

Table 9
Town of Davie, Florida
2007 Water and Wastewater Rate and Fee Study

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Description	Approved Budget		As Adjusted 2006	Basis	Percent Allocation		Allocation	
		2006	Adjustments			Water	Wastewater	Water	Wastewater
OPERATING EXPENSES:									
WATER SYSTEM (Water Fund)									
Water Administration									
1	Regular Salaries	\$91,799	\$0	\$91,799	Direct-W	100.00%	0.00%	\$91,799	\$0
2	Overtime	2,222	0	2,222	Direct-W	100.00%	0.00%	2,222	0
3	Longevity Pay	3,007	0	3,007	Direct-W	100.00%	0.00%	3,007	0
4	FICA Taxes	6,907	0	6,907	Direct-W	100.00%	0.00%	6,907	0
5	Disability	914	0	914	Direct-W	100.00%	0.00%	914	0
6	Retirement Contributions	11,161	0	11,161	Direct-W	100.00%	0.00%	11,161	0
7	Life & Health Insurance	17,771	0	17,771	Direct-W	100.00%	0.00%	17,771	0
8	Worker's Compensation	4,590	0	4,590	Direct-W	100.00%	0.00%	4,590	0
9	Professional Services	43,375	0	43,375	Direct-W	100.00%	0.00%	43,375	0
10	Contractual Services	41,859	0	41,859	Direct-W	100.00%	0.00%	41,859	0
11	Training & Per Diem	775	0	775	Direct-W	100.00%	0.00%	775	0
12	Vehicle Use	7,052	0	7,052	Direct-W	100.00%	0.00%	7,052	0
xx		0	0	0	Direct-W	100.00%	0.00%	0	0
13	Electricity	500	0	500	Direct-W	100.00%	0.00%	500	0
xx		0	0	0	Direct-W	100.00%	0.00%	0	0
xx		0	0	0	Direct-W	100.00%	0.00%	0	0
14	Insurance Coverage	3,134	0	3,134	Direct-W	100.00%	0.00%	3,134	0
	Office Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
15	Miscellaneous Expenses	15,331	0	15,331	Direct-W	100.00%	0.00%	15,331	0
xx		0	0	0	Direct-W	100.00%	0.00%	0	0
	Interfund Transfer	0	0	0	Direct-W	100.00%	0.00%	0	0
16	Total Administration	\$250,399	\$0	\$250,399				\$250,399	\$0
Water Distribution									
17	Regular Salaries	\$393,425	\$0	\$393,425	Direct-W	100.00%	0.00%	\$393,425	\$0
18	Overtime	\$9,523	0	9,523	Direct-W	100.00%	0.00%	9,523	0
19	Longevity Pay	\$12,888	0	12,888	Direct-W	100.00%	0.00%	12,888	0
20	Accrued Leave Buyback	0	0	0	Direct-W	100.00%	0.00%	0	0
21	FICA Taxes	29,601	0	29,601	Direct-W	100.00%	0.00%	29,601	0
22	Disability Ins	3,919	0	3,919	Direct-W	100.00%	0.00%	3,919	0
23	Retirement Contributions	47,835	0	47,835	Direct-W	100.00%	0.00%	47,835	0
24	Life & Health Insurance	76,161	0	76,161	Direct-W	100.00%	0.00%	76,161	0
25	Worker's Compensation	19,674	0	19,674	Direct-W	100.00%	0.00%	19,674	0
26	Professional Service	34,001	0	34,001	Direct-W	100.00%	0.00%	34,001	0
27	Contractual Services	28,500	0	28,500	Direct-W	100.00%	0.00%	28,500	0
28	Training & Per Diem	3,324	0	3,324	Direct-W	100.00%	0.00%	3,324	0
29	Electricity	931	0	931	Direct-W	100.00%	0.00%	931	0
30	Equipment Rentals	0	0	0	Direct-W	100.00%	0.00%	0	0
31	Trailer Rentals	0	0	0	Direct-W	100.00%	0.00%	0	0
32	Miscellaneous Rentals	0	0	0	Direct-W	100.00%	0.00%	0	0
33	Mtn. of Equipment	0	0	0	Direct-W	100.00%	0.00%	0	0
34	Mtn. of Communication Equip.	0	0	0	Direct-W	100.00%	0.00%	0	0
35	Mtn. of Vehicles	30,224	0	30,224	Direct-W	100.00%	0.00%	30,224	0
36	Mtn. of Buildings	0	0	0	Direct-W	100.00%	0.00%	0	0
37	Mtn. of Grounds	0	0	0	Direct-W	100.00%	0.00%	0	0
38	Mtn. of Utilities	280,781	0	280,781	Direct-W	100.00%	0.00%	280,781	0
39	Insurance Coverage	13,433	0	13,433	Direct-W	100.00%	0.00%	13,433	0
40	Miscellaneous	56,699	0	56,699	Direct-W	100.00%	0.00%	56,699	0
41	Uniforms	0	0	0	Direct-W	100.00%	0.00%	0	0
42	Building Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
43	Books, Subscriptions, Publications	0	0	0	Direct-W	100.00%	0.00%	0	0
44	Memberships	0	0	0	Direct-W	100.00%	0.00%	0	0
45	Total Water Distribution	\$1,040,917	\$0	\$1,040,917				\$1,040,917	\$0
Water Plant									
46	Regular Salaries	\$498,338	\$0	\$498,338	Direct-W	100.00%	0.00%	\$498,338	\$0
47	Overtime	12,063	0	12,063	Direct-W	100.00%	0.00%	12,063	0
48	Longevity Pay	16,325	0	16,325	Direct-W	100.00%	0.00%	16,325	0
49	Accrued Leave Buyback	0	0	0	Direct-W	100.00%	0.00%	0	0
50	FICA Taxes	37,494	0	37,494	Direct-W	100.00%	0.00%	37,494	0
51	Disability Ins	4,964	0	4,964	Direct-W	100.00%	0.00%	4,964	0
52	Retirement Contributions	60,591	0	60,591	Direct-W	100.00%	0.00%	60,591	0
53	Life & Health Insurance	96,471	0	96,471	Direct-W	100.00%	0.00%	96,471	0
54	Worker's Compensation	24,920	0	24,920	Direct-W	100.00%	0.00%	24,920	0
55	Professional Service	100,000	0	100,000	Direct-W	100.00%	0.00%	100,000	0
56	Compliance Services	43,101	0	43,101	Direct-W	100.00%	0.00%	43,101	0
57	Contractual Services	56,705	0	56,705	Direct-W	100.00%	0.00%	56,705	0
58	Training & Per Diem	4,210	0	4,210	Direct-W	100.00%	0.00%	4,210	0
59	Insurance Coverage	17,015	0	17,015	Direct-W	100.00%	0.00%	17,015	0
60	Vehicle Use	38,284	0	38,284	Direct-W	100.00%	0.00%	38,284	0
61	Sludge	135,279	0	135,279	Direct-W	100.00%	0.00%	135,279	0
62	Bulk Water	24,906	0	24,906	Direct-W	100.00%	0.00%	24,906	0
63	Electricity	350,000	0	350,000	Direct-W	100.00%	0.00%	350,000	0
64	Equipment Rentals	0	0	0	Direct-W	100.00%	0.00%	0	0
65	Miscellaneous Rentals	0	0	0	Direct-W	100.00%	0.00%	0	0
66	Mtn. Equipment	0	0	0	Direct-W	100.00%	0.00%	0	0
67	Mtn. of Communication Equip.	0	0	0	Direct-W	100.00%	0.00%	0	0
68	Mtn. of Vehicles	0	0	0	Direct-W	100.00%	0.00%	0	0
69	Mtn. of Buildings	0	0	0	Direct-W	100.00%	0.00%	0	0
70	Mtn. of Utilities	23,331	0	23,331	Direct-W	100.00%	0.00%	23,331	0
71	Printing & Binding	0	0	0	Direct-W	100.00%	0.00%	0	0
72	Permit/License Fees	0	0	0	Direct-W	100.00%	0.00%	0	0

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		2006	Adjustments			Water	Wastewater	Water	Wastewater
73	Office Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
74	Gasoline	0	0	0	Direct-W	100.00%	0.00%	0	0
75	Misc	113,892	0	113,892	Direct-W	100.00%	0.00%	113,892	0
76	Chemicals Supplies	237,073	0	237,073	Direct-W	100.00%	0.00%	237,073	0
77	Building Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
78	Books, Subscriptions, Publications	0	0	0	Direct-W	100.00%	0.00%	0	0
79	Memberships	0	0	0	Direct-W	100.00%	0.00%	0	0
80	Depreciation	0	0	0	Direct-W	100.00%	0.00%	0	0
81	Total Water Plant	<u>\$1,894,961</u>	<u>\$0</u>	<u>\$1,894,961</u>				<u>\$1,894,961</u>	<u>\$0</u>
82	TOTAL WATER OPERATING EXPENSES	<u>\$3,186,277</u>	<u>\$0</u>	<u>\$3,186,277</u>				<u>\$3,186,277</u>	<u>\$0</u>
WASTEWATER SYSTEM (Sewer Fund)									
Sewer Administration									
83	Regular Salaries	\$91,799	\$0	\$91,799	Direct-S	0.00%	100.00%	\$0	\$91,799
84	Overtime	2,222	0	2,222	Direct-S	0.00%	100.00%	0	2,222
85	Longevity Pay	3,007	0	3,007	Direct-S	0.00%	100.00%	0	3,007
	Accrued Leave Buyback		0	0	Direct-S	0.00%	100.00%	0	0
86	FICA Taxes	6,907	0	6,907	Direct-S	0.00%	100.00%	0	6,907
87	Disability Ins	914	0	914	Direct-S	0.00%	100.00%	0	914
88	Retirement Contributions	11,161	0	11,161	Direct-S	0.00%	100.00%	0	11,161
89	Life & Health Insurance	17,771	0	17,771	Direct-S	0.00%	100.00%	0	17,771
90	Worker's Compensation	4,590	0	4,590	Direct-S	0.00%	100.00%	0	4,590
91	Professional Services	43,375	0	43,375	Direct-S	0.00%	100.00%	0	43,375
92	Contractual Services	41,859	0	41,859	Direct-S	0.00%	100.00%	0	41,859
93	Training & Per Diem	775	0	775	Direct-S	0.00%	100.00%	0	775
	Vehicle Use	7,052	0	7,052	Direct-S	0.00%	100.00%	0	7,052
	xx		0	0	Direct-S	0.00%	100.00%	0	0
94	Electricity	500	0	500	Direct-S	0.00%	100.00%	0	500
	xx		0	0	Direct-S	0.00%	100.00%	0	0
	xx		0	0	Direct-S	0.00%	100.00%	0	0
95	Insurance Coverage	3,134	0	3,134	Direct-S	0.00%	100.00%	0	3,134
	Office Supplies		0	0	Direct-S	0.00%	100.00%	0	0
96	Miscellaneous Expenses	15,331	0	15,331	Direct-S	0.00%	100.00%	0	15,331
	xx		0	0	Direct-S	0.00%	100.00%	0	0
	Interfund Transfer	0	0	0	Direct-S	0.00%	100.00%	0	0
97	Total Administration	<u>\$250,399</u>	<u>\$0</u>	<u>\$250,399</u>				<u>\$0</u>	<u>\$250,399</u>
Wastewater Treatment Plant									
98	Regular Salaries	\$340,968	\$0	\$340,968	Direct-S	0.00%	100.00%	\$0	\$340,968
99	Part-time Salaries	-	0	-	Direct-S	0.00%	100.00%	0	0
100	Overtime	8,254	0	8,254	Direct-S	0.00%	100.00%	0	8,254
101	Longevity Pay	11,170	0	11,170	Direct-S	0.00%	100.00%	0	11,170
102	Accrued Leave Buyback	0	0	-	Direct-S	0.00%	100.00%	0	0
103	FICA Taxes	25,654	0	25,654	Direct-S	0.00%	100.00%	0	25,654
104	Disability Ins	3,397	0	3,397	Direct-S	0.00%	100.00%	0	3,397
105	Retirement Contributions	41,457	0	41,457	Direct-S	0.00%	100.00%	0	41,457
106	Life & Health Insurance	66,006	0	66,006	Direct-S	0.00%	100.00%	0	66,006
107	Worker's Compensation	17,050	0	17,050	Direct-S	0.00%	100.00%	0	17,050
108	Professional Service	100,000	0	100,000	Direct-S	0.00%	100.00%	0	100,000
109	Training & Per Diem	2,880	0	2,880	Direct-S	0.00%	100.00%	0	2,880
110	Contract Services	56,705	0	56,705	Direct-S	0.00%	100.00%	0	56,705
111	Vehicle Use	26,194	0	26,194	Direct-S	0.00%	100.00%	0	26,194
112	Compliance Svcs	43,101	0	43,101	Direct-S	0.00%	100.00%	0	43,101
113	Sludge	73,124	0	73,124	Direct-S	0.00%	100.00%	0	73,124
114	Bulk Water	74,717	0	74,717	Direct-S	0.00%	100.00%	0	74,717
115	Maintenance Contract	23,331	0	23,331	Direct-S	0.00%	100.00%	0	23,331
	Chem	100,000	0	100,000	Direct-S	0.00%	100.00%	0	100,000
	Insurance	11,642	0	11,642	Direct-S	0.00%	100.00%	0	11,642
116	Misc Supplies	105,454	0	105,454	Direct-S	0.00%	100.00%	0	105,454
117	Electricity	195,000	0	195,000	Direct-S	0.00%	100.00%	0	195,000
118	Total Wastewater Treatment Plant	<u>\$1,326,104</u>	<u>\$0</u>	<u>\$1,326,104</u>				<u>\$0</u>	<u>\$1,326,104</u>

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Line No.	Description	Approved Budget		As Adjusted 2006	Basis	Percent Allocation		Allocation	
		2006	Adjustments			Water	Wastewater	Water	Wastewater
Sewer Collection									
119	Regular Salaries	\$340,968	\$0	\$340,968	Direct-S	0.00%	100.00%	\$0	\$340,968
120	Overtime	8,254	0	8,254	Direct-S	0.00%	100.00%	0	8,254
121	Longevity Pay	11,170	0	11,170	Direct-S	0.00%	100.00%	0	11,170
122	Accrued Leave Buyback	0	0	0	Direct-S	0.00%	100.00%	0	0
123	FICA Taxes	25,654	0	25,654	Direct-S	0.00%	100.00%	0	25,654
124	Disability Ins	3,397	0	3,397	Direct-S	0.00%	100.00%	0	3,397
125	Retirement Contributions	41,457	0	41,457	Direct-S	0.00%	100.00%	0	41,457
126	Life & Health Insurance	66,006	0	66,006	Direct-S	0.00%	100.00%	0	66,006
127	Worker's Compensation	17,050	0	17,050	Direct-S	0.00%	100.00%	0	17,050
128	Consultant Engineers	34,001	0	34,001	Direct-S	0.00%	100.00%	0	34,001
129	Contractual Services	28,500	0	28,500	Direct-S	0.00%	100.00%	0	28,500
130	Training & Per Diem	2,880	0	2,880	Direct-S	0.00%	100.00%	0	2,880
131	Insurance	11,642	0	11,642	Direct-S	0.00%	100.00%	0	11,642
132	Electricity	50,000	0	50,000	Direct-S	0.00%	100.00%	0	50,000
133	Chemicals	40,500	0	40,500	Direct-S	0.00%	100.00%	0	40,500
134	Trailer Rentals	0	0	0	Direct-S	0.00%	100.00%	0	0
135	Miscellaneous Rentals	0	0	0	Direct-S	0.00%	100.00%	0	0
136	Mtn. Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
137	Mtn. of Communication Equip.	0	0	0	Direct-S	0.00%	100.00%	0	0
138	Mtn. of Vehicles	26,194	0	26,194	Direct-S	0.00%	100.00%	0	26,194
139	Mtn. of Grounds	0	0	0	Direct-S	0.00%	100.00%	0	0
140	Mtn. of Utilities	146,718	0	146,718	Direct-S	0.00%	100.00%	0	146,718
141	Gasoline	0	0	0	Direct-S	0.00%	100.00%	0	0
142	Miscellaneous Supplies	53,886	0	53,886	Direct-S	0.00%	100.00%	0	53,886
143	Building Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
144	Memberships	0	0	0	Direct-S	0.00%	100.00%	0	0
145	Depreciation	0	0	0	Direct-S	0.00%	100.00%	0	0
146	Total Sewer Collection	<u>\$908,276</u>	<u>\$0</u>	<u>\$908,276</u>				<u>\$0</u>	<u>\$908,276</u>
147	TOTAL WASTEWATER OPERATING EXPENSES	<u>\$2,484,780</u>	<u>\$0</u>	<u>\$2,484,780</u>				<u>\$0</u>	<u>\$2,484,780</u>
148	TOTAL WATER AND WASTEWATER OPERATING EXPENSES	<u>\$5,671,057</u>	<u>\$0</u>	<u>\$5,671,057</u>				<u>\$3,186,277</u>	<u>\$2,484,780</u>