout - Accrued Time | 1,050 | Labor | 3,600 | 3,748 | 3,871 | 3,999 | 4,131 |
| 314 | 1210 | Non-Pensionable Earnings | - | Labor | - | - | - | - | - |
| 315 | 1220 | Longevity Pay | 650 | Labor | 650 | 677 | 699 | 722 | 746 |
| 316 | 1400 | Overtime - General | 5,000 | Labor | 8,100 | 8,432 | 8,710 | 8,998 | 9,295 |
| 317 | 1410 | Overtime - Holiday | 2,500 | Labor | 3,060 | 3,185 | 3,291 | 3,399 | 3,511 |
| 318 | 2100 | FICA and MICA | 12,800 | Labor | 19,550 | 20,352 | 21,023 | 21,717 | 22,434 |
| 319 | 2210 | Pension - General | 35,250 | Labor | 58,200 | 60,586 | 62,586 | 64,651 | 66,784 |
| 320 | 2300 | Payment-in-Lieu-of-Insurance | 6,250 | MedIns | 6,250 | 6,563 | 6,891 | 7,235 | 7,597 |
| 321 | 2305 | Health Insurance - HMO | 24,100 | MedIns | 69,050 | 72,503 | 76,128 | 79,934 | 83,931 |
| 322 | 2306 | Dental Insurance - PPO | 1,000 | MedIns | 900 | 945 | 992 | 1,042 | 1,094 |
| 323 | 2307 | Dental Insurance - HMO | 100 | GenIns | 750 | 788 | 827 | 868 | 912 |
| 324 | 2309 | Basic Life Insurance | 350 | GenIns | 550 | 578 | 606 | 637 | 669 |
| 325 | 2311 | Long-Term Disability Insurance | 250 | Labor | 350 | 364 | 376 | 389 | 402 |
| 326 | 2400 | Workers' Compensation | 10,950 | Labor | 11,600 | 12,076 | 12,474 | 12,886 | 13,311 |
| | Operating Expenses: | | | | | | | | |
| 327 | 3400 | Contractual Services | 45,000 | Labor | 72,250 | 75,212 | 77,694 | 80,258 | 82,907 |
| 328 | 4001 | Travel and Training | 1,250 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 329 | 4100 | Communication Services | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 330 | 4400 | Leased Equipment | 2,200 | Inflation | 2,400 | 2,462 | 2,524 | 2,587 | 2,649 |
| 331 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 11,550 | 12,128 | 12,734 | 13,371 | 14,039 |
| 332 | 4610 | Fleet Internal Services Charge | 16,000 | Repair | 17,550 | 18,252 | 18,982 | 19,741 | 20,531 |
| 333 | 4625 | Repairs and Maintenance - Equipment | 5,000 | Repair | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| 334 | 4640 | Repairs and Maintenance - Machinery | 75,000 | Repair | 98,953 | 102,911 | 107,027 | 111,308 | 115,760 |
| 335 | 4998 | Contingency | - | Calculated | - | 6,918 | 7,169 | 7,430 | 7,700 |
| 336 | 5100 | Office Supplies | 100 | Inflation | 125 | 128 | 131 | 135 | 138 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|----------|-------------------------------------|---------------------------------------|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 337 | 5120 | Computer Operating Supplies | 100 | Inflation | 100 | 103 | 105 | 108 | 110 |
| 338 | 5220 | Vehicle Fuel - On-Site | 1,850 | Gas | 1,900 | 1,995 | 2,095 | 2,199 | 2,309 |
| 339 | 5240 | Uniforms Cost | 2,200 | Inflation | 2,200 | 2,257 | 2,314 | 2,371 | 2,428 |
| 340 | 5242 | Protective Clothing | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 341 | 5246 | Safety Supplies | 250 | Inflation | 250 | 257 | 263 | 269 | 276 |
| 342 | 5251 | Noncapital Equipment (Item < \$5,000) | 2,300 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 |
| 343 | 5290 | Other Operating Supplies | 300 | Inflation | 300 | 308 | 315 | 323 | 331 |
| 344 | 5410 | Subscriptions and Memberships | 100 | Inflation | 100 | 103 | 105 | 108 | 110 |
| 345 | 5500 | Training - General | 1,000 | Inflation | 4,400 | 4,514 | 4,627 | 4,743 | 4,857 |
| 346 | 5510 | Tuition Reimbursement | 2,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 347 | Total Utilities - Plant Maintenance | | \$ 423,600 | | \$ 664,188 | \$ 698,688 | \$ 724,086 | \$ 750,436 | \$ 777,748 |

Utilities - Wastewater Collection Maintenance

410-55-559-535

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|--------------|--------|--------------|--------------|--------------|--------------|--------------|
| 348 | 1200 | Employee Salaries | \$ 1,219,600 | Labor | \$ 1,264,800 | \$ 1,316,657 | \$ 1,360,106 | \$ 1,404,990 | \$ 1,451,355 |
| 349 | 1205 | Lump Sum Payout - Accrued Time | 30,800 | Labor | 28,500 | 29,669 | 30,648 | 31,659 | 32,704 |
| 350 | 1220 | Longevity Pay | 5,400 | Labor | 6,500 | 6,767 | 6,990 | 7,220 | 7,459 |
| 351 | 1400 | Overtime - General | 285,000 | Labor | 430,600 | 448,255 | 463,047 | 478,328 | 494,112 |
| 352 | 1410 | Overtime - Holiday | 60,000 | Labor | 35,900 | 37,372 | 38,605 | 39,879 | 41,195 |
| 353 | 1412 | Overtime - Emergency | - | Labor | 300 | 312 | 323 | 333 | 344 |
| 354 | 2100 | FICA and MICA | 96,100 | Labor | 99,400 | 103,475 | 106,890 | 110,417 | 114,061 |
| 355 | 2210 | Pension - General | 244,300 | Labor | 273,700 | 284,922 | 294,324 | 304,037 | 314,070 |
| 356 | 2235 | Pension - Senior Management | 15,200 | Labor | 17,500 | 18,218 | 18,819 | 19,440 | 20,081 |
| 357 | 2265 | Pension - 457 | 4,300 | Labor | 4,800 | 4,997 | 5,162 | 5,332 | 5,508 |
| 358 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | MedIns | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 359 | 2304 | Health Insurance - PPO | 29,200 | MedIns | 50,800 | 53,340 | 56,007 | 58,807 | 61,748 |
| 360 | 2305 | Health Insurance - HMO | 235,000 | MedIns | 276,400 | 290,220 | 304,731 | 319,968 | 335,966 |
| 361 | 2306 | Dental Insurance - PPO | 10,800 | MedIns | 10,600 | 11,130 | 11,687 | 12,271 | 12,884 |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|---------------------|--------------|---|----------------------------------|----------------------|---------------|---------|---------|---------|---------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 362 | 2307 | Dental Insurance - HMO | 1,400 | MedIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 |
| 363 | 2309 | Basic Life Insurance | 2,600 | GenIns | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 364 | 2311 | Long-Term Disability Insurance | 1,700 | GenIns | 1,800 | 1,890 | 1,985 | 2,084 | 2,188 |
| 365 | 2312 | HDHP Aetna | - | GenIns | 51,600 | 54,180 | 56,889 | 59,733 | 62,720 |
| 366 | 2313 | HSA Payflex | - | GenIns | 8,100 | 8,505 | 8,930 | 9,377 | 9,846 |
| 367 | 2400 | Workers' Compensation | 71,300 | Labor | 75,400 | 78,491 | 81,082 | 83,757 | 86,521 |
| Operating Expenses: | | | | | | | | | |
| 368 | 3400 | Contractual Services | 295,600 | Labor | 296,000 | 308,136 | 318,304 | 328,809 | 339,659 |
| 369 | 3401 | Janitorial Services | 2,000 | Labor | 2,000 | 2,082 | 2,151 | 2,222 | 2,295 |
| 370 | 3460 | Landscape Services | 16,600 | Labor | 5,244 | 5,459 | 5,639 | 5,825 | 6,017 |
| 371 | 4100 | Communication Services | 14,300 | Inflation | 14,600 | 14,980 | 15,354 | 15,738 | 16,116 |
| 372 | 4301 | Electricity Service | 339,200 | ElecTreatS | 342,300 | 358,193 | 375,274 | 393,630 | 412,353 |
| 373 | 4320 | Hollywood Large User | 140,000 | Hollywood | 140,000 | 147,000 | 154,350 | 162,068 | 170,171 |
| 374 | 4400 | Leased Equipment | 1,200 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 375 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 65,100 | 68,355 | 71,773 | 75,361 | 79,129 |
| 376 | 4610 | Fleet Internal Services Charge | 140,400 | Repair | 231,900 | 241,176 | 250,823 | 260,856 | 271,290 |
| 377 | 4620 | Repairs and Maintenance - Buildings | 6,700 | Repair | 12,000 | 12,480 | 12,979 | 13,498 | 14,038 |
| 378 | 4640 | Repairs and Maintenance - Machinery | 8,000 | Repair | 18,000 | 18,720 | 19,469 | 20,248 | 21,057 |
| 379 | 4662 | Repairs and Maintenance - Lift Stations (Minor) | 200,000 | Repair | 190,400 | 198,016 | 205,937 | 214,174 | 222,741 |
| 380 | 4700 | Printing and Binding Services | 700 | Inflation | 700 | 718 | 736 | 755 | 773 |
| 381 | 4920 | Licenses and Permit Fees | 2,600 | Inflation | 2,600 | 2,668 | 2,734 | 2,803 | 2,870 |
| 382 | 4997 | Other Operating Expenses | - | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 |
| 383 | 4998 | Contingency | - | Calculated | - | 43,296 | 44,926 | 46,625 | 48,384 |
| 384 | 5100 | Office Supplies | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 385 | 5120 | Computer Operating Supplies | 400 | Inflation | 400 | 410 | 421 | 431 | 442 |
| 386 | 5220 | Vehicle Fuel - On-Site | 75,400 | Gas | 77,300 | 81,165 | 85,223 | 89,484 | 93,959 |
| 387 | 5225 | Equipment Gas Oil and Lube | 2,600 | Gas | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 388 | 5240 | Uniforms Cost | 15,700 | Inflation | 13,200 | 13,543 | 13,882 | 14,229 | 14,570 |
| 389 | 5242 | Protective Clothing | 4,600 | Inflation | 4,600 | 4,720 | 4,838 | 4,959 | 5,078 |
| 390 | 5246 | Safety Supplies | 3,600 | Inflation | 3,600 | 3,694 | 3,786 | 3,881 | 3,974 |

Table 1-8

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|--|---|---------------------------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 391 | 5251 | Noncapital Equipment (Item < \$5,000) | 7,000 | Inflation | 8,000 | 8,208 | 8,413 | 8,624 | 8,830 |
| 392 | 5266 | Photography | - | Inflation | - | - | - | - | - |
| 393 | 5280 | Chemicals | 4,100 | ChemTreatS | 4,700 | 4,966 | 5,252 | 5,562 | 5,883 |
| 394 | 5290 | Other Operating Supplies | 15,000 | Inflation | 36,500 | 37,449 | 38,385 | 39,345 | 40,289 |
| 395 | 5410 | Subscriptions and Memberships | 800 | Inflation | 800 | 821 | 841 | 862 | 883 |
| 396 | 5500 | Training - General | 6,000 | Inflation | 24,500 | 25,137 | 25,765 | 26,410 | 27,043 |
| 397 | 5510 | Tuition Reimbursement | 5,000 | Inflation | - | - | - | - | - |
| 398 | Total Utilities - Wastewater Collection Maintenance | | <u>\$ 3,634,200</u> | | <u>\$ 4,153,244</u> | <u>\$ 4,372,857</u> | <u>\$ 4,537,555</u> | <u>\$ 4,709,159</u> | <u>\$ 4,886,834</u> |
| Utilities - Water and Wastewater Quality Control | | | | | | | | | |
| 410-55-563-533 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 399 | 1200 | Employee Salaries | \$ 209,050 | Labor | \$ 273,900 | \$ 285,130 | \$ 294,539 | \$ 304,259 | \$ 314,300 |
| 400 | 1205 | Lump Sum Payout - Accrued Time | 4,900 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 401 | 1220 | Longevity Pay | 650 | Labor | 650 | 677 | 699 | 722 | 746 |
| 402 | 1400 | Overtime - General | 7,700 | Labor | 7,700 | 8,016 | 8,280 | 8,553 | 8,836 |
| 403 | 1410 | Overtime - Holiday | 3,100 | Labor | 3,100 | 3,227 | 3,334 | 3,444 | 3,557 |
| 404 | 2100 | FICA and MICA | 16,400 | Labor | 21,250 | 22,121 | 22,851 | 23,605 | 24,384 |
| 405 | 2210 | Pension - General | 37,450 | Labor | 52,050 | 54,184 | 55,972 | 57,819 | 59,727 |
| 406 | 2235 | Pension - Senior Management | 7,000 | Labor | 8,350 | 8,692 | 8,979 | 9,276 | 9,582 |
| 407 | 2265 | Pension - 457 | 1,950 | Labor | 2,150 | 2,238 | 2,312 | 2,388 | 2,467 |
| 408 | 2300 | Payment-in-Lieu-of-Insurance | 3,100 | MedIns | - | - | - | - | - |
| 409 | 2304 | Health Insurance - PPO | 16,550 | MedIns | 21,300 | 22,365 | 23,483 | 24,657 | 25,890 |
| 410 | 2305 | Health Insurance - HMO | 26,850 | MedIns | 79,200 | 83,160 | 87,318 | 91,684 | 96,268 |
| 411 | 2306 | Dental Insurance - PPO | 1,100 | MedIns | 1,150 | 1,208 | 1,268 | 1,331 | 1,398 |
| 412 | 2307 | Dental Insurance - HMO | 250 | MedIns | 700 | 735 | 772 | 810 | 851 |
| 413 | 2309 | Basic Life Insurance | 450 | GenIns | 600 | 630 | 662 | 695 | 729 |
| 414 | 2311 | Long-Term Disability Insurance | 300 | GenIns | 400 | 420 | 441 | 463 | 486 |
| 415 | 2400 | Workers' Compensation | 9,650 | Labor | 10,200 | 10,618 | 10,969 | 11,331 | 11,704 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|---------------------|--|--|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| Operating Expenses: | | | | | | | | | |
| 416 | 3400 | Contractual Services | 7,700 | Labor | 17,650 | 18,374 | 18,980 | 19,606 | 20,253 |
| 417 | 3402 | Contracted Lab Testing | 50,000 | Labor | 50,000 | 52,050 | 53,768 | 55,542 | 57,375 |
| 418 | 3425 | Software License and Maintenance | 21,250 | Repair | 21,250 | 22,100 | 22,984 | 23,903 | 24,859 |
| 419 | 4001 | Travel and Training | 1,150 | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 |
| 420 | 4100 | Communication Services | 700 | Inflation | 700 | 718 | 736 | 755 | 773 |
| 421 | 4200 | Postage | - | Inflation | - | - | - | - | - |
| 422 | 4400 | Leased Equipment | 12,500 | Inflation | 7,500 | 7,695 | 7,887 | 8,085 | 8,279 |
| 423 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 16,700 | 17,535 | 18,412 | 19,332 | 20,299 |
| 424 | 4610 | Fleet Internal Services Charge | 4,350 | Repair | 7,550 | 7,852 | 8,166 | 8,493 | 8,832 |
| 425 | 4613 | Vehicle Detail | 250 | Repair | 250 | 260 | 270 | 281 | 292 |
| 426 | 4700 | Printing and Binding Services | 500 | Inflation | 750 | 770 | 789 | 808 | 828 |
| 427 | 4920 | Licenses and Permit Fees | 2,500 | Inflation | 5,250 | 5,387 | 5,521 | 5,659 | 5,795 |
| 428 | 4997 | Other Operating Expenses | 750 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 429 | 4998 | Contingency | - | Calculated | - | 7,150 | 7,403 | 7,665 | 7,936 |
| 430 | 5100 | Office Supplies | 750 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 431 | 5120 | Computer Operating Supplies | 650 | Inflation | 650 | 667 | 684 | 701 | 717 |
| 432 | 5220 | Vehicle Fuel - On-Site | 1,300 | Gas | 1,350 | 1,418 | 1,488 | 1,563 | 1,641 |
| 433 | 5240 | Uniforms Cost | 1,800 | Inflation | 1,800 | 1,847 | 1,893 | 1,940 | 1,987 |
| 434 | 5242 | Protective Clothing | 2,300 | Inflation | 2,300 | 2,360 | 2,419 | 2,479 | 2,539 |
| 435 | 5246 | Safety Supplies | 500 | Inflation | 700 | 718 | 736 | 755 | 773 |
| 436 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 437 | 5251 | Noncapital Equipment (Item < \$5,000) | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 438 | 5285 | Laboratory Supplies | 52,700 | Inflation | 50,000 | 51,300 | 52,583 | 53,897 | 55,191 |
| 439 | 5410 | Subscriptions and Memberships | 700 | Inflation | 750 | 770 | 789 | 808 | 828 |
| 440 | 5500 | Training - General | 1,250 | Inflation | 3,750 | 3,848 | 3,944 | 4,042 | 4,139 |
| 441 | Total Utilities - Water and Wastewater Quality Control | | \$ 513,550 | | \$ 687,100 | \$ 722,185 | \$ 747,701 | \$ 774,159 | \$ 801,502 |
| 442 | TOTAL DEPARTMENT EXPENSES | | \$12,938,339 | | \$15,079,385 | \$15,877,019 | \$16,467,993 | \$17,084,073 | \$17,720,395 |

Table 1-8

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---------------------------------------|------------------------|--------------------------------|----------------------------------|----------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| NON-DEPARTMENTAL | | | | | | | | | |
| Non-Departmental | | | | | | | | | |
| Operating Expenses | | | | | | | | | |
| 443 | 3121 | Legal | 12,280 | Legal | 12,280 | 12,648 | 13,027 | 13,418 | 13,821 |
| 444 | 4440 | Leased Copiers | 32,664 | Inflation | - | - | - | - | - |
| 445 | 4905 | Bank Service Charge | 29,471 | Inflation | 23,970 | 24,593 | 25,208 | 25,838 | 26,458 |
| 446 | 4915 | Payment in Lieu of Taxes | 1,107,617 | PILOT | 1,145,340 | 1,225,514 | 1,305,172 | 1,390,009 | 1,473,409 |
| 447 | 4989 | MIS Internal Service Charge | 400,265 | MISCharge | 474,925 | 512,444 | 552,927 | 596,608 | 643,740 |
| 448 | 4996 | Admin Charge from General Fund | 1,939,780 | AdminCharge | 1,837,024 | 1,983,986 | 2,142,705 | 2,314,121 | 2,499,251 |
| 449 | TOTAL NON-DEPARTMENTAL | | <u>\$ 3,522,076</u> | | <u>\$ 3,493,538</u> | <u>\$ 3,759,184</u> | <u>\$ 4,039,039</u> | <u>\$ 4,339,994</u> | <u>\$ 4,656,679</u> |
| TOTAL OPERATING EXPENSES FOR COVERAGE | | | | | | | | | |
| 450 | PURPOSES | | <u><u>\$16,460,415</u></u> | | <u><u>\$18,572,924</u></u> | <u><u>\$19,636,203</u></u> | <u><u>\$20,507,032</u></u> | <u><u>\$21,424,066</u></u> | <u><u>\$22,377,074</u></u> |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---|--------------|----------------------------------|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| <u>OPERATING EXPENSES:</u> | | | | | | | | | |
| FINANCE | | | | | | | | | |
| Financial Services - Utility Billing | | | | | | | | | |
| 410-10-110-513 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 1 | 1200 | Employee Salaries | \$ 514,300 | Labor | \$ 573,200 | \$ 596,701 | \$ 616,392 | \$ 636,733 | \$ 657,745 |
| 2 | 1205 | Lump Sum Payout - Accrued Time | 17,300 | Labor | 23,700 | 24,672 | 25,486 | 26,327 | 27,196 |
| 3 | 1220 | Longevity Pay | 1,400 | Labor | 1,500 | 1,562 | 1,613 | 1,666 | 1,721 |
| 4 | 1400 | Overtime - General | 5,000 | Labor | 25,000 | 26,025 | 26,884 | 27,771 | 28,687 |
| 5 | 1410 | Overtime - Holiday | 1,000 | Labor | 2,600 | 2,707 | 2,796 | 2,888 | 2,983 |
| 6 | 1412 | Overtime - Emergency | - | Labor | 200 | 208 | 215 | 222 | 229 |
| 7 | 2100 | FICA and MICA | 41,400 | Labor | 46,400 | 48,302 | 49,896 | 51,543 | 53,244 |
| 8 | 2210 | Pension - General | 70,000 | Labor | 86,800 | 90,359 | 93,341 | 96,421 | 99,603 |
| 9 | 2235 | Pension - Senior Management | 23,400 | Labor | 41,800 | 43,514 | 44,950 | 46,433 | 47,965 |
| 10 | 2265 | Pension - 457 | 5,600 | Labor | 5,900 | 6,142 | 6,345 | 6,554 | 6,770 |
| 11 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | MedIns | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 12 | 2304 | Health Insurance - PPO | 14,500 | MedIns | - | - | - | - | - |
| 13 | 2305 | Health Insurance - HMO | 78,700 | MedIns | 119,000 | 124,950 | 131,198 | 137,757 | 144,645 |
| 14 | 2306 | Dental Insurance - PPO | 2,700 | MedIns | 2,800 | 2,940 | 3,087 | 3,241 | 3,403 |
| 15 | 2307 | Dental Insurance - HMO | 1,100 | MedIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 |
| 16 | 2309 | Basic Life Insurance | 1,100 | GenIns | 1,200 | 1,260 | 1,323 | 1,389 | 1,459 |
| 17 | 2311 | Long-Term Disability Insurance | 700 | GenIns | 800 | 840 | 882 | 926 | 972 |
| 18 | 2312 | HDHP Aetna | - | GenIns | 31,300 | 32,865 | 34,508 | 36,234 | 38,045 |
| 19 | 2313 | HSA Payflex | - | GenIns | 5,400 | 5,670 | 5,954 | 6,251 | 6,564 |
| 20 | 2400 | Workers' Compensation | 26,700 | Labor | 27,800 | 28,940 | 29,895 | 30,881 | 31,900 |
| Operating Expenses: | | | | | | | | | |
| 21 | 3190 | Professional Services - Other | 103,900 | Labor | 100,000 | 104,100 | 107,535 | 111,084 | 114,750 |
| 22 | 3200 | Professional Services - Auditors | 40,000 | Labor | 40,000 | 41,640 | 43,014 | 44,434 | 45,900 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|--|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 23 | 3425 | Software License and Maintenance | 4,000 | Repair | 4,000 | 4,160 | 4,326 | 4,499 | 4,679 |
| 24 | 3470 | Temporary Help | 23,000 | Labor | 30,000 | 31,230 | 32,261 | 33,325 | 34,425 |
| 25 | 4001 | Travel and Training | 8,000 | Inflation | 8,000 | 8,208 | 8,413 | 8,624 | 8,830 |
| 26 | 4200 | Postage | 220,000 | WatCustInfl | 231,000 | 238,368 | 246,064 | 254,346 | 262,275 |
| 27 | 4301 | Electricity Service | 4,700 | Electric | 4,700 | 4,888 | 5,084 | 5,287 | 5,498 |
| 28 | 4500 | Risk Internal Service Charge | 17,300 | GenIns | 12,500 | 13,125 | 13,781 | 14,470 | 15,194 |
| 29 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 26,100 | 27,405 | 28,775 | 30,214 | 31,725 |
| 30 | 4650 | Repairs and Maintenance - Office Equipment | 500 | Repair | 500 | 520 | 541 | 562 | 585 |
| 31 | 4700 | Printing and Binding Services | 1,000 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 32 | 4901 | Credit Card Services Fees | 390,000 | WatRev | 300,000 | 316,674 | 328,244 | 340,579 | 175,866 |
| 33 | 4931 | Recording Fees | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 34 | 5100 | Office Supplies | 4,300 | Inflation | 4,400 | 4,514 | 4,627 | 4,743 | 4,857 |
| 35 | 5120 | Computer Operating Supplies | 3,600 | Inflation | 7,500 | 7,695 | 7,887 | 8,085 | 8,279 |
| 36 | 5240 | Uniforms Cost | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 37 | 5250 | Noncapital Furniture (Item < \$5,000) | - | Inflation | 3,200 | 3,283 | 3,365 | 3,449 | 3,532 |
| 38 | 5290 | Other Operating Supplies | 800 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 39 | 5410 | Subscriptions and Memberships | - | Inflation | 150 | 154 | 158 | 162 | 166 |
| 40 | 5510 | Tuition Reimbursement | - | Inflation | 4,000 | 4,104 | 4,207 | 4,312 | 4,415 |
| 41 | 5900 | Contingency | - | Calculated | - | 18,624 | 19,283 | 19,972 | 18,905 |
| 42 | Total Financial Services - Utility Billing | | \$ 1,634,300 | | \$ 1,785,550 | \$ 1,880,994 | \$ 1,947,539 | \$ 2,017,182 | \$ 1,909,417 |

SUPPORT SERVICES

Support Services

410-55-564-539

Personnel Services:

| | | | | | | | | | |
|----|------|--------------------------------|------------|-------|------------|------------|------------|------------|------------|
| 43 | 1200 | Employee Salaries | \$ 694,800 | Labor | \$ 580,000 | \$ 603,780 | \$ 623,705 | \$ 644,287 | \$ 665,548 |
| 44 | 1205 | Lump Sum Payout - Accrued Time | 65,200 | Labor | 25,600 | 26,650 | 27,529 | 28,437 | 29,376 |
| 45 | 1215 | Communication Stipend | 2,000 | Labor | 1,300 | 1,353 | 1,398 | 1,444 | 1,492 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---------------------|--------------|--|----------------------------------|----------------------|---------------|---------|---------|---------|---------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 46 | 1220 | Longevity Pay | 1,900 | Labor | 1,100 | 1,145 | 1,183 | 1,222 | 1,262 |
| 47 | 1400 | Overtime - General | 1,000 | Labor | - | - | - | - | - |
| 48 | 2100 | FICA and MICA | 57,700 | Labor | 46,000 | 47,886 | 49,466 | 51,099 | 52,785 |
| 49 | 2210 | Pension - General | 11,800 | Labor | 13,100 | 13,637 | 14,087 | 14,552 | 15,032 |
| 50 | 2235 | Pension - Senior Management | 113,100 | Labor | 106,200 | 110,554 | 114,202 | 117,971 | 121,864 |
| 51 | 2265 | Pension - 457 | 25,400 | Labor | 15,200 | 15,823 | 16,345 | 16,885 | 17,442 |
| 52 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | MedIns | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 53 | 2304 | Health Insurance - PPO | - | MedIns | 33,600 | 35,280 | 37,044 | 38,896 | 40,841 |
| 54 | 2305 | Health Insurance - HMO | 67,100 | MedIns | 41,000 | 43,050 | 45,203 | 47,463 | 49,836 |
| 55 | 2306 | Dental Insurance - PPO | 1,800 | MedIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 |
| 56 | 2307 | Dental Insurance - HMO | 1,100 | MedIns | 1,200 | 1,260 | 1,323 | 1,389 | 1,459 |
| 57 | 2309 | Basic Life Insurance | 1,500 | GenIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 |
| 58 | 2311 | Long-Term Disability Insurance | 1,000 | GenIns | 800 | 840 | 882 | 926 | 972 |
| 59 | 2312 | HDHP Aetna | - | GenIns | 15,800 | 16,590 | 17,420 | 18,290 | 19,205 |
| 60 | 2313 | HSA Payflex | - | GenIns | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 61 | 2400 | Workers' Compensation | 18,600 | Labor | 19,700 | 20,508 | 21,184 | 21,884 | 22,606 |
| Operating Expenses: | | | | | | | | | |
| 62 | 3110 | Professional Services - Engineering | - | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 63 | 3400 | Contractual Services | 6,400 | Labor | 2,500 | 2,603 | 2,688 | 2,777 | 2,869 |
| 64 | 3425 | Software License and Maintenance | 3,700 | Labor | 2,000 | 2,082 | 2,151 | 2,222 | 2,295 |
| 65 | 4001 | Travel and Training | 3,700 | Inflation | 6,600 | 6,772 | 6,941 | 7,114 | 7,285 |
| 66 | 4100 | Communication Services | 2,600 | Inflation | 1,100 | 1,129 | 1,157 | 1,186 | 1,214 |
| 67 | 4200 | Postage | 2,000 | Inflation | 900 | 923 | 946 | 970 | 993 |
| 68 | 4301 | Electricity Service | 11,600 | Electric | 11,600 | 12,064 | 12,547 | 13,048 | 13,570 |
| 69 | 4440 | Leased Copiers | - | Inflation | 14,600 | 14,980 | 15,354 | 15,738 | 16,116 |
| 70 | 4500 | Risk Internal Service Charge | 21,500 | GenIns | - | - | - | - | - |
| 71 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 15,600 | 16,380 | 17,199 | 18,059 | 18,962 |
| 72 | 4610 | Fleet Internal Services Charge | 8,700 | Repair | 15,100 | 15,704 | 16,332 | 16,985 | 17,665 |
| 73 | 4650 | Repairs and Maintenance - Office Equipment | - | Repair | 1,500 | 1,560 | 1,622 | 1,687 | 1,755 |
| 74 | 4700 | Printing and Binding Services | 1,200 | Inflation | 800 | 821 | 841 | 862 | 883 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------------------|------------------------|---------------------------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 75 | 4916 | Administrative Expense | 500 | Inflation | 300 | 308 | 315 | 323 | 331 |
| 76 | 4920 | Licenses and Permit Fees | - | Inflation | 4,000 | 4,104 | 4,207 | 4,312 | 4,415 |
| 77 | 4998 | Contingency | - | Calculated | - | 10,427 | 10,792 | 11,170 | 11,562 |
| 78 | 5100 | Office Supplies | 1,600 | Inflation | 1,300 | 1,334 | 1,367 | 1,401 | 1,435 |
| 79 | 5220 | Vehicle Fuel - On-Site | 2,700 | Gas | 2,800 | 2,940 | 3,087 | 3,241 | 3,403 |
| 80 | 5240 | Uniforms Cost | 600 | Inflation | 900 | 923 | 946 | 970 | 993 |
| 81 | 5250 | Noncapital Furniture (Item < \$5,000) | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 82 | 5290 | Other Operating Supplies | 500 | Inflation | 1,400 | 1,436 | 1,472 | 1,509 | 1,545 |
| 83 | 5410 | Subscriptions and Memberships | 500 | Inflation | 1,400 | 1,436 | 1,472 | 1,509 | 1,545 |
| 84 | 5500 | Training - General | 1,500 | Inflation | 3,100 | 3,181 | 3,260 | 3,342 | 3,422 |
| 85 | Total Support Services | | <u>\$ 1,142,000</u> | | <u>\$ 1,005,100</u> | <u>\$ 1,057,225</u> | <u>\$ 1,094,204</u> | <u>\$ 1,132,513</u> | <u>\$ 1,172,160</u> |
| Engineering Services | | | | | | | | | |
| 410-55-565-539 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 86 | 1200 | Employee Salaries | \$ 595,700 | Labor | \$ 1,083,900 | \$ 1,128,340 | \$ 1,165,575 | \$ 1,204,039 | \$ 1,243,772 |
| 87 | 1205 | Lump Sum Payout - Accrued Time | 36,900 | Labor | 55,500 | 57,776 | 59,682 | 61,652 | 63,686 |
| 88 | 1215 | Communication Stipend | 2,600 | Labor | 4,600 | 4,789 | 4,947 | 5,110 | 5,278 |
| 89 | 1220 | Longevity Pay | 5,400 | Labor | 8,400 | 8,744 | 9,033 | 9,331 | 9,639 |
| 90 | 1400 | Overtime - General | 1,000 | Labor | 12,900 | 13,429 | 13,872 | 14,330 | 14,803 |
| 91 | 1410 | Overtime - Holiday | 2,000 | Labor | 800 | 833 | 860 | 889 | 918 |
| 92 | 2100 | FICA and MICA | 46,600 | Labor | 86,200 | 89,734 | 92,695 | 95,754 | 98,914 |
| 93 | 2210 | Pension - General | 34,100 | Labor | 87,900 | 91,504 | 94,524 | 97,643 | 100,865 |
| 94 | 2235 | Pension - Senior Management | 18,500 | Labor | 56,700 | 59,025 | 60,973 | 62,985 | 65,063 |
| 95 | 2260 | Pension - 401 | 10,800 | Labor | - | - | - | - | - |
| 96 | 2265 | Pension - 457 | 21,500 | Labor | 27,400 | 28,523 | 29,465 | 30,437 | 31,441 |
| 97 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | MedIns | 18,700 | 19,635 | 20,617 | 21,648 | 22,730 |
| 98 | 2304 | Health Insurance - PPO | 47,300 | MedIns | 50,500 | 53,025 | 55,676 | 58,460 | 61,383 |
| 99 | 2305 | Health Insurance - HMO | 36,600 | MedIns | 133,100 | 139,755 | 146,743 | 154,080 | 161,784 |
| 100 | 2306 | Dental Insurance - PPO | 2,900 | MedIns | 5,100 | 5,355 | 5,623 | 5,904 | 6,199 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|---------------------|----------------------------|--|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 101 | 2307 | Dental Insurance - HMO | 500 | MedIns | 500 | 525 | 551 | 579 | 608 |
| 102 | 2309 | Basic Life Insurance | 1,300 | GenIns | 2,400 | 2,520 | 2,646 | 2,778 | 2,917 |
| 103 | 2311 | Long-Term Disability Insurance | 800 | GenIns | 1,500 | 1,575 | 1,654 | 1,736 | 1,823 |
| 104 | 2400 | Workers' Compensation | 26,500 | Labor | 28,000 | 29,148 | 30,110 | 31,104 | 32,130 |
| Operating Expenses: | | | | | | | | | |
| 105 | 3110 | Professional Services - Engineering | 50,000 | Labor | 40,000 | 41,640 | 43,014 | 44,434 | 45,900 |
| 106 | 3400 | Contractual Services | - | Inflation | 2,900 | 3,019 | 3,119 | 3,221 | 3,328 |
| 107 | 3425 | Software License and Maintenance | 2,500 | Inflation | 60,840 | 62,422 | 63,982 | 65,582 | 67,156 |
| 108 | 4001 | Travel and Training | - | Inflation | 2,300 | 2,360 | 2,419 | 2,479 | 2,539 |
| 109 | 4100 | Communication Services | 500 | Inflation | - | - | - | - | - |
| 110 | 4200 | Postage | - | Inflation | 1,100 | 1,129 | 1,157 | 1,186 | 1,214 |
| 111 | 4500 | Risk Internal Service Charge | 30,700 | GenIns | 20,800 | 21,840 | 22,932 | 24,079 | 25,283 |
| 112 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 30,900 | 32,445 | 34,067 | 35,771 | 37,559 |
| 113 | 4610 | Fleet Internal Services Charge | 6,900 | Repair | 11,100 | 11,544 | 12,006 | 12,486 | 12,985 |
| 114 | 4650 | Repairs and Maintenance - Office Equipment | 500 | Repair | 11,100 | 11,544 | 12,006 | 12,486 | 12,985 |
| 115 | 4700 | Printing and Binding Services | 300 | Inflation | 1,700 | 1,744 | 1,788 | 1,833 | 1,876 |
| 116 | 4920 | Licenses and Permit Fees | - | Inflation | 400 | 410 | 421 | 431 | 442 |
| 117 | 4998 | Contingency | - | Calculated | - | 19,533 | 20,220 | 20,931 | 21,667 |
| 118 | 5100 | Office Supplies | 400 | Inflation | 1,600 | 1,642 | 1,683 | 1,725 | 1,766 |
| 119 | 5120 | Computer Operating Supplies | - | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 120 | 5220 | Vehicle Fuel - On-Site | 3,200 | Gas | 3,300 | 3,465 | 3,638 | 3,820 | 4,011 |
| 121 | 5240 | Uniforms Cost | 1,500 | Inflation | 1,600 | 1,642 | 1,683 | 1,725 | 1,766 |
| 122 | 5250 | Noncapital Furniture (Item < \$5,000) | - | Inflation | 12,000 | 12,312 | 12,620 | 12,935 | 13,246 |
| 123 | 5290 | Other Operating Supplies | - | Inflation | 350 | 359 | 368 | 377 | 386 |
| 124 | 5410 | Subscriptions and Memberships | - | Inflation | 3,100 | 3,181 | 3,260 | 3,342 | 3,422 |
| 125 | 5500 | Training - General | 500 | Inflation | 5,650 | 5,797 | 5,942 | 6,090 | 6,237 |
| 126 | Total Engineering Services | | \$ 1,000,500 | | \$ 1,875,840 | \$ 1,973,287 | \$ 2,042,619 | \$ 2,114,467 | \$ 2,188,826 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------------------------|--------------|-------------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| UTILITIES | | | | | | | | | |
| Utilities - Administration | | | | | | | | | |
| 410-55-100-536 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 127 | 1200 | Employee Salaries | \$ 1,194,800 | Labor | \$ 1,178,300 | \$ 1,226,610 | \$ 1,267,088 | \$ 1,308,902 | \$ 1,352,096 |
| 128 | 1205 | Lump Sum Payout - Accrued Time | 65,500 | Labor | 49,900 | 51,946 | 53,660 | 55,431 | 57,260 |
| 129 | 1215 | Communication Stipend | 2,600 | Labor | 700 | 729 | 753 | 778 | 803 |
| 130 | 1220 | Longevity Pay | 5,300 | Labor | 5,700 | 5,934 | 6,130 | 6,332 | 6,541 |
| 131 | 1400 | Overtime - General | 20,000 | Labor | 35,000 | 36,435 | 37,637 | 38,879 | 40,162 |
| 132 | 1410 | Overtime - Holiday | 10,000 | Labor | 10,000 | 10,410 | 10,754 | 11,108 | 11,475 |
| 133 | 1412 | Overtime - Emergency | - | Labor | 500 | 521 | 538 | 555 | 574 |
| 134 | 2100 | FICA and MICA | 93,700 | Labor | 92,600 | 96,397 | 99,578 | 102,864 | 106,258 |
| 135 | 2210 | Pension - General | 72,900 | Labor | 82,500 | 85,883 | 88,717 | 91,644 | 94,669 |
| 136 | 2235 | Pension - Senior Management | 166,700 | Labor | 133,500 | 138,974 | 143,560 | 148,297 | 153,191 |
| 137 | 2260 | Pension - 401 | 7,200 | Labor | 7,900 | 8,224 | 8,495 | 8,776 | 9,065 |
| 138 | 2265 | Pension - 457 | 52,600 | Labor | 28,600 | 29,773 | 30,755 | 31,770 | 32,818 |
| 139 | 2300 | Payment-in-Lieu-of-Insurance | 31,200 | MedIns | 24,900 | 26,145 | 27,452 | 28,825 | 30,266 |
| 140 | 2304 | Health Insurance - PPO | 29,100 | MedIns | 33,400 | 35,070 | 36,824 | 38,665 | 40,598 |
| 141 | 2305 | Health Insurance - HMO | 88,200 | MedIns | 102,000 | 107,100 | 112,455 | 118,078 | 123,982 |
| 142 | 2306 | Dental Insurance - PPO | 6,100 | MedIns | 4,200 | 4,410 | 4,631 | 4,862 | 5,105 |
| 143 | 2307 | Dental Insurance - HMO | 500 | MedIns | 800 | 840 | 882 | 926 | 972 |
| 144 | 2309 | Basic Life Insurance | 2,600 | GenIns | 2,600 | 2,730 | 2,867 | 3,010 | 3,160 |
| 145 | 2311 | Long-Term Disability Insurance | 1,700 | GenIns | 1,700 | 1,785 | 1,874 | 1,968 | 2,066 |
| 146 | 2400 | Workers' Compensation | 35,600 | Labor | 37,700 | 39,246 | 40,541 | 41,879 | 43,261 |
| Operating Expenses: | | | | | | | | | |
| 147 | 3110 | Professional Services - Engineering | - | Labor | 40,000 | 41,640 | 43,014 | 44,434 | 45,900 |
| 148 | 3190 | Professional Services - Other | 190,000 | Labor | 250,000 | 260,250 | 268,838 | 277,710 | 286,874 |
| 149 | 3400 | Contractual Services | 9,600 | Labor | 6,900 | 7,183 | 7,420 | 7,665 | 7,918 |
| 150 | 3401 | Janitorial Services | 14,800 | Labor | 9,300 | 9,681 | 10,001 | 10,331 | 10,672 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------|----------------------------------|--|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 151 | 3425 | Software License and Maintenance | 25,000 | Repair | 61,200 | 63,648 | 66,194 | 68,842 | 71,595 |
| 152 | 3455 | Security Services | 50,000 | Labor | 42,000 | 43,722 | 45,165 | 46,655 | 48,195 |
| 153 | 4001 | Travel and Training | 6,500 | Labor | 10,000 | 10,410 | 10,754 | 11,108 | 11,475 |
| 154 | 4100 | Communication Services | 5,400 | Labor | 5,400 | 5,621 | 5,807 | 5,999 | 6,196 |
| 155 | 4200 | Postage | 9,600 | Labor | 9,600 | 9,994 | 10,323 | 10,664 | 11,016 |
| 156 | 4300 | Water and Wastewater Utilities | 61,200 | Labor | 61,200 | 63,709 | 65,812 | 67,983 | 70,227 |
| 157 | 4500 | Risk Internal Service Charge | 315,600 | GenIns | 213,700 | 224,385 | 235,604 | 247,384 | 259,754 |
| 158 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 22,900 | 24,045 | 25,247 | 26,510 | 27,835 |
| 159 | 4610 | Fleet Internal Services Charge | 21,400 | Repair | 35,400 | 36,816 | 38,289 | 39,820 | 41,413 |
| 160 | 4613 | Vehicle Detail | 500 | Repair | 500 | 520 | 541 | 562 | 585 |
| 161 | 4620 | Repairs and Maintenance - Buildings | 800 | Repair | 800 | 832 | 865 | 900 | 936 |
| 162 | 4650 | Repairs and Maintenance - Office Equipment | 1,500 | Repair | 1,500 | 1,560 | 1,622 | 1,687 | 1,755 |
| 163 | 4700 | Printing and Binding Services | 3,500 | Inflation | 5,800 | 5,951 | 6,100 | 6,252 | 6,402 |
| 164 | 4870 | Public Education | 5,000 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 165 | 4910 | Advertising Costs | 5,000 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 166 | 4916 | Administrative Expense | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 167 | 4997 | Other Operating Expenses | 5,500 | Inflation | 5,500 | 5,643 | 5,784 | 5,929 | 6,071 |
| 168 | 4998 | Contingency | - | Calculated | - | 28,890 | 29,928 | 31,004 | 32,114 |
| 169 | 5100 | Office Supplies | 6,000 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 |
| 170 | 5120 | Computer Operating Supplies | 2,700 | Inflation | 2,700 | 2,770 | 2,839 | 2,910 | 2,980 |
| 171 | 5220 | Vehicle Fuel - On-Site | 6,600 | Gas | 6,800 | 7,140 | 7,497 | 7,872 | 8,265 |
| 172 | 5240 | Uniforms Cost | 5,800 | Inflation | 5,800 | 5,951 | 6,100 | 6,252 | 6,402 |
| 173 | 5251 | Noncapital Equipment (Item < \$5,000) | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 174 | 5290 | Other Operating Supplies | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 175 | 5410 | Subscriptions and Memberships | 9,700 | Inflation | 9,700 | 9,952 | 10,201 | 10,456 | 10,707 |
| 176 | BadDebt | Bad Debt Expense | 102,560 | Inflation | 108,271 | 114,475 | 119,094 | 123,764 | 128,213 |
| 177 | 5500 | Training - General | 5,300 | Inflation | 5,300 | 5,438 | 5,574 | 5,713 | 5,850 |
| 178 | 5510 | Tuition Reimbursement | 5,000 | Inflation | - | - | - | - | - |
| 179 | Total Utilities - Administration | | \$ 2,762,860 | | \$ 2,770,771 | \$ 2,917,853 | \$ 3,022,731 | \$ 3,131,357 | \$ 3,243,543 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | | |
|--|--------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|--------------|--|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 | |
| Utilities - Office of Operational Services | | | | | | | | | | |
| 410-55-550-536 | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | |
| 180 | 1200 | Employee Salaries | \$ 831,500 | Labor | \$ 894,400 | \$ 931,070 | \$ 961,796 | \$ 993,535 | \$ 1,026,322 | |
| 181 | 1205 | Lump Sum Payout - Accrued Time | 27,700 | Labor | 46,600 | 48,511 | 50,111 | 51,765 | 53,473 | |
| 182 | 1215 | Communication Stipend | 2,600 | Labor | 3,900 | 4,060 | 4,194 | 4,332 | 4,475 | |
| 183 | 1220 | Longevity Pay | 1,800 | Labor | - | - | - | - | - | |
| 184 | 1400 | Overtime - General | 40,000 | Labor | 45,000 | 46,845 | 48,391 | 49,988 | 51,637 | |
| 185 | 1410 | Overtime - Holiday | 8,200 | Labor | 5,000 | 5,205 | 5,377 | 5,554 | 5,737 | |
| 186 | 2100 | FICA and MICA | 63,000 | Labor | 68,500 | 71,309 | 73,662 | 76,093 | 78,604 | |
| 187 | 2210 | Pension - General | 68,100 | Labor | 84,900 | 88,381 | 91,297 | 94,310 | 97,423 | |
| 188 | 2235 | Pension - Senior Management | 81,100 | Labor | 103,100 | 107,327 | 110,869 | 114,528 | 118,307 | |
| 189 | 2260 | Pension - 401 | 9,900 | Labor | - | - | - | - | - | |
| 190 | 2265 | Pension - 457 | 24,900 | Labor | 21,300 | 22,173 | 22,905 | 23,661 | 24,442 | |
| 191 | 2304 | Health Insurance - PPO | 14,500 | MedIns | 16,900 | 17,745 | 18,632 | 19,564 | 20,542 | |
| 192 | 2305 | Health Insurance - HMO | 132,700 | MedIns | 208,600 | 219,030 | 229,982 | 241,481 | 253,555 | |
| 193 | 2306 | Dental Insurance - PPO | 3,600 | MedIns | 4,900 | 5,145 | 5,402 | 5,672 | 5,956 | |
| 194 | 2307 | Dental Insurance - HMO | 1,400 | MedIns | 1,200 | 1,260 | 1,323 | 1,389 | 1,459 | |
| 195 | 2309 | Basic Life Insurance | 1,800 | GenIns | 1,900 | 1,995 | 2,095 | 2,199 | 2,309 | |
| 196 | 2311 | Long-Term Disability Insurance | 1,200 | GenIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 | |
| 197 | 2400 | Workers' Compensation | 39,700 | Labor | 42,000 | 43,722 | 45,165 | 46,655 | 48,195 | |
| Operating Expenses: | | | | | | | | | | |
| 198 | 3110 | Professional Services - Engineering | - | Labor | 20,000 | 20,820 | 21,507 | 22,217 | 22,950 | |
| 199 | 3190 | Professional Services - Other | 82,725 | Labor | 175,000 | 182,175 | 188,187 | 194,397 | 200,812 | |
| 200 | 3400 | Contractual Services | - | Labor | 70,000 | 72,870 | 75,275 | 77,759 | 80,325 | |
| 201 | 3425 | Software License and Maintenance | 2,500 | Repair | 2,500 | 2,600 | 2,704 | 2,812 | 2,925 | |
| 202 | 4001 | Travel and Training | 6,000 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 | |
| 203 | 4100 | Communication Services | 3,000 | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 | |
| 204 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 37,800 | 39,690 | 41,675 | 43,758 | 45,946 | |
| 205 | 4610 | Fleet Internal Services Charge | 8,700 | Repair | 10,100 | 10,504 | 10,924 | 11,361 | 11,816 | |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|-------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 206 | 4700 | Printing and Binding Services | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 207 | 4870 | Public Education | 25,000 | Inflation | 25,000 | 25,650 | 26,291 | 26,949 | 27,595 |
| 208 | 4889 | Marketing and Promotions | - | Inflation | 10,000 | 10,260 | 10,517 | 10,779 | 11,038 |
| 209 | 4910 | Advertising Costs | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 210 | 4916 | Administrative Expense | 3,000 | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 |
| 211 | 4997 | Other Operating Expenses | 2,800 | Inflation | 2,800 | 2,873 | 2,945 | 3,018 | 3,091 |
| 212 | 4998 | Contingency | - | Calculated | - | 20,150 | 20,860 | 21,595 | 22,356 |
| 213 | 5100 | Office Supplies | 3,000 | Inflation | 3,400 | 3,488 | 3,576 | 3,665 | 3,753 |
| 214 | 5120 | Computer Operating Supplies | 3,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 215 | 5220 | Vehicle Fuel - On-Site | 1,600 | Gas | 1,700 | 1,785 | 1,874 | 1,968 | 2,066 |
| 216 | 5240 | Uniforms Cost | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 217 | 5290 | Other Operating Supplies | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 218 | 5410 | Subscriptions and Memberships | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 219 | 5500 | Training - General | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 220 | Total Utilities - Office of Operational Services | | \$ 1,511,525 | | \$ 1,934,300 | \$ 2,035,197 | \$ 2,106,836 | \$ 2,181,075 | \$ 2,257,939 |

Utilities - Electrical Instrumentation and Control

410-55-553-539

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|------------|--------|------------|------------|------------|------------|------------|
| 221 | 1200 | Employee Salaries | \$ 379,100 | Labor | \$ 445,800 | \$ 464,078 | \$ 479,392 | \$ 495,212 | \$ 511,554 |
| 222 | 1205 | Lump Sum Payout - Accrued Time | 30,700 | Labor | 26,400 | 27,482 | 28,389 | 29,326 | 30,294 |
| 223 | 1220 | Longevity Pay | 4,100 | Labor | 4,300 | 4,476 | 4,624 | 4,777 | 4,934 |
| 224 | 1400 | Overtime - General | 4,500 | Labor | 4,500 | 4,685 | 4,839 | 4,999 | 5,164 |
| 225 | 1410 | Overtime - Holiday | 3,000 | Labor | 2,000 | 2,082 | 2,151 | 2,222 | 2,295 |
| 226 | 2100 | FICA and MICA | 31,700 | Labor | 36,500 | 37,997 | 39,250 | 40,546 | 41,884 |
| 227 | 2210 | Pension - General | 47,200 | Labor | 65,700 | 68,394 | 70,651 | 72,982 | 75,391 |
| 228 | 2235 | Pension - Senior Management | 33,400 | Labor | 34,200 | 35,602 | 36,777 | 37,991 | 39,244 |
| 229 | 2265 | Pension - 457 | 7,400 | Labor | 7,800 | 8,120 | 8,388 | 8,665 | 8,950 |
| 230 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | MedIns | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 231 | 2304 | Health Insurance - PPO | 33,200 | MedIns | 33,900 | 35,595 | 37,375 | 39,243 | 41,206 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Fiscal Year Ending September 30, | | | | | | | | | |
|----------------------------------|--|--|---------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 232 | 2305 | Health Insurance - HMO | 34,300 | MedIns | 54,700 | 57,435 | 60,307 | 63,322 | 66,488 |
| 233 | 2306 | Dental Insurance - PPO | 1,800 | MedIns | 1,600 | 1,680 | 1,764 | 1,852 | 1,945 |
| 234 | 2307 | Dental Insurance - HMO | 300 | MedIns | 500 | 525 | 551 | 579 | 608 |
| 235 | 2309 | Basic Life Insurance | 800 | GenIns | 1,000 | 1,050 | 1,103 | 1,158 | 1,216 |
| 236 | 2311 | Long-Term Disability Insurance | 500 | GenIns | 600 | 630 | 662 | 695 | 729 |
| 237 | 2400 | Workers' Compensation | 13,800 | Labor | 14,600 | 15,199 | 15,700 | 16,218 | 16,753 |
| Operating Expenses: | | | | | | | | | |
| 238 | 3400 | Contractual Services | 51,700 | Labor | 42,700 | 44,451 | 45,918 | 47,433 | 48,998 |
| 239 | 3404 | Air Conditioning Services | 32,000 | Labor | 32,000 | 33,312 | 34,411 | 35,547 | 36,720 |
| 240 | 3425 | Software License and Maintenance | 11,000 | Repair | 17,000 | 17,680 | 18,387 | 19,123 | 19,888 |
| 241 | 4100 | Communication Services | 3,100 | Inflation | 3,100 | 3,181 | 3,260 | 3,342 | 3,422 |
| 242 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 14,800 | 15,362 | 15,941 | 16,543 | 17,163 |
| 243 | 4610 | Fleet Internal Services Charge | 11,600 | Repair | 20,100 | 20,904 | 21,740 | 22,610 | 23,514 |
| 244 | 4630 | Repairs and Maintenance - Electric | 74,400 | Repair | 71,400 | 74,256 | 77,226 | 80,315 | 83,528 |
| 245 | 4664 | Repairs and Maintenance - Telemetry | 72,400 | Repair | 98,600 | 102,544 | 106,646 | 110,912 | 115,348 |
| 246 | 4665 | Repairs and Maintenance - Air Conditioning | 10,000 | Repair | 10,000 | 10,400 | 10,816 | 11,249 | 11,699 |
| 247 | 4920 | Licenses and Permit Fees | 400 | Inflation | 400 | 410 | 421 | 431 | 442 |
| 248 | 4997 | Other Operating Expenses | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 249 | 4998 | Contingency | - | Calculated | - | 11,112 | 11,513 | 11,929 | 12,360 |
| 250 | 5100 | Office Supplies | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 251 | 5220 | Vehicle Fuel - On-Site | 6,400 | Gas | 6,600 | 6,930 | 7,277 | 7,640 | 8,022 |
| 252 | 5240 | Uniforms Cost | 4,600 | Inflation | 4,600 | 4,720 | 4,838 | 4,959 | 5,078 |
| 253 | 5242 | Protective Clothing | 400 | Inflation | 400 | 410 | 421 | 431 | 442 |
| 254 | 5246 | Safety Supplies | - | Inflation | 300 | 308 | 315 | 323 | 331 |
| 255 | 5251 | Noncapital Equipment (Item < \$5,000) | 1,200 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 256 | 5290 | Other Operating Supplies | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 257 | 5500 | Training - General | 2,000 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 258 | Total Utilities - Electrical Instrumentation and Control | | \$ 915,200 | | \$ 1,067,000 | \$ 1,122,341 | \$ 1,162,830 | \$ 1,204,815 | \$ 1,248,332 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|--|--------------|-------------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| Utilities - Water Treatment and Supply | | | | | | | | | |
| 410-55-554-533 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 259 | 1200 | Employee Salaries | \$ 1,370,600 | Labor | \$ 1,416,400 | \$ 1,474,472 | \$ 1,523,130 | \$ 1,573,393 | \$ 1,625,315 |
| 260 | 1205 | Lump Sum Payout - Accrued Time | 4,600 | Labor | 7,600 | 7,912 | 8,173 | 8,442 | 8,721 |
| 261 | 1220 | Longevity Pay | 8,900 | Labor | 10,400 | 10,826 | 11,184 | 11,553 | 11,934 |
| 262 | 1400 | Overtime - General | 155,000 | Labor | 155,000 | 161,355 | 166,680 | 172,180 | 177,862 |
| 263 | 1410 | Overtime - Holiday | 77,000 | Labor | 77,000 | 80,157 | 82,802 | 85,535 | 88,357 |
| 264 | 2100 | FICA and MICA | 106,900 | Labor | 110,800 | 115,343 | 119,149 | 123,081 | 127,143 |
| 265 | 2210 | Pension - General | 276,700 | Labor | 295,500 | 307,616 | 317,767 | 328,253 | 339,085 |
| 266 | 2300 | Payment-in-Lieu-of-Insurance | 12,400 | MedIns | 12,400 | 13,020 | 13,671 | 14,355 | 15,072 |
| 267 | 2304 | Health Insurance - PPO | 43,500 | MedIns | 92,100 | 96,705 | 101,540 | 106,617 | 111,948 |
| 268 | 2305 | Health Insurance - HMO | 224,000 | MedIns | 317,700 | 333,585 | 350,264 | 367,777 | 386,166 |
| 269 | 2306 | Dental Insurance - PPO | 6,300 | MedIns | 6,600 | 6,930 | 7,277 | 7,640 | 8,022 |
| 270 | 2307 | Dental Insurance - HMO | 2,700 | MedIns | 2,500 | 2,625 | 2,756 | 2,894 | 3,039 |
| 271 | 2309 | Basic Life Insurance | 2,900 | GenIns | 3,100 | 3,255 | 3,418 | 3,589 | 3,768 |
| 272 | 2311 | Long-Term Disability Insurance | 1,900 | GenIns | 2,100 | 2,205 | 2,315 | 2,431 | 2,553 |
| 273 | 2312 | HDHP Aetna | - | GenIns | 15,800 | 16,590 | 17,420 | 18,290 | 19,205 |
| 274 | 2313 | HSA Payflex | - | GenIns | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 275 | 2400 | Workers' Compensation | 63,100 | Labor | 66,700 | 69,435 | 71,726 | 74,093 | 76,538 |
| Operating Expenses: | | | | | | | | | |
| 276 | 3110 | Professional Services - Engineering | - | Labor | 35,000 | 36,435 | 37,637 | 38,879 | 40,162 |
| 277 | 3190 | Professional Services - Other | - | Labor | 15,000 | 15,615 | 16,130 | 16,663 | 17,212 |
| 278 | 3400 | Contractual Services | 278,000 | Labor | 431,900 | 449,608 | 464,445 | 479,772 | 495,604 |
| 279 | 3401 | Janitorial Services | 6,900 | Labor | 7,230 | 7,526 | 7,775 | 8,031 | 8,296 |
| 280 | 3460 | Landscape Services | 59,900 | Labor | 33,476 | 34,849 | 35,999 | 37,186 | 38,414 |
| | 3470 | Temporary Help | - | Labor | - | - | - | - | - |
| 281 | 4001 | Travel and Training | 3,000 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 282 | 4100 | Communication Services | 2,700 | Inflation | 2,400 | 2,462 | 2,524 | 2,587 | 2,649 |
| 283 | 4300 | Water and Wastewater Utilities | 3,900 | Inflation | 3,900 | 4,001 | 4,101 | 4,204 | 4,305 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|----------|--|---|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 284 | 4301 | Electricity Service | 1,462,900 | ElecTreatW | 1,462,900 | 1,530,825 | 1,603,823 | 1,682,271 | 1,762,288 |
| 285 | 4400 | Leased Equipment | 4,000 | Inflation | 4,000 | 4,104 | 4,207 | 4,312 | 4,415 |
| | 4440 | Leased Copiers | - | Inflation | - | - | - | - | - |
| 286 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 71,400 | 74,970 | 78,719 | 82,654 | 86,787 |
| | 4605 | Fleet Internal Charge - Collision Repair | - | Repair | - | - | - | - | - |
| 287 | 4610 | Fleet Internal Services Charge | 9,100 | Repair | 13,200 | 13,728 | 14,277 | 14,848 | 15,442 |
| 288 | 4620 | Repairs and Maintenance - Buildings | 82,400 | Repair | 102,000 | 106,080 | 110,323 | 114,736 | 119,326 |
| 289 | 4630 | Repairs and Maintenance - Electric | 10,000 | Repair | 10,000 | 10,400 | 10,816 | 11,249 | 11,699 |
| 290 | 4640 | Repairs and Maintenance - Machinery | 18,000 | Repair | 18,000 | 18,720 | 19,469 | 20,248 | 21,057 |
| 291 | 4641 | Repairs and Maintenance - Membrane Elements | 49,500 | Repair | 49,500 | 51,480 | 53,539 | 55,681 | 57,908 |
| 292 | 4700 | Printing and Binding Services | 800 | Inflation | 800 | 821 | 841 | 862 | 883 |
| 293 | 4920 | Licenses and Permit Fees | 20,400 | Inflation | 17,375 | 17,827 | 18,272 | 18,729 | 19,179 |
| 294 | 4997 | Other Operating Expenses | 2,700 | Inflation | 27,700 | 28,420 | 29,131 | 29,859 | 30,576 |
| 295 | 4998 | Contingency | - | Calculated | - | 63,915 | 66,620 | 69,480 | 72,429 |
| 296 | 5100 | Office Supplies | 1,900 | Inflation | 1,900 | 1,949 | 1,998 | 2,048 | 2,097 |
| 297 | 5120 | Computer Operating Supplies | 2,800 | Inflation | 2,800 | 2,873 | 2,945 | 3,018 | 3,091 |
| 298 | 5220 | Vehicle Fuel - On-Site | 2,500 | Gas | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 299 | 5225 | Equipment Gas Oil and Lube | 31,200 | Gas | 34,500 | 36,225 | 38,036 | 39,938 | 41,935 |
| 300 | 5240 | Uniforms Cost | 15,400 | Inflation | 15,400 | 15,800 | 16,195 | 16,600 | 16,999 |
| 301 | 5242 | Protective Clothing | 5,600 | Inflation | 5,600 | 5,746 | 5,889 | 6,036 | 6,181 |
| 302 | 5246 | Safety Supplies | 900 | Inflation | 900 | 923 | 946 | 970 | 993 |
| 303 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,100 | Inflation | 2,600 | 2,668 | 2,734 | 2,803 | 2,870 |
| 304 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,800 | Inflation | 7,300 | 7,490 | 7,677 | 7,869 | 8,058 |
| 305 | 5280 | Chemicals | 900,000 | ChemTreatW | 1,040,192 | 1,098,956 | 1,162,431 | 1,231,014 | 1,301,966 |
| 306 | 5285 | Laboratory Supplies | 26,000 | Inflation | 26,000 | 26,676 | 27,343 | 28,026 | 28,699 |
| 307 | 5290 | Other Operating Supplies | 58,600 | Inflation | 58,642 | 60,167 | 61,671 | 63,213 | 64,730 |
| 308 | 5410 | Subscriptions and Memberships | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 309 | 5500 | Training - General | 10,500 | Inflation | 10,500 | 10,773 | 11,042 | 11,318 | 11,590 |
| 310 | 5510 | Tuition Reimbursement | 7,000 | Inflation | - | - | - | - | - |
| 311 | Total Utilities - Water Treatment and Supply | | \$ 5,440,500 | | \$ 6,114,715 | \$ 6,455,420 | \$ 6,728,636 | \$ 7,017,509 | \$ 7,315,335 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | | |
|---|--------------|-------------------------------------|----------------------------------|----------------------|---------------|------------|--------------|--------------|--------------|--|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 | |
| Utilities - Wastewater Treatment and Disposal | | | | | | | | | | |
| 410-55-555-535 | | | | | | | | | | |
| Personnel Services: | | | | | | | | | | |
| 312 | 1200 | Employee Salaries | \$ 913,200 | Labor | \$ 930,200 | \$ 968,338 | \$ 1,000,293 | \$ 1,033,303 | \$ 1,067,402 | |
| 313 | 1205 | Lump Sum Payout - Accrued Time | 14,100 | Labor | 15,600 | 16,240 | 16,776 | 17,329 | 17,901 | |
| 314 | 1220 | Longevity Pay | 7,000 | Labor | 6,400 | 6,662 | 6,882 | 7,109 | 7,344 | |
| 315 | 1400 | Overtime - General | 80,000 | Labor | 80,000 | 83,280 | 86,028 | 88,867 | 91,800 | |
| 316 | 1410 | Overtime - Holiday | 40,000 | Labor | 40,000 | 41,640 | 43,014 | 44,434 | 45,900 | |
| 317 | 2100 | FICA and MICA | 73,000 | Labor | 74,400 | 77,450 | 80,006 | 82,646 | 85,374 | |
| 318 | 2210 | Pension - General | 181,200 | Labor | 200,700 | 208,929 | 215,823 | 222,946 | 230,303 | |
| 319 | 2235 | Pension - Senior Management | 13,100 | Labor | 13,500 | 14,054 | 14,517 | 14,996 | 15,491 | |
| 320 | 2265 | Pension - 457 | 1,900 | Labor | 1,900 | 1,978 | 2,043 | 2,111 | 2,180 | |
| 321 | 2304 | Health Insurance - PPO | 91,600 | MedIns | 118,700 | 124,635 | 130,867 | 137,410 | 144,281 | |
| 322 | 2305 | Health Insurance - HMO | 98,600 | MedIns | 145,600 | 152,880 | 160,524 | 168,550 | 176,978 | |
| 323 | 2306 | Dental Insurance - PPO | 6,200 | MedIns | 4,600 | 4,830 | 5,072 | 5,325 | 5,591 | |
| 324 | 2307 | Dental Insurance - HMO | 900 | MedIns | 1,500 | 1,575 | 1,654 | 1,736 | 1,823 | |
| 325 | 2309 | Basic Life Insurance | 2,000 | GenIns | 2,000 | 2,100 | 2,205 | 2,315 | 2,431 | |
| 326 | 2311 | Long-Term Disability Insurance | 1,300 | GenIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 | |
| 327 | 2400 | Workers' Compensation | 38,500 | Labor | 40,700 | 42,369 | 43,767 | 45,211 | 46,703 | |
| Operating Expenses: | | | | | | | | | | |
| 328 | 3110 | Professional Services - Engineering | 50,000 | Labor | 50,000 | 52,050 | 53,768 | 55,542 | 57,375 | |
| 329 | 3190 | Professional Services - Other | 3,000 | Labor | - | - | - | - | - | |
| 330 | 3400 | Contractual Services | 840,000 | Labor | 1,114,500 | 1,160,195 | 1,198,481 | 1,238,031 | 1,278,886 | |
| 331 | 3401 | Janitorial Services | 3,000 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 | |
| 332 | 3460 | Landscape Services | 80,800 | Labor | 306 | 319 | 329 | 340 | 351 | |
| 333 | 4001 | Travel and Training | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 | |
| 334 | 4100 | Communication Services | 1,200 | Inflation | 1,400 | 1,436 | 1,472 | 1,509 | 1,545 | |
| 335 | 4301 | Electricity Service | 814,000 | ElecTreatS | 814,000 | 851,795 | 892,414 | 936,065 | 980,588 | |
| 336 | 4302 | Gas-Propane | 8,000 | Gas | 10,000 | 10,500 | 11,025 | 11,576 | 12,155 | |
| 337 | 4330 | Utilities - Broward County | 20,000 | Inflation | 21,300 | 21,854 | 22,400 | 22,960 | 23,511 | |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------|---|--|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 338 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 44,200 | 45,349 | 46,483 | 47,645 | 48,788 |
| 339 | 4610 | Fleet Internal Services Charge | 13,700 | Repair | 23,800 | 24,752 | 25,742 | 26,772 | 27,843 |
| 340 | 4620 | Repairs and Maintenance - Buildings | 90,000 | Repair | 194,000 | 201,760 | 209,830 | 218,224 | 226,953 |
| 341 | 4640 | Repairs and Maintenance - Machinery | 55,000 | Repair | 128,200 | 133,328 | 138,661 | 144,208 | 149,976 |
| 342 | 4669 | Landscape and Irrigation | 2,500 | Inflation | 2,500 | 2,565 | 2,629 | 2,695 | 2,760 |
| 343 | 4700 | Printing and Binding Services | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 344 | 4920 | Licenses and Permit Fees | 40,300 | Inflation | 17,900 | 18,365 | 18,825 | 19,295 | 19,758 |
| 345 | 4997 | Other Operating Expenses | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 346 | 4998 | Contingency | - | Calculated | - | 47,589 | 49,450 | 51,403 | 53,418 |
| 347 | 5100 | Office Supplies | 1,500 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 348 | 5120 | Computer Operating Supplies | 2,900 | Inflation | 2,900 | 2,975 | 3,050 | 3,126 | 3,201 |
| 349 | 5220 | Vehicle Fuel - On-Site | 2,100 | Gas | 2,200 | 2,310 | 2,426 | 2,547 | 2,674 |
| 350 | 5225 | Equipment Gas Oil and Lube | 52,100 | Gas | 52,000 | 54,600 | 57,330 | 60,197 | 63,206 |
| 351 | 5240 | Uniforms Cost | 8,400 | Inflation | 8,400 | 8,618 | 8,834 | 9,055 | 9,272 |
| 352 | 5242 | Protective Clothing | 8,600 | Inflation | 8,600 | 8,824 | 9,044 | 9,270 | 9,493 |
| 353 | 5246 | Safety Supplies | 5,600 | Inflation | 6,100 | 6,259 | 6,415 | 6,575 | 6,733 |
| 354 | 5250 | Noncapital Furniture (Item < \$5,000) | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 355 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 356 | 5280 | Chemicals | 340,000 | ChemTreatS | 350,000 | 369,773 | 391,131 | 414,207 | 438,081 |
| 357 | 5285 | Laboratory Supplies | 2,000 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 |
| 358 | 5290 | Other Operating Supplies | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 359 | 5410 | Subscriptions and Memberships | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 360 | 5500 | Training - General | 5,000 | Inflation | - | - | - | - | - |
| 361 | 5510 | Tuition Reimbursement | 5,000 | Inflation | 12,000 | 12,312 | 12,620 | 12,935 | 13,246 |
| 362 | Total Utilities - Wastewater Treatment and Disposal | | \$ 4,026,400 | | \$ 4,561,506 | \$ 4,806,520 | \$ 4,994,472 | \$ 5,191,736 | \$ 5,395,212 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|-------------------------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| | Utilities - Plant Maintenance | | | | | | | | |
| | 410-55-556-536 | | | | | | | | |
| | Personnel Services: | | | | | | | | |
| 363 | 1200 | Employee Salaries | \$ 331,400 | Labor | \$ 502,600 | \$ 523,207 | \$ 540,472 | \$ 558,308 | \$ 576,732 |
| 364 | 1205 | Lump Sum Payout - Accrued Time | 2,100 | Labor | 7,200 | 7,495 | 7,743 | 7,998 | 8,262 |
| 365 | 1220 | Longevity Pay | 1,300 | Labor | 1,300 | 1,353 | 1,398 | 1,444 | 1,492 |
| 366 | 1400 | Overtime - General | 10,000 | Labor | 16,200 | 16,864 | 17,421 | 17,996 | 18,589 |
| 367 | 1410 | Overtime - Holiday | 5,000 | Labor | 6,120 | 6,371 | 6,581 | 6,798 | 7,023 |
| 368 | 2100 | FICA and MICA | 25,600 | Labor | 39,100 | 40,703 | 42,046 | 43,434 | 44,867 |
| 369 | 2210 | Pension - General | 70,500 | Labor | 116,400 | 121,172 | 125,171 | 129,302 | 133,569 |
| 370 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | MedIns | 12,500 | 13,125 | 13,781 | 14,470 | 15,194 |
| 371 | 2305 | Health Insurance - HMO | 48,200 | MedIns | 138,100 | 145,005 | 152,255 | 159,868 | 167,861 |
| 372 | 2306 | Dental Insurance - PPO | 2,000 | MedIns | 1,800 | 1,890 | 1,985 | 2,084 | 2,188 |
| 373 | 2307 | Dental Insurance - HMO | 200 | MedIns | 1,500 | 1,575 | 1,654 | 1,736 | 1,823 |
| 374 | 2309 | Basic Life Insurance | 700 | GenIns | 1,100 | 1,155 | 1,213 | 1,273 | 1,337 |
| 375 | 2311 | Long-Term Disability Insurance | 500 | Labor | 700 | 729 | 753 | 778 | 803 |
| 376 | 2400 | Workers' Compensation | 21,900 | Labor | 23,200 | 24,151 | 24,948 | 25,771 | 26,622 |
| | Operating Expenses: | | | | | | | | |
| 377 | 3400 | Contractual Services | 90,000 | Labor | 144,500 | 150,425 | 155,389 | 160,516 | 165,813 |
| 378 | 4001 | Travel and Training | 2,500 | Inflation | 2,400 | 2,462 | 2,524 | 2,587 | 2,649 |
| 379 | 4100 | Communication Services | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 380 | 4400 | Leased Equipment | 4,400 | Inflation | 4,800 | 4,925 | 5,048 | 5,174 | 5,298 |
| 381 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 23,100 | 24,255 | 25,468 | 26,741 | 28,078 |
| 382 | 4610 | Fleet Internal Services Charge | 32,000 | Repair | 35,100 | 36,504 | 37,964 | 39,483 | 41,062 |
| 383 | 4625 | Repairs and Maintenance - Equipment | 10,000 | Repair | 10,000 | 10,400 | 10,816 | 11,249 | 11,699 |
| 384 | 4640 | Repairs and Maintenance - Machinery | 150,000 | Repair | 197,905 | 205,821 | 214,054 | 222,616 | 231,521 |
| 385 | 4998 | Contingency | - | Calculated | - | 13,835 | 14,338 | 14,860 | 15,401 |
| 386 | 5100 | Office Supplies | 200 | Inflation | 250 | 257 | 263 | 269 | 276 |
| 387 | 5120 | Computer Operating Supplies | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 388 | 5220 | Vehicle Fuel - On-Site | 3,700 | Gas | 3,800 | 3,990 | 4,190 | 4,399 | 4,619 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|-------------------------------------|---------------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 389 | 5240 | Uniforms Cost | 4,400 | Inflation | 4,400 | 4,514 | 4,627 | 4,743 | 4,857 |
| 390 | 5242 | Protective Clothing | 3,000 | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 |
| 391 | 5246 | Safety Supplies | 500 | Inflation | 500 | 513 | 526 | 539 | 552 |
| 392 | 5251 | Noncapital Equipment (Item < \$5,000) | 4,600 | Inflation | 12,000 | 12,312 | 12,620 | 12,935 | 13,246 |
| 393 | 5290 | Other Operating Supplies | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 394 | 5410 | Subscriptions and Memberships | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 395 | 5500 | Training - General | 2,000 | Inflation | 8,800 | 9,029 | 9,255 | 9,486 | 9,714 |
| 396 | 5510 | Tuition Reimbursement | 5,000 | Inflation | 7,000 | 7,182 | 7,362 | 7,546 | 7,727 |
| 397 | Total Utilities - Plant Maintenance | | \$ 847,200 | | \$ 1,328,375 | \$ 1,397,376 | \$ 1,448,173 | \$ 1,500,872 | \$ 1,555,496 |

Utilities - Water Transmission and Distribution

410-55-557-533

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|------------|--------|------------|------------|------------|------------|------------|
| 398 | 1200 | Employee Salaries | \$ 475,600 | Labor | \$ 491,200 | \$ 511,339 | \$ 528,213 | \$ 545,644 | \$ 563,651 |
| 399 | 1205 | Lump Sum Payout - Accrued Time | 19,900 | Labor | 14,600 | 15,199 | 15,700 | 16,218 | 16,753 |
| 400 | 1220 | Longevity Pay | 3,200 | Labor | 4,000 | 4,164 | 4,301 | 4,443 | 4,590 |
| 401 | 1400 | Overtime - General | 100,000 | Labor | 100,000 | 104,100 | 107,535 | 111,084 | 114,750 |
| 402 | 1410 | Overtime - Holiday | 15,000 | Labor | 3,000 | 3,123 | 3,226 | 3,333 | 3,442 |
| 403 | 2100 | FICA and MICA | 38,100 | Labor | 39,000 | 40,599 | 41,939 | 43,323 | 44,752 |
| 404 | 2210 | Pension - General | 85,500 | Labor | 95,300 | 99,207 | 102,481 | 105,863 | 109,356 |
| 405 | 2235 | Pension - Senior Management | 15,700 | Labor | 16,800 | 17,489 | 18,066 | 18,662 | 19,278 |
| 406 | 2265 | Pension - 457 | 2,200 | MedIns | 2,400 | 2,520 | 2,646 | 2,778 | 2,917 |
| 407 | 2304 | Health Insurance - PPO | 43,800 | MedIns | 33,900 | 35,595 | 37,375 | 39,243 | 41,206 |
| 408 | 2305 | Health Insurance - HMO | 73,200 | MedIns | 69,800 | 73,290 | 76,955 | 80,802 | 84,842 |
| 409 | 2306 | Dental Insurance - PPO | 5,400 | MedIns | 4,900 | 5,145 | 5,402 | 5,672 | 5,956 |
| 410 | 2307 | Dental Insurance - HMO | 200 | MedIns | 200 | 210 | 221 | 232 | 243 |
| 411 | 2309 | Basic Life Insurance | 1,000 | GenIns | 1,100 | 1,155 | 1,213 | 1,273 | 1,337 |
| 412 | 2311 | Long-Term Disability Insurance | 700 | GenIns | 700 | 735 | 772 | 810 | 851 |
| 413 | 2312 | HDHP Aetna | - | GenIns | 35,800 | 37,590 | 39,470 | 41,443 | 43,515 |
| 414 | 2313 | HSA Payflex | - | GenIns | 5,400 | 5,670 | 5,954 | 6,251 | 6,564 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|----------|---|---|---------------|----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 415 | 2400 | Workers' Compensation | 30,100 | Labor | 31,800 | 33,104 | 34,196 | 35,325 | 36,490 |
| | Operating Expenses: | | | | | | | | |
| 416 | 3400 | Contractual Services | 150,000 | Labor | 260,700 | 271,389 | 280,345 | 289,596 | 299,153 |
| 417 | 4100 | Communication Services | 3,500 | Inflation | 3,500 | 3,591 | 3,681 | 3,773 | 3,863 |
| 418 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 24,500 | 25,725 | 27,011 | 28,362 | 29,780 |
| 419 | 4610 | Fleet Internal Services Charge | 101,100 | Repair | 164,200 | 170,768 | 177,599 | 184,703 | 192,091 |
| 420 | 4640 | Repairs and Maintenance - Machinery | 3,100 | Repair | 5,200 | 5,408 | 5,624 | 5,849 | 6,083 |
| 421 | 4661 | Repairs and Maintenance - Distribution System | 85,000 | Repair | 84,900 | 88,296 | 91,828 | 95,501 | 99,321 |
| 422 | 4700 | Printing and Binding Services | 600 | Inflation | 600 | 616 | 631 | 647 | 662 |
| 423 | 4920 | Licenses and Permit Fees | 500 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 424 | 4997 | Other Operating Expenses | 900 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 425 | 4998 | Contingency | - | Calculated | - | 16,515 | 17,112 | 17,731 | 18,373 |
| 426 | 5100 | Office Supplies | 1,200 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 427 | 5220 | Vehicle Fuel - On-Site | 35,900 | Gas | 36,800 | 38,640 | 40,572 | 42,601 | 44,731 |
| 428 | 5240 | Uniforms Cost | 5,900 | Inflation | 5,900 | 6,053 | 6,205 | 6,360 | 6,512 |
| 429 | 5242 | Protective Clothing | 2,900 | Inflation | 2,900 | 2,975 | 3,050 | 3,126 | 3,201 |
| 430 | 5246 | Safety Supplies | 2,300 | Inflation | 3,900 | 4,001 | 4,101 | 4,204 | 4,305 |
| 431 | 5251 | Noncapital Equipment (Item < \$5,000) | 5,800 | Inflation | 6,600 | 6,772 | 6,941 | 7,114 | 7,285 |
| 432 | 5290 | Other Operating Supplies | 13,400 | Inflation | 13,400 | 13,748 | 14,092 | 14,444 | 14,791 |
| 433 | 5410 | Subscriptions and Memberships | 400 | Inflation | 400 | 410 | 421 | 431 | 442 |
| 434 | 5500 | Training - General | 10,000 | Inflation | 19,100 | 19,597 | 20,087 | 20,589 | 21,083 |
| 435 | Total Utilities - Water Transmission and Distribution | | \$ 1,337,100 | | \$ 1,585,700 | \$ 1,668,021 | \$ 1,728,328 | \$ 1,790,881 | \$ 1,855,703 |

Utilities - Water Accountability

410-55-558-533

Personnel Services:

| | | | | | | | | | |
|-----|------|--------------------------------|------------|-------|------------|------------|------------|------------|------------|
| 436 | 1200 | Employee Salaries | \$ 411,200 | Labor | \$ 422,100 | \$ 439,406 | \$ 453,907 | \$ 468,885 | \$ 484,359 |
| 437 | 1205 | Lump Sum Payout - Accrued Time | 23,400 | Labor | 22,800 | 23,735 | 24,518 | 25,327 | 26,163 |
| 438 | 1220 | Longevity Pay | 3,600 | Labor | 4,400 | 4,580 | 4,732 | 4,888 | 5,049 |
| 439 | 1400 | Overtime - General | 85,000 | Labor | 85,000 | 88,485 | 91,405 | 94,421 | 97,537 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|---------------------|--------------|---|----------------------------------|----------------------|---------------|---------|---------|---------|---------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 440 | 1410 | Overtime - Holiday | 12,000 | Labor | 12,000 | 12,492 | 12,904 | 13,330 | 13,770 |
| 441 | 1412 | Overtime - Emergency | - | Labor | 300 | 312 | 323 | 333 | 344 |
| 442 | 2100 | FICA and MICA | 33,500 | Labor | 34,400 | 35,810 | 36,992 | 38,213 | 39,474 |
| 443 | 2210 | Pension - General | 87,500 | Labor | 78,300 | 81,510 | 84,200 | 86,979 | 89,849 |
| 444 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | Labor | 6,200 | 6,454 | 6,667 | 6,887 | 7,114 |
| 445 | 2304 | Health Insurance - PPO | 14,600 | MedIns | 33,900 | 35,595 | 37,375 | 39,243 | 41,206 |
| 446 | 2305 | Health Insurance - HMO | 69,300 | MedIns | 125,400 | 131,670 | 138,254 | 145,166 | 152,424 |
| 447 | 2306 | Dental Insurance - PPO | 4,400 | MedIns | 4,300 | 4,515 | 4,741 | 4,978 | 5,227 |
| 448 | 2307 | Dental Insurance - HMO | 200 | MedIns | 300 | 315 | 331 | 347 | 365 |
| 449 | 2309 | Basic Life Insurance | 900 | GenIns | 900 | 945 | 992 | 1,042 | 1,094 |
| 450 | 2311 | Long-Term Disability Insurance | 600 | GenIns | 600 | 630 | 662 | 695 | 729 |
| 451 | 2400 | Workers' Compensation | 19,300 | Labor | 20,400 | 21,236 | 21,937 | 22,661 | 23,409 |
| Operating Expenses: | | | | | | | | | |
| 452 | 3400 | Contractual Services | 20,000 | Labor | 7,000 | 7,287 | 7,527 | 7,776 | 8,032 |
| 453 | 4100 | Communication Services | 9,700 | Inflation | 9,700 | 9,952 | 10,201 | 10,456 | 10,707 |
| 454 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 26,800 | 28,140 | 29,547 | 31,024 | 32,576 |
| 455 | 4610 | Fleet Internal Services Charge | 38,900 | Repair | 65,500 | 68,120 | 70,845 | 73,679 | 76,626 |
| 456 | 4640 | Repairs and Maintenance - Machinery | 1,200 | Repair | 2,700 | 2,808 | 2,920 | 3,037 | 3,159 |
| 457 | 4661 | Repairs and Maintenance - Distribution System | 100,000 | Repair | 163,700 | 170,248 | 177,058 | 184,140 | 191,506 |
| 458 | 4700 | Printing and Binding Services | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 459 | 4920 | Licenses and Permit Fees | 60,300 | Inflation | 60,300 | 61,868 | 63,414 | 65,000 | 66,560 |
| 460 | 4998 | Contingency | - | Calculated | - | 12,895 | 13,369 | 13,861 | 14,370 |
| 461 | 5100 | Office Supplies | 900 | Inflation | 900 | 923 | 946 | 970 | 993 |
| 462 | 5210 | Water Meters | 15,000 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 463 | 5220 | Vehicle Fuel - On-Site | 26,300 | Gas | 27,000 | 28,350 | 29,768 | 31,256 | 32,819 |
| 464 | 5240 | Uniforms Cost | 4,300 | Inflation | 4,300 | 4,412 | 4,522 | 4,635 | 4,746 |
| 465 | 5242 | Protective Clothing | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 466 | 5246 | Safety Supplies | 1,000 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |
| 467 | 5251 | Noncapital Equipment (Item < \$5,000) | 3,200 | Inflation | 3,200 | 3,283 | 3,365 | 3,449 | 3,532 |
| 468 | 5290 | Other Operating Supplies | 800 | Inflation | 1,000 | 1,026 | 1,052 | 1,078 | 1,104 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | Fiscal Year Ending September 30, | | | | | |
|---|--|--------------------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 469 | 5410 | Subscriptions and Memberships | 200 | Inflation | 200 | 205 | 210 | 216 | 221 |
| 470 | 5500 | Training - General | 6,600 | Inflation | 6,600 | 6,772 | 6,941 | 7,114 | 7,285 |
| 471 | Total Utilities - Water Accountability | | <u>\$ 1,062,300</u> | | <u>\$ 1,238,400</u> | <u>\$ 1,302,394</u> | <u>\$ 1,350,248</u> | <u>\$ 1,399,926</u> | <u>\$ 1,451,400</u> |
| Utilities - Wastewater Collection Maintenance | | | | | | | | | |
| 410-55-559-535 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 472 | 1200 | Employee Salaries | \$ 1,219,600 | Labor | \$ 1,264,800 | \$ 1,316,657 | \$ 1,360,106 | \$ 1,404,990 | \$ 1,451,355 |
| 473 | 1205 | Lump Sum Payout - Accrued Time | 30,800 | Labor | 28,500 | 29,669 | 30,648 | 31,659 | 32,704 |
| 474 | 1220 | Longevity Pay | 5,400 | Labor | 6,500 | 6,767 | 6,990 | 7,220 | 7,459 |
| 475 | 1400 | Overtime - General | 285,000 | Labor | 430,600 | 448,255 | 463,047 | 478,328 | 494,112 |
| 476 | 1410 | Overtime - Holiday | 60,000 | Labor | 35,900 | 37,372 | 38,605 | 39,879 | 41,195 |
| 477 | 1412 | Overtime - Emergency | - | Labor | 300 | 312 | 323 | 333 | 344 |
| 478 | 2100 | FICA and MICA | 96,100 | Labor | 99,400 | 103,475 | 106,890 | 110,417 | 114,061 |
| 479 | 2210 | Pension - General | 244,300 | Labor | 273,700 | 284,922 | 294,324 | 304,037 | 314,070 |
| 480 | 2235 | Pension - Senior Management | 15,200 | Labor | 17,500 | 18,218 | 18,819 | 19,440 | 20,081 |
| 481 | 2265 | Pension - 457 | 4,300 | Labor | 4,800 | 4,997 | 5,162 | 5,332 | 5,508 |
| 482 | 2300 | Payment-in-Lieu-of-Insurance | 12,500 | MedIns | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 483 | 2304 | Health Insurance - PPO | 29,200 | MedIns | 50,800 | 53,340 | 56,007 | 58,807 | 61,748 |
| 484 | 2305 | Health Insurance - HMO | 235,000 | MedIns | 276,400 | 290,220 | 304,731 | 319,968 | 335,966 |
| 485 | 2306 | Dental Insurance - PPO | 10,800 | MedIns | 10,600 | 11,130 | 11,687 | 12,271 | 12,884 |
| 486 | 2307 | Dental Insurance - HMO | 1,400 | MedIns | 1,300 | 1,365 | 1,433 | 1,505 | 1,580 |
| 487 | 2309 | Basic Life Insurance | 2,600 | GenIns | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 488 | 2311 | Long-Term Disability Insurance | 1,700 | GenIns | 1,800 | 1,890 | 1,985 | 2,084 | 2,188 |
| 489 | 2400 | Workers' Compensation | 71,300 | Labor | 75,400 | 78,491 | 81,082 | 83,757 | 86,521 |
| Operating Expenses: | | | | | | | | | |
| 490 | 3400 | Contractual Services | 295,600 | Labor | 296,000 | 308,136 | 318,304 | 328,809 | 339,659 |
| 491 | 3401 | Janitorial Services | 2,000 | Labor | 2,000 | 2,082 | 2,151 | 2,222 | 2,295 |
| 492 | 3460 | Landscape Services | 16,600 | Labor | 5,244 | 5,459 | 5,639 | 5,825 | 6,017 |
| 493 | 4100 | Communication Services | 14,300 | Inflation | 14,600 | 14,980 | 15,354 | 15,738 | 16,116 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| | | | | | Fiscal Year Ending September 30, | | | | |
|----------|---|---|---------------|----------------------|----------------------------------|--------------|--------------|--------------|--------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 494 | 4301 | Electricity Service | 339,200 | ElecTreatS | 342,300 | 358,193 | 375,274 | 393,630 | 412,353 |
| 495 | 4320 | Hollywood Large User | 140,000 | Hollywood | 140,000 | 147,000 | 154,350 | 162,068 | 170,171 |
| 496 | 4400 | Leased Equipment | 1,200 | Inflation | 1,200 | 1,231 | 1,262 | 1,294 | 1,325 |
| 497 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 65,100 | 68,355 | 71,773 | 75,361 | 79,129 |
| 498 | 4610 | Fleet Internal Services Charge | 140,400 | Repair | 231,900 | 241,176 | 250,823 | 260,856 | 271,290 |
| 499 | 4620 | Repairs and Maintenance - Buildings | 6,700 | Repair | 12,000 | 12,480 | 12,979 | 13,498 | 14,038 |
| 500 | 4640 | Repairs and Maintenance - Machinery | 8,000 | Repair | 18,000 | 18,720 | 19,469 | 20,248 | 21,057 |
| 501 | 4662 | Repairs and Maintenance - Lift Stations (Minor) | 200,000 | Repair | 190,400 | 198,016 | 205,937 | 214,174 | 222,741 |
| 502 | 4700 | Printing and Binding Services | 700 | Inflation | 700 | 718 | 736 | 755 | 773 |
| 503 | 4920 | Licenses and Permit Fees | 2,600 | Inflation | 2,600 | 2,668 | 2,734 | 2,803 | 2,870 |
| 504 | 4997 | Other Operating Expenses | - | Inflation | 3,000 | 3,078 | 3,155 | 3,234 | 3,311 |
| 505 | 4998 | Contingency | - | Calculated | - | 43,296 | 44,926 | 46,625 | 48,384 |
| 506 | 5100 | Office Supplies | 1,500 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 507 | 5120 | Computer Operating Supplies | 400 | Inflation | 400 | 410 | 421 | 431 | 442 |
| 508 | 5220 | Vehicle Fuel - On-Site | 75,400 | Gas | 77,300 | 81,165 | 85,223 | 89,484 | 93,959 |
| 509 | 5225 | Equipment Gas Oil and Lube | 2,600 | Gas | 6,200 | 6,510 | 6,836 | 7,177 | 7,536 |
| 510 | 5240 | Uniforms Cost | 15,700 | Inflation | 13,200 | 13,543 | 13,882 | 14,229 | 14,570 |
| 511 | 5242 | Protective Clothing | 4,600 | Inflation | 4,600 | 4,720 | 4,838 | 4,959 | 5,078 |
| 512 | 5246 | Safety Supplies | 3,600 | Inflation | 3,600 | 3,694 | 3,786 | 3,881 | 3,974 |
| 513 | 5251 | Noncapital Equipment (Item < \$5,000) | 7,000 | Inflation | 8,000 | 8,208 | 8,413 | 8,624 | 8,830 |
| 514 | 5280 | Chemicals | 4,100 | ChemTreatS | 4,700 | 4,966 | 5,252 | 5,562 | 5,883 |
| 515 | 5290 | Other Operating Supplies | 15,000 | Inflation | 36,500 | 37,449 | 38,385 | 39,345 | 40,289 |
| 516 | 5410 | Subscriptions and Memberships | 800 | Inflation | 800 | 821 | 841 | 862 | 883 |
| 517 | 5500 | Training - General | 6,000 | Inflation | 24,500 | 25,137 | 25,765 | 26,410 | 27,043 |
| 518 | 5510 | Tuition Reimbursement | 5,000 | Inflation | - | - | - | - | - |
| 519 | Total Utilities - Wastewater Collection Maintenance | | \$ 3,634,200 | | \$ 4,153,244 | \$ 4,372,857 | \$ 4,537,555 | \$ 4,709,159 | \$ 4,886,834 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| | | | Fiscal Year Ending September 30, | | | | | | |
|--|--------------|--|----------------------------------|----------------------|---------------|------------|------------|------------|------------|
| Line No. | Expense Code | Description | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| Utilities - Water and Wastewater Quality Control | | | | | | | | | |
| 410-55-563-533 | | | | | | | | | |
| Personnel Services: | | | | | | | | | |
| 520 | 1200 | Employee Salaries | \$ 418,100 | Labor | \$ 547,800 | \$ 570,260 | \$ 589,078 | \$ 608,518 | \$ 628,599 |
| 521 | 1205 | Lump Sum Payout - Accrued Time | 9,800 | Labor | 6,000 | 6,246 | 6,452 | 6,665 | 6,885 |
| 522 | 1220 | Longevity Pay | 1,300 | Labor | 1,300 | 1,353 | 1,398 | 1,444 | 1,492 |
| 523 | 1400 | Overtime - General | 15,400 | Labor | 15,400 | 16,031 | 16,560 | 17,107 | 17,671 |
| 524 | 1410 | Overtime - Holiday | 6,200 | Labor | 6,200 | 6,454 | 6,667 | 6,887 | 7,114 |
| 525 | 2100 | FICA and MICA | 32,800 | Labor | 42,500 | 44,243 | 45,703 | 47,211 | 48,769 |
| 526 | 2210 | Pension - General | 74,900 | Labor | 104,100 | 108,368 | 111,944 | 115,638 | 119,454 |
| 527 | 2235 | Pension - Senior Management | 14,000 | Labor | 16,700 | 17,385 | 17,958 | 18,551 | 19,163 |
| 528 | 2265 | Pension - 457 | 3,900 | Labor | 4,300 | 4,476 | 4,624 | 4,777 | 4,934 |
| 529 | 2300 | Payment-in-Lieu-of-Insurance | 6,200 | MedIns | - | - | - | - | - |
| 530 | 2304 | Health Insurance - PPO | 33,100 | MedIns | 42,600 | 44,730 | 46,967 | 49,315 | 51,781 |
| 531 | 2305 | Health Insurance - HMO | 53,700 | MedIns | 158,400 | 166,320 | 174,636 | 183,368 | 192,536 |
| 532 | 2306 | Dental Insurance - PPO | 2,200 | MedIns | 2,300 | 2,415 | 2,536 | 2,663 | 2,796 |
| 533 | 2307 | Dental Insurance - HMO | 500 | MedIns | 1,400 | 1,470 | 1,544 | 1,621 | 1,702 |
| 534 | 2309 | Basic Life Insurance | 900 | GenIns | 1,200 | 1,260 | 1,323 | 1,389 | 1,459 |
| 535 | 2311 | Long-Term Disability Insurance | 600 | GenIns | 800 | 840 | 882 | 926 | 972 |
| 536 | 2400 | Workers' Compensation | 19,300 | Labor | 20,400 | 21,236 | 21,937 | 22,661 | 23,409 |
| Operating Expenses: | | | | | | | | | |
| 537 | 3400 | Contractual Services | 15,400 | Labor | 35,300 | 36,747 | 37,960 | 39,213 | 40,507 |
| 538 | 3402 | Contracted Lab Testing | 100,000 | Labor | 100,000 | 104,100 | 107,535 | 111,084 | 114,750 |
| 539 | 3425 | Software License and Maintenance | 42,500 | Repair | 42,500 | 44,200 | 45,968 | 47,807 | 49,719 |
| 540 | 4001 | Travel and Training | 2,300 | Inflation | 6,000 | 6,156 | 6,310 | 6,468 | 6,623 |
| 541 | 4100 | Communication Services | 1,400 | Inflation | 1,400 | 1,436 | 1,472 | 1,509 | 1,545 |
| 542 | 4400 | Leased Equipment | 25,000 | Inflation | 15,000 | 15,390 | 15,775 | 16,169 | 16,557 |
| 543 | 4550 | Health Insurance Internal Service Charge | - | MedIns | 33,400 | 35,070 | 36,824 | 38,665 | 40,598 |
| 544 | 4610 | Fleet Internal Services Charge | 8,700 | Repair | 15,100 | 15,704 | 16,332 | 16,985 | 17,665 |
| 545 | 4613 | Vehicle Detail | 500 | Repair | 500 | 520 | 541 | 562 | 585 |

Table 1-9

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|---------------------------------------|----------------------------------|----------------------|---------------|--------------|--------------|--------------|--------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 546 | 4700 | Printing and Binding Services | 1,000 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 547 | 4920 | Licenses and Permit Fees | 5,000 | Inflation | 10,500 | 10,773 | 11,042 | 11,318 | 11,590 |
| 548 | 4997 | Other Operating Expenses | 1,500 | Inflation | 10,000 | 10,260 | 10,517 | 10,779 | 11,038 |
| 549 | 4998 | Contingency | - | Calculated | - | 14,301 | 14,806 | 15,330 | 15,871 |
| 550 | 5100 | Office Supplies | 1,500 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 551 | 5120 | Computer Operating Supplies | 1,300 | Inflation | 1,300 | 1,334 | 1,367 | 1,401 | 1,435 |
| 552 | 5220 | Vehicle Fuel - On-Site | 2,600 | Gas | 2,700 | 2,835 | 2,977 | 3,126 | 3,282 |
| 553 | 5240 | Uniforms Cost | 3,600 | Inflation | 3,600 | 3,694 | 3,786 | 3,881 | 3,974 |
| 554 | 5242 | Protective Clothing | 4,600 | Inflation | 4,600 | 4,720 | 4,838 | 4,959 | 5,078 |
| 555 | 5246 | Safety Supplies | 1,000 | Inflation | 1,400 | 1,436 | 1,472 | 1,509 | 1,545 |
| 556 | 5250 | Noncapital Furniture (Item < \$5,000) | 2,000 | Inflation | 2,000 | 2,052 | 2,103 | 2,156 | 2,208 |
| 557 | 5251 | Noncapital Equipment (Item < \$5,000) | 5,000 | Inflation | 5,000 | 5,130 | 5,258 | 5,390 | 5,519 |
| 558 | 5285 | Laboratory Supplies | 105,400 | Inflation | 100,000 | 102,600 | 105,165 | 107,794 | 110,381 |
| 559 | 5410 | Subscriptions and Memberships | 1,400 | Inflation | 1,500 | 1,539 | 1,577 | 1,617 | 1,656 |
| 560 | 5500 | Training - General | 2,500 | Inflation | 7,500 | 7,695 | 7,887 | 8,085 | 8,279 |
| 561 | 5510 | Tuition Reimbursement | - | Inflation | - | - | - | - | - |
| 562 | Total Utilities - Water and Wastewater Quality Control | | \$ 1,027,100 | | \$ 1,374,200 | \$ 1,444,370 | \$ 1,495,403 | \$ 1,548,319 | \$ 1,603,003 |
| 563 | TOTAL DEPARTMENT EXPENSES | | \$26,341,185 | | \$30,794,701 | \$32,433,857 | \$33,659,571 | \$34,939,811 | \$36,083,200 |

NON-DEPARTMENTAL

Non-Departmental

Operating Expenses

| | | | | | | | | | |
|-----|------|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 564 | 3121 | Legal | 25,000 | Legal | 25,000 | 25,750 | 26,523 | 27,318 | 28,138 |
| 565 | 4440 | Leased Copiers | 66,500 | Inflation | - | - | - | - | - |
| 566 | 4905 | Bank Service Charge | 60,000 | Inflation | 48,800 | 50,069 | 51,321 | 52,604 | 53,866 |
| 567 | 4915 | Payment in Lieu of Taxes | 2,255,000 | PILOT | 2,331,800 | 2,495,026 | 2,657,203 | 2,829,921 | 2,999,716 |
| 568 | 4989 | MIS Internal Service Charge | 814,900 | MISCharge | 966,900 | 1,043,285 | 1,125,705 | 1,214,635 | 1,310,591 |

Table 1-9

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Expenses - Combined Water and Wastewater System

| Line No. | Expense Code | Description | Fiscal Year Ending September 30, | | | | | | |
|----------|--|--------------------------------|----------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | Adjusted 2019 | Escalation Reference | Adjusted 2020 | 2021 | 2022 | 2023 | 2024 |
| 569 | 4996 | Admin Charge from General Fund | 3,949,201 | AdminCharge | 3,740,000 | 4,039,200 | 4,362,336 | 4,711,323 | 5,088,229 |
| 570 | TOTAL NON-DEPARTMENTAL | | <u>\$ 7,170,601</u> | | <u>\$ 7,112,500</u> | <u>\$ 7,653,330</u> | <u>\$ 8,223,086</u> | <u>\$ 8,835,801</u> | <u>\$ 9,480,540</u> |
| 571 | TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES | | <u>\$33,511,786</u> | | <u>\$37,907,201</u> | <u>\$40,087,187</u> | <u>\$41,882,658</u> | <u>\$43,775,611</u> | <u>\$45,563,740</u> |

Table 1-10

City of Miramar, Florida
Water and Wastewater Rate Study

Escalation Factors

| Line No. | Description | Reference | Fiscal Year Ending September 30, | | | | |
|----------|---|---------------|----------------------------------|--------|--------|--------|--------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1 | Constant Factor | Constant | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2 | Inflation (CPI Price Index) [1] | Inflation | 1.0240 | 1.0260 | 1.0250 | 1.0250 | 1.0240 |
| 3 | Marginal | Marginal | 1.0100 | 1.0100 | 1.0100 | 1.0100 | 1.0100 |
| 4 | Capital | Capital | 1.0300 | 1.0300 | 1.0300 | 1.0300 | 1.0300 |
| 5 | Labor | Labor | 1.0400 | 1.0410 | 1.0330 | 1.0330 | 1.0330 |
| 6 | Legal | Legal | 1.0300 | 1.0300 | 1.0300 | 1.0300 | 1.0300 |
| 7 | Repair and Maintenance | Repair | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| 8 | Insurance - Medical | MedIns | 1.0500 | 1.0500 | 1.0500 | 1.0500 | 1.0500 |
| 9 | Insurance - General | GenIns | 1.0500 | 1.0500 | 1.0500 | 1.0500 | 1.0500 |
| 10 | Electricity Commodity | Electric | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| 11 | Electricity - Water Treatment | ElecTreatW | 1.0465 | 1.0464 | 1.0477 | 1.0489 | 1.0476 |
| 12 | Electricity - Wastewater Treatment | ElecTreatS | 1.0465 | 1.0464 | 1.0477 | 1.0489 | 1.0476 |
| 13 | Gas and Fuel | Gas | 1.0500 | 1.0500 | 1.0500 | 1.0500 | 1.0500 |
| 14 | Chemicals Commodity | Chemicals | 1.0500 | 1.0500 | 1.0500 | 1.0500 | 1.0500 |
| 15 | Chemicals - Water Treatment | ChemTreatW | 1.0565 | 1.0565 | 1.0578 | 1.0590 | 1.0576 |
| 16 | Chemicals - Wastewater Treatment | ChemTreatS | 1.0565 | 1.0565 | 1.0578 | 1.0590 | 1.0576 |
| 17 | General Fund | GenFund | 1.0500 | 1.0500 | 1.0500 | 1.0500 | 1.0500 |
| 18 | PILOT | PILOT | 1.0700 | 1.0700 | 1.0650 | 1.0650 | 1.0600 |
| 19 | Administrative Charge | AdminCharge | 1.0800 | 1.0800 | 1.0800 | 1.0800 | 1.0800 |
| 20 | MIS Charge | MISCharge | 1.0790 | 1.0790 | 1.0790 | 1.0790 | 1.0790 |
| 21 | Late Charge | LateCharge | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 22 | Elimination Factor | Elim | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 23 | Water: Customer Growth | WatCust | 1.0059 | 1.0059 | 1.0073 | 1.0087 | 1.0072 |
| 24 | Water: Customer Growth + Inflation CPI | WatCustInfl | 1.0299 | 1.0319 | 1.0323 | 1.0337 | 1.0312 |
| 25 | Water: Production Growth + Inflation CPI | WatProdInfl | 1.0302 | 1.0322 | 1.0324 | 1.0336 | 1.0313 |
| 26 | Water: Sales Revenues | WatRev | 1.0556 | 1.0556 | 1.0365 | 1.0376 | 1.0364 |
| 27 | Wastewater: Customer Growth + Inflation CPI | WasteCustInfl | 1.0299 | 1.0319 | 1.0323 | 1.0337 | 1.0312 |
| 28 | Wastewater: Revenues | WWRev | 1.0557 | 1.0591 | 1.0444 | 1.0409 | 1.0354 |
| 29 | Hollywood Large User | Hollywood | 1.0500 | 1.0500 | 1.0500 | 1.0500 | 1.0500 |
| 30 | Engineering Permits | EnginPermits | 1.0000 | 0.4167 | 0.5000 | 1.0000 | 1.0000 |
| 31 | Additional Item | Add1 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

Footnotes:

[1] Estimates based on projections contained in "The Budget and Economic Outlook: 2019 to 2029" published by the Congressional Budget Office in January 2019.

Table 1-11

City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Multi-Year Water and Wastewater Capital Improvement Program and Funding Sources

| Line No. | Project Number | Description | Funding Source | Projected Fiscal Year Ending September 30, | | | | | | Total |
|---|-----------------------------|--|----------------|--|--------------|--------------|--------------|--------------|------------|--------------|
| | | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| CAPITAL IMPROVEMENT PROGRAM | | | | | | | | | | |
| Water System Projects | | | | | | | | | | |
| 1 | IRI-52016 | Meter Repair and Replacement | WR&R | \$ 100,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 725,000 |
| 2 | IRI-52030 | Water Service Line / Main, Repair / Replacement | WR&R | - | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| 3 | IRI-52038 | West Water Treatment Plant Laboratory and Office Space Modification | WR&R | 150,000 | - | - | - | - | - | 150,000 |
| 4 | IRI-Future | West Water Treatment Plant Nano-Membrane Skid | WR&R | - | - | 300,000 | 1,200,000 | 1,200,000 | - | 2,700,000 |
| 5 | IRI-52065 (CIAC) | Raw Water Main - Huntington Wellfield | WImpact | - | - | 950,000 | - | - | - | 950,000 |
| 6 | IRI-52065 (CIAC) | Raw Water Main - Huntington Wellfield | WR&R | - | 300,000 | 550,000 | - | - | - | 850,000 |
| 7 | IRI-52076 (CIAC) | Country Club Ranches Water Main Improvements, Phase I | WImpact | - | 990,000 | - | 950,000 | 950,000 | - | 2,890,000 |
| 8 | IRI-52076 (CIAC) | Country Club Ranches Water Main Improvements, Phase I | WR&R | 300,000 | 10,000 | - | 50,000 | 50,000 | - | 410,000 |
| 9 | IRI-52041 (SRF) | East Water Treatment Plant Process Enhancements | WExistSRF | 15,000,000 | - | - | - | - | - | 15,000,000 |
| 10 | IRI-54002 | Enterprise Resource Planning System - Assessment Revenue | WR&R | - | 53,125 | - | - | - | - | 53,125 |
| Carryforward Projects from Fiscal Year 2018 | | | | | | | | | | |
| 11 | 52010 | East (Historic) Miramar Fire Hydrant & Lines | WR&R | 510,099 | - | - | - | - | - | 510,099 |
| 12 | 52014 | Economic Development Incentive Program | WR&R | 22,057 | - | - | - | - | - | 22,057 |
| 13 | 52016 | Meter Repair & Replacement | WR&R | 117,656 | - | - | - | - | - | 117,656 |
| 14 | 52038 | West Water Treatment Plant Laboratory and Office Space Modification | WImpact | 690,415 | - | - | - | - | - | 690,415 |
| 15 | 52038 | West Water Treatment Plant Laboratory and Office Space Modification | WR&R | 71,000 | - | - | - | - | - | 71,000 |
| 16 | 52041 | East Water Plant Process Enhancement | WR&R | 3,361,506 | - | - | - | - | - | 3,361,506 |
| 17 | 52064 | West Water Plant Process Improvements | WR&R | 15,700 | - | - | - | - | - | 15,700 |
| 18 | 52065 | Raw Water Main - Huntington Wellfield | WR&R | 250,380 | - | - | - | - | - | 250,380 |
| 19 | 52078 | SCADA Cybersecurity Improvement | WR&R | 172,938 | - | - | - | - | - | 172,938 |
| 20 | Total Water System Projects | | | \$20,761,750 | \$ 2,728,125 | \$ 2,175,000 | \$ 2,575,000 | \$ 2,575,000 | \$ 375,000 | \$31,189,875 |
| Wastewater System Projects | | | | | | | | | | |
| 21 | IRI-52004 | Sewer Line Rehabilitation | SR&R | \$ 500,000 | \$ - | \$ 650,000 | \$ - | \$ 650,000 | \$ - | \$ 1,800,000 |
| 22 | IRI-52016 | Meter Repair and Replacement | SR&R | 100,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 725,000 |
| 23 | IRI-52064 | West Water Reclamation Facility Equipment Replacement and Process Rehabilitation | SR&R | - | 500,000 | 1,200,000 | 500,000 | - | 1,200,000 | 3,400,000 |
| 24 | IRI-52071 | Wastewater Reclamation Facility Digester Cleaning and Refurbishment | SR&R | 350,000 | 1,200,000 | - | - | - | - | 1,550,000 |
| 25 | IRI-54015 | Standby Generators for Lift Stations | SR&R | 200,000 | - | - | - | - | - | 200,000 |
| 26 | IRI-Future | West Water Reclamation Facility Switchgear PLC System Upgrade | SR&R | - | 250,000 | - | - | - | - | 250,000 |
| 27 | IRI-52038 (CIAC) | West Water Treatment Plant Laboratory and Office Space | SImpact | - | - | - | - | - | - | - |
| 28 | IRI-52047 (CIAC) | Reclaimed Water System Expansion/Piping - I-75 Crossing and T&D Improvements | SImpact | 575,000 | - | 500,000 | 800,000 | 800,000 | - | 2,675,000 |
| 29 | IRI-52047 (CIAC) | Reclaimed Water System Expansion/Piping - I-75 Crossing and T&D Improvements | SR&R | 125,000 | - | - | - | - | - | 125,000 |
| 30 | IRI-54002 | Enterprise Resource Planning System - Assessment Revenue | SR&R | - | 53,125 | - | - | - | - | 53,125 |
| Carryforward Projects from Fiscal Year 2018 | | | | | | | | | | |
| 31 | 52014 | Economic Development Incentive Program | SR&R | 22,057 | - | - | - | - | - | 22,057 |
| 32 | 52016 | Meter Repair & Replacement | SR&R | 117,656 | - | - | - | - | - | 117,656 |

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

Summary of Multi-Year Water and Wastewater Capital Improvement Program and Funding Sources

| Line No. | Project Number | Description | Funding Source | Projected Fiscal Year Ending September 30, | | | | | | Total |
|--|--|--|----------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| | | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| 33 | 52040 | Historic Miramar Infrastructure Improvements - Phase III | SR&R | 1,883,016 | - | - | - | - | - | 1,883,016 |
| 34 | 52047 | Reclaimed Water System Expansion/Piping - I-75 Crossing and T&D Improvemen | SR&R | 3,647,900 | - | - | - | - | - | 3,647,900 |
| 35 | 52049 | Reclaimed Water System Expansion/WWRF | SR&R | 6,604,320 | - | - | - | - | - | 6,604,320 |
| 36 | 52078 | SCADA Cybersecurity Improvement | SR&R | 172,938 | - | - | - | - | - | 172,938 |
| 37 | Total Wastewater System Projects | | | \$14,297,886 | \$ 2,128,125 | \$ 2,475,000 | \$ 1,425,000 | \$ 1,575,000 | \$ 1,325,000 | \$23,226,011 |
| 38 | Total Capital Improvement Program (Not Including Departmental Capital) | | | \$35,059,635 | \$ 4,856,250 | \$ 4,650,000 | \$ 4,000,000 | \$ 4,150,000 | \$ 1,700,000 | \$54,415,885 |
| Budgeted Departmental Capital | | | | | | | | | | |
| 39 | Water System Budgeted Capital Outlay | | WRates | \$ 467,805 | \$ 557,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 2,424,805 |
| 40 | Wastewater System Budgeted Capital Outlay | | SRates | 580,444 | 557,000 | 350,000 | 350,000 | 350,000 | 350,000 | 2,537,444 |
| 41 | Total Budgeted Departmental Capital | | | \$ 1,048,250 | \$ 1,114,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 4,962,250 |
| 42 | TOTAL CAPITAL IMPROVEMENT PROGRAM | | | \$36,107,885 | \$ 5,970,250 | \$ 5,350,000 | \$ 4,700,000 | \$ 4,850,000 | \$ 2,400,000 | \$59,378,135 |
| FUNDING SOURCES: | | | | | | | | | | |
| Water System Funding Sources | | | | | | | | | | |
| 43 | Water Operating Revenue | | WRates | \$ 467,805 | \$ 557,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 2,424,805 |
| 44 | Renewal and Replacement Fund Deposits | | WR&R | 5,071,335 | 1,738,125 | 1,225,000 | 1,625,000 | 1,625,000 | 375,000 | 11,659,460 |
| 45 | Water Connection / Impact Fees | | WImpact | 690,415 | 990,000 | 950,000 | 950,000 | 950,000 | - | 4,530,415 |
| 46 | Disbursements from Existing SRF Loans | | WExistSRF | 15,000,000 | - | - | - | - | - | 15,000,000 |
| 47 | Total Water System Funding Sources | | | \$21,229,555 | \$ 3,285,125 | \$ 2,525,000 | \$ 2,925,000 | \$ 2,925,000 | \$ 725,000 | \$33,614,680 |
| Wastewater System Funding Sources | | | | | | | | | | |
| 48 | Wastewater Operating Revenue | | SRates | \$ 580,444 | \$ 557,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 2,537,444 |
| 49 | Renewal and Replacement Fund Deposits | | SR&R | 13,722,886 | 2,128,125 | 1,975,000 | 625,000 | 775,000 | 1,325,000 | 20,551,011 |
| 50 | Wastewater Connection / Impact Fees | | SImpact | 575,000 | - | 500,000 | 800,000 | 800,000 | - | 2,675,000 |
| 51 | Total Wastewater System Funding Sources | | | \$14,878,330 | \$ 2,685,125 | \$ 2,825,000 | \$ 1,775,000 | \$ 1,925,000 | \$ 1,675,000 | \$25,763,455 |
| Combined Water and Wastewater System Funding Sources | | | | | | | | | | |
| 52 | Operating Revenue | | | \$ 1,048,250 | \$ 1,114,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 4,962,250 |
| 53 | Renewal and Replacement Fund Deposits | | | 18,794,220 | 3,866,250 | 3,200,000 | 2,250,000 | 2,400,000 | 1,700,000 | 32,210,470 |
| 54 | Connection / Impact Fees | | | 1,265,415 | 990,000 | 1,450,000 | 1,750,000 | 1,750,000 | - | 7,205,415 |
| 55 | Disbursements from Existing SRF Loans | | | 15,000,000 | - | - | - | - | - | 15,000,000 |
| 56 | TOTAL COMBINED WATER AND WASTEWATER SYSTEM FUNDING SOURCES | | | \$36,107,885 | \$ 5,970,250 | \$ 5,350,000 | \$ 4,700,000 | \$ 4,850,000 | \$ 2,400,000 | \$59,378,135 |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|-------------------------------------|--|--------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| ENDING CASH BALANCE BY FUND SUMMARY | | | | | | | | |
| 1 | REVENUE FUND (410) | Unrestricted | \$ 18,406,775 | \$ 14,084,212 | \$ 13,906,347 | \$ 14,491,325 | \$ 14,045,230 | \$ 16,092,831 |
| 2 | CUSTOMER DEPOSITS (410 Subaccount) | Unrestricted | 4,180,888 | 4,180,888 | 4,180,888 | 4,180,888 | 4,180,888 | 4,180,888 |
| 3 | DEBT SERVICE RESERVE ACCOUNTS | Unrestricted | 5,083,241 | 5,083,241 | 5,083,241 | 5,083,241 | 5,083,241 | 5,083,241 |
| 4 | RENEWAL AND REPLACEMENT FUND | Unrestricted | 3,171,055 | 3,624,062 | 4,530,078 | 5,436,094 | 7,248,125 | 9,060,156 |
| 5 | RECLAIMED WATER CAPITAL FUND | Unrestricted | - | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| 6 | WATER CONNECTION FEES (710) | Restricted | 707 | 8,754 | 6,832 | 4,890 | 2,929 | 968 |
| 7 | WASTEWATER CONNECTION FEES (710) | Restricted | 66,449 | 621,873 | 630,102 | 336,913 | 15,667 | 18,000 |
| 8 | TOTAL PROJECTED YEAR-END BALANCE | | <u>\$ 30,909,115</u> | <u>\$ 34,603,030</u> | <u>\$ 35,337,488</u> | <u>\$ 36,533,351</u> | <u>\$ 37,576,080</u> | <u>\$ 41,436,084</u> |
| REVENUE FUND (410) | | Unrestricted | | | | | | |
| 9 | Beginning Balance | | \$ 33,866,923 | \$ 18,406,775 | \$ 14,084,212 | \$ 13,906,347 | \$ 14,491,325 | \$ 14,045,230 |
| 10 | Total Funds Available | | <u>33,866,923</u> | <u>18,406,775</u> | <u>14,084,212</u> | <u>13,906,347</u> | <u>14,491,325</u> | <u>14,045,230</u> |
| 11 | Total Transfers Out of Fund | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 12 | Transfer In / (Out) - Surplus / (Deficiency) | | (15,460,148) | (4,322,563) | (177,865) | 584,978 | (446,095) | 2,047,601 |
| 13 | Water | | (8,697,291) | (4,753,650) | (3,340,340) | (3,217,942) | (3,850,699) | (2,475,384) |
| 14 | Wastewater | | (6,762,857) | 431,087 | 3,162,475 | 3,802,920 | 3,404,604 | 4,522,985 |
| 15 | Interest Rate | | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 2.00% |
| 16 | Interest Income on Fund | | 338,669 | 184,068 | 140,842 | 139,063 | 144,913 | 280,905 |
| 17 | Ending Balance | | <u>18,406,775</u> | <u>14,084,212</u> | <u>13,906,347</u> | <u>14,491,325</u> | <u>14,045,230</u> | <u>16,092,831</u> |
| 18 | Allocation Factor - Water | ProjRev | 44.90% | 44.90% | 44.82% | 44.63% | 44.55% | 44.57% |
| 19 | Allocation Factor - Wastewater | ProjRev | 55.10% | 55.10% | 55.18% | 55.37% | 55.45% | 55.43% |
| 20 | Amount Allocable to Water System | UW | 152,068 | 82,644 | 63,119 | 62,063 | 64,558 | 125,211 |
| 21 | Amount Allocable to Wastewater System | US | 186,601 | 101,424 | 77,723 | 77,000 | 80,355 | 155,694 |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|------------------------------------|--|--------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| CUSTOMER DEPOSITS (410 Subaccount) | | | | | | | | |
| 22 | Beginning Balance | | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 |
| 23 | Interest Rate | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 24 | Interest Income on Fund | | - | - | - | - | - | - |
| 25 | Use of Interest Income to Fund Revenue Requirement | Unrestricted | - | - | - | - | - | - |
| 26 | Ending Balance | | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> |
| 27 | Allocation Factor - Water | Accounts | 50.18% | 50.18% | 50.18% | 50.18% | 50.18% | 50.18% |
| 28 | Allocation Factor - Wastewater | Accounts | 49.82% | 49.82% | 49.82% | 49.82% | 49.82% | 49.82% |
| 29 | Amount Allocable to Water System | UW | - | - | - | - | - | - |
| 30 | Amount Allocable to Wastewater System | US | - | - | - | - | - | - |
| SINKING FUND | | | | | | | | |
| 31 | Sinking Fund Deposit | | \$4,075,868 | \$5,185,551 | \$6,071,136 | \$6,070,799 | \$6,077,107 | \$6,069,795 |
| 32 | Average Balance (25% of Annual Debt Service) | | 1,018,967 | 1,296,388 | 1,517,784 | 1,517,700 | 1,519,277 | 1,517,449 |
| 33 | Interest Rate | | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>2.00%</u> |
| 34 | Interest Income on Fund | | 10,190 | 12,964 | 15,178 | 15,177 | 15,193 | 30,349 |
| 35 | Use of Interest Income to Fund Revenue Requirement | Unrestricted | 10,190 | 12,964 | 15,178 | 15,177 | 15,193 | 30,349 |
| 36 | Allocation Factor - Water | All Debt | 34.62% | 44.16% | 52.28% | 52.28% | 52.27% | 52.28% |
| 37 | Allocation Factor - Wastewater | All Debt | 65.38% | 55.84% | 47.72% | 47.72% | 47.73% | 47.72% |
| 38 | Amount Allocable to Water System | UW | 3,528 | 5,725 | 7,935 | 7,935 | 7,942 | 15,866 |
| 39 | Amount Allocable to Wastewater System | US | 6,662 | 7,239 | 7,243 | 7,242 | 7,251 | 14,483 |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|-------------------------------|--|--------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| DEBT SERVICE RESERVE ACCOUNTS | | | | | | | | |
| 40 | Beginning Balance | | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 |
| 41 | Interest Rate | | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 2.00% |
| 42 | Interest Income on Fund | | 50,832 | 50,832 | 50,832 | 50,832 | 50,832 | 101,665 |
| 43 | Use of Interest Income to Fund Revenue Requirement | Unrestricted | 50,832 | 50,832 | 50,832 | 50,832 | 50,832 | 101,665 |
| 44 | Ending Balance | | <u>\$ 5,083,241</u> | <u>\$ 5,083,241</u> | <u>\$ 5,083,241</u> | <u>\$ 5,083,241</u> | <u>\$ 5,083,241</u> | <u>\$ 5,083,241</u> |
| 45 | Allocation Factor - Water | All Debt | 34.62% | 44.16% | 52.28% | 52.28% | 52.27% | 52.28% |
| 46 | Allocation Factor - Wastewater | All Debt | 65.38% | 55.84% | 47.72% | 47.72% | 47.73% | 47.72% |
| 47 | Amount Allocable to Water System | UW | 17,597 | 22,446 | 26,575 | 26,576 | 26,571 | 53,149 |
| 48 | Amount Allocable to Wastewater System | US | 33,235 | 28,386 | 24,257 | 24,256 | 24,261 | 48,516 |
| RENEWAL AND REPLACEMENT FUND | | | | | | | | |
| 49 | Beginning Balance | | \$ 2,980,000 | \$ 3,171,055 | \$ 3,624,062 | \$ 4,530,078 | \$ 5,436,094 | \$ 7,248,125 |
| 50 | Transfers In - Operations | | 18,985,275 | 4,319,258 | 4,106,016 | 3,156,016 | 4,212,031 | 3,512,031 |
| 51 | Total Funds Available | | <u>21,965,275</u> | <u>7,490,312</u> | <u>7,730,078</u> | <u>7,686,094</u> | <u>9,648,125</u> | <u>10,760,156</u> |
| 52 | Transfers Out - Capital Expenditures | | 18,794,220 | 3,866,250 | 3,200,000 | 2,250,000 | 2,400,000 | 1,700,000 |
| 53 | Total Transfers Out of Funds | | <u>18,794,220</u> | <u>3,866,250</u> | <u>3,200,000</u> | <u>2,250,000</u> | <u>2,400,000</u> | <u>1,700,000</u> |
| 54 | Interest Rate | | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 2.00% |
| 55 | Interest Income on Fund | | 30,755 | 33,976 | 40,771 | 49,831 | 63,421 | 163,083 |
| 56 | Use of Interest Income to Fund Revenue Requirement | Unrestricted | 30,755 | 33,976 | 40,771 | 49,831 | 63,421 | 163,083 |
| 57 | Ending Balance | | <u>\$ 3,171,055</u> | <u>\$ 3,624,062</u> | <u>\$ 4,530,078</u> | <u>\$ 5,436,094</u> | <u>\$ 7,248,125</u> | <u>\$ 9,060,156</u> |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|-------------------------------------|--|--------------------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 58 | Allocation Factor - Water | ProjRev | 44.90% | 44.90% | 44.82% | 44.63% | 44.55% | 44.57% |
| 59 | Allocation Factor - Wastewater | ProjRev | 55.10% | 55.10% | 55.18% | 55.37% | 55.45% | 55.43% |
| 60 | Amount Allocable to Water System | UW | 13,810 | 15,255 | 18,272 | 22,239 | 28,254 | 72,693 |
| 61 | Amount Allocable to Wastewater System | US | 16,945 | 18,721 | 22,499 | 27,592 | 35,167 | 90,390 |
| RECLAIMED WATER CAPITAL FUND | | | | | | | | |
| 62 | Beginning Balance | | \$ - | \$ - | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 |
| 63 | Transfers In | | - | 7,000,000 | - | - | - | - |
| 64 | Total Funds Available | | - | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| 65 | Transfers Out - Capital Expenditures | | - | - | - | - | - | - |
| 66 | Total Transfers Out of Funds | | - | - | - | - | - | - |
| 67 | Interest Rate | | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 2.00% |
| 68 | Interest Income on Fund | | - | 35,000 | 70,000 | 70,000 | 70,000 | 140,000 |
| 69 | Use of Interest Income to Fund Revenue Requirement | Unrestricted | - | 35,000 | 70,000 | 70,000 | 70,000 | 140,000 |
| 70 | Ending Balance | | \$ - | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 |
| 71 | Allocation Factor - Water | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 72 | Allocation Factor - Wastewater | DirWW | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 73 | Amount Allocable to Water System | UW | - | - | - | - | - | - |
| 74 | Amount Allocable to Wastewater System | US | - | 35,000 | 70,000 | 70,000 | 70,000 | 140,000 |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|-----------------------------|--|--------------------------|----------------------------------|----------|----------|----------|----------|----------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| WATER CONNECTION FEES (710) | | | | | | | | |
| 75 | Beginning Balance | | \$ 228,979 | \$ 707 | \$ 8,754 | \$ 6,832 | \$ 4,890 | \$ 2,929 |
| 76 | Transfers In - New Connections | | 461,000 | 998,000 | 948,000 | 948,000 | 948,000 | 948,000 |
| 77 | Transfers In - Revenue Fund (410) | | - | - | - | - | - | - |
| 78 | Total Funds Available | | 689,979 | 998,707 | 956,754 | 954,832 | 952,890 | 950,929 |
| 79 | Transfers Out - CIP | | 690,415 | 990,000 | 950,000 | 950,000 | 950,000 | - |
| 80 | Transfers Out - Payment of Debt Service | | - | - | - | - | - | 950,000 |
| 81 | Total Transfers Out of Funds | | 690,415 | 990,000 | 950,000 | 950,000 | 950,000 | 950,000 |
| 82 | Interest Rate | | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 2.00% |
| 83 | Interest Income on Fund | | 1,143 | 47 | 78 | 58 | 39 | 39 |
| 84 | Use of Interest Income to Fund Revenue Requirement | Restricted | - | - | - | - | - | - |
| 85 | Ending Balance | | \$ 707 | \$ 8,754 | \$ 6,832 | \$ 4,890 | \$ 2,929 | \$ 968 |
| 86 | Allocation Factor - Water | Direct - Water | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 87 | Allocation Factor - Wastewater | Direct - Water | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 88 | Amount Allocable to Water System | RW | 1,143 | 47 | 78 | 58 | 39 | 39 |
| 89 | Amount Allocable to Wastewater System | RS | - | - | - | - | - | - |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|----------------------------------|--|--------------------------|----------------------------------|------------|------------|------------|------------|-----------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| WASTEWATER CONNECTION FEES (710) | | | | | | | | |
| 90 | Beginning Balance | | \$ 228,979 | \$ 66,449 | \$ 621,873 | \$ 630,102 | \$ 336,913 | \$ 15,667 |
| 91 | Transfers In - New Connections | | 411,000 | 1,002,000 | 952,000 | 952,000 | 952,000 | 952,000 |
| 92 | Transfers In - Revenue Fund (410) | | - | - | - | - | - | - |
| 93 | Total Funds Available | | 639,979 | 1,068,449 | 1,573,873 | 1,582,102 | 1,288,913 | 967,667 |
| 94 | Transfers Out - CIP | | 575,000 | - | 500,000 | 800,000 | 800,000 | - |
| 95 | Transfers Out - Payment of Debt Service | | - | 450,000 | 450,000 | 450,000 | 475,000 | 950,000 |
| 96 | Total Transfers Out of Funds | | 575,000 | 450,000 | 950,000 | 1,250,000 | 1,275,000 | 950,000 |
| 97 | Interest Rate | | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 2.00% |
| 98 | Interest Income on Fund | | 1,470 | 3,424 | 6,229 | 4,811 | 1,754 | 333 |
| 99 | Use of Interest Income to Fund Revenue Requirement | Restricted | - | - | - | - | - | - |
| 100 | Ending Balance | | \$ 66,449 | \$ 621,873 | \$ 630,102 | \$ 336,913 | \$ 15,667 | \$ 18,000 |
| 101 | Allocation Factor - Water | Direct - WW | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 102 | Allocation Factor - Wastewater | Direct - WW | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 103 | Amount Allocable to Water System | RW | - | - | - | - | - | - |
| 104 | Amount Allocable to Wastewater System | RS | 1,470 | 3,424 | 6,229 | 4,811 | 1,754 | 333 |

Table 1-12

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Cash Balances and Interest Earnings by Fund

| Line No. | Description | Investment Reference [1] | Fiscal Year Ending September 30, | | | | | |
|------------------------------|--------------------------------|--------------------------|----------------------------------|------------|------------|------------|------------|------------|
| | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| INTEREST INCOME SUMMARY | | | | | | | | |
| Unrestricted Interest Income | | | | | | | | |
| 105 | Allocated to Water System | UW | \$ 187,002 | \$ 126,069 | \$ 115,902 | \$ 118,813 | \$ 127,324 | \$ 266,918 |
| 106 | Allocated to Wastewater System | US | 243,444 | 190,771 | 201,721 | 206,090 | 217,035 | 449,084 |
| 107 | Total | | \$ 430,446 | \$ 316,840 | \$ 317,623 | \$ 324,903 | \$ 344,359 | \$ 716,002 |
| Restricted Interest Income | | | | | | | | |
| 108 | Allocated to Water System | RW | \$ 1,143 | \$ 47 | \$ 78 | \$ 58 | \$ 39 | \$ 39 |
| 109 | Allocated to Wastewater System | RS | 1,470 | 3,424 | 6,229 | 4,811 | 1,754 | 333 |
| 110 | Total | | \$ 2,613 | \$ 3,471 | \$ 6,307 | \$ 4,869 | \$ 1,793 | \$ 372 |
| Total Interest Income | | | | | | | | |
| 111 | Allocated to Water System | | \$ 188,145 | \$ 126,116 | \$ 115,980 | \$ 118,871 | \$ 127,363 | \$ 266,957 |
| 112 | Allocated to Wastewater System | | 244,914 | 194,195 | 207,950 | 210,901 | 218,789 | 449,417 |
| 113 | Total | | \$ 433,059 | \$ 320,311 | \$ 323,930 | \$ 329,772 | \$ 346,152 | \$ 716,374 |

UW or US = Interest earnings unrestricted and assumed to be available to meet System expenditure requirements.

RW or RS = Interest earnings restricted and assumed to not be available to meet System expenditure requirements.

Table 1-13

City of Miramar, Florida
Water and Wastewater Rate Study

Projected Other Operating and Miscellaneous Revenues

| | | Fiscal Year Ending September 30, | | | | | | | | | | | |
|---|--------------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| Line No. | Description | Actual 2018 | Amended 2019 | Adjustments | Adjusted 2019 | Budgeted 2020 | Adjustments | Adjusted 2020 | Escalation Basis | 2021 | 2022 | 2023 | 2024 |
| <u>Permits, Fees, Special Assessment</u> | | | | | | | | | | | | | |
| | 322110 Permits Surcharge | \$ - | \$ - | \$ - | \$ - | \$ 101,360 | \$ - | \$ 101,360 | EnginPermits | \$ 42,233 | \$ 21,117 | \$ 21,117 | \$ 21,117 |
| 1 | 329100 Engineering Permits | - | - | - | - | 1,267,000 | (67,000) | 1,200,000 | EnginPermits | 500,000 | 250,000 | 250,000 | 250,000 |
| 2 | 329102 Pretreatment Permits | 26,964 | 18,000 | - | 18,000 | 23,000 | - | 23,000 | Constant | 23,000 | 23,000 | 23,000 | 23,000 |
| <u>Charges for Services</u> | | | | | | | | | | | | | |
| 3 | 343313 New Occupant Account | 105,175 | 120,000 | - | 120,000 | 120,000 | - | 120,000 | Constant | 120,000 | 120,000 | 120,000 | 120,000 |
| 4 | 343314 Delinquent Charge | 1,095,020 | 1,189,300 | (239,300) | 950,000 | 1,100,000 | - | 1,100,000 | LateCharge | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| 5 | 343315 Other Service Charge | 82,917 | 100,000 | - | 100,000 | 100,000 | - | 100,000 | Constant | 100,000 | 100,000 | 100,000 | 100,000 |
| 6 | 343321 Meter Purchase | 4,282 | 35,000 | - | 35,000 | 4,000 | - | 4,000 | Constant | 4,000 | 4,000 | 4,000 | 4,000 |
| 7 | 343322 Termination Fee | 106,700 | 150,000 | (40,000) | 110,000 | 110,000 | - | 110,000 | Constant | 110,000 | 110,000 | 110,000 | 110,000 |
| 8 | 343323 After Hours Turn-on | 12,420 | 13,000 | - | 13,000 | 12,000 | - | 12,000 | Constant | 12,000 | 12,000 | 12,000 | 12,000 |
| 9 | 343324 Turn On/Off Fees | 352,702 | 325,000 | 25,000 | 350,000 | 350,000 | - | 350,000 | Constant | 350,000 | 350,000 | 350,000 | 350,000 |
| 10 | 343333 Sewer Connection Line Revenue | 4,715 | - | - | - | - | - | 0 | Constant | - | - | - | - |
| 11 | 343512 Wastewater - Broward | 532,670 | 550,000 | (25,000) | 525,000 | 525,000 | - | 525,000 | Constant | 525,000 | 525,000 | 525,000 | 525,000 |
| 12 | 343517 Wastewater Blockage | - | 500 | - | 500 | 500 | - | 500 | Constant | 500 | 500 | 500 | 500 |
| 13 | 343520 Backflow Fees | 66,275 | 70,000 | - | 70,000 | 70,000 | - | 70,000 | Constant | 70,000 | 70,000 | 70,000 | 70,000 |
| 14 | 343910 Lab Testing Fees | 1,920 | - | - | - | - | - | 0 | Constant | - | - | - | - |
| 15 | 347345 Credit Card Fee | 304,883 | 390,000 | - | 390,000 | 300,000 | - | 300,000 | Constant | 300,000 | 300,000 | 300,000 | 300,000 |
| <u>Miscellaneous Revenues</u> | | | | | | | | | | | | | |
| 16 | 369900 Miscellaneous Revenues | 33,761 | 25,000 | - | 25,000 | 35,000 | - | 35,000 | Constant | 35,000 | 35,000 | 35,000 | 35,000 |
| | Loan Repayment - Economic | | | | | | | | | | | | |
| 17 | Development Loan | - | - | - | 0 | - | 10,000 | 10,000 | Input | 38,655 | 33,247 | 27,732 | 22,106 |
| 18 | Loan Repayment - Loan to General | - | - | - | 0 | - | - | 0 | Input | 80,000 | 69,239 | 58,263 | 47,067 |
| 19 | Total Other Operating Revenues | <u>\$ 2,730,403</u> | <u>\$ 2,985,800</u> | <u>\$ (279,300)</u> | <u>\$ 2,706,500</u> | <u>\$ 4,117,860</u> | <u>\$ (57,000)</u> | <u>\$ 4,060,860</u> | | <u>\$ 3,410,388</u> | <u>\$ 3,123,103</u> | <u>\$ 3,106,612</u> | <u>\$ 3,089,790</u> |
| 20 | Water Allocation | \$ 1,077,356 | \$ 1,211,090 | \$ (114,977) | \$ 1,096,113 | \$ 1,778,483 | \$ (28,500) | \$ 1,749,983 | | \$ 1,424,747 | \$ 1,281,104 | \$ 1,272,858 | \$ 1,264,448 |
| 21 | Wastewater Allocation | 1,653,047 | 1,774,710 | (164,323) | 1,610,387 | 2,339,377 | (28,500) | 2,310,877 | | 1,985,642 | 1,841,999 | 1,833,753 | 1,825,342 |
| 22 | Total | <u>\$ 2,730,403</u> | <u>\$ 2,985,800</u> | <u>\$ (279,300)</u> | <u>\$ 2,706,500</u> | <u>\$ 4,117,860</u> | <u>\$ (57,000)</u> | <u>\$ 4,060,860</u> | | <u>\$ 3,410,388</u> | <u>\$ 3,123,103</u> | <u>\$ 3,106,612</u> | <u>\$ 3,089,790</u> |

Table 1-14

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Results and Debt Service Coverage - Water and Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------------------------------|---------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| PROJECTED OPERATING RESULTS: [1] | | | | | | | |
| Operating Revenue: | | | | | | | |
| Sales Revenues | | | | | | | |
| 1 | Water System Sales Revenue | \$ 18,420,517 | \$ 18,518,939 | \$ 18,617,361 | \$ 18,735,501 | \$ 18,873,357 | \$ 18,991,496 |
| 2 | Wastewater System Sales Revenue | 22,603,568 | 22,727,243 | 22,924,630 | 23,244,870 | 23,491,398 | 23,615,073 |
| Additional Rate Revenue | | | | | | | |
| 3 | Water [2] | - | 925,947 | 1,908,280 | 2,540,066 | 3,201,719 | 3,888,158 |
| 4 | Wastewater [2] | - | 1,136,362 | 2,349,775 | 3,151,423 | 3,985,134 | 4,834,750 |
| 5 | Total Sales Revenues | 41,024,084 | 43,308,491 | 45,800,046 | 47,671,859 | 49,551,607 | 51,329,477 |
| Other Operating Revenues | | | | | | | |
| 6 | Other Miscellaneous Revenues | 2,706,500 | 4,060,860 | 3,410,388 | 3,123,103 | 3,106,612 | 3,089,790 |
| 7 | Total Other Operating Revenues | 2,706,500 | 4,060,860 | 3,410,388 | 3,123,103 | 3,106,612 | 3,089,790 |
| 8 | Total Operating Revenues | 43,730,584 | 47,369,351 | 49,210,434 | 50,794,962 | 52,658,218 | 54,419,267 |
| 9 | Total Operating Expenses | 33,511,786 | 37,907,201 | 40,087,187 | 41,882,658 | 43,775,611 | 45,563,740 |
| 10 | Operating Ratio | 76.6% | 80.0% | 81.5% | 82.5% | 83.1% | 83.7% |
| 11 | Net Revenues | 10,218,798 | 9,462,150 | 9,123,247 | 8,912,305 | 8,882,607 | 8,855,527 |
| Other System Revenues: | | | | | | | |
| 12 | Unrestricted Interest Income | 430,446 | 316,840 | 317,623 | 324,903 | 344,359 | 716,002 |
| 13 | Total System Net Revenues | 10,649,244 | 9,778,990 | 9,440,870 | 9,237,208 | 9,226,966 | 9,571,529 |

Table 1-14

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Results and Debt Service Coverage - Water and Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|--|----------------------------------|------------|------------|------------|------------|------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Other Pledged Revenues: | | | | | | |
| 14 | Connection / Impact Fees | 872,000 | 2,000,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| 15 | Interest on Connection Fee Fund Balances | 2,613 | 3,471 | 6,307 | 4,869 | 1,793 | 372 |
| 16 | Total Other Pledged Revenues | 874,613 | 2,003,471 | 1,906,307 | 1,904,869 | 1,901,793 | 1,900,372 |
| 17 | Total System Net Revenues Including Other Pledged Revenue | 11,523,857 | 11,782,461 | 11,347,177 | 11,142,077 | 11,128,759 | 11,471,901 |
| | Senior Lien Debt Service: [3] | | | | | | |
| 18 | Series 2015 Bonds | 753,704 | 750,306 | 751,545 | 752,685 | 753,330 | 748,480 |
| 19 | Series 2017 Bonds | 2,559,276 | 2,552,874 | 2,554,105 | 2,552,628 | 2,558,291 | 2,555,829 |
| 20 | Total Senior Lien Debt Service | 3,312,980 | 3,303,180 | 3,305,650 | 3,305,313 | 3,311,621 | 3,304,309 |
| | Calculated Coverage - Senior Lien: | | | | | | |
| 21 | Net Revenues and Connection Fees (120% Required) | 348% | 357% | 343% | 337% | 336% | 347% |
| 22 | Net Revenues Only (100% Required) | 321% | 296% | 286% | 279% | 279% | 290% |
| 23 | Net Revenues After Payment of Senior Lien Debt Service | 7,336,264 | 6,475,810 | 6,135,220 | 5,931,895 | 5,915,345 | 6,267,220 |
| 24 | Less Allowance for Senior Lien Debt Service Coverage (20%) | (662,596) | (660,636) | (661,130) | (661,063) | (662,324) | (660,862) |
| 25 | Net Revenues Available for SRF Loan Debt Service | 6,673,668 | 5,815,174 | 5,474,090 | 5,270,833 | 5,253,020 | 5,606,358 |
| | SRF Loan Debt Service: [3] | | | | | | |
| 26 | SRF Loan WW33508L | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 | 500,692 |
| 27 | SRF Loan #DW060820 | - | 883,115 | 1,766,230 | 1,766,230 | 1,766,230 | 1,766,230 |
| 28 | SRF Loan WW060800 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 | 25,829 |
| 29 | SRF Loan WW060801 | 236,368 | 472,736 | 472,736 | 472,736 | 472,736 | 472,736 |
| 30 | Total SRF Loan Debt Service | 762,888 | 1,882,371 | 2,765,486 | 2,765,486 | 2,765,486 | 2,765,486 |

Table 1-14

**City of Miramar, Florida
Water and Wastewater Rate Study**

Projected Operating Results and Debt Service Coverage - Water and Wastewater System

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------|--|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 31 | Calculated Coverage (115% Required) | 875% | 309% | 198% | 191% | 190% | 203% |
| | Amount Available for Capital Outlay and Other Purposes - | | | | | | |
| 32 | Excluding Connection Fees | <u>\$ 6,573,376</u> | <u>\$ 4,593,439</u> | <u>\$ 3,369,734</u> | <u>\$ 3,166,409</u> | <u>\$ 3,149,859</u> | <u>\$ 3,501,734</u> |
| | All-In Debt Service Coverage - Net Revenues | | | | | | |
| 33 | Net Revenues | \$ 10,649,244 | \$ 9,778,990 | \$ 9,440,870 | \$ 9,237,208 | \$ 9,226,966 | \$ 9,571,529 |
| 34 | Total Annual Debt Service (Senior and Subordinate) | 4,075,868 | 5,185,551 | 6,071,136 | 6,070,799 | 6,077,107 | 6,069,795 |
| 35 | Calculated Coverage (150% Target) | <u>261%</u> | <u>189%</u> | <u>156%</u> | <u>152%</u> | <u>152%</u> | <u>158%</u> |

Footnotes:

- [1] Reflects operations only from water and wastewater operations; no stormwater operations are included.
- [2] Reflects additional revenue derived from the implementation of adopted future water and wastewater rate adjustments.
- [3] Amounts shown are based on the monthly funding requirements (on an accual basis) of the various sinking funds as opposed to when the debt service requirements are actually paid.

Table 1-15
City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|--------------------------|---|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | Adjusted 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| REVENUE FUND (410) | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 1 | User Rate Revenue | \$ 41,024,084 | \$ 43,308,491 | \$ 45,800,046 | \$ 47,671,859 | \$ 49,551,607 | \$ 51,329,477 |
| 2 | Other Operating Revenues | 2,706,500 | 4,060,860 | 3,410,388 | 3,123,103 | 3,106,612 | 3,089,790 |
| 3 | Unrestricted Interest Income | 430,446 | 316,840 | 317,623 | 324,903 | 344,359 | 716,002 |
| 4 | Use of Impact Fees to Pay Debt Service | - | 450,000 | 450,000 | 450,000 | 475,000 | 1,900,000 |
| 5 | Transfers In - Principal Repayment of Economic Development Loan | - | 67,256 | 270,369 | 275,776 | 281,292 | 286,918 |
| 6 | Transfers In - Principal Repayment of Loan to General Fund | - | - | 538,048 | 548,809 | 559,785 | 570,981 |
| 7 | Total Sources of Funds | <u>\$ 44,161,030</u> | <u>\$ 48,203,447</u> | <u>\$ 50,786,474</u> | <u>\$ 52,394,450</u> | <u>\$ 54,318,654</u> | <u>\$ 57,893,168</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 8 | Operating Expenses | \$ 33,511,786 | \$ 37,907,201 | \$ 40,087,187 | \$ 41,882,658 | \$ 43,775,611 | \$ 45,563,740 |
| 9 | Debt Service | 4,075,868 | 5,185,551 | 6,071,136 | 6,070,799 | 6,077,107 | 6,069,795 |
| 10 | Capital Improvements Funded from Rate Revenues | 1,048,250 | 1,114,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| 11 | Transfer to Renewal and Replacement Fund | 18,985,275 | 4,319,258 | 4,106,016 | 3,156,016 | 4,212,031 | 3,512,031 |
| 12 | Transfers Out - Economic Development Loan | 2,000,000 | - | - | - | - | - |
| 13 | Transfers Out - Loan to General Fund | - | 4,000,000 | - | - | - | - |
| 14 | Deposits to / (from) Reserves | (15,460,149) | (4,322,563) | (177,865) | 584,979 | (446,096) | 2,047,601 |
| 15 | Total Uses of Funds | <u>\$ 44,161,030</u> | <u>\$ 48,203,447</u> | <u>\$ 50,786,474</u> | <u>\$ 52,394,450</u> | <u>\$ 54,318,654</u> | <u>\$ 57,893,168</u> |
| 16 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Table 1-15
City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|------------------------------------|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Adjusted 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| CUSTOMER DEPOSITS (410 Subaccount) | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 17 | Carryforward | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 |
| 18 | Total Sources of Funds | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 19 | Reserve | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 | \$ 4,180,888 |
| 20 | Total Uses of Funds | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> | <u>\$ 4,180,888</u> |
| 21 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DEBT SERVICE RESERVE ACCOUNTS | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 22 | Carryforward | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 | \$ 5,083,241 |
| 23 | Interest Income | 50,832 | 50,832 | 50,832 | 50,832 | 50,832 | 101,665 |
| 24 | Total Sources of Funds | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,184,906</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 25 | Use of Interest Income to Fund Revenue Requirements | \$ 50,832 | \$ 50,832 | \$ 50,832 | \$ 50,832 | \$ 50,832 | \$ 101,665 |
| 26 | Reserve | 5,083,241 | 5,083,241 | 5,083,241 | 5,083,241 | 5,083,241 | 5,083,241 |
| 27 | Total Uses of Funds | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,134,073</u> | <u>\$ 5,184,906</u> |
| 28 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Table 1-15
City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|------------------------------|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | | Adjusted 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| RENEWAL AND REPLACEMENT FUND | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 29 | Carryforward | \$ 2,980,000 | \$ 3,171,055 | \$ 3,624,062 | \$ 4,530,078 | \$ 5,436,094 | \$ 7,248,125 |
| 30 | Transfers In - Operations | 18,985,275 | 4,319,258 | 4,106,016 | 3,156,016 | 4,212,031 | 3,512,031 |
| 31 | Interest Income | 30,755 | 33,976 | 40,771 | 49,831 | 63,421 | 163,083 |
| 32 | Total Sources of Funds | <u>\$ 21,996,030</u> | <u>\$ 7,524,288</u> | <u>\$ 7,770,849</u> | <u>\$ 7,735,925</u> | <u>\$ 9,711,546</u> | <u>\$ 10,923,239</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 33 | Transfers Out - Capital Expenditures | \$ 18,794,220 | \$ 3,866,250 | \$ 3,200,000 | \$ 2,250,000 | \$ 2,400,000 | \$ 1,700,000 |
| 34 | Transfers Out - Revenue Fund (410) | - | - | - | - | - | - |
| 35 | Use of Interest Income to Fund Revenue Requirements | 30,755 | 33,976 | 40,771 | 49,831 | 63,421 | 163,083 |
| 36 | Reserve | 3,171,055 | 3,624,062 | 4,530,078 | 5,436,094 | 7,248,125 | 9,060,156 |
| 37 | Total Uses of Funds | <u>\$ 21,996,030</u> | <u>\$ 7,524,288</u> | <u>\$ 7,770,849</u> | <u>\$ 7,735,925</u> | <u>\$ 9,711,546</u> | <u>\$ 10,923,239</u> |
| 38 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| RECLAIMED WATER CAPITAL FUND | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 39 | Carryforward | \$ - | \$ - | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 |
| 40 | Transfers In | - | 7,000,000 | - | - | - | - |
| 41 | Interest Income | - | 35,000 | 70,000 | 70,000 | 70,000 | 140,000 |
| 42 | Total Sources of Funds | <u>\$ -</u> | <u>\$ 7,035,000</u> | <u>\$ 7,070,000</u> | <u>\$ 7,070,000</u> | <u>\$ 7,070,000</u> | <u>\$ 7,140,000</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 43 | Transfers Out - Capital Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 44 | Use of Interest Income to Fund Revenue Requirements | - | 35,000 | 70,000 | 70,000 | 70,000 | 140,000 |
| 45 | Reserve | - | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| 46 | Total Uses of Funds | <u>\$ -</u> | <u>\$ 7,035,000</u> | <u>\$ 7,070,000</u> | <u>\$ 7,070,000</u> | <u>\$ 7,070,000</u> | <u>\$ 7,140,000</u> |
| 47 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Table 1-15
City of Miramar, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

| Line No. | Description | Fiscal Year Ending September 30, | | | | | |
|----------------------------------|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | Adjusted 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| WATER CONNECTION FEES (710) | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 48 | Carryforward | \$ 228,979 | \$ 707 | \$ 8,754 | \$ 6,832 | \$ 4,890 | \$ 2,929 |
| 49 | Transfers In - New Connections | 461,000 | 998,000 | 948,000 | 948,000 | 948,000 | 948,000 |
| 50 | Interest Income | 1,143 | 47 | 78 | 58 | 39 | 39 |
| 51 | Total Sources of Funds | <u>\$ 691,122</u> | <u>\$ 998,754</u> | <u>\$ 956,832</u> | <u>\$ 954,890</u> | <u>\$ 952,929</u> | <u>\$ 950,968</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 52 | Transfers Out - Capital Expenditures | \$ 690,415 | \$ 990,000 | \$ 950,000 | \$ 950,000 | \$ 950,000 | \$ - |
| 53 | Transfers Out - Payment of Debt Service | - | - | - | - | - | 950,000 |
| 54 | Reserve | 707 | 8,754 | 6,832 | 4,890 | 2,929 | 968 |
| 55 | Total Uses of Funds | <u>\$ 691,122</u> | <u>\$ 998,754</u> | <u>\$ 956,832</u> | <u>\$ 954,890</u> | <u>\$ 952,929</u> | <u>\$ 950,968</u> |
| 56 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| WASTEWATER CONNECTION FEES (710) | | | | | | | |
| <u>Sources of Funds:</u> | | | | | | | |
| 57 | Carryforward | \$ 228,979 | \$ 66,449 | \$ 621,873 | \$ 630,102 | \$ 336,913 | \$ 15,667 |
| 58 | Transfers In - New Connections | 411,000 | 1,002,000 | 952,000 | 952,000 | 952,000 | 952,000 |
| 59 | Interest Income | 1,470 | 3,424 | 6,229 | 4,811 | 1,754 | 333 |
| 60 | Total Sources of Funds | <u>\$ 641,449</u> | <u>\$ 1,071,873</u> | <u>\$ 1,580,102</u> | <u>\$ 1,586,913</u> | <u>\$ 1,290,667</u> | <u>\$ 968,000</u> |
| <u>Uses of Funds:</u> | | | | | | | |
| 61 | Transfers Out - Capital Expenditures | \$ 575,000 | \$ - | \$ 500,000 | \$ 800,000 | \$ 800,000 | \$ - |
| 62 | Transfers Out - Payment of Debt Service | - | 450,000 | 450,000 | 450,000 | 475,000 | 950,000 |
| 63 | Reserve | 66,449 | 621,873 | 630,102 | 336,913 | 15,667 | 18,000 |
| 64 | Total Uses of Funds | <u>\$ 641,449</u> | <u>\$ 1,071,873</u> | <u>\$ 1,580,102</u> | <u>\$ 1,586,913</u> | <u>\$ 1,290,667</u> | <u>\$ 968,000</u> |
| 65 | Sources and Uses Check (should be zero) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



SECTION 2

User Rate Design

SECTION 2:

USER RATE DESIGN

2-1: User Rate Design - General

User rate design involves the calculation of monthly rates and charges for each customer classification (e.g., residential, commercial, etc.). As noted in the transmittal letter of this report, developing a financial and rate plan for the System involves multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational changes to remain compliant with the regulatory requirements of the Florida Department of Environment Protection and the Florida Department of Health.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclical nature of water sales and corresponding billable wastewater flow.
- The water user rate structure should encourage conservation of water resources consistent with the requirements of the utility's water consumptive use permit from the South Florida Water Management District.

The City provided GovRates with detailed customer and sales information by customer classification and service type on a monthly basis over the past few years. The billing information was used to develop a single family residential bill frequency analysis for the water and wastewater system. This bill frequency analysis is used to develop a projection of detailed billing determinants (i.e., water usage by rate block) which, along with the customer and sales forecast, provides the basis for estimating utility rate revenues and projecting the effects of proposed rate changes. The single family residential bill frequency analysis is shown in Table 2-1 at the end of this section.

About 95% of all System customers are in the single family residential class. As shown in Table 2-1, 73.66% of all usage of the single family residential customers was billed at the lowest-priced tier of 0 to 5,000 gallons; 23.18% of all usage was billed at the 5,001 to 15,000 gallons volumetric rate; while 3.16% of all single family residential customer usage was billed at the highest-priced volumetric rate applicable to all usage above 15,000 gallons.

2-2: Proposed Monthly Water User Rate Design

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with City staff, GovRates developed the proposed water user rates shown in Table ES-1 of the executive summary of this report. For the proposed Fiscal Year 2020 and 2021 water rates, the additional revenue is proposed to be recovered by increasing the volumetric rates (no increases in the monthly base charges). As such, customers with lower water usage would have lower percentage rate increases than customers with higher water usage.

The proposed Fiscal Year 2022 through 2024 water rates represent 3.0% uniform / across-the-board rate adjustments above the previous fiscal year rates. The overall water system base charge recovery is projected to be around 43% for Fiscal Years 2021 through 2024 – a sufficient amount by utility industry standards. (Credit rating agencies consider that base charge recovery should be at least 30%.)

2-3: Proposed Monthly Wastewater Rate Design

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with City staff, GovRates developed the proposed wastewater user rates shown in Table ES-1 of the executive summary of this report. For the proposed Fiscal Year 2020 and 2021 wastewater rates, the additional revenue is proposed to be recovered by increasing the volumetric rates (no increases in the monthly base charges). As such, customers with lower water usage would have lower percentage rate increases than customers with higher water usage.

The proposed Fiscal Year 2022 through 2024 wastewater rates represent 3.0% uniform / across-the-board rate adjustments above the previous fiscal year rates. The overall wastewater system base charge recovery is projected to be around 41% for Fiscal Years 2021 through 2024 – a sufficient amount by utility industry standards. (Credit rating agencies consider that base charge recovery should be at least 30%.)

2-4: Single Family Residential Bill Comparison Under Proposed User Rates

Table 2-2 at the end of this section contains a bill comparison for the single family / individually-metered residential class under the five (5) year schedule of monthly user rates from usage levels of 0 to 20,000 gallons. As previously discussed, about 95% of all System customers are in the single family residential class. Over 99% of all single family residential bills are for usage between 0 and 20,000 gallons, while over

90% of such bills are for usage between 0 and 10,000 gallons. The average single family residential customer uses about 5,000 gallons per month.

As shown in Table 2-2, since the rate adjustments are primarily recovered through the volumetric rates, customers with lower water usage have lower percentage rate increases than customers with higher water usage.

2-5: Bill Comparisons – Neighboring Utilities

In order to provide the City with additional information regarding the current rates charged for service, a comparison of the City's existing and proposed rates for customers served by a 5/8-inch or 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 twenty (20) neighboring utilities in Broward County 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 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 multifamily customers may have lower unit costs);
5. General fund and administrative fee transfers 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; and
7. Level of capital improvements required to meet service area needs, including the construction of growth-related assets in relation to service area expansion.

For the utilities included in the rate comparisons on Tables 2-3 through 2-5 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 analysis.

However, the proposed water and wastewater rates of the City produce bills that are comparable with those of neighboring utilities.

Figure 2-1 at the end of this section shows a graphical comparison of how bills under the proposed Fiscal Year 2020 rates compare with those of other "neighboring" utilities for a single family residential customer with a monthly usage of 5,000 gallons – the historical average monthly usage for a 5/8" or 3/4" meter customer in this class. As indicated in Figure 2-1, at the 5,000-gallon usage level, seven (7) utilities – the City of North Lauderdale, the City of Hollywood, the City of Sunrise, the City of Dania Beach, the City of Oakland Park, the City of Wilton Manors, and the Town of Davie – currently charge more for combined water and wastewater service than what the City would charge under the Fiscal Year 2020 proposed rates. Moreover, it is important to note that the majority of the surveyed utilities are currently evaluating the sufficiency of their water and wastewater rates or have already scheduled future rate adjustments.

Table 2-1

City of Miramar, Florida
Water and Wastewater Rate Study

Bill Frequency Analysis for Fiscal Year 2018 - Residential Class

| Line No. | Usage (gal) | Bills | Consumption Data (kgal) | Billable Consumption Per Block (kgal) | Billable Consumption Per Block As Percent of Total Billable | Cumulative Billable Consumption (kgal) | Cumulative Billable Consumption As Percent of Total Billable | Cumulative Bills |
|----------|-------------|--------|-------------------------|---------------------------------------|---|--|--|------------------|
| 1 | 0 | 27,784 | -2,084 | -2,084 | -0.11% | -2,084 | -0.11% | 7.1% |
| 2 | 1,000 | 23,550 | 23,550 | 366,036 | 18.67% | 363,952 | 18.56% | 13.0% |
| 3 | 2,000 | 40,221 | 80,442 | 342,486 | 17.47% | 706,438 | 36.03% | 23.2% |
| 4 | 3,000 | 54,831 | 164,493 | 302,265 | 15.42% | 1,008,703 | 51.44% | 37.2% |
| 5 | 4,000 | 59,154 | 236,616 | 247,434 | 12.62% | 1,256,137 | 64.06% | 52.2% |
| 6 | 5,000 | 52,268 | 261,340 | 188,280 | 9.60% | 1,444,417 | 73.66% | 65.5% |
| 7 | 6,000 | 40,695 | 244,170 | 136,012 | 6.94% | 1,580,429 | 80.60% | 75.8% |
| 8 | 7,000 | 29,040 | 203,280 | 95,317 | 4.86% | 1,675,746 | 85.46% | 83.2% |
| 9 | 8,000 | 19,634 | 157,072 | 66,277 | 3.38% | 1,742,023 | 88.84% | 88.2% |
| 10 | 9,000 | 13,132 | 118,188 | 46,643 | 2.38% | 1,788,666 | 91.22% | 91.5% |
| 11 | 10,000 | 8,938 | 89,380 | 33,511 | 1.71% | 1,822,177 | 92.93% | 93.8% |
| 12 | 11,000 | 6,103 | 67,133 | 24,573 | 1.25% | 1,846,750 | 94.18% | 95.3% |
| 13 | 12,000 | 4,375 | 52,500 | 18,470 | 0.94% | 1,865,220 | 95.12% | 96.4% |
| 14 | 13,000 | 3,150 | 40,950 | 14,095 | 0.72% | 1,879,315 | 95.84% | 97.2% |
| 15 | 14,000 | 2,342 | 32,788 | 10,945 | 0.56% | 1,890,260 | 96.40% | 97.8% |
| 16 | 15,000 | 1,630 | 24,450 | 8,603 | 0.44% | 1,898,863 | 96.84% | 98.2% |
| 17 | 16,000 | 1,285 | 20,560 | 6,973 | 0.36% | 1,905,836 | 97.20% | 98.6% |
| 18 | 17,000 | 979 | 16,643 | 5,688 | 0.29% | 1,911,524 | 97.49% | 98.8% |
| 19 | 18,000 | 773 | 13,914 | 4,709 | 0.24% | 1,916,233 | 97.73% | 99.0% |
| 20 | 19,000 | 648 | 12,312 | 3,936 | 0.20% | 1,920,169 | 97.93% | 99.2% |
| 21 | 20,000 | 463 | 9,260 | 3,288 | 0.17% | 1,923,457 | 98.10% | 99.3% |
| 22 | 21,000 | 374 | 7,854 | 2,825 | 0.14% | 1,926,282 | 98.24% | 99.4% |
| 23 | 22,000 | 327 | 7,194 | 2,451 | 0.12% | 1,928,733 | 98.36% | 99.5% |
| 24 | 23,000 | 293 | 6,739 | 2,124 | 0.11% | 1,930,857 | 98.47% | 99.5% |
| 25 | 24,000 | 231 | 5,544 | 1,831 | 0.09% | 1,932,688 | 98.57% | 99.6% |
| 26 | 25,000 | 168 | 4,200 | 1,600 | 0.08% | 1,934,288 | 98.65% | 99.6% |
| 27 | 26,000 | 160 | 4,160 | 1,432 | 0.07% | 1,935,720 | 98.72% | 99.7% |
| 28 | 27,000 | 116 | 3,132 | 1,272 | 0.06% | 1,936,992 | 98.79% | 99.7% |
| 29 | 28,000 | 97 | 2,716 | 1,156 | 0.06% | 1,938,148 | 98.84% | 99.7% |
| 30 | 29,000 | 80 | 2,320 | 1,059 | 0.05% | 1,939,207 | 98.90% | 99.8% |
| 31 | 30,000 | 74 | 2,220 | 979 | 0.05% | 1,940,186 | 98.95% | 99.8% |
| 32 | 31,000 | 90 | 2,790 | 905 | 0.05% | 1,941,091 | 98.99% | 99.8% |
| 33 | 32,000 | 62 | 1,984 | 815 | 0.04% | 1,941,906 | 99.04% | 99.8% |
| 34 | 33,000 | 54 | 1,782 | 753 | 0.04% | 1,942,659 | 99.07% | 99.8% |
| 35 | 34,000 | 52 | 1,768 | 699 | 0.04% | 1,943,358 | 99.11% | 99.8% |
| 36 | 35,000 | 40 | 1,400 | 647 | 0.03% | 1,944,005 | 99.14% | 99.8% |
| 37 | 36,000 | 57 | 2,052 | 607 | 0.03% | 1,944,612 | 99.17% | 99.9% |
| 38 | 37,000 | 29 | 1,073 | 550 | 0.03% | 1,945,162 | 99.20% | 99.9% |
| 39 | 38,000 | 30 | 1,140 | 521 | 0.03% | 1,945,683 | 99.23% | 99.9% |
| 40 | 39,000 | 30 | 1,170 | 491 | 0.03% | 1,946,174 | 99.25% | 99.9% |
| 41 | 40,000 | 26 | 1,040 | 461 | 0.02% | 1,946,635 | 99.28% | 99.9% |
| 42 | 41,000 | 16 | 656 | 435 | 0.02% | 1,947,070 | 99.30% | 99.9% |
| 43 | 42,000 | 29 | 1,218 | 419 | 0.02% | 1,947,489 | 99.32% | 99.9% |
| 44 | 43,000 | 23 | 989 | 390 | 0.02% | 1,947,879 | 99.34% | 99.9% |
| 45 | 44,000 | 21 | 924 | 367 | 0.02% | 1,948,246 | 99.36% | 99.9% |
| 46 | 45,000 | 17 | 765 | 346 | 0.02% | 1,948,592 | 99.38% | 99.9% |
| 47 | 46,000 | 18 | 828 | 329 | 0.02% | 1,948,921 | 99.39% | 99.9% |
| 48 | 47,000 | 12 | 564 | 311 | 0.02% | 1,949,232 | 99.41% | 99.9% |
| 49 | 48,000 | 12 | 576 | 299 | 0.02% | 1,949,531 | 99.42% | 99.9% |

Table 2-1

City of Miramar, Florida
Water and Wastewater Rate Study

Bill Frequency Analysis for Fiscal Year 2018 - Residential Class

| Line No. | Usage (gal) | Bills | Consumption Data (kgal) | Billable Consumption Per Block (kgal) | Billable Consumption Per Block As Percent of Total Billable | Cumulative Billable Consumption (kgal) | Cumulative Billable Consumption As Percent of Total Billable | Cumulative Bills |
|----------|-------------|-------|-------------------------|---------------------------------------|---|--|--|------------------|
| 50 | 49,000 | 4 | 196 | 287 | 0.01% | 1,949,818 | 99.44% | 99.9% |
| 51 | 50,000 | 13 | 650 | 283 | 0.01% | 1,950,101 | 99.45% | 99.9% |
| 52 | 51,000 | 7 | 357 | 270 | 0.01% | 1,950,371 | 99.47% | 99.9% |
| 53 | 52,000 | 16 | 832 | 263 | 0.01% | 1,950,634 | 99.48% | 99.9% |
| 54 | 53,000 | 9 | 477 | 247 | 0.01% | 1,950,881 | 99.49% | 99.9% |
| 55 | 54,000 | 9 | 486 | 238 | 0.01% | 1,951,119 | 99.51% | 99.9% |
| 56 | 55,000 | 6 | 330 | 229 | 0.01% | 1,951,348 | 99.52% | 99.9% |
| 57 | 56,000 | 7 | 392 | 223 | 0.01% | 1,951,571 | 99.53% | 99.9% |
| 58 | 57,000 | 5 | 285 | 216 | 0.01% | 1,951,787 | 99.54% | 99.9% |
| 59 | 58,000 | 6 | 348 | 211 | 0.01% | 1,951,998 | 99.55% | 99.9% |
| 60 | 59,000 | 11 | 649 | 205 | 0.01% | 1,952,203 | 99.56% | 100.0% |
| 61 | 60,000 | 7 | 420 | 194 | 0.01% | 1,952,397 | 99.57% | 100.0% |
| 62 | 61,000 | 5 | 305 | 187 | 0.01% | 1,952,584 | 99.58% | 100.0% |
| 63 | 62,000 | 4 | 248 | 182 | 0.01% | 1,952,766 | 99.59% | 100.0% |
| 64 | 63,000 | 6 | 378 | 178 | 0.01% | 1,952,944 | 99.60% | 100.0% |
| 65 | 64,000 | 6 | 384 | 172 | 0.01% | 1,953,116 | 99.61% | 100.0% |
| 66 | 65,000 | 5 | 325 | 166 | 0.01% | 1,953,282 | 99.62% | 100.0% |
| 67 | 66,000 | 7 | 462 | 161 | 0.01% | 1,953,443 | 99.62% | 100.0% |
| 68 | 67,000 | 5 | 335 | 154 | 0.01% | 1,953,597 | 99.63% | 100.0% |
| 69 | 68,000 | 2 | 136 | 149 | 0.01% | 1,953,746 | 99.64% | 100.0% |
| 70 | 69,000 | 4 | 276 | 147 | 0.01% | 1,953,893 | 99.65% | 100.0% |
| 71 | 70,000 | 7 | 490 | 143 | 0.01% | 1,954,036 | 99.65% | 100.0% |
| 72 | 71,000 | 3 | 213 | 136 | 0.01% | 1,954,172 | 99.66% | 100.0% |
| 73 | 72,000 | 9 | 648 | 133 | 0.01% | 1,954,305 | 99.67% | 100.0% |
| 74 | 73,000 | 0 | 0 | 124 | 0.01% | 1,954,429 | 99.67% | 100.0% |
| 75 | 74,000 | 0 | 0 | 124 | 0.01% | 1,954,553 | 99.68% | 100.0% |
| 76 | 75,000 | 4 | 300 | 124 | 0.01% | 1,954,677 | 99.69% | 100.0% |
| 77 | 76,000 | 3 | 228 | 120 | 0.01% | 1,954,797 | 99.69% | 100.0% |
| 78 | 77,000 | 6 | 462 | 117 | 0.01% | 1,954,914 | 99.70% | 100.0% |
| 79 | 78,000 | 0 | 0 | 111 | 0.01% | 1,955,025 | 99.70% | 100.0% |
| 80 | 79,000 | 1 | 79 | 111 | 0.01% | 1,955,136 | 99.71% | 100.0% |
| 81 | 80,000 | 2 | 160 | 110 | 0.01% | 1,955,246 | 99.72% | 100.0% |
| 82 | 81,000 | 1 | 81 | 108 | 0.01% | 1,955,354 | 99.72% | 100.0% |
| 83 | 82,000 | 2 | 164 | 107 | 0.01% | 1,955,461 | 99.73% | 100.0% |
| 84 | 83,000 | 3 | 249 | 105 | 0.01% | 1,955,566 | 99.73% | 100.0% |
| 85 | 84,000 | 1 | 84 | 102 | 0.01% | 1,955,668 | 99.74% | 100.0% |
| 86 | 85,000 | 2 | 170 | 101 | 0.01% | 1,955,769 | 99.74% | 100.0% |
| 87 | 86,000 | 2 | 172 | 99 | 0.01% | 1,955,868 | 99.75% | 100.0% |
| 88 | 87,000 | 3 | 261 | 97 | 0.00% | 1,955,965 | 99.75% | 100.0% |
| 89 | 88,000 | 3 | 264 | 94 | 0.00% | 1,956,059 | 99.76% | 100.0% |
| 90 | 89,000 | 5 | 445 | 91 | 0.00% | 1,956,150 | 99.76% | 100.0% |
| 91 | 90,000 | 2 | 180 | 86 | 0.00% | 1,956,236 | 99.77% | 100.0% |
| 92 | 91,000 | 2 | 182 | 84 | 0.00% | 1,956,320 | 99.77% | 100.0% |
| 93 | 92,000 | 2 | 184 | 82 | 0.00% | 1,956,402 | 99.78% | 100.0% |
| 94 | 93,000 | 1 | 93 | 80 | 0.00% | 1,956,482 | 99.78% | 100.0% |
| 95 | 94,000 | 1 | 94 | 79 | 0.00% | 1,956,561 | 99.78% | 100.0% |
| 96 | 95,000 | 1 | 95 | 78 | 0.00% | 1,956,639 | 99.79% | 100.0% |
| 97 | 96,000 | 1 | 96 | 77 | 0.00% | 1,956,716 | 99.79% | 100.0% |
| 98 | 97,000 | 1 | 97 | 76 | 0.00% | 1,956,792 | 99.80% | 100.0% |

Table 2-1

City of Miramar, Florida
Water and Wastewater Rate Study

Bill Frequency Analysis for Fiscal Year 2018 - Residential Class

| Line No. | Usage (gal) | Bills | Consumption Data (kgal) | Billable Consumption Per Block (kgal) | Billable Consumption Per Block As Percent of Total Billable | Cumulative Billable Consumption (kgal) | Cumulative Billable Consumption As Percent of Total Billable | Cumulative Bills |
|----------|---------------|----------------|-------------------------|---|---|--|--|------------------|
| 99 | 98,000 | 0 | 0 | 75 | 0.00% | 1,956,867 | 99.80% | 100.0% |
| 100 | 99,000 | 2 | 198 | 75 | 0.00% | 1,956,942 | 99.80% | 100.0% |
| 101 | 100,000 | 1 | 100 | 73 | 0.00% | 1,957,015 | 99.81% | 100.0% |
| 102 | 100,000+ | 72 | 10,995 | 3,795 | 0.19% | 1,960,810 | 100.00% | 100.0% |
| 103 | Totals | <u>393,820</u> | <u>1,960,810</u> | <u>1,960,810</u> | <u>100.00%</u> | <u>1,960,810</u> | <u>100.00%</u> | |
| 104 | Avg. Accounts | 32,818 | | | | | | |
| 105 | | | | Average Number Accounts: | | | 32,818 | |
| 106 | | | | Average Monthly Usage Per Account (gal): | | | 4,979 | |

Table 2-2
City of Miramar, Florida
Water and Wastewater Rate Study
Single Family Residential Bill Comparison
(95% of Customer Base)

| | | Cumulative Percent of Total Bills | | Existing | | Proposed Rates | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|-------------|---|----|----------|----|---------------------|-------------------------------------|---------|---------------------|-------------------------------------|---------|---------------------|-------------------------------------|---------|---------------------|-------------------------------------|---------|---------------------|-------------------------------------|---------|--------|----|------|------|----|--------|----|------|------|
| | | | | | | Effective 10/1/2019 | | | Effective 10/1/2020 | | | Effective 10/1/2021 | | | Effective 10/1/2022 | | | Effective 10/1/2023 | | | | | | | | | | | |
| Line No. | Description | | | | | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | | | | | | | | | |
| WATER BILL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Usage Level (gallons) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 0 | 7.1% | \$ | 15.93 | \$ | 15.93 | \$ | - | 0.0% | \$ | 15.93 | \$ | - | 0.0% | \$ | 16.41 | \$ | 0.48 | 3.0% | \$ | 16.90 | \$ | 0.49 | 3.0% | \$ | 17.41 | \$ | 0.51 | 3.0% |
| 2 | 1,000 | 13.0% | | 19.09 | | 19.40 | | 0.31 | 1.6% | | 19.72 | | 0.32 | 1.6% | | 20.31 | | 0.59 | 3.0% | | 20.92 | | 0.61 | 3.0% | | 21.55 | | 0.63 | 3.0% |
| 3 | 2,000 | 23.2% | | 22.25 | | 22.87 | | 0.62 | 2.8% | | 23.51 | | 0.64 | 2.8% | | 24.21 | | 0.70 | 3.0% | | 24.94 | | 0.73 | 3.0% | | 25.69 | | 0.75 | 3.0% |
| 4 | 3,000 | 37.2% | | 25.41 | | 26.34 | | 0.93 | 3.7% | | 27.30 | | 0.96 | 3.6% | | 28.11 | | 0.81 | 3.0% | | 28.96 | | 0.85 | 3.0% | | 29.83 | | 0.87 | 3.0% |
| 5 | 4,000 | 52.2% | | 28.57 | | 29.81 | | 1.24 | 4.3% | | 31.09 | | 1.28 | 4.3% | | 32.01 | | 0.92 | 3.0% | | 32.98 | | 0.97 | 3.0% | | 33.97 | | 0.99 | 3.0% |
| 6 | 5,000 | 65.5% | | 31.73 | | 33.28 | | 1.55 | 4.9% | | 34.88 | | 1.60 | 4.8% | | 35.91 | | 1.03 | 3.0% | | 37.00 | | 1.09 | 3.0% | | 38.11 | | 1.11 | 3.0% |
| 7 | 6,000 | 75.8% | | 35.60 | | 37.53 | | 1.93 | 5.4% | | 39.52 | | 1.99 | 5.3% | | 40.69 | | 1.17 | 3.0% | | 41.92 | | 1.23 | 3.0% | | 43.18 | | 1.26 | 3.0% |
| 8 | 7,000 | 83.2% | | 39.47 | | 41.78 | | 2.31 | 5.9% | | 44.16 | | 2.38 | 5.7% | | 45.47 | | 1.31 | 3.0% | | 46.84 | | 1.37 | 3.0% | | 48.25 | | 1.41 | 3.0% |
| 9 | 8,000 | 88.2% | | 43.34 | | 46.03 | | 2.69 | 6.2% | | 48.80 | | 2.78 | 6.0% | | 50.25 | | 1.45 | 3.0% | | 51.76 | | 1.51 | 3.0% | | 53.32 | | 1.56 | 3.0% |
| 10 | 9,000 | 91.5% | | 47.21 | | 50.28 | | 3.07 | 6.5% | | 53.45 | | 3.17 | 6.3% | | 55.03 | | 1.58 | 3.0% | | 56.68 | | 1.65 | 3.0% | | 58.39 | | 1.71 | 3.0% |
| 11 | 10,000 | 93.8% | | 51.08 | | 54.53 | | 3.45 | 6.8% | | 58.09 | | 3.56 | 6.5% | | 59.81 | | 1.72 | 3.0% | | 61.60 | | 1.79 | 3.0% | | 63.46 | | 1.86 | 3.0% |
| 12 | 11,000 | 95.3% | | 54.95 | | 58.78 | | 3.83 | 7.0% | | 62.73 | | 3.95 | 6.7% | | 64.59 | | 1.86 | 3.0% | | 66.52 | | 1.93 | 3.0% | | 68.53 | | 2.01 | 3.0% |
| 13 | 12,000 | 96.4% | | 58.82 | | 63.03 | | 4.21 | 7.2% | | 67.37 | | 4.34 | 6.9% | | 69.37 | | 2.00 | 3.0% | | 71.44 | | 2.07 | 3.0% | | 73.60 | | 2.16 | 3.0% |
| 14 | 13,000 | 97.2% | | 62.69 | | 67.28 | | 4.59 | 7.3% | | 72.01 | | 4.74 | 7.0% | | 74.15 | | 2.14 | 3.0% | | 76.36 | | 2.21 | 3.0% | | 78.67 | | 2.31 | 3.0% |
| 15 | 14,000 | 97.8% | | 66.56 | | 71.53 | | 4.97 | 7.5% | | 76.65 | | 5.13 | 7.2% | | 78.93 | | 2.28 | 3.0% | | 81.28 | | 2.35 | 3.0% | | 83.74 | | 2.46 | 3.0% |
| 16 | 15,000 | 98.2% | | 70.43 | | 75.78 | | 5.35 | 7.6% | | 81.30 | | 5.52 | 7.3% | | 83.71 | | 2.41 | 3.0% | | 86.20 | | 2.49 | 3.0% | | 88.81 | | 2.61 | 3.0% |
| 17 | 16,000 | 98.6% | | 75.29 | | 81.11 | | 5.82 | 7.7% | | 87.12 | | 6.01 | 7.4% | | 89.71 | | 2.59 | 3.0% | | 92.38 | | 2.67 | 3.0% | | 95.18 | | 2.80 | 3.0% |
| 18 | 17,000 | 98.8% | | 80.15 | | 86.45 | | 6.30 | 7.9% | | 92.95 | | 6.50 | 7.5% | | 95.71 | | 2.76 | 3.0% | | 98.56 | | 2.85 | 3.0% | | 101.55 | | 2.99 | 3.0% |
| 19 | 18,000 | 99.0% | | 85.01 | | 91.79 | | 6.78 | 8.0% | | 98.78 | | 7.00 | 7.6% | | 101.71 | | 2.93 | 3.0% | | 104.74 | | 3.03 | 3.0% | | 107.92 | | 3.18 | 3.0% |
| 20 | 19,000 | 99.2% | | 89.87 | | 97.12 | | 7.25 | 8.1% | | 104.61 | | 7.49 | 7.7% | | 107.71 | | 3.10 | 3.0% | | 110.92 | | 3.21 | 3.0% | | 114.29 | | 3.37 | 3.0% |
| 21 | 20,000 | 99.3% | | 94.73 | | 102.46 | | 7.73 | 8.2% | | 110.44 | | 7.98 | 7.8% | | 113.71 | | 3.27 | 3.0% | | 117.10 | | 3.39 | 3.0% | | 120.66 | | 3.56 | 3.0% |
| WASTEWATER BILL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Usage Level (gallons) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 0 | 7.1% | \$ | 18.65 | \$ | 18.65 | \$ | - | 0.0% | \$ | 18.65 | \$ | - | 0.0% | \$ | 19.21 | \$ | 0.56 | 3.0% | \$ | 19.79 | \$ | 0.58 | 3.0% | \$ | 20.38 | \$ | 0.59 | 3.0% |
| 23 | 1,000 | 13.0% | | 23.09 | | 23.50 | | 0.41 | 1.8% | | 23.92 | | 0.42 | 1.8% | | 24.64 | | 0.72 | 3.0% | | 25.38 | | 0.74 | 3.0% | | 26.14 | | 0.76 | 3.0% |
| 24 | 2,000 | 23.2% | | 27.53 | | 28.35 | | 0.82 | 3.0% | | 29.19 | | 0.84 | 3.0% | | 30.07 | | 0.88 | 3.0% | | 30.97 | | 0.90 | 3.0% | | 31.90 | | 0.93 | 3.0% |
| 25 | 3,000 | 37.2% | | 31.97 | | 33.20 | | 1.23 | 3.8% | | 34.46 | | 1.26 | 3.8% | | 35.50 | | 1.04 | 3.0% | | 36.56 | | 1.06 | 3.0% | | 37.66 | | 1.10 | 3.0% |
| 26 | 4,000 | 52.2% | | 36.41 | | 38.05 | | 1.64 | 4.5% | | 39.73 | | 1.68 | 4.4% | | 40.93 | | 1.20 | 3.0% | | 42.15 | | 1.22 | 3.0% | | 43.42 | | 1.27 | 3.0% |
| 27 | 5,000 | 65.5% | | 40.85 | | 42.90 | | 2.05 | 5.0% | | 45.00 | | 2.10 | 4.9% | | 46.36 | | 1.36 | 3.0% | | 47.74 | | 1.38 | 3.0% | | 49.18 | | 1.44 | 3.0% |
| 28 | 6,000 | 75.8% | | 45.29 | | 47.75 | | 2.46 | 5.4% | | 50.27 | | 2.52 | 5.3% | | 51.79 | | 1.52 | 3.0% | | 53.33 | | 1.54 | 3.0% | | 54.94 | | 1.61 | 3.0% |
| 29 | 7,000 | 83.2% | | 49.73 | | 52.60 | | 2.87 | 5.8% | | 55.54 | | 2.94 | 5.6% | | 57.22 | | 1.68 | 3.0% | | 58.92 | | 1.70 | 3.0% | | 60.70 | | 1.78 | 3.0% |
| 30 | 8,000 | 88.2% | | 54.17 | | 57.45 | | 3.28 | 6.1% | | 60.81 | | 3.36 | 5.8% | | 62.65 | | 1.84 | 3.0% | | 64.51 | | 1.86 | 3.0% | | 66.46 | | 1.95 | 3.0% |
| 31 | 9,000 | 91.5% | | 58.61 | | 62.30 | | 3.69 | 6.3% | | 66.08 | | 3.78 | 6.1% | | 68.08 | | 2.00 | 3.0% | | 70.10 | | 2.02 | 3.0% | | 72.22 | | 2.12 | 3.0% |
| 32 | 10,000 | 93.8% | | 63.05 | | 67.15 | | 4.10 | 6.5% | | 71.35 | | 4.20 | 6.3% | | 73.51 | | 2.16 | 3.0% | | 75.69 | | 2.18 | 3.0% | | 77.98 | | 2.29 | 3.0% |
| 33 | 11,000 | 95.3% | | 67.49 | | 72.00 | | 4.51 | 6.7% | | 76.62 | | 4.62 | 6.4% | | 78.94 | | 2.32 | 3.0% | | 81.28 | | 2.34 | 3.0% | | 83.74 | | 2.46 | 3.0% |
| 34 | 12,000 | 96.4% | | 71.93 | | 76.85 | | 4.92 | 6.8% | | 81.89 | | 5.04 | 6.6% | | 84.37 | | 2.48 | 3.0% | | 86.87 | | 2.50 | 3.0% | | 89.50 | | 2.63 | 3.0% |
| 35 | 13,000 | 97.2% | | 76.37 | | 81.70 | | 5.33 | 7.0% | | 87.16 | | 5.46 | 6.7% | | 89.80 | | 2.64 | 3.0% | | 92.46 | | 2.66 | 3.0% | | 95.26 | | 2.80 | 3.0% |
| 36 | 14,000 | 97.8% | | 80.81 | | 86.55 | | 5.74 | 7.1% | | 92.43 | | 5.88 | 6.8% | | 95.23 | | 2.80 | 3.0% | | 98.05 | | 2.82 | 3.0% | | 101.02 | | 2.97 | 3.0% |
| 37 | 15,000 | 98.2% | | 85.25 | | 91.40 | | 6.15 | 7.2% | | 97.70 | | 6.30 | 6.9% | | 100.66 | | 2.96 | 3.0% | | 103.64 | | 2.98 | 3.0% | | 106.78 | | 3.14 | 3.0% |
| 38 | 16,000 | 98.6% | | 89.69 | | 96.25 | | 6.56 | 7.3% | | 102.97 | | 6.72 | 7.0% | | 106.09 | | 3.12 | 3.0% | | 109.23 | | 3.14 | 3.0% | | 112.54 | | 3.31 | 3.0% |
| 39 | 17,000 | 98.8% | | 94.13 | | 101.10 | | 6.97 | 7.4% | | 108.24 | | 7.14 | 7.1% | | 111.52 | | 3.28 | 3.0% | | 114.82 | | 3.30 | 3.0% | | 118.30 | | 3.48 | 3.0% |

Table 2-2
City of Miramar, Florida
Water and Wastewater Rate Study
Single Family Residential Bill Comparison
(95% of Customer Base)

| Line No. | Description | Cumulative Percent of Total Bills | Existing | Proposed Rates | | | | | | | | | | | | | | |
|-----------------------|-------------|-----------------------------------|----------|---------------------|----------------------------------|---------|---------------------|----------------------------------|---------|---------------------|----------------------------------|---------|---------------------|----------------------------------|---------|---------------------|----------------------------------|---------|
| | | | | Effective 10/1/2019 | | | Effective 10/1/2020 | | | Effective 10/1/2021 | | | Effective 10/1/2022 | | | Effective 10/1/2023 | | |
| | | | | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent | Monthly Bill | Change from Previous Year Amount | Percent |
| 40 | 18,000 | 99.0% | 98.57 | 105.95 | 7.38 | 7.5% | 113.51 | 7.56 | 7.1% | 116.95 | 3.44 | 3.0% | 120.41 | 3.46 | 3.0% | 124.06 | 3.65 | 3.0% |
| 41 | 19,000 | 99.2% | 103.01 | 110.80 | 7.79 | 7.6% | 118.78 | 7.98 | 7.2% | 122.38 | 3.60 | 3.0% | 126.00 | 3.62 | 3.0% | 129.82 | 3.82 | 3.0% |
| 42 | 20,000 | 99.3% | 107.45 | 115.65 | 8.20 | 7.6% | 124.05 | 8.40 | 7.3% | 127.81 | 3.76 | 3.0% | 131.59 | 3.78 | 3.0% | 135.58 | 3.99 | 3.0% |
| COMBINED BILL | | | | | | | | | | | | | | | | | | |
| Usage Level (gallons) | | | | | | | | | | | | | | | | | | |
| 43 | 0 | 7.1% | \$ 34.58 | \$ 34.58 | \$ - | 0.0% | \$ 34.58 | \$ - | 0.0% | \$ 35.62 | \$ 1.04 | 3.0% | \$ 36.69 | \$ 1.07 | 3.0% | \$ 37.79 | \$ 1.10 | 3.0% |
| 44 | 1,000 | 13.0% | 42.18 | 42.90 | 0.72 | 1.7% | 43.64 | 0.74 | 1.7% | 44.95 | 1.31 | 3.0% | 46.30 | 1.35 | 3.0% | 47.69 | 1.39 | 3.0% |
| 45 | 2,000 | 23.2% | 49.78 | 51.22 | 1.44 | 2.9% | 52.70 | 1.48 | 2.9% | 54.28 | 1.58 | 3.0% | 55.91 | 1.63 | 3.0% | 57.59 | 1.68 | 3.0% |
| 46 | 3,000 | 37.2% | 57.38 | 59.54 | 2.16 | 3.8% | 61.76 | 2.22 | 3.7% | 63.61 | 1.85 | 3.0% | 65.52 | 1.91 | 3.0% | 67.49 | 1.97 | 3.0% |
| 47 | 4,000 | 52.2% | 64.98 | 67.86 | 2.88 | 4.4% | 70.82 | 2.96 | 4.4% | 72.94 | 2.12 | 3.0% | 75.13 | 2.19 | 3.0% | 77.39 | 2.26 | 3.0% |
| 48 | 5,000 | 65.5% | 72.58 | 76.18 | 3.60 | 5.0% | 79.88 | 3.70 | 4.9% | 82.27 | 2.39 | 3.0% | 84.74 | 2.47 | 3.0% | 87.29 | 2.55 | 3.0% |
| 49 | 6,000 | 75.8% | 80.89 | 85.28 | 4.39 | 5.4% | 89.79 | 4.51 | 5.3% | 92.48 | 2.69 | 3.0% | 95.25 | 2.77 | 3.0% | 98.12 | 2.87 | 3.0% |
| 50 | 7,000 | 83.2% | 89.20 | 94.38 | 5.18 | 5.8% | 99.70 | 5.32 | 5.6% | 102.69 | 2.99 | 3.0% | 105.76 | 3.07 | 3.0% | 108.95 | 3.19 | 3.0% |
| 51 | 8,000 | 88.2% | 97.51 | 103.48 | 5.97 | 6.1% | 109.61 | 6.14 | 5.9% | 112.90 | 3.29 | 3.0% | 116.27 | 3.37 | 3.0% | 119.78 | 3.51 | 3.0% |
| 52 | 9,000 | 91.5% | 105.82 | 112.58 | 6.76 | 6.4% | 119.53 | 6.95 | 6.2% | 123.11 | 3.58 | 3.0% | 126.78 | 3.67 | 3.0% | 130.61 | 3.83 | 3.0% |
| 53 | 10,000 | 93.8% | 114.13 | 121.68 | 7.55 | 6.6% | 129.44 | 7.76 | 6.4% | 133.32 | 3.88 | 3.0% | 137.29 | 3.97 | 3.0% | 141.44 | 4.15 | 3.0% |
| 54 | 11,000 | 95.3% | 122.44 | 130.78 | 8.34 | 6.8% | 139.35 | 8.57 | 6.6% | 143.53 | 4.18 | 3.0% | 147.80 | 4.27 | 3.0% | 152.27 | 4.47 | 3.0% |
| 55 | 12,000 | 96.4% | 130.75 | 139.88 | 9.13 | 7.0% | 149.26 | 9.38 | 6.7% | 153.74 | 4.48 | 3.0% | 158.31 | 4.57 | 3.0% | 163.10 | 4.79 | 3.0% |
| 56 | 13,000 | 97.2% | 139.06 | 148.98 | 9.92 | 7.1% | 159.17 | 10.20 | 6.8% | 163.95 | 4.78 | 3.0% | 168.82 | 4.87 | 3.0% | 173.93 | 5.11 | 3.0% |
| 57 | 14,000 | 97.8% | 147.37 | 158.08 | 10.71 | 7.3% | 169.08 | 11.01 | 7.0% | 174.16 | 5.08 | 3.0% | 179.33 | 5.17 | 3.0% | 184.76 | 5.43 | 3.0% |
| 58 | 15,000 | 98.2% | 155.68 | 167.18 | 11.50 | 7.4% | 179.00 | 11.82 | 7.1% | 184.37 | 5.37 | 3.0% | 189.84 | 5.47 | 3.0% | 195.59 | 5.75 | 3.0% |
| 59 | 16,000 | 98.6% | 164.98 | 177.36 | 12.38 | 7.5% | 190.09 | 12.73 | 7.2% | 195.80 | 5.71 | 3.0% | 201.61 | 5.81 | 3.0% | 207.72 | 6.11 | 3.0% |
| 60 | 17,000 | 98.8% | 174.28 | 187.55 | 13.27 | 7.6% | 201.19 | 13.64 | 7.3% | 207.23 | 6.04 | 3.0% | 213.38 | 6.15 | 3.0% | 219.85 | 6.47 | 3.0% |
| 61 | 18,000 | 99.0% | 183.58 | 197.74 | 14.16 | 7.7% | 212.29 | 14.56 | 7.4% | 218.66 | 6.37 | 3.0% | 225.15 | 6.49 | 3.0% | 231.98 | 6.83 | 3.0% |
| 62 | 19,000 | 99.2% | 192.88 | 207.92 | 15.04 | 7.8% | 223.39 | 15.47 | 7.4% | 230.09 | 6.70 | 3.0% | 236.92 | 6.83 | 3.0% | 244.11 | 7.19 | 3.0% |
| 63 | 20,000 | 99.3% | 202.18 | 218.11 | 15.93 | 7.9% | 234.49 | 16.38 | 7.5% | 241.52 | 7.03 | 3.0% | 248.69 | 7.17 | 3.0% | 256.24 | 7.55 | 3.0% |

Table 2-3
City of Miramar, Florida
Water and Wastewater Rate Study

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] | 8,000 Gallons | 10,000 Gallons | 15,000 Gallons | 20,000 Gallons | 25,000 Gallons |
| | City of Miramar, Florida | | | | | | | | | |
| 1 | Current Rates - Fiscal Year 2019 | \$15.93 | \$22.25 | \$28.57 | \$31.73 | \$43.34 | \$51.08 | \$70.43 | \$94.73 | \$119.03 |
| 2 | Proposed Rates - Fiscal Year 2020 | 15.93 | 22.87 | 29.81 | 33.28 | 46.03 | 54.53 | 75.78 | 102.46 | 129.14 |
| 3 | Difference - Amount | 0.00 | 0.62 | 1.24 | 1.55 | 2.69 | 3.45 | 5.35 | 7.73 | 10.11 |
| 4 | Difference - Percent | 0.0% | 2.8% | 4.3% | 4.9% | 6.2% | 6.8% | 7.6% | 8.2% | 8.5% |
| | Other Utilities in Broward County | | | | | | | | | |
| 5 | Broward County [3] | \$16.79 | \$19.95 | \$24.34 | \$27.15 | \$43.24 | \$56.52 | \$93.92 | \$134.12 | \$174.32 |
| 6 | City of Coconut Creek [3] | 17.33 | 25.91 | 36.05 | 41.90 | 61.25 | 76.55 | 140.90 | 205.25 | 277.45 |
| 7 | City of Cooper City [3] | 12.55 | 18.77 | 24.99 | 28.10 | 38.90 | 46.10 | 68.90 | 91.70 | 121.65 |
| 8 | City of Coral Springs [3] | 13.48 | 16.86 | 20.24 | 22.83 | 30.60 | 38.38 | 63.65 | 92.80 | 136.60 |
| 9 | City of Dania Beach | 14.55 | 22.73 | 30.91 | 35.00 | 54.62 | 67.70 | 102.03 | 142.88 | 183.73 |
| 10 | Town of Davie [3] | 21.75 | 28.93 | 36.11 | 39.70 | 55.75 | 66.45 | 102.15 | 137.85 | 182.60 |
| 11 | City of Deerfield Beach | 15.00 | 20.30 | 25.60 | 28.25 | 38.24 | 45.58 | 65.01 | 85.16 | 105.31 |
| 12 | City of Fort Lauderdale [3] | 7.56 | 12.20 | 19.64 | 24.76 | 40.12 | 52.94 | 91.68 | 134.88 | 197.58 |
| 13 | City of Hallandale Beach [3] | 19.76 | 21.90 | 24.18 | 25.32 | 29.79 | 32.77 | 44.47 | 56.17 | 67.87 |
| 14 | Town of Hillsboro Beach | 24.00 | 24.00 | 30.80 | 34.20 | 44.40 | 51.99 | 72.94 | 95.93 | 120.28 |
| 15 | City of Hollywood [3] | 6.76 | 13.20 | 20.49 | 26.93 | 47.10 | 63.22 | 109.66 | 166.08 | 222.50 |
| 16 | City of Margate | 12.31 | 19.67 | 27.03 | 30.71 | 43.57 | 52.75 | 75.70 | 103.35 | 131.00 |
| 17 | City of North Lauderdale | 14.60 | 21.68 | 28.76 | 32.30 | 42.92 | 50.00 | 80.05 | 110.10 | 140.15 |
| 18 | City of Oakland Park [3] | 15.19 | 28.27 | 42.15 | 49.49 | 71.51 | 88.31 | 131.35 | 178.55 | 225.75 |
| 19 | City of Plantation [3] | 13.93 | 17.89 | 21.85 | 23.83 | 33.73 | 41.65 | 67.39 | 97.09 | 136.64 |
| 20 | City of Pembroke Pines [3] | 18.15 | 18.15 | 25.20 | 32.25 | 53.40 | 67.50 | 102.75 | 138.00 | 173.25 |
| 21 | City of Pompano Beach [3] | 14.00 | 18.88 | 23.76 | 26.20 | 33.52 | 38.40 | 55.10 | 78.30 | 101.50 |
| 22 | City of Sunrise [3] | 20.87 | 29.05 | 37.23 | 41.32 | 53.59 | 61.77 | 82.22 | 102.67 | 123.12 |
| 23 | City of Tamarac | 11.77 | 15.31 | 19.44 | 21.80 | 31.28 | 38.40 | 64.21 | 95.36 | 126.51 |
| 24 | City of Wilton Manors [3] | 26.69 | 36.39 | 46.09 | 50.94 | 65.49 | 75.19 | 99.44 | 129.09 | 158.74 |
| | | | | | | | | | | |
| 25 | Other Broward County Utilities' Average | \$15.85 | \$21.50 | \$28.24 | \$32.15 | \$45.65 | \$55.61 | \$85.68 | \$118.77 | \$155.33 |
| 26 | Minimum | 6.76 | 12.20 | 19.44 | 21.80 | 29.79 | 32.77 | 44.47 | 56.17 | 67.87 |
| 27 | Maximum | 26.69 | 36.39 | 46.09 | 50.94 | 71.51 | 88.31 | 140.90 | 205.25 | 277.45 |

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect March 2019 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] The average monthly consumption of the City's single family residential class has historically been approximately 5,000 gallons.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

Table 2-4
City of Miramar, Florida
Water and Wastewater Rate Study

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] | 8,000 Gallons | 10,000 Gallons | 15,000 Gallons | 20,000 Gallons | 25,000 Gallons |
| | City of Miramar, Florida | | | | | | | | | |
| 1 | Current Rates - Fiscal Year 2019 | \$18.65 | \$27.53 | \$36.41 | \$40.85 | \$54.17 | \$63.05 | \$85.25 | \$107.45 | \$129.65 |
| 2 | Proposed Rates - Fiscal Year 2020 | 18.65 | 28.35 | 38.05 | 42.90 | 57.45 | 67.15 | 91.40 | 115.65 | 139.90 |
| 3 | Difference - Amount | 0.00 | 0.82 | 1.64 | 2.05 | 3.28 | 4.10 | 6.15 | 8.20 | 10.25 |
| 4 | Difference - Percent | 0.0% | 3.0% | 4.5% | 5.0% | 6.1% | 6.5% | 7.2% | 7.6% | 7.9% |
| | Other Utilities in Broward County | | | | | | | | | |
| 5 | Broward County [3] | \$19.88 | \$28.10 | \$36.32 | \$40.43 | \$52.76 | \$60.98 | \$81.53 | \$81.53 | \$81.53 |
| 6 | City of Coconut Creek [3] | 12.99 | 19.57 | 27.55 | 32.24 | 46.31 | 55.69 | 55.69 | 55.69 | 55.69 |
| 7 | City of Cooper City [3] | 27.15 | 33.35 | 39.55 | 42.65 | 51.95 | 58.15 | 58.15 | 58.15 | 58.15 |
| 8 | City of Coral Springs [3] | 22.26 | 30.74 | 39.22 | 43.46 | 56.18 | 64.66 | 85.86 | 107.06 | 128.26 |
| 9 | City of Dania Beach | 21.52 | 36.44 | 51.36 | 58.82 | 81.20 | 96.12 | 133.42 | 170.72 | 208.02 |
| 10 | Town of Davie [3] | 38.97 | 53.01 | 67.05 | 74.07 | 95.13 | 109.17 | 144.27 | 144.27 | 144.27 |
| 11 | City of Deerfield Beach | 10.98 | 16.40 | 21.82 | 24.53 | 32.66 | 38.08 | 43.50 | 43.50 | 43.50 |
| 12 | City of Fort Lauderdale [3] | 11.09 | 19.29 | 32.45 | 41.51 | 68.69 | 86.81 | 132.11 | 177.41 | 177.41 |
| 13 | City of Hallandale Beach [3] | 19.81 | 27.91 | 36.29 | 40.48 | 53.59 | 62.33 | 86.58 | 110.83 | 135.08 |
| 14 | Town of Hillsboro Beach | 19.88 | 28.10 | 36.32 | 40.43 | 52.76 | 60.98 | 81.53 | 81.53 | 81.53 |
| 15 | City of Hollywood [3] | 6.48 | 25.60 | 44.72 | 54.27 | 82.95 | 102.07 | 149.48 | 149.48 | 149.48 |
| 16 | City of Margate | 31.25 | 31.25 | 31.25 | 31.25 | 31.25 | 31.25 | 31.25 | 31.25 | 31.25 |
| 17 | City of North Lauderdale | 26.45 | 34.77 | 43.09 | 47.25 | 59.73 | 68.05 | 88.85 | 109.65 | 130.45 |
| 18 | City of Oakland Park [3] | 18.00 | 30.76 | 43.52 | 49.90 | 69.04 | 81.80 | 113.70 | 113.70 | 113.70 |
| 19 | City of Plantation [3] | 18.25 | 28.45 | 38.65 | 43.75 | 59.05 | 69.25 | 94.75 | 120.25 | 145.75 |
| 20 | City of Pembroke Pines [3] | 23.23 | 23.23 | 30.28 | 37.33 | 58.48 | 72.58 | 107.83 | 143.08 | 178.33 |
| 21 | City of Pompano Beach [3] | 12.64 | 18.52 | 24.40 | 27.34 | 36.16 | 42.04 | 42.04 | 42.04 | 42.04 |
| 22 | City of Sunrise [3] | 29.68 | 38.00 | 46.32 | 50.48 | 62.96 | 71.28 | 92.08 | 96.24 | 96.24 |
| 23 | City of Tamarac | 18.75 | 28.35 | 37.95 | 42.75 | 57.15 | 66.75 | 76.35 | 76.35 | 76.35 |
| 24 | City of Wilton Manors [3] | 11.44 | 26.38 | 41.32 | 48.79 | 71.20 | 86.14 | 123.49 | 123.49 | 123.49 |
| | | | | | | | | | | |
| 25 | Other Broward County Utilities' Average | \$20.04 | \$28.91 | \$38.47 | \$43.59 | \$58.96 | \$69.21 | \$91.12 | \$101.81 | \$110.03 |
| 26 | Minimum | 6.48 | 16.40 | 21.82 | 24.53 | 31.25 | 31.25 | 31.25 | 31.25 | 31.25 |
| 27 | Maximum | 38.97 | 53.01 | 67.05 | 74.07 | 95.13 | 109.17 | 149.48 | 177.41 | 208.02 |

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect March 2019 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] The average monthly consumption of the City's single family residential class has historically been approximately 5,000 gallons.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

Table 2-5
City of Miramar, Florida
Water and Wastewater Rate Study

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] | 8,000 Gallons | 10,000 Gallons | 15,000 Gallons | 20,000 Gallons | 25,000 Gallons |
| | City of Miramar, Florida | | | | | | | | | |
| 1 | Current Rates - Fiscal Year 2019 | \$34.58 | \$49.78 | \$64.98 | \$72.58 | \$97.51 | \$114.13 | \$155.68 | \$202.18 | \$248.68 |
| 2 | Proposed Rates - Fiscal Year 2020 | 34.58 | 51.22 | 67.86 | 76.18 | 103.48 | 121.68 | 167.18 | 218.11 | 269.04 |
| 3 | Difference - Amount | 0.00 | 1.44 | 2.88 | 3.60 | 5.97 | 7.55 | 11.50 | 15.93 | 20.36 |
| 4 | Difference - Percent | 0.0% | 2.9% | 4.4% | 5.0% | 6.1% | 6.6% | 7.4% | 7.9% | 8.2% |
| | Other Utilities in Broward County | | | | | | | | | |
| 5 | Broward County [3] | \$36.67 | \$48.05 | \$60.66 | \$67.58 | \$96.00 | \$117.50 | \$175.45 | \$215.65 | \$255.85 |
| 6 | City of Coconut Creek [3] | 30.32 | 45.48 | 63.60 | 74.14 | 107.56 | 132.24 | 196.59 | 260.94 | 333.14 |
| 7 | City of Cooper City [3] | 39.70 | 52.12 | 64.54 | 70.75 | 90.85 | 104.25 | 127.05 | 149.85 | 179.80 |
| 8 | City of Coral Springs [3] | 35.74 | 47.60 | 59.46 | 66.29 | 86.78 | 103.04 | 149.51 | 199.86 | 264.86 |
| 9 | City of Dania Beach | 36.07 | 59.17 | 82.27 | 93.82 | 135.82 | 163.82 | 235.45 | 313.60 | 391.75 |
| 10 | Town of Davie [3] | 60.72 | 81.94 | 103.16 | 113.77 | 150.88 | 175.62 | 246.42 | 282.12 | 326.87 |
| 11 | City of Deerfield Beach | 25.98 | 36.70 | 47.42 | 52.78 | 70.90 | 83.66 | 108.51 | 128.66 | 148.81 |
| 12 | City of Fort Lauderdale [3] | 18.65 | 31.49 | 52.09 | 66.27 | 108.81 | 139.75 | 223.79 | 312.29 | 374.99 |
| 13 | City of Hallandale Beach [3] | 39.57 | 49.81 | 60.47 | 65.80 | 83.38 | 95.10 | 131.05 | 167.00 | 202.95 |
| 14 | Town of Hillsboro Beach | 43.88 | 52.10 | 67.12 | 74.63 | 97.16 | 112.97 | 154.47 | 177.46 | 201.81 |
| 15 | City of Hollywood [3] | 13.24 | 38.80 | 65.20 | 81.20 | 130.05 | 165.29 | 259.14 | 315.56 | 371.98 |
| 16 | City of Margate | 43.56 | 50.92 | 58.28 | 61.96 | 74.82 | 84.00 | 106.95 | 134.60 | 162.25 |
| 17 | City of North Lauderdale | 41.05 | 56.45 | 71.85 | 79.55 | 102.65 | 118.05 | 168.90 | 219.75 | 270.60 |
| 18 | City of Oakland Park [3] | 33.19 | 59.03 | 85.67 | 99.39 | 140.55 | 170.11 | 245.05 | 292.25 | 339.45 |
| 19 | City of Plantation [3] | 32.18 | 46.34 | 60.50 | 67.58 | 92.78 | 110.90 | 162.14 | 217.34 | 282.39 |
| 20 | City of Pembroke Pines [3] | 41.38 | 41.38 | 55.48 | 69.58 | 111.88 | 140.08 | 210.58 | 281.08 | 351.58 |
| 21 | City of Pompano Beach [3] | 26.64 | 37.40 | 48.16 | 53.54 | 69.68 | 80.44 | 97.14 | 120.34 | 143.54 |
| 22 | City of Sunrise [3] | 50.55 | 67.05 | 83.55 | 91.80 | 116.55 | 133.05 | 174.30 | 198.91 | 219.36 |
| 23 | City of Tamarac | 30.52 | 43.66 | 57.39 | 64.55 | 88.43 | 105.15 | 140.56 | 171.71 | 202.86 |
| 24 | City of Wilton Manors [3] | 38.13 | 62.77 | 87.41 | 99.73 | 136.69 | 161.33 | 222.93 | 252.58 | 282.23 |
| | | | | | | | | | | |
| 25 | Other Broward County Utilities' Average | \$35.89 | \$50.41 | \$66.71 | \$75.74 | \$104.61 | \$124.82 | \$176.80 | \$220.58 | \$265.35 |
| 26 | Minimum | 13.24 | 31.49 | 47.42 | 52.78 | 69.68 | 80.44 | 97.14 | 120.34 | 143.54 |
| 27 | Maximum | 60.72 | 81.94 | 103.16 | 113.77 | 150.88 | 175.62 | 259.14 | 315.56 | 391.75 |

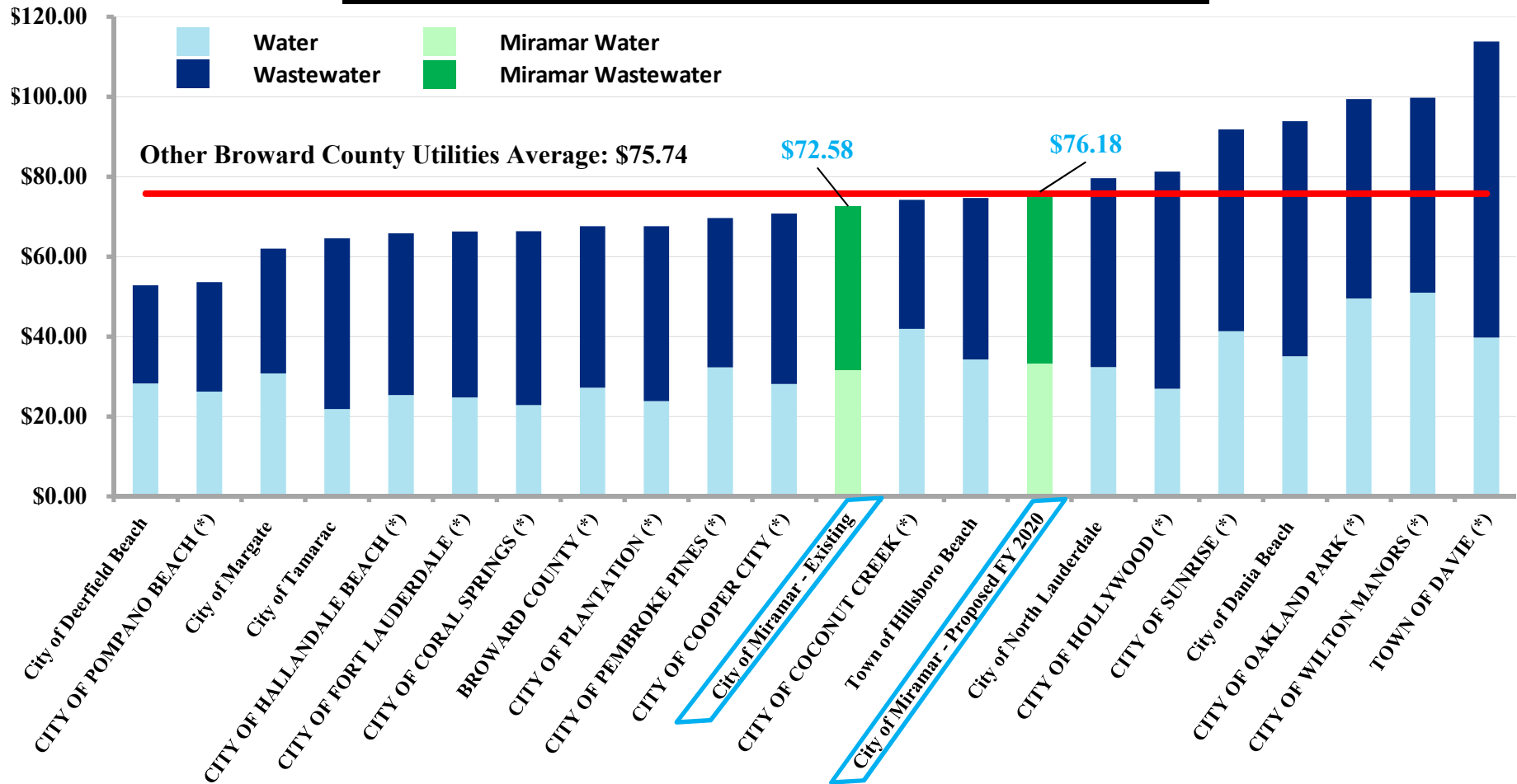
Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect June 2019 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] The average monthly consumption of the City's single family residential class has historically been approximately 5,000 gallons.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

Rates Effective June 2019

Figure 2-1 City of Miramar, Florida

Comparison of Monthly Charges 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) will implement rate revision or price index / pass-through adjustment within twelve months



APPENDIX

Credit Rating Agency Reports



(/en_US/web/guest/home)
**Miramar, FL 2017 Utility System
Bonds Assigned 'AAA' Rating**

05-Oct-2017 11:05 EDT

[View Analyst Contact Information](#)

| |
|--|
| |
|--|

NEW YORK (S&P Global Ratings) Oct. 5, 2017--S&P Global Ratings assigned its 'AAA' rating to Miramar, Fla.'s series 2017 utility system refunding revenue bonds. The outlook is stable.

The rating reflects the system's extremely strong enterprise and financial profile scores.

"The enterprise risk profile reflects our view of the system's service area that continues to grow and diversify with strong income indicators and low unemployment rates and very low industry risk as a monopolistic service provider of an essential public utility," said S&P Global Ratings credit analyst Edward McGlade. They also reflect its moderately affordable combined rates representing 1.7% of median household effective buying income and low risk operations, characterized by ample system capacity and strong overall operational management practices."

The bonds are secured by a pledge of the net revenues of the city's water and sewer systems. We understand bond proceeds will be used to refund a portion of the system's series 2007 bonds for debt service savings.

Miramar, with a population estimate of 134,037, is on the semi-tropical coastal ridge between the Everglades and the Atlantic Ocean. The customer base has 33,896 water customers with an average growth being relatively flat over the last five years, and 33,827 sewer customers with growth rates mirroring the water system.

"The stable outlook reflects our expectation that the system's strong financial position will remain characterized as strong," added Mr. McGlade. In our opinion, the service area's strong median household income levels provide additional stability for the rating. We do not expect to change the rating over the two-year outlook period given the system's liquidity and low leverage.

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.globalcreditportal.com and at www.spcapitaliq.com. All ratings affected by this rating action can be found on the S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

Primary Credit Analyst: Edward R McGlade, New York (1) 212-438-2061;
edward.mcglade@spglobal.com (mailto:edward.mcglade@spglobal.com)

Secondary Contact: Erin Boeke Burke, New York 212-438-1515;
Erin.Boeke-Burke@spglobal.com (mailto:Erin.Boeke-Burke@spglobal.com)

No content (including ratings, credit-related analyses and data, valuations, model, software or other application or output therefrom) or any part thereof (Content) may be modified, reverse engineered, reproduced or distributed in any form by any means, or stored in a database or retrieval system, without the prior written permission of Standard & Poor's Financial Services LLC or its affiliates (collectively, S&P). The Content shall not be used for any unlawful or unauthorized purposes. S&P and any third-party providers, as well as their directors, officers, shareholders, employees or agents (collectively S&P Parties) do not guarantee the accuracy, completeness, timeliness or availability of the Content. S&P Parties are not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, for the results obtained from the use of the Content, or for the security or maintenance of any data input by the user. The Content is provided on an "as is" basis. S&P PARTIES DISCLAIM ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, FREEDOM FROM BUGS, SOFTWARE ERRORS OR DEFECTS, THAT THE CONTENT'S FUNCTIONING WILL BE UNINTERRUPTED OR THAT THE CONTENT WILL OPERATE WITH ANY SOFTWARE OR HARDWARE CONFIGURATION. In no event shall S&P Parties be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the Content even if advised of the possibility of such damages.

Credit-related and other analyses, including ratings, and statements in the Content are statements of opinion as of the date they are expressed and not statements of fact. S&P's opinions, analyses and rating acknowledgment decisions (described below) are not recommendations to purchase, hold, or sell any securities or to make any investment decisions, and do not address the suitability of any security. S&P assumes no obligation to update the Content following publication in any form or format. The Content should not be relied on and is not a substitute for the skill, judgment and experience of the user, its management, employees, advisors and/or clients when making investment and other business decisions. S&P does not act as a fiduciary or an investment advisor except where registered as such. While S&P has obtained information from sources it believes to be reliable, S&P does not perform an audit and undertakes no duty of due diligence or independent verification of any information it receives.

To the extent that regulatory authorities allow a rating agency to acknowledge in one jurisdiction a rating issued in another jurisdiction for certain regulatory purposes, S&P reserves the right to assign, withdraw or suspend such acknowledgment at any time and in its sole discretion. S&P Parties disclaim any duty whatsoever arising out of the assignment, withdrawal or suspension of an acknowledgment as well as any liability for any damage alleged to have been suffered on account thereof.

S&P keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P may have information that is not available to other S&P business units. S&P has established policies and procedures to maintain the confidentiality of certain non-public information received in connection with each analytical process.

S&P may receive compensation for its ratings and certain analyses, normally from issuers or underwriters of securities or from obligors. S&P reserves the right to disseminate its opinions and analyses. S&P's public ratings and analyses are made available on its Web sites, www.standardandpoors.com (<http://www.standardandpoors.com>) (free of charge), and www.ratingsdirect.com (<http://www.ratingsdirect.com>) and www.globalcreditportal.com (<http://www.globalcreditportal.com>) (subscription), and may be distributed

through other means, including via S&P publications and third-party redistributors. Additional information about our ratings fees is available at www.standardandpoors.com/usratingsfees (<http://www.standardandpoors.com/usratingsfees>).

Any Passwords/user IDs issued by S&P to users are single user-dedicated and may ONLY be used by the individual to whom they have been assigned. No sharing of passwords/user IDs and no simultaneous access via the same password/user ID is permitted. To reprint, translate, or use the data or information other than as provided herein, contact S&P Global Ratings, Client Services, 55 Water Street, New York, NY 10041; (1) 212-438-7280 or by e-mail to: research_request@spglobal.com (mailto:research_request@spglobal.com).

[Legal Disclaimers \(/en_US/web/guest/regulatory/legal-disclaimers\)](#)

[Careers at S&P Global Ratings \(http://www.spglobal.com/careers\)](#)

[Terms of Use \(/en_US/web/guest/regulatory/termsfuse\)](#)

[Privacy and Cookie Notice \(/en_US/web/guest/regulatory/privacy-notice\)](#)

Copyright © 2017 Standard & Poor's Financial Services LLC. All rights reserved.

Reproduction and distribution of this information in any form is prohibited except with the prior written permission of Standard & Poor's Financial Services LLC and its affiliates (together, "S&P"). S&P does not guarantee the accuracy, completeness, timeliness or availability of any information, including ratings, and is not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, or for the results obtained from the use of such information. S&P GIVES NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE. S&P shall not be liable for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including lost income or profits and opportunity costs) in connection with any use of this information, including ratings. S&P ratings are statements of opinions and are not statements of fact or recommendations to purchase hold or sell securities. They do not address the market value of securities or the suitability of securities for investment purposes, and should not be relied on as investment advice. Please read our complete disclaimer here. ([/en_US/web/guest/regulatory/legal-disclaimers](#))

**Rating Action: Moody's Assigns Aa2 to Miramar, FL's Utility Sys. Ref. Rev. Bonds, Ser. 2017****05 Oct 2017**

New York, October 05, 2017 -- Issue: Utility System Refunding Revenue Bonds, Series 2017; Rating: Aa2; Rating Type: Underlying LT; Sale Amount: \$33,880,000; Expected Sale Date: 10/17/2017; Rating Description: Revenue: Government Enterprise;

Summary Rating Rationale

Moody's Investors Service has assigned an initial rating of Aa2 to the City of Miramar's (FL) Water and Sewer Enterprise's \$33.9 million Utility System Refunding Revenue Bonds, Series 2017.

The Aa2 rating incorporates the system's established and stable, mostly residential service area, well-managed financial operations supported by annual rate increases, low debt burden with healthy debt service coverage, and adequate legal provisions including no debt service reserve fund.

Rating Outlook

Outlooks are not usually assigned to local government credits with this amount of debt outstanding.

Factors that Could Lead to an Upgrade

Significant and sustained growth in customer base and demand

Material improvement in debt service coverage and liquidity

Factors that Could Lead to a Downgrade

Deterioration of debt service coverage and/or liquidity

Significant increase in debt or capital needs

Legal Security

The bonds are secured by the net revenues and connection fees of the water and wastewater system. Adequate legal provisions include a rate covenant of net revenues equal to 1.00 times annual debt service (or net revenues, connection fees, and fund balance equal to 1.10 times annual debt service and 1.20 times as long as the Series 2015 bond is outstanding), and an additional bonds test equal to 1.20 times MADS (1.30 times as long as the Series 2015 bond is outstanding). This issue does not have a debt service reserve fund.

Use of Proceeds

Proceeds from this issue will be used to refund the Series 2007 bonds (maturity 2037) for an estimated net present value savings of \$4.4 million, or 11.5% of refunded principal with no extension of maturities.

Obligor Profile

The utility provides combined water and sewer services for the City of Miramar and serviced approximately 33,896 water customers and 33,827 sewer customers in fiscal 2016.

Methodology

The principal methodology used in this rating was US Municipal Utility Revenue Debt published in December 2014. Please see the Rating Methodologies page on www.moodys.com for a copy of this methodology.

Regulatory Disclosures

For ratings issued on a program, series or category/class of debt, this announcement provides certain regulatory disclosures in relation to each rating of a subsequently issued bond or note of the same series or category/class of debt or pursuant to a program for which the ratings are derived exclusively from existing ratings in accordance with Moody's rating practices. For ratings issued on a support provider, this announcement provides certain regulatory disclosures in relation to the credit rating action on the support provider and in relation to each particular credit rating action for securities that derive their credit ratings from the support provider's credit rating. For provisional ratings, this announcement provides certain regulatory disclosures in relation to the provisional rating assigned, and in relation to a definitive rating that may be assigned subsequent to the final issuance of the debt, in each case where the transaction structure and terms have not changed prior to the assignment of the definitive rating in a manner that would have affected the rating. For further information please see the ratings tab on the issuer/entity page for the respective issuer on www.moodys.com.

Regulatory disclosures contained in this press release apply to the credit rating and, if applicable, the related rating outlook or rating review.

Please see www.moodys.com for any updates on changes to the lead rating analyst and to the Moody's legal entity that has issued the rating.

Please see the ratings tab on the issuer/entity page on www.moodys.com for additional regulatory disclosures for each credit rating.

Nisha Rajan
Lead Analyst
Regional PFG Northeast
Moody's Investors Service, Inc.
7 World Trade Center

**CITY OF MIRAMAR, FLORIDA
WATER AND WASTEWATER
RATE STUDY**

2019