



City of Fort Lauderdale, FL

FY 2018 Water & Wastewater Comprehensive Rate Study – Final Draft Report

April 8, 2019





April 8, 2019

Mr. Chris Lagerbloom
City Manager
City of Fort Lauderdale
100 N Andrews Ave
Fort Lauderdale, FL 33301

Re: FY 2018 Water &
Wastewater Financial
Sustainability Analysis – Final
Draft Report

Dear Mr. Lagerbloom,

Stantec Consulting is pleased to present this Final Draft Report of the FY 2018 Water & Wastewater Comprehensive Rate Study (Study) that Stantec performed for the City of Fort Lauderdale, Florida (City). Stantec appreciate the fine assistance provided by you and all of the members of the City staff who participated in the Study.

If you or others at the City have any questions, please do not hesitate to call me at (904) 923-1466 or email me at michael.burton@stantec.com. Stantec appreciates the opportunity to be of service to the City and look forward to the possibility of doing so again in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael Burton".

Michael Burton
Vice President

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Enclosure

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1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has conducted a Comprehensive Rate Study (Study) for the Water & Wastewater Fund (Utility) of the City of Fort Lauderdale, FL (City). The following sections of this report describe in detail the assumptions, procedures, results, conclusions and recommendations of the Study. This Executive Summary presents an overview of the results of the study.

The City of Fort Lauderdale is located on the southeastern coast of Florida and has approximately 180,000 residents. One of the many functions of the City is to provide water and wastewater services. At the end of 2017, there were approximately 61,000 water and 48,000 wastewater customers receiving service from the City. The City has one central wastewater treatment plant and two water treatment plants.

Since 2013, the City has retained Stantec to perform annual comprehensive ten-year financial sustainability analyses for the City's water and sewer fund. The financial sustainability analysis ensures that the fund can meet all of its ongoing obligations such as budgeted operating expenses, budgeted capital improvements, existing debt service and minimum reserve targets with its current income level, or if necessary, identifies additional revenue levels required for the fund to be sustainable.

1.2 OBJECTIVES

The principal objectives or components of the rate study are as follows:

Water & Wastewater Fund Financial Sustainability Analysis – Conduct an analysis that evaluates the current and projected financial performance of the City's Water & Wastewater Enterprise Fund (450) over a ten-year projection period and identify rate revenue adjustments that will provide for a financially sustainable future for the City's Utility over the ten-year projection period.

Cost of Service Analysis – Analyze and quantify the current cost of water and sewer service in comparison to current revenue remittance levels for each service line and secondarily identify system component cost of service differentials for wholesale (master metered) vs retail water service.

Rate Design Analysis – 1) Conduct a review of the water and wastewater rate structures for conformance to industry best practices and the City's policy and pricing objectives, 2) identify any recommended adjustments to retail and/or wholesale rates for water and sewer service, and 3) determine the resulting impacts to customer bills.

Impact Fees Update – Calculate the current cost of capacity for the water and sewer systems. Analyze the most appropriate level of service (LOS) factor for use in determining system capacity, represented

in terms of usage per day per equivalent residential connection (ERU) and calculate the updated level of impact fees per ERU based on the current cost of capacity and level of service.

1.3 RESULTS

Based on the completion of the analyses described throughout this report, Stantec has developed several conclusions and recommendations for the City's water and wastewater rates. The key findings and recommendations are outlined as follows.

1.3.1 Financial Sustainability

Stantec reached the following conclusions and recommendations regarding the sufficiency of the Utility's current rates over the projection period:

- Based upon the assumptions and base data utilized, the current rates will not generate sufficient revenue to satisfy the Utility's annual operating expenses, capital improvement requirements, debt service and operating reserve requirements in FY 2021 and each year thereafter.
- Stantec suggests that the City adopt the recommended annual rate revenue adjustments in Table 1.3.1 to cover all of the Utility's expenses, provide sufficient debt service coverage and maintain an operating reserve equal to three months of operations and maintenance expenses. Additionally, a differential plan of increases between water and sewer service rates has been developed based on cost of service findings, which aims to accomplish cost of service objectives that will be discussed in Section 1.3.2 and will satisfy overall revenue needs. Stantec recommends the differential plan of rate adjustments be evaluated in three years to ensure its continued applicability.

Table 1.3.1 Recommended Water and Wastewater Rate Revenue Adjustments

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Effective Date	10/1/19	10/1/20	10/1/21	10/1/22	10/1/23
Water Rate Adjustment	0.00%	3.60%	3.60%	3.60%	3.60%
Wastewater Rate Adjustment	0.00%	7.00%	7.00%	7.00%	7.00%
Overall Revenue Adjustment Target	0.00%	5.00%	5.00%	5.00%	5.00%

It should be noted that no rate revenue increases for FY 2020 is included in the recommended rate schedules in Section 4 – Rate Design. The percentage rate increases shown above beginning in FY 2021 should be applied across-the-board to all elements of the rate structure for each service at the start of each fiscal year.

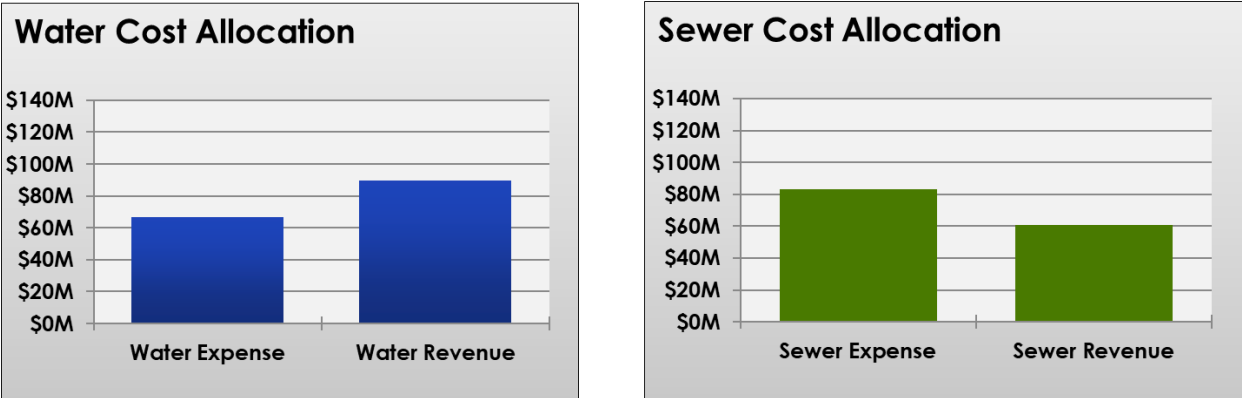
1.3.2 Cost of Service

A cost of service analysis (COSA) was performed for the water and wastewater fund in order to identify the cost of providing water and sewer service to the City’s customers. This study was also conducted with an objective to identify the cost of service differential between retail and master metered, or wholesale, service. This study sought to enhance the appropriateness and transparency of the City’s cost of service allocations and aimed to align user rates with cost of service results.

The cost of service analysis identified a variance between the current cost to provide water and sewer service and the current revenue remittance levels by each service line. Based on this analysis, water rate revenues were revealed to be collecting more revenue than the cost to provide water service and sewer rate revenues were determined to be collecting less revenue than the cost to provide sewer service. Figure 1.3.2 displays a graphical representation of the cost of service findings.

It is recommended that the City bring master metered (wholesale) water service rates to cost of service levels immediately. However, the remaining customers’ rates should be brought to cost of service levels over time using a non-uniform plan of water and sewer rate increases as presented in Table 1.3.1. Doing so will balance customer impacts and allow the City to continuously evaluate cost of service objectives.

Table 1.3.2 – 2019 Cost of Service Results



	Water	Sewer
Cost of Service	\$ 66,805,850	\$ 83,264,481
Current Revenue	\$ 89,460,099	\$ 60,610,232
Difference	\$ (22,654,250)	\$ 22,654,250

1.3.3 Rate Design

The Study included an examination of the City’s current water and sewer rates and the development of recommended modifications to those rates that i) fairly and equitably recover the current cost of service requirements, ii) conform to accepted local and national industry practices, iii) contribute to revenue and

fiscal stability of the utility, iv) recover all fixed and variable costs, v) minimize administrative burden, and vi) enhance the ability to be easily understood by customers.

Common industry practice is to develop a two-part rate structure comprised of both fixed and variable charges. Utilities often have substantial fixed debt service and operating costs that are incurred year-round regardless of the level of customer usage. Failure to establish a proper level of fixed cost recovery could subject the utility to revenue erosion under certain circumstances such as extreme weather conditions or seasonal customer usage variations.

Stantec recommends establishing fixed charges that recover i) the current costs for customer service, meter reading and billing and collection and ii) a portion of the remaining fixed costs representing readiness to serve costs. Costs related to customer service, meter reading and billing and collection should be recovered equally by account; whereas, readiness to serve costs, should scale by meter size for the single family and commercial classes based on potential flow of the water meter. Multi-family accounts should have fixed charges based on the number of dwelling units behind the meter, because it is the best measure of potential demand for that customer class. All remaining net revenue requirements should be recovered in a volumetric user rate.

As it relates to the City's usage or volume-based rates, Stantec recommends the following:

1. Adjust the multi-family water and sewer tier structure to align with the single family residential structure, while scaling the multi-family tiers for each multi-family customer based upon the equivalent units behind the meter, which recognizes differences in unit usage characteristics¹.
2. Remove the single-family sewer billing cap of 20,000 gallons per month and the multi-family sewer billing cap of 8,000 gallons per unit per month.
3. Update the wholesale water customer class (currently the master metered class) rate to be reflective of cost of service findings. Change the designation of this class from "Master Metered" to "Wholesale Water".

1.3.4 Impact Fee Update

An impact fee is a one-time fee paid by new customers connecting to the system to fully or partially recover the cost of constructing water and sewer system capacity to meet the demands of the connecting customer. The charges are also often assessed to existing customers requiring increased system capacity. In general, impact fees are based upon the costs of utility infrastructure including, but not limited to, water supply facilities, water and wastewater treatment facilities, wastewater effluent disposal facilities, and transmission

¹ Stantec's analysis indicated that the usage per unit for multi-family customers is 55% of the usage for single family units; therefore, the number of equivalent units for multi-family customers is calculated as 55% of the number of actual units behind the meter.

mains. Impact fees serve as the mechanism by which growth can “pay its own way” and minimize the extent to which existing customers must bear the cost of facilities that will be used to serve new customers.

In this Study, the level of service (LOS) calculated for the water system used the maximum daily usage per ERU (max day factor), converted to a gallon per day (GPD) amount. The max day factor was derived from the City’s consumptive use permit and verified through observations in the billing data. The LOS results are also consistent with observations from Stantec’s experience with communities in Florida and across the United States. Table 1.3.4 displays the current and updated LOS for water and wastewater.

Table 1.3.4 Level of Service

Service	Current		Updated	
	Unit	LOS per	Unit	ERU LOS
Water	Average Day	300 GPD	Max Day	300 GPD
Wastewater	Average Day	300 GPD	Average Day	175 GPD

Using the calculated current cost of capacity and dividing that figure by the number of ERUs that can be served by the water and sewer system, respectively, yields the updated impact fees presented in Table 1.3.5. It has been over ten years since these fees were last updated, thus changes from current fee levels are to be expected. It is important to point out that the City may adopt impact fees at the calculated amounts proposed in Table 1.3.5 or at any amount up to these calculated amounts between the current and proposed fee levels.

Table 1.3.5 Water & Sewer Impact Fees per ERU

Service	Current Fee	Calculated Fee
Water	\$1,368.00	\$1,977.00
Sewer	\$651.00	\$1,888.00

1.4 RECOMMENDATIONS

Based upon the analysis conducted during this Study and the results presented in this report, Stantec recommends that the City adopt the following rates and charges to be effective FY 2020.

1.4.1 Proposed Inside-City Monthly Fixed Charges

<i>Proposed Water Fixed Monthly Charges</i>				
Meter Size	Residential	Multi-Family	Commercial	Wholesale
<i>Per Bill</i>	\$2.29	\$2.29	\$2.29	\$2.29
<i>Per Unit</i>		\$2.46		
5/8"	\$4.48		\$4.48	\$36.52
3/4"	\$6.71		\$6.71	\$54.78
1"	\$11.19		\$11.19	\$91.30
1 1/2"	\$22.38		\$22.38	\$182.60
2"	\$35.80		\$35.80	\$292.17
3"	\$78.32		\$78.32	\$639.12
4"	\$134.27		\$134.27	\$1,095.63
6"	\$302.19		\$302.19	\$2,465.16
8"	\$358.05		\$358.05	\$2,921.67
10"	\$939.88		\$939.88	\$7,669.38
12"	\$1,186.03		\$1,186.03	\$9,678.03
16"	\$1,365.06		\$1,365.06	\$11,138.87

<i>Proposed Wastewater Fixed Monthly Charges</i>			
Meter Size	Residential	Multi-Family	Commercial
<i>Per Bill</i>	\$2.37	\$2.37	\$2.37
<i>Per Unit</i>		\$4.93	
5/8"	\$8.96		\$8.96
3/4"	\$13.44		\$13.44
1"	\$22.41		\$22.41
1 1/2"	\$44.81		\$44.81
2"	\$71.70		\$71.70
3"	\$156.85		\$156.85
4"	\$268.88		\$268.88
6"	\$604.98		\$604.98
8"	\$717.01		\$717.01
10"	\$1,882.15		\$1,882.15
12"	\$2,375.10		\$2,375.10
16"	\$2,735.99		\$2,735.99

* Outside City customers are surcharged an additional 25%

1.4.2 Proposed Retail Usage Rates

Retail Inside-City Water Usage Rates (per thousand gallon)

Proposed	
Single Family Residential Water Usage Rates	
Tier 1 (Up to 3)	\$2.45
Tier 2 (4-8)	\$5.41
Tier 3 (9-12)	\$6.77
Tier 4 (13-20)	\$9.13
Tier 5 (> 20)	\$13.25
Multi-Family Residential ¹	
Tier 1 (Up to 3)	\$2.45
Tier 2 (4-8)	\$5.41
Tier 3 (9-12)	\$6.77
Tier 4 (13-20)	\$9.13
Tier 5 (> 20)	\$13.25
Sprinkler	
Tier 1 (Up to 12)	\$6.77
Tier 2 (13-20)	\$9.13
Tier 3 (>20)	\$13.25
Commercial	
All Use per Thousand Gallon	\$5.59

¹ Tier range multiplied times equivalent units (.55 ERU x actual units) for each multi-family customer

* Outside City customers are surcharged an additional 25%

Retail Inside-City Wastewater Usage Rates (per thousand gallon)

	Residential	Multi-Family ¹	Commercial
Tier 1 (Up to 3)*	\$4.16	\$4.16	
Tier 2 (Greater than 3)	\$9.19	\$9.19	
All Use per Thousand Gallon			\$7.39

¹ Tier range multiplied times equivalent units (.55 ERU x actual units) for each multi-family customer

*The first tier represents typical essential domestic requirements.

1.4.3 Wholesale Water Rates

	Proposed*
All Use per Thousand Gallon	\$2.77

*Wholesale customers are surcharged an additional 25% as Outside City customers

1.5 CUSTOMER IMPACTS

When considering any rate changes, an understanding of how the proposed changes will impact different customers at various levels of water use is essential to understand and effectively communicate. As such, several customer impact analyses were prepared as part of the Study to identify the impact of the proposed

rates on different customer classes. Figures 1.5.1 through 1.5.4 present a comparison of the current combined water and sewer bill as compared to the combined bills under the proposed rates for various customer classifications and water usage levels. As can be seen in Figure 1.5.1, at the City's current average single family use level of five thousand gallons per month, very minor changes are expected from the modifications described in this report.

Figure 1.5.1 FY 2020 Single Family 5/8” Meter Monthly Water & Sewer Bill Impacts

K Gallons	Cumulative Bills	Current Total	Proposed Total	Change \$	Change %
0	7%	\$ 18.65	\$ 18.10	\$ (0.55)	-2.95%
1	15%	\$ 25.07	\$ 24.71	\$ (0.36)	-1.44%
2	27%	\$ 31.49	\$ 31.32	\$ (0.17)	-0.54%
3	41%	\$ 37.91	\$ 37.93	\$ 0.02	0.05%
4	54%	\$ 52.09	\$ 52.53	\$ 0.44	0.84%
5	64%	\$ 66.27	\$ 67.13	\$ 0.86	1.30%
6	72%	\$ 80.45	\$ 81.73	\$ 1.28	1.59%
7	77%	\$ 94.63	\$ 96.33	\$ 1.70	1.80%
8	82%	\$ 108.81	\$ 110.93	\$ 2.12	1.95%
9	85%	\$ 124.28	\$ 126.89	\$ 2.61	2.10%
10	87%	\$ 139.75	\$ 142.85	\$ 3.10	2.22%
11	89%	\$ 155.22	\$ 158.81	\$ 3.59	2.31%
12	91%	\$ 170.69	\$ 174.77	\$ 4.08	2.39%
13	92%	\$ 188.39	\$ 193.09	\$ 4.70	2.49%
14	93%	\$ 206.09	\$ 211.41	\$ 5.32	2.58%
15	94%	\$ 223.79	\$ 229.73	\$ 5.94	2.65%
16	94%	\$ 241.49	\$ 248.05	\$ 6.56	2.72%
17	95%	\$ 259.19	\$ 266.37	\$ 7.18	2.77%
18	96%	\$ 276.89	\$ 284.69	\$ 7.80	2.82%
19	96%	\$ 294.59	\$ 303.01	\$ 8.42	2.86%
20	96%	\$ 312.29	\$ 321.33	\$ 9.04	2.89%
21	97%	\$ 324.83	\$ 343.77	\$ 18.94	5.83%
22	97%	\$ 337.37	\$ 366.21	\$ 28.84	8.55%
23	97%	\$ 349.91	\$ 388.65	\$ 38.74	11.07%
24	98%	\$ 362.45	\$ 411.09	\$ 48.64	13.42%
25	98%	\$ 374.99	\$ 433.53	\$ 58.54	15.61%
26	98%	\$ 387.53	\$ 455.97	\$ 68.44	17.66%
27	98%	\$ 400.07	\$ 478.41	\$ 78.34	19.58%
28	98%	\$ 412.61	\$ 500.85	\$ 88.24	21.39%
29	98%	\$ 425.15	\$ 523.29	\$ 98.14	23.08%
30	99%	\$ 437.69	\$ 545.73	\$ 108.04	24.68%

Figure 1.5.2 Commercial 5/8" Meter Monthly Water & Sewer Bill Impacts

K Gallons	Current Total	Proposed Total	Change \$	Change %
0	\$ 18.65	\$ 18.10	\$ (0.55)	-2.95%
1	\$ 31.22	\$ 31.08	\$ (0.14)	-0.45%
2	\$ 43.79	\$ 44.06	\$ 0.27	0.62%
3	\$ 56.36	\$ 57.04	\$ 0.68	1.21%
4	\$ 68.93	\$ 70.02	\$ 1.09	1.58%
5	\$ 81.50	\$ 83.00	\$ 1.50	1.84%
6	\$ 94.07	\$ 95.98	\$ 1.91	2.03%
7	\$ 106.64	\$ 108.96	\$ 2.32	2.18%
8	\$ 119.21	\$ 121.94	\$ 2.73	2.29%
9	\$ 131.78	\$ 134.92	\$ 3.14	2.38%
10	\$ 144.35	\$ 147.90	\$ 3.55	2.46%
11	\$ 156.92	\$ 160.88	\$ 3.96	2.52%
12	\$ 169.49	\$ 173.86	\$ 4.37	2.58%
13	\$ 182.06	\$ 186.84	\$ 4.78	2.63%
14	\$ 194.63	\$ 199.82	\$ 5.19	2.67%
15	\$ 207.20	\$ 212.80	\$ 5.60	2.70%
16	\$ 219.77	\$ 225.78	\$ 6.01	2.73%
17	\$ 232.34	\$ 238.76	\$ 6.42	2.76%
18	\$ 244.91	\$ 251.74	\$ 6.83	2.79%
19	\$ 257.48	\$ 264.72	\$ 7.24	2.81%
20	\$ 270.05	\$ 277.70	\$ 7.65	2.83%

Figure 1.5.3 Select Multi-family Monthly Water & Sewer Bill Impacts

Meter Size	Units	Monthly Water (Gal)	Monthly Sewer (Gal)	Total Existing	Total Proposed	\$ Chg.	% Chg.
1"	20	50,000	50,000	\$595.42	\$618.79	\$23.37	3.9%
2"	100	300,000	300,000	\$3,603.85	\$3,805.31	\$201.46	5.6%
4"	280	3,000,000	3,000,000	\$50,071.83	\$47,305.68	-\$2,766.15	-5.5%
4"	400	1,100,000	1,100,000	\$11,462.23	\$12,287.26	\$825.03	7.2%
6"	370	1,300,000	1,100,000	\$13,858.98	\$14,084.07	\$225.08	1.6%
8"	33	275,000	275,000	\$5,387.19	\$4,139.99	-\$1,247.20	-23.2%

Figure 1.5.4 Select Wholesale Accounts Annual Water Bill Impacts*

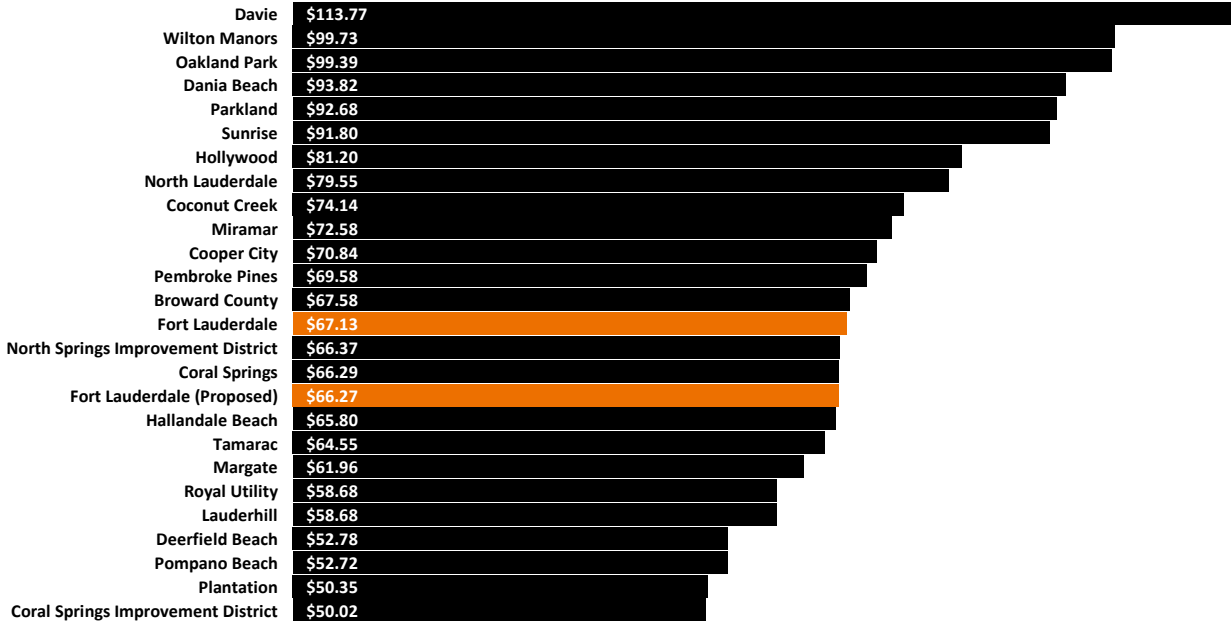
Account	Usage (Kgal)	Current Total	Proposed Total	\$ Change	% Change
Account 1	30,504	\$ 159,867.72	\$ 142,631.83	\$ (17,235.89)	-10.8%
Account 2	105,646	\$ 550,235.72	\$ 453,518.07	\$ (96,717.65)	-17.6%
Account 3	745	\$ 24,101.90	\$ 46,438.96	\$ 22,337.06	92.7%
Account 4	845	\$ 24,583.90	\$ 46,785.21	\$ 22,201.31	90.3%
Account 5	244,700	\$1,279,571.68	\$1,014,391.09	\$(265,180.59)	-20.7%
Account 6	73,927	\$ 369,166.58	\$ 292,983.97	\$ (76,182.61)	-20.6%

*Accounts 3 and 4 had relatively low usage in FY 2018; therefore, the reduced usage rate for this customer class does not materially affect the bill with the proposed rate structure. However, the increased fixed monthly charge does significantly affect the bill under the proposed rate structure.

1.6 RESIDENTIAL BILL SURVEY

As part of this analysis, Stantec also performed a comparative water and wastewater residential monthly bill survey of the City’s surrounding geographic area. The survey presents the average monthly water and wastewater bill based upon rates in effect for each community as of October 1, 2018 (FY 2019) for a residential 5/8-inch customer using 5,000 gallons per month.

Figure 1.6.1 Single Family Bill Survey for 5/8” Meter with 5,000 Gallon Monthly Usage



The survey results indicate that the City’s current and proposed single family utility bill remains near the middle of the market range for the City’s surrounding geographic area. Furthermore, it is likely that many of the utility systems surveyed will implement water and wastewater rate adjustments in the near future as well. Therefore, as the City continues implementing its approved water and wastewater rate adjustments, it is reasonable to expect that the City’s rates will remain within the middle of the market range.

2. FINANCIAL SUSTAINABILITY ANALYSIS (FSA)

Stantec evaluated the current and projected financial performance of the City's Water & Wastewater Fund (Utility) and identified a plan of rate revenue adjustments and other financial adjustments that will provide a sustainable future for the Utility over a multi-year projection period. This section presents the financial management plan developed during the Study. The first two sub-sections present a description of the base data, assumptions, and policies reflected in the Study. The last two sub-sections provide the results and conclusions of the Study, while Appendix A includes detailed schedules supporting the financial management plan discussed in this section.

2.1 DESCRIPTION

Throughout the Study, Stantec conducted multiple interactive work sessions with City staff. During these work sessions, Stantec and the City examined the impact of various alternatives upon key financial indicators by use of graphics and charts in Stantec's proprietary Financial Analysis Management System (FAMS-XL) model, projected on a large viewing screen. In this way, Stantec developed revenue adjustment plans for each alternative financial management plan identified, including the recommended financial management plan presented in this report, which will allow the Utility to meet its projected financial requirements, financial performance goals and other policy objectives throughout the projection period.

In order to initialize the analysis, Stantec obtained the historical and budgeted financial information regarding the operation of the Utility. Stantec discussed with City staff any assumptions and policies that would affect the financial performance of the Utility such as, additional expenses outside of the budget, required levels of operating and capital reserves, interest earnings on invested funds, escalation rates for operating costs, etc.

All of this information was entered into our FAMS-XL model. From there, the model produced a ten-year projection of the sufficiency of the current revenues to meet all of the Utility's current and projected financial requirements and determined the level of revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all of the Utility's revenue requirements.

FAMS-XL utilizes all projected available and unrestricted funds in each year of the projection period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by the City and produces a detailed summary of the funding sources to be used to fund each project in the capital improvement program (CIP).

2.2 SOURCE DATA

The analysis used both historical, budgeted, and projected information. The following presents the key source data utilized in the FSA:

2.2.1 Fund Balance

City staff provided the historical audited financial information used to establish the beginning FY 2018 cash balances for the Water & Wastewater Fund. Any funds reserved or encumbered for specific capital projects were excluded from the operating fund balances.

2.2.2 Revenues

Revenue sources utilized in the Study consist of rate revenues, other operating revenues from miscellaneous service charges, interest earnings, and impact fee revenues. All FY 2018 revenue sources reflect the FY 2018 Amended Budget, as provided by City staff. Each year thereafter, rate revenues reflect prior year actual revenue receipts, adjusted for projected growth in ERUs and usage and applicable rate adjustments, while other operating revenues reflect the FY 2019 Adopted Budget. Interest earnings were calculated annually based upon projected average fund balances and assumed annual interest earnings rates that were discussed with City staff.

2.2.3 Operating Expenditures

Operating expenditures include personnel services costs, operating and maintenance costs, and minor capital outlays. All operating expenditures in FY 2018 and FY 2019 reflect the FY 2018 Amended Budget and FY 2019 Adopted Budget, respectively, and were projected each year thereafter based upon the FY 2019 Adopted Budget and assumed future cost escalation factors. It is important to note that beginning in FY 2020 and in each year thereafter of the forecast, spending execution rates of 98% and 90% were assumed for all personal service and fixed operating expenses, respectively, while execution rates of 100% were assumed for all budgeted and projected minor capital outlays. These execution rate assumptions were derived based upon observation of actual historical spending compared to budgeted expenses.

2.2.4 Capital Improvement Program

Capital improvement projects represent ongoing expansion of the system and replacement of existing infrastructure. Rather than assuming capital improvement spending based on a specified plan, our analysis calculated the total capital spending that can be funded each year given the projected level of rate revenue and other funding sources, while maintaining the minimum reserve fund balance target of three months. The total available capacity for cash funded capital investment from FY 2019 -FY 2028 is approximately \$253M. Additionally, this analysis indicates that beginning in FY 2022 and continuing through the projection period, the Utility can meet or exceed its annual cash funded CIP target of \$20M. The forecast also includes the issuance of \$400M in debt through two \$200M issues commencing in FY 2023 and FY 2028. This Study

assumes that the Utility will develop a specific capital improvement program that can be funded within the capital funding windows in each year of the projection period as presented in Appendix A of this report.

2.2.5 Existing Debt Service

The Study reflects the annual principal and interest requirements associated with the City's outstanding revenue bonds: Water & Wastewater Revenue Bond Series 2012, 2014, 2016, and 2018. Additionally, the City has three current State Revolving Fund (SRF) loans payable from the Water and Wastewater Utility, which are also accounted for in the Study.

2.3 ASSUMPTIONS

The following discussion describes the key assumptions used in the FSA.

2.3.1 Cost Escalation

Annual cost escalation factors for the various types of operating expenses were discussed with City staff and applied in each year of the projection period, beginning in FY 2020. The specific escalation factors assumed for each category of expense are presented in Schedule 6 in Appendix A and reflect recent historical trends, current industry observations, and City staff expectations.

2.3.2 Interest Earnings on Invested Funds

The Study reflects future annual interest-earning rates of 1.25% in FY 2020, 1.50% in FY 2021, 1.75% in FY 2022, and 2.00% in FY 2023 and each year thereafter, which were also validated by City Staff.

2.3.3 Return on Investment Charge

Based upon the City's Adopted Budget for FY 2019, the Utility will be required to transfer approximately \$12.1 million in FY 2019 to the City's General Fund as part of the City's Return on Investment Fee (ROI) policy for its enterprise funds. This internal ROI charge is projected to decrease in the next several years and will be phased out completely by FY 2022, effectively relieving the Utility fund of a substantial fiscal obligation throughout the rest of the projection period. The analysis discussed in this report assumes that the ROI will be used to enhance capital investment expenditures, although no formal policy decision has been made on this item as of the time of writing.

2.3.4 Minimum Reserve Policy

Reserve balances for utility systems are funds set aside for specific cash flow requirements, liquidity, projects, tasks, or legal covenant. These balances are maintained in order to meet short-term cash flow requirements, and at the same time, minimize the risk associated with meeting the financial obligations and continued operational and capital needs of the Utility under adverse conditions. The level of reserves maintained by a utility is an important component and consideration in developing a utility system multi-

year financial management plan and is an important consideration in the evaluation done by the major bond rating agencies.

Many utilities, rating agencies, and the investment community as a whole, place a significant emphasis on having sufficient unrestricted reserves available for potentially adverse conditions. The rationale related to the maintenance of adequate unrestricted reserves is twofold. First, it helps to ensure that a utility will have adequate funds available to meet its financial obligations during unusual periods (i.e. when revenues are unusually low and/or expenditures are unusually high). Second, it provides funds for emergency repairs or replacements to the system, which may occur because of natural disasters or unanticipated system failures.

The financial management plan presented in this section assumes the City will maintain an annual minimum operating fund balance, or unrestricted reserve, equal to three months of annual operating expenses, including personal services costs and operating and maintenance costs. This level of unrestricted reserve is consistent with Stantec's experience with other financially healthy utility systems.

2.3.5 Future Borrowing & Capital Funding

The need for new senior lien debt is projected during the forecast period, with approximately \$200 million in project proceeds needed in FY 2023 and an additional estimate of \$200 million in project proceeds needed in FY 2028. The annual debt service for each of these two projected borrowings was computed with a term of 30 years, issuance costs equal to 2% of par and an annual interest rate on the debt of 4.25%. The annual debt service obligation associated with these projected borrowings equals \$12.9 million beginning in FY 2023 and \$13.3 million in FY 2028, for a total new cumulative debt service of \$26.2 million from FY 2028 and thereafter, if the City decides to proceed with the new borrowing.

2.3.6 Debt Service and Coverage

The Utility has a covenant to maintain net revenues (gross revenues minus operating expenses) that are at least 1.25 times greater than the annual debt service expense (i.e. the annual principal and interest payments) for its senior lien debt and 1.15 times its annual debt service expenses for its State Revolving Fund (SRF) loans.

These coverage requirements are minimum requirements. To the extent the Utility is unable to meet either of these requirements, it could be found in technical default resulting in the Utility having its credit rating downgraded, which would affect the interest rate and terms of future financing borrowings. Per recently published guidance from Fitch Ratings, a municipal rating agency, utility systems with *Midrange* financial profiles maintain debt service coverage greater than 1.50 times net revenue and *Stronger* financial profiles maintain debt service coverage greater than 2.00 times net revenue. Per the financial management plan presented in this report, projected annual debt service coverage ranges from 1.77 times net revenue in FY 2018 to 2.24 times net revenue in FY 2027.

2.4 RESULTS

Stantec’s analysis determined that the Utility will require rate revenue adjustments throughout the projection period in order to provide sufficient revenues to fund the ongoing operations and maintenance costs, capital improvement projects, renewal & replacement costs, projected new debt service, and reserve requirements of the fund.

The recommended financial management plan and corresponding plan of rate adjustments is based upon the source data and assumptions as described in this section of the report. Appendix A includes several detailed schedules presenting key aspects of the ten-year financial management plan, while the required rate adjustment plan for the immediate five-year planning period is as follows.

Table 2.4.1 Recommended Water and Wastewater Rate Revenue Adjustments

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Effective Date	10/1/19	10/1/20	10/1/21	10/1/22	10/1/23
Water Rate Adjustment	0.00%	3.60%	3.60%	3.60%	3.60%
Sewer Rate Adjustment	0.00%	7.00%	7.00%	7.00%	7.00%
Overall Revenue Adjustment Target	0.00%	5.00%	5.00%	5.00%	5.00%

It should be noted that rate revenue increases for FY 2020 are not included in the recommended rate schedules in Section 4 – Rate Design. In subsequent fiscal years, the percentage rate increases should be applied across the board to all elements of the rate structure for each service.

2.5 FINANCIAL SUSTAINABILITY ANALYSIS - CONCLUSIONS & RECOMMENDATIONS

Stantec has reached the following conclusions and recommendations regarding the sufficiency of the Utility’s current rates over the projection period:

- Based upon the assumptions and base data described in this report, the analysis indicates that the current rates will not generate sufficient revenue to satisfy the Utility’s annual operating expenses, capital improvement requirements, debt service, and operating reserve requirements in FY 2021 or thereafter.
- Stantec suggests that the City adopt the recommended annual rate adjustments in table 2.4.1 above to cover all of the Utility’s expenses, provide sufficient debt service coverage and maintain an operating reserve equal to three months of operations and maintenance expenses. If the City wishes to maintain a greater level of operating reserves, a plan of higher rate increases will be required.
- In addition, the City should perform updates to this analysis on an annual basis to evaluate the adequacy of its revenues and plan of annual rate increases. Doing so will allow for the incorporation

of updated revenue and expense information and changes in economic conditions and demands so that any necessary adjustments to planned rate increases can be made to allow the Utility to meet its requirements during the projection period and minimize rate impacts from future events that may occur differently than currently projected.

3. COST OF SERVICE ANALYSIS

This section of the report presents the procedures and results of the cost of service analysis performed for the City's Water and Wastewater fund.

3.1 DESCRIPTION

A cost of service analysis (COSA) was performed for the Water and Wastewater fund in order to identify the cost of providing water and wastewater service, respectively, and with a secondary objective to identify the unique cost of service differential between retail and master metered, or wholesale, service. This Study seeks to enhance the defensibility and transparency of the City's cost of service allocations and aims to bring user rates closer in alignment with cost of service principles.

The following steps were completed to perform the COSA analysis:

1. Determine the expenditure basis for a specified annual twelve-month period referred to as a test year for analysis. The expenditure basis includes the gross operating, debt service and capital expenditures anticipated for the test year. The Adopted FY 2019 budget was agreed upon as a reasonable test year for the purpose of this analysis.
2. Allocate the line items of the FY 2019 budget to the water and wastewater service lines, resulting in a calculated current cost of service for water and sewer, respectively.
3. For the costs allocated to water service, further allocate those costs incurred by serving the retail class, those costs incurred by serving the master metered or wholesale class of customers, and those costs incurred by serving both the retail and wholesale classes. The costs benefitting both the retail and the wholesale class were used in determining the rates for the wholesale class and the costs benefitting the retail class only were excluded from the wholesale rate calculations.

3.2 SUMMARY OF BUDGETED EXPENDITURES

Expenditure requirements for the City's water and wastewater systems in FY 2019 include total operating & maintenance, debt service, and cash funded capital expenditures. The City's budget is highly detailed, including over 1,300 active line items, which were individually reviewed as part of the analysis. Table 3.2.1 displays the high-level components of the FY 2019 expenditure basis. The analysis was performed to be revenue neutral, such that no new rate revenue increase is included.

Table 3.2.1 – 2019 Expenditure Basis

Description	Source	Total
Operating and Maintenance Expenses	2019 Budget	\$ 104,472,718
Annual Debt Service - Outstanding Debt	2019 Budget	\$ 33,442,426
Cash Funded Capital Projects		\$ 20,000,000
Total Gross Cost		\$ 157,915,144
Total Rate Revenue Requirement¹		\$ 150,070,330

¹ Includes adjustments to ensure revenue neutrality of FY 2019 rate revenue which included use of reserve funds

3.3 SERVICE LINE SYSTEM COSTS

The first analytical process undertaken in the cost of service analysis was to allocate the FY 2019 budget expenditures to water and wastewater service. Through this process, each individual line item was allocated to be a function of providing water or wastewater service, or a combination of the two. This was accomplished by utilizing industry standard allocation criteria that was situationally relevant such as number of customers, billed water volume, fixed assets, management estimates, or the weighted, or indirect, allocation of costs using directly allocated costs. Table 3.2.2 displays the summation of each line item into a consolidated summary, while Appendix B contains the line item detail.

Table 3.2.2 – FY2019 Service Line Cost

Description	Source	Water	Wastewater	Total
Operating and Maintenance Expenses	FY 2019 Budget	\$ 43,930,548	\$ 60,542,170	\$ 104,472,718
Annual Debt Service - Outstanding Debt	FY 2019 Budget	\$ 15,397,096	\$ 18,045,330	\$ 33,442,426
Cash Funded Capital Projects		\$ 12,154,665	\$ 7,845,335	\$ 20,000,000
Total Gross Cost		\$ 71,482,309	\$ 86,432,835	\$ 157,915,144
Total Rate Revenue Requirement¹		\$ 66,805,850	\$ 83,264,480	\$ 150,070,330
Cost Proportion		45%	55%	100%
Current Revenue Proportion		60%	40%	100%

¹ Includes adjustments to ensure revenue neutrality of rates which included use of reserve funds

The cost of service analysis indicates that water service accounts for 45% of the budgeted expenditures in the test year, but 60% of total revenue generation comes from water rate revenue. Comparing identified costs to the current revenue remittance levels for water service indicates that water is over recovering the cost to serve by \$22.6M. Conversely, wastewater service accounts for

55% of the cost in the enterprise fund but wastewater charges are only generating 40% of total rate revenue. This indicates that wastewater service revenue is under recovering its cost to serve by \$22.6M. It is not uncommon to find differences in revenue collection by service line from the cost of service analysis for a number of reasons including: the passage of time, new data, changes in cost structure, changes in capital expenditures by service line.

Additionally, the wastewater system has experienced acute organizational attention and endured a period of heavy capital investment since the last cost allocation study conducted ten years ago. Discussions with staff indicate that the period of heavy wastewater investment will likely give way towards heavier capital investment for water, as the Fiveash Water Facility is considered in need of significant rehabilitation or replacement.

It is important to note that cost of service results reflect a current point in time and are not forward looking. Based on conversations with staff, future costs will likely evolve to be more in alignment with revenues, such as the cost of water service increasing periodically. Given these dynamics, Stantec's recommendation is to recognize the significance of this cost of service analysis in two ways. First for wholesale water customers, rates should reflect the cost to provide wholesale water service. As such, wholesale water rates should be brought into alignment with wholesale water cost of service at this time. Secondly, for retail customers, most of which receive both water and sewer service, Stantec recommends a gradual or phased-in approach for the implementation of the cost of service results.

Given that the revenue sufficiency component of this study identified the need for more rate revenue overall for each year in the projection period beginning in FY 2021 (5% per year in total), a cost of service adjustment can be made through the rate review and adjustment processes. More specifically, Stantec recommends when adjusting rates in the near term, a 3.60% adjustment be made to the water rates and 7.00% adjustment be made to sewer rates, which will accomplish the needed 5.00% rate revenue increase overall. Using a phased-in approach recognizes the cost of service findings and mitigates the impacts to customers, while considering longer term trends and allowing for adjustments in future years as the allocation of costs between water and sewer may change over time. To that end, the annual water and sewer rate adjustment differentials recommended in this report should remain in place until the Utility conducts the next cost of service study to confirm the continued use of the rate adjustment differentials. Therefore, Stantec recommends that the City revisit and update the cost of service analysis within the next three years.

3.4 WHOLESALE CUSTOMERS

The City of Fort Lauderdale has a number of master metered, or wholesale, water customers and wholesale water usage. These customers are considered unique from a cost of service perspective due to their utilization of only a portion of the water system's asset base. Wholesale customers only utilize the backbone water system assets such as supply, treatment and transmission, effectively not benefitting from the distribution function, which primarily benefits the retail class. This

observation dictates that a proper cost of service analysis allocates water costs to those costs incurred by serving only the retail class (distribution) and those costs incurred by serving both the retail and wholesale class (supply, treatment, and transmission), such that wholesale water customers only pay their fair share of system costs that benefit the wholesale class.

In order to meet the service needs of this customer class, water system costs were further broken down into functional components. This was accomplished by using allocation factors including staff estimates, direct assignments and water main size allocations. Table 3.4.1 displays the results of this allocation of water system costs which shows the functional breakdown of water cost and its applicability to wholesale users.

Table 3.4.1 – FY 2019 Water Functional Cost

Description	Water Rate Revenue Requirement	Wholesale Proportional Acct./Usage	Used in Wholesale Service?
Utility Billing	\$ 1,640,288	0.00075%	Yes
Customer Service	\$ 4,045,804	0.00%	No
Supply/Production	\$ 35,312,501	18.39%	Yes
Transmission System	\$ 11,356,149	18.39%	Yes
Distribution System	\$ 14,451,167	0.00%	No

In order to arrive at a revenue requirement for the wholesale customer class, the information in table 3.4.1 attributable to wholesale usage was utilized in table 3.4.2 in order to arrive at a cost based rate revenue requirement based on the wholesale class usage of the system.

Table 3.4.2 – FY 2019 Wholesale Cost Basis

Description	Rate Revenue Requirement
Customer Costs	\$ 1,237
Supply/Production	\$ 6,488,963
Transmission System	\$ 2,083,173
Total:	\$ 8,573,373

The calculation of updated Wholesale Rates for the City included the rate revenue target in table 3.4.2. Most notably, distribution costs were not assigned to be recovered through the wholesale rates. The other types of functional costs were assigned to both the wholesale and retail classes based on their proportional usage of the system (thousands of gallons of water usage or number of customers). The results of this component of the cost of service analysis were incorporated into the calculation of the updated wholesale and retail water rates discussed in Section 4 of this report, once the level of fixed cost recovery was included into the analysis.

4. RATE DESIGN

The comprehensive Study included an examination of the City's current water and wastewater rates and the development of recommended modifications to those rates that i) fairly and equitably recover the current cost of service requirements , ii) conform to accepted local and national industry practices, iii) contribute to revenue and fiscal stability of the utility, iv) recover all fixed and variable costs, v) minimize administrative burden, and vi) enhance the ability to be easily understood by customers.

Fort Lauderdale's existing rate structure is comprised of monthly fixed charges by meter size and volumetric charges per thousand gallons that vary by customer class. The existing volumetric water rate structure for single family and multi-family residential customers is a five-tier inclining block rate structure. All other water customer classes have a uniform volumetric rate applied to all consumption, except for irrigation, which has three inclining tiers. The Utility's sewer rate structure includes monthly fixed charges similar to the water rate structure and a two-tier volumetric rate applicable to residential customer classes for all billed sewer volume. That volumetric charge is capped at 20,000 gallons a month for single family and 8,000 gallons a month for multifamily units. Commercial customers are billed a uniform rate for all sewer volume without a cap. Additionally, the City applies a 25% surcharge to customers getting service outside of the municipal boundaries, with the exception of wholesale (master metered) customers. Tables 4.1 and 4.2 summarize the current rates and charges of the Utility for each customer class.

Table 4.1 Current FY 2019 Fixed Monthly Charges by Meter Size and Service Line

Meter Size	Water					Sewer		
	Residential	Multi-Family	Commercial	Wholesale		Residential	Multi-Family	Commercial
5/8"	\$ 7.56	\$ 7.56	\$ 7.56	\$24.61		\$11.09	\$11.09	\$11.09
3/4"	\$10.48	\$10.48	\$10.48	\$35.21		\$15.81	\$15.81	\$15.81
1"	\$16.36	\$16.36	\$16.36	\$56.39		\$25.26	\$25.26	\$25.26
1 1/2"	\$31.08	\$31.08	\$31.08	\$109.92		\$48.81	\$48.81	\$48.81
2"	\$48.72	\$48.72	\$48.72	\$174.02		\$77.13	\$77.13	\$77.13
3"	\$89.89	\$89.89	\$89.89	\$322.83		\$143.15	\$143.15	\$143.15
4"	\$148.73	\$148.73	\$148.73	\$536.37		\$237.50	\$237.50	\$237.50
6"	\$295.79	\$295.79	\$295.79	\$1,069.87		\$473.29	\$473.29	\$473.29
8"	\$472.25	\$472.25	\$472.25	\$1,709.25		\$756.28	\$756.28	\$756.28
10"	\$678.11	\$678.11	\$678.11	\$3,070.38		\$1,086.41	\$1,086.41	\$1,086.41
12"	\$1,266.33	\$1,266.33	\$1,266.33	\$4,936.80		\$2,029.68	\$2,029.68	\$2,029.68
16"	\$2,060.42	\$2,060.42	\$2,060.42	\$8,343.14		\$3,303.08	\$3,303.08	\$3,303.08

Table 4.2 Current FY 2019 Water and Sewer Volumetric Tiers and Rates (Per thousand gallon)

Water Rates	Residential	Multi-Family	Irrigation	Commercial	Wholesale
<i>Tier 1 (Up to 3)</i>	\$2.32				
<i>Tier 2 (4-8)</i>	\$5.12				
<i>Tier 3 (9-12)</i>	\$6.41				
<i>Tier 4 (13-20)</i>	\$8.64				
<i>Tier 5 (> 20)</i>	\$12.54				
<i>Tier 1 (Up to 1)</i>		\$2.32			
<i>Tier 2 (2-3)</i>		\$5.12			
<i>Tier 3 (4-5)</i>		\$6.41			
<i>Tier 4 (6-8)</i>		\$8.64			
<i>Tier 5 (> 8)</i>		\$12.54			
<i>Tier 1 (Up to 12)</i>			\$6.41		
<i>Tier 2 (13-20)</i>			\$8.64		
<i>Tier 3 (>20)</i>			\$12.54		
<i>All Use (Per thousand gallon)</i>				\$5.29	\$4.82
Sewer Rates					
<i>Tier 1 (Up to 3)</i>	\$4.10				
<i>Tier 2 (4-20)</i>	\$9.06				
<i>Tier 1 (Up to 1)</i>		\$4.10			
<i>Tier 2 (2-8)</i>		\$9.06			
<i>Sewer All Usage (Per thousand gallons)</i>				\$7.28	N/A

4.1 PROPOSED CHARGES

Common industry practice is to develop a two-part rate structure comprised of both a fixed monthly charge and usage rates per thousand gallons. It is recognized that utilities often have substantial customer-specific costs related to customer service, meter reading, and billing and collection that are incurred year-round regardless of the level of water usage. In addition, a significant portion of a utility's costs is fixed and does not vary with usage, such as debt service and core staffing levels. Failure to establish a proper level of fixed cost recovery for at least a portion of those fixed costs could subject the Utility to revenue erosion under certain conditions caused by adverse weather conditions or seasonal variations in customer usage.

Therefore, Stantec recommends establishing fixed charges that recover the current cost to the Utility for customer service, meter reading, and billing and collection, and a portion of the other fixed costs of the system that are incurred to maintain a readiness to serve. Customer-related costs such as customer service and billing and collection should be recovered at the same level by each account, and readiness to serve costs should be recovered by meter size or number of units to reflect the potential demands placed on the system. For single family and commercial customers, this potential demand is best represented by meter size (based on the published American Water

Works Association, or AWWA, meter flow ratios), whereas, for multi-family this potential demand is best represented by the dwelling units behind the meter. Variable usage rates should recover all remaining net revenue requirements that the fixed charges do not recover.

During the Study, several observations were made relative to the level of the Utility's fixed charges. In preparation of regional rate surveys, it was noted that the City has comparable levels of fixed charges for the single family and commercial classes relative to the other entities surveyed. It was also noted that the current fixed charge revenue collected represents about 28% of the Utility's annual revenues, which purposefully provides stability to the revenue stream, as that revenue will not vary by usage levels. In fact, the Fitch rating agency has noted that revenue collected through fixed charges equal to or greater than 30% is an attribute of a financially healthy utility.

Although the Utility already has a strong level of fixed charge revenue recovery, it is recommended that the Utility update its fixed charges to reflect current customer costs (customer service, meter reading and billing and collection) and to update the monthly meter size fixed charges for single family and commercial classes to reflect current readiness to serve fixed costs scaled using AWWA meter equivalents. Specifically, the fixed charge should recover customer costs equally per account, while an allocated portion of readiness to serve costs should be recovered proportionally by meter size based upon AWWA meter flow ratios by meter size. The combination of these two components will allow the Utility to maintain its current fixed cost recovery levels, while updating the cost recovered in the fixed charge to comport with the cost of service findings presented in this report. Therefore, Stantec recommends the fixed monthly charges be implemented for single family and commercial customers, as presented in Table 4.1.1 and Table 4.1.2.

Multi-Family Fixed Charges

The City's fixed charges are currently applied to the multi-family customer class based upon the size of the meter serving the customer's account. However, when available, the best determinate of potential demands for this particular customer class is the number of dwelling units behind the meter. The City recognizes this paradigm in the manner that it charges volumetric rates to the multi-family customer class, which are scaled using the number of dwelling units behind the meter. Basing the current fixed charges on meter size is i) inconsistent with the tier structure, and ii) not reflective of the potential demand placed on the system by the multi-family customers. Therefore, Stantec recommends the application of unit-based pricing on the fixed charge for the multi-family customer class. Doing so will synchronize the volumetric and fixed charge mechanisms for this customer class, enhance equitable rates and ensure the utility collects the correct amount of fixed charge revenue from this customer class, based on the best measure of potential demands placed on the system. The fee per unit should be developed by calculating the ratio of monthly usage per unit for the multi-family class to the monthly usage per household for the single family class, and then applying this ratio to the fixed charge for a 5/8-inch single family fixed monthly charge, to determine the monthly fixed charge per unit for the multi-family class. Based on the test year billing data, Stantec's analysis indicates that the above described ratio for the multi-family class compared

to the single family class is 55%. Therefore, this factor was utilized to determine the proposed fixed monthly unit charges for the multi-family class in table 4.1.1.

Wholesale Water Fixed Charges

Wholesale users typically have large points of interconnections to the water transmission system, which allow them to serve their own distribution network. A construct of this relationship dictates that large volumes are served through a small number of connections. In order to ensure the appropriate level of fixed charges applied to the wholesale customers, Stantec analyzed the usage of these customers as compared to the usage level of the City's retail customers. The average monthly usage for the wholesale customer class is 200,975 thousand gallons. The average monthly usage per residential customer is 5.59 thousand gallons per month. Taking the quotient of those two figures reveals that wholesale customers equate to approximately 35,923 ERUs to the City's system.

If normal meter based fixed charge levels were applied, the City would only receive 11,039 ERUs worth of fixed cost recovery. The City's current rate structure acknowledges this dynamic by adjusting the fixed charge level so that wholesale customers contribute towards fixed charges closer in alignment with observed average usage levels, but the adjustment does not reflect the current usage as described above. Thus, Stantec recommends maintaining the fixed fee differential for the wholesale water class and updating it consistent with the charges presented in Table 4.1.1.

In addition, the City has chosen to implement an additional 25% outside city surcharge on this customer class. Doing so is consistent with Florida Statutes and is also consistent with the City's current treatment of other customers outside of the municipal boundaries.

Table 4.1.1 Proposed Monthly Water Fixed Charges

<i>Water</i>				
Meter Size	Residential	Multi-Family	Commercial	Wholesale
<i>Per Bill</i>	\$2.29	\$2.29	\$2.29	\$2.29
<i>Per Unit</i>		\$2.46		
5/8"	\$4.48		\$4.48	\$36.52
3/4"	\$6.71		\$6.71	\$54.78
1"	\$11.19		\$11.19	\$91.30
1 1/2"	\$22.38		\$22.38	\$182.60
2"	\$35.80		\$35.80	\$292.17
3"	\$78.32		\$78.32	\$639.12
4"	\$134.27		\$134.27	\$1,095.63
6"	\$302.19		\$302.19	\$2,465.16
8"	\$358.05		\$358.05	\$2,921.67
10"	\$939.88		\$939.88	\$7,669.38
12"	\$1,186.03		\$1,186.03	\$9,678.03
16"	\$1,365.06		\$1,365.06	\$11,138.87

**Wholesale fixed fees are sized base on average usage described above, all rates shown before 25% outside City surcharge*

Table 4.1.2 Proposed Monthly Wastewater Fixed Charges

<i>Wastewater</i>			
Meter Size	Residential	Multi-Family	Commercial
<i>Per Bill</i>	\$2.37	\$2.37	\$2.37
<i>Per Unit</i>		\$4.93	
5/8"	\$8.96		\$8.96
3/4"	\$13.44		\$13.44
1"	\$22.41		\$22.41
1 1/2"	\$44.81		\$44.81
2"	\$71.70		\$71.70
3"	\$156.85		\$156.85
4"	\$268.88		\$268.88
6"	\$604.98		\$604.98
8"	\$717.01		\$717.01
10"	\$1,882.15		\$1,882.15
12"	\$2,375.10		\$2,375.10
16"	\$2,735.99		\$2,735.99

Volumetric Rates

The following sections document the recommended adjustments to the City’s current water volumetric rate structure. The rate structure recommendations serve to strengthen legal defensibility and improve conformance to accepted industry practices.

Multi-Family Water Volumetric Rates

Stantec recommends adjustments to the multi-family customer class tier sizing to enhance equity and consistency with industry best practices. The City currently applies tiers that are roughly a third of the size of the tiers allocated to single family residential customers. FY 2017 usage data indicates that these tiers may be too restrictive. When comparing usage per unit for multi-family customers to that of single family residential customers, the test year data reveals a ratio of 55%. This means that the multi-family class exhibits 55% of the potential demand of the single family class on average or represents .55 of an equivalent residential unit (ERU).

Therefore, in order to recognize this potential demand differences, Stantec recommends modifying multi-family tier sizes to be consistent with single family residential tiers in size and also use the observed usage differential of 55% as an ERU multiplier for each multi-family unit in scaling the size of tiers for each multi-family customer. The resulting usage allotments per utility account properly size multi-family tiers, uses current local data and is consistent with industry best practices.

Table 4.2.1 Proposed Multi-Family Water Volumetric Charges (Per Thousand Gallons)

Water Tier Per Unit*	Proposed
<i>Tier 1 (Up to 3)</i>	\$2.45
<i>Tier 2 (4-8)</i>	\$5.41
<i>Tier 3 (9-12)</i>	\$6.77
<i>Tier 4 (13-20)</i>	\$9.13
<i>Tier 5 (> 20)</i>	\$13.25
<i>*Tier range multiplied times equivalent units (.55 ERU x actual units) for each multi-family customer</i>	

Wholesale Rate Calculation

Wholesale rates have been updated to reflect the cost of service findings in total. Wholesale customers utilize backbone system functions such as supply, treatment and transmission only. As such, this customer class does not include any allocation of water distribution costs. The specific charges have been calculated as shown in table 4.2.2, which demonstrates the calculation of the customer charge per bill, readiness-to-serve charge consistent with the number of wholesale ERUs and volumetric rate per 1,000 gallons to recover the remaining revenue requirement.

Table 4.2.2 Calculated Wholesale Rates and Charges*

	Rate Revenue Requirement
<i>Wholesale Cost to Service</i>	\$ 8,573,373
Rate Calculation	
<i>Customer Charge Revenue Requirement</i>	\$ 1,237
<i>Bills Issued to Wholesale Customers</i>	540
Calculated Wholesale Customer Charge (per bill)	\$ 2.29
<i>Readiness-to-Serve Revenue Requirement</i>	\$ 1,929,309
<i>Wholesale ERUs</i>	35,923
Calculated Wholesale Monthly ERU Charge (per ERU)	\$ 53.71
<i>Volume Rate Revenue Requirement</i>	\$ 6,642,827
<i>Wholesale Volume (KGAL)</i>	2,394,451
Calculated Wholesale Rate (per thousand gallon)	\$ 2.77

**Rates shown before 25% outside City surcharge*

In addition to the updated cost basis show in table 4.2.2, the City has also chosen to implement a 25% outside city surcharge on this customer class. Doing so is consistent with the City's current treatment of other customers outside of their municipal boundaries.

Table 4.2.3 Proposed Wholesale Water Volumetric Charges

	Current	Proposed
<i>All Use (per thousand gallon)</i>	\$4.82	\$2.77

*Rates shown before 25% outside City surcharge

Single Family, Sprinkler, and Commercial Water Volumetric Rates

For the remaining volumetric water rate customer classifications, Stantec does not recommend any structural modifications. The remaining volumetric charges have been updated to ensure the overall revenue neutrality of the rate structure modifications discussed in this report.

Table 4.2.3 Proposed Single Family, Sprinkler and Commercial Water Volumetric Charges (Per Thousand Gallons)

	Current	Proposed
<i>Residential Single Family</i>		
<i>Tier 1 (Up to 3)</i>	\$2.32	\$2.45
<i>Tier 2 (4-8)</i>	\$5.12	\$5.41
<i>Tier 3 (9-12)</i>	\$6.41	\$6.77
<i>Tier 4 (13-20)</i>	\$8.64	\$9.13
<i>Tier 5 (>20)</i>	\$12.54	\$13.25
<i>Sprinkler</i>		
<i>Tier 1 (Up to 12)</i>	\$6.41	\$6.77
<i>Tier 2 (13-20)</i>	\$8.64	\$9.13
<i>Tier 3 (>20)</i>	\$12.54	\$13.25
<i>Commercial</i>		
<i>All Use (Per thousand Gallons)</i>	\$5.29	\$5.59

Wastewater Volumetric Charges

The City currently charges a uniform volumetric rate for sewer service applicable to the commercial customer class based on measured water usage in each billing cycle. The residential single family customer class has a tiered rate structure that is capped at 20,000 gallons per month, and multi-family customer classes have a tiered rate structure which is capped at 8,000 gallons per month. As described in the water section, multi-family tiers should be aligned with single family residential tiers and should be scaled to recognize differences in average usage.

Additionally, the recommended rate structure removes the sewer billing cap applied to residential customers. The cap was originally designed to differentiate between domestic indoor usage and irrigation demands for water that does not return to the sewer system, when a customer serves both demands through a single water meter. The current cap is too high to be effective, given that irrigation often happens at volume well below 20,000 gallons monthly. Customers seeking to remove sewer charges for irrigation volume can best accomplish this by installing a separate sprinkler meter. This ensures that residential seasonal water demands associated with outdoor irrigation are not charged sewer usage rates. This analysis updated the wastewater volumetric rates per thousand gallons to reflect the results of the removal of the residential single family sewer billing cap, a realignment of the multi-family tiers and the updated distribution of revenue requirements between the fixed and volumetric charges. The resulting volumetric rates are presented in Table 4.2.4.

Table 4.2.4 Proposed Wastewater Volumetric Charges (Per Thousand Gallons)

	Residential	Multi-Family ¹	Commercial
Tier 1 (Up to 3)	\$4.16	\$4.16	
Tier 2 (>3)	\$9.19	\$9.19	
All Use (Per Thousand Gallons)			\$7.39

¹Tier range multiplied times equivalent units for customer (.55 ERU x actual units)

4.2 CUSTOMER BILL IMPACTS

When considering any rate changes, an understanding of how the proposed changes will impact different customers at various levels of water use is essential to understand and communicate. As such, several customer impact analyses were prepared as part of the Study to identify the impact of the proposed rates on the different customer classes. Figure 4.2.5 demonstrates that at the City's current average single family usage level of 5,000 gallons, very minor changes are expected from the modifications described in this report.

Figure 4.2.5 Residential 5/8" Monthly Water & Sewer Bill Impacts

K Gallons	Cumulative Bills	Current Total	Proposed Total	Change \$	Change %
0	7%	\$ 18.65	\$ 18.10	\$ (0.55)	-2.95%
1	15%	\$ 25.07	\$ 24.71	\$ (0.36)	-1.44%
2	27%	\$ 31.49	\$ 31.32	\$ (0.17)	-0.54%
3	41%	\$ 37.91	\$ 37.93	\$ 0.02	0.05%
4	54%	\$ 52.09	\$ 52.53	\$ 0.44	0.84%
5	64%	\$ 66.27	\$ 67.13	\$ 0.86	1.30%
6	72%	\$ 80.45	\$ 81.73	\$ 1.28	1.59%
7	77%	\$ 94.63	\$ 96.33	\$ 1.70	1.80%
8	82%	\$ 108.81	\$ 110.93	\$ 2.12	1.95%
9	85%	\$ 124.28	\$ 126.89	\$ 2.61	2.10%
10	87%	\$ 139.75	\$ 142.85	\$ 3.10	2.22%
11	89%	\$ 155.22	\$ 158.81	\$ 3.59	2.31%
12	91%	\$ 170.69	\$ 174.77	\$ 4.08	2.39%
13	92%	\$ 188.39	\$ 193.09	\$ 4.70	2.49%
14	93%	\$ 206.09	\$ 211.41	\$ 5.32	2.58%
15	94%	\$ 223.79	\$ 229.73	\$ 5.94	2.65%
16	94%	\$ 241.49	\$ 248.05	\$ 6.56	2.72%
17	95%	\$ 259.19	\$ 266.37	\$ 7.18	2.77%
18	96%	\$ 276.89	\$ 284.69	\$ 7.80	2.82%
19	96%	\$ 294.59	\$ 303.01	\$ 8.42	2.86%
20	96%	\$ 312.29	\$ 321.33	\$ 9.04	2.89%
21	97%	\$ 324.83	\$ 343.77	\$ 18.94	5.83%
22	97%	\$ 337.37	\$ 366.21	\$ 28.84	8.55%
23	97%	\$ 349.91	\$ 388.65	\$ 38.74	11.07%
24	98%	\$ 362.45	\$ 411.09	\$ 48.64	13.42%
25	98%	\$ 374.99	\$ 433.53	\$ 58.54	15.61%
26	98%	\$ 387.53	\$ 455.97	\$ 68.44	17.66%
27	98%	\$ 400.07	\$ 478.41	\$ 78.34	19.58%
28	98%	\$ 412.61	\$ 500.85	\$ 88.24	21.39%
29	98%	\$ 425.15	\$ 523.29	\$ 98.14	23.08%
30	99%	\$ 437.69	\$ 545.73	\$ 108.04	24.68%

Figure 4.2.6 Commercial 5/8" Monthly Water & Sewer Bill Impacts

K Gallons	Current Total	Proposed Total	Change \$	Change %
0	\$ 18.65	\$ 18.10	\$ (0.55)	-2.95%
1	\$ 31.22	\$ 31.08	\$ (0.14)	-0.45%
2	\$ 43.79	\$ 44.06	\$ 0.27	0.62%
3	\$ 56.36	\$ 57.04	\$ 0.68	1.21%
4	\$ 68.93	\$ 70.02	\$ 1.09	1.58%
5	\$ 81.50	\$ 83.00	\$ 1.50	1.84%
6	\$ 94.07	\$ 95.98	\$ 1.91	2.03%
7	\$ 106.64	\$ 108.96	\$ 2.32	2.18%
8	\$ 119.21	\$ 121.94	\$ 2.73	2.29%
9	\$ 131.78	\$ 134.92	\$ 3.14	2.38%
10	\$ 144.35	\$ 147.90	\$ 3.55	2.46%
11	\$ 156.92	\$ 160.88	\$ 3.96	2.52%
12	\$ 169.49	\$ 173.86	\$ 4.37	2.58%
13	\$ 182.06	\$ 186.84	\$ 4.78	2.63%
14	\$ 194.63	\$ 199.82	\$ 5.19	2.67%
15	\$ 207.20	\$ 212.80	\$ 5.60	2.70%
16	\$ 219.77	\$ 225.78	\$ 6.01	2.73%
17	\$ 232.34	\$ 238.76	\$ 6.42	2.76%
18	\$ 244.91	\$ 251.74	\$ 6.83	2.79%
19	\$ 257.48	\$ 264.72	\$ 7.24	2.81%
20	\$ 270.05	\$ 277.70	\$ 7.65	2.83%

Figure 4.2.7 Select Multi-family Monthly Water & Sewer Bill Impacts

Meter Size	Units	Monthly Water (Gal)	Monthly Sewer (Gal)	Total Existing	Total Proposed	\$ Chg.	% Chg.
1"	20	50,000	50,000	\$595.42	\$618.79	\$23.37	3.9%
2"	100	300,000	300,000	\$3,603.85	\$3,805.31	\$201.46	5.6%
4"	280	3,000,000	3,000,000	\$50,071.83	\$47,305.68	-\$2,766.15	-5.5%
4"	400	1,100,000	1,100,000	\$11,462.23	\$12,287.26	\$825.03	7.2%
6"	370	1,300,000	1,100,000	\$13,858.98	\$14,084.07	\$225.08	1.6%
8"	33	275,000	275,000	\$5,387.19	\$4,139.99	-\$1,247.20	-23.2%

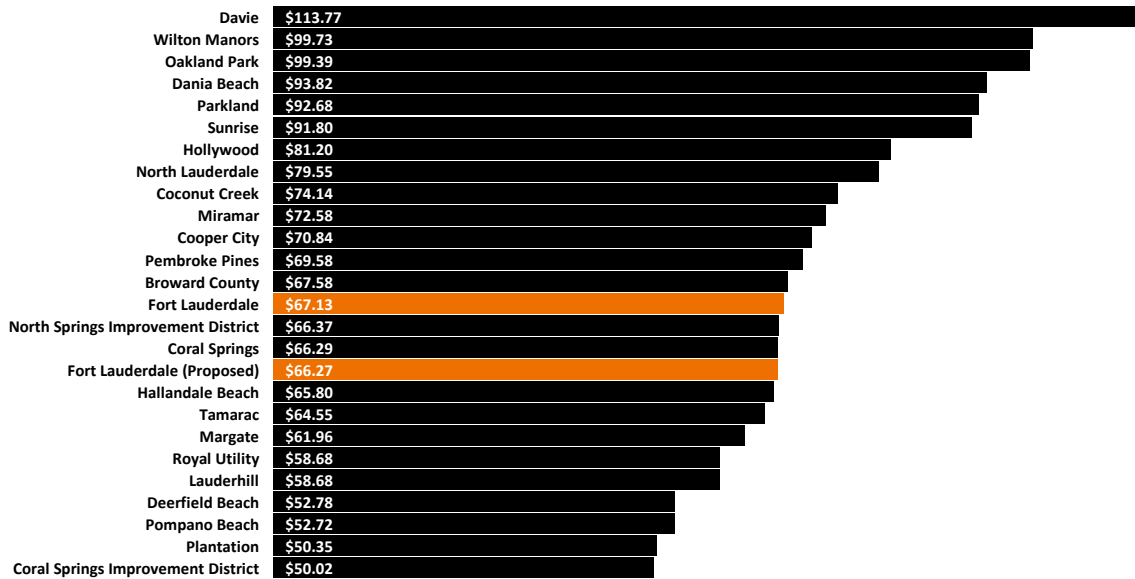
Figure 4.2.8 Select Wholesale Accounts Annual Water Bill Impacts

Account	Usage (Kgal)	Current Total	Proposed Total	\$ Change	% Change
Account 1	30,504	\$ 159,867.72	\$ 142,631.83	\$ (17,235.89)	-10.8%
Account 2	105,646	\$ 550,235.72	\$ 453,518.07	\$ (96,717.65)	-17.6%
Account 3	745	\$ 24,101.90	\$ 46,438.96	\$ 22,337.06	92.7%
Account 4	845	\$ 24,583.90	\$ 46,785.21	\$ 22,201.31	90.3%
Account 5	244,700	\$1,279,571.68	\$1,014,391.09	\$(265,180.59)	-20.7%
Account 6	73,927	\$ 369,166.58	\$ 292,983.97	\$ (76,182.61)	-20.6%

5. COMPARABLE RATE SURVEY

As part of this Study, Stantec also performed a comparable water and wastewater residential monthly bill survey of the City’s surrounding geographic area. The survey presents the “typical” monthly water and wastewater bill in effect for each community as of October 1, 2018 (FY 2019) for a residential 5/8 x 3/4-inch customer using 5,000 gallons per month.

Figure 4.5.1 Single Family Bill Survey for 5/8” Meter with 5,000 Gallon Monthly Usage



The survey results indicate the City’s current and proposed single family utility bill falls in the middle of the market range for the City’s surrounding geographic area. It is likely that many of the utility systems surveyed will implement water and wastewater rate adjustments in the near future. Therefore, as the City continues implementing its approved water and wastewater rate adjustments, it is reasonable to expect the City’s rates to remain within the middle of the market range.

6. IMPACT FEES

An Impact fee is a one-time fee paid by a new customer connecting to the system to fully or partially recover the cost of constructing water and sewer system capacity. The charges are also often assessed to existing customers requiring increased system capacity. In general, impact fees are based upon the costs of utility infrastructure including, but not limited to, water supply facilities, treatment facilities, effluent disposal facilities, and transmission mains. Impact fees serve as the mechanism by which growth can “pay its own way” and minimize the extent to which existing customers must bear the cost of facilities that will be used to serve new customers.

6.1 GENERAL METHODOLOGY

There are three primary approaches to the calculation of impact fees, as described in this report.

Buy-In Method

This approach determines the impact fees solely based on the existing utility system assets. Specifically, the replacement costs of each system’s major functional components serve as the cost basis for the capacity fee calculation. This approach is most appropriate to use for a system with considerable excess capacity, such that most new connections to the system will be served by that existing excess capacity and the new customers are effectively “buying-in” to the existing system.

Incremental/Marginal Cost Method

The second approach is to use the portion of each system’s multi-year CIP associated with the provision of additional system capacity by functional system component as the cost basis for the impact fee calculation. This approach is most appropriate where 1) the existing system has limited or no excess capacity to accommodate growth, and 2) the CIP contains a significant number of projects that provide additional system capacity for each functional system component representative of the cost of capacity for the entire system.

Combined/Hybrid Cost Method

The third approach is a combination of the two approaches described above. This approach is most appropriate when 1) there is excess capacity in the current system that will accommodate some growth, but additional capacity is needed in the short-term as reflected in each system’s CIP, and 2) the CIP includes a significant amount of projects that will provide additional system capacity, but does not necessarily have a sufficient number of projects in each functional area to be reflective of a total system.

The City's water and wastewater systems currently have excess capacity to readily serve new connections and there are no growth-related capital projects planned over the next ten years. As such, the methodology chosen for the calculation of the impact fees in this analysis was the buy-in cost approach.

6.2 BASIS OF ANALYSIS

The first step in calculating water and wastewater impact fees is to determine the cost basis or value for each system separately. The net system value for use in the determination of impact fees is calculated using the following approach.

- 1) Analyze the existing system assets to determine the replacement cost new less depreciation (RCNLD) of the City's existing major water and wastewater system components.
- 2) Identify any contributed assets and/or assets not originally funded by the City (funded by grants, developers, etc.) and remove them from the system's asset value.
- 3) Reduce asset value further by any outstanding principal on debt for each system.
- 4) Utilize the resulting net system value as the numerator in the calculation of the fees.

The following section outlines the details of the analysis completed during the Study to calculate the water and wastewater system impact fees.

6.3 NET SYSTEM VALUE

The City provided a detailed asset inventory list which included an asset identification number, a description of the asset, asset type, year placed in service, original cost, net book value, and useful life for each water and sewer system asset recorded through 2017. These assets were classified by each major system function, and a replacement cost new less depreciation (RCNLD) was calculated for each asset record using the data provided by the City and the Engineering News Record Construction Cost Index. Schedule 1 in Appendix C shows the RCNLD for City's existing water and wastewater systems based upon the asset records provided by City Staff.

6.4 CREDITS

In the calculation of impact fees, a provision is typically made for credits against the value of the system to account for assets that were not funded by the Utility along with assets that have outstanding debt liabilities. Donated assets were excluded from the initial database used in this analysis, so no additional adjustment was required to exclude contributed assets.

Once the net system values were identified for each functional component, an adjustment was then applied in the form of a credit for the principal on all outstanding debt that will be recovered in usage rates after new customers connect to the water and/or wastewater systems. The premise for a principal credit is such that new customers connecting to the system will begin to pay monthly usage rates associated with the use of utility service. In addition to recovering the systems' operating costs, the user rates are also intended to recover the principal and interest payments associated with the debt incurred to fund the capital costs of each water and wastewater system. Therefore, to avoid double recovery of those capital costs in the impact fees and user rates, a credit is provided based on the total outstanding debt principal for the Water and Wastewater Enterprise Fund.

6.5 SYSTEM CAPACITIES

Each of the calculated net system values were determined and then allocated to each system and its functional components. The following step was to determine the water and wastewater system capacities by functional cost component as stated in terms of equivalent residential units. Expressing the system capacities in terms of ERUs allows for the development of unit pricing of capacity which is essential for the determination of impact fees. The total system capacity, represented in terms of treatment capacity in million gallons per day (MGD) for each system, divided by the level of service (LOS) is equal to the total number of ERUs that the utility can serve with the existing system capacity. In this Study, maximum day units were used for water, while average day units were better suited to define the available capacity of the wastewater system.



6.5.1 System Capacity

Fort Lauderdale's water and wastewater systems consist of multiple functional components such as water treatment and distribution, and wastewater treatment and collection. Each of the functional components have a physical or regulatory permitted capacity. While treatment, supply, and disposal capacities are readily available and generally accepted to be the physical or regulatory permitted capacity of such facilities, distribution and transmission system capacities are more difficult to quantify in terms of million gallons per day (MGD). As such, the treatment plant capacities of the water and wastewater systems serve as the limiting capacity for the overall system in this analysis.

Table 6.5.1 System Capacities

Service Line	Unit	Limiting Capacity
Water	Max Day	52.55 MGD
Wastewater	Average Day	56.60 MGD

6.5.2 Level of Service Standards

In the evaluation of the capital facility needs for providing water and wastewater utility service, it is critical that a level of service (LOS) standard be developed. The LOS is an indicator of the extent of service provided by, or proposed to be provided by a facility, based on and related to the operational characteristics of the facility. The LOS indicates the capacity per unit of demand for each public facility or service. LOS standards are established to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development orders or permits.

For water and wastewater, the level of service that is commonly used throughout the industry is the amount of capacity available to serve an equivalent residential unit (ERU) expressed as the amount of usage in gallons on an average day, peak day or maximum month basis. In this Study, the level of service calculated for the water system used the maximum daily usage per ERU, converted to a gallon per day (GPD) figure. The max day factor was derived from the City's consumptive use permit and verified with observations in the billing data. The level of service results are consistent with observations from Stantec's experience with communities in Florida and across the United States.

Table 6.2.2 Level of Service

Service	Updated		Current	
	Unit	ERU LOS	Unit	ERU LOS
Water	Max Day	300 GPD	Average Day	300 GPD
Wastewater	Average Day	175 GPD	Average Day	300 GPD

6.6 RESULTS

This section summarizes the results of the impact fee analysis, including the presentation of the existing and calculated system impact fees.

6.6.1 Calculated Impact Fees

To calculate the impact fees for the City, the net system value described in Section 6.3 for each functional component was divided by the capacity for each functional component stated in ERUs

to determine the capacity cost per ERU for each functional component. Schedules 3 & 4 in Appendix C provide a summary of the calculated fees.

Using the calculated current cost of capacity and dividing that figure by the number of ERUs that can be served by the water and sewer system, respectively, yields the updated impact fees presented in Table 6.6.1. It has been over ten years since the last update to these fees. Due to the passage of time, changes from current fee levels are to be expected. It should be pointed out that the City may adopt impact fees at the calculated amounts shown in table 6.6.1 or at any amount up to these calculated amounts.

These charges should be applicable to all new connections to the City's municipal water system, even if the new connections are passed through a wholesale connection. In these cases, it is appropriate to establish a mechanism by which to collect impact fees from the wholesale customers for the new connection or have the new connection remit an impact fee to the City directly.

Table 6.6.1 Current and Calculated Impact Fees per ERU

Service	Current Fee	Calculated Fee
Water	\$ 1,368.00	\$ 1,977.00
Sewer	\$ 651.00	\$ 1,888.00

7. FINAL RECOMMENDATIONS

Stantec has completed detailed analyses for the City of Fort Lauderdale including a revenue sufficiency and financial sustainability analysis, cost of service analysis, rate structure modifications and impact fee update. Based upon the analyses presented in this report, Stantec offers the following final recommendations:

7.1 FINANCIAL SUSTAINABILITY ANALYSIS

- 1) The City should adopt annual overall rate revenue adjustments of 5% beginning in FY 2021 to enhance the ongoing financial sustainability of the Utility fund.
- 2) The City should adopt the following differential adjustments to water and sewer rates to achieve the overall 5% increase in revenue to align the rate revenues with cost of service findings over the next several years.

Table 7.1.1 Proposed Revenue Adjustment Plan

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Effective Date	10/1/19	10/1/20	10/1/21	10/1/22	10/1/23
Water Rate Adjustment	0.00%	3.60%	3.60%	3.60%	3.60%
Sewer Rate Adjustment	0.00%	7.00%	7.00%	7.00%	7.00%
Overall Revenue Adjustment Target	0.00%	5.00%	5.00%	5.00%	5.00%

7.2 COST OF SERVICE ANALYSIS

- 1) The City should adopt the plan of rate adjustments in the prior recommendation to move rate revenue collection by service line into alignment with the results of the cost of service presented in Section 3, which used the City's most up-to-date data and current industry cost apportionment methodologies.

7.3 RATE DESIGN MODIFICATIONS

- 1) The City should update its fixed monthly charges to include customer and readiness to serve costs, with each component scaled appropriately based on accounts for customer costs and meter size for the single family and commercial customer classes and should scale the multi-family fixed charges based on units behind the meter for the multi-family customer class.
- 2) The city should adopt the multi-family rates presented in this report to align the usage tiers with residential single family and use a 55% observed usage multiplier to recognize differences in usage characteristics in the determination of scaled tier levels for each multi-family customer.

- 3) The City should adopt the wholesale water fixed charges and usage rate presented in this report, in recognition of cost of service findings.
- 4) The City should adopt the wastewater usage rates presented in this report which removes the current residential sewer billing cap of 20,000 gallons per month and the multi-family cap per unit of 8,000 gallons per month.
- 5) The City should adopt the recommended fixed monthly charges and usage rates presented in this report.

7.4 IMPACT FEE MODIFICATIONS

- 1) The City should consider updating its water and sewer impact fees as calculated under the buy-in methodology, as discussed in Section 6 of this report.
- 2) The City should review its impact fees at least every few years to ensure that the fees properly reflect the Utility's current cost of capacity and ability to serve new connections. As the City continues to expand its facilities, future changes in technology, demands, development patterns, or other factors may necessitate additional adjustments to its impact fees.

Disclaimer

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In preparing this report, Stantec utilized information and data obtained from the City or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliance on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

APPENDIX A: SUPPORTING SCHEDULES FOR FINANCIAL SUSTAINABILITY ANALYSIS

- Schedule 1 Assumptions
- Schedule 2 Beginning Balances
- Schedule 3 Capital Improvement Program
- Schedule 4 Cash In
- Schedule 5 Cash Out
- Schedule 6 Cost Escalation Factors
- Schedule 7 FAMS Control Panel
- Schedule 8 Forecast of Net Revenues and Debt Service Coverage
- Schedule 9 Capital Projects Funding Summary
- Schedule 10 Long-Term Borrowing
- Schedule 11 Detailed Funding

Annual Growth:	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water:											
Number of ERUs	133,244	133,644	134,044	134,444	134,844	135,244	135,644	136,044	136,444	136,844	137,244
Growth ⁽¹⁾	N/A	400	400	400	400	400	400	400	400	400	400
Percent Increase	N/A	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.29%	0.29%	0.29%	0.29%
Volume	12,147,938	12,184,407	12,098,666	12,013,422	11,928,673	11,844,418	11,760,655	11,677,383	11,594,600	11,512,305	11,430,496
Growth ⁽¹⁾	N/A	36,468	(85,740)	(85,244)	(84,749)	(84,255)	(83,763)	(83,272)	(82,783)	(82,295)	(81,809)
Percent Increase	N/A	0.30%	-0.70%	-0.70%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%
Sewer:											
Number of ERUs	97,373	97,773	98,173	98,573	98,973	99,373	99,773	100,173	100,573	100,973	101,373
Growth ⁽¹⁾	N/A	400	400	400	400	400	400	400	400	400	400
Percent Increase	N/A	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Volume	11,630,107	11,677,883	11,637,716	11,597,495	11,557,223	11,516,902	11,476,536	11,436,127	11,395,679	11,355,195	11,314,677
Growth ⁽¹⁾	N/A	47,776	(40,167)	(40,221)	(40,273)	(40,321)	(40,366)	(40,408)	(40,448)	(40,484)	(40,518)
Percent Increase	N/A	0.41%	-0.34%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.36%	-0.36%
Impact Fees											
Water	\$ 1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386
Sewer	\$ 651	651	651	651	651	651	651	651	651	651	651
Average Annual Interest Earnings Rate:											
On Fund Balances: ⁽¹⁾	1.00%	1.25%	1.25%	1.50%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Operating Budget Execution Percentage:											
Personal Services	100%	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Operations and Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Operating Cost Escalation Factors:											
Weighted Average Annual Cost Escalation	N/A	4.86%	2.99%	1.68%	1.70%	1.68%	1.70%	1.72%	1.73%	1.83%	2.26%
Operating Budget Reserve:											
Target (Number of Months of Reserve)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0

(1) FY 2018 and FY 2019 growth projections are calibrated to City Staff's FY 2018 Amended Budget and FY 2019 Adopted Budget, respectively.

Source: Trial Balances 17

	Revenue Fund	Capital Projects	R&R Account	Restricted Reserves
CURRENT UNRESTRICTED ASSETS				
Cash and Cash Equivalents	\$ 13,690,856	58,889,116	-	3,075,789
Accounts Receivable	10,038,502	-	-	-
Inventories	-	-	-	-
TOTAL CURRENT ASSETS	\$ 29,308,086	58,889,116	-	3,075,789
Less: Accounts Payable	\$ -	-	-	-
Less: Contracts Payable	(17,987)	-	-	-
Less: Accrued Payroll	(357,156)	-	-	-
Less: Compensated Absences Payable	-	-	-	-
Less: Deposits	-	-	-	-
Less: Vouchers Payable	(4,673,842)	-	-	-
Less: Inventories	-	-	-	-
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$ 24,259,101	58,889,116	-	3,075,789
Plus/(Less): Unencumbered Balances on Projects	\$ -	(39,281,332)	-	-
Plus/(Less): Encumbered Balances on Projects	(8,029,998)	(20,627,415)	-	-
NET UNRESTRICTED FUND BALANCE	\$ 16,229,103	(1,019,631)	3,000,000	5,055,862

Project Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Bond Funded Capital Projects	\$ -	-	-	-	-	200,000,000	-	-	-	-	200,000,000
Future Cash funded CIP Capacity	\$ -	4,077,653	8,573,382	18,037,627	26,371,659	22,551,156	24,217,940	29,926,038	35,925,334	43,074,743	41,174,637
Total CIP Budget (in current dollars)	\$ -	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637
Cumulative Projected Cost Escalation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Resulting CIP Funding Level	\$ -	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637
Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Final CIP Funding Level	\$ -	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637

	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
WATER GROWTH											
1 GROWTH IN ERUS ⁽¹⁾	N/A	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.29%	0.29%	0.29%	0.29%
2 CHG. IN AVERAGE USAGE PER ERU	N/A	0.30%	-0.70%	-0.70%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%
SEWER GROWTH											
3 GROWTH IN ERUS ⁽¹⁾	N/A	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
4 CHG. IN AVERAGE USAGE PER ERU	N/A	0.41%	-0.34%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.36%
ASSUMED RATE REVENUE INCREASES											
5 ASSUMED WATER RATE INCREASE	N/A	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
6 ASSUMED SEWER RATE INCREASE	N/A	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
WATER RATE REVENUE											
7 BASE FACILITY CHARGES	\$ 21,707,999	22,961,825	22,930,251	24,148,612	25,431,482	26,782,268	28,204,554	29,702,113	31,278,917	32,939,145	34,687,199
8 USAGE CHARGES	59,492,001	62,654,127	62,213,237	64,539,325	66,951,791	69,453,824	72,048,729	74,739,933	77,530,991	80,425,585	83,427,536
9 SUBTOTAL WATER RATE REVENUE	\$ 81,200,000	85,615,952	85,143,488	88,687,937	92,383,274	96,236,092	100,253,283	104,442,046	108,809,907	113,364,730	118,114,735
SEWER RATE REVENUE											
10 BASE FACILITY CHARGES	\$ 16,664,688	17,569,803	17,641,683	18,599,241	19,608,451	20,672,084	21,793,059	22,974,452	24,219,500	25,531,618	26,914,399
11 USAGE CHARGES	37,935,312	39,995,704	39,858,137	41,497,870	43,204,349	44,980,267	46,828,426	48,751,738	50,753,235	52,836,067	55,003,512
12 SUBTOTAL SEWER RATE REVENUE	\$ 54,600,000	57,565,507	57,499,820	60,097,111	62,812,800	65,652,351	68,621,485	71,726,190	74,972,735	78,367,685	81,917,911
13 TOTAL RATE REVENUE	\$ 135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415	200,032,646
14 CONTRA LARGE USER FEES - CITY	(22,988,866)	(28,429,971)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,333,631)	(30,866,879)
15 TOTAL ADJUSTED RATE REVENUE	\$ 112,811,134	114,651,489	112,398,658	118,540,398	124,951,424	131,643,793	138,630,118	145,923,586	153,537,993	161,398,784	169,165,767
OTHER OPERATING REVENUES											
16 WRITE OFF RECOVERIES	\$ 150,600	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
17 WATER SERVICE INSTALLATION FEES	975,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
18 2011 10% SEWER SURCHARGE	713,000	715,000	715,000	715,000	715,000	715,000	715,000	715,000	715,000	715,000	715,000
19 LABORATORY SERVICES	26,600	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
20 REVENUE FROM PAID WATER LIENS	1,000	-	-	-	-	-	-	-	-	-	-
21 SERVICE CHARGE	692,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
22 DISHONORED CHECK FEES	28,108	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
23 BACKFLOW INSPECTION FEE	220,950	220,950	220,950	220,950	220,950	220,950	220,950	220,950	220,950	220,950	220,950
24 OTHER INCOME (PENALTY CHARGES)	8,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
25 PENALTIES FROM OTHER MUNICIPALITIES	125	250	250	250	250	250	250	250	250	250	250
26 MISCELLANEOUS INCOME	100	200	200	200	200	200	200	200	200	200	200
27 OTHER INCOME (PENALTY CHARGES)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
INTEREST-CONNECTION FEE	-	-	-	-	-	-	-	-	-	-	-
INTEREST ON PAID LIENS	-	-	-	-	-	-	-	-	-	-	-
28 CORAL RIDGE COUNTRY CLUB	7,449	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
29 PWO/OTHER-INTERFUND SVC CHG	112,254	116,570	116,570	116,570	116,570	116,570	116,570	116,570	116,570	116,570	116,570
30 MISCELLANEOUS INCOME	70,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
31 REPAIRS-OUTSIDE CONTRACTORS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
32 ENGINEERING-INTERFUND SVC CHG	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
33 PWO/OTHER-INTERFUND SVC CHG	736,946	739,674	739,674	739,674	739,674	739,674	739,674	739,674	739,674	739,674	739,674
34 TREASURY/UTILITIES-INTERFUND SVC CHG	683,100	666,845	666,845	666,845	666,845	666,845	666,845	666,845	666,845	666,845	666,845
35 SUBTOTAL OTHER OPERATING REVENUES	\$ 6,629,282	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989
TRANSFERS IN											
36 CITY INSURANCE FUND	\$ 196,407	-	-	-	-	-	-	-	-	-	-
37 2018 BOND TRANSFER	9,271,251	-	-	-	-	-	-	-	-	-	-
38 SUBTOTAL TRANSFERS IN	\$ 9,467,658	-	-	-	-	-	-	-	-	-	-
INTEREST											
39 INTEREST INCOME	\$ 247,389	426,060	470,143	583,307	700,407	823,335	846,355	869,595	893,060	916,979	942,468
40 INTEREST INCOME - RESTRICTED	50,559	63,198	63,198	75,838	88,478	230,622	360,127	360,127	360,127	360,127	489,632
41 SUBTOTAL INTEREST	\$ 297,948	489,258	533,341	659,145	788,885	1,053,957	1,206,482	1,229,722	1,253,187	1,277,106	1,432,100
42 TOTAL REVENUE	\$ 129,206,022	121,638,736	119,429,988	125,697,532	132,238,297	139,195,739	146,334,589	153,651,297	161,289,169	169,173,879	177,095,855

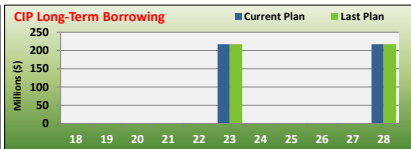
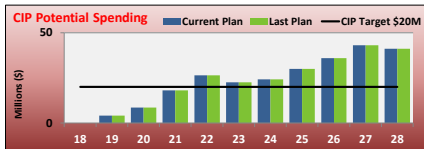
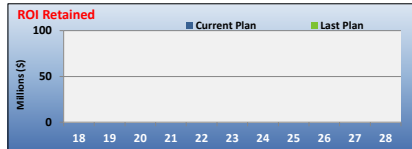
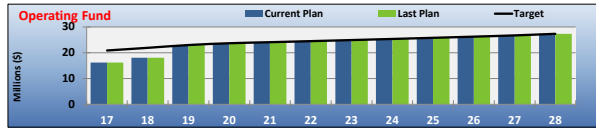
(1) FY 2018 rate revenues are per the FY 2018 Amended Budget. Future rate revenue projections are based upon FY 2018 Amended Budget, adjusted annually to reflect assumed rate increases and billed account growth. All other future revenues are based upon the Adopted FY 2019 Budget.

Table with columns: TYPE, SUBOBJECT, SUBOBJECT DESCRIPTION, FY 2018, FY 2019, FY 2020, FY 2021, FY 2022, FY 2023, FY 2024, FY 2025, FY 2026, FY 2027. Rows list various personnel services and benefits like Health Insurance, Longevity Pay, Standby Pay, etc.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
PERSONAL SERVICES									
PERMANENT SALARIES	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
PART TIME SALARIES	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
LONGEVITY PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
ASSIGNMENT PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
SHIFT DIFFERENTIAL	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
STANDBY PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
UPGRADE PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
CAR ALLOWANCES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXPENSE ALLOWANCES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CELLPHONE ALLOWANCE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OVERTIME 1.5X PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
OVERTIME 1X PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
RETIREMENT GIFTS	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OTHER TERM PAY	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
CORE ADJUSTMENTS	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
MILEAGE REIMBURSE	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PENSION - GENERAL EMP	7.49%	6.97%	6.52%	6.12%	5.77%	5.45%	5.17%	4.92%	4.70%
PENSION - DEF CONT	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
SOC SEC/MEDICARE	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
HEALTH INSURANCE	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
UNEMPLOYMENT COMP	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
WORKERS' COMP	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OPERATIONS AND MAINTENANCE									
ACCT & AUDITING	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
DATA PROC SERV	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
FIN & BANK SERV	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BACKFLOW PROGRAM	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER PROF SERV	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AD/MARKETING	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COSTS/FEES/PERMITS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CUSTODIAL SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
DISPOSAL (TIP) FEES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
FOOD SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LAWN & TREE SERVICE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SECURITY SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SLUDGE DISPOSAL	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SOLID WASTE COLLECTIONS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
HEAVY EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE SPACE RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COMPUTER MAINT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COMPONENTS/PARTS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
EQUIP REP & MAINT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BLDG REP MATERIALS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BLDG REP & MAINT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
IMP REP MATERIALS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
IMP REP & MAINT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ELECTRICITY	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SPECIAL DELIVERY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
POSTAGE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
TELEPHONE/CABLE TV	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
WATER/SEW/STORM	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CHLORINE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COAGULANTS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LIME	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AQUEOUS AMMONIA	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
HYDROFLUOSILICIC ACID	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CORROSION INHIBITOR	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SODIUM HYPOCHLORITE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SODIUM HYDROXIDE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SCALE INHIBITOR	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SULFURIC ACID	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER CHEMICALS	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
GASOLINE	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
DIESEL FUEL	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
OIL & LUBRICANTS	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
BOOKS & MANUALS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
DATA PROC SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ELECTRICAL SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
HORTICULTURAL SUP	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
JANITORIAL SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LABORATORY SUP	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEDICAL SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE EQUIP < \$5000	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PERIODICALS & MAG	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SAFETY/FRAIN MAT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SAFETY SHOES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
TOOLS/EQUIP < \$5000	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
UNIFORMS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CERTIFICATION TRAIN	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CONFERENCES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEETINGS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEMBERSHIPS/DUES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SCHOOLS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PROMOTIONAL CONTR	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
RETIREE HEALTH BENE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
INDIRECT ADMIN SERV	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
OVERHEAD- FLEET	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SERVCHG- AIRPORT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SERVCHG-INFO SYS	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SERVCHG-PRINT SHOP	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SERVCHG-PUB WORKS	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SERVCHG-FLEET O&M	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SERVCHG-NON FLEET	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
AUTO LIABILITY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
EMP PROCEEDINGS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
GENERAL LIABILITY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PROP/FIRE INSURANCE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PUB OFFICIALS LIAB	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PURCHASES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ISSUES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
WRITEOFF A/R & OTHER	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CAPITAL OUTLAY									
VEHICLES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER EQUIPMENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Default Inflation Factor (if expense not listed above)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change		
														FY 2023	FY 2028	
Water Rate Increases			0.00%	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	21.66%	55.19%
<i>Override</i>			5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%			
<i>Last Plan</i>			0.00%	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	21.66%	55.35%	
Sewer Rate Increases			0.00%	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%			
<i>Override</i>			5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%			
<i>Last Plan</i>			0.00%	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%			
Rate Covenant			2.14	1.97	1.86	2.02	2.19	1.80	1.77	1.91	2.04	2.24	1.95			
<i>Last Plan</i>			2.14	1.97	1.86	2.02	2.19	1.80	1.77	1.91	2.04	2.24	1.95			
Average Bill (5,000 gals.)			\$61.22	\$64.28	\$64.28	\$67.53	\$70.91	\$74.48	\$78.21	\$82.11	\$86.22	\$90.54	\$95.07			
<i>Last Plan</i>			\$61.22	\$64.28	\$64.28	\$67.53	\$70.91	\$74.48	\$78.21	\$82.11	\$86.22	\$90.54	\$95.07			



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Subject to Growth & Rate Adjustments											
2 Residential Parcels, Unimproved Land, & Commercial Parcels	\$ 135,800,000	135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415
3 Additional Revenue From Growth	-	468,057	(438,152)	(435,786)	(452,075)	(488,941)	(486,405)	(504,485)	(523,201)	(542,574)	(562,626)
4 Subtotal: Base Revenue With Growth	\$ 135,800,000	136,268,057	142,643,308	142,207,522	148,332,973	154,727,132	161,402,038	168,370,283	175,645,035	183,240,069	191,169,789
5 Weighted Average Rate Increase	0.0%	5.0%	0.0%	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6 Additional Rate Revenue From Rate Increase	\$ -	6,813,403	-	7,110,376	7,416,649	7,736,357	8,070,102	8,418,514	8,782,252	9,162,003	9,558,489
7 Price Elasticity Adjustment	-	-	(532,850)	(532,850)	(553,548)	(575,046)	(597,373)	(620,561)	(644,644)	(669,657)	(695,633)
8 Total Rate Revenue	\$ 135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415	200,032,646
9 Plus: Other Operating Revenues											
10 Other Operating Revenues	\$ 6,629,282	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989
11 Equals: Total Operating Revenue	\$ 142,429,282	149,579,449	149,141,297	155,283,037	161,694,063	168,386,432	175,372,757	182,666,225	190,280,632	198,230,404	206,530,635
12 Less: Operating Expenses											
13 Personal Services	\$ (29,432,616)	(30,732,426)	(30,800,328)	(31,500,397)	(32,218,437)	(32,928,218)	(33,655,519)	(34,400,778)	(35,164,440)	(35,948,958)	(36,748,801)
14 Variable O&M Expenses	(22,988,866)	(29,429,971)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,333,631)	(30,586,879)
15 Fixed O&M Expenses	(35,239,908)	(32,762,245)	(33,628,556)	(34,518,532)	(35,432,849)	(36,372,206)	(37,337,319)	(38,328,927)	(39,347,792)	(40,394,700)	(41,470,658)
16 Equals: Net Operating Income	\$ 54,767,692	57,654,807	54,467,763	59,019,459	63,798,126	68,841,360	74,135,269	79,691,870	85,523,749	91,555,115	97,444,896
17 Plus: Non-Operating Income/(Expense)											
18 Interest Earned On Fund Balances	\$ 297,948	489,258	533,341	659,145	788,885	1,053,957	1,206,482	1,229,722	1,253,187	1,277,106	1,432,100
19 Capital Projects	11,206,321	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320
20 Transfers In	-	9,467,658	-	-	-	-	-	-	-	-	-
21 Equals: Net Income	\$ 75,739,619	58,877,385	55,734,425	60,411,924	65,320,331	70,626,637	76,075,071	81,654,912	87,510,256	93,565,541	99,609,916
22 Less: Revenues Excluded From Coverage Test											
23 Capital Projects	\$ (11,206,321)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)
24 Transfers In	(9,467,658)	-	-	-	-	-	-	-	-	-	-
25 Equals: Net Income Available For Debt Service	\$ 55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,893,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
26 Senior-Lien Debt Service Coverage Test											
27 Existing Debt Service	\$ 25,723,004	29,523,057	29,527,557	29,519,857	29,520,057	29,523,507	29,521,107	29,517,907	29,524,933	28,471,636	28,471,486
28 Cumulative New Debt Service	-	-	-	-	-	9,236,998	12,950,485	12,950,485	12,950,485	12,950,485	27,185,683
29 Total Senior-Lien Debt Service	\$ 25,723,004	29,523,057	29,527,557	29,519,857	29,520,057	38,758,605	42,471,592	42,468,392	42,475,418	41,422,121	50,657,069
30 Calculated Debt Service Coverage (Test I)	1.25 Req.	2.14	1.97	1.86	2.02	2.19	1.80	1.77	1.91	2.04	2.24
31 Calculated Debt Service Coverage (Test II)	1.25 Req.	2.58	1.99	1.89	2.05	2.21	1.82	1.79	1.92	2.06	2.26
32 Net Income Available For SRF Debt Service	\$ 22,911,885	21,240,243	18,091,658	22,778,752	27,868,939	21,447,081	22,252,261	27,836,101	33,682,963	41,054,569	35,555,280
33 SRF Debt Service Coverage Test											
34 Total SRF Debt Service	\$ 3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	2,050,587
35 Cumulative New Debt Service	-	-	-	-	-	-	-	-	-	-	-
36 Total SRF Debt Service	\$ 3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	2,050,587
37 Calculated Debt Service Coverage	6.59	6.11	5.20	6.55	7.96	6.17	6.40	6.01	6.69	11.81	17.34
38 Cash Flow Test											
39 Net Income Available For Debt Service	\$ 55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,893,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
40 Transfers In	9,467,658	-	-	-	-	-	-	-	-	-	-
41 Transfers Out	(12,729,683)	(163,623)	(2,348,951)	(2,381,414)	(2,489,580)	(2,489,746)	(2,490,425)	(2,297,712)	(2,077,364)	(1,943,161)	(1,895,104)
42 Total Senior-Lien Debt Service	(25,723,004)	(29,523,057)	(29,527,557)	(29,519,857)	(29,520,057)	(38,758,605)	(42,471,592)	(42,468,392)	(42,475,418)	(41,422,121)	(50,657,069)
43 Total SRF Debt Service	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(2,050,587)
44 Capital Outlay	(4,515,212)	(3,826,435)	(2,269,097)	(1,806,249)	(2,320,630)	(2,206,531)	(2,281,694)	(2,318,236)	(2,376,192)	(2,435,597)	(2,496,497)
45 Net Cash Flow	\$ 1,852,605	8,977,105	9,260,605	18,435,138	26,779,748	22,963,440	24,641,044	30,360,255	36,370,965	43,554,345	41,777,349
46 Unrestricted Working Capital Reserve Fund Test											
47 Balance At Beginning Of Fiscal Year	\$ 16,229,103	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822
48 Cash Flow Surplus/(Deficit)	1,852,605	8,977,105	9,260,605	18,435,138	26,779,748	22,963,439	24,641,044	30,360,255	36,370,965	43,554,345	41,777,349
49 Cash Flow Deficit Paid with Unrestricted Reserve Fund Balance	-	-	-	-	-	-	-	-	-	-	-
50 Projects Designated to be Paid with Cash	-	-	-	-	-	-	-	-	-	-	-
51 Projects Paid with Unrestricted Reserve Fund Balance	-	(4,077,652)	(6,573,382)	(18,037,627)	(26,371,659)	(22,551,156)	(24,217,840)	(29,926,038)	(35,925,334)	(43,074,743)	(41,174,637)
52 Balance At End Of Fiscal Year	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
53 Minimum Working Capital Reserve Target	21,915,398	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
54 Excess Working Capital Above Target	\$ (3,833,690)	-	-	-	-	-	-	-	-	-	-

FINAL CAPITAL PROJECTS FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
CAPITAL PROJECTS	\$ -	-	-	-	-	-	-	-	-	-	-
REVENUE FUND	-	4,077,652	8,573,382	18,037,627	26,371,659	22,551,156	24,217,940	29,926,038	35,925,334	43,074,743	41,174,637
DEBT PROCEEDS	-	0	0	0	-	200,000,000	0	-	-	-	200,000,000
PROJECTS DESIGNATED TO BE PAID WITH CASH	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROJECTS PAID	\$ -	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637
TOTAL CIP INPUT	\$ -	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637
VARIANCE	-	-	-	-	-	-	-	-	-	-	-

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Term (Years)	30	30	30	30	30	30	30	30	30	30	30
Interest Rate	3.25%	3.50%	3.75%	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%
Sources of Funds											
Par Amount	\$ -	-	-	-	-	217,296,414	-	-	-	-	217,296,414
Uses of Funds											
Proceeds	\$ -	0	0	0	0	200,000,000	0	-	-	-	200,000,000
Cost of Issuance	-	-	-	-	-	4,345,928	-	-	-	-	4,345,928
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-
Bond Insurance	-	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service Surety	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	-	-	-	-	-	12,950,485	-	-	-	-	12,950,485
Other Costs	-	-	-	-	-	-	-	-	-	-	-
Total Uses	\$ -	0	0	0	-	217,296,414	0	-	-	-	217,296,414
1 Year Interest	\$ -	-	-	-	-	9,235,098	-	-	-	-	9,235,098
Annual Debt Service	\$ -	-	-	-	-	12,950,485	-	-	-	-	12,950,485
Total Debt Service	\$ -	-	-	-	-	388,514,557	-	-	-	-	388,514,557
Cumulative New Annual Senior Lien Debt Service	\$ -	-	-	-	-	9,235,098	12,950,485	12,950,485	12,950,485	12,950,485	22,185,583

SUMMARY BY FUND	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 CAPITAL PROJECTS											
2 Balance At Beginning Of Fiscal Year	\$ (1,019,631)	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570
3 Water Connection Fees	443,520	498,960	498,960	498,960	498,960	498,960	498,960	498,960	498,960	498,960	498,960
4 Sewer Connection Fees	208,320	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360
5 Additional Annual Revenues	10,554,481	-	-	-	-	-	-	-	-	-	-
6 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
7 Subtotal	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
8 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
9 Total Amount Available For Projects	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
10 Amount Paid For Projects	-	-	-	-	-	-	-	-	-	-	-
11 Subtotal	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
12 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
13 Plus: Interest Earnings	45,835	131,917	141,083	180,300	223,183	269,733	284,399	299,065	313,732	328,398	343,065
14 Less: Interest Allocated To Cash Flow	(45,835)	(131,917)	(141,083)	(180,300)	(223,183)	(269,733)	(284,399)	(299,065)	(313,732)	(328,398)	(343,065)
15 Balance At End Of Fiscal Year	\$ 10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
16 RENEWAL & IMPROVEMENT											
17 Balance At Beginning Of Fiscal Year	\$ 3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
18 Additional Annual Revenues	-	-	-	-	-	-	-	-	-	-	-
19 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
20 Subtotal	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
21 Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
22 Total Amount Available For Projects	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
23 Amount Paid For Projects	-	-	-	-	-	-	-	-	-	-	-
24 Subtotal	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
25 Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
26 Plus: Interest Earnings	30,000	37,500	37,500	45,000	52,500	60,000	60,000	60,000	60,000	60,000	60,000
27 Less: Interest Allocated To Cash Flow	(30,000)	(37,500)	(37,500)	(45,000)	(52,500)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
28 Balance At End Of Fiscal Year	\$ 3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
29 ROI											
30 BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	-	-	-	-	-	-	-	-	-	-
31 ADDITIONAL ANNUAL REVENUES	-	-	-	-	-	-	-	-	-	-	-
32 LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
33 SUBTOTAL	-	-	-	-	-	-	-	-	-	-	-
34 LESS: RESTRICTED FUNDS	-	-	-	-	-	-	-	-	-	-	-
35 TOTAL AMOUNT AVAILABLE FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
36 AMOUNT PAID FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
37 SUBTOTAL	-	-	-	-	-	-	-	-	-	-	-
38 ADD BACK: RESTRICTED FUNDS	-	-	-	-	-	-	-	-	-	-	-
39 PLUS: INTEREST EARNINGS	-	-	-	-	-	-	-	-	-	-	-
40 LESS: INTEREST ALLOCATED TO CASH FLOW	-	-	-	-	-	-	-	-	-	-	-
41 BALANCE AT END OF FISCAL YEAR	\$ -	-	-	-	-	-	-	-	-	-	-
42 REVENUE FUND											
43 Balance At Beginning Of Fiscal Year	\$ 16,229,103	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822
44 Additional Annual Revenues	1,852,605	8,977,105	9,260,605	18,435,138	26,779,748	22,963,439	24,641,044	30,360,255	36,370,965	43,554,345	41,777,349
45 Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
46 Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
47 Subtotal	18,081,708	27,058,813	32,241,765	42,103,521	50,845,643	47,437,424	49,527,312	55,669,627	62,114,554	69,743,566	68,446,171
48 Less: Restricted Funds	(18,081,708)	(22,981,161)	(23,668,383)	(24,065,895)	(24,473,984)	(24,886,268)	(25,309,372)	(25,743,589)	(26,189,221)	(26,668,822)	(27,271,535)
49 Total Amount Available For Projects	-	4,077,652	8,573,382	18,037,627	26,371,659	22,551,156	24,217,940	29,926,038	35,925,334	43,074,743	41,174,637
50 Amount Paid For Projects	-	(4,077,652)	(8,573,382)	(18,037,627)	(26,371,659)	(22,551,156)	(24,217,940)	(29,926,038)	(35,925,334)	(43,074,743)	(41,174,637)
51 Subtotal	-	-	-	-	-	-	-	-	-	-	-
52 Add Back: Restricted Funds	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
53 Plus: Interest Earnings	171,554	256,643	291,560	358,007	424,724	493,603	501,956	510,530	519,328	528,580	539,404
54 Less: Interest Allocated To Cash Flow	(171,554)	(256,643)	(291,560)	(358,007)	(424,724)	(493,603)	(501,956)	(510,530)	(519,328)	(528,580)	(539,404)
55 Balance At End Of Fiscal Year	\$ 18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
56 RESTRICTED RESERVES											
57 Balance At Beginning Of Fiscal Year	\$ 5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	18,006,347	18,006,347	18,006,347	18,006,347	18,006,347
58 Additional Annual Revenues:	-	-	-	-	-	-	-	-	-	-	-
59 Debt Service Reserve on New Debt	-	-	-	-	-	-	12,950,485	-	-	-	12,950,485
60 Other Additional Funds	-	-	-	-	-	-	-	-	-	-	-
61 Subtotal	5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	18,006,347	18,006,347	18,006,347	18,006,347	30,956,832
62 Plus: Interest Earnings	50,559	63,198	63,198	75,838	88,478	88,478	230,622	360,127	360,127	360,127	489,632
63 Less: Interest Allocated To Cash Flow	(50,559)	(63,198)	(63,198)	(75,838)	(88,478)	(88,478)	(230,622)	(360,127)	(360,127)	(360,127)	(489,632)
64 Balance At End Of Fiscal Year	\$ 5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	18,006,347	18,006,347	18,006,347	18,006,347	30,956,832

APPENDIX B: SUPPORTING SCHEDULES FOR COST OF SERVICE ANALYSIS

- Schedule 1 Test Year Expense Allocations to Service Line
- Schedule 2 Test Year Water Expense Allocations to Function
- Schedule 3 Test Year Water Expense Allocations to Transmission/Distribution

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %		Sewer %	FY 2019		
				Water	Sewer		Water	Sewer	
PERMANENT SALARIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,223,985	Accounts	54.9%	45.1%	\$	671,568	\$ 552,417
INDIRECT ADMIN SERV	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 427,994	Accounts	54.9%	45.1%	\$	234,829	\$ 193,165
POSTAGE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 228,336	Accounts	54.9%	45.1%	\$	125,282	\$ 103,054
HEALTH INSURANCE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 213,087	Accounts	54.9%	45.1%	\$	116,915	\$ 96,172
SERVCHG-INFO SYS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 151,583	Accounts	54.9%	45.1%	\$	83,170	\$ 68,413
COMPUTER MAINT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 150,293	Accounts	54.9%	45.1%	\$	82,456	\$ 67,837
SOC SEC/MEDICARE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 96,152	Accounts	54.9%	45.1%	\$	52,756	\$ 43,396
PENSION - GENERAL EMP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 86,700	Accounts	54.9%	45.1%	\$	47,570	\$ 39,130
PENSION - DEF CONT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 61,124	Accounts	54.9%	45.1%	\$	33,537	\$ 27,587
FIN & BANK SERV	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 55,000	Accounts	54.9%	45.1%	\$	30,177	\$ 24,823
OTHER TERM PAY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 44,793	Accounts	54.9%	45.1%	\$	24,577	\$ 20,216
SERVCHG-PRINT SHOP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 40,000	Accounts	54.9%	45.1%	\$	21,947	\$ 18,053
OFFICE SUPPLIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 34,800	Accounts	54.9%	45.1%	\$	19,094	\$ 15,706
LONGEVITY PAY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 28,891	Accounts	54.9%	45.1%	\$	15,852	\$ 13,039
DATA PROC SERV	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 22,298	Accounts	54.9%	45.1%	\$	12,234	\$ 10,064
COSTS/FEES/PERMITS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 20,000	Accounts	54.9%	45.1%	\$	10,973	\$ 9,027
OTHER SERVICES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 13,955	Accounts	54.9%	45.1%	\$	7,657	\$ 6,298
SECURITY SERVICES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 12,848	Accounts	54.9%	45.1%	\$	7,049	\$ 5,799
OTHER INS CHARGES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 11,804	Accounts	54.9%	45.1%	\$	6,477	\$ 5,327
GENERAL LIABILITY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 11,346	Accounts	54.9%	45.1%	\$	6,225	\$ 5,121
OVERTIME 1.5X PAY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 10,920	Accounts	54.9%	45.1%	\$	5,992	\$ 4,928
CONFERENCES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 8,000	Accounts	54.9%	45.1%	\$	4,389	\$ 3,611
OTHER REG SALARIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 7,321	Accounts	54.9%	45.1%	\$	4,017	\$ 3,304
OFFICE EQUIP < \$5000	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 6,000	Accounts	54.9%	45.1%	\$	3,232	\$ 2,708
EMP PROCEEDINGS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 3,431	Accounts	54.9%	45.1%	\$	1,882	\$ 1,549
WORKERS' COMP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 3,084	Accounts	54.9%	45.1%	\$	1,692	\$ 1,392
CAR ALLOWANCES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 3,000	Accounts	54.9%	45.1%	\$	1,646	\$ 1,354
RETIREE HEALTH BENE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 2,400	Accounts	54.9%	45.1%	\$	1,317	\$ 1,083
OFFICE EQUIP RENT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 2,300	Accounts	54.9%	45.1%	\$	1,262	\$ 1,038
FURNITURE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,680	Accounts	54.9%	45.1%	\$	922	\$ 758
EQUIP REP & MAINT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,500	Accounts	54.9%	45.1%	\$	823	\$ 677
RETIREMENT GIFTS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$ 451
SCHOOLS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$ 451
EXPENSE ALLOWANCES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 660	Accounts	54.9%	45.1%	\$	352	\$ 293
YEAR END FICA ACCR	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 560	Accounts	54.9%	45.1%	\$	307	\$ 253
DATA PROC SUPPLIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 500	Accounts	54.9%	45.1%	\$	274	\$ 226
PUB OFFICIALS LIAB	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 392	Accounts	54.9%	45.1%	\$	215	\$ 177
CERTIFICATION TRAIN	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 300	Accounts	54.9%	45.1%	\$	165	\$ 135
MEMBERSHIPS/DUES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 115	Accounts	54.9%	45.1%	\$	63	\$ 52
ADMINISTRATION		PBS010101	\$ 510,769	Weighted Expense	44.5%	55.5%	\$	227,371	\$ 283,397
SECURITY SERVICES	ADMINISTRATION	PBS010101	\$ 126,000	Weighted Expense	44.5%	55.5%	\$	56,091	\$ 69,909
MEMBERSHIPS/DUES	ADMINISTRATION	PBS010101	\$ 72,000	Weighted Expense	44.5%	55.5%	\$	32,052	\$ 39,948
HEALTH INSURANCE	ADMINISTRATION	PBS010101	\$ 48,718	Weighted Expense	44.5%	55.5%	\$	21,687	\$ 27,031
SOC SEC/MEDICARE	ADMINISTRATION	PBS010101	\$ 37,674	Weighted Expense	44.5%	55.5%	\$	16,771	\$ 20,903
PENSION - DEF CONT	ADMINISTRATION	PBS010101	\$ 34,064	Weighted Expense	44.5%	55.5%	\$	15,164	\$ 18,900
COMPUTER MAINT	ADMINISTRATION	PBS010101	\$ 30,000	Weighted Expense	44.5%	55.5%	\$	13,355	\$ 16,645
BLDG REP & MAINT	ADMINISTRATION	PBS010101	\$ 30,000	Weighted Expense	44.5%	55.5%	\$	13,355	\$ 16,645
OTHER PROF SERV	ADMINISTRATION	PBS010101	\$ 25,413	Weighted Expense	44.5%	55.5%	\$	11,313	\$ 14,100
PENSION - GENERAL EMP	ADMINISTRATION	PBS010101	\$ 25,405	Weighted Expense	44.5%	55.5%	\$	11,309	\$ 14,096
OTHER SERVICES	ADMINISTRATION	PBS010101	\$ 24,000	Weighted Expense	44.5%	55.5%	\$	10,684	\$ 13,316
CONFERENCES	ADMINISTRATION	PBS010101	\$ 20,000	Weighted Expense	44.5%	55.5%	\$	9,226	\$ 11,774
RETIREE HEALTH BENE	ADMINISTRATION	PBS010101	\$ 11,414	Weighted Expense	44.5%	55.5%	\$	5,081	\$ 6,333
SERVCHG-PRINT SHOP	ADMINISTRATION	PBS010101	\$ 10,000	Weighted Expense	44.5%	55.5%	\$	4,452	\$ 5,548
CERTIFICATION TRAIN	ADMINISTRATION	PBS010101	\$ 9,000	Weighted Expense	44.5%	55.5%	\$	4,006	\$ 4,994
CAR ALLOWANCES	ADMINISTRATION	PBS010101	\$ 8,760	Weighted Expense	44.5%	55.5%	\$	3,900	\$ 4,860
OFFICE SUPPLIES	ADMINISTRATION	PBS010101	\$ 6,000	Weighted Expense	44.5%	55.5%	\$	2,671	\$ 3,329
ADMARKETING	ADMINISTRATION	PBS010101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$	2,226	\$ 2,774
COMPONENTS/PARTS	ADMINISTRATION	PBS010101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$	2,226	\$ 2,774
BLDG REP MATERIALS	ADMINISTRATION	PBS010101	\$ 4,000	Weighted Expense	44.5%	55.5%	\$	1,781	\$ 2,219
EXPENSE ALLOWANCES	ADMINISTRATION	PBS010101	\$ 3,840	Weighted Expense	44.5%	55.5%	\$	1,709	\$ 2,131
OFFICE EQUIP < \$5000	ADMINISTRATION	PBS010101	\$ 3,750	Weighted Expense	44.5%	55.5%	\$	1,669	\$ 2,081
DATA PROC SUPPLIES	ADMINISTRATION	PBS010101	\$ 3,500	Weighted Expense	44.5%	55.5%	\$	1,558	\$ 1,940
JANITORIAL SUPPLIES	ADMINISTRATION	PBS010101	\$ 3,500	Weighted Expense	44.5%	55.5%	\$	1,558	\$ 1,940
CELLPHONE ALLOWANCE	ADMINISTRATION	PBS010101	\$ 3,120	Weighted Expense	44.5%	55.5%	\$	1,389	\$ 1,731
TELEPHONE/CABLE TV	ADMINISTRATION	PBS010101	\$ 2,968	Weighted Expense	44.5%	55.5%	\$	1,321	\$ 1,647
LONGEVITY PAY	ADMINISTRATION	PBS010101	\$ 2,311	Weighted Expense	44.5%	55.5%	\$	1,029	\$ 1,282
EQUIP REP & MAINT	ADMINISTRATION	PBS010101	\$ 2,000	Weighted Expense	44.5%	55.5%	\$	890	\$ 1,110
OTHER SUPPLIES	ADMINISTRATION	PBS010101	\$ 2,000	Weighted Expense	44.5%	55.5%	\$	890	\$ 1,110
OFFICE EQUIP RENT	ADMINISTRATION	PBS010101	\$ 1,417	Weighted Expense	44.5%	55.5%	\$	631	\$ 786
COSTS/FEES/PERMITS	ADMINISTRATION	PBS010101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$	445	\$ 555
TOOLS/EQUIP < \$5000	ADMINISTRATION	PBS010101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$	445	\$ 555
PERIODICALS & MAG	ADMINISTRATION	PBS010101	\$ 500	Weighted Expense	44.5%	55.5%	\$	223	\$ 277
PERMANENT SALARIES	ADMINISTRATION	PBS010401	\$ 208,469	Weighted Revenues	59.6%	40.4%	\$	93,248	\$ 116,221
PENSION - GENERAL EMP	ADMINISTRATION	PBS010401	\$ 40,415	Weighted Revenues	59.6%	40.4%	\$	17,991	\$ 22,424
HEALTH INSURANCE	ADMINISTRATION	PBS010401	\$ 32,860	Weighted Revenues	59.6%	40.4%	\$	14,628	\$ 18,232
SOC SEC/MEDICARE	ADMINISTRATION	PBS010401	\$ 16,635	Weighted Revenues	59.6%	40.4%	\$	7,405	\$ 9,230
RETIREE HEALTH BENE	ADMINISTRATION	PBS010401	\$ 6,600	Weighted Revenues	59.6%	40.4%	\$	2,938	\$ 3,662
LONGEVITY PAY	ADMINISTRATION	PBS010401	\$ 4,618	Weighted Revenues	59.6%	40.4%	\$	2,056	\$ 2,562
OTHER REG SALARIES	ADMINISTRATION	PBS010401	\$ 4,074	Weighted Revenues	59.6%	40.4%	\$	1,814	\$ 2,260
EXPENSE ALLOWANCES	ADMINISTRATION	PBS010401	\$ 2,400	Weighted Revenues	59.6%	40.4%	\$	1,069	\$ 1,332
OFFICE SUPPLIES	ADMINISTRATION	PBS010401	\$ 1,000	Weighted Revenues	59.6%	40.4%	\$	445	\$ 555
CONFERENCES	ADMINISTRATION	PBS010401	\$ 1,000	Weighted Revenues	59.6%	40.4%	\$	445	\$ 555
CELLPHONE ALLOWANCE	ADMINISTRATION	PBS010401	\$ 960	Weighted Revenues	59.6%	40.4%	\$	427	\$ 533
YEAR END FICA ACCR	ADMINISTRATION	PBS010401	\$ 312	Weighted Revenues	59.6%	40.4%	\$	139	\$ 173
MILEAGE REIMBURSE	ADMINISTRATION	PBS010401	\$ 250	Weighted Revenues	59.6%	40.4%	\$	111	\$ 139
OFFICE EQUIP < \$5000	ADMINISTRATION	PBS010401	\$ 250	Weighted Revenues	59.6%	40.4%	\$	111	\$ 139
MEMBERSHIPS/DUES	ADMINISTRATION	PBS010401	\$ 250	Weighted Revenues	59.6%	40.4%	\$	111	\$ 139
CONTRA LARGE USER FEES - CITY	ADMINISTRATION	PBS010501	\$ 28,429,971	Sewer Only	0.0%	100.0%	\$	-	\$ 28,429,971
PERMANENT SALARIES	ADMINISTRATION	PBS010501	\$ 100,108	Weighted Revenues	59.6%	40.4%	\$	59,676	\$ 40,432
HEALTH INSURANCE	ADMINISTRATION	PBS010501	\$ 10,536	Weighted Revenues	59.6%	40.4%	\$	6,281	\$ 4,255
PENSION - GENERAL EMP	ADMINISTRATION	PBS010501	\$ 7,659	Weighted Revenues	59.6%	40.4%	\$	4,506	\$ 3,093
SOC SEC/MEDICARE	ADMINISTRATION	PBS010501	\$ 4,039	Weighted Revenues	59.6%	40.4%	\$	2,408	\$ 1,631
PENSION - DEF CONT	ADMINISTRATION	PBS010501	\$ 2,184	Weighted Revenues	59.6%	40.4%	\$	1,302	\$ 882
SUPPLEMENTAL FICA	ADMINISTRATION	PBS010501	\$ 8	Weighted Revenues	59.6%	40.4%	\$	5	\$ 3
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050101	\$ 108,585	Accounts	54.9%	45.1%	\$	59,578	\$ 49,007
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050101	\$ 21,101	Accounts	54.9%	45.1%	\$	11,579	\$ 9,523
OTHER SERVICES	CUSTOMER SERVICE	PBS050101	\$ 16,000	Accounts	54.9%	45.1%	\$	8,779	\$ 7,221
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050101	\$ 11,162	Accounts	54.9%	45.1%	\$	6,124	\$ 5,038
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050101	\$ 8,873	Accounts	54.9%	45.1%	\$	4,868	\$ 4,005
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050101	\$ 5,000	Accounts	54.9%	45.1%	\$	2,743	\$ 2,257
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050101	\$ 4,800	Accounts	54.9%	45.1%	\$	2,634	\$ 2,166
CONFERENCES	CUSTOMER SERVICE	PBS050101	\$ 4,750	Accounts	54.9%	45.1%	\$	2,606	\$ 2,144
POSTAGE	CUSTOMER SERVICE	PBS050101	\$ 4,500	Accounts	54.9%	45.1%	\$	2,469	\$ 2,031
LONGEVITY PAY	CUSTOMER SERVICE	PBS050101	\$ 3,193	Accounts	54.9%	45.1%	\$	1,752	\$ 1,441
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050101	\$ 3,029	Accounts	54.9%	45.1%	\$	1,662	\$ 1,367
CAR ALLOWANCES	CUSTOMER SERVICE	PBS050101	\$ 3,000	Accounts	54.9%	45.1%	\$	1,646	\$ 1,354
SCHOOLS	CUSTOMER SERVICE	PBS050101	\$ 1,500	Accounts	54.9%	45.1%	\$	823	\$ 677
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050101	\$ 1,200	Accounts	54.9%	45.1%	\$	658	\$ 542
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050101	\$ 1,100	Accounts	54.9%	45.1%	\$	604	\$ 496
MEMBERSHIPS/DUES	CUSTOMER SERVICE	PBS050101	\$ 500	Accounts	54.9%	45.1%	\$	274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050101	\$ 232	Accounts	54.9%	45.1%	\$	127	\$ 105
PERMANENT SALARIES	CUSTOMER SERVICE								

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor		Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OTHER SUPPLIES	CUSTOMER SERVICE	PBS050201	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050201	\$ 650	Accounts	54.9%	45.1%	\$ 357	\$ 293
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050201	\$ 524	Accounts	54.9%	45.1%	\$ 288	\$ 236
UNIFORMS	CUSTOMER SERVICE	PBS050201	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050201	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050201	\$ 480	Accounts	54.9%	45.1%	\$ 263	\$ 217
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050201	\$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 123
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050201	\$ 122	Accounts	54.9%	45.1%	\$ 67	\$ 55
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050201	\$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050201	\$ 75	Accounts	54.9%	45.1%	\$ 41	\$ 34
OTHER SERVICES	CUSTOMER SERVICE	PBS050301	\$ 536,256	Accounts	54.9%	45.1%	\$ 294,230	\$ 242,026
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050301	\$ 285,501	Accounts	54.9%	45.1%	\$ 156,647	\$ 128,854
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050301	\$ 52,680	Accounts	54.9%	45.1%	\$ 28,904	\$ 23,776
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050301	\$ 31,715	Accounts	54.9%	45.1%	\$ 17,401	\$ 14,314
PART TIME SALARIES	CUSTOMER SERVICE	PBS050301	\$ 31,246	Accounts	54.9%	45.1%	\$ 17,144	\$ 14,102
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050301	\$ 22,253	Accounts	54.9%	45.1%	\$ 12,210	\$ 10,043
SERVCHG-FLEET O&M	CUSTOMER SERVICE	PBS050301	\$ 17,941	Accounts	54.9%	45.1%	\$ 9,844	\$ 8,097
GASOLINE	CUSTOMER SERVICE	PBS050301	\$ 16,982	Accounts	54.9%	45.1%	\$ 9,319	\$ 7,664
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050301	\$ 10,971	Accounts	54.9%	45.1%	\$ 6,019	\$ 4,952
TOOLS/EQUIP < \$5000	CUSTOMER SERVICE	PBS050301	\$ 10,000	Accounts	54.9%	45.1%	\$ 5,487	\$ 4,513
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050301	\$ 9,828	Accounts	54.9%	45.1%	\$ 5,392	\$ 4,436
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050301	\$ 5,195	Accounts	54.9%	45.1%	\$ 2,850	\$ 2,346
EQUIP REP & MAINT	CUSTOMER SERVICE	PBS050301	\$ 4,900	Accounts	54.9%	45.1%	\$ 2,469	\$ 2,031
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050301	\$ 4,481	Accounts	54.9%	45.1%	\$ 2,469	\$ 2,022
LONGEVITY PAY	CUSTOMER SERVICE	PBS050301	\$ 4,400	Accounts	54.9%	45.1%	\$ 2,414	\$ 1,986
OVERHEAD-FLEET	CUSTOMER SERVICE	PBS050301	\$ 4,176	Accounts	54.9%	45.1%	\$ 2,291	\$ 1,885
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050301	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050301	\$ 1,400	Accounts	54.9%	45.1%	\$ 766	\$ 632
SAFETY SHOES	CUSTOMER SERVICE	PBS050301	\$ 1,050	Accounts	54.9%	45.1%	\$ 576	\$ 474
UNIFORMS	CUSTOMER SERVICE	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CERTIFICATION TRAIN	CUSTOMER SERVICE	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050301	\$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-NON FLEET	CUSTOMER SERVICE	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050301	\$ 343	Accounts	54.9%	45.1%	\$ 188	\$ 155
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050301	\$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 123
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050301	\$ 151	Accounts	54.9%	45.1%	\$ 83	\$ 68
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050601	\$ 331,183	Accounts	54.9%	45.1%	\$ 181,711	\$ 149,472
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050601	\$ 57,150	Accounts	54.9%	45.1%	\$ 31,367	\$ 25,793
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050601	\$ 55,088	Accounts	54.9%	45.1%	\$ 30,225	\$ 24,863
PART TIME SALARIES	CUSTOMER SERVICE	PBS050601	\$ 38,644	Accounts	54.9%	45.1%	\$ 21,516	\$ 17,628
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050601	\$ 25,988	Accounts	54.9%	45.1%	\$ 14,264	\$ 11,734
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050601	\$ 9,500	Accounts	54.9%	45.1%	\$ 5,212	\$ 4,288
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050601	\$ 5,806	Accounts	54.9%	45.1%	\$ 3,186	\$ 2,620
EXPENSE ALLOWANCES	CUSTOMER SERVICE	PBS050601	\$ 4,320	Accounts	54.9%	45.1%	\$ 2,370	\$ 1,950
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050601	\$ 3,664	Accounts	54.9%	45.1%	\$ 2,027	\$ 1,667
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050601	\$ 2,640	Accounts	54.9%	45.1%	\$ 1,448	\$ 1,192
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050601	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
LONGEVITY PAY	CUSTOMER SERVICE	PBS050601	\$ 1,677	Accounts	54.9%	45.1%	\$ 920	\$ 757
SCHOOLS	CUSTOMER SERVICE	PBS050601	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
JANITORIAL SUPPLIES	CUSTOMER SERVICE	PBS050601	\$ 910	Accounts	54.9%	45.1%	\$ 499	\$ 411
FOOD SERVICES	CUSTOMER SERVICE	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050601	\$ 444	Accounts	54.9%	45.1%	\$ 244	\$ 200
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050601	\$ 433	Accounts	54.9%	45.1%	\$ 244	\$ 200
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050601	\$ 250	Accounts	54.9%	45.1%	\$ 137	\$ 113
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050601	\$ 225	Accounts	54.9%	45.1%	\$ 123	\$ 102
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050601	\$ 104	Accounts	54.9%	45.1%	\$ 57	\$ 47
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050701	\$ 94,669	Accounts	54.9%	45.1%	\$ 51,937	\$ 42,732
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050701	\$ 21,072	Accounts	54.9%	45.1%	\$ 11,562	\$ 9,510
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050701	\$ 10,708	Accounts	54.9%	45.1%	\$ 5,875	\$ 4,833
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050701	\$ 7,524	Accounts	54.9%	45.1%	\$ 4,128	\$ 3,396
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050701	\$ 6,006	Accounts	54.9%	45.1%	\$ 3,295	\$ 2,711
OVERHEAD-FLEET	CUSTOMER SERVICE	PBS050701	\$ 4,290	Accounts	54.9%	45.1%	\$ 2,403	\$ 1,977
DIESEL FUEL	CUSTOMER SERVICE	PBS050701	\$ 3,727	Accounts	54.9%	45.1%	\$ 2,045	\$ 1,682
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050701	\$ 3,662	Accounts	54.9%	45.1%	\$ 2,009	\$ 1,653
LONGEVITY PAY	CUSTOMER SERVICE	PBS050701	\$ 2,750	Accounts	54.9%	45.1%	\$ 1,509	\$ 1,241
SERVCHG-FLEET O&M	CUSTOMER SERVICE	PBS050701	\$ 1,717	Accounts	54.9%	45.1%	\$ 942	\$ 769
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050701	\$ 1,478	Accounts	54.9%	45.1%	\$ 811	\$ 667
OTHER SERVICES	CUSTOMER SERVICE	PBS050701	\$ 1,200	Accounts	54.9%	45.1%	\$ 658	\$ 542
SCHOOLS	CUSTOMER SERVICE	PBS050701	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050701	\$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
UNIFORMS	CUSTOMER SERVICE	PBS050701	\$ 900	Accounts	54.9%	45.1%	\$ 495	\$ 406
SAFETY SHOES	CUSTOMER SERVICE	PBS050701	\$ 250	Accounts	54.9%	45.1%	\$ 137	\$ 113
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050701	\$ 125	Accounts	54.9%	45.1%	\$ 69	\$ 56
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050701	\$ 113	Accounts	54.9%	45.1%	\$ 62	\$ 51
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050701	\$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050701	\$ 22	Accounts	54.9%	45.1%	\$ 12	\$ 10
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050801	\$ 84,972	Accounts	54.9%	45.1%	\$ 46,622	\$ 38,350
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050801	\$ 21,072	Accounts	54.9%	45.1%	\$ 11,562	\$ 9,510
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050801	\$ 7,648	Accounts	54.9%	45.1%	\$ 4,196	\$ 3,452
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050801	\$ 6,500	Accounts	54.9%	45.1%	\$ 3,566	\$ 2,934
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050801	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050801	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SCHOOLS	CUSTOMER SERVICE	PBS050801	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
IMP REP & MAINT	UTILITIES ENGINEERING	PBS060101	\$ 1,800,000	Weighted Expense	44.5%	55.5%	\$ 801,294	\$ 988,706
FIN & BANK SERV	UTILITIES ENGINEERING	PBS060101	\$ 1,100,000	Weighted Expense	44.5%	55.5%	\$ 489,680	\$ 610,320
OTHER PROF SERV	UTILITIES ENGINEERING	PBS060101	\$ 111,220	Weighted Expense	44.5%	55.5%	\$ 49,511	\$ 61,709
COSTS/FEES/PERMITS	UTILITIES ENGINEERING	PBS060101	\$ 19,000	Weighted Expense	44.5%	55.5%	\$ 8,458	\$ 10,542
OFFICE EQUIP < \$5000	UTILITIES ENGINEERING	PBS060101	\$ 15,000	Weighted Expense	44.5%	55.5%	\$ 6,677	\$ 8,323
DATA PROC SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 13,000	Weighted Expense	44.5%	55.5%	\$ 5,837	\$ 7,163
RETIREE HEALTH BENE	UTILITIES ENGINEERING	PBS060101	\$ 12,000	Weighted Expense	44.5%	55.5%	\$ 5,342	\$ 6,658
SERVCHG-FLEET O&M	UTILITIES ENGINEERING	PBS060101	\$ 7,877	Weighted Expense	44.5%	55.5%	\$ 3,507	\$ 4,370
OFFICE SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 7,500	Weighted Expense	44.5%	55.5%	\$ 3,339	\$ 4,161
GASOLINE	UTILITIES ENGINEERING	PBS060101	\$ 5,825	Weighted Expense	44.5%	55.5%	\$ 2,593	\$ 3,232
CLEARIAL SERVICES	UTILITIES ENGINEERING	PBS060101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 2,774
EQUIP REP & MAINT	UTILITIES ENGINEERING	PBS060101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 2,774
OTHER SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 3,000	Weighted Expense	44.5%	55.5%	\$ 1,335	\$ 1,665
OFFICE EQUIP RENT	UTILITIES ENGINEERING	PBS060101	\$ 2,600	Weighted Expense	44.5%	55.5%	\$ 1,157	\$ 1,443
OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060101	\$ 1,576	Weighted Expense	44.5%	55.5%	\$ 702	\$ 874
TELEPHONE/CABLE TV	UTILITIES ENGINEERING	PBS060101	\$ 1,412	Weighted Expense	44.5%	55.5%	\$ 629	\$ 783
FOOD SERVICES	UTILITIES ENGINEERING	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
DUPL PAPER/SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
SAFETY SHOES	UTILITIES ENGINEERING	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
PERMANENT SALARIES	UTILITIES ENGINEERING	PBS060201	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
HEALTH INSURANCE	UTILITIES ENGINEERING	PBS060201	\$ 274,296	Fixed Assets	45.1%	54.9%	\$ 1,234,481	\$ 1,499,915
PENSION - GENERAL EMP	UTILITIES ENGINEERING	PBS060201	\$ 370,702	Fixed Assets	45.1%	54.9%	\$ 167,359	\$ 203,343
SOC SEC/MEDICARE	UTILITIES ENGINEERING	PBS060201	\$ 235,841	Fixed Assets	45.1%	54.9%	\$ 106,474	\$ 129,367
PENSION - DEF CONT	UTILITIES ENGINEERING	PBS060201	\$ 215,744	Fixed Assets	45.1%	54.9%	\$ 97,401	\$ 118,343
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 137,109	Fixed Assets	45.1%	54.9%	\$ 61,900	\$ 75,209
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 97,653	Fixed Assets	45.1%	54.9%	\$ 46,072	\$ 56,581
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 60,060	Fixed Assets	45.1%	54.9%	\$ 27,115	\$ 32,945
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 33,400	Fixed Assets	45.1%	54.9%	\$ 15,079	\$ 18,321
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 30,716	Fixed Assets	45.1%	54.9%	\$ 13,867	\$ 16,849
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 28,027	Fixed Assets	45.1%	54.9%	\$ 12,653	\$ 15,374
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 24,821	Fixed Assets	45.1%	54.9%	\$ 11,206	\$ 13,615
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 22,560	Fixed Assets	45.1%	54.9%	\$ 10,185	\$ 12,375
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 15,719	Fixed Assets	45.1%	54.9%	\$ 7,097	\$ 8,622
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 12,840	Fixed Assets	45.1%	54.9%	\$ 5,797	\$ 7,043
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 12,000	Fixed Assets	45.1%	54.9%	\$ 5,418	\$ 6,582
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 10,338	Fixed Assets	45.1%	54.9%	\$ 4,667	\$ 5,671
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 7,394	Fixed Assets	45.1%	54.9%	\$ 3,338	\$ 4,056
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 6,000	Fixed Assets	45.1%	54.9%	\$ 2,709	\$ 3,291
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 5,800	Fixed Assets	45.1%	54.9%	\$ 2,618	\$ 3,182
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 5,000	Fixed Assets	45.1%	54.9%	\$ 2,257	\$ 2,743
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 4,600	Fixed Assets	45.1%	54.9%	\$ 2,077	\$ 2,523
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 3,031	Fixed Assets	45.1%	54.9%	\$ 1,368	\$ 1,663
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 2,400	Fixed Assets	45.1%	54.9%	\$ 1,084	\$ 1,316
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 1,899	Fixed Assets	45.1%	54.9%	\$ 857	\$ 1,042
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 1,515	Fixed Assets	45.1%	54.9%	\$ 684	\$ 831
UTILITIES ENGINEERING	UTILITIES ENGINEERING	PBS060201	\$ 1,500	Fixed Assets	45.1%	54.9%	\$ 677	\$ 823
UTILITIES ENGINEERING	UTILITIES ENGINEERING							

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer	
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 611,000	Staff Input 2	30.0%	70.0%	\$ 183,300	\$ 427,700
OTHER PROF SERV	DISTRIBUTION AND COLLECTION	PBS660101	\$ 524,555	Staff Input 2	30.0%	70.0%	\$ 157,367	\$ 367,189
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 201,300	Staff Input 2	30.0%	70.0%	\$ 60,390	\$ 140,910
OTHER EQUIPMENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 200,000	Staff Input 2	30.0%	70.0%	\$ 60,000	\$ 140,000
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 117,234	Staff Input 2	30.0%	70.0%	\$ 35,170	\$ 82,064
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 25,000	Staff Input 2	30.0%	70.0%	\$ 7,500	\$ 17,500
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 22,783	Staff Input 2	30.0%	70.0%	\$ 6,835	\$ 15,948
CUSTODIAL SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 18,500	Staff Input 2	30.0%	70.0%	\$ 5,550	\$ 12,950
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 15,000	Staff Input 2	30.0%	70.0%	\$ 4,500	\$ 10,500
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 12,046	Staff Input 2	30.0%	70.0%	\$ 3,614	\$ 8,432
COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 12,000	Staff Input 2	30.0%	70.0%	\$ 3,600	\$ 8,400
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 9,554	Staff Input 2	30.0%	70.0%	\$ 2,866	\$ 6,688
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660101	\$ 7,500	Staff Input 2	30.0%	70.0%	\$ 2,250	\$ 5,250
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 6,000	Staff Input 2	30.0%	70.0%	\$ 1,800	\$ 4,200
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660101	\$ 4,617	Staff Input 2	30.0%	70.0%	\$ 1,385	\$ 3,232
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 4,450	Staff Input 2	30.0%	70.0%	\$ 1,335	\$ 3,115
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660101	\$ 3,451	Staff Input 2	30.0%	70.0%	\$ 1,035	\$ 2,416
CAR ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 3,000	Staff Input 2	30.0%	70.0%	\$ 900	\$ 2,100
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 3,000	Staff Input 2	30.0%	70.0%	\$ 900	\$ 2,100
PROMOTIONAL CONTR	DISTRIBUTION AND COLLECTION	PBS660101	\$ 2,500	Staff Input 2	30.0%	70.0%	\$ 750	\$ 1,750
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 2,000	Staff Input 2	30.0%	70.0%	\$ 600	\$ 1,400
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,600	Staff Input 2	30.0%	70.0%	\$ 480	\$ 1,120
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,400	Staff Input 2	30.0%	70.0%	\$ 420	\$ 980
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,250	Staff Input 2	30.0%	70.0%	\$ 375	\$ 875
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,200	Staff Input 2	30.0%	70.0%	\$ 360	\$ 840
BACKFLOW PROGRAM	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,000	Staff Input 2	30.0%	70.0%	\$ 300	\$ 700
FOOD SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,000	Staff Input 2	30.0%	70.0%	\$ 300	\$ 700
LAWN & TREE SERVICE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,000	Staff Input 2	30.0%	70.0%	\$ 300	\$ 700
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 711	Staff Input 2	30.0%	70.0%	\$ 213	\$ 498
OFFICE EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 600	Staff Input 2	30.0%	70.0%	\$ 180	\$ 420
WATER/SEW/STORM	DISTRIBUTION AND COLLECTION	PBS660101	\$ 583	Staff Input 2	30.0%	70.0%	\$ 175	\$ 408
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 400	Staff Input 2	30.0%	70.0%	\$ 120	\$ 280
BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 250	Staff Input 2	30.0%	70.0%	\$ 75	\$ 175
MEMBERSHIPS/DUES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 220	Staff Input 2	30.0%	70.0%	\$ 66	\$ 154
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660101	\$ 200	Staff Input 2	30.0%	70.0%	\$ 60	\$ 140
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 120	Staff Input 2	30.0%	70.0%	\$ 36	\$ 84
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 188,635	Staff Input 4	67.0%	33.0%	\$ 126,385	\$ 62,250
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 34,318	Staff Input 4	67.0%	33.0%	\$ 22,993	\$ 11,325
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660401	\$ 28,059	Staff Input 4	67.0%	33.0%	\$ 18,800	\$ 9,259
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 15,095	Staff Input 4	67.0%	33.0%	\$ 10,114	\$ 4,981
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 6,800	Staff Input 4	67.0%	33.0%	\$ 4,556	\$ 2,244
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660401	\$ 5,805	Staff Input 4	67.0%	33.0%	\$ 3,889	\$ 1,916
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660401	\$ 4,123	Staff Input 4	67.0%	33.0%	\$ 2,762	\$ 1,361
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 2,196	Staff Input 4	67.0%	33.0%	\$ 1,471	\$ 725
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,520	Staff Input 4	67.0%	33.0%	\$ 1,005	\$ 515
MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,500	Staff Input 4	67.0%	33.0%	\$ 1,005	\$ 495
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,500	Staff Input 4	67.0%	33.0%	\$ 1,005	\$ 495
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 960	Staff Input 4	67.0%	33.0%	\$ 643	\$ 317
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660401	\$ 500	Staff Input 4	67.0%	33.0%	\$ 335	\$ 165
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660401	\$ 170	Staff Input 4	67.0%	33.0%	\$ 114	\$ 56
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660401	\$ 168	Staff Input 4	67.0%	33.0%	\$ 113	\$ 55
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,084,041	Water Only	100.0%	0.0%	\$ 1,084,041	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 341,887	Water Only	100.0%	0.0%	\$ 341,887	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 161,884	Water Only	100.0%	0.0%	\$ 161,884	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 122,500	Water Only	100.0%	0.0%	\$ 122,500	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660402	\$ 109,474	Water Only	100.0%	0.0%	\$ 109,474	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660402	\$ 93,787	Water Only	100.0%	0.0%	\$ 93,787	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 89,998	Water Only	100.0%	0.0%	\$ 89,998	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 84,452	Water Only	100.0%	0.0%	\$ 84,452	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 39,227	Water Only	100.0%	0.0%	\$ 39,227	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660402	\$ 36,476	Water Only	100.0%	0.0%	\$ 36,476	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 22,000	Water Only	100.0%	0.0%	\$ 22,000	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660402	\$ 19,805	Water Only	100.0%	0.0%	\$ 19,805	\$ -
OTHER TERM PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 16,241	Water Only	100.0%	0.0%	\$ 16,241	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 13,159	Water Only	100.0%	0.0%	\$ 13,159	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 12,728	Water Only	100.0%	0.0%	\$ 12,728	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660402	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
RETIREE HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 4,800	Water Only	100.0%	0.0%	\$ 4,800	\$ -
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660402	\$ 4,500	Water Only	100.0%	0.0%	\$ 4,500	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,878	Water Only	100.0%	0.0%	\$ 3,878	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,840	Water Only	100.0%	0.0%	\$ 3,840	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 2,880	Water Only	100.0%	0.0%	\$ 2,880	\$ -
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 2,128	Water Only	100.0%	0.0%	\$ 2,128	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,667	Water Only	100.0%	0.0%	\$ 1,667	\$ -
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,155	Water Only	100.0%	0.0%	\$ 1,155	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,092	Water Only	100.0%	0.0%	\$ 1,092	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660402	\$ 974	Water Only	100.0%	0.0%	\$ 974	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660402	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660402	\$ 328	Water Only	100.0%	0.0%	\$ 328	\$ -
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 154	Water Only	100.0%	0.0%	\$ 154	\$ -
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660402	\$ 10	Water Only	100.0%	0.0%	\$ 10	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 601,000	Accounts	54.9%	45.1%	\$ 329,751	\$ 271,247
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 576,624	Accounts	54.9%	45.1%	\$ 316,378	\$ 260,246
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 115,896	Accounts	54.9%	45.1%	\$ 63,589	\$ 52,307
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660404	\$ 76,762	Accounts	54.9%	45.1%	\$ 42,117	\$ 34,645
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 44,553	Accounts	54.9%	45.1%	\$ 24,445	\$ 20,108
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 39,220	Accounts	54.9%	45.1%	\$ 20,970	\$ 17,250
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 34,659	Accounts	54.9%	45.1%	\$ 19,016	\$ 15,643
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660404	\$ 33,555	Accounts	54.9%	45.1%	\$ 18,411	\$ 15,144
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 29,072	Accounts	54.9%	45.1%	\$ 15,951	\$ 13,121
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 24,000	Accounts	54.9%	45.1%	\$ 13,168	\$ 10,832
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 22,600	Accounts	54.9%	45.1%	\$ 12,400	\$ 10,200
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 17,500	Accounts	54.9%	45.1%	\$ 9,602	\$ 7,898
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 15,730	Accounts	54.9%	45.1%	\$ 8,631	\$ 7,099
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660404	\$ 12,259	Accounts	54.9%	45.1%	\$ 6,726	\$ 5,533
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 6,845	Accounts	54.9%	45.1%	\$ 3,756	\$ 3,089
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 5,000	Accounts	54.9%	45.1%	\$ 2,743	\$ 2,257
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,800	Accounts	54.9%	45.1%	\$ 2,634	\$ 2,166
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,400	Accounts	54.9%	45.1%	\$ 2,414	\$ 1,986
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,329	Accounts	54.9%	45.1%	\$ 2,375	\$ 1,954
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,800	Accounts	54.9%	45.1%	\$ 2,685	\$ 2,115
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660404	\$ 3,147	Accounts	54.9%	45.1%	\$ 1,727	\$ 1,420
OTHER CHEMICALS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 2,500	Accounts	54.9%	45.1%	\$ 1,372	\$ 1,128
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 2,000	Accounts	54.9%	45.1%	\$ 1,097	\$ 903
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,490	Accounts	54.9%	45.1%	\$ 818	\$ 672
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 704	Accounts	54.9%	45.1%	\$ 386	\$ 318
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 600	Accounts	54.9%	45.1%	\$ 329	\$ 271
OFFICE EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 600	Accounts	54.9%	45.1%	\$ 329	\$ 271
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660404	\$ 524	Accounts	54.9%	45.1%	\$ 288	\$ 236
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660404	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660404	\$ 392	Accounts	54.9%	45.1%	\$ 215	\$ 177
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660404	\$ 142	Accounts	54.9%	45.1%	\$ 78	\$ 64
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 137	Accounts	54.9%	45.1%	\$ 74	\$ 62
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 405,451	Water Only	100.0%	0.0%	\$ 405,451	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 250,000	Water Only	100.0%	0.0%	\$ 250,000	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660407	\$ 84,288	Water Only	100.0%	0.0%	\$ 84,288	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660407	\$ 57,658	Water Only</				

Expense Line Item	Code		FY 2019			FY 2019	FY 2019	
			Expense for COSA	Allocation Factor	Water %	Sewer %	Water	Sewer
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660407	\$ 40,966	Water Only	100.0%	0.0%	\$ 40,966	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660407	\$ 31,563	Water Only	100.0%	0.0%	\$ 31,563	\$ -
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 18,500	Water Only	100.0%	0.0%	\$ 18,500	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 17,428	Water Only	100.0%	0.0%	\$ 17,428	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660407	\$ 14,011	Water Only	100.0%	0.0%	\$ 14,011	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660407	\$ 8,630	Water Only	100.0%	0.0%	\$ 8,630	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 8,400	Water Only	100.0%	0.0%	\$ 8,400	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 4,545	Water Only	100.0%	0.0%	\$ 4,545	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660407	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660407	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,920	Water Only	100.0%	0.0%	\$ 1,920	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,300	Water Only	100.0%	0.0%	\$ 1,300	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660407	\$ 784	Water Only	100.0%	0.0%	\$ 784	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660407	\$ 573	Water Only	100.0%	0.0%	\$ 573	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660407	\$ 348	Water Only	100.0%	0.0%	\$ 348	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660407	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660407	\$ 210	Water Only	100.0%	0.0%	\$ 210	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 109	Water Only	100.0%	0.0%	\$ 109	\$ -
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 391,305	Water Only	100.0%	0.0%	\$ 391,305	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 388,162	Water Only	100.0%	0.0%	\$ 388,162	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 165,200	Water Only	100.0%	0.0%	\$ 165,200	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 73,752	Water Only	100.0%	0.0%	\$ 73,752	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660408	\$ 68,117	Water Only	100.0%	0.0%	\$ 68,117	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 57,330	Water Only	100.0%	0.0%	\$ 57,330	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660408	\$ 41,664	Water Only	100.0%	0.0%	\$ 41,664	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660408	\$ 41,009	Water Only	100.0%	0.0%	\$ 41,009	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 41,000	Water Only	100.0%	0.0%	\$ 41,000	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 30,754	Water Only	100.0%	0.0%	\$ 30,754	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660408	\$ 26,017	Water Only	100.0%	0.0%	\$ 26,017	\$ -
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 16,146	Water Only	100.0%	0.0%	\$ 16,146	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 5,803	Water Only	100.0%	0.0%	\$ 5,803	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660408	\$ 5,300	Water Only	100.0%	0.0%	\$ 5,300	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,838	Water Only	100.0%	0.0%	\$ 3,838	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,800	Water Only	100.0%	0.0%	\$ 3,800	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,606	Water Only	100.0%	0.0%	\$ 3,606	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
RETIREE HEALTH BENEF	DISTRIBUTION AND COLLECTION	PBS660408	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,920	Water Only	100.0%	0.0%	\$ 1,920	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,881	Water Only	100.0%	0.0%	\$ 1,881	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,600	Water Only	100.0%	0.0%	\$ 1,600	\$ -
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 764	Water Only	100.0%	0.0%	\$ 764	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660408	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 450	Water Only	100.0%	0.0%	\$ 450	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660408	\$ 444	Water Only	100.0%	0.0%	\$ 444	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660408	\$ 212	Water Only	100.0%	0.0%	\$ 212	\$ -
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660408	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 53,971	Water Only	100.0%	0.0%	\$ 53,971	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 41,000	Water Only	100.0%	0.0%	\$ 41,000	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660409	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 10,536	Water Only	100.0%	0.0%	\$ 10,536	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660409	\$ 10,500	Water Only	100.0%	0.0%	\$ 10,500	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660409	\$ 5,478	Water Only	100.0%	0.0%	\$ 5,478	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 5,460	Water Only	100.0%	0.0%	\$ 5,460	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660409	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660409	\$ 4,725	Water Only	100.0%	0.0%	\$ 4,725	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 4,291	Water Only	100.0%	0.0%	\$ 4,291	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 3,006	Water Only	100.0%	0.0%	\$ 3,006	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660409	\$ 2,389	Water Only	100.0%	0.0%	\$ 2,389	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,650	Water Only	100.0%	0.0%	\$ 1,650	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,478	Water Only	100.0%	0.0%	\$ 1,478	\$ -
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 650	Water Only	100.0%	0.0%	\$ 650	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660409	\$ 573	Water Only	100.0%	0.0%	\$ 573	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660409	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660409	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660409	\$ 113	Water Only	100.0%	0.0%	\$ 113	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660409	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 50	Water Only	100.0%	0.0%	\$ 50	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660409	\$ 50	Water Only	100.0%	0.0%	\$ 50	\$ -
MEDICAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 50	Water Only	100.0%	0.0%	\$ 50	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660409	\$ 20	Water Only	100.0%	0.0%	\$ 20	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 235,475	Water Only	100.0%	0.0%	\$ 235,475	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 185,000	Water Only	100.0%	0.0%	\$ 185,000	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 177,316	Water Only	100.0%	0.0%	\$ 177,316	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 42,144	Water Only	100.0%	0.0%	\$ 42,144	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660410	\$ 40,978	Water Only	100.0%	0.0%	\$ 40,978	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 33,852	Water Only	100.0%	0.0%	\$ 33,852	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660410	\$ 32,360	Water Only	100.0%	0.0%	\$ 32,360	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 18,568	Water Only	100.0%	0.0%	\$ 18,568	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660410	\$ 18,507	Water Only	100.0%	0.0%	\$ 18,507	\$ -
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660410	\$ 9,737	Water Only	100.0%	0.0%	\$ 9,737	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 6,331	Water Only	100.0%	0.0%	\$ 6,331	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 5,500	Water Only	100.0%	0.0%	\$ 5,500	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 4,544	Water Only	100.0%	0.0%	\$ 4,544	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,850	Water Only	100.0%	0.0%	\$ 2,850	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,100	Water Only	100.0%	0.0%	\$ 2,100	\$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,210	Water Only	100.0%	0.0%	\$ 1,210	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660410	\$ 784	Water Only	100.0%	0.0%	\$ 784	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660410	\$ 573	Water Only	100.0%	0.0%	\$ 573	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660410	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION							

Expense Line Item	Code	FY 2019			FY 2019	FY 2019	FY 2019
		Expense for COSA	Allocation Factor	Water %	Sewer %	Water	Sewer
OVERHEAD-FLEET	PBS660411	\$ 12,845	Water Only	100.0%	0.0%	\$ 12,845	\$ -
DIESEL FUEL	PBS660411	\$ 12,598	Water Only	100.0%	0.0%	\$ 12,598	\$ -
OVERTIME 1.5X PAY	PBS660411	\$ 10,920	Water Only	100.0%	0.0%	\$ 10,920	\$ -
MP REP & MAINT	PBS660411	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
LONGEVITY PAY	PBS660411	\$ 4,950	Water Only	100.0%	0.0%	\$ 4,950	\$ -
GASOLINE	PBS660411	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
DISPOSAL (TIP) FEES	PBS660411	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
TOOLS/EQUIP < \$5000	PBS660411	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
OTHER REG SALARIES	PBS660411	\$ 3,066	Water Only	100.0%	0.0%	\$ 3,066	\$ -
UNIFORMS	PBS660411	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
SERVCHG-PUB WORKS	PBS660411	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
IMP REP MATERIALS	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CERTIFICATION TRAIN	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SERVCHG-NON FLEET	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SAFETY SHOES	PBS660411	\$ 1,350	Water Only	100.0%	0.0%	\$ 1,350	\$ -
UPGRADE PAY	PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SUPPLIES	PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CELLPHONE ALLOWANCE	PBS660411	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
HORTICULTURAL SUP	PBS660411	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
YEAR END FICA ACCR	PBS660411	\$ 234	Water Only	100.0%	0.0%	\$ 234	\$ -
SUPPLEMENTAL FICA	PBS660411	\$ 40	Water Only	100.0%	0.0%	\$ 40	\$ -
PERMANENT SALARIES	PBS660412	\$ 905,639	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 545,710	\$ 359,929
HEALTH INSURANCE	PBS660412	\$ 170,086	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 102,489	\$ 67,597
OVERTIME 1.5X PAY	PBS660412	\$ 137,592	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 82,909	\$ 54,683
PENSION - GENERAL EMP	PBS660412	\$ 128,712	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 77,558	\$ 51,154
VEHICLES	PBS660412	\$ 102,668	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 61,865	\$ 40,803
COMPONENTS/PARTS	PBS660412	\$ 80,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 48,206	\$ 31,794
SERVCHG-FLEET O&M	PBS660412	\$ 72,699	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 43,806	\$ 28,893
SOC SEC/MEDICARE	PBS660412	\$ 71,112	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 42,850	\$ 28,262
GASOLINE	PBS660412	\$ 49,179	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 29,834	\$ 19,345
DIESEL FUEL	PBS660412	\$ 22,366	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 13,477	\$ 8,889
PENSION - DEF CONT	PBS660412	\$ 21,912	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 13,204	\$ 8,708
OVERHEAD-FLEET	PBS660412	\$ 20,504	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 12,355	\$ 8,149
LONGEVITY PAY	PBS660412	\$ 18,591	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 11,202	\$ 7,389
OTHER REG SALARIES	PBS660412	\$ 15,043	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 9,064	\$ 5,979
OTHER EQUIP RENT	PBS660412	\$ 5,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013	\$ 1,987
TOOLS/EQUIP < \$5000	PBS660412	\$ 5,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013	\$ 1,987
RETIREE HEALTH BENE	PBS660412	\$ 4,800	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,892	\$ 1,908
STANDBY PAY	PBS660412	\$ 4,600	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,772	\$ 1,828
UNIFORMS	PBS660412	\$ 4,100	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,471	\$ 1,629
OTHER SERVICES	PBS660412	\$ 4,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,410	\$ 1,590
CELLPHONE ALLOWANCE	PBS660412	\$ 3,360	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,025	\$ 1,335
DISPOSAL (TIP) FEES	PBS660412	\$ 3,250	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,958	\$ 1,292
EQUIP REP & MAINT	PBS660412	\$ 2,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,205	\$ 795
SERVCHG-PRINT SHOP	PBS660412	\$ 2,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,205	\$ 795
OVERTIME 1X PAY	PBS660412	\$ 1,638	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 987	\$ 651
TELEPHONE/CABLE TV	PBS660412	\$ 1,516	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 913	\$ 603
SAFETY SHOES	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
OTHER SUPPLIES	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
CERTIFICATION TRAIN	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
SERVCHG-NON FLEET	PBS660412	\$ 1,400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 844	\$ 556
YEAR END FICA ACCR	PBS660412	\$ 1,151	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 694	\$ 457
SHIFT DIFFERENTIAL	PBS660412	\$ 1,045	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 630	\$ 415
MP REP MATERIALS	PBS660412	\$ 1,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 603	\$ 397
IMP REP & MAINT	PBS660412	\$ 1,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 603	\$ 397
EXPENSE ALLOWANCES	PBS660412	\$ 960	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 578	\$ 382
OFFICE SUPPLIES	PBS660412	\$ 700	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 422	\$ 278
SUPPLEMENTAL FICA	PBS660412	\$ 507	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 306	\$ 201
BOOKS & MANUALS	PBS660412	\$ 500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 301	\$ 199
DATA PROC SUPPLIES	PBS660412	\$ 500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 301	\$ 199
OFFICE EQUIP < \$5000	PBS660412	\$ 400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 241	\$ 159
UPGRADE PAY	PBS660412	\$ 300	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 181	\$ 119
SAFETY TRAIN MAT	PBS660412	\$ 200	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 121	\$ 79
HORTICULTURAL SUP	PBS660412	\$ 50	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 30	\$ 20
PERMANENT SALARIES	PBS660501	\$ 165,300	Staff Input 4	67.0%	33.0%	\$ 110,751	\$ 54,549
WATER/SEW/STORM	PBS660501	\$ 92,606	Staff Input 4	67.0%	33.0%	\$ 62,046	\$ 30,560
TOOLS/EQUIP < \$5000	PBS660501	\$ 20,000	Staff Input 4	67.0%	33.0%	\$ 13,400	\$ 6,600
PENSION - GENERAL EMP	PBS660501	\$ 13,784	Staff Input 4	67.0%	33.0%	\$ 9,235	\$ 4,549
SOC SEC/MEDICARE	PBS660501	\$ 13,545	Staff Input 4	67.0%	33.0%	\$ 9,075	\$ 4,470
HEALTH INSURANCE	PBS660501	\$ 12,053	Staff Input 4	67.0%	33.0%	\$ 8,076	\$ 3,977
RETIREE HEALTH BENE	PBS660501	\$ 8,400	Staff Input 4	67.0%	33.0%	\$ 5,628	\$ 2,772
TELEPHONE/CABLE TV	PBS660501	\$ 6,926	Staff Input 4	67.0%	33.0%	\$ 4,640	\$ 2,286
LONGEVITY PAY	PBS660501	\$ 5,936	Staff Input 4	67.0%	33.0%	\$ 3,977	\$ 1,959
OTHER REG SALARIES	PBS660501	\$ 2,676	Staff Input 4	67.0%	33.0%	\$ 1,793	\$ 883
EXPENSE ALLOWANCES	PBS660501	\$ 2,400	Staff Input 4	67.0%	33.0%	\$ 1,608	\$ 792
MILEAGE REIMBURSE	PBS660501	\$ 2,000	Staff Input 4	67.0%	33.0%	\$ 1,340	\$ 660
COMPONENTS/PARTS	PBS660501	\$ 2,000	Staff Input 4	67.0%	33.0%	\$ 1,340	\$ 660
ASSIGNMENT PAY	PBS660501	\$ 1,734	Staff Input 4	67.0%	33.0%	\$ 1,162	\$ 572
CELLPHONE ALLOWANCE	PBS660501	\$ 1,680	Staff Input 4	67.0%	33.0%	\$ 1,126	\$ 554
SCHOOLS	PBS660501	\$ 1,000	Staff Input 4	67.0%	33.0%	\$ 670	\$ 330
CONFERENCES	PBS660501	\$ 622	Staff Input 4	67.0%	33.0%	\$ 417	\$ 201
OTHER EQUIP RENT	PBS660501	\$ 500	Staff Input 4	67.0%	33.0%	\$ 335	\$ 165
BLDG REP MATERIALS	PBS660501	\$ 250	Staff Input 4	67.0%	33.0%	\$ 168	\$ 83
YEAR END FICA ACCR	PBS660501	\$ 205	Staff Input 4	67.0%	33.0%	\$ 137	\$ 68
PERMANENT SALARIES	PBS660503	\$ 467,546	Sewer Only	0.0%	100.0%	\$ -	\$ 467,546
COMPONENTS/PARTS	PBS660503	\$ 200,000	Sewer Only	0.0%	100.0%	\$ -	\$ 200,000
VEHICLES	PBS660503	\$ 118,964	Sewer Only	0.0%	100.0%	\$ -	\$ 118,964
HEALTH INSURANCE	PBS660503	\$ 84,288	Sewer Only	0.0%	100.0%	\$ -	\$ 84,288
OVERTIME 1.5X PAY	PBS660503	\$ 71,079	Sewer Only	0.0%	100.0%	\$ -	\$ 71,079
SERVCHG-FLEET O&M	PBS660503	\$ 70,903	Sewer Only	0.0%	100.0%	\$ -	\$ 70,903
PENSION - GENERAL EMP	PBS660503	\$ 62,188	Sewer Only	0.0%	100.0%	\$ -	\$ 62,188
DISPOSAL (TIP) FEES	PBS660503	\$ 45,000	Sewer Only	0.0%	100.0%	\$ -	\$ 45,000
OTHER EQUIP RENT	PBS660503	\$ 40,000	Sewer Only	0.0%	100.0%	\$ -	\$ 40,000
SOC SEC/MEDICARE	PBS660503	\$ 36,436	Sewer Only	0.0%	100.0%	\$ -	\$ 36,436
DIESEL FUEL	PBS660503	\$ 34,762	Sewer Only	0.0%	100.0%	\$ -	\$ 34,762
OVERHEAD-FLEET	PBS660503	\$ 23,709	Sewer Only	0.0%	100.0%	\$ -	\$ 23,709
IMP REP & MAINT	PBS660503	\$ 20,000	Sewer Only	0.0%	100.0%	\$ -	\$ 20,000
TOOLS/EQUIP < \$5000	PBS660503	\$ 15,000	Sewer Only	0.0%	100.0%	\$ -	\$ 15,000
LONGEVITY PAY	PBS660503	\$ 13,132	Sewer Only	0.0%	100.0%	\$ -	\$ 13,132
OTHER SUPPLIES	PBS660503	\$ 6,600	Sewer Only	0.0%	100.0%	\$ -	\$ 6,600
IMP REP MATERIALS	PBS660503	\$ 6,440	Sewer Only	0.0%	100.0%	\$ -	\$ 6,440
HORTICULTURAL SUP	PBS660503	\$ 5,730	Sewer Only	0.0%	100.0%	\$ -	\$ 5,730
OTHER REG SALARIES	PBS660503	\$ 4,509	Sewer Only	0.0%	100.0%	\$ -	\$ 4,509
OTHER SUPPLIES	PBS660503	\$ 3,500	Sewer Only	0.0%	100.0%	\$ -	\$ 3,500
GASOLINE	PBS660503	\$ 2,542	Sewer Only	0.0%	100.0%	\$ -	\$ 2,542
SERVCHG-NON FLEET	PBS660503	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ 2,500
STANDBY PAY	PBS660503	\$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400
RETIREE HEALTH BENE	PBS660503	\$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400
SAFETY SHOES	PBS660503	\$ 1,950	Sewer Only	0.0%	100.0%	\$ -	\$ 1,950
UNIFORMS	PBS660503	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500
ASSIGNMENT PAY	PBS660503	\$ 1,175	Sewer Only	0.0%	100.0%	\$ -	\$ 1,175
CELLPHONE ALLOWANCE	PBS660503	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ 960
COSTS/FEES/PERMITS	PBS660503	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ 600
YEAR END FICA ACCR	PBS660503	\$ 345	Sewer Only	0.0%	100.0%	\$ -	\$ 345
SUPPLEMENTAL FICA	PBS660503	\$ 259	Sewer Only	0.0%	100.0%	\$ -	\$ 259
OFFICE SUPPLIES	PBS660503	\$ 169	Sewer Only	0.0%	100.0%	\$ -	\$ 169
UPGRADE PAY	PBS660503	\$ 01	Sewer Only	0.0%	100.0%	\$ -	\$ 01
SERVCHG-OTHER FUNDS	PBS660506	\$ 300,000	Equal	50.0%	50.0%	\$ 150,000	\$ 150,000
PERMANENT SALARIES	PBS660506	\$ 96,179	Equal	50.0%	50.0%	\$ 48,090	\$ 48,090
HEALTH INSURANCE	PBS660506	\$ 10,167	Equal	50.0%	50.0%	\$ 5,084	\$ 5,084
SOC SEC/MEDICARE	PBS660506	\$ 7,394	Equal	50.0%	50.0%	\$ 3,697	\$ 3,697
PENSION - DEF CONT	PBS660506	\$ 3,749	Equal	50.0%	50.0%	\$ 1,875	\$ 1,875
CELLPHONE ALLOWANCE	PBS660506	\$ 480	Equal	50.0%	50.0%	\$ 240	\$ 240
STANDBY PAY	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
OVERTIME 1.5X PAY	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
PENSION - GENERAL EMP	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
SUPPLEMENTAL FICA	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
DISPOSAL (TIP) FEES	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
OTHER EQUIP RENT	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
COMPONENTS/PARTS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
IMP REP MATERIALS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
TELEPHONE/CABLE TV	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
GASOLINE	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019	FY 2019
						Water	Sewer
DIESEL FUEL	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
SAFETY SHOES	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
TOOLS/EQUIP < \$5000	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
UNIFORMS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
OTHER SUPPLIES	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
RETIREE HEALTH BENE	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
OVERHEAD-FLEET	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
SERVCHG-FLEET O&M	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
CORE ADJUSTMENTS	PBS660506	\$ (117,969)	Equal	50.0%	50.0%	\$ (58,985)	\$ (58,985)
PERMANENT SALARIES	PBS660510	\$ 718,107	Sewer Only	0.0%	100.0%	\$ -	\$ 718,107
PENSION - GENERAL EMP	PBS660510	\$ 130,838	Sewer Only	0.0%	100.0%	\$ -	\$ 130,838
HEALTH INSURANCE	PBS660510	\$ 127,942	Sewer Only	0.0%	100.0%	\$ -	\$ 127,942
SERVCHG-FLEET O&M	PBS660510	\$ 125,860	Sewer Only	0.0%	100.0%	\$ -	\$ 125,860
OVERTIME 1.5X PAY	PBS660510	\$ 120,120	Sewer Only	0.0%	100.0%	\$ -	\$ 120,120
DIESEL FUEL	PBS660510	\$ 84,512	Sewer Only	0.0%	100.0%	\$ -	\$ 84,512
SOC SEC/MEDICARE	PBS660510	\$ 57,086	Sewer Only	0.0%	100.0%	\$ -	\$ 57,086
COMPONENTS/PARTS	PBS660510	\$ 55,000	Sewer Only	0.0%	100.0%	\$ -	\$ 55,000
OVERHEAD-FLEET	PBS660510	\$ 43,907	Sewer Only	0.0%	100.0%	\$ -	\$ 43,907
LONGEVITY PAY	PBS660510	\$ 24,956	Sewer Only	0.0%	100.0%	\$ -	\$ 24,956
VEHICLES	PBS660510	\$ 20,345	Sewer Only	0.0%	100.0%	\$ -	\$ 20,345
OTHER REG SALARIES	PBS660510	\$ 18,239	Sewer Only	0.0%	100.0%	\$ -	\$ 18,239
GASOLINE	PBS660510	\$ 13,318	Sewer Only	0.0%	100.0%	\$ -	\$ 13,318
OTHER SUPPLIES	PBS660510	\$ 12,500	Sewer Only	0.0%	100.0%	\$ -	\$ 12,500
OTHER CHEMICALS	PBS660510	\$ 11,000	Sewer Only	0.0%	100.0%	\$ -	\$ 11,000
WATER/SEW/STORM	PBS660510	\$ 7,974	Sewer Only	0.0%	100.0%	\$ -	\$ 7,974
RETIREE HEALTH BENE	PBS660510	\$ 7,200	Sewer Only	0.0%	100.0%	\$ -	\$ 7,200
STANDBY PAY	PBS660510	\$ 4,922	Sewer Only	0.0%	100.0%	\$ -	\$ 4,922
PENSION - DEF CONT	PBS660510	\$ 4,499	Sewer Only	0.0%	100.0%	\$ -	\$ 4,499
EQUIP REP & MAINT	PBS660510	\$ 3,965	Sewer Only	0.0%	100.0%	\$ -	\$ 3,965
UNIFORMS	PBS660510	\$ 3,600	Sewer Only	0.0%	100.0%	\$ -	\$ 3,600
DISPOSAL (TIP) FEES	PBS660510	\$ 3,200	Sewer Only	0.0%	100.0%	\$ -	\$ 3,200
SERVCHG-NON FLEET	PBS660510	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -	\$ 3,000
SAFETY SHOES	PBS660510	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ 2,500
CELLPHONE ALLOWANCE	PBS660510	\$ 1,920	Sewer Only	0.0%	100.0%	\$ -	\$ 1,920
CERTIFICATION TRAIN	PBS660510	\$ 1,619	Sewer Only	0.0%	100.0%	\$ -	\$ 1,619
COMPUTER MAINT	PBS660510	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500
CONFERENCES	PBS660510	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500
BACKFLOW PROGRAM	PBS660510	\$ 1,435	Sewer Only	0.0%	100.0%	\$ -	\$ 1,435
YEAR END FICA ACCR	PBS660510	\$ 1,395	Sewer Only	0.0%	100.0%	\$ -	\$ 1,395
SCHOOLS	PBS660510	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ 1,000
EXPENSE ALLOWANCES	PBS660510	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ 960
SAFETY/TRAIN MAT	PBS660510	\$ 862	Sewer Only	0.0%	100.0%	\$ -	\$ 862
OFFICE SUPPLIES	PBS660510	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ 600
OTHER EQUIP RENT	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ 500
OFFICE EQUIP < \$5000	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ 500
TOOLS/EQUIP < \$5000	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ 500
SUPPLEMENTAL FICA	PBS660510	\$ 438	Sewer Only	0.0%	100.0%	\$ -	\$ 438
UPGRADE PAY	PBS660510	\$ 300	Sewer Only	0.0%	100.0%	\$ -	\$ 300
SLUDGE DISPOSAL	PBS660510	\$ 300	Sewer Only	0.0%	100.0%	\$ -	\$ 300
SPECIAL DELIVERY	PBS660510	\$ 250	Sewer Only	0.0%	100.0%	\$ -	\$ 250
PERMANENT SALARIES	PBS660601	\$ 79,057	Staff Input 2	30.0%	70.0%	\$ 23,717	\$ 55,340
HEALTH INSURANCE	PBS660601	\$ 12,000	Staff Input 2	30.0%	70.0%	\$ 3,600	\$ 8,400
PENSION - DEF CONT	PBS660601	\$ 7,115	Staff Input 2	30.0%	70.0%	\$ 2,135	\$ 4,981
SOC SEC/MEDICARE	PBS660601	\$ 6,158	Staff Input 2	30.0%	70.0%	\$ 1,847	\$ 4,311
RETIREE HEALTH BENE	PBS660601	\$ 4,900	Staff Input 2	30.0%	70.0%	\$ 1,470	\$ 3,430
TELEPHONE/CABLE TV	PBS660601	\$ 4,045	Staff Input 2	30.0%	70.0%	\$ 1,214	\$ 2,832
EXPENSE ALLOWANCES	PBS660601	\$ 1,440	Staff Input 2	30.0%	70.0%	\$ 432	\$ 1,008
MILEAGE REIMBURSE	PBS660601	\$ 1,200	Staff Input 2	30.0%	70.0%	\$ 360	\$ 840
OVERTIME 1.5X PAY	PBS660601	\$ 432	Staff Input 2	30.0%	70.0%	\$ 129	\$ 303
OFFICE SUPPLIES	PBS660601	\$ 600	Staff Input 2	30.0%	70.0%	\$ 180	\$ 420
STANDBY PAY	PBS660601	\$ 400	Staff Input 2	30.0%	70.0%	\$ 120	\$ 280
SUPPLEMENTAL FICA	PBS660601	\$ 3	Staff Input 2	30.0%	70.0%	\$ 1	\$ 2
PERMANENT SALARIES	PBS660602	\$ 1,030,030	Sewer Only	0.0%	100.0%	\$ -	\$ 1,030,030
ELECTRICITY	PBS660602	\$ 905,107	Sewer Only	0.0%	100.0%	\$ -	\$ 905,107
OTHER EQUIPMENT	PBS660602	\$ 500,000	Sewer Only	0.0%	100.0%	\$ -	\$ 500,000
EQUIP REP & MAINT	PBS660602	\$ 266,885	Sewer Only	0.0%	100.0%	\$ -	\$ 266,885
COMPONENTS/PARTS	PBS660602	\$ 205,000	Sewer Only	0.0%	100.0%	\$ -	\$ 205,000
ELECTRICAL SUPPLIES	PBS660602	\$ 205,000	Sewer Only	0.0%	100.0%	\$ -	\$ 205,000
PENSION - GENERAL EMP	PBS660602	\$ 159,705	Sewer Only	0.0%	100.0%	\$ -	\$ 159,705
WATER/SEW/STORM	PBS660602	\$ 152,467	Sewer Only	0.0%	100.0%	\$ -	\$ 152,467
HEALTH INSURANCE	PBS660602	\$ 149,838	Sewer Only	0.0%	100.0%	\$ -	\$ 149,838
OVERTIME 1.5X PAY	PBS660602	\$ 131,040	Sewer Only	0.0%	100.0%	\$ -	\$ 131,040
TELEPHONE/CABLE TV	PBS660602	\$ 105,277	Sewer Only	0.0%	100.0%	\$ -	\$ 105,277
SOC SEC/MEDICARE	PBS660602	\$ 81,535	Sewer Only	0.0%	100.0%	\$ -	\$ 81,535
OTHER SUPPLIES	PBS660602	\$ 75,000	Sewer Only	0.0%	100.0%	\$ -	\$ 75,000
SERVCHG-FLEET O&M	PBS660602	\$ 68,761	Sewer Only	0.0%	100.0%	\$ -	\$ 68,761
BACKFLOW PROGRAM	PBS660602	\$ 68,010	Sewer Only	0.0%	100.0%	\$ -	\$ 68,010
OTHER SERVICES	PBS660602	\$ 50,000	Sewer Only	0.0%	100.0%	\$ -	\$ 50,000
DIESEL FUEL	PBS660602	\$ 27,756	Sewer Only	0.0%	100.0%	\$ -	\$ 27,756
TOOLS/EQUIP < \$5000	PBS660602	\$ 26,000	Sewer Only	0.0%	100.0%	\$ -	\$ 26,000
LONGEVITY PAY	PBS660602	\$ 24,410	Sewer Only	0.0%	100.0%	\$ -	\$ 24,410
PENSION - DEF CONT	PBS660602	\$ 18,795	Sewer Only	0.0%	100.0%	\$ -	\$ 18,795
OVERHEAD-FLEET	PBS660602	\$ 18,667	Sewer Only	0.0%	100.0%	\$ -	\$ 18,667
OTHER REG SALARIES	PBS660602	\$ 16,280	Sewer Only	0.0%	100.0%	\$ -	\$ 16,280
GASOLINE	PBS660602	\$ 14,764	Sewer Only	0.0%	100.0%	\$ -	\$ 14,764
LAWN & TREE SERVICE	PBS660602	\$ 14,000	Sewer Only	0.0%	100.0%	\$ -	\$ 14,000
COMPUTER MAINT	PBS660602	\$ 13,500	Sewer Only	0.0%	100.0%	\$ -	\$ 13,500
VEHICLES	PBS660602	\$ 10,912	Sewer Only	0.0%	100.0%	\$ -	\$ 10,912
OTHER EQUIP RENT	PBS660602	\$ 10,000	Sewer Only	0.0%	100.0%	\$ -	\$ 10,000
RETIREE HEALTH BENE	PBS660602	\$ 8,400	Sewer Only	0.0%	100.0%	\$ -	\$ 8,400
CELLPHONE ALLOWANCE	PBS660602	\$ 6,960	Sewer Only	0.0%	100.0%	\$ -	\$ 6,960
JANITORIAL SUPPLIES	PBS660602	\$ 5,600	Sewer Only	0.0%	100.0%	\$ -	\$ 5,600
STANDBY PAY	PBS660602	\$ 3,500	Sewer Only	0.0%	100.0%	\$ -	\$ 3,500
UNIFORMS	PBS660602	\$ 3,150	Sewer Only	0.0%	100.0%	\$ -	\$ 3,150
CAR ALLOWANCES	PBS660602	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -	\$ 3,000
OTHER CHEMICALS	PBS660602	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -	\$ 3,000
SAFETY SHOES	PBS660602	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ 2,500
OFFICE SUPPLIES	PBS660602	\$ 2,070	Sewer Only	0.0%	100.0%	\$ -	\$ 2,070
OIL & LUBRICANTS	PBS660602	\$ 2,000	Sewer Only	0.0%	100.0%	\$ -	\$ 2,000
COSTS/FEES/PERMITS	PBS660602	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500
SERVCHG-NON FLEET	PBS660602	\$ 1,300	Sewer Only	0.0%	100.0%	\$ -	\$ 1,300
YEAR END FICA ACCR	PBS660602	\$ 1,245	Sewer Only	0.0%	100.0%	\$ -	\$ 1,245
BLDG REP MATERIALS	PBS660602	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ 1,000
EXPENSE ALLOWANCES	PBS660602	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ 960
MILEAGE REIMBURSE	PBS660602	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ 600
BOOKS & MANUALS	PBS660602	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ 500
SUPPLEMENTAL FICA	PBS660602	\$ 477	Sewer Only	0.0%	100.0%	\$ -	\$ 477
SHIFT DIFFERENTIAL	PBS660602	\$ 392	Sewer Only	0.0%	100.0%	\$ -	\$ 392
PERMANENT SALARIES	PBS660604	\$ 617,538	Water Only	100.0%	0.0%	\$ 617,538	\$ -
VEHICLES	PBS660604	\$ 536,280	Water Only	100.0%	0.0%	\$ 536,280	\$ -
OTHER EQUIPMENT	PBS660604	\$ 400,000	Water Only	100.0%	0.0%	\$ 400,000	\$ -
PENSION - GENERAL EMP	PBS660604	\$ 101,377	Water Only	100.0%	0.0%	\$ 101,377	\$ -
HEALTH INSURANCE	PBS660604	\$ 96,024	Water Only	100.0%	0.0%	\$ 96,024	\$ -
COMPONENTS/PARTS	PBS660604	\$ 68,000	Water Only	100.0%	0.0%	\$ 68,000	\$ -
SERVCHG-FLEET O&M	PBS660604	\$ 56,019	Water Only	100.0%	0.0%	\$ 56,019	\$ -
SOC SEC/MEDICARE	PBS660604	\$ 48,955	Water Only	100.0%	0.0%	\$ 48,955	\$ -
OVERTIME 1.5X PAY	PBS660604	\$ 38,220	Water Only	100.0%	0.0%	\$ 38,220	\$ -
OTHER SERVICES	PBS660604	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000	\$ -
LONGEVITY PAY	PBS660604	\$ 17,077	Water Only	100.0%	0.0%	\$ 17,077	\$ -
DIESEL FUEL	PBS660604	\$ 16,123	Water Only	100.0%	0.0%	\$ 16,123	\$ -
OTHER SUPPLIES	PBS660604	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
STANDBY PAY	PBS660604	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
OTHER REG SALARIES	PBS660604	\$ 10,436	Water Only	100.0%	0.0%	\$ 10,436	\$ -
EQUIP REP & MAINT	PBS660604	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -
OVERHEAD-FLEET	PBS660604	\$ 8,906	Water Only	100.0%	0.0%	\$ 8,906	\$ -
PENSION - DEF CONT	PBS660604	\$ 8,784	Water Only	100.0%	0.0%	\$ 8,784	\$ -
ELECTRICAL SUPPLIES	PBS660604	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -
TOOLS/EQUIP < \$5000	PBS660604	\$ 5,600	Water Only	100.0%	0.0%	\$ 5,600	\$ -
RETIREE HEALTH BENE	PBS660604	\$ 4,800	Water Only	100.0%	0.0%	\$ 4,800	\$ -
CELLPHONE ALLOWANCE	PBS660604	\$ 4,320	Water Only	100.0%	0.0%	\$ 4,320	\$ -
UNIFORMS	PBS660604	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
SAFETY SHOES	PBS660604	\$ 1,600	Water Only	100.0%	0.0%	\$ 1,600	\$ -
GASOLINE	PBS660604	\$ 1,480	Water Only	100.0%	0.0%	\$ 1,480	\$ -
OFFICE SUPPLIES	PBS660604	\$ 1,250	Water Only	100.0%	0.0%	\$ 1,250	\$ -

Expense Line Item	Code	FY 2019				FY 2019	FY 2019
		Expense for COSA	Allocation Factor	Water %	Sewer %	Water	Sewer
MILEAGE REBURSE	PBS660604	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OIL & LUBRICANTS	PBS660604	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	PBS660604	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
YEAR END FICA ACCR	PBS660604	\$ 798	Water Only	100.0%	0.0%	\$ 798	\$ -
TELEPHONE/CABLE TV	PBS660604	\$ 578	Water Only	100.0%	0.0%	\$ 578	\$ -
SAFETY/TRAM MAT	PBS660604	\$ 338	Water Only	100.0%	0.0%	\$ 338	\$ -
OTHER EQUIP RENT	PBS660604	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -
SUPPLEMENTAL FICA	PBS660604	\$ 139	Water Only	100.0%	0.0%	\$ 139	\$ -
PERMANENT SALARIES	PBS660605	\$ 706,484	Staff Input 3	25.0%	75.0%	\$ 176,621	\$ 529,863
HEALTH INSURANCE	PBS660605	\$ 117,096	Staff Input 3	25.0%	75.0%	\$ 29,274	\$ 87,822
SOC SEC/MEDICARE	PBS660605	\$ 54,822	Staff Input 3	25.0%	75.0%	\$ 13,706	\$ 41,117
OVERTIME 1.5X PAY	PBS660605	\$ 54,600	Staff Input 3	25.0%	75.0%	\$ 13,650	\$ 40,950
PENSION - GENERAL EMP	PBS660605	\$ 53,675	Staff Input 3	25.0%	75.0%	\$ 13,419	\$ 40,256
ELECTRICAL SUPPLIES	PBS660605	\$ 38,000	Staff Input 3	25.0%	75.0%	\$ 9,500	\$ 28,500
PENSION - DEF CONT	PBS660605	\$ 38,390	Staff Input 3	25.0%	75.0%	\$ 9,598	\$ 28,793
OTHER SUPPLIES	PBS660605	\$ 22,000	Staff Input 3	25.0%	75.0%	\$ 5,500	\$ 16,500
SERV/CHG-FLEET O&M	PBS660605	\$ 19,179	Staff Input 3	25.0%	75.0%	\$ 4,795	\$ 14,384
GASOLINE	PBS660605	\$ 17,997	Staff Input 3	25.0%	75.0%	\$ 4,499	\$ 13,498
COMPONENTS/PARTS	PBS660605	\$ 17,000	Staff Input 3	25.0%	75.0%	\$ 4,250	\$ 12,750
DIESEL FUEL	PBS660605	\$ 14,141	Staff Input 3	25.0%	75.0%	\$ 3,535	\$ 10,606
TOOLS/EQUIP < \$5000	PBS660605	\$ 12,000	Staff Input 3	25.0%	75.0%	\$ 3,000	\$ 9,000
OTHER REG SALARIES	PBS660605	\$ 9,252	Staff Input 3	25.0%	75.0%	\$ 2,313	\$ 6,939
STANDBY PAY	PBS660605	\$ 8,000	Staff Input 3	25.0%	75.0%	\$ 2,000	\$ 6,000
OVERHEAD-FLEET	PBS660605	\$ 4,952	Staff Input 3	25.0%	75.0%	\$ 1,238	\$ 3,714
CELLPHONE ALLOWANCE	PBS660605	\$ 4,800	Staff Input 3	25.0%	75.0%	\$ 1,200	\$ 3,600
LONGEVITY PAY	PBS660605	\$ 4,400	Staff Input 3	25.0%	75.0%	\$ 1,100	\$ 3,300
UNIFORMS	PBS660605	\$ 1,500	Staff Input 3	25.0%	75.0%	\$ 375	\$ 1,125
TELEPHONE/CABLE TV	PBS660605	\$ 1,155	Staff Input 3	25.0%	75.0%	\$ 289	\$ 866
EQUIP REP & MAINT	PBS660605	\$ 1,000	Staff Input 3	25.0%	75.0%	\$ 250	\$ 750
EXPENSE ALLOWANCES	PBS660605	\$ 960	Staff Input 3	25.0%	75.0%	\$ 240	\$ 720
SAFETY SHOES	PBS660605	\$ 850	Staff Input 3	25.0%	75.0%	\$ 213	\$ 638
YEAR END FICA ACCR	PBS660605	\$ 798	Staff Input 3	25.0%	75.0%	\$ 197	\$ 598
BOOKS & MANUALS	PBS660605	\$ 600	Staff Input 3	25.0%	75.0%	\$ 150	\$ 450
OTHER EQUIP RENT	PBS660605	\$ 200	Staff Input 3	25.0%	75.0%	\$ 50	\$ 150
SUPPLEMENTAL FICA	PBS660605	\$ 199	Staff Input 3	25.0%	75.0%	\$ 50	\$ 149
PERMANENT SALARIES	PBS660606	\$ 5,608	Equal	50.0%	50.0%	\$ 2,784	\$ 2,824
SERV/CHG-FLEET O&M	PBS660606	\$ 23,027	Equal	50.0%	50.0%	\$ 11,514	\$ 11,514
COMPONENTS/PARTS	PBS660606	\$ 12,000	Equal	50.0%	50.0%	\$ 6,000	\$ 6,000
HEALTH INSURANCE	PBS660606	\$ 10,536	Equal	50.0%	50.0%	\$ 5,268	\$ 5,268
DIESEL FUEL	PBS660606	\$ 5,955	Equal	50.0%	50.0%	\$ 2,978	\$ 2,978
PENSION - DEF CONT	PBS660606	\$ 5,005	Equal	50.0%	50.0%	\$ 2,503	\$ 2,503
SOC SEC/MEDICARE	PBS660606	\$ 4,290	Equal	50.0%	50.0%	\$ 2,145	\$ 2,145
OVERTIME 1.5X PAY	PBS660606	\$ 2,402	Equal	50.0%	50.0%	\$ 1,201	\$ 1,201
OVERHEAD-FLEET	PBS660606	\$ 1,968	Equal	50.0%	50.0%	\$ 984	\$ 984
TOOLS/EQUIP < \$5000	PBS660606	\$ 1,200	Equal	50.0%	50.0%	\$ 600	\$ 600
OTHER SUPPLIES	PBS660606	\$ 1,000	Equal	50.0%	50.0%	\$ 500	\$ 500
SAFETY SHOES	PBS660606	\$ 600	Equal	50.0%	50.0%	\$ 300	\$ 300
UNIFORMS	PBS660606	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
CELLPHONE ALLOWANCE	PBS660606	\$ 480	Equal	50.0%	50.0%	\$ 240	\$ 240
TELEPHONE/CABLE TV	PBS660606	\$ 433	Equal	50.0%	50.0%	\$ 217	\$ 217
GASOLINE	PBS660606	\$ 292	Equal	50.0%	50.0%	\$ 146	\$ 146
SUPPLEMENTAL FICA	PBS660606	\$ 9	Equal	50.0%	50.0%	\$ 5	\$ 5
PERMANENT SALARIES	PBS660607	\$ 57,185	Equal	50.0%	50.0%	\$ 28,593	\$ 28,593
HEALTH INSURANCE	PBS660607	\$ 10,536	Equal	50.0%	50.0%	\$ 5,268	\$ 5,268
OVERTIME 1.5X PAY	PBS660607	\$ 5,820	Equal	50.0%	50.0%	\$ 2,910	\$ 2,910
PENSION - DEF CONT	PBS660607	\$ 5,147	Equal	50.0%	50.0%	\$ 2,574	\$ 2,574
SOC SEC/MEDICARE	PBS660607	\$ 4,374	Equal	50.0%	50.0%	\$ 2,187	\$ 2,187
SERV/CHG-FLEET O&M	PBS660607	\$ 2,691	Equal	50.0%	50.0%	\$ 1,346	\$ 1,346
GASOLINE	PBS660607	\$ 1,142	Equal	50.0%	50.0%	\$ 571	\$ 571
OTHER SUPPLIES	PBS660607	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
OVERHEAD-FLEET	PBS660607	\$ 387	Equal	50.0%	50.0%	\$ 194	\$ 194
SAFETY SHOES	PBS660607	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
UNIFORMS	PBS660607	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
SUPPLEMENTAL FICA	PBS660607	\$ 21	Equal	50.0%	50.0%	\$ 11	\$ 11
PERMANENT SALARIES	PBS660608	\$ 196,963	Equal	50.0%	50.0%	\$ 98,482	\$ 98,482
PENSION - GENERAL EMP	PBS660608	\$ 27,584	Equal	50.0%	50.0%	\$ 13,792	\$ 13,792
HEALTH INSURANCE	PBS660608	\$ 22,239	Equal	50.0%	50.0%	\$ 11,120	\$ 11,120
SOC SEC/MEDICARE	PBS660608	\$ 15,611	Equal	50.0%	50.0%	\$ 7,806	\$ 7,806
OVERTIME 1.5X PAY	PBS660608	\$ 6,770	Equal	50.0%	50.0%	\$ 3,385	\$ 3,385
LONGEVITY PAY	PBS660608	\$ 5,190	Equal	50.0%	50.0%	\$ 2,595	\$ 2,595
PENSION - DEF CONT	PBS660608	\$ 5,043	Equal	50.0%	50.0%	\$ 2,522	\$ 2,522
RETIREE HEALTH BENE	PBS660608	\$ 4,800	Equal	50.0%	50.0%	\$ 2,400	\$ 2,400
TOOLS/EQUIP < \$5000	PBS660608	\$ 4,000	Equal	50.0%	50.0%	\$ 2,000	\$ 2,000
COMPONENTS/PARTS	PBS660608	\$ 3,500	Equal	50.0%	50.0%	\$ 1,750	\$ 1,750
OTHER REG SALARIES	PBS660608	\$ 1,840	Equal	50.0%	50.0%	\$ 920	\$ 920
EXPENSE ALLOWANCES	PBS660608	\$ 960	Equal	50.0%	50.0%	\$ 480	\$ 480
CELLPHONE ALLOWANCE	PBS660608	\$ 960	Equal	50.0%	50.0%	\$ 480	\$ 480
OTHER SUPPLIES	PBS660608	\$ 900	Equal	50.0%	50.0%	\$ 450	\$ 450
SAFETY SHOES	PBS660608	\$ 300	Equal	50.0%	50.0%	\$ 150	\$ 150
UNIFORMS	PBS660608	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
OFFICE SUPPLIES	PBS660608	\$ 200	Equal	50.0%	50.0%	\$ 100	\$ 100
YEAR END FICA ACCR	PBS660608	\$ 141	Equal	50.0%	50.0%	\$ 71	\$ 71
SAFETY/TRAM MAT	PBS660608	\$ 100	Equal	50.0%	50.0%	\$ 50	\$ 50
SUPPLEMENTAL FICA	PBS660608	\$ 25	Equal	50.0%	50.0%	\$ 13	\$ 13
PERMANENT SALARIES	PBS660609	\$ 547,972	Equal	50.0%	50.0%	\$ 273,986	\$ 273,986
HEALTH INSURANCE	PBS660609	\$ 105,360	Equal	50.0%	50.0%	\$ 52,680	\$ 52,680
VEHICLES	PBS660609	\$ 74,056	Equal	50.0%	50.0%	\$ 37,028	\$ 37,028
IMP REP MATERIALS	PBS660609	\$ 50,000	Equal	50.0%	50.0%	\$ 25,000	\$ 25,000
PENSION - GENERAL EMP	PBS660609	\$ 48,760	Equal	50.0%	50.0%	\$ 24,380	\$ 24,380
SOC SEC/MEDICARE	PBS660609	\$ 42,735	Equal	50.0%	50.0%	\$ 21,368	\$ 21,368
SERV/CHG-FLEET O&M	PBS660609	\$ 33,318	Equal	50.0%	50.0%	\$ 16,659	\$ 16,659
PENSION - DEF CONT	PBS660609	\$ 26,855	Equal	50.0%	50.0%	\$ 13,428	\$ 13,428
COMPONENTS/PARTS	PBS660609	\$ 20,000	Equal	50.0%	50.0%	\$ 10,000	\$ 10,000
OVERTIME 1.5X PAY	PBS660609	\$ 13,322	Equal	50.0%	50.0%	\$ 6,661	\$ 6,661
TOOLS/EQUIP < \$5000	PBS660609	\$ 10,000	Equal	50.0%	50.0%	\$ 5,000	\$ 5,000
OTHER SUPPLIES	PBS660609	\$ 10,000	Equal	50.0%	50.0%	\$ 5,000	\$ 5,000
GASOLINE	PBS660609	\$ 7,437	Equal	50.0%	50.0%	\$ 3,719	\$ 3,719
LONGEVITY PAY	PBS660609	\$ 7,150	Equal	50.0%	50.0%	\$ 3,575	\$ 3,575
OVERHEAD-FLEET	PBS660609	\$ 5,888	Equal	50.0%	50.0%	\$ 2,944	\$ 2,944
DIESEL FUEL	PBS660609	\$ 5,607	Equal	50.0%	50.0%	\$ 2,804	\$ 2,804
DISPOSAL (TP) FEES	PBS660609	\$ 5,500	Equal	50.0%	50.0%	\$ 2,750	\$ 2,750
OTHER REG SALARIES	PBS660609	\$ 5,272	Equal	50.0%	50.0%	\$ 2,636	\$ 2,636
BLDG REP MATERIALS	PBS660609	\$ 5,000	Equal	50.0%	50.0%	\$ 2,500	\$ 2,500
RETIREE HEALTH BENE	PBS660609	\$ 2,400	Equal	50.0%	50.0%	\$ 1,200	\$ 1,200
CELLPHONE ALLOWANCE	PBS660609	\$ 1,920	Equal	50.0%	50.0%	\$ 960	\$ 960
SAFETY SHOES	PBS660609	\$ 1,650	Equal	50.0%	50.0%	\$ 825	\$ 825
ASSIGNMENT PAY	PBS660609	\$ 1,175	Equal	50.0%	50.0%	\$ 588	\$ 588
OTHER CHEMICALS	PBS660609	\$ 1,000	Equal	50.0%	50.0%	\$ 500	\$ 500
TELEPHONE/CABLE TV	PBS660609	\$ 578	Equal	50.0%	50.0%	\$ 289	\$ 289
CERTIFICATION TRAIN	PBS660609	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
YEAR END FICA ACCR	PBS660609	\$ 403	Equal	50.0%	50.0%	\$ 202	\$ 202
SHIFT DIFFERENTIAL	PBS660609	\$ 392	Equal	50.0%	50.0%	\$ 196	\$ 196
UNIFORMS	PBS660609	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
SAFETY/TRAM MAT	PBS660609	\$ 200	Equal	50.0%	50.0%	\$ 100	\$ 100
OFFICE SUPPLIES	PBS660609	\$ 100	Equal	50.0%	50.0%	\$ 50	\$ 50
SUPPLEMENTAL FICA	PBS660609	\$ 49	Equal	50.0%	50.0%	\$ 25	\$ 25
PERMANENT SALARIES	PBS670101	\$ 329,358	Treated Volume	56.1%	43.9%	\$ 184,757	\$ 144,601
COMPONENTS/PARTS	PBS670101	\$ 87,137	Treated Volume	56.1%	43.9%	\$ 48,880	\$ 38,257
COMPUTER MAINT	PBS670101	\$ 80,000	Treated Volume	56.1%	43.9%	\$ 43,658	\$ 36,342
OTHER SERVICES	PBS670101	\$ 35,820	Treated Volume	56.1%	43.9%	\$ 20,094	\$ 15,726
HEALTH INSURANCE	PBS670101	\$ 35,795	Treated Volume	56.1%	43.9%	\$ 20,080	\$ 15,715
OTHER PROF SERV	PBS670101	\$ 29,495	Treated Volume	56.1%	43.9%	\$ 16,546	\$ 12,949
SOC SEC/MEDICARE	PBS670101	\$ 25,556	Treated Volume	56.1%	43.9%	\$ 14,336	\$ 11,220
PENSION - GENERAL EMP	PBS670101	\$ 24,986	Treated Volume	56.1%	43.9%	\$ 14,016	\$ 10,970
PENSION - DEF CONT	PBS670101	\$ 18,025	Treated Volume	56.1%	43.9%	\$ 10,111	\$ 7,914
OFFICE EQUIP < \$5000	PBS670101	\$ 13,000	Treated Volume	56.1%	43.9%	\$ 7,292	\$ 5,708
TELEPHONE/CABLE TV	PBS670101	\$ 10,610	Treated Volume	56.1%	43.9%	\$ 5,952	\$ 4,658
CONFERENCES	PBS670101	\$ 6,190	Treated Volume	56.1%	43.9%	\$ 3,472	\$ 2,718
OTHER SUPPLIES	PBS670101	\$ 4,860	Treated Volume	56.1%	43.9%	\$ 2,726	\$ 2,134
OTHER REG SALARIES	PBS670101	\$ 3,600	Treated Volume	56.1%	43.9%	\$ 2,019	\$ 1,581
LONGEVITY PAY	PBS670101	\$ 3,274	Treated Volume	56.1			

Expense Line Item	Code	FY 2019			FY 2019 Water	FY 2019 Sewer		
		Expense for COSA	Allocation Factor	Water %				
EXPENSE ALLOWANCES	TREATMENT	PBS670101	\$ 2,880	Treated Volume	56.1%	43.9%	\$ 1,616	\$ 1,264
CELLPHONE ALLOWANCE	TREATMENT	PBS670101	\$ 2,160	Treated Volume	56.1%	43.9%	\$ 1,212	\$ 948
MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	\$ 836
OFFICE SUPPLIES	TREATMENT	PBS670101	\$ 1,725	Treated Volume	56.1%	43.9%	\$ 968	\$ 757
CERTIFICATION TRAIN	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	\$ 351
MEETINGS	TREATMENT	PBS670101	\$ 735	Treated Volume	56.1%	43.9%	\$ 412	\$ 323
FURNITURE	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
TOOLS/EQUIP < \$5000	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
SERVCHG-PRINT SHOP	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	\$ 121
SCHOOLS	TREATMENT	PBS670101	\$ 235	Treated Volume	56.1%	43.9%	\$ 132	\$ 103
PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044	Water Only	100.0%	0.0%	\$ 90,044	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670301	\$ 16,998	Water Only	100.0%	0.0%	\$ 16,998	\$ -
HEALTH INSURANCE	TREATMENT	PBS670301	\$ 11,162	Water Only	100.0%	0.0%	\$ 11,162	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670301	\$ 7,035	Water Only	100.0%	0.0%	\$ 7,035	\$ -
SCHOOLS	TREATMENT	PBS670301	\$ 1,830	Water Only	100.0%	0.0%	\$ 1,830	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670301	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670301	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
PERMANENT SALARIES	TREATMENT	PBS670302	\$ 872,388	Water Only	100.0%	0.0%	\$ 872,388	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670302	\$ 492,003	Water Only	100.0%	0.0%	\$ 492,003	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670302	\$ 138,432	Water Only	100.0%	0.0%	\$ 138,432	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670302	\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670302	\$ 68,487	Water Only	100.0%	0.0%	\$ 68,487	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670302	\$ 52,600	Water Only	100.0%	0.0%	\$ 52,600	\$ -
PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670302	\$ 46,000	Water Only	100.0%	0.0%	\$ 46,000	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
VEHICLES	TREATMENT	PBS670302	\$ 27,816	Water Only	100.0%	0.0%	\$ 27,816	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	\$ -
MP REP & MAINT	TREATMENT	PBS670302	\$ 17,500	Water Only	100.0%	0.0%	\$ 17,500	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
OTHER SERVICES	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
SERVCHG-FLEET O&M	TREATMENT	PBS670302	\$ 13,664	Water Only	100.0%	0.0%	\$ 13,664	\$ -
LONGEVITY PAY	TREATMENT	PBS670302	\$ 12,650	Water Only	100.0%	0.0%	\$ 12,650	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670302	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670302	\$ 7,228	Water Only	100.0%	0.0%	\$ 7,228	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
GASOLINE	TREATMENT	PBS670302	\$ 4,039	Water Only	100.0%	0.0%	\$ 4,039	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670302	\$ 2,650	Water Only	100.0%	0.0%	\$ 2,650	\$ -
OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670302	\$ 2,350	Water Only	100.0%	0.0%	\$ 2,350	\$ -
SAFETY SHOES	TREATMENT	PBS670302	\$ 2,240	Water Only	100.0%	0.0%	\$ 2,240	\$ -
OFFICE EQUIP RENT	TREATMENT	PBS670302	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670302	\$ 1,725	Water Only	100.0%	0.0%	\$ 1,725	\$ -
UNIFORMS	TREATMENT	PBS670302	\$ 1,700	Water Only	100.0%	0.0%	\$ 1,700	\$ -
SCHOOLS	TREATMENT	PBS670302	\$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
HEAVY EQUIP RENT	TREATMENT	PBS670302	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670302	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670302	\$ 546	Water Only	100.0%	0.0%	\$ 546	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670302	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670302	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
BOOKS & MANUALS	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SERVCHG-NON FLEET	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SPECIAL DELIVERY	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
POSTAGE	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
LIME	TREATMENT	PBS670303	\$ 1,780,000	Water Only	100.0%	0.0%	\$ 1,780,000	\$ -
ELECTRICITY	TREATMENT	PBS670303	\$ 1,513,612	Water Only	100.0%	0.0%	\$ 1,513,612	\$ -
PERMANENT SALARIES	TREATMENT	PBS670303	\$ 646,159	Water Only	100.0%	0.0%	\$ 646,159	\$ -
CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	\$ -
WATER/SEW/STORM	TREATMENT	PBS670303	\$ 181,775	Water Only	100.0%	0.0%	\$ 181,775	\$ -
HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	\$ -
AQUEOUS AMMONIA	TREATMENT	PBS670303	\$ 63,450	Water Only	100.0%	0.0%	\$ 63,450	\$ -
HYDROFLUOROSULFONIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670303	\$ 51,381	Water Only	100.0%	0.0%	\$ 51,381	\$ -
PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670303	\$ 43,680	Water Only	100.0%	0.0%	\$ 43,680	\$ -
OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
COAGULANTS	TREATMENT	PBS670303	\$ 20,300	Water Only	100.0%	0.0%	\$ 20,300	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670303	\$ 15,660	Water Only	100.0%	0.0%	\$ 15,660	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670303	\$ 12,176	Water Only	100.0%	0.0%	\$ 12,176	\$ -
LABORATORY SUP	TREATMENT	PBS670303	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
COSTS/FEES/PERMITS	TREATMENT	PBS670303	\$ 9,860	Water Only	100.0%	0.0%	\$ 9,860	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670303	\$ 9,600	Water Only	100.0%	0.0%	\$ 9,600	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -
BACKFLOW PROGRAM	TREATMENT	PBS670303	\$ 7,205	Water Only	100.0%	0.0%	\$ 7,205	\$ -
OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	\$ -
LONGEVITY PAY	TREATMENT	PBS670303	\$ 5,133	Water Only	100.0%	0.0%	\$ 5,133	\$ -
SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670303	\$ 1,675	Water Only	100.0%	0.0%	\$ 1,675	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
UNIFORMS	TREATMENT	PBS670303	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
SAFETY/TRAM MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SCHOOLS	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670303	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SAFETY SHOES	TREATMENT	PBS670303	\$ 885	Water Only	100.0%	0.0%	\$ 885	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670303	\$ 830	Water Only	100.0%	0.0%	\$ 830	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670303	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670303	\$ 434	Water Only	100.0%	0.0%	\$ 434	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670303	\$ 353	Water Only	100.0%	0.0%	\$ 353	\$ -
SERVCHG-PRINT SHOP	TREATMENT	PBS670303	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670303	\$ 160	Water Only	100.0%	0.0%	\$ 160	\$ -
PERMANENT SALARIES	TREATMENT	PBS670304	\$ 395,796	Water Only	100.0%	0.0%	\$ 395,796	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670304	\$ 64,726	Water Only	100.0%	0.0%	\$ 64,726	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	\$ -
DIESEL FUEL	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670304	\$ 40,000	Water Only	100.0%	0.0%	\$ 40,000	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670304	\$ 30,637	Water Only	100.0%	0.0%	\$ 30,637	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670304	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670304	\$ 8,736	Water Only	100.0%	0.0%	\$ 8,736	\$ -
PENSION - DEF CONT	TREATMENT	PBS670304	\$ 7,952	Water Only	100.0%	0.0%	\$ 7,952	\$ -
LONGEVITY PAY	TREATMENT	PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670304	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670304	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670304	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670304	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670304	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	\$ -
UNIFORMS	TREATMENT	PBS670304	\$ 1,100	Water Only	100.0%	0.0%	\$ 1,100	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SAFETY/TRAM MAT	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SAFETY SHOES	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670304	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SCHOOLS	TREATMENT	PBS670304	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -
GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670304	\$ 483	Water Only	100.0%	0.0%	\$ 483	\$ -

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019		
						Water	Sewer	
EXPENSE ALLOWANCES	TREATMENT	PBS670101	\$ 2,880	Treated Volume	56.1%	43.9%	\$ 1,616	\$ 1,264
CELLPHONE ALLOWANCE	TREATMENT	PBS670101	\$ 2,160	Treated Volume	56.1%	43.9%	\$ 1,212	\$ 948
MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	\$ 836
OFFICE SUPPLIES	TREATMENT	PBS670101	\$ 1,725	Treated Volume	56.1%	43.9%	\$ 968	\$ 757
CERTIFICATION TRAIN MEETINGS	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	\$ 351
FURNITURE	TREATMENT	PBS670101	\$ 735	Treated Volume	56.1%	43.9%	\$ 412	\$ 323
TOOLS/EQUIP < \$5000	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
SERVCHG-PRINT SHOP	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	\$ 121
SCHOOLS	TREATMENT	PBS670101	\$ 235	Treated Volume	56.1%	43.9%	\$ 132	\$ 103
PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044	Water Only	100.0%	0.0%	\$ 90,044	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670301	\$ 16,998	Water Only	100.0%	0.0%	\$ 16,998	\$ -
HEALTH INSURANCE	TREATMENT	PBS670301	\$ 11,162	Water Only	100.0%	0.0%	\$ 11,162	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670301	\$ 7,035	Water Only	100.0%	0.0%	\$ 7,035	\$ -
SCHOOLS	TREATMENT	PBS670301	\$ 1,830	Water Only	100.0%	0.0%	\$ 1,830	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670301	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670301	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
PERMANENT SALARIES	TREATMENT	PBS670302	\$ 872,388	Water Only	100.0%	0.0%	\$ 872,388	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670302	\$ 492,003	Water Only	100.0%	0.0%	\$ 492,003	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670302	\$ 138,432	Water Only	100.0%	0.0%	\$ 138,432	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670302	\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670302	\$ 68,487	Water Only	100.0%	0.0%	\$ 68,487	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670302	\$ 52,600	Water Only	100.0%	0.0%	\$ 52,600	\$ -
PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670302	\$ 46,000	Water Only	100.0%	0.0%	\$ 46,000	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
VEHICLES	TREATMENT	PBS670302	\$ 27,816	Water Only	100.0%	0.0%	\$ 27,816	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	\$ -
MP REP & MAINT	TREATMENT	PBS670302	\$ 17,500	Water Only	100.0%	0.0%	\$ 17,500	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
OTHER SERVICES	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
SERVCHG-FLEET O&M	TREATMENT	PBS670302	\$ 13,664	Water Only	100.0%	0.0%	\$ 13,664	\$ -
LONGEVITY PAY	TREATMENT	PBS670302	\$ 12,650	Water Only	100.0%	0.0%	\$ 12,650	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670302	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670302	\$ 7,228	Water Only	100.0%	0.0%	\$ 7,228	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
GASOLINE	TREATMENT	PBS670302	\$ 4,039	Water Only	100.0%	0.0%	\$ 4,039	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670302	\$ 2,550	Water Only	100.0%	0.0%	\$ 2,550	\$ -
OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670302	\$ 2,350	Water Only	100.0%	0.0%	\$ 2,350	\$ -
SAFETY SHOES	TREATMENT	PBS670302	\$ 2,240	Water Only	100.0%	0.0%	\$ 2,240	\$ -
OFFICE EQUIP RENT	TREATMENT	PBS670302	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670302	\$ 1,725	Water Only	100.0%	0.0%	\$ 1,725	\$ -
UNIFORMS	TREATMENT	PBS670302	\$ 1,700	Water Only	100.0%	0.0%	\$ 1,700	\$ -
SCHOOLS	TREATMENT	PBS670302	\$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
HEAVY EQUIP RENT	TREATMENT	PBS670302	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670302	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670302	\$ 546	Water Only	100.0%	0.0%	\$ 546	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670302	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670302	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
BOOKS & MANUALS	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SERVCHG-NON FLEET	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SPECIAL DELIVERY	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
POSTAGE	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
LIME	TREATMENT	PBS670303	\$ 1,780,000	Water Only	100.0%	0.0%	\$ 1,780,000	\$ -
ELECTRICITY	TREATMENT	PBS670303	\$ 1,513,612	Water Only	100.0%	0.0%	\$ 1,513,612	\$ -
PERMANENT SALARIES	TREATMENT	PBS670303	\$ 646,159	Water Only	100.0%	0.0%	\$ 646,159	\$ -
CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	\$ -
WATER/SEW/STORM	TREATMENT	PBS670303	\$ 181,775	Water Only	100.0%	0.0%	\$ 181,775	\$ -
HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	\$ -
AQUEOUS AMMONIA	TREATMENT	PBS670303	\$ 63,450	Water Only	100.0%	0.0%	\$ 63,450	\$ -
HYDROFLUOROSULFIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670303	\$ 51,381	Water Only	100.0%	0.0%	\$ 51,381	\$ -
PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670303	\$ 43,680	Water Only	100.0%	0.0%	\$ 43,680	\$ -
OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
COAGULANTS	TREATMENT	PBS670303	\$ 20,500	Water Only	100.0%	0.0%	\$ 20,500	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670303	\$ 15,660	Water Only	100.0%	0.0%	\$ 15,660	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670303	\$ 12,176	Water Only	100.0%	0.0%	\$ 12,176	\$ -
LABORATORY SUP	TREATMENT	PBS670303	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
COSTS/FEES/PERMITS	TREATMENT	PBS670303	\$ 9,860	Water Only	100.0%	0.0%	\$ 9,860	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670303	\$ 9,600	Water Only	100.0%	0.0%	\$ 9,600	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -
BACKFLOW PROGRAM	TREATMENT	PBS670303	\$ 7,205	Water Only	100.0%	0.0%	\$ 7,205	\$ -
OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	\$ -
LONGEVITY PAY	TREATMENT	PBS670303	\$ 5,133	Water Only	100.0%	0.0%	\$ 5,133	\$ -
SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670303	\$ 1,675	Water Only	100.0%	0.0%	\$ 1,675	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
UNIFORMS	TREATMENT	PBS670303	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SCHOOLS	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670303	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SAFETY SHOES	TREATMENT	PBS670303	\$ 885	Water Only	100.0%	0.0%	\$ 885	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670303	\$ 830	Water Only	100.0%	0.0%	\$ 830	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670303	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670303	\$ 434	Water Only	100.0%	0.0%	\$ 434	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670303	\$ 353	Water Only	100.0%	0.0%	\$ 353	\$ -
SERVCHG-PRINT SHOP	TREATMENT	PBS670303	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670303	\$ 160	Water Only	100.0%	0.0%	\$ 160	\$ -
PERMANENT SALARIES	TREATMENT	PBS670304	\$ 395,796	Water Only	100.0%	0.0%	\$ 395,796	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670304	\$ 64,726	Water Only	100.0%	0.0%	\$ 64,726	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	\$ -
DIESEL FUEL	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670304	\$ 40,000	Water Only	100.0%	0.0%	\$ 40,000	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670304	\$ 30,637	Water Only	100.0%	0.0%	\$ 30,637	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670304	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670304	\$ 8,736	Water Only	100.0%	0.0%	\$ 8,736	\$ -
PENSION - DEF CONT	TREATMENT	PBS670304	\$ 7,952	Water Only	100.0%	0.0%	\$ 7,952	\$ -
LONGEVITY PAY	TREATMENT	PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670304	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670304	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670304	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670304	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670304	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	\$ -
UNIFORMS	TREATMENT	PBS670304	\$ 1,100	Water Only	100.0%	0.0%	\$ 1,100	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SAFETY SHOES	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670304	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SCHOOLS	TREATMENT	PBS670304	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -
GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670304	\$ 483	Water Only	100.0%	0.0%	\$ 483	\$ -

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019	
						Water	Sewer
CELLPHONE ALLOWANCE	TREATMENT	PBS670304 \$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
OVERHEAD-FLEET	TREATMENT	PBS670304 \$ 113	Water Only	100.0%	0.0%	\$ 113	\$ -
SERVCHG-FLEET O&M	TREATMENT	PBS670304 \$ 51	Water Only	100.0%	0.0%	\$ 51	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670304 \$ 32	Water Only	100.0%	0.0%	\$ 32	\$ -
ELECTRICITY	TREATMENT	PBS670305 \$ 820,635	Water Only	100.0%	0.0%	\$ 820,635	\$ -
PERMANENT SALARIES	TREATMENT	PBS670305 \$ 590,122	Water Only	100.0%	0.0%	\$ 590,122	\$ -
SULFURIC ACID	TREATMENT	PBS670305 \$ 290,000	Water Only	100.0%	0.0%	\$ 290,000	\$ -
SODIUM HYDROXIDE	TREATMENT	PBS670305 \$ 190,000	Water Only	100.0%	0.0%	\$ 190,000	\$ -
SCALE INHIBITOR	TREATMENT	PBS670305 \$ 100,000	Water Only	100.0%	0.0%	\$ 100,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670305 \$ 95,991	Water Only	100.0%	0.0%	\$ 95,991	\$ -
CORROSION INHIBITOR	TREATMENT	PBS670305 \$ 75,000	Water Only	100.0%	0.0%	\$ 75,000	\$ -
SODIUM HYPOCHLORITE	TREATMENT	PBS670305 \$ 75,000	Water Only	100.0%	0.0%	\$ 75,000	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670305 \$ 52,993	Water Only	100.0%	0.0%	\$ 52,993	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670305 \$ 47,224	Water Only	100.0%	0.0%	\$ 47,224	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670305 \$ 43,680	Water Only	100.0%	0.0%	\$ 43,680	\$ -
PENSION - DEF CONT	TREATMENT	PBS670305 \$ 30,167	Water Only	100.0%	0.0%	\$ 30,167	\$ -
WATER/SEW/STORM	TREATMENT	PBS670305 \$ 26,334	Water Only	100.0%	0.0%	\$ 26,334	\$ -
HYDROFLUOSILICIC ACID	TREATMENT	PBS670305 \$ 20,000	Water Only	100.0%	0.0%	\$ 20,000	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670305 \$ 19,575	Water Only	100.0%	0.0%	\$ 19,575	\$ -
OTHER SUPPLIES	TREATMENT	PBS670305 \$ 18,500	Water Only	100.0%	0.0%	\$ 18,500	\$ -
COSTS/FEE/PERMITS	TREATMENT	PBS670305 \$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
AQUEOUS AMMONIA	TREATMENT	PBS670305 \$ 11,550	Water Only	100.0%	0.0%	\$ 11,550	\$ -
LABORATORY SUP	TREATMENT	PBS670305 \$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OTHER CHEMICALS	TREATMENT	PBS670305 \$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670305 \$ 5,130	Water Only	100.0%	0.0%	\$ 5,130	\$ -
LONGEVITY PAY	TREATMENT	PBS670305 \$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670305 \$ 3,972	Water Only	100.0%	0.0%	\$ 3,972	\$ -
BACKFLOW PROGRAM	TREATMENT	PBS670305 \$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
SHIFT DIFFERENTIAL	TREATMENT	PBS670305 \$ 2,290	Water Only	100.0%	0.0%	\$ 2,290	\$ -
CONFERENCES	TREATMENT	PBS670305 \$ 2,221	Water Only	100.0%	0.0%	\$ 2,221	\$ -
SCHOOLS	TREATMENT	PBS670305 \$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670305 \$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SAFETY SHOES	TREATMENT	PBS670305 \$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
UNIFORMS	TREATMENT	PBS670305 \$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
OFFICE EQUIP RENT	TREATMENT	PBS670305 \$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670305 \$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670305 \$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670305 \$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670305 \$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670305 \$ 546	Water Only	100.0%	0.0%	\$ 546	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670305 \$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670305 \$ 392	Water Only	100.0%	0.0%	\$ 392	\$ -
PERMANENT SALARIES	TREATMENT	PBS670305 \$ 161	Water Only	100.0%	0.0%	\$ 161	\$ -
OTHER PROF SERV	TREATMENT	PBS670601 \$ 98,422	Water Only	100.0%	0.0%	\$ 98,422	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670601 \$ 55,000	Water Only	100.0%	0.0%	\$ 55,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670601 \$ 19,113	Water Only	100.0%	0.0%	\$ 19,113	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670601 \$ 11,703	Water Only	100.0%	0.0%	\$ 11,703	\$ -
LONGEVITY PAY	TREATMENT	PBS670601 \$ 7,892	Water Only	100.0%	0.0%	\$ 7,892	\$ -
OTHER REG SALARIES	TREATMENT	PBS670601 \$ 2,824	Water Only	100.0%	0.0%	\$ 2,824	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670601 \$ 2,745	Water Only	100.0%	0.0%	\$ 2,745	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670601 \$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CONFERENCES	TREATMENT	PBS670601 \$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
BOOKS & MANUALS	TREATMENT	PBS670601 \$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
MEMBERSHIPS/DUES	TREATMENT	PBS670601 \$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670601 \$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670601 \$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670601 \$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670601 \$ 210	Water Only	100.0%	0.0%	\$ 210	\$ -
MILEAGE REBURSE	TREATMENT	PBS670601 \$ 30	Water Only	100.0%	0.0%	\$ 30	\$ -
PERMANENT SALARIES	TREATMENT	PBS670602 \$ 162,335	Sewer Only	0.0%	100.0%	\$ -	\$ 162,335
HEALTH INSURANCE	TREATMENT	PBS670602 \$ 31,608	Sewer Only	0.0%	100.0%	\$ -	\$ 31,608
PENSION - GENERAL EMP	TREATMENT	PBS670602 \$ 22,045	Sewer Only	0.0%	100.0%	\$ -	\$ 22,045
OTHER CHEMICALS	TREATMENT	PBS670602 \$ 16,000	Sewer Only	0.0%	100.0%	\$ -	\$ 16,000
SOC SEC/MEDICARE	TREATMENT	PBS670602 \$ 12,628	Sewer Only	0.0%	100.0%	\$ -	\$ 12,628
OVERTIME 1.5X PAY	TREATMENT	PBS670602 \$ 10,920	Sewer Only	0.0%	100.0%	\$ -	\$ 10,920
COMPONENTS/PARTS	TREATMENT	PBS670602 \$ 10,000	Sewer Only	0.0%	100.0%	\$ -	\$ 10,000
LABORATORY SUP	TREATMENT	PBS670602 \$ 8,000	Sewer Only	0.0%	100.0%	\$ -	\$ 8,000
EQUIP REP & MAINT	TREATMENT	PBS670602 \$ 8,500	Sewer Only	0.0%	100.0%	\$ -	\$ 8,500
OTHER SERVICES	TREATMENT	PBS670602 \$ 8,000	Sewer Only	0.0%	100.0%	\$ -	\$ 8,000
PENSION - DEF CONT	TREATMENT	PBS670602 \$ 4,348	Sewer Only	0.0%	100.0%	\$ -	\$ 4,348
COSTS/FEE/PERMITS	TREATMENT	PBS670602 \$ 4,000	Sewer Only	0.0%	100.0%	\$ -	\$ 4,000
OTHER REG SALARIES	TREATMENT	PBS670602 \$ 3,123	Sewer Only	0.0%	100.0%	\$ -	\$ 3,123
LONGEVITY PAY	TREATMENT	PBS670602 \$ 2,750	Sewer Only	0.0%	100.0%	\$ -	\$ 2,750
RETIREE HEALTH BENE	TREATMENT	PBS670602 \$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400
CERTIFICATION TRAIN	TREATMENT	PBS670602 \$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ 1,000
SCHOOLS	TREATMENT	PBS670602 \$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ 1,000
GASOLINE	TREATMENT	PBS670602 \$ 544	Sewer Only	0.0%	100.0%	\$ -	\$ 544
SAFETY SHOES	TREATMENT	PBS670602 \$ 250	Sewer Only	0.0%	100.0%	\$ -	\$ 250
YEAR END FICA ACCR	TREATMENT	PBS670602 \$ 239	Sewer Only	0.0%	100.0%	\$ -	\$ 239
SERVCHG-FLEET O&M	TREATMENT	PBS670602 \$ 227	Sewer Only	0.0%	100.0%	\$ -	\$ 227
MEMBERSHIPS/DUES	TREATMENT	PBS670602 \$ 200	Sewer Only	0.0%	100.0%	\$ -	\$ 200
OVERHEAD-FLEET	TREATMENT	PBS670602 \$ 159	Sewer Only	0.0%	100.0%	\$ -	\$ 159
SUPPLEMENTAL FICA	TREATMENT	PBS670602 \$ 40	Sewer Only	0.0%	100.0%	\$ -	\$ 40
PERMANENT SALARIES	TREATMENT	PBS670603 \$ 157,238	Staff Input	60.0%	40.0%	\$ 94,343	\$ 62,895
LABORATORY SUP	TREATMENT	PBS670603 \$ 35,000	Staff Input	60.0%	40.0%	\$ 21,000	\$ 14,000
HEALTH INSURANCE	TREATMENT	PBS670603 \$ 21,072	Staff Input	60.0%	40.0%	\$ 12,643	\$ 8,429
OVERTIME 1.5X PAY	TREATMENT	PBS670603 \$ 14,196	Staff Input	60.0%	40.0%	\$ 8,518	\$ 5,678
PENSION - DEF CONT	TREATMENT	PBS670603 \$ 14,151	Staff Input	60.0%	40.0%	\$ 8,491	\$ 5,660
SOC SEC/MEDICARE	TREATMENT	PBS670603 \$ 12,028	Staff Input	60.0%	40.0%	\$ 7,217	\$ 4,811
OTHER CHEMICALS	TREATMENT	PBS670603 \$ 3,000	Staff Input	60.0%	40.0%	\$ 1,800	\$ 1,200
OTHER SERVICES	TREATMENT	PBS670603 \$ 1,500	Staff Input	60.0%	40.0%	\$ 900	\$ 600
COMPONENTS/PARTS	TREATMENT	PBS670603 \$ 1,500	Staff Input	60.0%	40.0%	\$ 900	\$ 600
GASOLINE	TREATMENT	PBS670603 \$ 1,250	Staff Input	60.0%	40.0%	\$ 750	\$ 500
OTHER SUPPLIES	TREATMENT	PBS670603 \$ 700	Staff Input	60.0%	40.0%	\$ 420	\$ 280
OFFICE SUPPLIES	TREATMENT	PBS670603 \$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
SAFETY SHOES	TREATMENT	PBS670603 \$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
UNIFORMS	TREATMENT	PBS670603 \$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
SERVCHG-FLEET O&M	TREATMENT	PBS670603 \$ 137	Staff Input	60.0%	40.0%	\$ 82	\$ 55
SUPPLEMENTAL FICA	TREATMENT	PBS670603 \$ 52	Staff Input	60.0%	40.0%	\$ 31	\$ 21
OVERHEAD-FLEET	TREATMENT	PBS670603 \$ 48	Staff Input	60.0%	40.0%	\$ 29	\$ 19
PERMANENT SALARIES	TREATMENT	PBS670605 \$ 199,916	Water Only	100.0%	0.0%	\$ 199,916	\$ -
HEALTH INSURANCE	TREATMENT	PBS670605 \$ 32,775	Water Only	100.0%	0.0%	\$ 32,775	\$ -
VEHICLES	TREATMENT	PBS670605 \$ 25,072	Water Only	100.0%	0.0%	\$ 25,072	\$ -
OTHER SERVICES	TREATMENT	PBS670605 \$ 20,000	Water Only	100.0%	0.0%	\$ 20,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670605 \$ 15,558	Water Only	100.0%	0.0%	\$ 15,558	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670605 \$ 13,104	Water Only	100.0%	0.0%	\$ 13,104	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670605 \$ 12,089	Water Only	100.0%	0.0%	\$ 12,089	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670605 \$ 10,500	Water Only	100.0%	0.0%	\$ 10,500	\$ -
LABORATORY SUP	TREATMENT	PBS670605 \$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OTHER CHEMICALS	TREATMENT	PBS670605 \$ 8,000	Water Only	100.0%	0.0%	\$ 8,000	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670605 \$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -
PENSION - DEF CONT	TREATMENT	PBS670605 \$ 4,781	Water Only	100.0%	0.0%	\$ 4,781	\$ -
OTHER REG SALARIES	TREATMENT	PBS670605 \$ 4,062	Water Only	100.0%	0.0%	\$ 4,062	\$ -
SERVCHG-FLEET O&M	TREATMENT	PBS670605 \$ 2,299	Water Only	100.0%	0.0%	\$ 2,299	\$ -
GASOLINE	TREATMENT	PBS670605 \$ 2,148	Water Only	100.0%	0.0%	\$ 2,148	\$ -
LONGEVITY PAY	TREATMENT	PBS670605 \$ 2,032	Water Only	100.0%	0.0%	\$ 2,032	\$ -
CONFERENCES	TREATMENT	PBS670605 \$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SCHOOLS	TREATMENT	PBS670605 \$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
UNIFORMS	TREATMENT	PBS670605 \$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670605 \$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670605 \$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SUPPLIES	TREATMENT	PBS670605 \$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670605 \$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
DATA PROC SUPPLIES	TREATMENT	PBS670605 \$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -
OVERHEAD-FLEET	TREATMENT	PBS670605 \$ 532	Water Only	100.0%	0.0%	\$ 532	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670605 \$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SAFETY SHOES	TREATMENT	PBS670605 \$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670605 \$ 311	Water Only	100.0%	0.0%	\$ 311	\$ -
BOOKS & MANUALS	TREATMENT	PBS670605 \$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
MEMBERSHIPS/DUES	TREATMENT	PBS670605 \$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670605 \$ 48	Water Only	100.0%	0.0%	\$ 48	\$ -
PERMANENT SALARIES	TREATMENT	PBS670801 \$ 105,922	Water Only	100.0%	0.0%	\$ 105,922	\$ -
COMPUTER MAINT	TREATMENT	PBS670801 \$ 40,000	Water Only	100.0%	0.0%	\$ 40,000	\$ -

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OTHER SUPPLIES								
OTHER SUPPLIES	TREATMENT	PBS670801	\$ 16,940	Water Only	100.0%	0.0%	\$ 16,940	\$ -
PENSION - DEF CONT	TREATMENT	PBS670801	\$ 9,533	Water Only	100.0%	0.0%	\$ 9,533	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670801	\$ 8,250	Water Only	100.0%	0.0%	\$ 8,250	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670801	\$ 7,840	Water Only	100.0%	0.0%	\$ 7,840	\$ -
TELEPHONE/CABLE TV	TREATMENT	PBS670801	\$ 6,824	Water Only	100.0%	0.0%	\$ 6,824	\$ -
SCHOOLS	TREATMENT	PBS670801	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670801	\$ 2,954	Water Only	100.0%	0.0%	\$ 2,954	\$ -
HEALTH INSURANCE	TREATMENT	PBS670801	\$ 1,510	Water Only	100.0%	0.0%	\$ 1,510	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670801	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670801	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
MILEAGE REIMBURSE	TREATMENT	PBS670801	\$ 249	Water Only	100.0%	0.0%	\$ 249	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670801	\$ 226	Water Only	100.0%	0.0%	\$ 226	\$ -
MEMBERSHIPS/DUES	TREATMENT	PBS670801	\$ 225	Water Only	100.0%	0.0%	\$ 225	\$ -
SAFETY SHOES	TREATMENT	PBS670801	\$ 125	Water Only	100.0%	0.0%	\$ 125	\$ -
PERMANENT SALARIES	TREATMENT	PBS670901	\$ 95,337	Sewer Only	0.0%	100.0%	\$ -	\$ 95,337
OTHER SUPPLIES	TREATMENT	PBS670901	\$ 25,000	Sewer Only	0.0%	100.0%	\$ -	\$ 25,000
COMPONENTS/PARTS	TREATMENT	PBS670901	\$ 15,720	Sewer Only	0.0%	100.0%	\$ -	\$ 15,720
COMPUTER MAINT	TREATMENT	PBS670901	\$ 12,500	Sewer Only	0.0%	100.0%	\$ -	\$ 12,500
HEALTH INSURANCE	TREATMENT	PBS670901	\$ 11,124	Sewer Only	0.0%	100.0%	\$ -	\$ 11,124
PENSION - DEF CONT	TREATMENT	PBS670901	\$ 8,580	Sewer Only	0.0%	100.0%	\$ -	\$ 8,580
SOC SEC/MEDICARE	TREATMENT	PBS670901	\$ 7,440	Sewer Only	0.0%	100.0%	\$ -	\$ 7,440
RETIREE HEALTH BENE	TREATMENT	PBS670901	\$ 4,800	Sewer Only	0.0%	100.0%	\$ -	\$ 4,800
SCHOOLS	TREATMENT	PBS670901	\$ 3,900	Sewer Only	0.0%	100.0%	\$ -	\$ 3,900
EXPENSE ALLOWANCES	TREATMENT	PBS670901	\$ 1,440	Sewer Only	0.0%	100.0%	\$ -	\$ 1,440
CONFERENCES	TREATMENT	PBS670901	\$ 625	Sewer Only	0.0%	100.0%	\$ -	\$ 625
CELLPHONE ALLOWANCE	TREATMENT	PBS670901	\$ 480	Sewer Only	0.0%	100.0%	\$ -	\$ 480
MILEAGE REIMBURSE	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
SAFETY SHOES	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
TOOLS/EQUIP < \$5000	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
MEMBERSHIPS/DUES	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
COSTS/FEES/PERMITS	TREATMENT	PBS670901	\$ 40	Sewer Only	0.0%	100.0%	\$ -	\$ 40
PERMANENT SALARIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 610,630	Staff Input	60.0%	40.0%	\$ 366,378	\$ 244,252
OTHER SERVICES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 99,069	Staff Input	60.0%	40.0%	\$ 59,441	\$ 39,628
HEALTH INSURANCE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 87,624	Staff Input	60.0%	40.0%	\$ 52,574	\$ 35,050
VEHICLES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 82,319	Staff Input	60.0%	40.0%	\$ 49,391	\$ 32,928
OTHER PROF SERV	ENVIRONMENTAL RESOURCES	PBS690602	\$ 75,000	Staff Input	60.0%	40.0%	\$ 45,000	\$ 30,000
PENSION - GENERAL EMP	ENVIRONMENTAL RESOURCES	PBS690602	\$ 55,824	Staff Input	60.0%	40.0%	\$ 33,494	\$ 22,330
SOC SEC/MEDICARE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 47,574	Staff Input	60.0%	40.0%	\$ 28,544	\$ 19,030
PENSION - DEF CONT	ENVIRONMENTAL RESOURCES	PBS690602	\$ 28,881	Staff Input	60.0%	40.0%	\$ 17,329	\$ 11,552
SERVCHG-FLEET Q&M	ENVIRONMENTAL RESOURCES	PBS690602	\$ 15,771	Staff Input	60.0%	40.0%	\$ 9,463	\$ 6,308
OTHER REG SALARIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 8,480	Staff Input	60.0%	40.0%	\$ 5,088	\$ 3,392
LONGEVITY PAY	ENVIRONMENTAL RESOURCES	PBS690602	\$ 5,981	Staff Input	60.0%	40.0%	\$ 3,589	\$ 2,392
CERTIFICATION TRAIN	ENVIRONMENTAL RESOURCES	PBS690602	\$ 5,400	Staff Input	60.0%	40.0%	\$ 3,240	\$ 2,160
TELEPHONE/CABLE TV	ENVIRONMENTAL RESOURCES	PBS690602	\$ 4,859	Staff Input	60.0%	40.0%	\$ 2,915	\$ 1,944
GASOLINE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 4,052	Staff Input	60.0%	40.0%	\$ 2,431	\$ 1,621
EXPENSE ALLOWANCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 3,360	Staff Input	60.0%	40.0%	\$ 2,016	\$ 1,344
CONFERENCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 3,100	Staff Input	60.0%	40.0%	\$ 1,860	\$ 1,240
OVERHEAD-FLEET	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,681	Staff Input	60.0%	40.0%	\$ 1,609	\$ 1,072
OFFICE SUPPLIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,500	Staff Input	60.0%	40.0%	\$ 1,500	\$ 1,000
COMPUTER MAINT	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,250	Staff Input	60.0%	40.0%	\$ 1,350	\$ 900
COSTS/FEES/PERMITS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200	\$ 800
TOOLS/EQUIP < \$5000	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200	\$ 800
SERVCHG-PRINT SHOP	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200	\$ 800
CELLPHONE ALLOWANCE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,920	Staff Input	60.0%	40.0%	\$ 1,152	\$ 768
UNIFORMS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,635	Staff Input	60.0%	40.0%	\$ 981	\$ 654
AD/MARKETING	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,500	Staff Input	60.0%	40.0%	\$ 900	\$ 600
OFFICE EQUIP < \$5000	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,000	Staff Input	60.0%	40.0%	\$ 600	\$ 400
FURNITURE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,000	Staff Input	60.0%	40.0%	\$ 600	\$ 400
SAFETY SHOES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 875	Staff Input	60.0%	40.0%	\$ 525	\$ 350
YEAR END FICA ACCR	ENVIRONMENTAL RESOURCES	PBS690602	\$ 649	Staff Input	60.0%	40.0%	\$ 389	\$ 260
OVERTIME 1.5X PAY	ENVIRONMENTAL RESOURCES	PBS690602	\$ 546	Staff Input	60.0%	40.0%	\$ 328	\$ 218
MEMBERSHIPS/DUES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 490	Staff Input	60.0%	40.0%	\$ 294	\$ 196
MILEAGE REIMBURSE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 300	Staff Input	60.0%	40.0%	\$ 180	\$ 120
OTHER CHEMICALS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
OTHER SUPPLIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
SUPPLEMENTAL FICA	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2	Staff Input	60.0%	40.0%	\$ 1	\$ 1
ROI ADMIN CHG	DEPT SUPPORT	PBS700101	\$ 12,176,849	Staff Input	45.0%	55.0%	\$ 5,476,717	\$ 6,700,132
INDIRECT ADMIN SERV	DEPT SUPPORT	PBS700101	\$ 3,817,055	Staff Input	59.6%	40.4%	\$ 2,276,594	\$ 1,540,461
SERVCHG-INFO SVS	DEPT SUPPORT	PBS700101	\$ 2,709,257	Weighted Expense	44.8%	55.2%	\$ 1,206,063	\$ 1,503,194
SERVCHG-PUB WORKS	DEPT SUPPORT	PBS700101	\$ 476,800	Weighted Expense	44.5%	55.5%	\$ 212,554	\$ 264,247
WRITEOFF A/R & OTHER	DEPT SUPPORT	PBS700101	\$ 390,000	Weighted Revenues	59.6%	40.4%	\$ 232,487	\$ 157,513
SERVCHG-AIRPORT	DEPT SUPPORT	PBS700101	\$ 117,963	Weighted Expense	44.5%	55.5%	\$ 52,513	\$ 65,450
ACCT & AUDITING	DEPT SUPPORT	PBS700101	\$ 37,491	Weighted Expense	44.5%	55.5%	\$ 16,690	\$ 20,801
SERVCHG-OTHER FUNDS	DEPT SUPPORT	PBS700101	\$ (770,000)	Water Only	100.0%	0.0%	\$ (770,000)	\$ -
PROP/FIRE INSURANCE	DEPT SUPPORT	PBS700401	\$ 749,208	Water Only	100.0%	0.0%	\$ 749,208	\$ -
GENERAL LIABILITY	DEPT SUPPORT	PBS700401	\$ 630,567	Staff Input	61.4%	38.6%	\$ 387,157	\$ 243,410
WORKERS' COMP	DEPT SUPPORT	PBS700401	\$ 568,397	Staff Input	63.1%	36.9%	\$ 358,736	\$ 209,661
AUTO LIABILITIES	DEPT SUPPORT	PBS700401	\$ 293,804	Staff Input	56.9%	43.1%	\$ 165,550	\$ 128,254
OTHER INS CHARGES	DEPT SUPPORT	PBS700401	\$ 143,539	Weighted Expense	44.5%	55.5%	\$ 63,898	\$ 79,641
EMP PROCEEDINGS	DEPT SUPPORT	PBS700401	\$ 104,144	Staff Input	61.3%	38.7%	\$ 63,839	\$ 40,305
PUB OFFICIALS LIAB	DEPT SUPPORT	PBS700401	\$ 3,531	Staff Input	42.3%	57.7%	\$ 1,495	\$ 2,036
UNEMPLOYMENT COMP	DEPT SUPPORT	PBS700401	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
PURCHASES	DEPT SUPPORT	PBS704135	\$ 1,800,000	Weighted Expense	44.5%	55.5%	\$ 801,294	\$ 998,706
ISSUES	DEPT SUPPORT	PBS704135	\$ (1,800,000)	Weighted Expense	44.5%	55.5%	\$ (801,294)	\$ (998,706)
			\$ 104,472,719			\$ 43,930,548	\$ 60,542,171	
Debt Service								
BOND PRINCIPAL	REVENUE BONDS	REV2012.450	\$ 2,768,340	Fixed Assets	45.1%	54.9%	\$ 1,249,806	\$ 1,518,534
BOND INTEREST	REVENUE BONDS	REV2012.450	\$ 2,022,117	Fixed Assets	45.1%	54.9%	\$ 912,913	\$ 1,109,204
OTHER DEBT COSTS	REVENUE BONDS	REV2012.450	\$ 1,000	Fixed Assets	45.1%	54.9%	\$ 451	\$ 549
BOND PRINCIPAL	REVENUE BONDS	REV2014.450	\$ 1,975,000	Fixed Assets	45.1%	54.9%	\$ 891,641	\$ 1,083,359
BOND INTEREST	REVENUE BONDS	REV2014.450	\$ 5,376,375	Fixed Assets	45.1%	54.9%	\$ 2,427,239	\$ 2,949,136
OTHER DEBT COSTS	REVENUE BONDS	REV2014.450	\$ 2,500	Fixed Assets	45.1%	54.9%	\$ 1,129	\$ 1,371
BOND PRINCIPAL	REVENUE BONDS	REV2016.450	\$ 6,732,084	Fixed Assets	45.1%	54.9%	\$ 3,039,293	\$ 3,692,791
BOND INTEREST	REVENUE BONDS	REV2016.450	\$ 4,672,437	Fixed Assets	45.1%	54.9%	\$ 2,109,437	\$ 2,563,000
BOND INTEREST	REVENUE BONDS	REV2018.450	\$ 4,443,930	Staff Input	45.0%	55.0%	\$ 1,998,723	\$ 2,445,207
OTHER DEBT COSTS	REVENUE BONDS	REV2018.450	\$ 1,000	Staff Input	45.0%	55.0%	\$ 450	\$ 550
LOAN PRINCIPAL	STATE REVOLVING FUND LOANS	SRF03.450	\$ 853,874	Fixed Assets	45.1%	54.9%	\$ 389,037	\$ 464,837
LOAN INTEREST	STATE REVOLVING FUND LOANS	SRF03.450	\$ 162,022	Fixed Assets	45.1%	54.9%	\$ 73,147	\$ 88,875
LOAN PRINCIPAL	STATE REVOLVING FUND LOANS	SRF04.450	\$ 1,851,419	Fixed Assets	45.1%	54.9%	\$ 835,849	\$ 1,015,570
LOAN INTEREST	STATE REVOLVING FUND LOANS	SRF04.450	\$ 430,839	Fixed Assets	45.1%	54.9%	\$ 194,508	\$ 236,331
TR TO SPECIAL OBLIGATION BONDS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 88,974	Weighted Revenues	59.6%	40.4%	\$ 53,039	\$ 35,935
TR TO SPECIAL OBLIGATION BONDS	DEPT SUPPORT	PBS700401	\$ 2,030,515	Weighted Revenues	59.6%	40.4%	\$ 1,210,433	\$ 820,082
CUMULATIVE NEW DEBT SERVICE (CALC)	DEBT		\$ -	Fixed Assets	45.1%	54.9%	\$ -	\$ -
			\$ 33,442,426			\$ 15,397,096	\$ 18,045,330	
Cash-Funded Capital								
TR TO W&S GEN CAP PROJ - Fund 454	CIP		\$ 20,000,000	Staff Input	60.8%	39.2%	\$ 12,154,665	\$ 7,845,335
	CIP		\$ -	Fixed Assets	45.1%	54.9%	\$ -	\$ -
			\$ 20,000,000			\$ 12,154,665	\$ 7,845,335	
						\$ 71,482,308	\$ 86,432,836	
Budget Calibration								
Change of Fund Balance	FUND		\$ 12,155,186	Weighted Revenues	59.6%	40.4%	\$ 7,245,964	\$ 4,909,223
Change of Fund Balance - CIP	FUND		\$ (20,000,000)	Weighted Revenues	59.6%	40.4%	\$ (11,922,423)	\$ (8,077,577)
			\$ (7,844,814)			\$ (4,676,459)	\$ (3,168,354)	
			\$ 150,070,331			\$ 66,805,849	\$ 83,264,482	

Expense Line Item	Code	FY 2019	Allocation Factor	Utility Billing	Customer	Supply/Prod	Trans/Dat	Utility Billing	Customer	Supply/Prod	Trans/Dat	Expense Line Item		Expense Line Item	
												\$	\$	\$	\$
PERMANENT SALARIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	67,158.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	67,158.00	-	-	-	-	-
INDIRECT ADMIN SERV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	234,829.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	234,829.00	-	-	-	-	-
POSTAGE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	128,292.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	128,292.00	-	-	-	-	-
HEALTH INSURANCE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	116,915.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	116,915.00	-	-	-	-	-
SOC SECURITY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	101,723.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	101,723.00	-	-	-	-	-
COMPUTER MAINT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	82,456.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	82,456.00	-	-	-	-	-
SOC SEC MEDICARE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	50,756.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	50,756.00	-	-	-	-	-
PENSION - GENERAL EMP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	47,570.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	47,570.00	-	-	-	-	-
PENSION - DEF CONT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	33,537.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	33,537.00	-	-	-	-	-
FIN & BANK SERV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	30,177.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	30,177.00	-	-	-	-	-
OTHER TERM PAY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	24,577.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	24,577.00	-	-	-	-	-
SERVICES-PRINT SHOP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	21,947.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	21,947.00	-	-	-	-	-
OFFICE SUPPLIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	19,084.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	19,084.00	-	-	-	-	-
DATA PROC SERVS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	18,792.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	18,792.00	-	-	-	-	-
COSTS-FEES-PERMITS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	16,757.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	16,757.00	-	-	-	-	-
OTHER SERVICES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	12,234.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	12,234.00	-	-	-	-	-
SECURITY SERVICES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	7,049.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	7,049.00	-	-	-	-	-
OTHER INC CHARGES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	6,477.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	6,477.00	-	-	-	-	-
GENERAL LIABILITY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	6,225.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	6,225.00	-	-	-	-	-
OVERTIME 1XX PAY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	5,992.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	5,992.00	-	-	-	-	-
CONFERENCE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	4,389.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	4,389.00	-	-	-	-	-
OTHER REG SALARIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	4,017.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	4,017.00	-	-	-	-	-
OFFICE EQUIP - \$5000	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	3,292.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	3,292.00	-	-	-	-	-
EMP PROCEEDINGS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	3,192.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	3,192.00	-	-	-	-	-
WORKERS COMP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	2,862.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	2,862.00	-	-	-	-	-
CAR ALLOWANCES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	1,646.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,646.00	-	-	-	-	-
RETIREE HEALTH BENE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	1,317.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,317.00	-	-	-	-	-
OFFICE EQUIP RENT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	1,262.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,262.00	-	-	-	-	-
FURNITURE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	922.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	922.00	-	-	-	-	-
EQUIP REP & MAINT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	823.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	823.00	-	-	-	-	-
RETIREMENT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	549.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	549.00	-	-	-	-	-
SCHOOLS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	549.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	549.00	-	-	-	-	-
EXPENSE ALLOWANCES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	527.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	527.00	-	-	-	-	-
YEAR END FICA ACGR	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	397.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	397.00	-	-	-	-	-
DATA PROC SUPPLIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	274.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	274.00	-	-	-	-	-
PUBLIC OFFICIAL LAB	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	216.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	216.00	-	-	-	-	-
CERTIFICATION TRAIN	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	165.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	165.00	-	-	-	-	-
MEMBERSHIPS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FNH01001	63.00	Utility Billing	100.0%	0.0%	0.0%	0.0%	63.00	-	-	-	-	-
PERMANENT SALARIES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	227,371.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	25,262.00	125,540.00	76,669.00	-	-
SECURITY SERVICES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	96,999.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	6,252.00	39,970.00	18,889.00	-	-
MEMBERSHIPS	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	18,922.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	3,961.00	17,697.00	10,764.00	-	-
HEALTH INSURANCE	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	21,697.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	2,815.00	11,974.00	7,703.00	-	-
SOC SECURITY	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	18,771.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	2,469.00	9,861.00	5,484.00	-	-
PENSION - DEF CONT	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	15,164.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,400.00	8,373.00	5,107.00	-	-
COMPUTER MAINT	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	14,500.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,000.00	7,350.00	4,667.00	-	-
BLD REP & MAINT	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	13,395.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,484.00	7,374.00	4,487.00	-	-
OTHER SERV SERV	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	12,234.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,072.00	6,241.00	3,910.00	-	-
PENSION - GENERAL EMP	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	11,309.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,247.00	5,547.00	3,009.00	-	-
OTHER SERVICES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	10,884.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,187.00	5,989.00	3,788.00	-	-
CONFERENCE	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	9,789.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,052.00	5,748.00	2,996.00	-	-
RETIREE HEALTH BENE	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	9,081.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	965.00	2,805.00	1,711.00	-	-
SERVICES-PRINT SHOP	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	8,452.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	822.00	2,468.00	1,489.00	-	-
CERTIFICATION TRAIN	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	4,900.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	445.00	2,212.00	1,349.00	-	-
CAR ALLOWANCES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	4,006.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	453.00	1,673.00	1,120.00	-	-
OFFICE SUPPLIES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	2,671.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	297.00	1,475.00	899.00	-	-
ADMINISTRATIVE	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	2,226.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	247.00	1,229.00	750.00	-	-
BONDSPARTS	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,226.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	198.00	963.00	600.00	-	-
BLD REP MATERIALS	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,179.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	141.00	844.00	704.00	-	-
EXPENSE ALLOWANCES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,069.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	185.00	922.00	567.00	-	-
OFFICE EQUIP - \$5000	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,058.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	173.00	673.00	575.00	-	-
DATA PROC SUPPLIES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,058.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	163.00	860.00	625.00	-	-
JANITORIAL SUPPLIES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	908.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	138.00	770.00	640.00	-	-
PHONE ALLOWANCE	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	823.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	114.00	730.00	445.00	-	-
TELEPHONE CABLE TV	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,301.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	147.00	668.00	546.00	-	-
LONGEVITY PAY	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	1,020.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	80.00	291.00	300.00	-	-
EQUIP REP & MAINT	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	890.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	99.00	492.00	300.00	-	-
OTHER SUPPLIES	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	880.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	70.00	400.00	350.00	-	-
OFFICE EQUIP RENT	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	445.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	49.00	246.00	150.00	-	-
COSTS-FEES-PERMITS	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	445.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	49.00	246.00	150.00	-	-
PERIODICALS & MAG	PUBLIC SERVICES DIRECTORS	ADMINISTRATION	PSH01001	223.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	25.00	123.00	75.00	-	-
PERMANENT SALARIES	PERSONNEL SERVICES SUPPORT	ADMINISTRATION	PSH01001	61,251.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	4,938.00	51,466.00	31,402.00	-	-
PENSION - GENERAL EMP	PERSONNEL SERVICES SUPPORT	ADMINISTRATION	PSH01001	17,923.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,259.00	9,934.00	6,059.00	-	-
HEALTH INSURANCE	PERSONNEL SERVICES SUPPORT	ADMINISTRATION	PSH01001	14,628.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,625.00	8,077.00	4,928.00	-	-
SOC SECURITY	PERSONNEL SERVICES SUPPORT	ADMINISTRATION	PSH01001	12,838.00	Waighted Expense	0.0%	11.1%	55.2%	33.7%	-	1,408.00	6,867.00	4,056.00	-	-
RETIREE HEALTH BENE	PERSONNEL SERVICES SUPPORT	ADMINISTRATION	PSH01001	11,808											

Expense Line Item	Code	FY	FY2019	Allocation Factor	Utility Billing	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
OFFICE SUPPLIES	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	-	274	-
SERVOIC NON FLEET	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	-	274	-
YEAR END FICA ACOR	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	188	Customer Service	0.0%	100.0%	0.0%	0.0%	-	188	-
OVERTIME 1X PAV	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	150	Customer Service	0.0%	100.0%	0.0%	0.0%	-	150	-
PERMANENT SALARIES	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	83	Customer Service	0.0%	100.0%	0.0%	0.0%	-	83	-
HEALTH INSURANCE	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	181,711	Customer Service	0.0%	100.0%	0.0%	0.0%	-	181,711	-
PENSION - GENERAL EMP	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	31,262	Customer Service	0.0%	100.0%	0.0%	0.0%	-	31,262	-
PART TIME SALARIES	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	15,716	Customer Service	0.0%	100.0%	0.0%	0.0%	-	15,716	-
SOC SEC/MEDICARE	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PPS05001	14,264	Customer Service	0.0%	100.0%	0.0%	0.0%	-	14,264	-
OFFICE SUPPLIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	5,212	Customer Service	0.0%	100.0%	0.0%	0.0%	-	5,212	-
OTHER REG SALARIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	3,186	Customer Service	0.0%	100.0%	0.0%	0.0%	-	3,186	-
EXPENSE ALLOWANCES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	2,370	Customer Service	0.0%	100.0%	0.0%	0.0%	-	2,370	-
PENSION - DEF CONT	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	2,127	Customer Service	0.0%	100.0%	0.0%	0.0%	-	2,127	-
CELLPHONE ALLOWANCE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	1,448	Customer Service	0.0%	100.0%	0.0%	0.0%	-	1,448	-
RETIREE HEALTH BENE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	1,317	Customer Service	0.0%	100.0%	0.0%	0.0%	-	1,317	-
LONGEVITY PAY	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	920	Customer Service	0.0%	100.0%	0.0%	0.0%	-	920	-
SCHOOLS	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	823	Customer Service	0.0%	100.0%	0.0%	0.0%	-	823	-
JANITORIAL SUPPLIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	469	Customer Service	0.0%	100.0%	0.0%	0.0%	-	469	-
FOOD SERVICES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	-	274	-
YEAR END FICA ACOR	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	244	Customer Service	0.0%	100.0%	0.0%	0.0%	-	244	-
TELEPHONE CABLE TV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	238	Customer Service	0.0%	100.0%	0.0%	0.0%	-	238	-
TRAVEL REIMBURSE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	137	Customer Service	0.0%	100.0%	0.0%	0.0%	-	137	-
MIILEAGE REIMBURSE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	123	Customer Service	0.0%	100.0%	0.0%	0.0%	-	123	-
SUPPLEMENTAL FICA	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PPS05001	97	Customer Service	0.0%	100.0%	0.0%	0.0%	-	97	-
PERMANENT SALARIES	INVENTORY	CUSTOMER SERVICE	PPS05001	51,937	Customer Service	0.0%	100.0%	0.0%	0.0%	-	51,937	-
HEALTH INSURANCE	INVENTORY	CUSTOMER SERVICE	PPS05001	16,257	Customer Service	0.0%	100.0%	0.0%	0.0%	-	16,257	-
PENSION - GENERAL EMP	INVENTORY	CUSTOMER SERVICE	PPS05001	11,926	Customer Service	0.0%	100.0%	0.0%	0.0%	-	11,926	-
SOC SEC/MEDICARE	INVENTORY	CUSTOMER SERVICE	PPS05001	9,875	Customer Service	0.0%	100.0%	0.0%	0.0%	-	9,875	-
OVERTIME 1X PAV	INVENTORY	CUSTOMER SERVICE	PPS05001	3,295	Customer Service	0.0%	100.0%	0.0%	0.0%	-	3,295	-
DIETSEL FUEL	INVENTORY	CUSTOMER SERVICE	PPS05001	2,403	Customer Service	0.0%	100.0%	0.0%	0.0%	-	2,403	-
PENSION - DEF CONT	INVENTORY	CUSTOMER SERVICE	PPS05001	2,045	Customer Service	0.0%	100.0%	0.0%	0.0%	-	2,045	-
LONGEVITY PAY	INVENTORY	CUSTOMER SERVICE	PPS05001	2,009	Customer Service	0.0%	100.0%	0.0%	0.0%	-	2,009	-
SERVOIC FLEET OAM	INVENTORY	CUSTOMER SERVICE	PPS05001	1,259	Customer Service	0.0%	100.0%	0.0%	0.0%	-	1,259	-
OTHER REG SALARIES	INVENTORY	CUSTOMER SERVICE	PPS05001	912	Customer Service	0.0%	100.0%	0.0%	0.0%	-	912	-
OTHER SERVICES	INVENTORY	CUSTOMER SERVICE	PPS05001	658	Customer Service	0.0%	100.0%	0.0%	0.0%	-	658	-
SCHOOLS	INVENTORY	CUSTOMER SERVICE	PPS05001	629	Customer Service	0.0%	100.0%	0.0%	0.0%	-	629	-
CELLPHONE ALLOWANCE	INVENTORY	CUSTOMER SERVICE	PPS05001	627	Customer Service	0.0%	100.0%	0.0%	0.0%	-	627	-
UNIFORMS	INVENTORY	CUSTOMER SERVICE	PPS05001	160	Customer Service	0.0%	100.0%	0.0%	0.0%	-	160	-
SAFETY SHOES	INVENTORY	CUSTOMER SERVICE	PPS05001	137	Customer Service	0.0%	100.0%	0.0%	0.0%	-	137	-
COSTS/PERS/PERMITS	INVENTORY	CUSTOMER SERVICE	PPS05001	69	Customer Service	0.0%	100.0%	0.0%	0.0%	-	69	-
YEAR END FICA ACOR	INVENTORY	CUSTOMER SERVICE	PPS05001	69	Customer Service	0.0%	100.0%	0.0%	0.0%	-	69	-
OFFICE SUPPLIES	INVENTORY	CUSTOMER SERVICE	PPS05001	55	Customer Service	0.0%	100.0%	0.0%	0.0%	-	55	-
PERMANENT SALARIES	DATA CONTROL	CUSTOMER SERVICE	PPS05001	13	Customer Service	0.0%	100.0%	0.0%	0.0%	-	13	-
HEALTH INSURANCE	DATA CONTROL	CUSTOMER SERVICE	PPS05001	46,622	Customer Service	0.0%	100.0%	0.0%	0.0%	-	46,622	-
PENSION - GENERAL EMP	DATA CONTROL	CUSTOMER SERVICE	PPS05001	11,562	Customer Service	0.0%	100.0%	0.0%	0.0%	-	11,562	-
SOC SEC/MEDICARE	DATA CONTROL	CUSTOMER SERVICE	PPS05001	4,196	Customer Service	0.0%	100.0%	0.0%	0.0%	-	4,196	-
RETIREE HEALTH BENE	DATA CONTROL	CUSTOMER SERVICE	PPS05001	3,566	Customer Service	0.0%	100.0%	0.0%	0.0%	-	3,566	-
LONGEVITY PAY	DATA CONTROL	CUSTOMER SERVICE	PPS05001	3,417	Customer Service	0.0%	100.0%	0.0%	0.0%	-	3,417	-
SCHOOLS	DATA CONTROL	CUSTOMER SERVICE	PPS05001	548	Customer Service	0.0%	100.0%	0.0%	0.0%	-	548	-
MP REF & MANT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	801,294	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	850,291	442,424	269,842
FINA BANK SVCS	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	408,158	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	54,637	270,212	164,903
OFFICE EQUIP - \$5000	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	410	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	45	237	16,673
OTHER SUPPLY SERV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	6,408	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	742	4,670	2,848
COSTS/PERS/PERMITS	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	5,677	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	643	3,195	1,949
OFFICE EQUIP - \$5000	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	6,777	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	742	2,849	1,790
DATA PROC SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	5,787	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	643	3,195	1,949
RETIREE HEALTH BENE	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	11,342	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	1,294	5,988	3,701
SERVOIC FLEET OAM	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	3,503	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	402	1,936	1,171
OFFICE SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	1,171	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	132	607	367
GASOLINE	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	2,587	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	288	1,432	883
JANITORIAL SERVICES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	2,278	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	257	1,241	770
EQUIP REP & MAINT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	2,225	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	247	1,229	750
OFFICE EQUIP RENT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	1,335	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	148	737	450
OVERHEAD FLEET	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	1,157	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	129	639	390
TELEPHONE CABLE TV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	702	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	78	387	236
FOOD SERVICES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	445	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	49	246	150
DUPR PAPER/SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	445	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	49	246	150
SAFETY SHOES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PPS05001	445	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	49	246	150
PERMANENT SALARIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	1,234,491	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	1,499	659	415,700
HEALTH INSURANCE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	445	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	50	246	150
PENSION - GENERAL EMP	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	196,474	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	228	1,146	719
SOC SEC/MEDICARE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	97,491	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	113	562	352
PENSION - DEF CONT	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	61,900	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	71	357	226
VEHICLES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	21,116	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	24	121	76
OVERTIME 1X PAV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	27,116	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	30	150	93
CERTIFICATION TRAIN	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	13,867	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	16	80	50
SERVOIC FLEET OAM	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	10,208	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	12	61	38
LONGEVITY PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	10,186	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	12	61	38
OTHER REG SALARIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	2,058	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	23	116	73
EXPENSE ALLOWANCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	1,097	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	12	61	38
CELLPHONE ALLOWANCE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	4,787	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	54	301	192
CAR ALLOWANCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	5,619	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	63	331	207
ASSIGNMENT PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	8,977	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	101	512	314
MEMBERSHIPS/PARTS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	2,709	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	31	162	100
UNIFORMS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	2,215	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	25	126	79
MEMBERSHIPS/PARTS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	1,247	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	14	71	44
CONFERENCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	2,077	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	23	116	73
TELEPHONE CABLE TV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	1,368	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	15	76	47
RETIREE HEALTH BENE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	1,084	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	12	59	36
YEAR END FICA ACOR	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	867	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	9	46	28
OFFICE EQUIP - \$5000	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	684	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	8	39	24
SAFETY SHOES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	471	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	5	24	15
COSTS/PERS/PERMITS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	461	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	5	24	15
OFFICE SUPPLIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	451	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	5	24	15
TOOLS/EQUIP - \$5000	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	298	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	3	15	9
SUPPLEMENTAL FICA	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PPS05001	99	Wage/Earn Expense	0.0%	11.1%	55.2%	33.7%	1	5	3
OTHER SUPPLY SERV	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	183,200	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	183,200
COMPONENTS/PARTS	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	157,387	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	157,387
PERMANENT SALARIES	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	60,000	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	60,000
MP REF & MANT	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	35,170	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	35,170
PENSION - GENERAL EMP	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	97,491	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	97,491
SOC SEC/MEDICARE	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	6,835	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	6,835
CUSTOMER SERVICES	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	4,500	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	4,500
OTHER SUPPLIES	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PPS05001	3,814	Transmission Distributor	0.0%	0.0%	100.0%	0.0%	-	-	3,814
HEALTH INS												

Expense Line Item	Code	FY 19 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$	FY 19 Expense	
												Amount	Percent
SERVIC-FLEET OMM	PIPE CONSTRUCTION	83,787	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 83,787	0.0%
OVERTRM 1X PAX	PIPE CONSTRUCTION	88,968	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 88,968	0.0%
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	84,452	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 84,452	0.0%
PENSION - DIFT CONT	PIPE CONSTRUCTION	38,227	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 38,227	0.0%
DIESEL FUEL	PIPE CONSTRUCTION	28,478	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 28,478	0.0%
DISPOSAL (TP) FEES	PIPE CONSTRUCTION	22,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 22,000	0.0%
OVERHEAD FLEET	PIPE CONSTRUCTION	4,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,000	0.0%
OTHER TERM PAY	PIPE CONSTRUCTION	16,241	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 16,241	0.0%
LONGEVITY PAY	PIPE CONSTRUCTION	13,159	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 13,159	0.0%
OTHER REG SALARIES	PIPE CONSTRUCTION	12,728	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 12,728	0.0%
TOOLS/EQUIP - \$5000	PIPE CONSTRUCTION	10,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%
RETRIEVE HEALTH BENE	PIPE CONSTRUCTION	4,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,800	0.0%
SERVIC-HON FLEET	PIPE CONSTRUCTION	4,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,500	0.0%
OTHER SUPPLIES	PIPE CONSTRUCTION	3,878	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,878	0.0%
STANDBY PAY	PIPE CONSTRUCTION	3,845	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,845	0.0%
CELLPHONE ALLOWANCE	PIPE CONSTRUCTION	2,880	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,880	0.0%
OTHER EQUIP RENT	PIPE CONSTRUCTION	2,128	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,128	0.0%
EXPENSE ALLOWANCES	PIPE CONSTRUCTION	2,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%
CONFERENCES	PIPE CONSTRUCTION	1,867	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,867	0.0%
GASOLINE	PIPE CONSTRUCTION	1,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0.0%
MP REP & MAINT	PIPE CONSTRUCTION	1,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0.0%
SAFETY SHOES	PIPE CONSTRUCTION	1,100	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,100	0.0%
TELEPHONE CABLE TV	PIPE CONSTRUCTION	1,092	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,092	0.0%
OVERTRM 1X PAX	PIPE CONSTRUCTION	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
MP REP MATERIALS	PIPE CONSTRUCTION	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
UNIFORMS	PIPE CONSTRUCTION	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
SCHOOLS	PIPE CONSTRUCTION	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
YEAR END FICA ACCR	PIPE CONSTRUCTION	874	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 874	0.0%
EQUIP REP & MAINT	PIPE CONSTRUCTION	400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 400	0.0%
OFFICE SUPPLIES	PIPE CONSTRUCTION	328	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 328	0.0%
CERTIFICATION TRAIN	PIPE CONSTRUCTION	400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 400	0.0%
EQUIP MATERIALS	PIPE CONSTRUCTION	154	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 154	0.0%
UPGRADE PAY	PIPE CONSTRUCTION	10	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 10	0.0%
SERVIC-PRINT SHOP	PIPE CONSTRUCTION	328	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 328	0.0%
COMPONENTS/PARTS	METER SHOP	328	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 328	0.0%
PERMANENT SALARIES	METER SHOP	316,378	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 316,378	0.0%
HEALTH INSURANCE	METER SHOP	63,589	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 63,589	0.0%
PENSION - GENERAL EMP	METER SHOP	42,117	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 42,117	0.0%
SOC SEC/MEDICARE	METER SHOP	41,461	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 41,461	0.0%
OVERTRM 1X PAX	METER SHOP	20,970	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 20,970	0.0%
SERVIC-FLEET OMM	METER SHOP	19,018	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 19,018	0.0%
GASOLINE	METER SHOP	16,411	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 16,411	0.0%
MP REP & MAINT	METER SHOP	15,561	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 15,561	0.0%
MP REP MATERIALS	METER SHOP	14,168	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 14,168	0.0%
PENSION - DIFT CONT	METER SHOP	12,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 12,400	0.0%
OTHER REG SALARIES	METER SHOP	8,758	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 8,758	0.0%
UNIFORMS	METER SHOP	8,631	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 8,631	0.0%
RETRIEVE HEALTH BENE	METER SHOP	7,756	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 7,756	0.0%
SERVIC-FLEET OMM	METER SHOP	3,756	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,756	0.0%
LONGEVITY PAY	METER SHOP	2,743	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,743	0.0%
TELEPHONE CABLE TV	METER SHOP	2,414	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,414	0.0%
HORIZONTAL SUP	METER SHOP	2,375	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,375	0.0%
OTHER SUPPLIES	METER SHOP	2,085	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,085	0.0%
OTHER CHEMICALS	METER SHOP	1,727	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,727	0.0%
SAFETY SHOES	METER SHOP	1,372	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,372	0.0%
OTHER EQUIP RENT	METER SHOP	1,097	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,097	0.0%
SERVIC-PRINT SHOP	METER SHOP	823	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 823	0.0%
SOC SEC/MEDICARE	METER SHOP	818	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 818	0.0%
TOOLS/EQUIP - \$5000	METER SHOP	548	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 548	0.0%
SCHOOLS	METER SHOP	548	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 548	0.0%
SERVIC-HON FLEET	METER SHOP	549	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 549	0.0%
CELLPHONE ALLOWANCE	METER SHOP	527	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 527	0.0%
OVERTRM 1X PAX	METER SHOP	386	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 386	0.0%
STANDBY PAY	METER SHOP	329	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 329	0.0%
OFFICE EQUIP RENT	METER SHOP	298	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 298	0.0%
YEAR END FICA ACCR	METER SHOP	274	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 274	0.0%
SHIFT DIFFERENTIAL	METER SHOP	215	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 215	0.0%
CERTIFICATION TRAIN	METER SHOP	155	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 155	0.0%
HORIZONTAL SUP	METER SHOP	75	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 75	0.0%
UPGRADE PAY	METER SHOP	55	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 55	0.0%
MP REP & MAINT	NEW SERVICES	406,451	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 406,451	0.0%
PERMANENT SALARIES	NEW SERVICES	290,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 290,000	0.0%
HEALTH INSURANCE	NEW SERVICES	84,288	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 84,288	0.0%
OVERTRM 1X PAX	NEW SERVICES	57,684	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 57,684	0.0%
SERVIC-FLEET OMM	NEW SERVICES	41,461	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 41,461	0.0%
PENSION - GENERAL EMP	NEW SERVICES	40,966	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 40,966	0.0%
DIESEL FUEL	NEW SERVICES	19,408	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 19,408	0.0%
MP REP & MAINT	NEW SERVICES	14,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 14,200	0.0%
PENSION - DIFT CONT	NEW SERVICES	12,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 12,000	0.0%
DIESEL FUEL	NEW SERVICES	10,111	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 10,111	0.0%
DISPOSAL (TP) FEES	NEW SERVICES	8,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 8,400	0.0%
OVERHEAD FLEET	NEW SERVICES	8,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 8,400	0.0%
OTHER EQUIP RENT	NEW SERVICES	4,545	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,545	0.0%
MP REP MATERIALS	NEW SERVICES	4,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,400	0.0%
OTHER REG SALARIES	NEW SERVICES	2,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%
STANDBY PAY	NEW SERVICES	1,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,800	0.0%
CELLPHONE ALLOWANCE	NEW SERVICES	1,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,200	0.0%
SAFETY SHOES	NEW SERVICES	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
TOOLS/EQUIP - \$5000	NEW SERVICES	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
COST/FREES/PERMITS	NEW SERVICES	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
OTHER SERVICES	NEW SERVICES	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 1,000	

Expense Line Item	Code	FY 19 Expense	Allocation Factor %	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$	
SCHOOLS	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
OTHER SUPPLIES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 650	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 650
TELEPHONE/CABLE TV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 973	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 973
CELLPHONE ALLOWANCE	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 400
SAFETY SHOES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 300	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 300
HORIZONTAL SUP	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 300	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 300
OFFICE EQUIP - \$5000	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 200	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 200
OFFICE SUPPLIES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 200	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 200
SAFETY/TRAIN MAT	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 200	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 200
YEAR ENDC FICA ACRR	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 190	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 190
UPGRADE PAY	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 150	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 150
EQUIP REF & MAINT	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 50	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 50
MEDICAL SUPPLIES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PR8560409	\$ 50	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 50
SUPPLEMENTAL FICA	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 236,475	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 236,475
PERMANENT SALARIES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 183,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 183,000
VEHICLES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 177,316	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 177,316
HEALTH INSURANCE	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 42,144	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 42,144
SERVICES/FLEET O&M	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 40,978	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 40,978
OVERTRM 1 EX PAY	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 33,862	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 33,862
PENSION - GENERAL EMP	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 15,507	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 15,507
SOC SEC/MEDICARE	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 18,568	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 18,568
VEHICLES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 15,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 15,000
MP REF & MAINT	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 10,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 10,000
DISPOSAL (TPY) FRES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 7,737	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 7,737
OVERHEAD/FLEET	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 6,331	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 6,331
PENSION - DEF CONT	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 6,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 6,000
OTHER REG SALARIES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 4,544	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,544
OTHER SUPPLIES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 2,800	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,800
OTHER EQUIP RENT	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 2,500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,500
STANDBY PAY	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 2,100	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,100
OTHER SERVICES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,000
OVERTRM 1X PAY	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 1,300	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,300
EQUIP REF & MAINT	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
MP REF & MAINT	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
CELLPHONE ALLOWANCE	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 784	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 784
SHIFT DIFFERENTIAL	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 600	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 600
SERVICES/FLEET O&M	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 573	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 573
TELEPHONE/CABLE TV	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 500
UNIFORMS	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 500
OFFICE SUPPLIES	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 400
YEAR ENDC FICA ACRR	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 347	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 347
GASOLINE	ALTERNATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PR8560410	\$ 191	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 191
PERMANENT SALARIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 418,114	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 418,114
VEHICLES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 186,325	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 186,325
COMPONENTS PARTS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 125,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 125,000
SERVICES/FLEET O&M	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 64,327	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 64,327
HEALTH INSURANCE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 63,216	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 63,216
SOC SEC/MEDICARE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 41,851	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 41,851
PENSION - GENERAL EMP	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 40,403	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 40,403
OVERTRM 1 EX PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 32,346	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 32,346
SOC SEC/MEDICARE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 18,219	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 18,219
VEHICLES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 12,656	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,656
PENSION - DEF CONT	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 12,628	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,628
DISPOSAL (TPY) FRES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 10,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 10,000
OVERHEAD/FLEET	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 6,331	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 6,331
PENSION - DEF CONT	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 5,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 5,000
OTHER REG SALARIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 4,960	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,960
GASOLINE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 4,400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,400
TOOLS/EQUIP - \$5000	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 4,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,000
OTHER REG SALARIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 3,006	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 3,006
UNIFORMS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 2,900	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,900
SERVICES/PUB WORKS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 2,500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,500
MP REF MATERIALS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,000
CERTIFICATION TRAIN	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,000
SERVICES/NON FLEET	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,000
SAFETY SHOES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,000
UPGRADE PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 1,500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,500
STANDBY PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
CELLPHONE ALLOWANCE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 500
HORIZONTAL SUP	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 400
YEAR ENDC FICA ACRR	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 347	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 347
SUPPLEMENTAL FICA	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PR8560411	\$ 324	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 324
PERMANENT SALARIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 545,710	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 545,710
HEALTH INSURANCE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 245,746	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 245,746
OVERTRM 1 EX PAY	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 82,309	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 82,309
PENSION - GENERAL EMP	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 77,558	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 77,558
VEHICLES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 61,865	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 61,865
CORE ADJUSTMENTS	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 48,206	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 48,206
SERVICES/FLEET O&M	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 43,806	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 43,806
SOC SEC/MEDICARE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 42,850	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 42,850
GASOLINE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 40,634	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 40,634
DIESEL FUEL	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 32,346	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 32,346
PENSION - DEF CONT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 23,024	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 23,024
OVERHEAD/FLEET	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 12,357	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,357
PENSION - DEF CONT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 12,300	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,300
OTHER REG SALARIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 9,064	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 9,064
OTHER EQUIP RENT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PR8560412	\$ 3,013	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	

Expense Line Item	Code	FY 19 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing		Customer Service		Supply/Prod		Trans/Dist	
								\$	\$	\$	\$	\$	\$	\$	\$
PERMANENT SALARIES	WELDFIELDYANIKS	617,538			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	617,538	\$	\$
VEHICLES	WELDFIELDYANIKS	536,280			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	536,280	\$	\$
OTHER EQUIPMENT	WELDFIELDYANIKS	400,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	400,000	\$	\$
PENSION - GENERAL EMP	WELDFIELDYANIKS	101,377			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	101,377	\$	\$
HEALTH INSURANCE	WELDFIELDYANIKS	99,024			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	99,024	\$	\$
COMPONENT PARTS	WELDFIELDYANIKS	58,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	58,000	\$	\$
WELFHOLD FLEET O&M	WELDFIELDYANIKS	58,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	58,000	\$	\$
SOC SEC/MEDICARE	WELDFIELDYANIKS	48,955			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	48,955	\$	\$
OVERTIME 1&X PAY	WELDFIELDYANIKS	38,220			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	38,220	\$	\$
OTHER SERVICES	WELDFIELDYANIKS	25,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	25,000	\$	\$
DIESEL FUEL	WELDFIELDYANIKS	17,777			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	17,777	\$	\$
STANDBY PAY	WELDFIELDYANIKS	16,123			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	16,123	\$	\$
OTHER SUPPLIES	WELDFIELDYANIKS	12,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	12,000	\$	\$
OTHER REG SALARIES	WELDFIELDYANIKS	11,900			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	11,900	\$	\$
TOOL P&F MANT	WELDFIELDYANIKS	10,436			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	10,436	\$	\$
OVERHEAD-FLEET	WELDFIELDYANIKS	9,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	9,000	\$	\$
PENSION - DEF CONT	WELDFIELDYANIKS	8,764			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	8,764	\$	\$
ELECTRICAL SUPPLIES	WELDFIELDYANIKS	8,600			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	8,600	\$	\$
TOOLS/EQUIP - \$5000	WELDFIELDYANIKS	8,600			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	8,600	\$	\$
RETIREE HEALTH BENEF	WELDFIELDYANIKS	8,400			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	8,400	\$	\$
CELLPHONE ALLOWANCE	WELDFIELDYANIKS	4,320			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	4,320	\$	\$
UNIFORMS	WELDFIELDYANIKS	4,320			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	4,320	\$	\$
SAFETY SHOES	WELDFIELDYANIKS	1,600			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,600	\$	\$
GASOLINE	WELDFIELDYANIKS	1,480			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,480	\$	\$
OFFICE SUPPLIES	WELDFIELDYANIKS	1,250			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,250	\$	\$
MILLAGE REBURSE	WELDFIELDYANIKS	1,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,000	\$	\$
ORIL & LUBRICANTS	WELDFIELDYANIKS	1,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,000	\$	\$
EXPENSE ALLOWANCES	WELDFIELDYANIKS	960			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	960	\$	\$
YEAR END FICA ACOR	WELDFIELDYANIKS	798			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	798	\$	\$
TELEPHONE/CABLE TV	WELDFIELDYANIKS	578			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	578	\$	\$
SAFETY TRAM MAT	WELDFIELDYANIKS	398			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	398	\$	\$
OTHER EQUIP RENT	WELDFIELDYANIKS	250			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	250	\$	\$
SUPPLEMENTAL FICA	WELDFIELDYANIKS	179			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	179	\$	\$
PERMANENT SALARIES	UTILITY ELECTRIC	178,621			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	178,621	\$	\$
HEALTH INSURANCE	UTILITY ELECTRIC	29,274			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	29,274	\$	\$
SOC SEC/MEDICARE	UTILITY ELECTRIC	19,706			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	19,706	\$	\$
OVERTIME 1&X PAY	UTILITY ELECTRIC	13,650			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	13,650	\$	\$
PENSION - GENERAL EMP	UTILITY ELECTRIC	11,687			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	11,687	\$	\$
ELECTRICAL SUPPLIES	UTILITY ELECTRIC	9,750			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	9,750	\$	\$
PENSION - DEF CONT	UTILITY ELECTRIC	5,698			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	5,698	\$	\$
OTHER SUPPLIES	UTILITY ELECTRIC	5,500			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	5,500	\$	\$
BERCHVO-FLEET O&M	UTILITY ELECTRIC	4,796			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	4,796	\$	\$
GASOLINE	UTILITY ELECTRIC	4,399			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	4,399	\$	\$
COMPONENT PARTS	UTILITY ELECTRIC	4,250			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	4,250	\$	\$
DIESEL FUEL	UTILITY ELECTRIC	4,036			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	4,036	\$	\$
TOOLS/EQUIP - \$5000	UTILITY ELECTRIC	3,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	3,000	\$	\$
RETIREE HEALTH BENEF	UTILITY ELECTRIC	2,938			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	2,938	\$	\$
STANDBY PAY	UTILITY ELECTRIC	2,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	2,000	\$	\$
OVERHEAD-FLEET	UTILITY ELECTRIC	1,238			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,238	\$	\$
CELLPHONE ALLOWANCE	UTILITY ELECTRIC	1,200			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,200	\$	\$
LONGEVITY PAY	UTILITY ELECTRIC	1,000			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	1,000	\$	\$
UNIFORMS	UTILITY ELECTRIC	890			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	890	\$	\$
TELEPHONE/CABLE TV	UTILITY ELECTRIC	289			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	289	\$	\$
SUPPLEMENTAL FICA	UTILITY ELECTRIC	263			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	263	\$	\$
EXPENSE ALLOWANCES	UTILITY ELECTRIC	240			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	240	\$	\$
YEAR END FICA ACOR	UTILITY ELECTRIC	177			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	177	\$	\$
OTHER EQUIP RENT	UTILITY ELECTRIC	150			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	150	\$	\$
PERMANENT SALARIES	UTILITY ELECTRIC	80			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	80	\$	\$
SUPPLEMENTAL FICA	UTILITY ELECTRIC	50			0.0%	0.0%	100.0%	0.0%	\$	\$	\$	\$	50	\$	\$
PERMANENT SALARIES	DIESEL MAINTENANCE	22,204	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	3,279	\$	15,378	\$	3,607	\$	3,937
BERCHVO-FLEET O&M	DIESEL MAINTENANCE	11,514	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	1,629	\$	7,829	\$	1,903	\$	2,021
COMPONENT PARTS	DIESEL MAINTENANCE	7,829	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	1,087	\$	4,626	\$	1,157	\$	1,244
HEALTH INSURANCE	DIESEL MAINTENANCE	5,268	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	749	\$	2,899	\$	717	\$	774
DIESEL MAINTENANCE	DIESEL MAINTENANCE	2,978	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	431	\$	1,644	\$	417	\$	443
PENSION - DEF CONT	DIESEL MAINTENANCE	2,603	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	375	\$	1,444	\$	369	\$	391
SOC SEC/MEDICARE	DIESEL MAINTENANCE	2,145	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	308	\$	1,184	\$	302	\$	322
DIESEL MAINTENANCE	DIESEL MAINTENANCE	1,201	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	175	\$	653	\$	163	\$	174
OVERTIME 1&X PAY	DIESEL MAINTENANCE	984	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	139	\$	514	\$	132	\$	141
TOOLS/EQUIP - \$5000	DIESEL MAINTENANCE	800	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	113	\$	425	\$	108	\$	115
OTHER SUPPLIES	DIESEL MAINTENANCE	500	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	68	\$	276	\$	65	\$	69
SAFETY SHOES	DIESEL MAINTENANCE	300	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	41	\$	155	\$	39	\$	42
UNIFORMS	DIESEL MAINTENANCE	250	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	35	\$	138	\$	34	\$	36
DIESEL MAINTENANCE	DIESEL MAINTENANCE	240	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	33	\$	133	\$	32	\$	34
TELEPHONE/CABLE TV	DIESEL MAINTENANCE	217	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	29	\$	109	\$	27	\$	29
GASOLINE	DIESEL MAINTENANCE	146	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	19	\$	81	\$	19	\$	20
SUPPLEMENTAL FICA	DIESEL MAINTENANCE	125	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	16	\$	62	\$	15	\$	16
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	28,593	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	3,127	\$	15,787	\$	3,929	\$	4,223
SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	12,938	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	1,428	\$	7,068	\$	1,767	\$	1,880
OVERTIME 1&X PAY	DISTRIBUTION AND COLLECTION	8,274	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	907	\$	4,521	\$	1,121	\$	1,185
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	5,077	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	557	\$	2,744	\$	687	\$	726
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	4,146	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	449	\$	2,211	\$	563	\$	597
DIESEL FUEL	DISTRIBUTION AND COLLECTION	3,911	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	422	\$	2,084	\$	528	\$	561
SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	2,540	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	272	\$	1,336	\$	342	\$	360
GASOLINE	DISTRIBUTION AND COLLECTION	2,274	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	241	\$	1,191	\$	302	\$	320
BERCHVO-FLEET O&M	DISTRIBUTION AND COLLECTION	1,646	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	175	\$	843	\$	215	\$	228
COMPONENT PARTS	DISTRIBUTION AND COLLECTION	921	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$	98	\$	487	\$	124	\$	131
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	854	Weighted Expense	0.0%	11.1%	55.2%									

Expense Line Item		Code	FY 2019 Expense	Allocation Factor	Utility Billing	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
OFFICE EQUIP RENT	TREATMENT OPERATIONS	PP867011	1,683	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,683	-
ELECTRICAL SUPPLIES	TREATMENT OPERATIONS	PP867011	1,683	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,683	-
EXPENSE ALLOWANCES	TREATMENT OPERATIONS	PP867011	1,616	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,616	-
CELLPHONE ALLOWANCE	TREATMENT OPERATIONS	PP867011	1,212	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,212	-
MEMBERSHIP FEES	TREATMENT OPERATIONS	PP867011	1,069	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,069	-
OFFICE SUPPLIES	TREATMENT OPERATIONS	PP867011	1,498	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,498	-
CERTIFICATION TRAIN	TREATMENT OPERATIONS	PP867011	412	Supply	0.0%	0.0%	100.0%	0.0%	-	-	412	-
MEETINGS	TREATMENT OPERATIONS	PP867011	280	Supply	0.0%	0.0%	100.0%	0.0%	-	-	280	-
FURNITURE	TREATMENT OPERATIONS	PP867011	280	Supply	0.0%	0.0%	100.0%	0.0%	-	-	280	-
TOOL EQUIP < \$5000	TREATMENT OPERATIONS	PP867011	168	Supply	0.0%	0.0%	100.0%	0.0%	-	-	168	-
SAFETY SHOES	TREATMENT OPERATIONS	PP867011	154	Supply	0.0%	0.0%	100.0%	0.0%	-	-	154	-
SERVICES/PRINT SHOP	TREATMENT OPERATIONS	PP867011	154	Supply	0.0%	0.0%	100.0%	0.0%	-	-	154	-
YEAR END FICA ACCR	TREATMENT OPERATIONS	PP867011	154	Supply	0.0%	0.0%	100.0%	0.0%	-	-	154	-
SCHOOLS	TREATMENT OPERATIONS	PP867011	154	Supply	0.0%	0.0%	100.0%	0.0%	-	-	154	-
PERMANENT SALARIES	TREATMENT OPERATIONS	PP867031	90,044	Supply	0.0%	0.0%	100.0%	0.0%	-	-	90,044	-
PENION - GENERAL EMP	WATER SUPPORT	PP867031	16,986	Supply	0.0%	0.0%	100.0%	0.0%	-	-	16,986	-
SOC SEC/MEDICARE	WATER SUPPORT	PP867031	11,162	Supply	0.0%	0.0%	100.0%	0.0%	-	-	11,162	-
OTHER SUPPLIES	WATER SUPPORT	PP867031	7,035	Supply	0.0%	0.0%	100.0%	0.0%	-	-	7,035	-
CELLPHONE ALLOWANCE	WATER SUPPORT	PP867031	4,830	Supply	0.0%	0.0%	100.0%	0.0%	-	-	4,830	-
EXPENSE ALLOWANCES	WATER SUPPORT	PP867031	1,440	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,440	-
CELLPHONE ALLOWANCE	WATER SUPPORT	PP867031	1,440	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,440	-
PERMANENT SALARIES	FIVASH MAINTENANCE	PP867032	872,388	Supply	0.0%	0.0%	100.0%	0.0%	-	-	872,388	-
COMPONENTS/PARTS	FIVASH MAINTENANCE	PP867032	492,003	Supply	0.0%	0.0%	100.0%	0.0%	-	-	492,003	-
OTHER EQUIPMENT	FIVASH MAINTENANCE	PP867032	200,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	200,000	-
OVERTIME 1X PAY	FIVASH MAINTENANCE	PP867032	138,432	Supply	0.0%	0.0%	100.0%	0.0%	-	-	138,432	-
PENION - GENERAL EMP	FIVASH MAINTENANCE	PP867032	66,487	Supply	0.0%	0.0%	100.0%	0.0%	-	-	66,487	-
SOC SEC/MEDICARE	FIVASH MAINTENANCE	PP867032	67,996	Supply	0.0%	0.0%	100.0%	0.0%	-	-	67,996	-
OTHER SUPPLIES	FIVASH MAINTENANCE	PP867032	52,800	Supply	0.0%	0.0%	100.0%	0.0%	-	-	52,800	-
BLDG REP MANT	FIVASH MAINTENANCE	PP867032	42,714	Supply	0.0%	0.0%	100.0%	0.0%	-	-	42,714	-
EQUIP REP & MAINT	FIVASH MAINTENANCE	PP867032	46,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	46,000	-
CELLPHONE SUPPLIES	FIVASH MAINTENANCE	PP867032	29,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	29,000	-
VEHICLES	FIVASH MAINTENANCE	PP867032	27,616	Supply	0.0%	0.0%	100.0%	0.0%	-	-	27,616	-
RETIRE HEALTH BENEFIT	FIVASH MAINTENANCE	PP867032	23,600	Supply	0.0%	0.0%	100.0%	0.0%	-	-	23,600	-
LAWN & TREE SERVICE	FIVASH MAINTENANCE	PP867032	17,200	Supply	0.0%	0.0%	100.0%	0.0%	-	-	17,200	-
OTHER SUPPLIES	FIVASH MAINTENANCE	PP867032	15,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	15,000	-
SERVICES/FLEET O&M	FIVASH MAINTENANCE	PP867032	15,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	15,000	-
TOOL EQUIP < \$5000	FIVASH MAINTENANCE	PP867032	13,864	Supply	0.0%	0.0%	100.0%	0.0%	-	-	13,864	-
OTHER PROF SERV	FIVASH MAINTENANCE	PP867032	11,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	11,000	-
BLDG REP & MAINT	FIVASH MAINTENANCE	PP867032	10,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	10,000	-
OTHER SUPPLIES	FIVASH MAINTENANCE	PP867032	9,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	9,000	-
OTHER REG SALARIES	FIVASH MAINTENANCE	PP867032	7,228	Supply	0.0%	0.0%	100.0%	0.0%	-	-	7,228	-
JANITORIAL SUPPLIES	FIVASH MAINTENANCE	PP867032	5,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	5,000	-
GASOLINE	FIVASH MAINTENANCE	PP867032	4,036	Supply	0.0%	0.0%	100.0%	0.0%	-	-	4,036	-
OIL & LUBRICANTS	FIVASH MAINTENANCE	PP867032	3,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	3,000	-
SOLID WASTE COLLECTIONS	FIVASH MAINTENANCE	PP867032	2,368	Supply	0.0%	0.0%	100.0%	0.0%	-	-	2,368	-
OVERHEAD-FLEET	FIVASH MAINTENANCE	PP867032	2,368	Supply	0.0%	0.0%	100.0%	0.0%	-	-	2,368	-
ASSIGNMENT PAY	FIVASH MAINTENANCE	PP867032	2,360	Supply	0.0%	0.0%	100.0%	0.0%	-	-	2,360	-
SAFETY SHOES	FIVASH MAINTENANCE	PP867032	2,240	Supply	0.0%	0.0%	100.0%	0.0%	-	-	2,240	-
OFFICE EQUIP RENT	FIVASH MAINTENANCE	PP867032	2,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	2,000	-
DISPOSAL (TF) FEES	FIVASH MAINTENANCE	PP867032	1,728	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,728	-
UNIFORMS	FIVASH MAINTENANCE	PP867032	1,700	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,700	-
SCHOOLS	FIVASH MAINTENANCE	PP867032	1,600	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,600	-
HEAVY EQUIP RENT	FIVASH MAINTENANCE	PP867032	1,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,000	-
EXPENSE ALLOWANCES	FIVASH MAINTENANCE	PP867032	963	Supply	0.0%	0.0%	100.0%	0.0%	-	-	963	-
YEAR END FICA ACCR	FIVASH MAINTENANCE	PP867032	953	Supply	0.0%	0.0%	100.0%	0.0%	-	-	953	-
OVERTIME 1X PAY	FIVASH MAINTENANCE	PP867032	846	Supply	0.0%	0.0%	100.0%	0.0%	-	-	846	-
OFFICE SUPPLIES	FIVASH MAINTENANCE	PP867032	800	Supply	0.0%	0.0%	100.0%	0.0%	-	-	800	-
CELLPHONE ALLOWANCE	FIVASH MAINTENANCE	PP867032	480	Supply	0.0%	0.0%	100.0%	0.0%	-	-	480	-
SUPPLEMENTAL FICA	FIVASH MAINTENANCE	PP867032	408	Supply	0.0%	0.0%	100.0%	0.0%	-	-	408	-
CERTIFICATION TRAIN	FIVASH MAINTENANCE	PP867032	400	Supply	0.0%	0.0%	100.0%	0.0%	-	-	400	-
BOOKS & MANUALS	FIVASH MAINTENANCE	PP867032	300	Supply	0.0%	0.0%	100.0%	0.0%	-	-	300	-
SERVICES-NON FLEET	FIVASH MAINTENANCE	PP867032	300	Supply	0.0%	0.0%	100.0%	0.0%	-	-	300	-
SPECIAL DELIVERY	FIVASH MAINTENANCE	PP867032	100	Supply	0.0%	0.0%	100.0%	0.0%	-	-	100	-
POSTAGE	FIVASH MAINTENANCE	PP867032	111	Supply	0.0%	0.0%	100.0%	0.0%	-	-	111	-
LIME	FIVASH OPERATIONS	PP867033	1,780,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,780,000	-
ELECTRICITY	FIVASH OPERATIONS	PP867033	1,518,612	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,518,612	-
PERMANENT SALARIES	FIVASH OPERATIONS	PP867033	648,159	Supply	0.0%	0.0%	100.0%	0.0%	-	-	648,159	-
CHLORINE	FIVASH OPERATIONS	PP867033	149,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	149,000	-
WATER/SYSTEM	FIVASH OPERATIONS	PP867033	181,775	Supply	0.0%	0.0%	100.0%	0.0%	-	-	181,775	-
HEALTH INSURANCE	FIVASH OPERATIONS	PP867033	168,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	168,000	-
AQUEOUS AMMONIA	FIVASH OPERATIONS	PP867033	63,450	Supply	0.0%	0.0%	100.0%	0.0%	-	-	63,450	-
HYDROLYSOL/CLACID	FIVASH OPERATIONS	PP867033	60,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	60,000	-
SOC SEC/MEDICARE	FIVASH OPERATIONS	PP867033	51,861	Supply	0.0%	0.0%	100.0%	0.0%	-	-	51,861	-
PENION - DEF CONT	FIVASH OPERATIONS	PP867033	46,836	Supply	0.0%	0.0%	100.0%	0.0%	-	-	46,836	-
OVERTIME 1X PAY	FIVASH OPERATIONS	PP867033	41,660	Supply	0.0%	0.0%	100.0%	0.0%	-	-	41,660	-
OTHER SERVICES	FIVASH OPERATIONS	PP867033	30,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	30,000	-
SG/CLARTS	FIVASH OPERATIONS	PP867033	30,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	30,000	-
ASSIGNMENT PAY	FIVASH OPERATIONS	PP867033	15,660	Supply	0.0%	0.0%	100.0%	0.0%	-	-	15,660	-
PENION - GENERAL EMP	FIVASH OPERATIONS	PP867033	12,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	12,000	-
LABORATORY SUP	FIVASH OPERATIONS	PP867033	9,960	Supply	0.0%	0.0%	100.0%	0.0%	-	-	9,960	-
RETIRE HEALTH BENEFIT	FIVASH OPERATIONS	PP867033	8,800	Supply	0.0%	0.0%	100.0%	0.0%	-	-	8,800	-
COMPONENTS/PARTS	FIVASH OPERATIONS	PP867033	8,800	Supply	0.0%	0.0%	100.0%	0.0%	-	-	8,800	-
BKGDOW PROGRAM	FIVASH OPERATIONS	PP867033	5,472	Supply	0.0%	0.0%	100.0%	0.0%	-	-	5,472	-
OTHER REG SALARIES	FIVASH OPERATIONS	PP867033	5,153	Supply	0.0%	0.0%	100.0%	0.0%	-	-	5,153	-
EQUIP REP & MAINT	FIVASH OPERATIONS	PP867033	3,266	Supply	0.0%	0.0%	100.0%	0.0%	-	-	3,266	-
SHIFT DIFFERENTIAL	FIVASH OPERATIONS	PP867033	1,675	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,675	-
OFFICE SUPPLIES	FIVASH OPERATIONS	PP867033	1,600	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,600	-
OFFICE EQUIP < \$5000	FIVASH OPERATIONS	PP867033	1,200	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,200	-
SAFETY TRAIN MAT	FIVASH OPERATIONS	PP867033	1,000	Supply	0.0%	0.0%	100.0%	0.0%	-	-	1,000	-
SCHOOLS	FIVASH OPERATIONS	PP867033	960	Supply	0.0%	0.0%	100.0%	0.0%	-	-	960	-
EXPENSE ALLOWANCES	FIVASH OPERATIONS	PP867033	885	Supply	0.0%	0.0%	100.0%	0.0%	-	-	885	-
SAFETY SHOES	FIVASH OPERATIONS	PP867033	880	Supply	0.0%	0.0%	100.0%	0.0%	-	-	880	-
CERTIFICATION TRAIN	FIVASH OPERATIONS	PP867033	480	Supply	0.0%	0.0%	100.0%	0.0%	-	-	480	-
CELLPHONE ALLOWANCE	FIVASH OPERATIONS	PP867033	434	Supply	0.0%	0.0%	100.0%	0.0%	-	-	434	-
YEAR END FICA ACCR	FIVASH OPERATIONS	PP867033	363	Supply	0.0%	0.0%	100.0%	0.0%	-	-	363	-
OVERTIME 1X PAY	FIVASH OPERATIONS	PP867033	200	Supply	0.0%	0.0%	100.0%	0.0%	-	-	200	-
SERVICES/PRINT SHOP	FIVASH OPERATIONS	PP867033										

Expense Line Item	Code	FY 19 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
LABORATORY SUP	PS670305	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$		\$ 10,000	
OTHER CHEMICALS	PS670305	6,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 6,000	
PELLEDDIE OPERATIONS	PS670305	1,130	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,130	
OTHER REG SALARIES	PS670305	5,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 5,000	
LONGEVITY PAY	PS670305	197	Supply	0.0%	0.0%	100.0%	0.0%			\$ 197	
RETIRE HEALTH BENEFIT	PS670305	2,400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,400	
BACKGROUND PROGRAM	PS670305	2,200	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,200	
SHIFT DIFFERENTIAL	PS670305	2,221	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,221	
CONFERENCES	PS670305	2,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,000	
SCHOOLS	PS670305	1,200	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,200	
SAFETY/TURNOUT MAT	PS670305	1,500	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,500	
SAFETY SHOES	PS670305	1,500	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,500	
UNIFORMS	PS670305	1,400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,400	
OFFICE EQUIP RENT	PS670305	1,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,000	
OFFICE SUPPLIES	PS670305	960	Supply	0.0%	0.0%	100.0%	0.0%			\$ 960	
EXPENSE ALLOWANCES	PS670305	700	Supply	0.0%	0.0%	100.0%	0.0%			\$ 700	
CERTIFICATION TRAIN	PS670305	446	Supply	0.0%	0.0%	100.0%	0.0%			\$ 446	
OVERTIME 1X PAY	PS670305	392	Supply	0.0%	0.0%	100.0%	0.0%			\$ 392	
CELLPHONE ALLOWANCE	PS670305	392	Supply	0.0%	0.0%	100.0%	0.0%			\$ 392	
YEAR END FICA ACRR	PS670305	500	Supply	0.0%	0.0%	100.0%	0.0%			\$ 500	
SUPPLEMENTAL FICA	PS670305	98,422	Supply	0.0%	0.0%	100.0%	0.0%			\$ 98,422	
PERMANENT SALARIES	PS670305	161,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 161,000	
OTHER PROF SERV	PS670305	19,113	Supply	0.0%	0.0%	100.0%	0.0%			\$ 19,113	
PENSION - GENERAL EMP	PS670305	11,703	Supply	0.0%	0.0%	100.0%	0.0%			\$ 11,703	
HEALTH INSURANCE	PS670305	7,892	Supply	0.0%	0.0%	100.0%	0.0%			\$ 7,892	
SOC SEC/MEDICARE	PS670305	2,824	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,824	
OTHER REG SALARIES	PS670305	2,746	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,746	
COMPONENTSPARTS	PS670305	2,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,000	
EXPENSE ALLOWANCES	PS670305	1,440	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,440	
CONFERENCES	PS670305	1,200	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,200	
BOOKS & MANUALS	PS670305	500	Supply	0.0%	0.0%	100.0%	0.0%			\$ 500	
MEMBERSHIPS/DUES	PS670305	500	Supply	0.0%	0.0%	100.0%	0.0%			\$ 500	
CELLPHONE ALLOWANCE	PS670305	400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 400	
BIODISPOSAL MATERIALS	PS670305	400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 400	
OFFICE SUPPLIES	PS670305	210	Supply	0.0%	0.0%	100.0%	0.0%			\$ 210	
YEAR END FICA ACRR	PS670305	30	Supply	0.0%	0.0%	100.0%	0.0%			\$ 30	
MILEAGE REIMBURSE	PS670305	94	Supply	0.0%	0.0%	100.0%	0.0%			\$ 94	
PERMANENT SALARIES	PS670305	21,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 21,000	
LABORATORY SUP	PS670303	12,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 12,000	
HEALTH INSURANCE	PS670303	4,514	Supply	0.0%	0.0%	100.0%	0.0%			\$ 4,514	
OVERTIME 1X PAY	PS670303	8,491	Supply	0.0%	0.0%	100.0%	0.0%			\$ 8,491	
SOC SEC/MEDICARE	PS670303	2,417	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,417	
OTHER CHEMICALS	PS670303	1,800	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,800	
OTHER SERVICES	PS670303	900	Supply	0.0%	0.0%	100.0%	0.0%			\$ 900	
COMPONENTSPARTS	PS670303	900	Supply	0.0%	0.0%	100.0%	0.0%			\$ 900	
INCLINE	PS670303	750	Supply	0.0%	0.0%	100.0%	0.0%			\$ 750	
OTHER SUPPLIES	PS670303	420	Supply	0.0%	0.0%	100.0%	0.0%			\$ 420	
BIODISPOSAL	PS670303	120	Supply	0.0%	0.0%	100.0%	0.0%			\$ 120	
SAFETY SHOES	PS670303	120	Supply	0.0%	0.0%	100.0%	0.0%			\$ 120	
UNIFORMS	PS670303	120	Supply	0.0%	0.0%	100.0%	0.0%			\$ 120	
SERVICE/FLUET ODM	PS670303	42	Supply	0.0%	0.0%	100.0%	0.0%			\$ 42	
SUPPLEMENTAL FICA	PS670303	31	Supply	0.0%	0.0%	100.0%	0.0%			\$ 31	
OVERHEAD-FLEET	PS670303	20	Supply	0.0%	0.0%	100.0%	0.0%			\$ 20	
PERMANENT SALARIES	PS670303	199,916	Supply	0.0%	0.0%	100.0%	0.0%			\$ 199,916	
HEALTH INSURANCE	PS670305	32,775	Supply	0.0%	0.0%	100.0%	0.0%			\$ 32,775	
VEHICLES	PS670305	26,672	Supply	0.0%	0.0%	100.0%	0.0%			\$ 26,672	
OTHER SERVICES	PS670305	20,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 20,000	
SOC SEC/MEDICARE	PS670305	1,454	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,454	
OVERTIME 1X PAY	PS670305	13,104	Supply	0.0%	0.0%	100.0%	0.0%			\$ 13,104	
PENSION - GENERAL EMP	PS670305	10,096	Supply	0.0%	0.0%	100.0%	0.0%			\$ 10,096	
EQUIP RENT MAINT	PS670305	10,500	Supply	0.0%	0.0%	100.0%	0.0%			\$ 10,500	
LABORATORY SUP	PS670305	10,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 10,000	
OTHER CHEMICALS	PS670305	8,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 8,000	
COMPONENTSPARTS	PS670305	7,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 7,000	
PENSION - DEF CONT	PS670305	4,711	Supply	0.0%	0.0%	100.0%	0.0%			\$ 4,711	
HEALTH INSURANCE	PS670305	4,962	Supply	0.0%	0.0%	100.0%	0.0%			\$ 4,962	
OTHER REG SALARIES	PS670305	4,229	Supply	0.0%	0.0%	100.0%	0.0%			\$ 4,229	
SERVICE/FLUET ODM	PS670305	2,148	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,148	
GASOLINE	PS670305	2,200	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,200	
CONFERENCES	PS670305	2,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,000	
SCHOOLS	PS670305	2,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,000	
UNIFORMS	PS670305	1,400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,400	
CERTIFICATION TRAIN	PS670305	1,400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,400	
OFFICE SUPPLIES	PS670305	1,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,000	
OTHER SUPPLIES	PS670305	1,800	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,800	
EXPENSE ALLOWANCES	PS670305	960	Supply	0.0%	0.0%	100.0%	0.0%			\$ 960	
DATA PROC SUPPLIES	PS670305	800	Supply	0.0%	0.0%	100.0%	0.0%			\$ 800	
CONFERENCES	PS670305	480	Supply	0.0%	0.0%	100.0%	0.0%			\$ 480	
SCHOOL	PS670305	480	Supply	0.0%	0.0%	100.0%	0.0%			\$ 480	
SAFETY SHOES	PS670305	400	Supply	0.0%	0.0%	100.0%	0.0%			\$ 400	
YEAR END FICA ACRR	PS670305	311	Supply	0.0%	0.0%	100.0%	0.0%			\$ 311	
SUPPLEMENTAL FICA	PS670305	200	Supply	0.0%	0.0%	100.0%	0.0%			\$ 200	
PERMANENT SALARIES	PS670305	200	Supply	0.0%	0.0%	100.0%	0.0%			\$ 200	
COMPUTER MAINT	PS670305	48	Supply	0.0%	0.0%	100.0%	0.0%			\$ 48	
OTHER SUPPLIES	PS670305	106,299	Supply	0.0%	0.0%	100.0%	0.0%			\$ 106,299	
PENSION - DEF CONT	PS670305	40,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 40,000	
SOC SEC/MEDICARE	PS670305	9,533	Supply	0.0%	0.0%	100.0%	0.0%			\$ 9,533	
COMPONENTSPARTS	PS670305	8,250	Supply	0.0%	0.0%	100.0%	0.0%			\$ 8,250	
TELEPHONE CABLE TV	PS670305	7,840	Supply	0.0%	0.0%	100.0%	0.0%			\$ 7,840	
SCHOOLS	PS670305	6,824	Supply	0.0%	0.0%	100.0%	0.0%			\$ 6,824	
OTHER REG SALARIES	PS670305	4,000	Supply	0.0%	0.0%	100.0%	0.0%			\$ 4,000	
HEALTH INSURANCE	PS670305	2,954	Supply	0.0%	0.0%	100.0%	0.0%			\$ 2,954	
EXPENSE ALLOWANCES	PS670305	1,610	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,610	
CELLPHONE ALLOWANCE	PS670305	1,440	Supply	0.0%	0.0%	100.0%	0.0%			\$ 1,440	
MILEAGE REIMBURSE	PS670305	540	Supply	0.0%	0.0%	100.0%	0.0%			\$ 540	
YEAR END FICA ACRR	PS670305	249	Supply	0.0%	0.0%	100.0%	0.0%			\$ 249	
MEMBERSHIPS/DUES	PS670305	228	Supply	0.0%	0.0%	100.0%	0.0%			\$ 228	
SAFETY SHOES	PS670305	126	Supply	0.0%	0.0%	100.0%	0.0%			\$ 126	
PERMANENT SALARIES	PS670305	366	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 407,378	\$ 202,378	\$ 123,380	\$ 153,300
OTHER SERVICES	PS670302	59,441	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 6,604	\$ 32,800	\$ 20,017	\$ 25,828
HEALTH INSURANCE	PS670302	31,464	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 3,581	\$ 18,191	\$ 11,705	\$ 15,026
VEHICLES	PS670302	49,391	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 5,648	\$ 27,271	\$ 16,633	\$ 21,463
OTHER PROF SERV	PS670302	40,000	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 4,500	\$ 22,446	\$ 13,614	\$ 17,519
PENSION - GENERAL EMP	PS670302	34,464	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 3,721	\$ 18,983	\$ 11,279	\$ 14,723
SOC SEC/MEDICARE	PS670302	29,544	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 3,312	\$ 16,769	\$ 9,913	\$ 12,834
PENSION - DEF CONT	PS670302	29,000	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 3,206	\$ 16,285	\$ 9,626	\$ 12,509
SERVICE/FLUET ODM	PS670302	9,463	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 1,061	\$ 5,225	\$ 3,128	\$ 4,007
OTHER REG SALARIES	PS670302	9,329	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 1,027	\$ 5,265	\$ 2,995	\$ 3,913
LONGEVITY PAY	PS670302	3,943	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 438	\$ 2,191	\$ 1,287	\$ 1,678
CERTIFICATION TRAIN	PS670302	2,940	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 329	\$ 1,666	\$ 981	\$ 1,281
TELEPHONE CABLE TV	PS670302	2,491	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 279	\$ 1,390	\$ 786	\$ 1,039
GASOLINE	PS670302	2,416	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 271	\$ 1,342	\$ 784	\$ 1,016
EXPENSE ALLOWANCES	PS670302	1,800	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 203	\$ 1,027	\$ 606	\$ 795
CONFERENCES	PS670302	1,500	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 167	\$ 838	\$ 498	\$ 652
SCHOOLS	PS670302	1,395	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 155	\$ 779	\$ 456	\$ 604
UNIFORMS	PS670302	1,200	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 133	\$ 663	\$ 384	\$ 504
CERTIFICATION TRAIN	PS670302	1,200	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 133	\$ 663	\$ 384	\$ 504
TELEPHONE CABLE TV	PS670302	1,150	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 128	\$ 636	\$ 368	\$ 483
SAFETY SHOES	PS670302	1,100	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ 121	\$ 618	\$ 355	\$ 465
YEAR END FICA ACRR	PS67										

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
PERMANENT SALARIES	OMF	75,869	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 33,663	\$ 42,876
SECURITY SERVICES	OMF	18,889	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,312	\$ 10,677
MEMBERSHIP/SIDUES	OMF	10,794	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 4,750	\$ 6,044
HEALTH INSURANCE	OMF	7,303	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 3,214	\$ 4,090
SOC SEC/MEDICARE	OMF	6,648	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,930	\$ 3,719
PENSION - DEF CONT	OMF	5,107	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,247	\$ 2,860
COMPUTER MAINT	OMF	4,487	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,977	\$ 2,510
BLDG REP & MAINT	OMF	3,810	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,676	\$ 2,133
OTHER PROF SERV	OMF	3,809	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,676	\$ 2,133
PENSION - GENERAL EMP	OMF	3,598	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,570	\$ 2,019
OTHER SERVICES	OMF	2,286	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,006	\$ 1,280
CONFERENCES	OMF	1,711	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 753	\$ 958
RETIREE HEALTH BENE	OMF	1,599	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 700	\$ 899
CELLPHONE ALLOWANCE	OMF	1,349	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 594	\$ 756
CERTIFICATION TRAIN	OMF	1,313	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 578	\$ 735
CAR ALLOWANCES	OMF	999	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 440	\$ 559
OFFICE EQUIP - \$5000	OMF	750	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 330	\$ 420
ADMARKETING	OMF	730	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 321	\$ 409
COMPONENTS/PARTS	OMF	600	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 264	\$ 336
EXPENSE ALLOWANCES	OMF	576	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 253	\$ 323
OFFICE EQUIP - \$5000	OMF	562	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 247	\$ 315
DATA PROC SUPPLIES	OMF	525	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 231	\$ 294
JANITORIAL SUPPLIES	OMF	468	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 206	\$ 264
CELLPHONE ALLOWANCE	OMF	445	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 198	\$ 247
TELEPHONE/CABLE TV	OMF	348	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 152	\$ 194
LONGEVITY PAY	OMF	300	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 132	\$ 168
EQUIP REP & MAINT	OMF	300	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 132	\$ 168
OTHER SUPPLIES	OMF	212	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 93	\$ 119
OFFICE EQUIP RENT	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 66	\$ 84
COSTS/FEES/PERMITS	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 66	\$ 84
TOOLSEQUIP - \$5000	OMF	75	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 33	\$ 42
PERIODICALS & MAG	OMF	31,429	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 13,818	\$ 17,611
HEALTH INSURANCE	OMF	6,059	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,665	\$ 3,393
SOC SEC/MEDICARE	OMF	4,928	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,168	\$ 2,758
PENSION - GENERAL EMP	OMF	2,484	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,097	\$ 1,386
HEALTH INSURANCE	OMF	889	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 392	\$ 497
RETIREE HEALTH BENE	OMF	692	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 305	\$ 387
LONGEVITY PAY	OMF	611	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 269	\$ 342
OTHER RECI SALARIES	OMF	860	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 378	\$ 482
EXPENSE ALLOWANCES	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 66	\$ 84
OFFICE SUPPLIES	OMF	144	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 63	\$ 81
CONFERENCES	OMF	47	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 21	\$ 26
CELLPHONE ALLOWANCE	OMF	37	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 16	\$ 21
YEAR END FICA ACCR	OMF	37	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 16	\$ 21
MILEAGE REBURSE	OMF	37	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 16	\$ 21
OFFICE EQUIP - \$5000	OMF	20,065	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,843	\$ 11,223
MEMBERSHIP/SIDUES	OMF	2,115	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 931	\$ 1,184
SECURITY SERVICES	OMF	2,093	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 921	\$ 1,172
HEALTH INSURANCE	OMF	1,038	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 461	\$ 577
SOC SEC/MEDICARE	OMF	811	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 357	\$ 454
PENSION - DEF CONT	OMF	438	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 193	\$ 246
OVERTIME 1.5X PAY	OMF	1	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 0	\$ 1
SUPPLEMENTAL FICA	OMF	269,842	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 118,740	\$ 151,102
IMP REP & MAINT	OMF	164,803	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 72,563	\$ 92,240
FIN & BANK SERV	OMF	2,848	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,253	\$ 1,595
COSTS/FEES/PERMITS	OMF	2,249	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 990	\$ 1,259
OFFICE EQUIP - \$5000	OMF	1,949	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 858	\$ 1,091
OTHER PROF SERV	OMF	1,799	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 792	\$ 1,007
CERTIFICATION TRAIN	OMF	1,181	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 520	\$ 661
RETIREE HEALTH BENE	OMF	1,124	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 496	\$ 628
CELLPHONE ALLOWANCE	OMF	873	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 384	\$ 489
GASOLINE	OMF	750	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 330	\$ 420
CERCLER SERVICES	OMF	750	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 330	\$ 420
EQUIP REP & MAINT	OMF	450	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 198	\$ 252
OTHER SUPPLIES	OMF	390	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 172	\$ 218
OFFICE EQUIP RENT	OMF	212	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 93	\$ 119
OVERHEAD-FLEET	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 66	\$ 84
TELEPHONE/CABLE TV	OMV	150	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 66	\$ 84
FOOD SERVICES	OMV	150	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 66	\$ 84
SAFETY SHOES	OMV	415,720	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 182,932	\$ 232,788
PERMANENT SALARIES	OMV	35,856	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 15,778	\$ 20,078
HEALTH INSURANCE	OMV	32,800	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 14,433	\$ 18,367
PENSION - GENERAL EMP	OMV	13,328	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 5,864	\$ 7,464
SOC SEC/MEDICARE	OMV	9,131	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 4,018	\$ 5,113
PENSION - DEF CONT	OMV	6,070	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,665	\$ 3,405
VEHICLES	OMV	4,670	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,055	\$ 2,615
OVERTIME 1.5X PAY	OMV	4,281	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,875	\$ 2,386
CERTIFICATION TRAIN	OMV	3,714	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,617	\$ 2,097
RETIREE HEALTH BENE	OMV	3,430	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,509	\$ 1,921
CELLPHONE ALLOWANCE	OMV	2,390	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,052	\$ 1,338
GASOLINE	OMV	1,824	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 803	\$ 1,022
CERCLER SERVICES	OMV	1,572	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 692	\$ 880
EQUIP REP & MAINT	OMV	1,124	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 496	\$ 628
OTHER SUPPLIES	OMV	912	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 401	\$ 511
OFFICE EQUIP RENT	OMV	882	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 388	\$ 494
OVERHEAD-FLEET	OMV	699	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 308	\$ 392
MEMBERSHIP/SIDUES	OMV	461	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 203	\$ 258
CONFERENCES	OMV	289	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 127	\$ 162
CELLPHONE ALLOWANCE	OMV	230	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 101	\$ 129
TELEPHONE/CABLE TV	OMV	128	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 56	\$ 72
FOOD SERVICES	OMV	152	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 67	\$ 85
SAFETY SHOES	OMV	76	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 33	\$ 43
COSTS/FEES/PERMITS	OMV	33	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 15	\$ 19
OFFICE SUPPLIES	OMV	183,300	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 80,659	\$ 102,641
CONFERENCES	OMV	157,487	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 69,447	\$ 88,040
CELLPHONE ALLOWANCE	OMV	60,390	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 26,574	\$ 33,816
OTHER EQUIPMENT	OMV	60,000	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 26,400	\$ 33,600
PERMANENT SALARIES	OMV	35,170	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 15,476	\$ 19,694
PENSION - GENERAL EMP	OMV	7,500	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 3,300	\$ 4,200
SOC SEC/MEDICARE	OMV	6,835	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 3,008	\$ 3,827
PENSION - DEF CONT	OMV	5,550	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,442	\$ 3,108
CUSTOMAL SERVICES	OMV	4,500	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,980	\$ 2,520
OTHER SUPPLIES	OMV	3,614	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,580	\$ 2,024
HEALTH INSURANCE	OMV	2,866	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,261	\$ 1,605
COSTS/FEES/PERMITS	OMV	2,250	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 990	\$ 1,260
SOC SEC/MEDICARE	OMV	1,800	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 792	\$ 1,008
PENSION - DEF CONT	OMV	1,385	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 607	\$ 778
VEHICLES	OMV	1,335	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 587	\$ 748
OFFICE EQUIP RENT	OMV	1,035	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 456	\$ 579
LONGEVITY PAY	OMV	900	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 396	\$ 504
CAR ALLOWANCES	OMV	900	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 396	\$ 504
SCHOOLS	OMV	600	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 264	\$ 336
PROMOTIONAL CONTR	OMV	480	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 211	\$ 269
SERVICG-PRINT SHOP	OMV	420	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 185	\$ 235
OTHER EQUIP RENT	OMV	375	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 165	\$ 210
JANITORIAL SUPPLIES	OMV	360	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 158	\$ 202
CONFERENCE	OMV	300	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 132	\$ 168
CELLPHONE ALLOWANCE	OMV	300	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 132	\$ 168
BACKFLOW PROGRAM	OMV	180	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 79	\$ 101
FOOD SERVICES	OMV	175	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 77	\$ 98
LAWN & TREE SERVICE	OMV	66	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 29	\$ 37
OFFICE SUPPLIES	OMV	36	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 16	\$ 20
OFFICE EQUIP RENT	OMV	126,385	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 55,614	\$ 70,771
WATER/WASTEWATER SERVICES	OMV	18,800	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,272	\$ 10,528
SOC SEC/MEDICARE	OMV	10,114	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 4,450	\$ 5,663
RETIREE HEALTH BENE	OMV	3,889	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,711	\$ 2,178
LONGEVITY PAY	OMV	2,762	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,216	\$ 1,547
PENSION - DEF CONT	OMV	1,871	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 842	\$ 1,084
OTHER RECI SALARIES	OMV	1,286	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 566	\$ 720
EXPENSE ALLOWANCES	OMV	1,005	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 443	\$ 563
CELLPHONE ALLOWANCE	OMV	643	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 283	\$ 360
CERTIFICATION TRAIN	OMV	335	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 147	\$ 188
RETIREE HEALTH BENE	OMV	114	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 50	\$ 64
YEAR END FICA ACCR	OMV	113	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 50	\$ 63
PERMANENT SALARIES	OMV	1,084,041	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 477,017	\$ 607,024
VEHICLES	OMV	341,887	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 150,442	\$ 191,444
HEALTH INSURANCE	OMV	161,884	Miles of Trans / Dist Pipe	44.0%			

Expense Line Item		Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$		
COMPONENTS PARTS	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5005001	\$ 122,500	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 53,904	\$ 68,596
PENSKEN - GENERAL EMP	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5005001	109,474	Miles of Trans / Dist Pipe	44.0%	56.0%	48,470	61,004
SERVCHG-FLEET O&M	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5005001	83,787	Miles of Trans / Dist Pipe	44.0%	56.0%	36,903	46,884
OVERTIME 1.5X PAY	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5005001	88,988	Miles of Trans / Dist Pipe	44.0%	56.0%	39,162	49,826
SOC SEC/MEDICARE	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5005001	84,452	Miles of Trans / Dist Pipe	44.0%	56.0%	37,149	47,303
PENSKEN - DEF CONT	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5005001	39,227	Miles of Trans / Dist Pipe	44.0%	56.0%	17,261	21,966
DIESEL FUEL	OMV	INVENTORY	CUSTOMER SERVICE	PB5005071	36,476	Miles of Trans / Dist Pipe	44.0%	56.0%	16,051	20,425
DISPOSAL (TPI) FEES	OMV	INVENTORY	CUSTOMER SERVICE	PB5005071	22,000	Miles of Trans / Dist Pipe	44.0%	56.0%	9,681	12,319
OVERHEAD-FLEET	OMV	INVENTORY	CUSTOMER SERVICE	PB5005071	19,805	Miles of Trans / Dist Pipe	44.0%	56.0%	8,715	11,090
OTHER TERM PAY	OMV	INVENTORY	CUSTOMER SERVICE	PB5005071	16,241	Miles of Trans / Dist Pipe	44.0%	56.0%	7,147	9,094
LONGEVITY PAY	OMV	INVENTORY	CUSTOMER SERVICE	PB5005071	13,159	Miles of Trans / Dist Pipe	44.0%	56.0%	5,799	7,360
OTHER REG SALARIES	OMV	INVENTORY	CUSTOMER SERVICE	PB5005071	12,728	Miles of Trans / Dist Pipe	44.0%	56.0%	5,601	7,127
TOOLS/EQUIP < \$5000	OMV	DATA CONTROL	CUSTOMER SERVICE	PB5005001	10,000	Miles of Trans / Dist Pipe	44.0%	56.0%	4,400	5,600
PENSKEN - HEALTH BENE	OMV	DATA CONTROL	CUSTOMER SERVICE	PB5005001	4,800	Miles of Trans / Dist Pipe	44.0%	56.0%	2,112	2,688
SERVCHG-NON FLEET	OMV	DATA CONTROL	CUSTOMER SERVICE	PB5005001	4,500	Miles of Trans / Dist Pipe	44.0%	56.0%	1,980	2,520
OTHER SUPPLIES	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5006201	4,000	Miles of Trans / Dist Pipe	44.0%	56.0%	1,760	2,240
CELLPHONE ALLOWANCE	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5006201	3,840	Miles of Trans / Dist Pipe	44.0%	56.0%	1,699	2,150
EQUIP RENT	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5006201	3,500	Miles of Trans / Dist Pipe	44.0%	56.0%	1,540	1,960
EXPENSE ALLOWANCES	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5006201	2,880	Miles of Trans / Dist Pipe	44.0%	56.0%	1,277	1,603
CONFERENCES	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5006201	2,128	Miles of Trans / Dist Pipe	44.0%	56.0%	936	1,192
GASOLINE	OMV	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PB5006101	1,667	Miles of Trans / Dist Pipe	44.0%	56.0%	734	933
IMP REP & MAINT	OMV	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PB5006101	1,500	Miles of Trans / Dist Pipe	44.0%	56.0%	660	840
SAFETY SHOES	OMV	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PB5006101	1,500	Miles of Trans / Dist Pipe	44.0%	56.0%	660	840
TELEPHONE/CABLE TV	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5006401	1,155	Miles of Trans / Dist Pipe	44.0%	56.0%	508	647
OVERTIME 1X PAY	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5006401	1,092	Miles of Trans / Dist Pipe	44.0%	56.0%	481	611
IMP REP MATERIALS	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5006401	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
UNIFORMS	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5006401	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
SCHOOLS	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5006401	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
YEAR END FICA ACRR	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5006401	974	Miles of Trans / Dist Pipe	44.0%	56.0%	429	545
EQUIP REP & MAINT	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5006402	400	Miles of Trans / Dist Pipe	44.0%	56.0%	176	224
OFFICE SUPPLIES	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5006402	400	Miles of Trans / Dist Pipe	44.0%	56.0%	176	224
CERTIFICATION TRAIN	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5006402	400	Miles of Trans / Dist Pipe	44.0%	56.0%	176	224
SUPPLEMENTAL FICA	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5006402	328	Miles of Trans / Dist Pipe	44.0%	56.0%	144	184
UPGRADE PAY	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5006402	154	Miles of Trans / Dist Pipe	44.0%	56.0%	68	86
COMPONENTS PARTS	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5006402	10	Miles of Trans / Dist Pipe	44.0%	56.0%	4	6
PERMANENT SALARIES	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5006404	320,783	Miles of Trans / Dist Pipe	44.0%	56.0%	145,152	184,660
HEALTH INSURANCE	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5006404	316,378	Miles of Trans / Dist Pipe	44.0%	56.0%	139,218	177,161
PENSKEN - GENERAL EMP	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5006404	63,589	Miles of Trans / Dist Pipe	44.0%	56.0%	27,981	35,608
SOC SEC/MEDICARE	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5006404	42,117	Miles of Trans / Dist Pipe	44.0%	56.0%	18,533	23,584
OVERTIME 1.5X PAY	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5006404	24,445	Miles of Trans / Dist Pipe	44.0%	56.0%	10,787	13,658
SERVCHG-FLEET O&M	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5006404	20,970	Miles of Trans / Dist Pipe	44.0%	56.0%	9,228	11,743
GASOLINE	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5006407	18,411	Miles of Trans / Dist Pipe	44.0%	56.0%	8,086	10,649
IMP REP & MAINT	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5006407	15,951	Miles of Trans / Dist Pipe	44.0%	56.0%	7,019	8,932
OTHER SUPPLIES	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5006407	15,160	Miles of Trans / Dist Pipe	44.0%	56.0%	6,684	8,476
PENSKEN - DEF CONT	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5006407	12,400	Miles of Trans / Dist Pipe	44.0%	56.0%	5,456	6,944
OVERHEAD-FLEET	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5006407	9,602	Miles of Trans / Dist Pipe	44.0%	56.0%	4,225	5,377
OTHER REG SALARIES	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5006408	8,631	Miles of Trans / Dist Pipe	44.0%	56.0%	3,782	4,833
UNIFORMS	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5006408	6,726	Miles of Trans / Dist Pipe	44.0%	56.0%	2,960	3,766
RETIRE HEALTH BENE	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5006408	3,795	Miles of Trans / Dist Pipe	44.0%	56.0%	1,653	2,103
LONGEVITY PAY	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5006408	2,743	Miles of Trans / Dist Pipe	44.0%	56.0%	1,214	1,536
TELEPHONE/CABLE TV	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5006408	2,634	Miles of Trans / Dist Pipe	44.0%	56.0%	1,159	1,475
HORTICULTURAL SUP	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5006408	2,416	Miles of Trans / Dist Pipe	44.0%	56.0%	1,062	1,352
DIESEL FUEL	OMV	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5006409	2,085	Miles of Trans / Dist Pipe	44.0%	56.0%	917	1,168
OTHER CHEMICALS	OMV	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5006409	1,727	Miles of Trans / Dist Pipe	44.0%	56.0%	760	967
OTHER SERVICES	OMV	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5006409	1,072	Miles of Trans / Dist Pipe	44.0%	56.0%	468	598
SERVCHG-PRINT SHOP	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	1,097	Miles of Trans / Dist Pipe	44.0%	56.0%	483	614
SAFETY SHOES	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	823	Miles of Trans / Dist Pipe	44.0%	56.0%	362	461
HEALTH INSURANCE	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	818	Miles of Trans / Dist Pipe	44.0%	56.0%	360	458
PENSKEN - GENERAL EMP	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	549	Miles of Trans / Dist Pipe	44.0%	56.0%	241	307
SOC SEC/MEDICARE	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	549	Miles of Trans / Dist Pipe	44.0%	56.0%	241	307
OVERTIME 1.5X PAY	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	549	Miles of Trans / Dist Pipe	44.0%	56.0%	241	307
SERVCHG-NON FLEET	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5006410	549	Miles of Trans / Dist Pipe	44.0%	56.0%	241	307
CELLPHONE ALLOWANCE	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5006411	527	Miles of Trans / Dist Pipe	44.0%	56.0%	232	295
SAFETY SHOES	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5006411	486	Miles of Trans / Dist Pipe	44.0%	56.0%	213	273
PENSKEN - GENERAL EMP	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5006411	329	Miles of Trans / Dist Pipe	44.0%	56.0%	145	184
SOC SEC/MEDICARE	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5006411	329	Miles of Trans / Dist Pipe	44.0%	56.0%	145	184
OVERTIME 1.5X PAY	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5006411	329	Miles of Trans / Dist Pipe	44.0%	56.0%	145	184
SERVCHG-FLEET O&M	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5006411	274	Miles of Trans / Dist Pipe	44.0%	56.0%	121	154
GASOLINE	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5006412	215	Miles of Trans / Dist Pipe	44.0%	56.0%	95	120
IMP REP & MAINT	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5006412	176	Miles of Trans / Dist Pipe	44.0%	56.0%	78	99
OTHER SUPPLIES	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5006412	75	Miles of Trans / Dist Pipe	44.0%	56.0%	33	42
PENSKEN - HEALTH BENE	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5006412	65	Miles of Trans / Dist Pipe	44.0%	56.0%	28	36
LONGEVITY PAY	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5006412	405	Miles of Trans / Dist Pipe	44.0%	56.0%	178	227
TELEPHONE/CABLE TV	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5006412	250,000	Miles of Trans / Dist Pipe	44.0%	56.0%	110,009	139,991
HORTICULTURAL SUP	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006501	84,288	Miles of Trans / Dist Pipe	44.0%	56.0%	37,090	47,198
DIESEL FUEL	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006501	67,869	Miles of Trans / Dist Pipe	44.0%	56.0%	29,873	38,004
OTHER CHEMICALS	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006501	53,491	Miles of Trans / Dist Pipe	44.0%	56.0%	23,598	29,893
OTHER SERVICES	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006501	40,986	Miles of Trans / Dist Pipe	44.0%	56.0%	18,027	22,959
SERVCHG-PRINT SHOP	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006501	31,683	Miles of Trans / Dist Pipe	44.0%	56.0%	13,949	17,734
SAFETY SHOES	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5006503	18,500	Miles of Trans / Dist Pipe	44.0%	56.0%	8,141	10,359
PENSKEN - GENERAL EMP	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5006503	17,426	Miles of Trans / Dist Pipe	44.0%	56.0%	7,688	9,738
SOC SEC/MEDICARE	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5006503	12,000	Miles of Trans / Dist Pipe	44.0%	56.0%	5,280	6,720
OVERTIME 1.5X PAY	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5006503	8,630	Miles of Trans / Dist Pipe	44.0%	56.0%	3,782	4,832
SERVCHG-FLEET O&M	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5006503	5,000	Miles of Trans / Dist Pipe	44.0%	56.0%	2,200	2,800
GASOLINE	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5006506	4,545	Miles of Trans / Dist Pipe	44.0%	56.0%	2,000	2,545
IMP REP & MAINT	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5006506	4,400	Miles of Trans / Dist Pipe	44.0%	56.0%	1,936	2,464
OTHER SUPPLIES	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5006506	2,000	Miles of Trans / Dist Pipe	44.0%	56.0%	880	1,120
PENSKEN - HEALTH BENE	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5006506	1,920	Miles of Trans / Dist Pipe	44.0%	56.0%	845	1,075
LONGEVITY PAY	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006510	1,800	Miles of Trans / Dist Pipe	44.0%	56.0%	792	1,008
TELEPHONE/CABLE TV	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006510	1,200	Miles of Trans / Dist Pipe	44.0%	56.0%	528	672
HORTICULTURAL SUP	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006510	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
DIESEL FUEL	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006510	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
OTHER CHEMICALS	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006510	784	Miles of Trans / Dist Pipe	44.0%	56.0%	345	439
OTHER SERVICES	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006510	678	Miles of Trans / Dist Pipe	44.0%	56.0%	298	380
SERVCHG-PRINT SHOP	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5006601	500	Miles of Trans / Dist Pipe	44.0%	56.0%	220	280
SAFETY SHOES	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5006601	500	Miles of Trans / Dist Pipe	44.0%	56.0%	220	280
PENSKEN - GENERAL EMP	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5006601	348	Miles of Trans / Dist Pipe	44.0%	56.0%	153	195
SOC SEC/MEDICARE	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5006602	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
OVERTIME 1.5X PAY	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006602	210	Miles of Trans / Dist Pipe	44.0%	56.0%	92	118
SERVCHG-FLEET O&M	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006602	109	Miles of Trans / Dist Pipe	44.0%	56.0%	48	61
GASOLINE	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006602	100	Miles of Trans / Dist Pipe	44.0%	56.0%	44	56
IMP REP & MAINT	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006602	391	Miles of Trans / Dist Pipe	44.0%	56.0%	172	219
OTHER SUPPLIES	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006602	388	Miles of Trans / Dist Pipe	44.0%	56.0%	170	218
PENSKEN - HEALTH BENE	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5006602	165	Miles of Trans / Dist Pipe	44.0%	56.0%	72	92
LONGEVITY PAY	OMV	WELFELD/TANKS	DISTRIBUTION AND COLLECTION	PB5006604	88,117	Miles of Trans / Dist Pipe	44.0%	56.0%	39,064	49,053
TELEPHONE/CABLE TV	OMV	WELFELD/TANKS	DISTRIBUTION AND COLLECTION	PB5006604	57,330	Miles of Trans / Dist Pipe	44.0%	56.0%	25,227	32,103
HORTICULTURAL SUP	OMV	WELFELD/TANKS	DISTRIBUTION AND COLLECTION	PB5006604	41,864	Miles of Trans / Dist Pipe	44.0%	56.0%	18,334	23,530
DIESEL FUEL	OMV	WELFELD/TANKS	DISTRIBUTION AND COLLECTION	PB5006604	41,009	Miles of Trans / Dist Pipe	44.0%	56.0%	18,045	22,964
OTHER CHEMICALS	OMV	WELFELD/TANKS	DISTRIBUTION AND COLLECTION	PB5006604	35,000	Miles of Trans / Dist Pipe	44.0%	56.0%	15,400	19,600
OTHER SERVICES	OMV	WELFELD/TANKS	DISTRIBUTION AND COLLECTION	PB5006605	30					

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
UNIFORMS	0MV						
OTHER REG SALARIES	0MV						
SCHOOLS	0MV						
OTHER SUPPLIES	0MV						
TELEPHONE/CABLE TV	0MV						
CELLPHONE ALLOWANCE	0MV						
SAFETY SHOES	0MV						
HORTICULTURAL SUP	0MV						
OFFICE EQUIP < \$5000	0MV						
OFFICE SUPPLIES	0MV						
SAFETY/TRAIN MAT	0MV						
YEAR END FICA ACRR	0MV						
UPGRADE PAY	0MV						
EQUIP REP & MAINT	0MV						
MEDICAL SUPPLIES	0MV						
SUPPLEMENTAL FICA	0MV						
PERMANENT SALARIES	0MV						
COMPONENTS/PARTS	0MV						
VEHICLES	0MV						
HEALTH INSURANCE	0MV						
VEHICLE/FLEET OAM	0MV						
OVERTIME 1.5X PAY	0MV						
PENSION - GENERAL EMP	0MV						
SOC SEC MEDICARE	0MV						
DIESEL FUEL	0MV						
IMP REP & MAINT	0MV						
DISPOSAL/TYPI FEES	0MV						
OVERHEAD-FLEET	0MV						
PENSION - DEF CONT	0MV						
LONGEVITY PAY	0MV						
OTHER REG SALARIES	0MV						
OTHER SUPPLIES	0MV						
OTHER EQUIP RENT	0MV						
STANDBY PAY	0MV						
OTHER SERVICES	0MV						
OVERTIME 1X PAY	0MV						
EQUIP REP & MAINT	0MV						
IMP REP MATERIALS	0MV						
CELLPHONE ALLOWANCE	0MV						
SHIFT DIFFERENTIAL	0MV						
SAFETY SHOES	0MV						
TELEPHONE/CABLE TV	0MV						
HORTICULTURAL SUP	0MV						
UNIFORMS	0MV						
OFFICE SUPPLIES	0MV						
YEAR END FICA ACRR	0MV						
GASOLINE	0MV						
SUPPLEMENTAL FICA	0MV						
PERMANENT SALARIES	0MV						
HEALTH INSURANCE	0MV						
PENSION - GENERAL EMP	0MV						
SOC SEC MEDICARE	0MV						
PENSION - DEF CONT	0MV						
OVERHEAD-FLEET	0MV						
OVERTIME 1.5X PAY	0MV						
DIESEL FUEL	0MV						
UTILITY BILLING AND COLLECTIONS	0MV						
IMP REP & MAINT	0MV						
GASOLINE	0MV						
DISPOSAL/TYPI FEES	0MV						
TOOLS/EQUIP < \$5000	0MV						
OTHER REG SALARIES	0MV						
UNIFORMS	0MV						
SERVICING-PUB WORKS	0MV						
IMP REP MATERIALS	0MV						
CERTIFICATION TRAIN	0MV						
SERVICING-NON FLEET	0MV						
SAFETY SHOES	0MV						
UPGRADE PAY	0MV						
OTHER SUPPLIES	0MV						
STANDBY PAY	0MV						
CELLPHONE ALLOWANCE	0MV						
OVERTIME 1X PAY	0MV						
YEAR END FICA ACRR	0MV						
SUPPLEMENTAL FICA	0MV						
PERMANENT SALARIES	0MV						
HEALTH INSURANCE	0MV						
PENSION - GENERAL EMP	0MV						
VEHICLES	0MV						
COMPONENTS/PARTS	0MV						
SOC SEC MEDICARE	0MV						
GASOLINE	0MV						
DIESEL FUEL	0MV						
PENSION - DEF CONT	0MV						
OVERHEAD-FLEET	0MV						
LONGEVITY PAY	0MV						
OTHER REG SALARIES	0MV						
OTHER SUPPLIES	0MV						
CERTIFICATION TRAIN	0MV						
SERVICING-NON FLEET	0MV						
YEAR END FICA ACRR	0MV						
SHIFT DIFFERENTIAL	0MV						
IMP REP MATERIALS	0MV						
IMP REP & MAINT	0MV						
EXPENSE ALLOWANCES	0MV						
OFFICE SUPPLIES	0MV						
SUPPLEMENTAL FICA	0MV						
BOOKS & MANUALS	0MV						
DATA PROC SUPPLIES	0MV						
OFFICE EQUIP < \$5000	0MV						
UPGRADE PAY	0MV						
SAFETY/TRAIN MAT	0MV						
HORTICULTURAL SUP	0MV						
PERMANENT SALARIES	0MV						
WATER/SEW/STORM	0MV						
TOOLS/EQUIP < \$5000	0MV						
PENSION - GENERAL EMP	0MV						
SOC SEC MEDICARE	0MV						
HEALTH INSURANCE	0MV						
RETIREE HEALTH BENE	0MV						
TELEPHONE/CABLE TV	0MV						
OTHER REG SALARIES	0MV						
EXPENSE ALLOWANCES	0MV						
MILEAGE REIMBURSE	0MV						
COMPONENTS/PARTS	0MV						
ASSIGNMENT PAY	0MV						
CELLPHONE ALLOWANCE	0MV						
SCHOOLS	0MV						
CONFERENCES	0MV						
OTHER EQUIP RENT	0MV						
BLDG REP MATERIALS	0MV						
YEAR END FICA ACRR	0MV						
SERVICING-OTHER FUNDS	0MV						
PERMANENT SALARIES	0MV						
HEALTH INSURANCE	0MV						
PENSION - DEF CONT	0MV						
CELLPHONE ALLOWANCE	0MV						
CORE ADJUSTMENTS	0MV						
PERMANENT SALARIES	0MV						
HEALTH INSURANCE	0MV						
PENSION - DEF CONT	0MV						
SOC SEC MEDICARE	0MV						
RETIREE HEALTH BENE	0MV						
EXPENSE ALLOWANCES	0MV						
MILEAGE REIMBURSE	0MV						
OVERTIME 1.5X PAY	0MV						
OFFICE SUPPLIES	0MV						

APPENDIX C: SUPPORTING SCHEDULES FOR IMPACT FEE UPDATE

- Schedule 1 Asset Summary
- Schedule 2 Outstanding Debt Principal
- Schedule 3 Water Impact Fee Calculation
- Schedule 4 Sewer Impact Fee Calculation

Function		RCNLD	% of Total	Allocated Admin Costs	Function Costs + Allocated Admin
Water	Source of Supply / Treatment	\$ -	0.00%	\$ 5,038,639	\$ 215,837,709
Water	Transmission / Distribution	\$ -	0.00%	\$ -	\$ 318,053,745
Sewer	Conveyance / Collection	\$ -	0.00%	\$ 5,038,639	\$ 704,055,664
Sewer	Treatment / Disposal	\$ -	0.00%	\$ -	\$ 234,978,706
Total Costs		\$ -		\$ 10,077,278	\$ 1,472,925,824

Outstanding Principle

FY 2019	\$15,460,478
FY 2020	\$16,144,100
FY 2021	\$16,809,623
FY 2022	\$17,529,249
FY 2023	\$18,321,549
FY 2024	\$19,108,041
FY 2025	\$19,921,614
FY 2026	\$20,762,317
FY 2027	\$20,453,591
FY 2028	\$18,348,843
FY 2029	\$18,410,000
FY 2030	\$19,085,000
FY 2031	\$19,780,000
FY 2032	\$20,490,000
FY 2033	\$21,200,000
FY 2034	\$21,935,000
FY 2035	\$22,720,000
FY 2036	\$12,995,000
FY 2037	\$13,655,000
FY 2038	\$14,170,000
FY 2039	\$14,705,000
FY 2040	\$15,300,000
FY 2041	\$15,920,000
FY 2042	\$16,565,000
FY 2043	\$17,230,000
FY 2044	\$17,925,000
FY 2045	\$18,650,000
FY 2046	\$19,405,000
FY 2047	\$20,190,000
FY 2048	\$20,925,000
Total	\$544,114,404

Functional Component:	Source of Supply / Treatment	Transmission / Distribution	Total
Plant in Service Value	\$215,837,709	\$318,053,745	\$533,891,454
Total System Value (incl. CIP)	\$215,837,709	\$318,053,745	\$533,891,454
<i>Credits:</i>			
Outstanding Principal	(\$79,939,945)	(\$117,797,762)	(\$197,737,707)
Net System Value	\$135,897,763	\$200,255,983	\$336,153,746
<i>Fee Calculation:</i>			
Capacity			
Million Gallons Per Day (MGD)	52.55	52.55	
Level of Service (gpd)	300	300	
Equivalent Residential Units (ERUs) @	175,167	175,167	
Calculated Cost per ERU	\$1,232	\$1,816	\$3,048
Credit for Debt Service included in Usage Rate	-\$456	-\$672	-\$1,129
Calculated Fee per ERU	\$776	\$1,144	\$1,919
Reduction for Contingency	0.00%	\$776	\$1,919
Percentage of Full Cost Recovery			100.00%
Escalation Factor to Effective Year			3.00%
Calculated Fee per ERU	\$799	\$1,178	\$1,977
Current Fee per ERU			\$1,386
Change	\$799	\$1,178	\$591
Percent Change	0%	0%	43%

Functional Component:	Conveyance / Collection	Treatment / Disposal	Total
Plant in Service Value	\$704,055,664	\$234,978,706	\$939,034,371
Total System Value (incl. CIP)	\$704,055,664	\$234,978,706	\$939,034,371
<i>Credits:</i>			
Outstanding Principal	(\$259,701,331)	(\$86,675,366)	(\$346,376,697)
Net System Value	\$444,354,334	\$148,303,340	\$592,657,674
 Fee Calculation:			
Capacity			
Million Gallons Per Day (MGD)	56.60	56.60	
Level of Service (gpd)	175	175	
Equivalent Residential Units (ERUs) @	323,429	323,429	
Calculated Cost per ERU	\$2,177	\$727	\$2,904
Credit for Debt Service included in Usage Rate	-\$803	-\$268	-\$1,071
Calculated Fee per ERU After Debt Service Credit	\$1,374	\$459	\$1,833
Reduction for Contingency	0.00%	\$1,374	\$1,833
Percentage of Full Cost Recovery			100.00%
Escalation Factor to Effective Year			3.00%
Calculated Fee per ERU	\$1,415	\$473	\$1,888
Current Fee per ERU			\$651
Change	\$1,415	\$473	\$1,237
Percent Change	0%	0%	190%