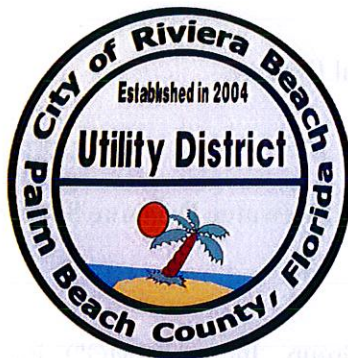


**CITY OF RIVIERA BEACH
UTILITY SPECIAL DISTRICT, FLORIDA**



**– UPDATE –
WATER AND WASTEWATER
REVENUE SUFFICIENCY AND
RATE DESIGN ANALYSIS**

June 22, 2015



Public Resources Management Group, Inc.

Utility, Rate, Financial and Management Consultants



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June 22, 2015

The Utility Special District Board
City of Riviera Beach Utility Special District
600 West Blue Heron Blvd.
Riviera Beach, FL 33404

Subject: Update – Water and Wastewater Revenue Sufficiency and Rate Design Analysis

Ladies and Gentlemen:

Public Resources Management Group, Inc. ("PRMG") initially completed the water and wastewater rate and charge study (the "Study") on behalf of the City of Riviera Beach (the "City") Utility Special District (the "District"), and summarized the results of our analyses, assumptions, recommendations and conclusions in our report dated March 2, 2015 (the "Initial Report"). This report summarized and provided a basis for the recommended rates, fees, and charges for the water system and wastewater system (the "System"). These rates, fees, and charges were considered necessary, along with other appropriate sources of funds, by PRMG to meet the near-term expenditure requirements of the System for the five (5) fiscal year period ending September 30, 2015 through 2019 (the "Forecast Period"). A copy of the Initial Report is included as Attachment A.

Subsequent to the submittal of the Initial Report, the District requested that PRMG update the findings and recommendations as a result of the passage of time (new budget year) and changes in certain operating expenses of the System. As a result of this request, several assumptions were modified which have had an effect on the recommended System rates for service which have caused PRMG to modify its initial recommendations as to the annual rate adjustments required for long-term sustainable service. Accordingly, PRMG is issuing this addendum to the Initial Report to document our updated analysis and to modify the recommendations to the District as it pertains to the future rate adjustments (the "Amended Analysis"). With the exception of the revisions as documented in this Amended Analysis, all other assumptions, analysis, and conclusions as reflected in the Initial Report remain unchanged and reference is made to such report for such assumptions, analysis and findings.

The single most important objective of the study was to develop proposed utility rates that meet the projected expenditure requirements of the individual water and wastewater utility systems in order to maintain sound financial operations and to fund the anticipated capital needs of the utility systems. Since the issuance of the Initial Report, the following assumptions have been modified and include changes which have caused PRMG to reevaluate our previous rate recommendations. The modified primary assumptions or changes to the Initial Report are as follows:

- The City is currently a participant in the East Central Regional Wastewater Reclamation Facility (the "ECRWRF") which is managed by the East Central Regional Operations Board (the "Operations Board"). A significant assumption in the Initial Study focused on the cost of the financing the Bio-solids project for the ECRWRF and the ongoing costs of operating the facility. Since the preparation of the Initial Report, the Operations Board issued the Wastewater Treatment facilities revenue bonds, Series 2014 (Green Bonds) dated October 28, 2014 to finance the project cost which resulted in a debt service reduction allocable to the City. Additionally the estimated cost of operating the ECRWRF was reduced from what was previously projected due to changes in assumptions, allocations of costs to the participants, and discussions with the consulting engineers to the Operations Board. The net effect of these positive adjustments was to reduce the ECRWRF costs allocable to the City by approximately \$730,000.
- The Initial Report assumed that additional utility rate adjustments would be made effective beginning October 1, 2014 (the beginning of Fiscal Year 2015) which were designed, among other things, to accrue additional funds in order to initiate the funding of the capital improvement plan and improve the overall financial position of the System. Specifically, the financial forecast for the Fiscal Year 2015 as presented in the Initial Report recommended that wastewater rate revenues would be increased by an additional 16% above the Fiscal Year 2015 amounts produced from the implementation of the District-adopted rates in order to fund the anticipated funding needs of such system and to move the wastewater rates to a more "stand-alone" basis. The delay in the implementation of the proposed rates served to reduce the projected available funds/ reserves to the individual utility systems which subsequently affected the projected rate revenue adjustments for the remainder of the Forecast Period.
- The System rates were being adjusted to allow the District to issue additional parity bonds estimated at approximately \$40 million on behalf of the System in order to provide funds for critical capital improvement project financing. The adoption of the rate adjustments in advance of the issuance of the additional bonds by the District is critical to the ability to issue bonds and meet the required additional bonds and rate covenant tests as delineated in Bond Resolution No. 11-14 adopted by the Utility Special District Board on July 2, 2014, as amended and supplemented from time to time (the "Bond Resolution"). With respect to the capital finance plan, the issuance of the additional bonds was delayed by one year to April 1, 2016 coincident with the delay in the implementation of the recommended rates as presented in the Initial Report; this delay resulted in an increase in the interest rate assumptions (from 5.25% to 5.75% which assumes that interest rates will rise over the long-term) and certain debt sizing modifications (e.g., increase in the funding of the debt service reserve account from bond proceeds) which increased the annual System debt service payments by approximately \$100,000.

As a result of the changes of certain primary assumptions as noted above, revised projections in the net revenues were made for the Fiscal Years 2016 through 2019. Included in this Amended Analysis is our updated evaluation incorporating the revised assumptions specified above. Specifically the revised tables include a restatement of: i) development of net revenue requirements for the individual water and wastewater utility systems; ii) the funding of the Five-Year Capital Improvement Program for the System; and iii) the projection of the fund balances or reserves by fund and the corresponding projections of interest earnings on such balances for the System.

Due to these updated assumptions, PRMG has recommended that the rate adjustments as previously recommended in the Study be adjusted to as follows:

Recommended Average System Annual Percent Rate Revenue Adjustments					
	Fiscal Year Ending September 30, [1]				
	2015 Implemented	2016	2017	2018	2019
Water System					
Adopted	1.94%	2.11%	1.96%	2.03%	2.03%
Additional	0.00%	0.00%	0.00%	1.00%	1.00%
Total Water System	1.94%	2.11%	1.96%	3.03%	3.03%
Wastewater System					
Adopted	2.05%	5.17%	1.99%	3.69%	3.61%
Additional	0.00%	16.00%	10.00%	8.00%	5.00%
Total Wastewater System	2.05%	21.17%	11.99%	11.69%	8.61%
Average Increase –Combined System	2.00%	12.05%	7.08%	7.52%	5.92%

[1] Reference is made to the Report for a discussion of the recommended rate increases. Rates assumed to become effective with service rendered on October 1st of each respective fiscal year.

The proposed rates for Fiscal Year 2016 represent a slight decrease when compared to the rates presented in the Initial Report for the single family residential customer class (represents 86% of total customers served) due to the delay in the phase-in of the recommended wastewater system rate adjustments. The average single family residential customer uses approximately 5,000 gallons per month of water and wastewater service. As can be seen on Figure 1 at the end of this letter, the average bill produced from the rates that are being recommended for the Fiscal Year 2016 are generally lower on average than other neighboring utilities; and are considered reasonable and comparable. It should be noted that several of the utilities surveyed are anticipating a rate change in the next twelve months (pursuant to a rate evaluation that is underway, an adopted rate-phasing program, or through the application of a price [inflationary] index), which should maintain the competitive position of the System from what is indicated above.

The Utility Special District Board
City of Riviera Beach Utility Special District
June 22, 2015
Page 4

The proposed monthly rates, miscellaneous service charges, and capital recovery charges for water and wastewater service, as applicable, are anticipated to provide for the recovery of the total costs identified in this study for the City's water and wastewater utility systems and are anticipated to be in compliance with the rate covenant as delineated in the Bond Resolution that authorizes the issuance of outstanding bonds. The City's recommended rates are considered by PRMG to be reasonable and to adequately reflect the cost of service for each utility system.

We appreciate the opportunity to be of service to the City.

Respectfully submitted,

Public Resources Management Group, Inc.



Robert J. Ori
President



Michael P. Francis
Senior Analyst

RJO/dlc
Attachments



CITY OF RIVIERA BEACH UTILITY SPECIAL DISTRICT

Updated Water and Wastewater Revenue Sufficiency and Rate Design Analysis

LIST OF FIGURES AND TABLES

Figure No.	Title
1	Comparison of Combined Water and Sewer Bills at 5,000 Gallons

Table No.	Title
1	Summary of Historical Customer Statistics – Water System
2	Summary of Projected Customer Statistics – Water System
3	Summary of Historical Customer Statistics – Wastewater System
4	Summary of Projected Customer Statistics – Wastewater System
5	Summary of Projected Revenues
6	Summary of Projected Escalation Factors
7	Summary of Projected Operating Expenses
8	Summary of Projected Water Operating Expenses
9	Summary of Projected Wastewater Operating Expenses
10	Five (5) Year Projected Capital Improvement Program
11	Projected Water System Net Revenue Requirements and Rate Adjustments
12	Projected Wastewater System Net Revenue Requirements and Rate Adjustments
13	Projected Water and WW System Net Revenue Requirements and Rate Adjustments
14	Projected Debt Service Coverage and Covenant Requirements
15	Comparison of Typical Monthly Residential Bills for Water Service
16	Comparison of Typical Monthly Residential Bills for Wastewater Service
17	Comparison of Typical Monthly Residential Bills for Water and Wastewater Service



ATTACHMENT A

WATER AND WASTEWATER REVENUE SUFFICIENCY AND RATE DESIGN ANALYSIS

**DATED MARCH 2, 2015
(INITIAL REPORT)**

Table 17 - Updated

**City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design**

Comparison of Typical Monthly Residential Bills for Water and Wastewater Service

Line No.	City of Riviera Beach Utility District	Residential Service Assuming 5,000 Gallons of Utility Service [1]		
		Water	Wastewater	Total
1	Existing	\$26.84	\$18.53	\$45.37
2	Adopted FY 2016	27.41	19.48	46.89
3	Recommended FY 2016	27.84	23.13	50.97
<u>Other Neighboring/Surveyed Utilities</u>				
4	City of Boca Raton [2]	17.18	16.81	33.99
5	Broward County	24.48	35.76	60.24
6	City of Boynton Beach [2]	19.99	28.56	48.55
7	City of Cooper City	26.47	40.15	66.62
8	City of Coral Springs [2]	19.89	37.85	57.74
9	City of Dania Beach	35.00	58.82	93.82
10	City of Delray Beach	18.22	35.00	53.22
11	City of Fort Lauderdale [2]	20.36	34.12	54.48
12	City of Hollywood [2]	26.93	42.23	69.16
13	Town of Jupiter	25.11	21.13	46.24
14	City of Lake Worth [2]	34.29	28.57	62.86
15	Town of Lantana [2]	26.23	36.15	62.38
16	Martin County [2]	27.22	38.13	65.35
17	Palm Beach County [2]	20.78	25.38	46.16
18	City of West Palm Beach	37.09	29.12	66.21
19	Seacoast Utility Authority	23.98	31.19	55.17
20	City of Tamarac	21.80	42.75	64.55
21	Village of Tequesta [2]	26.13	21.13	47.26
22	Village of Wellington	28.52	26.98	55.50
23	Other Florida Utilities' - Average	\$25.25	\$33.15	\$58.39

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2014 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Utilities are currently involved in or contemplating a rate study, or are expecting a change in the rates charged during the next twelve months; the proposed rate adjustments, if any, are not reflected in the current rate above.

Table 16 - Updated

**City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design
Comparison of Typical Monthly Residential Bills for Wastewater Service**

Line No.	City of Riviera Beach Utility District	Residential Service Assuming 5,000 Gallons of Utility Service [1]		
		Base	Usage	Total
1	Existing	\$8.73	\$9.80	\$18.53
2	Adopted FY 2016	9.18	10.30	19.48
3	Recommended FY 2016	12.83	10.30	23.13
	<u>Other Neighboring/Surveyed Utilities</u>			
4	City of Boca Raton [2]	16.81	0.00	16.81
5	Broward County	17.46	18.30	35.76
6	City of Boynton Beach [2]	18.16	10.40	28.56
7	City of Cooper City	25.56	14.59	40.15
8	City of Coral Springs [2]	19.40	18.45	37.85
9	City of Dania Beach	21.52	37.30	58.82
10	City of Delray Beach	18.04	16.96	35.00
11	City of Fort Lauderdale [2]	9.12	25.00	34.12
12	City of Hollywood [2]	6.48	35.75	42.23
13	Town of Jupiter	21.13	0.00	21.13
14	City of Lake Worth [2]	11.37	17.20	28.57
15	Town of Lantana [2]	13.25	22.90	36.15
16	Martin County [2]	17.18	20.95	38.13
17	Palm Beach County [2]	14.33	11.05	25.38
18	City of West Palm Beach	11.77	17.35	29.12
19	Seacoast Utility Authority	27.94	3.25	31.19
20	City of Tamarac	18.75	24.00	42.75
21	Village of Tequesta [2]	21.13	0.00	21.13
22	Village of Wellington	17.38	9.60	26.98
23	Other Florida Utilities' - Average	\$17.20	\$15.95	\$33.15

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2014 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Utilities are currently involved in or contemplating a rate study, or are expecting a change in the rates charged during the next twelve months; the proposed rate adjustments, if any, are not reflected in the current rate above.

Table 15 - Updated

**City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design
Comparison of Typical Monthly Residential Bills for Water Service**

Line No.	City of Riviera Beach Utility District	Residential Service Assuming 5,000 Gallons of Utility Service [1]		
		Base	Usage	Total
1	Existing	\$13.24	\$13.60	\$26.84
2	Adopted FY 2016	13.51	13.90	27.41
3	Recommended FY 2016	15.79	12.05	27.84
<u>Other Neighboring/Surveyed Utilities</u>				
4	City of Boca Raton [2]	13.28	3.90	17.18
5	Broward County	15.14	9.34	24.48
6	City of Boynton Beach [2]	11.99	8.00	19.99
7	City of Cooper City	11.82	14.65	26.47
8	City of Coral Springs [2]	11.75	8.14	19.89
9	City of Dania Beach	14.55	20.45	35.00
10	City of Delray Beach	15.72	2.50	18.22
11	City of Fort Lauderdale [2]	6.22	14.14	20.36
12	City of Hollywood [2]	6.76	20.17	26.93
13	Town of Jupiter	19.41	5.70	25.11
14	City of Lake Worth [2]	18.12	16.17	34.29
15	Town of Lantana [2]	19.98	6.25	26.23
16	Martin County [2]	16.57	10.65	27.22
17	Palm Beach County [2]	12.77	8.01	20.78
18	City of West Palm Beach	20.91	16.18	37.09
19	Seacoast Utility Authority	19.13	4.85	23.98
20	City of Tamarac	11.77	10.03	21.80
21	Village of Tequesta [2]	14.58	11.55	26.13
22	Village of Wellington	18.22	10.30	28.52
23	Other Florida Utilities' - Average	\$14.67	\$10.58	\$25.25

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2014 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Utilities are currently involved in or contemplating a rate study, or are expecting a change in the rates charged during the next twelve months; the proposed rate adjustments, if any, are not reflected in the current rate above.

Table 14 - Updated

**City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design**

Projected Debt Service Coverage and Rate Covenant Requirements

Line No.	Description	2014	2015	2016	2017	2018	2019
System Revenues:							
1	Water and Wastewater Rate Revenue [1], [2]	\$ 19,633,942	\$ 20,549,709	\$ 22,237,478	\$ 23,418,528	\$ 24,921,517	\$ 26,320,709
2	Other Operating Revenue	636,700	639,083	641,521	643,988	646,603	649,262
3	Unrestricted Interest Income [3]	29,913	45,994	65,615	84,669	94,692	100,448
4	Total Gross System Revenues	\$20,300,554	\$21,234,787	\$22,944,614	\$24,147,184	\$25,662,812	\$27,070,420
5	Operating Expenses [4]	\$15,412,236	\$16,227,677	\$17,048,171	\$17,722,406	\$18,331,449	\$18,864,781
6	Net Revenues	\$4,888,318	\$5,007,110	\$5,896,443	\$6,424,778	\$7,331,363	\$8,205,639
Annual Debt Service - Senior Lien Debt:							
7	Existing Debt Payment [5]	\$1,328,782	\$1,775,725	\$1,770,925	\$1,768,425	\$1,772,625	\$1,770,425
8	Proposed Debt Payment [5]	-	-	1,156,181	2,597,153	2,881,942	2,881,942
9	Total Senior Lien Indebtness	\$1,328,782	\$1,775,725	\$2,927,106	\$4,365,578	\$4,654,567	\$4,652,367
10	Bond Debt Service Calculated Coverage	3.68	2.82	2.01	1.47	1.58	1.76
11	Minimum Required Factor	1.20	1.20	1.20	1.20	1.20	1.20
Required Transfers:							
12	Renewal and Replacement Fund Requirement [6]	912,181	1,015,028	1,061,739	1,147,231	1,207,359	1,283,141
13	Subordinate Debt Payments [7]	138,543	138,543	138,543	138,543	138,543	138,543
14	Amount Available for Other Purposes [8]	\$3,837,593	\$3,853,539	\$1,258,978	\$1,094,869	\$5,985,460	\$6,783,955
All-In Debt Coverage Requirements: [9]							
15	Gross Revenues	\$20,300,554	\$21,234,787	\$23,040,558	\$24,229,846	\$25,662,812	\$27,070,420
16	Operating Expenses	15,412,236	16,227,677	17,048,171	17,722,406	18,331,449	18,864,781
17	Net Revenues	\$4,888,318	\$5,007,110	\$5,992,387	\$6,507,439	\$7,331,363	\$8,205,639
18	Total System Annual Debt Service	\$1,467,325	\$1,914,268	\$3,065,649	\$4,504,121	\$4,793,110	\$4,790,910
19	Calculated Coverage (Line 17 / Line 18)	3.33	2.62	1.95	1.44	1.53	1.71
20	Minimum Bond Resolution	1.25	1.25	1.25	1.25	1.25	1.25

Footnotes:

- [1] Amounts shown include sales revenues based upon projected customer and usage statistics shown on Table 2 for the water system and Table 4 for the wastewater system.
- [2] Includes additional sales revenue related to adopted and recommended water and wastewater rate adjustments for Fiscal Year 2015 through 2019, assumed to be effective October 1, of each respective year. The additional water and wastewater adjustments assumed are as follows:

Rate Adjustments						
	Adopted Water	Recommended Water	Total Effective Water Increase	Adopted Wastewater	Recommended Wastewater	Total Effective Wastewater Increase
2015	1.94%	0.00%	1.94%	2.05%	0.00%	2.05%
2016	2.11%	0.00%	2.11%	5.17%	16.00%	21.99%
2017	1.96%	0.00%	1.96%	1.99%	10.00%	12.19%
2018	2.03%	1.00%	3.05%	3.69%	8.00%	11.98%
2019	2.03%	1.00%	3.05%	3.61%	5.00%	8.79%

- [3] Amounts shown reflect estimated interest income earned on projected balances of the various funds created by the Bond Resolution.
- [4] Amounts shown do not include depreciation or amortization expenses which are non-cash expense of the System and not considered as a component of the Cost of Operation and Maintenance in the Bond Resolution.
- [5] Reflects Debt Service Requirements associated with bonds issued in accordance with the provisions of the Bond Resolution and which have a senior lien on the Pledged Revenues of the System.

Footnotes (Continued):

- [6] Amount shown reflects the annual funding requirement of the Renewal, Replacement, and Improvement Fund (R&R Fund) in the amount equal to 5% for FY 2015, 7.5% for FY2016 and 10% for FY 2017 - 2019 of the water and wastewater system's Gross Revenues for the immediately preceding Fiscal Year consistent with the provisions of the Bond Resolutions. Additionally, the R&R Fund transfer includes any additional saving from the refunding of the Series 2004 Bond Issuance.
- [7] Reflects Subordinate Debt Service obligation for the acquisition of Consolidated Utility Company.
- [8] Amounts shown represent sum of excess Net Revenues above required transfers; amounts shown available for other purposes of the System.
- [9] Represent Debt Service Coverage including both Senior Lien and Subordinate Lien Debt Service.

Table 13 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Projected Water and Wastewater System Net Revenue Requirements and Rate Adjustments

Line No.	Description	Fiscal Year Ending September 30,				
		2015	2016	2017	2018	2019
	Revenue From Wastewater Rates:					
35	Current Year Rate Adjustment	0	1,045,397	667,515	554,646	359,805
36	Prior Year Rate Adjustment	0	0	1,114,460	1,996,727	2,838,994
37	Adjusted Water and Wastewater Rate Revenue	<u>\$20,549,709</u>	<u>\$22,237,478</u>	<u>\$23,418,528</u>	<u>\$24,921,517</u>	<u>\$26,320,709</u>
38	Revenue Surplus / (Deficiency) Under Proposed Rate Adj.	1,391,008	530,289	(1,100,502)	(617,526)	85,264
39	As Percent of Existing Revenue	<u>6.77%</u>	<u>2.38%</u>	<u>(4.70%)</u>	<u>(2.48%)</u>	<u>0.32%</u>
	Rate Revenue Recap					
40	Water	\$12,325,802	\$12,595,361	\$12,856,413	\$13,266,353	\$13,687,467
41	Irrigation	1,742,998	1,778,912	1,814,767	1,869,273	1,925,466
42	Sewer	6,480,909	7,863,206	8,747,347	9,785,890	10,707,777
43	Total Adjusted Rate Revenue	<u>\$20,549,709</u>	<u>\$22,237,478</u>	<u>\$23,418,528</u>	<u>\$24,921,517</u>	<u>\$26,320,709</u>

Table 13 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Projected Water and Wastewater System Net Revenue Requirements and Rate Adjustments

Line No.	Description	Fiscal Year Ending September 30,				
		2015	2016	2017	2018	2019
1	Total Operating Expenses:	\$16,227,677	\$17,048,171	\$17,722,406	\$18,331,449	\$18,864,781
	Other Revenue Requirements:					
2	Existing Debt Service	\$1,914,268	\$1,909,468	\$1,906,968	\$1,911,168	\$1,908,968
3	Proposed Debt Service	0	1,156,181	2,597,153	2,881,942	2,881,942
4	Capital Funded from Rates	611,331	629,671	648,622	668,185	688,359
5	Transfer to R&R Fund - Minimum Requirement	1,015,028	1,061,739	1,147,231	1,207,359	1,283,141
6	Transfer to R&R Fund - Additional	75,475	609,095	1,225,306	1,280,234	1,357,966
7	Total Other Revenue Requirements	\$3,616,102	\$5,366,154	\$7,525,280	\$7,948,889	\$8,120,375
8	Gross Revenue Requirements	\$19,843,779	\$22,414,326	\$25,247,686	\$26,280,338	\$26,985,156
	Less Income and Funds from Other Sources:					
9	Other Revenues [5]	\$639,083	\$641,521	\$643,988	\$646,603	\$649,262
10	Interest Income [6]	45,994	65,615	84,669	94,692	100,448
11	Transfers From Operating Reserves	0	0	0	0	0
12	Net Revenue Requirements	\$19,158,701	\$21,707,190	\$24,519,030	\$25,539,042	\$26,235,445
	APPROVED RATE ADJUSTMENTS					
	Effective Increase					
13	Projected Increase Water	1.94%	2.11%	1.96%	2.03%	2.03%
14	Projected Increase Irrigation	1.94%	2.11%	1.96%	2.03%	2.03%
15	Projected Increase Wastewater	2.05%	5.17%	1.99%	3.69%	3.61%
16	Months Rate Increase in Effect	7.00	11.50	11.50	11.50	11.50
17	Water Rate Revenues	\$12,325,802	\$12,595,361	\$12,856,413	\$13,140,424	\$13,424,569
18	Irrigation Rate Revenues	1,742,998	1,778,912	1,814,767	1,851,529	1,888,483
19	Sewer Rate Revenues	6,480,909	6,817,809	6,965,373	7,234,517	7,508,977
20	Total	\$20,549,709	\$21,192,081	\$21,636,553	\$22,226,471	\$22,822,029
21		4.66%	3.13%	2.10%	2.73%	2.68%
	Revenue Surplus/(Deficiency) Under Existing Rates:					
22	Amount	\$1,391,008	(\$515,109)	(\$2,882,477)	(\$2,874,820)	(\$3,124,899)
23	Percent of Rate Revenue	6.77%	(2.43%)	(13.32%)	(12.93%)	(13.69%)
	ADDITIONAL RATE ADJUSTMENTS					
	Effective Increase					
24	Projected Increase Water	0.00%	0.00%	0.00%	1.00%	1.00%
25	Projected Increase Irrigation	0.00%	0.00%	0.00%	1.00%	1.00%
26	Projected Increase Wastewater	0.00%	16.00%	10.00%	8.00%	5.00%
27	Months Rate Increase in Effect	7.00	11.50	11.50	11.50	11.50
28	Water - Prior Period Compound Rate Adjustments	0.00%	0.00%	0.00%	0.00%	1.00%
29	Irrigation - Prior Period Compound Rate Adjustments	0.00%	0.00%	0.00%	0.00%	1.00%
30	Sewer - Prior Period Compound Rate Adjustments	0.00%	0.00%	16.00%	27.60%	37.81%
	Revenue From Water Rates:					
31	Current Year Rate Adjustment	0	0	0	125,929	128,652
32	Prior Year Rate Adjustment	0	0	0	0	134,246
	Revenue From Irrigation Rates:					
33	Current Year Rate Adjustment	0	0	0	17,744	18,098
34	Prior Year Rate Adjustment	0	0	0	0	18,885

Table 12 -Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Projected Wastewater System Net Revenue Requirements and Rate Adjustments

Line No.		Fiscal Year Ending September 30,				
		2015	2016	2017	2018	2019
1	Operating Expenses	\$3,919,863	\$4,072,903	\$4,215,192	\$4,368,388	\$4,521,539
2	ECR Expenses	2,843,731	3,162,874	3,368,259	3,472,836	3,501,288
3	Total Operating Expenses	\$6,763,594	\$7,235,777	\$7,583,451	\$7,841,224	\$8,022,828
	Other Revenue Requirements:					
4	Existing Debt Service	\$631,709	\$630,125	\$629,300	\$630,686	\$629,960
5	Proposed Debt Service	0	381,540	857,060	951,041	951,041
6	Capital Funded from Rates	304,008	313,128	322,552	332,281	342,313
7	Transfer to R&R Fund - Minimum Requirement	334,959	350,374	378,586	398,429	423,436
8	Transfer to R&R Fund - Additional	24,907	201,001	404,351	422,477	448,129
9	Transfer to Cap Improvement Fund	0	0	0	0	0
10	Transfers From Operating Reserves	0	0	0	0	0
11	Transfer to Debt Service Reserve Requirement	0	0	0	0	0
12	Total Other Revenue Requirements	\$1,295,582	\$1,876,168	\$2,591,850	\$2,734,913	\$2,794,879
13	Gross Revenue Requirements	\$8,059,177	\$9,111,944	\$10,175,300	\$10,576,137	\$10,817,706
	Less Income and Funds from Other Sources:					
14	Other Revenues [5]	\$135,178	\$135,178	\$135,178	\$135,178	\$135,178
15	Interest Income [6]	22,997	32,808	42,335	47,346	50,224
16	Transfers From Operating Reserves	0	0	0	0	0
17	Net Revenue Requirements	\$7,901,001	\$8,943,958	\$9,997,787	\$10,393,612	\$10,632,304
	APPROVED RATE ADJUSTMENTS					
18	Projected Increase Wastewater w/effective increase	2.05%	5.17%	1.99%	3.69%	3.61%
19	Months Rate Increase in Effect	7.00	11.50	11.50	11.50	11.50
20	Wastewater Rate Revenues w/effective increase	6,480,909	6,817,809	6,965,373	7,234,517	7,508,977
21	Total	\$6,480,909	\$6,817,809	\$6,965,373	\$7,234,517	\$7,508,977
	Revenue Surplus/(Deficiency) Under Approved Rates:					
22	Amount	(\$1,420,092)	(\$2,126,150)	(\$3,032,415)	(\$2,874,820)	(\$3,124,899)
23	Percent of Rate Revenue	(21.91%)	(31.19%)	(43.54%)	(39.74%)	(41.62%)
	ADDITIONAL RATE ADJUSTMENTS					
	Effective Increase					
24	Projected Increase Wastewater	0.00%	16.00%	10.00%	8.00%	5.00%
25	Months Rate Increase in Effect	7.00	11.50	11.50	11.50	11.50
26	Sewer - Prior Period Compound Rate Adjustments	0.00%	0.00%	16.00%	27.60%	37.81%
	Revenue From Wastewater Rates:					
27	Current Year Rate Adjustment	0	1,045,397	667,515	554,646	359,805
28	Prior Year Rate Adjustment	0	0	1,114,460	1,996,727	2,838,994
29	Adjusted Wastewater Rate Revenue	\$6,480,909	\$7,863,206	\$8,747,347	\$9,785,890	\$10,707,777
30	Revenue Surplus / (Deficiency) Under Proposed Rate Adj	(1,420,092)	(1,080,752)	(1,250,440)	(607,722)	75,473
31	As Percent of Existing Revenue	(21.91%)	(13.74%)	(14.30%)	(6.21%)	0.70%
	Rate Revenue Recap					
32	Sewer	\$6,480,909	\$7,863,206	\$8,747,347	\$9,785,890	\$10,707,777
33	Total Adjusted Rate Revenue	\$6,480,909	\$7,863,206	\$8,747,347	\$9,785,890	\$10,707,777

Table 11 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Projected Water System Net Revenue Requirements and Rate Adjustments

Line No.	Description	Fiscal Year Ending September 30,				
		2015	2016	2017	2018	2019
34	Revenue Surplus / (Deficiency) Under Proposed Rate Adj.	2,711,100	1,508,041	43,838	(119,104)	(102,809)
35	As Percent of Existing Revenue	19.27%	10.49%	0.30%	(0.79%)	(0.66%)
Rate Revenue Recap						
36	Water	\$12,325,802	\$12,595,361	\$12,856,413	\$13,266,353	\$13,687,467
37	Irrigation	1,742,998	1,778,912	1,814,767	1,869,273	1,925,466
38	Total Adjusted Rate Revenue	\$14,068,800	\$14,374,272	\$14,671,180	\$15,135,626	\$15,612,932

Table 11 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Projected Water System Net Revenue Requirements and Rate Adjustments

Line No.	Description	Fiscal Year Ending September 30,				
		2015	2016	2017	2018	2019
1	Total Operating Expenses:	\$9,464,082	\$9,812,395	\$10,138,956	\$10,490,225	\$10,841,953
	Other Revenue Requirements:					
2	Existing Debt Service	\$1,282,560	\$1,279,344	\$1,277,669	\$1,280,483	\$1,279,009
3	Proposed Debt Service	0	774,641	1,740,093	1,930,901	1,930,901
4	Capital Funded from Rates	407,323	419,543	432,170	445,204	458,646
5	Transfer to R&R Fund - Minimum Requirement	680,069	711,365	768,645	808,931	859,704
6	Transfer to R&R Fund - Additional	50,568	408,093	820,955	857,757	909,837
7	Transfer to Cap Improvement Fund	0	0	0	0	0
8	Transfers From Operating Reserves	0	0	0	0	0
9	Transfer to Debt Service Reserve Requirement	0	0	0	0	0
10	Total Other Revenue Requirements	\$2,420,520	\$3,592,987	\$5,039,530	\$5,323,276	\$5,438,097
11	Gross Revenue Requirements	\$11,884,602	\$13,405,381	\$15,178,486	\$15,813,501	\$16,280,050
	Less Income and Funds from Other Sources:					
12	Other Revenues [5]	\$503,905	\$506,343	\$508,809	\$511,425	\$514,084
13	Interest Income [6]	22,997	32,808	42,335	47,346	50,224
14	Transfers From Operating Reserves	0	0	0	0	0
15	Net Revenue Requirements	\$11,357,700	\$12,866,231	\$14,627,342	\$15,254,730	\$15,715,742
	APPROVED RATE ADJUSTMENTS					
16	Projected Increase Water	1.94%	2.11%	1.96%	2.03%	2.03%
17	Projected Increase Irrigation	1.94%	2.11%	1.96%	2.03%	2.03%
18	Months Rate Increase in Effect	7.00	11.50	11.50	11.50	11.50
19	Water Rate Revenues w/effective increase	\$12,325,802	\$12,595,361	\$12,856,413	\$13,140,424	\$13,424,569
20	Irrigation Rate Revenues w/effective increase	1,742,998	1,778,912	1,814,767	1,851,529	1,888,483
21	Total	\$14,068,800	\$14,374,272	\$14,671,180	\$14,991,953	\$15,313,052
	Revenue Surplus/(Deficiency) Under Approved Rates:					
22	Amount	\$2,711,100	\$1,508,041	\$43,838	(\$262,777)	(\$402,690)
23	Percent of Rate Revenue	19.27%	10.49%	0.30%	(1.75%)	(2.63%)
	ADDITIONAL RATE ADJUSTMENTS					
	Effective Increase					
24	Projected Increase Water	0.00%	0.00%	0.00%	1.00%	1.00%
25	Projected Increase Irrigation	0.00%	0.00%	0.00%	1.00%	1.00%
26	Months Rate Increase in Effect	7.00	11.50	11.50	11.50	11.50
27	Water - Prior Period Compound Rate Adjustments	0.00%	0.00%	0.00%	0.00%	1.00%
28	Irrigation - Prior Period Compound Rate Adjustments	0.00%	0.00%	0.00%	0.00%	1.00%
	Revenue From Water Rates:					
29	Current Year Rate Adjustment	0	0	0	125,929	128,652
30	Prior Year Rate Adjustment	0	0	0	0	134,246
	Revenue From Irrigation Rates:					
31	Current Year Rate Adjustment	0	0	0	17,744	18,098
32	Prior Year Rate Adjustment	0	0	0	0	18,885
33	Adjusted Water	\$14,068,800	\$14,374,272	\$14,671,180	\$15,135,626	\$15,612,932

Table 10 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Five (5) Year Projected Capital Improvement Plan

Line No.	Project Description	Funding Sources	Fiscal Year Ending September 30,					Total
			2015	2016	2017	2018	2019	
Water Projects								
1	Air Stripper Replacement at Water Treatment Plant	CapFund	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
2	Water Treatment Plant Disinfection	DebtI	3,800,000	-	-	-	-	3,800,000
3	Secondary Disinfection at Avenue "U" Booster Pump Station	DebtI	150,000	-	-	-	-	150,000
4	MLK Blvd - Road Construction (Phase C)	R&R	-	-	-	-	-	-
5	MLK Blvd - Road Construction (Phase C)	DebtI	2,500,000	-	-	-	-	2,500,000
6	Silver Beach Road (Old Dixie HWY to Congress AVE) Impr	DebtI	200,000	-	-	-	-	200,000
7	Replace existing WTP generators & switchgear	DebtI	-	103,000	1,061,000	-	1,126,000	2,290,000
8	Miscellaneous Water/Sewer Improvements in conjunction wi	R&R	-	257,500	265,250	546,500	563,000	1,632,250
9	West 23rd Street Water Main Replacement	DebtI	175,000	-	-	-	-	175,000
10	Rehabilitation Raw Water Wells	CapFund	-	-	-	-	-	-
11	Rehabilitation Raw Water Wells	R&R	100,000	103,000	106,100	109,300	112,600	531,000
12	Utility Infrastructure in NW Strategy Area (NSA)	R&R	125,000	128,750	132,625	136,625	140,750	663,750
13	On-Call Underground Contractor	R&R	150,000	154,500	159,150	163,950	168,900	796,500
14	Replacement of Large Water Meters	RateRev	50,000	51,500	53,050	54,650	56,300	265,500
15	Replacement of Small Water Meters	RateRev	25,000	25,750	26,525	27,325	28,150	132,750
16	Replacement of Fire Hydrant Meters	RateRev	25,000	25,750	26,525	27,325	28,150	132,750
17	Lift Station #47 Rehabilitation	R&R	-	-	-	-	-	-
18	Lift Station #47 Rehabilitation	DebtI	2,100,000	-	-	-	-	2,100,000
19	Replacement Of Lime Slaker, Silo & Slurry System	R&R	-	-	-	-	-	-
20	Replacement Of Lime Slaker, Silo & Slurry System	DebtI	526,876	3,708,000	-	-	-	4,234,876
21	Rehabilitate/Replacement Water Softening Units	R&R	-	-	-	-	2,252,000	2,252,000
22	Rehabilitate/Replacement Water Softening Units	R&R	-	-	106,100	1,093,000	-	1,199,100
23	Parallel Intracoastal Water Main	DebtI	-	309,000	-	-	-	309,000
24	Parallel Intracoastal Water Main	DebtI	-	-	2,970,800	-	-	2,970,800
25	New Water Treatment Plant Perimeter Wall	DebtI	500,000	1,030,000	-	-	-	1,530,000
26	New Utility Field Operations Building	DebtI	-	103,000	1,061,000	-	-	1,164,000
27	New Raw Water Wells (A & B)	DebtI	200,000	2,060,000	-	-	-	2,260,000
28	New Aqueous Ammonia System	DebtI	500,000	-	-	-	-	500,000
29	Garden Road Improvement	DebtI	125,000	-	-	-	-	125,000
30	Havervill Road Improvements	CapFund	25,000	-	265,250	-	-	290,250
31	Water Storage Tank Inspection	R&R	50,000	-	-	54,650	-	104,650
32	Replace perimeter Water Main	CapFund	900,000	-	-	-	-	900,000
33	Replace perimeter Water Main	DebtI	90,000	-	-	-	-	90,000
34	Water & Sewer Infrastructure for Marina Projects	CapFund	-	-	-	-	-	-
Sewer Projects								
35	Replacement Lift Station # 50	CapFund	-	-	-	-	-	-
36	Replacement Lift Station # 50	DebtI	2,500,000	-	-	-	-	2,500,000
37	Replacement Lift Station # 10	CapFund	-	-	-	-	-	-
38	Replacement Lift Station # 10	DebtI	1,100,000	-	-	-	-	1,100,000
39	Aerial Crossing Rehabilitation	DebtI	250,000	-	-	-	-	250,000
40	New Access Culvert Crossing to Lift Station #48	CapFund	50,000	-	-	-	-	50,000
41	Miscellaneous Water/Sewer Improvements in conjunction wi	R&R	-	257,500	265,250	546,500	563,000	1,632,250
42	Replacement of Lift Station Pumps	R&R	50,000	51,500	53,050	54,650	56,300	265,500
43	Parallel Intracoastal Force Main	DebtI	-	-	1,061,000	6,558,000	-	7,619,000
44	Lift Station Rehabilitations - Phase 1	CapFund	500,000	515,000	530,500	546,500	-	2,092,000
45	Lift Station Rehabilitations - Phase 2	CapFund	-	-	530,500	546,500	-	1,077,000
46	Lift Station Rehabilitations - Phase 2	R&R	-	-	-	-	1,126,000	1,126,000
47	Havervill Road Improvements	CapFund	25,000	-	265,250	-	-	290,250
48	Ground Water Rule (GWR) Sanitary Survey	R&R	50,000	-	53,050	-	-	103,050
49	Inflow/Infiltration Sanitary Sewer Relining	R&R	100,000	103,000	106,100	109,300	112,600	531,000
Capital Outlay								
50	Meter Replacement Program Additional Cost Recognized	RateRev	103,315	106,414	109,617	112,923	116,333	548,603
51	Budgeted Capital Outlay	RateRev	408,016	420,256	432,905	445,961	459,426	2,166,565
52	Budgeted CIP by Department	R&R	-	-	-	-	-	-
53	TOTAL CIP		\$ 18,053,207	\$ 9,513,421	\$ 9,640,597	\$ 11,133,660	\$ 6,909,509	\$ 55,250,394
FUNDING SOURCES:								
54	Rate Revenues	RateRev	\$ 611,331	\$ 629,671	\$ 648,622	\$ 668,185	\$ 688,350	\$ 3,246,168
55	Operating Reserves	OpReserve	-	-	-	-	-	-
56	Impact Fees	Impact	-	-	-	-	-	-
57	Renewal and Replacement Fund	R&R	625,000	1,055,750	1,246,675	2,814,475	5,095,150	10,837,050
58	Capital Improvement Fund	CapFund	2,100,000	515,000	1,591,500	1,093,000	-	5,299,500
59	Series 2015 Bonds	DebtI	14,716,876	7,313,000	6,153,800	6,558,000	1,126,000	35,867,676
60	Total Funding		\$ 18,053,207	\$ 9,513,421	\$ 9,640,597	\$ 11,133,660	\$ 6,909,509	\$ 55,250,394

Table 9 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Wastewater Operating Expenses

Line No.	Expense Number	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
	Other Expenses							
61	412-1438-535-0-4604	Repair & Maint.-Contract	Inflation	\$ 32,974	\$ 33,666	\$ 34,407	\$ 35,233	\$ 36,078
62	412-1438-535-0-4606	Repair & Maint.-Lines	Inflation	82,435	84,166	86,017	88,082	90,196
63	Total Other Expenses			\$ 115,409	\$ 117,832	\$ 120,424	\$ 123,315	\$ 126,274
	Adjustments							
64	Contingency		Calculated	\$ 221,074	\$ 232,399	\$ 241,679	\$ 250,038	\$ 257,340
65	Total Adjustments			\$ 221,074	\$ 232,399	\$ 241,679	\$ 250,038	\$ 257,340
66	Total Wastewater System			\$ 6,763,594	\$ 7,235,777	\$ 7,583,451	\$ 7,841,224	\$ 8,022,828

Table 9 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Wastewater Operating Expenses

Line No.	Expense Number	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
Administration - 1417								
1	411-1417-536-0-2600	OPEB Liability Expense	Insurance	\$ 54,745	\$ 57,483	\$ 60,357	\$ 63,375	\$ 66,543
2	411-1417-536-0-3102	Prof. Serv. Med. Dental	Inflation	99	101	103	106	108
3	411-1417-536-0-3103	Prof. Serv.-Engineerin	Inflation	15,056	15,373	15,711	16,088	16,474
4	411-1417-536-0-3106	Prof.Serv.-Other	Labor	792,310	816,079	840,561	865,778	891,751
5	411-1417-536-0-3106.2	PILOT	Calculated	398,982	431,750	454,681	483,862	511,028
6	411-1417-536-0-3110	CRB Direct Labor	Labor	1,597,871	1,645,807	1,695,181	1,746,036	1,798,417
7	411-1417-536-0-3201	Accting And Auditing	Inflation	1,649	1,683	1,720	1,762	1,804
8	411-1417-536-0-3401	Cont. Serv.-Janitorial	Labor	4,999	5,149	5,304	5,463	5,627
9	411-1417-536-0-3402	Cont. Serv.-Pest Contr	Labor	167	172	177	182	188
10	411-1417-536-0-3405	Merchant Services Fee'S	Inflation	8,243	8,417	8,602	8,808	9,020
11	411-1417-536-0-3406	Cont. Serv.-Other	Labor	16,665	17,165	17,680	18,210	18,757
12	411-1417-536-0-4001	Travel	Inflation	989	1,010	1,032	1,057	1,082
13	411-1417-536-0-4101	Commun. Serv.-Telephon	Inflation	10,088	10,300	10,527	10,779	11,038
14	411-1417-536-0-4201	Postage & Freight Chgs	Inflation	165	168	172	176	180
15	411-1417-536-0-4501	Ins.-Gen. Liab.-Self I	Insurance	29,265	30,728	32,265	33,878	35,572
16	411-1417-536-0-4601	Repair & Mant.-Contrac	Repair	673	700	728	757	787
17	411-1417-536-0-4602	Repair & Maint. - Buildin	Repair	673	700	728	757	787
18	411-1417-536-0-4605	Repair & Maint. - Motor V	Repair	673	700	728	757	787
19	411-1417-536-0-4701	Printing & Binding	Inflation	330	337	344	352	361
20	411-1417-536-0-4703	Printing & Bind.-Copie	Inflation	330	337	344	352	361
21	411-1417-536-0-4801	Promotional Activities	Inflation	15,205	15,525	15,866	16,247	16,637
22	411-1417-536-0-4907	Others-Surveillance	Inflation	4,946	5,050	5,161	5,285	5,412
23	411-1417-536-0-4910	Bad Debt Expense	Calculated	99,745	107,938	113,670	120,966	127,757
24	411-1417-536-0-5101	Office Supplies-Statio	Inflation	1,009	1,030	1,053	1,078	1,104
25	411-1417-536-0-5201	Office Supplies-General	Inflation	4,287	4,377	4,474	4,581	4,691
26	411-1417-536-0-5202	Operating Supplies-Software	Inflation	11,769	12,017	12,281	12,576	12,878
27	411-1417-536-0-5204	Oper. Supplies-Janitor	Inflation	330	337	344	352	361
28	411-1417-536-0-5205	Oper. Supplies-Clothin	Inflation	396	404	413	423	433
29	411-1417-536-0-5206	Oper. Supplies-Other	Inflation	1,978	2,020	2,064	2,114	2,165
30	411-1417-536-0-5250	Operating Small Equip	Inflation	659	673	688	705	722
31	411-1417-536-0-5401	Books and Periodicals	Inflation	336	343	351	359	368
32	411-1417-536-0-5402	Subscriptions & Member	Inflation	1,681	1,717	1,754	1,797	1,840
33	411-1417-536-0-5403	Employee Development	Inflation	1,681	1,717	1,754	1,797	1,840
34	411-1417-536-0-5404	Tuition Reimbursement	Inflation	3,363	3,433	3,509	3,593	3,679
35	Total Administration - 1417			\$ 3,081,359	\$ 3,200,738	\$ 3,310,327	\$ 3,430,408	\$ 3,550,558
Sewage Collection -1438								
36	411-1438-535-0-3102	Prof. Serv. Med. Dental	Inflation	\$ 102	\$ 104	\$ 106	\$ 109	\$ 111
37	411-1438-535-0-3106	Prof.Serv.-Other	Inflation	5,095	5,202	5,316	5,444	5,575
38	411-1438-535-0-3201	Accting And Auditing	Inflation	5,095	5,202	5,316	5,444	5,575
39	411-1438-535-0-3405	Merchant Services Fee'S	Calculated	2,843,731	3,162,874	3,368,259	3,472,836	3,501,288
40	411-1438-535-0-4001	Travel	Inflation	2,038	2,081	2,127	2,178	2,230
41	411-1438-535-0-4102	Commun. Serv.-Radio	Inflation	510	520	532	544	557
42	411-1438-535-0-4201	Postage & Freight Chgs	Inflation	102	104	106	109	111
43	411-1438-535-0-4301	Utilities-Electricity	Electric	182,000	189,280	196,851	204,725	212,914
44	411-1438-535-0-4305	Utilities-Water	Water Rev	2,042	2,082	2,125	2,168	2,168
45	411-1438-535-0-4501	Ins.-Gen. Liab.-Self I	Insurance	137,871	144,765	152,003	159,603	167,583
46	411-1438-535-0-4602	Repair & Maint. - Buildin	Repair	10,400	10,816	11,249	11,699	12,167
47	411-1438-535-0-4604	Repair & Maint.-Contract	Repair	52,000	54,080	56,243	58,493	60,833
48	411-1438-535-0-4605	Repair & Maint. - Motor V	Repair	12,480	12,979	13,498	14,038	14,600
49	411-1438-535-0-4606	Repair & Maint.-Lines	Repair	26,000	27,040	28,122	29,246	30,416
50	411-1438-535-0-4702	Printing & Bind - Photo	Inflation	510	520	532	544	557
51	411-1438-535-0-5201	Office Supplies-General	Inflation	1,529	1,561	1,595	1,633	1,672
52	411-1438-535-0-5202	Operating Supplies-Software	Inflation	17,833	18,207	18,608	19,054	19,511
53	411-1438-535-0-5203	Oper. Supplies-Chemicals	Inflation	10,190	10,404	10,633	10,888	11,149
54	411-1438-535-0-5204	Oper. Supplies-Janitor	Inflation	510	520	532	544	557
55	411-1438-535-0-5205	Oper. Supplies-Clothin	Inflation	12,738	13,005	13,291	13,610	13,937
56	411-1438-535-0-5206	Oper. Supplies-Other	Inflation	20,380	20,808	21,266	21,776	22,299
57	411-1438-535-0-5401	Books and Periodicals	Inflation	255	260	266	272	279
58	411-1438-535-0-5402	Subscriptions & Member	Inflation	306	312	319	327	334
59	411-1438-535-0-5403	Employee Development	Inflation	2,038	2,081	2,127	2,178	2,230
60	Total Sewage Collection -1438			\$ 3,345,752	\$ 3,684,807	\$ 3,911,020	\$ 4,037,463	\$ 4,088,656

Table 8 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Water Operating Expenses

Line No.	Expense Number	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
68	411-1437-533-0-4001	Travel	Inflation	2,038	2,081	2,127	2,178	2,230
69	411-1437-533-0-4301	Utilities-Electricity	Electric	457,608	475,913	494,949	514,747	535,337
70	411-1437-533-0-4306	Utilities-Other	Gen Utility	6,036	6,073	6,110	6,147	6,185
71	411-1437-533-0-4401	Rent And Leases-Land	Inflation	10,190	10,404	10,633	10,888	11,149
72	411-1437-533-0-4501	Ins.-Gen. Liab.-Self I	Insurance	286,452	300,774	315,813	331,603	348,184
73	411-1437-533-0-4602	Repair & Maint. - Buildin	Repair	10,400	10,816	11,249	11,699	12,167
74	411-1437-533-0-4603	Repair & Maint. Grounds	Repair	1,040	1,082	1,125	1,170	1,217
75	411-1437-533-0-4604	Repair & Maint.-Contract	Repair	109,200	113,568	118,111	122,835	127,749
76	411-1437-533-0-4605	Repair & Maint. - Motor V	Repair	15,600	16,224	16,873	17,548	18,250
77	411-1437-533-0-4606	Repair & Maint.-Lines	Repair	10,400	10,816	11,249	11,699	12,167
78	411-1437-533-0-4607	Repair & Maint. Other	Repair	114,400	118,976	123,735	128,684	133,832
79	411-1437-533-0-4702	Printing & Bind - Photo	Inflation	7,643	7,803	7,975	8,166	8,362
80	411-1437-533-0-4906	Other Chgs. -Others	Inflation	5,095	5,202	5,316	5,444	5,575
81	411-1437-533-0-4907	Others-Surveillance	Inflation	2,038	2,081	2,127	2,178	2,230
82	411-1437-533-0-5101	Office Supplies-Statio	Inflation	510	520	532	544	557
83	411-1437-533-0-5201	Office Supplies-General	Inflation	7,897	8,063	8,240	8,438	8,641
84	411-1437-533-0-5202	Operating Supplies-Software	Inflation	76,425	78,030	79,747	81,661	83,620
85	411-1437-533-0-5203	Oper. Supplies-Chemicals	Inflation	499,310	509,796	521,011	533,515	546,320
86	411-1437-533-0-5204	Oper. Supplies-Janitor	Inflation	2,038	2,081	2,127	2,178	2,230
87	411-1437-533-0-5205	Oper. Supplies-Clothin	Inflation	13,247	13,525	13,823	14,154	14,494
88	411-1437-533-0-5206	Oper. Supplies-Other	Inflation	6,624	6,763	6,911	7,077	7,247
89	411-1437-533-0-5207	Oper. Supplies-Water	Inflation	10,190	10,404	10,633	10,888	11,149
90	411-1437-533-0-5208	Operating Lime Sludge Removal	Inflation	101,900	104,040	106,329	108,881	111,494
91	411-1437-533-0-5401	Books and Periodicals	Inflation	255	260	266	272	279
92	411-1437-533-0-5402	Subscriptions & Member	Inflation	510	520	532	544	557
93	411-1437-533-0-5403	Employee Development	Inflation	2,038	2,081	2,127	2,178	2,230
94	Total Water Treatment - 1437			\$ 1,821,907	\$ 1,882,515	\$ 1,946,144	\$ 2,013,727	\$ 2,083,850
Other Expenses								
95	412-1438-535-0-4604	Repair & Maint.-Contract	Inflation	\$ 68,926	\$ 70,374	\$ 71,922	\$ 73,648	\$ 75,415
96	412-1438-535-0-4606	Repair & Maint.-Lines	Inflation	172,315	175,934	179,804	184,120	188,539
97	Total Other Expenses			\$ 241,241	\$ 246,307	\$ 251,726	\$ 257,768	\$ 263,954
Adjustments								
98	Contingency		Calculated	\$ 534,689	\$ 562,079	\$ 584,524	\$ 604,741	\$ 622,401
99	Total Adjustments			\$ 534,689	\$ 562,079	\$ 584,524	\$ 604,741	\$ 622,401
100	Total Water System			\$ 9,464,082	\$ 9,812,395	\$ 10,138,956	\$ 10,490,225	\$ 10,841,953

Table 8 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Water Operating Expenses

Line No.	Expense Number	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
Administration - 1417								
1	411-1417-536-0-2600	OPEB Liability Expense	Insurance	\$ 111,150	\$ 116,707	\$ 122,542	\$ 128,670	\$ 135,103
2	411-1417-536-0-3102	Prof. Serv. Med. Dental	Inflation	207	211	216	221	226
3	411-1417-536-0-3103	Prof. Serv.-Engineerin	Inflation	30,569	31,211	31,898	32,663	33,447
4	411-1417-536-0-3106	Prof.Serv.-Other	Labor	1,656,184	1,705,869	1,757,045	1,809,757	1,864,049
5	411-1417-536-0-3106.2	PILOT	Calculated	834,001	902,498	950,431	1,011,429	1,068,214
6	411-1417-536-0-3110	CRB Direct Labor	Labor	3,244,161	3,341,486	3,441,731	3,544,983	3,651,332
7	411-1417-536-0-3201	Accting And Auditing	Inflation	3,446	3,519	3,596	3,682	3,771
8	411-1417-536-0-3401	Cont. Serv.-Janitorial	Labor	10,451	10,764	11,087	11,420	11,762
9	411-1417-536-0-3402	Cont. Serv.-Pest Contr	Labor	348	359	370	381	392
10	411-1417-536-0-3405	Merchant Services Fee'S	Inflation	17,232	17,593	17,980	18,412	18,854
11	411-1417-536-0-3406	Cont. Serv.-Other	Labor	34,835	35,880	36,957	38,065	39,207
12	411-1417-536-0-4001	Travel	Inflation	2,068	2,111	2,158	2,209	2,262
13	411-1417-536-0-4101	Commun. Serv.-Telephon	Inflation	20,482	20,912	21,372	21,885	22,410
14	411-1417-536-0-4201	Postage & Freight Chgs	Inflation	345	352	360	368	377
15	411-1417-536-0-4501	Ins.-Gen. Liab.-Self I	Insurance	59,417	62,388	65,507	68,782	72,222
16	411-1417-536-0-4601	Repair & Mant.-Contrac	Repair	1,407	1,463	1,522	1,583	1,646
17	411-1417-536-0-4602	Repair & Maint. - Buildin	Repair	1,407	1,463	1,522	1,583	1,646
18	411-1417-536-0-4605	Repair & Maint. - Motor V	Repair	1,407	1,463	1,522	1,583	1,646
19	411-1417-536-0-4701	Printing & Binding	Inflation	689	704	719	736	754
20	411-1417-536-0-4703	Printing & Bind.-Copie	Inflation	689	704	719	736	754
21	411-1417-536-0-4801	Promotional Activities	Inflation	15,770	16,101	16,455	16,850	17,255
22	411-1417-536-0-4907	Others-Surveillance	Inflation	10,339	10,556	10,788	11,047	11,312
23	411-1417-536-0-4910	Bad Debt Expense	Calculated	208,500	225,625	237,608	252,857	267,054
24	411-1417-536-0-5101	Office Supplies-Statio	Inflation	2,048	2,091	2,137	2,189	2,241
25	411-1417-536-0-5201	Office Supplies-General	Inflation	8,705	8,888	9,083	9,301	9,524
26	411-1417-536-0-5202	Operating Supplies-Software	Inflation	23,896	24,397	24,934	25,533	26,145
27	411-1417-536-0-5204	Oper. Supplies-Janitor	Inflation	689	704	719	736	754
28	411-1417-536-0-5205	Oper. Supplies-Clothin	Inflation	827	844	863	884	905
29	411-1417-536-0-5206	Oper. Supplies-Other	Inflation	4,136	4,222	4,315	4,419	4,525
30	411-1417-536-0-5250	Operating Small Equip	Inflation	1,379	1,407	1,438	1,473	1,508
31	411-1417-536-0-5401	Books and Periodicals	Inflation	683	697	712	730	747
32	411-1417-536-0-5402	Subscriptions & Member	Inflation	3,414	3,485	3,562	3,648	3,735
33	411-1417-536-0-5403	Employee Development	Inflation	3,414	3,485	3,562	3,648	3,735
34	411-1417-536-0-5404	Tuition Reimbursement	Inflation	6,827	6,971	7,124	7,295	7,470
35	Total Administration - 1417			\$ 6,321,120	\$ 6,567,133	\$ 6,792,555	\$ 7,039,757	\$ 7,286,987
Water Distribution - 1430								
36	411-1430-533-0-3102	Prof. Serv. Med. Dental	Inflation	\$ 153	\$ 156	\$ 159	\$ 163	\$ 167
37	411-1430-533-0-3401	Cont. Serv.-Janitorial	Inflation	3,057	3,121	3,190	3,266	3,345
38	411-1430-533-0-3406	Cont. Serv.-Other	Inflation	105,984	108,210	110,590	113,245	115,962
39	411-1430-533-0-4001	Travel	Inflation	2,038	2,081	2,127	2,178	2,230
40	411-1430-533-0-4306	Utilities-Other	Inflation	3,057	3,121	3,190	3,266	3,345
41	411-1430-533-0-4501	Ins.-Gen. Liab.-Self I	Infl + Assets	294,291	296,080	297,881	299,692	301,514
42	411-1430-533-0-4602	Repair & Maint. - Buildin	Repair	1,040	1,082	1,125	1,170	1,217
43	411-1430-533-0-4603	Repair & Maint. Grounds	Repair	1,040	1,082	1,125	1,170	1,217
44	411-1430-533-0-4604	Repair & Maint.-Contract	Repair	31,200	32,448	33,746	35,096	36,500
45	411-1430-533-0-4605	Repair & Maint. - Motor V	Repair	15,600	16,224	16,873	17,548	18,250
46	411-1430-533-0-4606	Repair & Maint.-Lines	Repair	26,000	27,040	28,122	29,246	30,416
47	411-1430-533-0-4607	Repair & Maint. Other	Repair	20,800	21,632	22,497	23,397	24,333
48	411-1430-533-0-4618	Repair & Maint. Easements	Repair	5,200	5,408	5,624	5,849	6,083
49	411-1430-533-0-4702	Printing & Bind - Photo	Inflation	510	520	532	544	557
50	411-1430-533-0-4906	Other Chgs. -Others	Inflation	1,019	1,040	1,063	1,089	1,115
51	411-1430-533-0-4907	Others-Surveillance	Inflation	1,019	1,040	1,063	1,089	1,115
52	411-1430-533-0-5101	Office Supplies-Statio	Inflation	510	520	532	544	557
53	411-1420-533-0-5201	Office Supplies-General	Inflation	5,095	5,202	5,316	5,444	5,575
54	411-1430-533-0-5202	Operating Supplies-Software	Gas	5,350	5,725	6,125	6,554	7,013
55	411-1430-533-0-5203	Oper. Supplies-Chemicals	Inflation	1,529	1,561	1,595	1,633	1,672
56	411-1430-533-0-5204	Oper. Supplies-Janitor	Inflation	1,019	1,040	1,063	1,089	1,115
57	411-1430-533-0-5205	Oper. Supplies-Clothin	Inflation	5,095	5,202	5,316	5,444	5,575
58	411-1430-533-0-5206	Oper. Supplies-Other	Inflation	10,190	10,404	10,633	10,888	11,149
59	411-1430-533-0-5207	Oper. Supplies-Water	Inflation	2,548	2,601	2,658	2,722	2,787
60	411-1430-533-0-5401	Books and Periodicals	Inflation	255	260	266	272	279
61	411-1430-533-0-5402	Subscriptions & Member	Inflation	510	520	532	544	557
62	411-1430-533-0-5403	Employee Development	Inflation	1,019	1,040	1,063	1,089	1,115
63	Total Water Distribution - 1430			\$ 545,125	\$ 554,361	\$ 564,007	\$ 574,233	\$ 584,761
Water Treatment - 1437								
64	411-1437-533-0-3102	Prof. Serv. Med. Dental	Insurance	\$ 105	\$ 110	\$ 116	\$ 122	\$ 128
65	411-1437-533-0-3103	Prof. Serv.-Engineerin	Inflation	10,190	10,404	10,633	10,888	11,149
66	411-1437-533-0-3401	Cont. Serv.-Janitorial	Labor	1,030	1,061	1,093	1,126	1,159
67	411-1437-533-0-3406	Cont. Serv.-Other	Labor	51,500	53,045	54,636	56,275	57,964

Table 7 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Operating Expenses

Line No.	G/L Code	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
123	Adjustments Contingency	Contingency	Calculated	755,763	794,478	826,203	854,779	879,741
124	Total Adjustments			\$ 755,763	\$ 794,478	\$ 826,203	\$ 854,779	\$ 879,741
125	TOTAL OPERATING EXPENSES			\$ 16,227,677	\$ 17,048,171	\$ 17,722,406	\$ 18,331,449	\$ 18,864,781

Table 7 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Operating Expenses

Line No.	G/L Code	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
Water Treatment - 1437								
64	411-1437-533-0-3102	Prof. Serv. Med. Dental	Insurance	\$ 105	\$ 110	\$ 116	\$ 122	\$ 128
65	411-1437-533-0-3103	Prof. Serv.-Engineerin	Inflation	10,190	10,404	10,633	10,888	11,149
66	411-1437-533-0-3401	Cont. Serv.-Janitorial	Labor	1,030	1,061	1,093	1,126	1,159
67	411-1437-533-0-3406	Cont. Serv.-Other	Labor	51,500	53,045	54,636	56,275	57,964
68	411-1437-533-0-4001	Travel	Inflation	2,038	2,081	2,127	2,178	2,230
69	411-1437-533-0-4301	Utilities-Electricity	Electric	457,608	475,913	494,949	514,747	535,337
70	411-1437-533-0-4306	Utilities-Other	Gen Utility	6,036	6,073	6,110	6,147	6,185
71	411-1437-533-0-4401	Rent And Leases-Land	Inflation	10,190	10,404	10,633	10,888	11,149
72	411-1437-533-0-4501	Ins.-Gen. Liab.-Self I	Insurance	286,452	300,774	315,813	331,603	348,184
73	411-1437-533-0-4602	Repair & Maint. - Buildin	Repair	10,400	10,816	11,249	11,699	12,167
74	411-1437-533-0-4603	Repair & Maint. Grounds	Repair	1,040	1,082	1,125	1,170	1,217
75	411-1437-533-0-4604	Repair & Maint.-Contract	Repair	109,200	113,568	118,111	122,835	127,749
76	411-1437-533-0-4605	Repair & Maint. - Motor V	Repair	15,600	16,224	16,873	17,548	18,250
77	411-1437-533-0-4606	Repair & Maint.-Lines	Repair	10,400	10,816	11,249	11,699	12,167
78	411-1437-533-0-4607	Repair & Maint. Other	Repair	114,400	118,976	123,735	128,684	133,832
79	411-1437-533-0-4702	Printing & Bind - Photo	Inflation	7,643	7,803	7,975	8,166	8,362
80	411-1437-533-0-4906	Other Chgs. -Others	Inflation	5,095	5,202	5,316	5,444	5,575
81	411-1437-533-0-4907	Others-Surveillance	Inflation	2,038	2,081	2,127	2,178	2,230
82	411-1437-533-0-5101	Office Supplies-Statio	Inflation	510	520	532	544	557
83	411-1437-533-0-5201	Office Supplies-General	Inflation	7,897	8,063	8,240	8,438	8,641
84	411-1437-533-0-5202	Operating Supplies-Software	Inflation	76,425	78,030	79,747	81,661	83,620
85	411-1437-533-0-5203	Oper. Supplies-Chemicals	Inflation	499,310	509,796	521,011	533,515	546,320
86	411-1437-533-0-5204	Oper. Supplies-Janitor	Inflation	2,038	2,081	2,127	2,178	2,230
87	411-1437-533-0-5205	Oper. Supplies-Clothin	Inflation	13,247	13,525	13,823	14,154	14,494
88	411-1437-533-0-5206	Oper. Supplies-Other	Inflation	6,624	6,763	6,911	7,077	7,247
89	411-1437-533-0-5207	Oper. Supplies-Water	Inflation	10,190	10,404	10,633	10,888	11,149
90	411-1437-533-0-5208	Operating Lime Sludge Removal	Inflation	101,900	104,040	106,329	108,881	111,494
91	411-1437-533-0-5401	Books and Periodicals	Inflation	255	260	266	272	279
92	411-1437-533-0-5402	Subscriptions & Member	Inflation	510	520	532	544	557
93	411-1437-533-0-5403	Employee Development	Inflation	2,038	2,081	2,127	2,178	2,230
94	Total Water Treatment - 1437			\$ 1,821,907	\$ 1,882,515	\$ 1,946,144	\$ 2,013,727	\$ 2,083,850
Sewage Collection -1438								
95	411-1438-535-0-3102	Prof. Serv. Med. Dental	Inflation	\$ 102	\$ 104	\$ 106	\$ 109	\$ 111
96	411-1438-535-0-3106	Prof.Serv.-Other	Inflation	5,095	5,202	5,316	5,444	5,575
97	411-1438-535-0-3201	Accting And Auditing	Inflation	5,095	5,202	5,316	5,444	5,575
98	411-1438-535-0-3405	Merchant Services Fee'S	Calculated	2,843,731	3,162,874	3,368,259	3,472,836	3,501,288
99	411-1438-535-0-4001	Travel	Inflation	2,038	2,081	2,127	2,178	2,230
100	411-1438-535-0-4102	Commun. Serv.-Radio	Inflation	510	520	532	544	557
101	411-1438-535-0-4201	Postage & Freight Chgs	Inflation	102	104	106	109	111
102	411-1438-535-0-4301	Utilities-Electricity	Electric	182,000	189,280	196,851	204,725	212,914
103	411-1438-535-0-4305	Utilities-Water	Water Rev	2,042	2,082	2,125	2,168	2,168
104	411-1438-535-0-4501	Ins.-Gen. Liab.-Self I	Insurance	137,871	144,765	152,003	159,603	167,583
105	411-1438-535-0-4602	Repair & Maint. - Buildin	Repair	10,400	10,816	11,249	11,699	12,167
106	411-1438-535-0-4604	Repair & Maint.-Contract	Repair	52,000	54,080	56,243	58,493	60,833
107	411-1438-535-0-4605	Repair & Maint. - Motor V	Repair	12,480	12,979	13,498	14,038	14,600
108	411-1438-535-0-4606	Repair & Maint.-Lines	Repair	26,000	27,040	28,122	29,246	30,416
109	411-1438-535-0-4702	Printing & Bind - Photo	Inflation	510	520	532	544	557
110	411-1438-535-0-5201	Office Supplies-General	Inflation	1,529	1,561	1,595	1,633	1,672
111	411-1438-535-0-5202	Operating Supplies-Software	Inflation	17,833	18,207	18,608	19,054	19,511
112	411-1438-535-0-5203	Oper. Supplies-Chemicals	Inflation	10,190	10,404	10,633	10,888	11,149
113	411-1438-535-0-5204	Oper. Supplies-Janitor	Inflation	510	520	532	544	557
114	411-1438-535-0-5205	Oper. Supplies-Clothin	Inflation	12,738	13,005	13,291	13,610	13,937
115	411-1438-535-0-5206	Oper. Supplies-Other	Inflation	20,380	20,808	21,266	21,776	22,299
116	411-1438-535-0-5401	Books and Periodicals	Inflation	255	260	266	272	279
117	411-1438-535-0-5402	Subscriptions & Member	Inflation	306	312	319	327	334
118	411-1438-535-0-5403	Employee Development	Inflation	2,038	2,081	2,127	2,178	2,230
119	Total Sewage Collection -1438			\$ 3,245,752	\$ 3,684,807	\$ 3,911,020	\$ 4,037,463	\$ 4,088,656
Other Expenses								
120	412-1438-535-0-4604	Repair & Maint.-Contract	Inflation	\$ 101,900	\$ 104,040	\$ 106,329	\$ 108,881	\$ 111,494
121	412-1438-535-0-4606	Repair & Maint.-Lines	Inflation	254,750	260,100	265,822	272,202	278,735
122	Total Other Expenses			\$ 356,650	\$ 364,140	\$ 372,151	\$ 381,082	\$ 390,228

Table 7 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Operating Expenses

Line No.	G/L Code	Description	Escalation Factor	Fiscal Year Ending September 30,				
				2015	2016	2017	2018	2019
Administration - 1417								
1	411-1417-536-0-2600	OPEB Liability Expense	Insurance	\$ 165,895	\$ 174,190	\$ 182,899	\$ 192,044	\$ 201,646
2	411-1417-536-0-3102	Prof. Serv. Med. Dental	Inflation	306	312	319	327	334
3	411-1417-536-0-3103	Prof. Serv.-Engineerin	Inflation	45,626	46,584	47,609	48,751	49,921
4	411-1417-536-0-3106	Prof.Serv.-Other	Labor	2,448,493	2,521,948	2,597,607	2,675,535	2,755,801
5	411-1417-536-0-3106.2	PILOT	Calculated	1,232,983	1,334,249	1,405,112	1,495,291	1,579,243
6	411-1417-536-0-3110	CRB Direct Labor	Labor	4,842,032	4,987,293	5,136,912	5,291,019	5,449,750
7	411-1417-536-0-3201	Accting And Auditing	Inflation	5,095	5,202	5,316	5,444	5,575
8	411-1417-536-0-3401	Cont. Serv.-Janitorial	Labor	15,450	15,914	16,391	16,883	17,389
9	411-1417-536-0-3402	Cont. Serv.-Pest Contr	Labor	515	530	546	563	580
10	411-1417-536-0-3405	Merchant Services Fee'S	Inflation	25,475	26,010	26,582	27,220	27,873
11	411-1417-536-0-3406	Cont. Serv.-Other	Labor	51,500	53,045	54,636	56,275	57,964
12	411-1417-536-0-4001	Travel	Inflation	3,057	3,121	3,190	3,266	3,345
13	411-1417-536-0-4101	Commun. Serv.-Telephon	Inflation	30,570	31,212	31,899	32,664	33,448
14	411-1417-536-0-4201	Postage & Freight Chgs	Inflation	510	520	532	544	557
15	411-1417-536-0-4501	Ins.-Gen. Liab.-Self I	Insurance	88,682	93,116	97,772	102,660	107,793
16	411-1417-536-0-4601	Repair & Mant. -Contrac	Repair	2,080	2,163	2,250	2,340	2,433
17	411-1417-536-0-4602	Repair & Maint. - Buildin	Repair	2,080	2,163	2,250	2,340	2,433
18	411-1417-536-0-4605	Repair & Maint. - Motor V	Repair	2,080	2,163	2,250	2,340	2,433
19	411-1417-536-0-4701	Printing & Binding	Inflation	1,019	1,040	1,063	1,089	1,115
20	411-1417-536-0-4703	Printing & Bind.-Copie	Inflation	1,019	1,040	1,063	1,089	1,115
21	411-1417-536-0-4801	Promotional Activities	Inflation	30,976	31,626	32,322	33,098	33,892
22	411-1417-536-0-4907	Others-Surveillance	Inflation	15,285	15,606	15,949	16,332	16,724
23	411-1417-536-0-4910	Bad Debt Expense	Calculated	308,246	333,562	351,278	373,823	394,811
24	411-1417-536-0-5101	Office Supplies-Statio	Inflation	3,057	3,121	3,190	3,266	3,345
25	411-1417-536-0-5201	Office Supplies-General	Inflation	12,992	13,265	13,557	13,882	14,215
26	411-1417-536-0-5202	Operating Supplies-Software	Inflation	35,665	36,414	37,215	38,108	39,023
27	411-1417-536-0-5204	Oper. Supplies-Janitor	Inflation	1,019	1,040	1,063	1,089	1,115
28	411-1417-536-0-5205	Oper. Supplies-Clothin	Inflation	1,223	1,248	1,276	1,307	1,338
29	411-1417-536-0-5206	Oper. Supplies-Other	Inflation	6,114	6,242	6,380	6,533	6,690
30	411-1417-536-0-5250	Operating Small Equip	Inflation	2,038	2,081	2,127	2,178	2,230
31	411-1417-536-0-5401	Books and Periodicals	Inflation	1,019	1,040	1,063	1,089	1,115
32	411-1417-536-0-5402	Subscriptions & Member	Inflation	5,095	5,202	5,316	5,444	5,575
33	411-1417-536-0-5403	Employee Development	Inflation	5,095	5,202	5,316	5,444	5,575
34	411-1417-536-0-5404	Tuition Reimbursement	Inflation	10,190	10,404	10,633	10,888	11,149
35	Total Administration - 1417			\$ 9,402,479	\$ 9,767,871	\$ 10,102,882	\$ 10,470,164	\$ 10,837,545
Water Distribution - 1430								
36	411-1430-533-0-3102	Prof. Serv. Med. Dental	Inflation	\$ 153	\$ 156	\$ 159	\$ 163	\$ 167
37	411-1430-533-0-3401	Cont. Serv.-Janitorial	Inflation	3,057	3,121	3,190	3,266	3,345
38	411-1430-533-0-3406	Cont. Serv.-Other	Inflation	105,984	108,210	110,590	113,245	115,962
39	411-1430-533-0-4001	Travel	Inflation	2,038	2,081	2,127	2,178	2,230
40	411-1430-533-0-4306	Utilities-Other	Inflation	3,057	3,121	3,190	3,266	3,345
41	411-1430-533-0-4501	Ins.-Gen. Liab.-Self I	Infl + Assets	294,291	296,080	297,881	299,692	301,514
42	411-1430-533-0-4602	Repair & Maint. - Buildin	Repair	1,040	1,082	1,125	1,170	1,217
43	411-1430-533-0-4603	Repair & Maint. Grounds	Repair	1,040	1,082	1,125	1,170	1,217
44	411-1430-533-0-4604	Repair & Maint. -Contract	Repair	31,200	32,448	33,746	35,096	36,500
45	411-1430-533-0-4605	Repair & Maint. - Motor V	Repair	15,600	16,224	16,873	17,548	18,250
46	411-1430-533-0-4606	Repair & Maint. -Lines	Repair	26,000	27,040	28,122	29,246	30,416
47	411-1430-533-0-4607	Repair & Maint. Other	Repair	20,800	21,632	22,497	23,397	24,333
48	411-1430-533-0-4618	Repair & Maint. Easements	Repair	5,200	5,408	5,624	5,849	6,083
49	411-1430-533-0-4702	Printing & Bind - Photo	Inflation	510	520	532	544	557
50	411-1430-533-0-4906	Other Chgs. -Others	Inflation	1,019	1,040	1,063	1,089	1,115
51	411-1430-533-0-4907	Others-Surveillance	Inflation	1,019	1,040	1,063	1,089	1,115
52	411-1430-533-0-5101	Office Supplies-Statio	Inflation	510	520	532	544	557
53	411-1430-533-0-5201	Office Supplies-General	Inflation	5,095	5,202	5,316	5,444	5,575
54	411-1430-533-0-5202	Operating Supplies-Software	Gas	5,350	5,725	6,125	6,554	7,013
55	411-1430-533-0-5203	Oper. Supplies-Chemicals	inflation	1,529	1,561	1,595	1,633	1,672
56	411-1430-533-0-5204	Oper. Supplies-Janitor	Inflation	1,019	1,040	1,063	1,089	1,115
57	411-1430-533-0-5205	Oper. Supplies-Clothin	Inflation	5,095	5,202	5,316	5,444	5,575
58	411-1430-533-0-5206	Oper. Supplies-Other	Inflation	10,190	10,404	10,633	10,888	11,149
59	411-1430-533-0-5207	Oper. Supplies-Water	Inflation	2,548	2,601	2,658	2,722	2,787
60	411-1430-533-0-5401	Books and Periodicals	Inflation	255	260	266	272	279
61	411-1430-533-0-5402	Subscriptions & Member	Inflation	510	520	532	544	557
62	411-1430-533-0-5403	Employee Development	Inflation	1,019	1,040	1,063	1,089	1,115
63	Total Water Distribution - 1430			\$ 545,125	\$ 554,361	\$ 564,007	\$ 574,233	\$ 584,761

Table 6 - Updated
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Escalation Factors [1]

Line No.	Description	Escalation Reference	Fiscal Year Ending September 30,				
			2015	2016	2017	2018	2019
1	Constant	Constant	1.000	1.000	1.000	1.000	1.000
2	General Inflation	Inflation	1.019	1.021	1.022	1.024	1.024
3	Professional Services	ProfSvc	1.030	1.030	1.030	1.030	1.030
4	Labor Escalator	Labor	1.030	1.030	1.030	1.030	1.030
5	General Fund Transfer	GFT	1.020	1.020	1.020	1.020	1.020
6	Repair and Maintenance	Repair	1.040	1.040	1.040	1.040	1.040
7	Capital Escalator	Capital	1.000	1.000	1.000	1.000	1.000
8	Gas & Oil	Gas	1.070	1.070	1.070	1.070	1.070
9	Rate Revenue - Water	Water Rev	1.021	1.020	1.020	1.020	1.000
10	Rate Revenue - Sewer	Sewer Rev	1.052	1.020	1.037	1.036	1.000
11	Electric	Electric	1.040	1.040	1.040	1.040	1.040
12	Insurance Escalator	Insurance	1.050	1.050	1.050	1.050	1.050
13	Marginal Escalator	Margin	1.010	1.010	1.010	1.010	1.010
14	Declining Revenue (Penalty Fees)	Misc Rev	0.500	0.500	0.500	0.500	0.500
15	Elimination Factor	Eliminate	0.000	0.000	0.000	0.000	0.000
16	TRN Fund 412	TRN Fund 412	1.050	1.050	1.050	1.050	1.050
17	TRN Fund 413	TRN Fund 413	1.050	1.050	1.050	1.050	1.050
18	TRN Fund 414	TRN Fund 414	1.050	1.050	1.050	1.050	1.050
19	General Utility	Gen Utility	1.006	1.006	1.006	1.006	1.006
20	Inflation plus Assets	Infl + Assets	1.006	1.006	1.006	1.006	1.006
21	Water Account Growth	Grth-Water	1.000	1.003	1.003	1.002	1.003
22	Wastewater Account Growth	Grth-Sewer	1.000	1.002	1.002	1.002	1.003
23	Water Account Growth and General Inflation	Cust-Water	1.019	1.021	1.021	1.026	1.027
24	Wastewater Account Growth and General Inflation	Cust-Sewer	1.019	1.020	1.020	1.026	1.027
25	Water Flow Growth and General Inflation	Water Flow	1.019	1.019	1.019	1.019	1.019
26	Wastewater Flow Growth and General Inflation	Sewer Flow	1.019	1.019	1.019	1.019	1.019

Footnotes:

- [1] For purposes of this analysis and in order to provide detail regarding the development of projected financial operations, escalation factors above were developed based on recent historical trends and discussions with Utility District staff.

Table 5 - Updated

**City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design**

Summary of Projected Revenues

Line No.	Description	2014	2015	2016	2017	2018	2019
Rate Revenue:							
1	Water Rate Revenue [1]	\$ 11,571,285	\$ 12,325,802	\$ 12,595,361	\$ 12,856,413	\$ 13,266,353	\$ 13,687,467
2	Irrigation Rate Revenue [1]	1,709,297	1,742,998	1,778,912	1,814,767	1,869,273	1,925,466
3	Sewer Rate Revenue [1]	6,353,360	6,480,909	7,863,206	8,747,347	9,785,890	10,707,777
4	Total Rate Revenues	\$ 19,633,942	\$ 20,549,709	\$ 22,237,478	\$ 23,418,528	\$ 24,921,517	\$ 26,320,709
Other Revenues							
5	Water Meter Connect Fe	\$ 20,000	\$ 20,383	\$ 20,801	\$ 21,227	\$ 21,783	\$ 22,360
6	Hydrant Rental/Fire Lines	200,000	202,000	204,020	206,060	208,121	210,202
7	Sewer Connection Fees	500	500	500	500	500	500
8	Penalty & Interest On A/R	300,000	300,000	300,000	300,000	300,000	300,000
9	Miscellaneous Revenues	116,200	116,200	116,200	116,200	116,200	116,200
10	Total Other Revenues	\$ 636,700	\$ 639,083	\$ 641,521	\$ 643,988	\$ 646,603	\$ 649,262
11	Total Revenues	\$ 20,270,642	\$ 21,188,792	\$ 22,878,999	\$ 24,062,515	\$ 25,568,120	\$ 26,969,972

Footnotes:

[1] Derived from Table 13.

Table 4
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Customer Statistics - Wastewater System

Line No.	Description	Historical	Fiscal Year Ending September 30,					
		2013	2014	2015	2016	2017	2018	2019
<u>Wastewater System: III</u>								
Residential Single Family								
1	Normal Growth		0	0	17	23	28	28
2	Average Accounts Served	11,143	11,143	11,143	11,160	11,183	11,211	11,239
3	Average Annual ERCs	11,143	11,143	11,143	11,160	11,183	11,211	11,239
4	Normal Unit Growth		0	0	18	24	29	29
5	Average Units Served (Billed Units)	11,609	11,609	11,609	11,627	11,651	11,680	11,709
6	Billed Flow (000's) [2]	500,415	500,415	499,837	500,611	501,649	502,899	504,148
7	Average Monthly Gallons per Unit	3,592	3,592	3,588	3,588	3,588	3,588	3,588
Residential Multi-Family								
8	Normal Growth		0	0	1	1	1	1
9	Average Accounts Served	608	608	608	609	610	611	612
10	Average Annual ERCs	517	517	517	518	519	519	520
11	Normal Unit Growth		0	0	12	18	24	24
12	Average Units Served (Billed Units)	9,426	9,426	9,426	9,438	9,456	9,480	9,504
13	Billed Flow (000's) [2]	481,534	481,445	481,486	482,098	483,031	484,279	485,527
14	Average Monthly Gallons per Unit	4,257	4,256	4,257	4,257	4,257	4,257	4,257
Commercial								
15	Normal Growth		0	5	6	6	6	6
16	Average Accounts Served (Billed Accounts)	1,150	1,150	1,155	1,161	1,167	1,173	1,179
17	Average Annual ERCs	3,777	3,777	3,782	3,788	3,794	3,800	3,806
18	Normal Unit Growth	0	0	0	0	0	0	0
19	Average Units Served	3,323	3,323	3,323	3,323	3,323	3,323	3,323
20	Billed Flow (000's)	450,722	450,722	450,727	451,281	451,835	452,389	452,943
21	Average Monthly Revenue Gallons per Account	32,661	32,661	32,520	32,392	32,265	32,139	32,015
Total Wastewater System								
22	Average Accounts Served	12,901	12,901	12,906	12,930	12,960	12,995	13,030
23	Average Annual ERCs	15,437	15,437	15,442	15,466	15,496	15,530	15,565
24	Average Annual Units	24,358	24,358	24,358	24,388	24,430	24,483	24,536
25	Average Annual Billed (Units/Accounts)	22,185	22,185	22,190	22,226	22,274	22,333	22,392
26	Total Metered / Billed Flow Gallons (000's)	1,432,671	1,432,582	1,432,051	1,433,990	1,436,515	1,439,567	1,442,618
27	Average Monthly Flow per Account (Gal.)	9,254	9,254	9,247	9,242	9,237	9,232	9,226
28	Average Monthly Flow per Billed Unit/Account (Gal.)	5,382	5,381	5,378	5,377	5,374	5,372	5,369
29	Estimated Wastewater Treatment (000's)	0	1,630,126	1,630,654	1,633,173	1,636,325	1,640,005	1,643,685
30	Monthly Treatment per Unit Served (Gallons)	0	8,800	8,800	8,800	8,800	8,800	8,800

Footnotes:

1. Single Family and Multi-Family Residential Customers are billed on a per unit basis; Commercial customers are billed by a per account basis.
2. Single Family and Multi-Family Customers are capped at 10k per billing unit.

Table 3
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Historical Customer Statistics - Wastewater System

		Fiscal Year Ending September 30,			
Line No.	Description	2010	2011	2012	2013
<u>Wastewater System: [1]</u>					
Residential Single Family					
1	Normal Growth		69	(74)	(349)
2	Average Accounts Served	11,497	11,566	11,492	11,143
3	Billed Flow (000's) [2]	521,720	625,417	608,007	500,415
4	Average Monthly Gallons per Unit	3,782	4,506	4,409	3,742
Residential Multi-Family					
5	Normal Growth		2	1	(15)
6	Average Accounts Served	620	622	623	608
7	Billed Flow (000's) [2]	486,773	493,807	483,155	481,534
8	Average Monthly Gallons per Unit	65,426	66,158	64,627	66,000
Commercial					
9	Normal Growth		(21)	8	(9)
10	Average Accounts Served (Billed Accounts)	1,172	1,151	1,159	1,150
11	Billed Flow (000's)	447,079	426,105	438,572	450,722
12	Average Monthly Revenue Gallons per Account	31,789	30,850	31,534	32,661
Total Wastewater System					
13	Average Accounts Served	13,289	13,339	13,274	12,901
	Average Annual ERCs	15,873	15,875	15,828	15,437
14	Total Metered / Billed Flow Gallons (000's)	1,455,572	1,545,329	1,529,734	1,432,671
15	Average Monthly Flow per Account (Gal.)	9,128	9,654	9,604	9,254

Footnotes:

1. Single Family and Multi-Family Residential Customers are billed on a per unit basis; Commercial customers are billed by a per account basis.
2. Single Family and Multi-Family Customers are capped at 10k per billing unit.

Table 2
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Customer Statistics - Water System

Line No.	Description	Historical	Fiscal Year Ending September 30,					
		2013	2014	2015	2016	2017	2018	2019
45	Multi-Family Irrigation Water Sales (000's)	263,605	243,997	243,998	243,998	243,998	243,998	243,998
46	Average Monthly Flow per Account (Gallons)	57,808	53,508	53,508	53,508	53,508	53,508	53,508
	Commercial							
47	Normal Account Growth		0	0	0	0	0	0
48	Average Accounts Served (Billed Accounts)	25	25	25	25	25	25	25
49	Average Annual ERCs	81	81	81	81	81	81	81
50	Normal Unit Growth		0	0	0	0	0	0
51	Average Units Served	285	285	285	285	285	285	285
52	Commercial Irrigation Sales (000's)	11,983	11,983	11,980	11,980	11,980	11,980	11,980
53	Average Monthly Flow per Account (Gallons)	39,943	39,943	39,933	39,933	39,933	39,933	39,933
	Total Irrigation System							
54	Average Annual Accounts (Billed Accounts)	407	407	407	407	407	407	407
55	Average Annual ERCs	1,231	1,231	1,231	1,231	1,231	1,231	1,231
56	Average Annual Units	1,846	1,845	1,845	1,845	1,845	1,845	1,845
57	Total Irrigation Sales (000's)	275,679	256,071	256,068	256,068	256,068	256,068	256,068
58	Average Monthly Flow per Account (Gal.)	56,445	52,431	52,430	52,430	52,430	52,430	52,430
59	Estimated Water Production (000's)	324,328	301,260	301,257	301,257	301,257	301,257	301,257
	Unaccounted for/ Unbilled Water:							
60	Amount	48,649	45,189	45,189	45,189	45,189	45,189	45,189
61	Percent of Production	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
62	Average Daily Flow (MGD)	0.889	0.825	0.825	0.825	0.825	0.825	0.825

Footnotes:

1. Single Family and Multi-Family Residential Customers are billed on a per unit basis; Commercial customers are billed by a per account basis.
2. All customer classes are billed by a per account basis.

Table 2
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Projected Customer Statistics - Water System

Line No.	Description	Historical	Fiscal Year Ending September 30,					
		2013	2014	2015	2016	2017	2018	2019
<u>Water System [1]</u>								
Residential Single Family								
1	Normal Account Growth		0	0	17	22	28	28
2	Average Accounts Served	11,191	11,191	11,191	11,207	11,228	11,254	11,280
3	Average Annual ERCs	11,191	11,191	11,191	11,207	11,228	11,254	11,280
4	Normal Unit Growth		0	0	17	23	29	29
5	Average Units Served (Billed Units)	11,657	11,657	11,657	11,674	11,697	11,726	11,755
6	Water Sales (000's)	668,798	669,002	668,706	669,666	670,986	672,630	674,275
7	Average Monthly Flow per Unit (Gallons)	4,781	4,783	4,780	4,780	4,780	4,780	4,780
Residential Multi-Family								
8	Normal Account Growth		0	0	1	1	1	1
9	Average Accounts Served	606	606	606	607	608	609	610
10	Average Annual ERCs	606	606	606	607	608	609	610
11	Normal Unit Growth		0	0	13	17	22	22
12	Average Units Served (Billed Units)	9,422	9,422	9,422	9,435	9,452	9,474	9,496
13	Water Sales (000's) [2]	484,741	484,652	484,337	485,037	485,901	487,041	488,181
14	Average Monthly Flow per Unit (Gallons)	4,287	4,287	4,284	4,284	4,284	4,284	4,284
Commercial								
15	Normal Account Growth		2	6	6	6	6	6
16	Average Accounts Served (Billed Accounts)	1,174	1,176	1,182	1,188	1,194	1,200	1,206
17	Average Annual ERCs	4,646	4,648	4,654	4,660	4,666	4,672	4,678
18	Normal Unit Growth		0	0	0	0	0	0
19	Average Units Served	3,711	3,711	3,711	3,711	3,711	3,711	3,711
20	Water Sales (000's)	662,968	785,939	874,408	874,835	875,263	875,691	876,119
21	Average Monthly Flow per Unit (Gallons)	47,059	55,693	61,647	61,366	61,088	60,812	60,339
Total Water System								
22	Average Annual Accounts	12,971	12,973	12,979	13,002	13,030	13,063	13,096
23	Average Annual ERCs	16,443	16,445	16,451	16,474	16,502	16,535	16,568
24	Average Annual Units	24,790	24,790	24,790	24,820	24,860	24,911	24,962
25	Average Annual Billed (Units/Accounts)	22,253	22,255	22,261	22,297	22,343	22,400	22,457
26	Total Water Sales (000's)	1,816,507	1,939,592	2,027,451	2,029,538	2,032,150	2,035,363	2,038,576
27	Average Monthly Flow per Account (Gal.)	11,670	12,459	13,018	13,008	12,997	12,984	12,972
28	Average Monthly Flow per Billed Unit/Account (Gal.)	6,802	7,263	7,590	7,585	7,579	7,572	7,565
29	Estimated Water Production (000's)	2,137,067	2,281,873	2,385,236	2,387,691	2,390,765	2,394,545	2,398,324
Unaccounted for/ Unbilled Water:								
30	Amount	320,560	342,281	357,785	358,154	358,615	359,182	359,749
31	Percent of Production	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
32	Average Daily Flow (MGD)	5.85	6.25	6.53	6.54	6.55	6.56	6.57
<u>Irrigation [2]</u>								
Residential Single Family								
33	Normal Account Growth		0	0	0	0	0	0
34	Average Accounts Served (Billed Accounts)	2	2	2	2	2	2	2
35	Average Annual ERCs	2	2	2	2	2	2	2
36	Normal Unit Growth		0	0	0	0	0	0
37	Average Units Served	2	2	2	2	2	2	2
38	Res Irrigation Water Sales (000's)	91	91	91	91	91	91	91
39	Average Monthly Flow per Account (Gallons)	3,792	3,792	3,790	3,790	3,790	3,790	3,790
Multi-Family								
40	Normal Account Growth		0	0	0	0	0	0
41	Average Accounts Served (Billed Accounts)	380	380	380	380	380	380	380
42	Average Annual ERCs	1,148	1,148	1,148	1,148	1,148	1,148	1,148
43	Normal Unit Growth		0	0	0	0	0	0
44	Average Units Served	1,559	1,558	1,558	1,558	1,558	1,558	1,558

Table 1
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Historical Customer Statistics - Water System

Line No.	Description	Fiscal Year Ending September 30,			
		2010	2011	2012	2013
	Multi-Family				
29	Normal Account Growth		(8)	(1)	2
30	Average Accounts Served (Billed Accounts)	386	379	378	380
31	Average Annual ERCs	1,167	1,143	1,141	1,148
32	Multi-Family Irrigation Water Sales (000's)	275,291	268,322	300,324	263,605
33	Average Monthly Flow per Account (Gallons)	59,394	59,076	66,282	57,808
	Commercial				
34	Normal Account Growth		1	4	7
35	Average Accounts Served (Billed Accounts)	13	14	18	25
36	Average Annual ERCs	42	45	58	81
37	Commercial Irrigation Sales (000's)	11,516	10,140	13,333	11,983
38	Average Monthly Flow per Account (Gallons)	73,821	60,357	61,727	39,943
	Total Irrigation System				
39	Average Annual Accounts (Billed Accounts)	402	398	400	407
40	Average Annual ERCs	1,212	1,194	1,203	1,231
41	Total Irrigation Sales (000's)	287,043	278,950	313,748	275,679
42	Average Monthly Flow per Account (Gal.)	59,466	58,480	65,432	56,445
43	Estimated Water Production (000's)	337,698	328,176	369,115	324,328
	Unaccounted for/ Unbilled Water:				
44	Amount	50,655	49,226	55,367	48,649
45	Percent of Production	15.00%	15.00%	15.00%	15.00%
46	Average Daily Flow (MGD)	0.925	0.899	1.011	0.889

Footnotes:

1. Single Family and Multi-Family Residential Customers are billed on a per unit basis; Commercial customers are billed by a per account basis.

Table 1
City of Riviera Beach Utility Special District (CRBUD)
Water and Wastewater Revenue Sufficiency and Rate Design

Summary of Historical Customer Statistics - Water System

Line No.	Description	Fiscal Year Ending September 30,			
		2010	2011	2012	2013
<u>Water System [1]</u>					
Residential Single Family					
1	Normal Account Growth		70	(74)	(298)
2	Average Accounts Served	11,493	11,563	11,489	11,191
3	Average Annual ERCs	11,493	11,563	11,489	11,191
4	Water Sales (000's)	763,376	762,617	715,786	668,798
5	Average Monthly Flow per Account (Gal.)	5,535	5,496	5,192	4,980
Residential Multi-Family					
6	Normal Account Growth		2	2	(18)
7	Average Accounts Served	620	622	624	606
8	Average Annual ERCs	620	622	624	606
9	Water Sales (000's) [2]	490,622	497,234	488,019	484,741
10	Average Monthly Flow per Account (Gal.)	65,944	66,618	65,173	66,659
Commercial					
11	Normal Account Growth		(23)	8	(39)
12	Average Accounts Served (Billed Accounts)	1,228	1,205	1,213	1,174
13	Average Annual ERCs	4,859	4,769	4,802	4,646
14	Water Sales (000's)	555,000	530,035	514,886	662,968
15	Average Monthly Flow per Account (Gal.)	37,668	36,655	35,363	47,059
Total Water System					
16	Average Annual Accounts	13,341	13,390	13,326	12,971
17	Average Annual ERCs	16,972	16,954	16,915	16,443
18	Total Water Sales (000's)	1,808,998	1,789,886	1,718,691	1,816,507
19	Average Monthly Flow per Account (Gal.)	11,300	11,139	10,747	11,670
20	Estimated Water Production (000's)	2,128,233	2,105,748	2,021,989	2,137,067
Unaccounted for/ Unbilled Water:					
21	Amount	319,235	315,862	303,298	320,560
22	Percent of Production	15.00%	15.00%	15.00%	15.00%
23	Average Daily Flow (MGD)	5.83	5.77	5.54	5.85
<u>Irrigation</u>					
Residential Single Family					
24	Normal Account Growth		2	(1)	(2)
25	Average Accounts Served (Billed Accounts)	3	5	4	2
26	Average Annual ERCs	3	5	4	2
27	Res Irrigation Water Sales (000's)	236	488	91	91
28	Average Monthly Flow per Account (Gallons)	6,556	8,133	1,896	3,792

CITY OF RIVIERA BEACH UTILITY SPECIAL DISTRICT

Updated Water and Wastewater Revenue Sufficiency and Rate Design Analysis

Figure 1

Comparison of Combined Water and Sewer Bills at 5,000 gal

