



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](mailto: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
<b>Effective Date</b>	10/1/19	10/1/20	10/1/21	10/1/22	10/1/23
<b>Water Rate Adjustment</b>	0.00%	3.60%	3.60%	3.60%	3.60%
<b>Wastewater Rate Adjustment</b>	0.00%	7.00%	7.00%	7.00%	7.00%
<b>Overall Revenue Adjustment Target</b>	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.

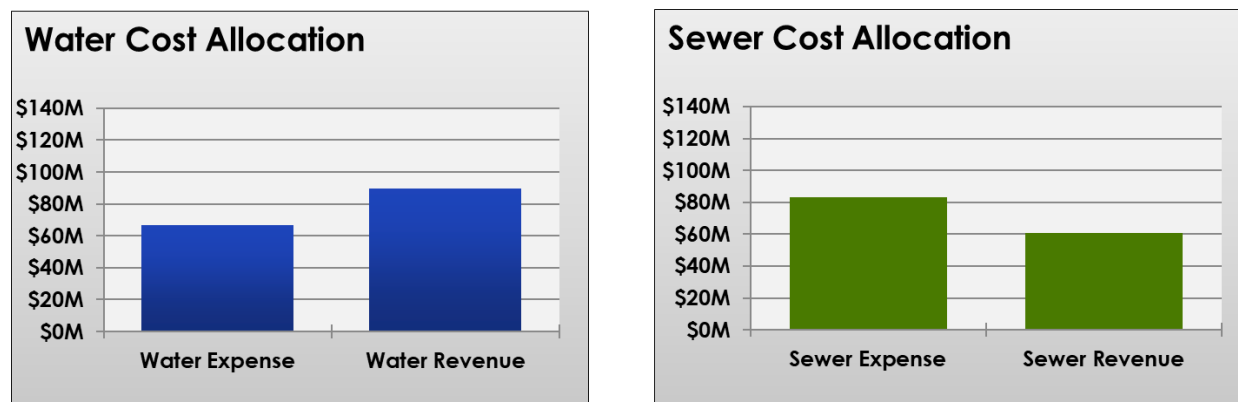
### 1.3.2 Cost of Service

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

### 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 characteristics<sup>1</sup>.
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

<sup>1</sup> 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	ERU LOS
	Unit	LOS per	Unit	
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>				
<b>Meter Size</b>	<b>Residential</b>	<b>Multi-Family</b>	<b>Commercial</b>	<b>Wholesale</b>
<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>			
<b>Meter Size</b>	<b>Residential</b>	<b>Multi-Family</b>	<b>Commercial</b>
<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	
<b>Single Family Residential Water Usage Rates</b>	
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
<b>Multi-Family Residential <sup>1</sup></b>	
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
<b>Sprinkler</b>	
Tier 1 (Up to 12)	\$6.77
Tier 2 (13-20)	\$9.13
Tier 3 (>20)	\$13.25
<b>Commercial</b>	
All Use per Thousand Gallon	\$5.59

<sup>1</sup> 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 <sup>1</sup>	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

<sup>1</sup> 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\***

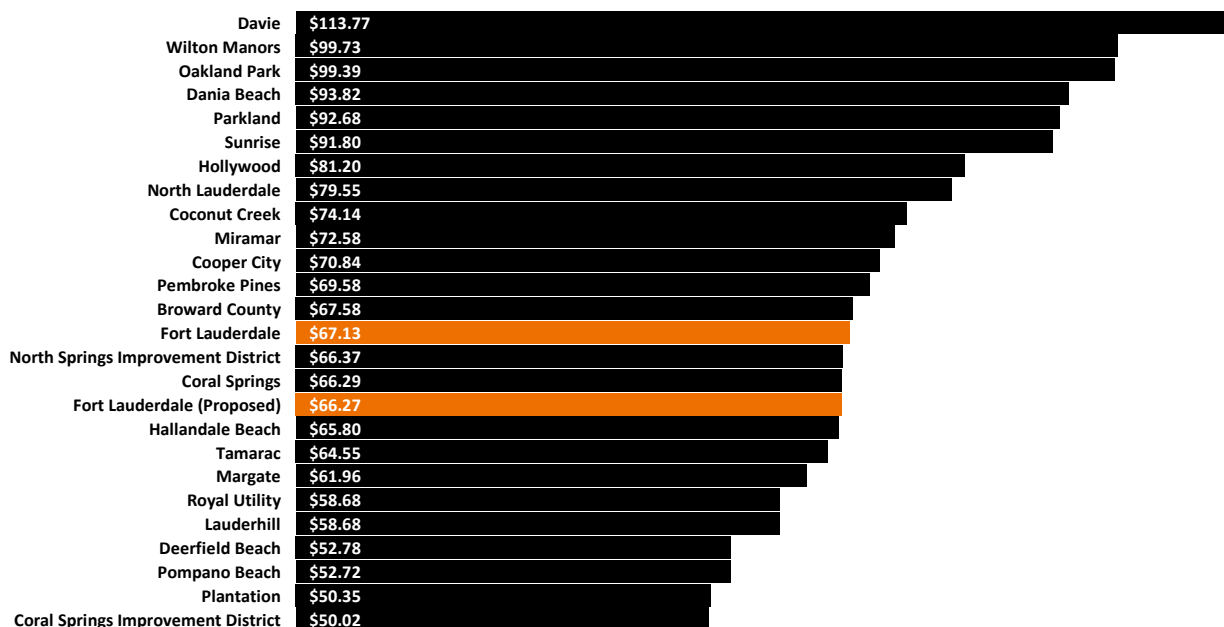
Account	Usage (Kgal)	Current Total	Proposed Total	\$ Change	% Change
Account 1	30,504	\$ 159,867.72	\$ 142,631.83	\$ (17,235.89)	-10.8%
Account 2	105,646	\$ 550,235.72	\$ 453,518.07	\$ (96,717.65)	-17.6%
Account 3	745	\$ 24,101.90	\$ 46,438.96	\$ 22,337.06	92.7%
Account 4	845	\$ 24,583.90	\$ 46,785.21	\$ 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
<b>Effective Date</b>	10/1/19	10/1/20	10/1/21	10/1/22	10/1/23
<b>Water Rate Adjustment</b>	0.00%	3.60%	3.60%	3.60%	3.60%
<b>Sewer Rate Adjustment</b>	0.00%	7.00%	7.00%	7.00%	7.00%
<b>Overall Revenue Adjustment Target</b>	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
<b>Operating and Maintenance Expenses</b>	2019 Budget	\$ 104,472,718
<b>Annual Debt Service - Outstanding Debt</b>	2019 Budget	\$ 33,442,426
<b>Cash Funded Capital Projects</b>		\$ 20,000,000
<b>Total Gross Cost</b>		<b>\$ 157,915,144</b>
<b>Total Rate Revenue Requirement<sup>1</sup></b>		<b>\$ 150,070,330</b>

<sup>1</sup> 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
<b>Operating and Maintenance Expenses</b>	FY 2019 Budget	\$ 43,930,548	\$ 60,542,170	\$ 104,472,718
<b>Annual Debt Service - Outstanding Debt</b>	FY 2019 Budget	\$ 15,397,096	\$ 18,045,330	\$ 33,442,426
<b>Cash Funded Capital Projects</b>		\$ 12,154,665	\$ 7,845,335	\$ 20,000,000
<b>Total Gross Cost</b>		<b>\$ 71,482,309</b>	<b>\$ 86,432,835</b>	<b>\$ 157,915,144</b>
<b>Total Rate Revenue Requirement<sup>1</sup></b>		<b>\$ 66,805,850</b>	<b>\$ 83,264,480</b>	<b>\$ 150,070,330</b>
<b>Cost Proportion</b>		<b>45%</b>	<b>55%</b>	<b>100%</b>
<b>Current Revenue Proportion</b>		<b>60%</b>	<b>40%</b>	<b>100%</b>

<sup>1</sup> 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
<b>Total:</b>	<b>\$ 8,573,373</b>

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**

<b>Meter Size</b>	<b>Water</b>				<b>Sewer</b>			
	<b>Residential</b>	<b>Multi-Family</b>	<b>Commercial</b>	<b>Wholesale</b>		<b>Residential</b>	<b>Multi-Family</b>	<b>Commercial</b>
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)**

<i>Water Rates</i>	<i>Residential</i>	<i>Multi-Family</i>	<i>Irrigation</i>	<i>Commercial</i>	<i>Wholesale</i>
<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 (&gt; 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 (&gt; 8)</i>		\$12.54			
<i>Tier 1 (Up to 12)</i>			\$6.41		
<i>Tier 2 (13-20)</i>			\$8.64		
<i>Tier 3 (&gt;20)</i>			\$12.54		
<i>All Use (Per thousand gallon)</i>				\$5.29	\$4.82
<b><i>Sewer Rates</i></b>					
<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>				
<b>Meter Size</b>	<b>Residential</b>	<b>Multi-Family</b>	<b>Commercial</b>	<b>Wholesale</b>
<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>			
<b>Meter Size</b>	<b>Residential</b>	<b>Multi-Family</b>	<b>Commercial</b>
<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)**

<b>Water Tier Per Unit*</b>	<b>Proposed</b>
<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 (&gt; 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\***

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

*\*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**

	<b>Current</b>	<b>Proposed</b>
<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 (&gt;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 (&gt;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 <sup>1</sup>	Commercial
Tier 1 (Up to 3)	\$4.16	\$4.16	
Tier 2 (>3)	\$9.19	\$9.19	
All Use (Per Thousand Gallons)			\$7.39

<sup>1</sup>Tier 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%

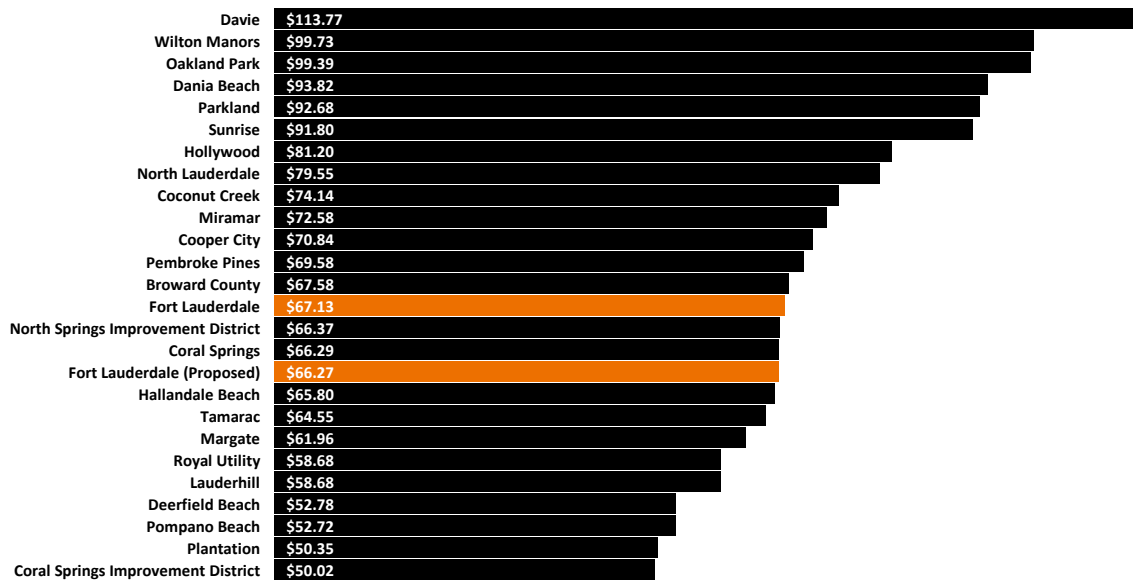
**Figure 4.2.8 Select Wholesale Accounts Annual Water Bill Impacts**

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
<b>Effective Date</b>	10/1/19	10/1/20	10/1/21	10/1/22	10/1/23
<b>Water Rate Adjustment</b>	0.00%	3.60%	3.60%	3.60%	3.60%
<b>Sewer Rate Adjustment</b>	0.00%	7.00%	7.00%	7.00%	7.00%
<b>Overall Revenue Adjustment Target</b>	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
<b>Water:</b>											
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 <sup>(1)</sup>	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 <sup>(1)</sup>	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%
<b>Sewer:</b>											
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 <sup>(1)</sup>	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 <sup>(1)</sup>	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%
<b>Impact Fees</b>											
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
<b>Average Annual Interest Earnings Rate:</b>											
On Fund Balances: <sup>(1)</sup>	1.00%	1.25%	1.25%	1.50%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Operating Budget Execution Percentage:</b>											
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%
<b>Operating Cost Escalation Factors:</b>											
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%
<b>Operating Budget Reserve:</b>											
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
<b>CURRENT UNRESTRICTED ASSETS</b>				
Cash and Cash Equivalents	\$ 13,690,856	58,889,116	-	3,075,789
Accounts Receivable	10,038,502	-	-	-
Inventories	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 29,308,086</b>	<b>58,889,116</b>	<b>-</b>	<b>3,075,789</b>
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	-	-	-	-
<b>CALCULATED FUND BALANCE (ASSETS - LIABILITIES)</b>	<b>\$ 24,259,101</b>	<b>58,889,116</b>	<b>-</b>	<b>3,075,789</b>
Plus/(Less): Unencumbered Balances on Projects	\$ -	(39,281,332)	-	-
Plus/(Less): Encumbered Balances on Projects	(8,029,998)	(20,627,415)	-	-
<b>NET UNRESTRICTED FUND BALANCE</b>	<b>\$ 16,229,103</b>	<b>(1,019,631)</b>	<b>3,000,000</b>	<b>5,055,862</b>

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
<b>Total CIP Budget (in current dollars)</b>	<b>\$ -</b>	<b>4,077,653</b>	<b>8,573,382</b>	<b>18,037,627</b>	<b>26,371,659</b>	<b>22,551,156</b>	<b>24,217,940</b>	<b>29,926,038</b>	<b>35,925,334</b>	<b>43,074,743</b>	<b>241,174,637</b>
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%
<b>Resulting CIP Funding Level</b>	<b>\$ -</b>	<b>4,077,653</b>	<b>8,573,382</b>	<b>18,037,627</b>	<b>26,371,659</b>	<b>22,551,156</b>	<b>24,217,940</b>	<b>29,926,038</b>	<b>35,925,334</b>	<b>43,074,743</b>	<b>241,174,637</b>
Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Final CIP Funding Level</b>	<b>\$ -</b>	<b>4,077,653</b>	<b>8,573,382</b>	<b>18,037,627</b>	<b>26,371,659</b>	<b>22,551,156</b>	<b>24,217,940</b>	<b>29,926,038</b>	<b>35,925,334</b>	<b>43,074,743</b>	<b>241,174,637</b>

	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>WATER GROWTH</b>											
1 GROWTH IN ERUS <sup>(1)</sup>	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%
<b>SEWER GROWTH</b>											
3 GROWTH IN ERUS <sup>(1)</sup>	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%	-0.35%
<b>ASSUMED RATE REVENUE INCREASES</b>											
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%
<b>WATER RATE REVENUE</b>											
7 BASE FACILITY CHARGES	\$ 21,707,999	22,861,825	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 <b>SUBTOTAL WATER RATE REVENUE</b>	<b>\$ 81,200,000</b>	<b>85,515,952</b>	<b>85,143,488</b>	<b>88,687,937</b>	<b>92,383,274</b>	<b>96,236,092</b>	<b>100,253,283</b>	<b>104,442,046</b>	<b>108,809,907</b>	<b>113,364,730</b>	<b>118,114,735</b>
<b>SEWER RATE REVENUE</b>											
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 <b>SUBTOTAL SEWER RATE REVENUE</b>	<b>\$ 54,600,000</b>	<b>57,565,507</b>	<b>57,499,820</b>	<b>60,097,111</b>	<b>62,812,800</b>	<b>65,652,351</b>	<b>68,621,485</b>	<b>71,726,190</b>	<b>74,972,735</b>	<b>78,367,685</b>	<b>81,917,911</b>
13 <b>TOTAL RATE REVENUE</b>	<b>\$ 135,800,000</b>	<b>143,081,460</b>	<b>142,643,308</b>	<b>148,785,048</b>	<b>155,196,074</b>	<b>161,888,443</b>	<b>168,874,768</b>	<b>176,168,236</b>	<b>183,782,643</b>	<b>191,732,415</b>	<b>200,032,646</b>
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 <b>TOTAL ADJUSTED RATE REVENUE</b>	<b>\$ 112,811,134</b>	<b>114,651,489</b>	<b>112,398,658</b>	<b>118,540,398</b>	<b>124,951,424</b>	<b>131,643,793</b>	<b>138,630,118</b>	<b>145,923,586</b>	<b>153,537,993</b>	<b>161,398,784</b>	<b>169,165,767</b>
<b>OTHER OPERATING REVENUES</b>											
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 P/W/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 P/W/OTHER-INTERFUND SVC CHG	736,046	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 <b>SUBTOTAL OTHER OPERATING REVENUES</b>	<b>\$ 6,629,282</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>	<b>6,497,989</b>
<b>TRANSFERS IN</b>											
36 CITY INSURANCE FUND	\$ 196,407	-	-	-	-	-	-	-	-	-	-
37 2018 BOND TRANSFER	9,271,251	-	-	-	-	-	-	-	-	-	-
38 <b>SUBTOTAL TRANSFERS IN</b>	<b>\$ 9,467,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTEREST</b>											
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 <b>SUBTOTAL INTEREST</b>	<b>\$ 297,948</b>	<b>489,258</b>	<b>533,341</b>	<b>659,145</b>	<b>788,885</b>	<b>1,053,957</b>	<b>1,206,482</b>	<b>1,229,722</b>	<b>1,253,187</b>	<b>1,277,106</b>	<b>1,432,100</b>
42 <b>TOTAL REVENUE</b>	<b>\$ 129,206,022</b>	<b>121,638,736</b>	<b>119,429,988</b>	<b>125,697,532</b>	<b>132,238,297</b>	<b>139,195,739</b>	<b>146,334,589</b>	<b>153,651,297</b>	<b>161,289,169</b>	<b>169,173,879</b>	<b>177,095,855</b>

(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.



TYPE	SUBOBJECT	SUBJECT DESCRIPTION	FY 2019 <sup>10</sup>	FY 2019 <sup>10</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
161	Personnel Services	2307	-	974	974	974	974	974	974	974	974	974
162	Personnel Services	2404	147,315	156,349	156,349	156,349	156,349	156,349	156,349	156,349	156,349	156,349
163	Personnel Services	1101	569,251	576,624	591,040	605,816	620,961	636,485	652,397	668,707	685,425	702,560
164	Personnel Services	1201	6,000	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
165	Personnel Services	1313	600	600	615	630	646	662	679	696	713	731
166	Personnel Services	1316	137	137	140	143	148	151	155	159	163	167
167	Personnel Services	1413	1,440	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
168	Personnel Services	1501	36,400	38,220	39,176	40,155	41,159	42,188	43,242	44,323	45,432	46,567
169	Personnel Services	1504	670	704	722	740	758	777	797	816	837	858
170	Personnel Services	1801	(11,951)	-	-	-	-	-	-	-	-	-
171	Personnel Services	2204	104,327	76,762	79,218	81,753	84,369	86,057	87,778	89,534	91,324	93,151
172	Personnel Services	2301	44,156	44,553	45,667	46,808	47,979	49,178	50,408	51,668	52,960	54,284
173	Personnel Services	2304	2,836	142	146	149	153	157	161	165	169	173
174	Personnel Services	2307	-	524	524	524	524	524	524	524	524	524
175	Personnel Services	2404	89,100	111,837	111,837	111,837	111,837	111,837	111,837	111,837	111,837	111,837
176	Personnel Services	1101	435,649	405,451	415,587	425,977	436,628	447,542	458,731	470,199	481,954	494,003
177	Personnel Services	1201	7,150	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
178	Personnel Services	1313	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437
179	Personnel Services	1413	1,440	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
180	Personnel Services	1501	54,912	57,658	59,099	60,577	62,091	63,644	65,235	66,866	68,537	70,251
181	Personnel Services	1801	(19,311)	-	-	-	-	-	-	-	-	-
182	Personnel Services	2204	72,329	40,966	42,277	43,630	45,026	46,465	47,942	49,458	51,015	52,615
183	Personnel Services	2299	6,952	17,426	18,762	19,308	19,766	20,235	20,716	21,209	21,714	22,232
184	Personnel Services	2301	33,988	31,563	32,352	33,161	33,990	34,840	35,711	36,603	37,518	38,456
185	Personnel Services	2304	4,201	210	215	221	226	232	238	244	250	256
186	Personnel Services	2307	-	348	348	348	348	348	348	348	348	348
187	Personnel Services	2404	64,800	81,336	81,336	81,336	81,336	81,336	81,336	81,336	81,336	81,336
188	Personnel Services	1101	391,088	361,336	371,915	382,833	394,097	405,718	417,695	429,938	442,459	455,268
189	Personnel Services	1201	7,150	8,800	9,020	9,246	9,477	9,714	9,956	10,205	10,460	10,722
190	Personnel Services	1313	1,681	1,681	1,723	1,766	1,810	1,854	1,902	1,949	1,998	2,048
191	Personnel Services	1413	1,413	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
192	Personnel Services	1501	54,600	57,330	58,763	60,232	61,738	63,282	64,864	66,485	68,147	69,851
193	Personnel Services	1504	728	764	783	803	823	843	864	886	908	931
194	Personnel Services	1801	(12,501)	-	-	-	-	-	-	-	-	-
195	Personnel Services	2204	56,490	41,664	42,997	44,373	45,793	47,259	48,763	50,306	51,888	53,509
196	Personnel Services	2299	11,591	16,146	16,550	16,963	17,387	17,822	18,268	18,724	19,193	19,672
197	Personnel Services	2301	30,466	31,523	32,352	33,111	33,919	34,754	35,615	36,503	37,417	38,357
198	Personnel Services	2304	4,233	212	217	223	228	234	240	246	252	258
199	Personnel Services	2307	-	444	444	444	444	444	444	444	444	444
200	Personnel Services	2404	56,700	71,169	71,169	71,169	71,169	71,169	71,169	71,169	71,169	71,169
201	Personnel Services	1101	52,687	53,971	55,320	56,703	58,121	59,574	61,063	62,590	64,155	65,758
202	Personnel Services	1201	1,100	1,650	1,681	1,734	1,777	1,821	1,867	1,913	1,961	2,010
203	Personnel Services	1316	100	100	103	106	109	113	116	120	124	128
204	Personnel Services	1501	5,200	5,460	5,597	5,736	5,880	6,027	6,177	6,332	6,490	6,652
205	Personnel Services	2204	11,378	10,500	10,836	11,183	11,541	11,911	12,297	12,699	13,117	13,550
206	Personnel Services	2301	4,201	4,201	4,398	4,528	4,665	4,809	4,958	5,111	5,269	5,432
207	Personnel Services	2304	398	20	21	21	22	22	23	23	24	24
208	Personnel Services	2307	-	113	113	113	113	113	113	113	113	113
209	Personnel Services	2404	8,100	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
210	Personnel Services	1101	223,201	235,475	241,362	247,396	253,581	259,920	266,418	273,079	279,906	286,903
211	Personnel Services	1201	2,750	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701
212	Personnel Services	1310	84	84	84	84	84	84	84	84	84	84
213	Personnel Services	1313	2,100	2,100	2,153	2,206	2,260	2,318	2,376	2,435	2,496	2,559
214	Personnel Services	1413	960	960	960	960	960	960	960	960	960	960
215	Personnel Services	1501	32,201	33,982	34,998	36,056	37,159	38,308	39,500	40,735	42,064	43,488
216	Personnel Services	1504	1,248	1,310	1,343	1,376	1,411	1,446	1,482	1,519	1,557	1,596
217	Personnel Services	1801	(16,150)	-	-	-	-	-	-	-	-	-
218	Personnel Services	2204	32,360	33,396	34,464	35,567	36,728	37,904	39,100	40,326	41,582	42,868
219	Personnel Services	2299	6,331	6,331	6,489	6,652	6,818	6,988	7,163	7,342	7,526	7,714
220	Personnel Services	2301	17,389	18,568	19,032	19,508	19,996	20,496	21,008	21,533	22,072	22,623
221	Personnel Services	2304	2,264	126	131	134	138	141	145	149	153	157
222	Personnel Services	2307	-	347	347	347	347	347	347	347	347	347
223	Personnel Services	2404	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668
224	Personnel Services	1101	293,218	311,414	320,567	330,281	340,523	351,397	362,844	374,888	387,549	399,931
225	Personnel Services	1201	3,850	4,950	5,074	5,201	5,331	5,464	5,600	5,740	5,884	6,031
226	Personnel Services	1313	500	500	513	520	528	536	544	552	560	569
227	Personnel Services	1316	1,020	1,020	1,025	1,031	1,037	1,044	1,051	1,058	1,065	1,072
228	Personnel Services	1413	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040
229	Personnel Services	1501	10,400	10,920	11,193	11,473	11,760	12,054	12,355	12,664	12,980	13,305
230	Personnel Services	1801	(18,635)	-	-	-	-	-	-	-	-	-
231	Personnel Services	2204	54,400	41,651	42,984	44,359	45,779	47,239	48,742	50,289	51,880	53,517
232	Personnel Services	2301	22,764	32,403	33,213	34,043	34,894	35,767	36,661	37,578	38,517	39,480
233	Personnel Services	2304	41	41	42	43	44	45	46	47	48	49
234	Personnel Services	2307	-	234	234	234	234	234	234	234	234	234
235	Personnel Services	2404	83,165	83,165	83,165	83,165	83,165	83,165	83,165	83,165	83,165	83,165
236	Personnel Services	1101	22,312	18,591	19,056	19,532	20,020	20,521	21,034	21,560	22,099	22,651
237	Personnel Services	1201	1,430	1,071	1,071	1,098	1,125	1,153	1,182	1,212	1,242	1,273
238	Personnel Services	1313	4,813	4,813	4,715	4,633	4,554	4,479	4,407	4,337	4,268	4,200
239	Personnel Services	1316	300	300	308	315	323	331	339	348	357	366
240	Personnel Services	1407	960	960	960	960	960	960	960	960	960	960
241	Personnel Services	1413	4,320	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
242	Personnel Services	1501	131,040	137,592	141,032	144,558	148,172	151,876	155,673	159,565	163,554	167,642
243	Personnel Services	1504	1,580	1,638	1,679	1,721	1,764	1,808	1,853	1,900	1,947	1,996
244	Personnel Services	1801	(12,580)	-	-	-	-	-	-	-	-	-
245	Personnel Services	2204	166,605	128,712	132,831	137,081	141,468	145,997	150,674	155,499	160,374	165,300
246	Personnel Services	2299	6,060	21,912	22,460	23,021	23,597	24,187	24,791	25,411	26,046	26,696
247	Personnel Services	2301	71,112	71,112	71,112	71,112	71,112	71,112	71,112	71,112	71,112	71,112
248	Personnel Services	2304	10,144	507	520	533	546	560	574	588	603	618
249	Personnel Services	2307	-	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151
250	Personnel Services	2404	123,365	164,192	164,192	164,192	164,192	164,192	164,192	164,192	164,192	164,192
251	Personnel Services	1101	157,793	165,300	169,433	173,668	178,010	182,460	187,022	191,697	196,490	201,402
252	Personnel Services	1201	5,666	5,636	6,084	6,237	6,392	6,552	6,716	6,884	7,056	7,232
253	Personnel Services	1313	2,407	2,407	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
254	Personnel Services	1413	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680
255	Personnel Services	1501	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437
256	Personnel Services	1801	(1,000)	-	-	-	-	-	-	-	-	-
257	Personnel Services	2204	34,918	13,784	14,225	14,68						

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
321	Personnel Services	1801 Core Adjustments	897	-	-	-	-	-	-	-	-	-
322	Personnel Services	2104 Mileage Reimburse	600	600	615	630	646	662	679	696	713	731
323	Personnel Services	2204 Pension - General Emp	162,608	159,705	164,816	170,090	175,533	179,043	182,624	186,277	190,002	193,802
324	Personnel Services	2301 Pension - Defl Cont	18,664	18,796	19,265	19,746	20,240	20,746	21,265	21,796	22,341	22,897
325	Personnel Services	2301 Soc Sec/Medicare	75,130	81,535	83,573	85,661	87,804	89,999	92,249	94,556	96,919	99,342
326	Personnel Services	2304 Supplemental Fica	9,547	477	489	501	514	527	540	553	567	581
327	Personnel Services	2307 Year End Fica Accr	1,548	1,707	1,704	1,742	1,780	1,820	1,861	1,904	1,947	1,991
328	Personnel Services	2404 Health Insurance	123,015	144,672	144,672	144,672	144,672	144,672	144,672	144,672	144,672	144,672
329	Personnel Services	2404 Permanent Salaries	607,793	617,538	632,976	648,801	665,021	681,646	698,688	716,155	734,059	752,410
330	Personnel Services	2404 Longevity Pay	15,848	17,077	17,504	17,942	18,390	18,847	19,321	19,804	20,298	20,792
331	Personnel Services	2404 Standby Pay	-	11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402
332	Personnel Services	2404 Expense Allowances	960	960	960	960	960	960	960	960	960	960
333	Personnel Services	2404 Cellphone Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
334	Personnel Services	2404 Overtime 1.5X Pay	36,400	38,220	39,176	40,155	41,159	42,188	43,242	44,323	45,432	46,567
335	Personnel Services	2104 Mileage Reimburse	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218
336	Personnel Services	2204 Pension - General Emp	121,572	101,377	104,651	107,969	111,424	113,652	115,925	118,244	120,609	123,021
337	Personnel Services	2299 Pension - Defl Cont	4,406	8,784	9,004	9,229	9,459	9,696	9,938	10,187	10,441	10,702
338	Personnel Services	2301 Soc Sec/Medicare	48,149	48,955	50,179	51,433	52,719	54,037	55,388	56,773	58,192	59,647
339	Personnel Services	2304 Supplemental Fica	2,795	139	142	146	150	153	157	161	165	169
340	Personnel Services	2307 Year End Fica Accr	-	798	798	798	798	798	798	798	798	798
341	Personnel Services	2404 Health Insurance	66,348	70,844	72,416	74,250	76,273	78,396	80,618	82,939	85,360	87,781
342	Personnel Services	2404 Permanent Salaries	675,052	708,484	724,146	742,250	760,806	779,926	799,562	819,705	839,787	860,732
343	Personnel Services	2404 Longevity Pay	4,400	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
344	Personnel Services	2404 Standby Pay	-	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747
345	Personnel Services	2404 Expense Allowances	960	960	960	960	960	960	960	960	960	960
346	Personnel Services	2404 Cellphone Allowance	4,320	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
347	Personnel Services	2404 Overtime 1.5X Pay	52,000	54,600	55,965	57,364	58,798	60,268	61,775	63,319	64,902	66,525
348	Personnel Services	2204 Pension - General Emp	57,004	53,373	55,393	58,165	60,774	63,228	65,636	68,000	70,329	72,623
349	Personnel Services	2299 Pension - Defl Cont	36,530	38,390	39,350	40,333	41,342	42,375	43,435	44,521	45,634	46,774
350	Personnel Services	2301 Soc Sec/Medicare	52,384	54,822	56,193	57,597	59,037	60,513	62,026	63,577	65,166	66,795
351	Personnel Services	2304 Supplemental Fica	199	204	208	214	220	225	231	237	243	249
352	Personnel Services	2307 Year End Fica Accr	-	708	708	708	708	708	708	708	708	708
353	Personnel Services	2404 Health Insurance	90,848	113,037	113,037	113,037	113,037	113,037	113,037	113,037	113,037	113,037
354	Personnel Services	2404 Permanent Salaries	55,628	58,998	58,423	59,884	61,438	63,084	64,822	66,653	68,579	70,500
355	Personnel Services	2404 Overtime 1.5X Pay	2,402	2,462	2,524	2,587	2,651	2,718	2,786	2,855	2,927	3,000
356	Personnel Services	2299 Pension - Defl Cont	5,024	5,005	5,130	5,258	5,390	5,525	5,663	5,804	5,949	6,098
357	Personnel Services	2301 Soc Sec/Medicare	4,201	4,307	4,397	4,507	4,620	4,736	4,854	4,975	5,099	5,227
358	Personnel Services	2304 Supplemental Fica	175	9	9	9	10	10	10	10	11	11
359	Personnel Services	2404 Health Insurance	8,100	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
360	Personnel Services	2404 Permanent Salaries	51,407	58,815	60,080	61,462	62,870	64,302	65,759	67,242	68,750	70,283
361	Personnel Services	2404 Overtime 1.5X Pay	5,543	5,820	5,966	6,115	6,268	6,424	6,585	6,749	6,918	7,091
362	Personnel Services	2301 Soc Sec/Medicare	3,969	4,374	4,483	4,595	4,710	4,828	4,949	5,072	5,199	5,329
363	Personnel Services	2304 Supplemental Fica	24	22	22	22	23	24	25	26	27	28
364	Personnel Services	2404 Health Insurance	8,100	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
365	Personnel Services	2404 Permanent Salaries	187,078	196,963	201,887	206,934	212,108	217,410	222,844	228,417	234,127	239,980
366	Personnel Services	2404 Longevity Pay	5,021	5,021	5,200	5,453	5,698	5,929	6,156	6,380	6,601	6,819
367	Personnel Services	2404 Expense Allowances	960	960	960	960	960	960	960	960	960	960
368	Personnel Services	2404 Cellphone Allowance	960	960	960	960	960	960	960	960	960	960
369	Personnel Services	2404 Overtime 1.5X Pay	6,448	6,821	6,939	7,113	7,291	7,473	7,660	7,851	8,047	8,246
370	Personnel Services	1801 Core Adjustments	4,092	-	-	-	-	-	-	-	-	-
371	Personnel Services	2119 Wellness Incentives	500	-	-	-	-	-	-	-	-	-
372	Personnel Services	2204 Pension - General Emp	29,234	27,584	28,847	29,378	30,318	30,924	31,543	32,173	32,817	33,473
373	Personnel Services	2299 Pension - Defl Cont	5,043	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
374	Personnel Services	2301 Soc Sec/Medicare	14,845	15,611	16,001	16,401	16,811	17,232	17,662	18,104	18,557	19,020
375	Personnel Services	2304 Supplemental Fica	204	204	204	204	204	204	204	204	204	204
376	Personnel Services	2307 Year End Fica Accr	-	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501
377	Personnel Services	2404 Health Insurance	113,546	113,546	113,546	113,546	113,546	113,546	113,546	113,546	113,546	113,546
378	Personnel Services	2404 Permanent Salaries	51,571	56,071	57,571	59,131	60,751	62,431	64,171	65,971	67,831	69,751
379	Personnel Services	2404 Longevity Pay	4,400	7,150	7,329	7,512	7,700	7,892	8,090	8,292	8,499	8,712
380	Personnel Services	2404 Assignment Pay	1,175	1,175	1,204	1,234	1,265	1,297	1,329	1,363	1,397	1,432
381	Personnel Services	2404 Cellphone Allowance	2,400	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
382	Personnel Services	2404 Overtime 1.5X Pay	12,688	13,322	13,655	13,998	14,346	14,700	15,073	15,449	15,836	16,232
383	Personnel Services	1801 Core Adjustments	3,113	-	-	-	-	-	-	-	-	-
384	Personnel Services	2204 Pension - General Emp	40,870	48,760	50,320	51,931	53,592	54,664	55,757	56,873	58,010	59,170
385	Personnel Services	2299 Pension - Defl Cont	29,807	26,855	27,526	28,215	28,920	29,643	30,384	31,144	31,922	32,720
386	Personnel Services	2301 Soc Sec/Medicare	39,805	42,735	43,603	44,498	45,421	46,371	47,351	48,359	49,398	50,468
387	Personnel Services	2304 Supplemental Fica	971	51	51	51	51	51	51	51	51	51
388	Personnel Services	2307 Year End Fica Accr	-	403	403	403	403	403	403	403	403	403
389	Personnel Services	2404 Health Insurance	81,000	101,670	101,670	101,670	101,670	101,670	101,670	101,670	101,670	101,670
390	Personnel Services	2404 Permanent Salaries	313,101	329,358	337,022	345,032	353,363	362,028	371,016	380,340	390,019	400,141
391	Personnel Services	2404 Longevity Pay	3,070	3,274	3,356	3,440	3,526	3,614	3,704	3,797	3,892	3,989
392	Personnel Services	2404 Cell Allowances	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
393	Personnel Services	2404 Cellphone Allowance	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
394	Personnel Services	2204 Pension - General Emp	27,306	24,986	25,781	26,611	27,482	28,395	29,349	30,345	31,384	32,467
395	Personnel Services	2301 Soc Sec/Medicare	24,440	25,556	26,195	26,850	27,521	28,209	28,914	29,637	30,378	31,138
396	Personnel Services	2307 Year End Fica Accr	-	275	275	275	275	275	275	275	275	275
397	Personnel Services	2404 Health Insurance	28,361	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688
398	Personnel Services	2404 Permanent Salaries	87,980	90,044	92,295	94,602	96,968	99,392	101,877	104,423	107,034	109,710
399	Personnel Services	2404 Longevity Pay	-	47	47	47	47	47	47	47	47	47
400	Personnel Services	2404 Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
401	Personnel Services	2404 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
402	Personnel Services	2204 Pension - General Emp	18,621	16,998	18,103	18,933	19,698	20,497	21,330	22,197	23,099	24,036
403	Personnel Services	2301 Soc Sec/Medicare	6,881	7,035	7,211	7,391	7,576	7,765	7,959	8,158	8,362	8,571
404	Personnel Services	2404 Health Insurance	9,063	10,733	10,733	10,733	10,733	10,733	10,733	10,733	10,733	10,733
405	Personnel Services	2404 Permanent Salaries	11,101	872,388	884,198	896,533	909,466	922,900	936,833	951,267	966,200	981,633
406	Personnel Services	2404 Longevity Pay	22,195	12,650	12,966	13,290	13,623	13,963	14,312	14,670	15,037	15,413
407	Personnel Services	2404 Assignment Pay	1,170	2,350	2,409	2,469	2,531	2,594	2,659	2,725	2,793	2,863
408	Personnel Services	2404 Expense Allowances	960	960	960	960	960	960	960	960	960	960
409	Personnel Services	2404 Cellphone Allowance	960	960	960	960	960	960	960	960	960	960
410	Personnel Services	2404 Overtime 1.5X Pay	96,880	111,284	114,169	117,023	119,948	122,947	126,021	129,171	132,401	135,711
411	Personnel Services	2404 Standby Pay	104	63	63	63	63	63	63	63	63	63
412	Personnel Services	1801 Core Adjustments	79,957	-	-	-	-	-	-	-	-	-
413	Personnel Services	2204 Pension - General Emp	75,135	68,487	70							

TYPE	SUBOBJECT	SUBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(2)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
481	Personnel Services	2301 Soc Sec/Medicare	11,395	12,028	12,329	12,637	12,953	13,277	13,609	13,949	14,298	14,655	15,021
482	Personnel Services	2304 Supplemental Fica	1,034	52	53	55	56	57	59	60	62	63	65
483	Personnel Services	2404 Health Insurance	24,300	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334
484	Personnel Services	1101 Permanent Salaries	193,660	204,914	204,914	210,276	220,678	231,081	241,484	251,887	262,290	272,693	283,096
485	Personnel Services	1201 Longevity Pay	1,903	2,032	2,083	2,135	2,188	2,243	2,299	2,356	2,415	2,476	2,538
486	Personnel Services	1407 Expense Allowances	967	960	960	960	960	960	960	960	960	960	960
487	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
488	Personnel Services	1501 Overtime 1.5X Pay	12,480	13,104	13,432	13,767	14,112	14,464	14,826	15,197	15,577	15,966	16,365
489	Personnel Services	12301 Pension - General Emp	13,261	12,360	12,460	12,560	12,660	12,760	12,860	12,960	13,060	13,160	13,260
490	Personnel Services	2299 Pension - Def Cont	4,532	4,781	4,901	5,023	5,149	5,277	5,404	5,534	5,665	5,797	5,931
491	Personnel Services	2301 Soc Sec/Medicare	15,071	15,558	15,947	16,346	16,754	17,173	17,602	18,043	18,494	18,956	19,430
492	Personnel Services	2304 Supplemental Fica	955	48	49	50	52	53	54	55	56	57	58
493	Personnel Services	2307 Year End Fica Acrr	-	311	311	311	311	311	311	311	311	311	311
494	Personnel Services	2404 Health Insurance	25,815	31,668	31,668	31,668	31,668	31,668	31,668	31,668	31,668	31,668	31,668
495	Personnel Services	1101 Permanent Salaries	103,409	105,522	108,570	111,284	114,066	116,918	119,841	122,837	125,908	129,056	132,282
496	Personnel Services	1407 Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
497	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
498	Personnel Services	2104 Mileage Reimburse	240	240	240	240	240	240	240	240	240	240	240
499	Personnel Services	2299 Pension - Def Cont	9,307	9,533	9,771	10,016	10,266	10,523	10,786	11,055	11,332	11,615	11,905
500	Personnel Services	2301 Soc Sec/Medicare	8,057	8,250	8,456	8,668	8,884	9,106	9,334	9,567	9,807	10,052	10,303
501	Personnel Services	2307 Year End Fica Acrr	-	226	226	226	226	226	226	226	226	226	226
502	Personnel Services	2404 Health Insurance	1,541	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
503	Personnel Services	1101 Permanent Salaries	65,579	-	-	-	-	-	-	-	-	-	-
504	Personnel Services	1201 Longevity Pay	14,455	-	-	-	-	-	-	-	-	-	-
505	Personnel Services	1501 Overtime 1.5X Pay	10,400	-	-	-	-	-	-	-	-	-	-
506	Personnel Services	1801 Core Adjustments	(81,858)	-	-	-	-	-	-	-	-	-	-
507	Personnel Services	2204 Pension - General Emp	2,204	-	-	-	-	-	-	-	-	-	-
508	Personnel Services	2301 Soc Sec/Medicare	5,227	-	-	-	-	-	-	-	-	-	-
509	Personnel Services	2404 Health Insurance	6,100	-	-	-	-	-	-	-	-	-	-
510	Personnel Services	1101 Permanent Salaries	90,862	95,337	97,720	100,163	102,668	105,234	107,865	110,562	113,326	116,159	119,063
511	Personnel Services	1407 Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
512	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
513	Personnel Services	2104 Mileage Reimburse	300	100	103	105	108	110	113	116	119	122	125
514	Personnel Services	2301 Soc Sec/Medicare	7,100	7,440	7,626	7,817	8,012	8,212	8,418	8,628	8,844	9,065	9,292
515	Personnel Services	2404 Health Insurance	15,614	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755
516	Personnel Services	1101 Permanent Salaries	528,311	610,630	625,896	641,543	657,582	674,021	690,872	708,144	725,847	743,993	762,593
517	Personnel Services	1201 Longevity Pay	5,711	5,981	6,131	6,284	6,441	6,602	6,767	6,936	7,110	7,287	7,469
518	Personnel Services	1407 Expense Allowances	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
519	Personnel Services	1413 Cellphone Allowance	1,440	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
520	Personnel Services	1501 Overtime 1.5X Pay	520	546	560	574	588	603	618	633	649	665	682
521	Personnel Services	1801 Core Adjustments	66,989	-	-	-	-	-	-	-	-	-	-
522	Personnel Services	2104 Mileage Reimburse	300	300	308	315	323	331	339	348	357	366	375
523	Personnel Services	2204 Pension - General Emp	60,297	55,824	57,610	59,454	61,356	63,304	65,302	67,348	69,441	71,584	73,777
524	Personnel Services	2299 Pension - Def Cont	28,029	29,603	31,102	32,631	34,214	35,859	37,566	39,334	41,164	43,056	45,009
525	Personnel Services	2301 Soc Sec/Medicare	41,219	47,574	48,763	49,982	51,232	52,513	53,826	55,171	56,551	57,964	59,413
526	Personnel Services	2307 Year End Fica Acrr	252	649	649	649	649	649	649	649	649	649	649
527	Personnel Services	2404 Health Insurance	61,204	84,672	84,672	84,672	84,672	84,672	84,672	84,672	84,672	84,672	84,672
528	Personnel Services	2407 Unemployment Comp	1,000	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551
529	Personnel Services	2410 Workers Comp	568,357	733,861	752,208	771,013	790,288	810,045	830,296	851,054	872,330	894,138	916,492
530	Fixed Operating Costs	4213 Retiree Health Bene	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
531	Personnel Services	2299 Pension - Def Cont	16,856	18,025	18,476	18,938	19,411	19,896	20,394	20,903	21,427	21,962	22,511
532	Personnel Services	2299 Pension - Def Cont	3,552	18,214	18,476	18,938	19,411	19,896	20,394	20,903	21,427	21,962	22,511
533	Fixed Operating Costs	3107 Data Proc Serv	21,951	117,765	118,888	121,728	125,139	129,138	133,740	138,864	144,608	151,000	157,357
534	Fixed Operating Costs	3113 Fin & Bank Serv	40,000	55,000	56,375	57,874	59,499	61,254	63,144	65,164	67,314	69,600	72,030
535	Fixed Operating Costs	3216 Costs/Fees/Permits	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500
536	Fixed Operating Costs	3249 Security Services	14,468	13,848	13,169	13,498	13,836	14,182	14,536	14,900	15,272	15,654	16,045
537	Fixed Operating Costs	3299 Other Services	23,505	13,955	14,304	14,661	15,028	15,404	15,789	16,184	16,588	17,003	17,428
538	Fixed Operating Costs	3401 Computer Maint	2,300	2,300	2,350	2,400	2,450	2,500	2,550	2,600	2,650	2,700	2,750
539	Fixed Operating Costs	3407 Equip Rep & Maint	136,270	155,283	159,165	163,144	167,223	171,403	175,688	180,081	184,583	189,197	193,927
540	Fixed Operating Costs	3407 Equip Rep & Maint	217,800	1,000	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
541	Fixed Operating Costs	3407 Equip Rep & Maint	217,800	228,336	234,044	239,866	245,803	251,856	258,024	264,301	270,694	277,210	283,860
542	Fixed Operating Costs	3907 Data Proc Supplies	6,403	500	513	525	538	550	563	576	590	604	619
543	Fixed Operating Costs	3925 Office Equip < \$5000	22,220	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
544	Fixed Operating Costs	3928 Office Supplies	34,800	34,800	35,670	36,562	37,476	38,413	39,373	40,357	41,366	42,400	43,460
545	Fixed Operating Costs	3999 Other Supplies	1,000	-	-	-	-	-	-	-	-	-	-
546	Fixed Operating Costs	4104 Conferences	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
547	Fixed Operating Costs	4104 Memberships/Dues	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
548	Fixed Operating Costs	4116 Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,189	1,218	1,249
549	Fixed Operating Costs	4213 Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
550	Fixed Operating Costs	4304 Indirect Admin Serv	376,485	438,960	438,960	450,208	461,743	473,574	485,698	498,114	510,918	524,009	537,436
551	Fixed Operating Costs	4343 Servch-Info Sys	151,583	132,877	132,877	136,280	139,771	143,352	147,024	150,790	154,652	158,614	162,677
552	Fixed Operating Costs	4355 Servch-Print Shop	44,460	40,000	41,025	42,075	43,153	44,259	45,392	46,555	47,748	48,971	50,225
553	Fixed Operating Costs	4407 Emp Proc/Equip	4,407	4,846	4,987	5,091	5,219	5,349	5,483	5,621	5,760	5,902	6,046
554	Fixed Operating Costs	4410 General Liability	11,346	14,270	14,627	14,992	15,367	15,751	16,145	16,548	16,961	17,387	17,821
555	Fixed Operating Costs	3119 Lobby Services	-	-	-	-	-	-	-	-	-	-	-
556	Fixed Operating Costs	3122 Legal Services	-	-	-	-	-	-	-	-	-	-	-
557	Fixed Operating Costs	3199 Other Prof Serv	26,200	25,413	26,048	26,700	27,367	28,051	28,752	29,471	30,208	30,963	31,737
558	Fixed Operating Costs	3201 Ad/Marketing	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
559	Fixed Operating Costs	3216 Costs/Fees/Permits	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,189	1,218	1,249
560	Fixed Operating Costs	3249 Security Services	126,000	126,000	129,150	132,379	135,688	139,080	142,557	146,121	149,774	153,519	157,357
561	Fixed Operating Costs	3401 Computer Maint	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
562	Fixed Operating Costs	3304 Office Equip Rent	-	1,417	1,452	1,489	1,526	1,564	1,602	1,643	1,684	1,726	1,769
563	Fixed Operating Costs	3401 Computer Maint	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
564	Fixed Operating Costs	3404 Components/Parts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
565	Fixed Operating Costs	3407 Equip Rep & Maint	3,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
566	Fixed Operating Costs	3425 Bldg Rep Materials	3,000	4,000	4,100	4,203	4,308	4,415	4,523	4,633	4,745	4,858	4,973
567	Fixed Operating Costs	3428 Bldg Rep & Maint	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
568	Fixed Operating Costs	3437 Imp Rep & Maint	2,000	-									

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
641	Fixed Operating Costs	3304 Office Equip Rent	2,800	2,800	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247
642	Fixed Operating Costs	3407 Equip Rep & Maint	8,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
643	Fixed Operating Costs	3437 Imp Rep & Maint	1,800,000	1,800,000	1,845,000	1,891,125	1,938,400	1,986,863	2,036,536	2,087,448	2,139,634	2,193,125	2,247,963
644	Fixed Operating Costs	3504 Dual Pipe/Supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
645	Fixed Operating Costs	3628 Telephone/Cable TV	1,412	1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624
646	Fixed Operating Costs	3601 Gasoline	6,058	6,058	6,333	6,333	6,611	6,611	6,894	7,370	7,856	8,342	8,828
647	Fixed Operating Costs	3907 Data Proc. Supplies	13,400	13,000	13,325	13,658	14,000	14,350	14,708	15,075	15,453	15,839	16,235
648	Fixed Operating Costs	3925 Office Equip < \$5000	20,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
649	Fixed Operating Costs	3928 Office Supplies	1,688	1,688	1,700	1,700	1,712	1,725	1,737	1,750	1,763	1,776	1,789
650	Fixed Operating Costs	3940 Safety Shoes	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
651	Fixed Operating Costs	3999 Other Supplies	3,500	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
652	Fixed Operating Costs	4213 Retiree Health Bene	12,000	12,000	12,000	12,608	12,923	13,246	13,577	14,264	14,961	15,668	16,386
653	Fixed Operating Costs	4308 Overhead-Fleet	1,576	3,487	3,574	3,664	3,755	3,846	3,945	4,044	4,145	4,245	4,345
654	Fixed Operating Costs	4373 Sernch-Fleet O&M	5,808	7,877	8,079	8,286	8,498	8,716	8,939	9,168	9,403	9,644	9,891
655	Fixed Operating Costs	4374 Other Equip Rent	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
656	Fixed Operating Costs	3304 Office Equip Rent	-	1,515	1,553	1,592	1,631	1,672	1,714	1,757	1,801	1,846	1,892
657	Fixed Operating Costs	3628 Telephone/Cable TV	3,031	3,300	3,383	3,467	3,554	3,643	3,734	3,827	3,923	4,021	4,121
658	Fixed Operating Costs	3907 Gasoline	16,628	16,345	17,002	17,662	18,389	19,125	19,890	20,685	21,513	22,373	23,263
659	Fixed Operating Costs	3904 Books & Manuals	1,000	-	-	-	-	-	-	-	-	-	-
660	Fixed Operating Costs	3928 Office Supplies	2,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
661	Fixed Operating Costs	3940 Safety Shoes	2,875	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
662	Fixed Operating Costs	3946 Tools/Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
663	Fixed Operating Costs	3949 Uniforms	9,300	6,000	6,150	6,304	6,461	6,623	6,789	6,958	7,132	7,310	7,493
664	Fixed Operating Costs	4113 Memberships/Dues	4,113	5,800	5,945	6,094	6,246	6,402	6,562	6,726	6,894	7,067	7,243
665	Fixed Operating Costs	4213 Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
666	Fixed Operating Costs	4308 Overhead-Fleet	1,394	12,788	13,106	13,433	13,769	14,113	14,466	14,828	15,199	15,578	15,968
667	Fixed Operating Costs	4373 Sernch-Fleet O&M	27,228	30,716	31,503	32,310	33,137	33,986	34,857	35,750	36,665	37,600	38,566
668	Fixed Operating Costs	3199 Other Prof Serv	524,555	524,555	537,669	551,111	565,111	580,323	596,823	614,623	633,511	653,111	673,557
669	Fixed Operating Costs	3216 Costs/Fees/Permits	18,000	12,000	12,300	12,600	12,923	13,246	13,577	14,264	14,961	15,668	16,386
670	Fixed Operating Costs	3222 Outdotal Services	18,500	18,500	18,963	19,427	19,891	20,421	20,951	21,484	22,040	22,540	23,104
671	Fixed Operating Costs	3237 Lawn & Tree Service	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
672	Fixed Operating Costs	3239 Other Services	61,000	1,381,000	1,395,000	1,429,901	1,465,648	1,502,289	1,539,847	1,578,343	1,617,801	1,659,246	1,699,703
673	Fixed Operating Costs	3304 Office Equip Rent	615	600	615	630	646	662	678	696	713	731	749
674	Fixed Operating Costs	3310 Other Equip Rent	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998
675	Fixed Operating Costs	3404 Compnents/Parts	300,004	20,577	206,323	211,491	216,778	222,188	227,752	233,446	239,262	245,265	251,366
676	Fixed Operating Costs	3425 Bldg Rep Materials	250	250	256	263	269	276	283	290	297	305	312
677	Fixed Operating Costs	3428 Bldg Rep & Maint	4,450	4,450	4,560	4,675	4,792	4,912	5,035	5,161	5,290	5,422	5,557
678	Fixed Operating Costs	3434 Other Materials	4,000	4,000	4,100	4,200	4,300	4,400	4,500	4,600	4,700	4,800	4,900
679	Fixed Operating Costs	3437 Imp Rep & Maint	25,000	25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,221
680	Fixed Operating Costs	3628 Telephone/Cable TV	4,617	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,372
681	Fixed Operating Costs	3634 Water/Sewer/Bldg	584	584	584	613	628	644	660	676	693	710	728
682	Fixed Operating Costs	3913 Horticultural Sup	120	120	123	126	129	132	136	139	143	146	150
683	Fixed Operating Costs	3916 Janitorial Supplies	1,500	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
684	Fixed Operating Costs	4308 Office Equip < \$5000	2025	2025	2,025	2,025	2,125	2,125	2,125	2,125	2,125	2,125	2,125
685	Fixed Operating Costs	3928 Office Supplies	711	711	729	747	766	785	804	825	846	866	886
686	Fixed Operating Costs	3946 Tools/Equip < \$5000	12,500	7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366
687	Fixed Operating Costs	3949 Uniforms	5049	5049	5,133	5,258	5,386	5,516	5,648	5,784	5,924	6,068	6,216
688	Fixed Operating Costs	3999 Other Supplies	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
689	Fixed Operating Costs	4104 Conferences	1,250	1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,486	1,523	1,561
690	Fixed Operating Costs	4113 Memberships/Dues	2113	220	220	220	220	220	220	220	220	220	220
691	Fixed Operating Costs	4116 Schools	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
692	Fixed Operating Costs	4207 Promotional Contr	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,900	2,972	3,046	3,122
693	Fixed Operating Costs	4355 Sernch-Print Shop	5,003	5,003	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
694	Fixed Operating Costs	4104 Certification Train	500	500	513	525	538	552	566	580	594	609	624
695	Fixed Operating Costs	4104 Conferences	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
696	Fixed Operating Costs	4213 Retiree Health Bene	6,800	6,800	6,970	7,144	7,323	7,506	7,694	7,886	8,083	8,285	8,492
697	Fixed Operating Costs	3228 Disposal (Tol) Fees	22,000	22,000	22,550	23,114	23,692	24,284	24,891	25,513	26,151	26,805	27,475
698	Fixed Operating Costs	3310 Other Equip Rent	3,110	3,100	3,188	3,279	3,371	3,464	3,560	3,657	3,756	3,856	3,957
699	Fixed Operating Costs	3404 Compnents/Parts	122,500	122,500	122,500	128,702	131,919	135,217	138,598	142,062	145,614	149,254	152,986
700	Fixed Operating Costs	3407 Equip Rep & Maint	400	400	410	420	430	442	453	464	475	487	500
701	Fixed Operating Costs	3425 Imp Rep Materials	1,204	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
702	Fixed Operating Costs	3437 Imp Rep & Maint	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
703	Fixed Operating Costs	3628 Telephone/Cable TV	1,155	900	923	946	969	993	1,018	1,044	1,070	1,097	1,124
704	Fixed Operating Costs	3804 Diesel Fuel	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230
705	Fixed Operating Costs	3904 Diesel Fuel	27,737	36,476	37,395	39,452	41,031	42,672	44,381	46,154	48,000	49,920	51,917
706	Fixed Operating Costs	3928 Office Supplies	400	400	410	420	430	442	453	464	475	487	500
707	Fixed Operating Costs	3949 Safety Shoes	1,840	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,918
708	Fixed Operating Costs	3946 Tools/Equip < \$5000	15,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
709	Fixed Operating Costs	3949 Uniforms	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
710	Fixed Operating Costs	3999 Other Supplies	4,000	4,000	4,100	4,200	4,300	4,400	4,500	4,600	4,700	4,800	4,900
711	Fixed Operating Costs	4101 Certification Train	400	400	410	420	430	442	453	464	475	487	500
712	Fixed Operating Costs	4104 Conferences	2,128	2,128	2,181	2,236	2,292	2,349	2,408	2,468	2,530	2,593	2,658
713	Fixed Operating Costs	4308 Office Equip < \$5000	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116
714	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
715	Fixed Operating Costs	4308 Overhead-Fleet	19,805	33,202	34,032	34,883	35,755	36,649	37,565	38,504	39,467	40,453	41,465
716	Fixed Operating Costs	4308 Sernch-Print Shop	105	105	105	105	105	105	105	105	105	105	105
717	Fixed Operating Costs	4373 Sernch-Fleet O&M	72,936	93,787	96,189	98,653	101,187	103,772	106,403	109,077	111,853	114,680	117,762
718	Fixed Operating Costs	4374 Sernch-Non Fleet	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
719	Fixed Operating Costs	3299 Other Services	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,376	2,433	2,491
720	Fixed Operating Costs	3304 Office Equip Rent	600	600	615	630	646	662	678	696	713	731	749
721	Fixed Operating Costs	3310 Other Equip Rent	1,310	1,310	1,338	1,366	1,395	1,424	1,454	1,484	1,514	1,544	1,574
722	Fixed Operating Costs	3404 Compnents/Parts	601,000	601,000	616,025	631,426	647,211	663,392	679,976	696,976	714,400	732,260	750,567
723	Fixed Operating Costs	3428 Bldg Rep & Maint	100	100	103	105	108	110	113	116	119	122	125
724	Fixed Operating Costs	3434 Other Materials	22,434	22,434	22,650	22,874	23,104	23,340	23,580	23,824	24,072	24,324	24,580
725	Fixed Operating Costs	3437 Imp Rep & Maint	24,000	24,000	24,600	25,215	25,845						



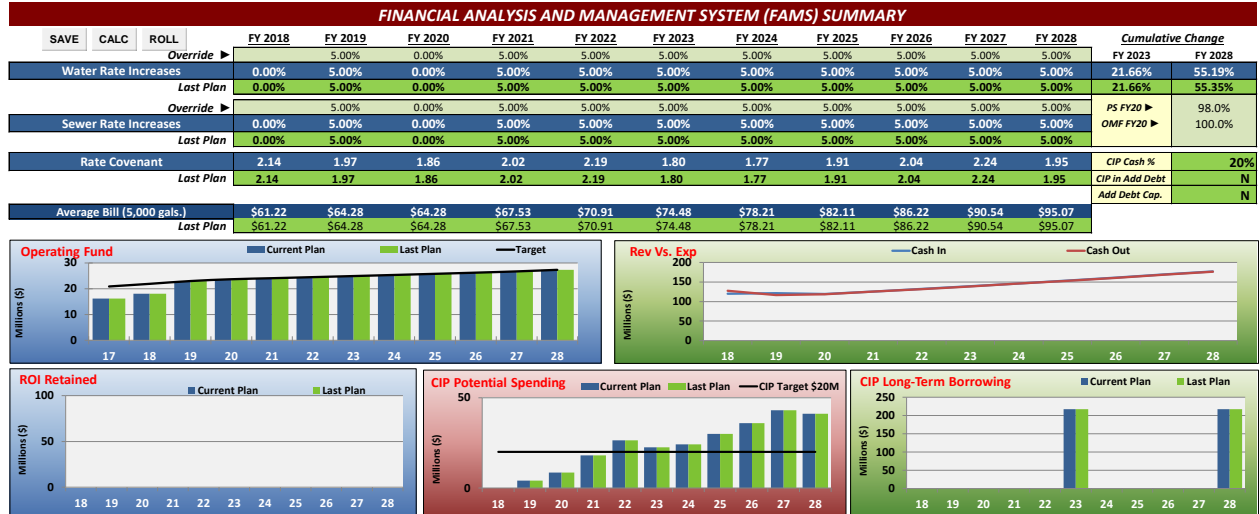
TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
801	Fixed Operating Costs	3228 Disposal (Tp) Fees	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
802	Fixed Operating Costs	3299 Other Services	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
803	Fixed Operating Costs	3310 Other Equip Rent	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,048	3,122
804	Fixed Operating Costs	3404 Components/Parts	189,000	189,021	194,366	199,225	204,005	208,731	214,543	219,907	225,496	231,040	236,348
805	Fixed Operating Costs	3437 Equip Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
806	Fixed Operating Costs	3404 Imp Rep Materials	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
807	Fixed Operating Costs	3437 Imp Rep & Maint	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,734
808	Fixed Operating Costs	3801 Gasoline	181	191	199	207	215	223	232	242	251	261	272
809	Fixed Operating Costs	3804 Diesel Fuel	10,804	18,247	19,247	20,077	20,818	21,651	22,517	23,417	24,354	25,328	26,341
810	Fixed Operating Costs	3913 Horticultural Sup	500	500	513	525	538	550	562	574	586	599	612
811	Fixed Operating Costs	3928 Office Supplies	400	400	410	420	431	442	453	464	475	487	500
812	Fixed Operating Costs	3940 Safety Shoes	600	615	630	646	662	679	696	713	731	749	768
813	Fixed Operating Costs	3949 Uniforms	500	500	513	525	538	550	562	574	586	599	612
814	Fixed Operating Costs	3999 Other Supplies	2,850	2,850	2,921	2,994	3,069	3,146	3,225	3,305	3,388	3,472	3,559
815	Fixed Operating Costs	4308 Overhead-Fleet	9,737	13,503	13,841	14,187	14,541	14,905	15,277	15,659	16,051	16,452	16,863
816	Fixed Operating Costs	4373 Servch-Fleet O&M	35,856	40,978	42,028	43,104	44,208	45,341	46,502	47,693	48,915	50,168	51,453
817	Fixed Operating Costs	3228 Disposal (Tp) Fees	12,500	12,500	12,750	13,000	13,250	13,500	13,750	14,000	14,250	14,500	14,750
818	Fixed Operating Costs	3310 Other Equip Rent	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,048	3,122
819	Fixed Operating Costs	3434 Imp Rep Materials	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
820	Fixed Operating Costs	3437 Imp Rep & Maint	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
821	Fixed Operating Costs	3310 Other Equip Rent	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,048	3,122
822	Fixed Operating Costs	3804 Diesel Fuel	12,460	12,598	13,102	13,626	14,171	14,738	15,327	15,940	16,578	17,241	17,931
823	Fixed Operating Costs	3913 Horticultural Sup	400	400	410	420	431	442	453	464	475	487	500
824	Fixed Operating Costs	3940 Safety Shoes	1,350	1,350	1,384	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686
825	Fixed Operating Costs	3946 Tool/Equip < \$5000	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
826	Fixed Operating Costs	3949 Uniforms	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,048	3,122
827	Fixed Operating Costs	3999 Other Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
828	Fixed Operating Costs	4101 Certification Train	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
829	Fixed Operating Costs	4208 Overhead-Fleet	12,845	21,024	21,550	22,081	22,618	23,207	23,807	24,381	24,981	25,616	26,276
830	Fixed Operating Costs	4361 Servch-Pub Works	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,048	3,122
831	Fixed Operating Costs	4373 Servch-Fleet O&M	47,304	64,327	65,975	67,655	69,361	71,176	72,999	74,869	76,787	78,753	80,766
832	Fixed Operating Costs	4374 Servch-Non Fleet	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
833	Fixed Operating Costs	3228 Disposal (Tp) Fees	3,250	3,250	3,331	3,415	3,500	3,587	3,677	3,769	3,863	3,960	4,059
834	Fixed Operating Costs	3299 Other Services	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
835	Fixed Operating Costs	3310 Other Equip Rent	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,048	3,122
836	Fixed Operating Costs	3404 Components/Parts	80,000	80,000	82,000	84,050	86,151	88,305	90,513	92,776	95,096	97,472	99,909
837	Fixed Operating Costs	3407 Equip Rep & Maint	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
838	Fixed Operating Costs	3434 Imp Rep Materials	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
839	Fixed Operating Costs	3437 Imp Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
840	Fixed Operating Costs	3628 Telephone/Cable Tv	1,516	8,900	9,123	9,351	9,584	9,824	10,070	10,321	10,579	10,844	11,115
841	Fixed Operating Costs	3801 Gasoline	54,280	51,140	51,140	53,190	55,320	57,539	59,834	62,227	64,716	67,305	69,987
842	Fixed Operating Costs	3804 Diesel Fuel	19,498	22,366	23,261	24,191	25,159	26,165	27,212	28,300	29,432	30,609	31,834
843	Fixed Operating Costs	3904 Books & Manuals	500	500	513	525	538	550	562	574	586	599	612
844	Fixed Operating Costs	3913 Horticultural Sup	500	500	513	525	538	550	562	574	586	599	612
845	Fixed Operating Costs	3916 Janitorial Supplies	200	-	-	-	-	-	-	-	-	-	-
846	Fixed Operating Costs	3925 Office Equip < \$5000	400	400	410	420	431	442	453	464	475	487	500
847	Fixed Operating Costs	3928 Office Supplies	700	700	713	726	739	752	765	778	792	805	818
848	Fixed Operating Costs	3937 Safety/Train Mat	200	200	205	210	215	221	226	232	238	244	250
849	Fixed Operating Costs	3940 Safety Shoes	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
850	Fixed Operating Costs	3946 Tool/Equip < \$5000	4,000	4,000	4,125	4,250	4,375	4,500	4,625	4,750	4,875	5,000	5,125
851	Fixed Operating Costs	3949 Uniforms	4,100	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
852	Fixed Operating Costs	3999 Other Supplies	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
853	Fixed Operating Costs	4101 Certification Train	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
854	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
855	Fixed Operating Costs	4308 Overhead-Fleet	20,564	27,638	28,164	28,690	29,216	29,764	30,308	31,271	32,553	33,676	34,841
856	Fixed Operating Costs	4355 Servch-Print Shop	2,000	2,000	2,051	2,104	2,158	2,213	2,270	2,328	2,387	2,448	2,511
857	Fixed Operating Costs	4373 Servch-Fleet O&M	75,504	72,899	74,561	76,471	78,430	80,439	82,499	84,613	86,780	89,003	91,283
858	Fixed Operating Costs	4374 Servch-Non Fleet	1,400	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580
859	Fixed Operating Costs	3310 Other Equip Rent	500	500	513	525	538	550	562	574	586	599	612
860	Fixed Operating Costs	3404 Components/Parts	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
861	Fixed Operating Costs	3407 Equip Rep & Maint	250	250	256	263	270	276	283	290	297	304	311
862	Fixed Operating Costs	3628 Telephone/Cable Tv	6,826	6,800	6,765	6,834	7,107	7,654	7,845	8,041	8,242	8,448	8,658
863	Fixed Operating Costs	3634 Water/Sew/Storm	86,510	92,066	94,921	97,924	99,727	102,220	104,775	107,395	110,079	112,831	115,652
864	Fixed Operating Costs	3946 Tool/Equip < \$5000	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
865	Fixed Operating Costs	4104 Conferences	622	622	638	653	670	687	704	721	738	756	774
866	Fixed Operating Costs	4116 Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
867	Fixed Operating Costs	4101 Retiree Health Bene	8,610	8,610	8,740	8,870	9,001	9,134	9,269	9,405	9,543	9,682	9,823
868	Fixed Operating Costs	3216 Fees/Permits	500	500	513	525	538	550	562	574	586	599	612
869	Fixed Operating Costs	3228 Disposal (Tp) Fees	50,000	48,200	49,405	50,640	51,906	53,204	54,534	55,897	57,295	58,727	60,195
870	Fixed Operating Costs	3310 Other Equip Rent	40,000	40,000	41,614	44,704	46,902	49,141	51,429	53,765	56,149	58,582	61,064
871	Fixed Operating Costs	3404 Components/Parts	106,622	281,500	288,538	295,751	303,145	310,723	318,491	326,454	334,615	342,980	351,555
872	Fixed Operating Costs	3434 Imp Rep Materials	6,440	63,400	64,985	66,610	68,275	69,982	71,731	73,525	75,363	77,247	79,176
873	Fixed Operating Costs	3437 Imp Rep & Maint	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
874	Fixed Operating Costs	3801 Gasoline	930	7,768	8,079	8,402	8,738	9,087	9,451	9,820	10,203	10,611	11,056
875	Fixed Operating Costs	3804 Diesel Fuel	32,744	49,022	50,983	53,022	55,143	57,349	59,643	62,028	64,510	67,090	69,774
876	Fixed Operating Costs	3913 Horticultural Sup	169	169	173	178	182	187	191	196	201	206	211
877	Fixed Operating Costs	3928 Office Supplies	169	169	173	178	182	187	191	196	201	206	211
878	Fixed Operating Costs	3940 Safety Shoes	1,050	3,384	3,384	4,404	4,404	4,408	4,419	4,430	4,441	4,452	4,463
879	Fixed Operating Costs	3946 Tool/Equip < \$5000	15,000	46,700	47,868	49,064	50,291	51,548	52,837	54,158	55,512	56,899	58,325
880	Fixed Operating Costs	3949 Uniforms	1,500	4,600	4,715	4,833	4,954	5,078	5,204	5,335	5,468	5,605	5,745
881	Fixed Operating Costs	3999 Other Supplies	2,000	1,615	1,615	1,728	1,845	1,965	2,089	2,219	2,353	2,491	2,633
882	Fixed Operating Costs	4213 Retiree Health Bene	2,400	9,600	9,840	10,086	10,338	10,597	10,862	11,133	11,411	11,697	11,989
883	Fixed Operating Costs	4308 Overhead-Fleet	23,709	43,470	44,557	45,671	46,812	47,983	49,182	50,412	51,672	52,964	54,288
884	Fixed Operating Costs	4373 Servch-Fleet O&M	147,312	130,204	132,004	133,758	135,568	137,338	139,068	140,758	142,408	144,018	145,588
885	Fixed Operating Costs	4374 Servch-Non Fleet	2,500	2,500	2,564	2,630	2,697	2,766	2,837	2,910	2,984	3,061	3,139
886	Fixed Operating Costs	3228 Disposal (Tp) Fees	3,2										

TYPE	SUBOBJE	SUBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
961	Fixed Operating Costs	3801 Gasoline	1,559	1,480	1,539	1,601	1,665	1,731	1,801	1,873	1,948	2,025	2,107
962	Fixed Operating Costs	3804 Diesel Fuel	14,502	16,123	16,768	17,439	18,136	18,862	19,616	20,401	21,217	22,065	22,948
963	Fixed Operating Costs	3807 Oil & Lubricants	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423
964	Fixed Operating Costs	3910 Electrical Supplies	6,000	6,000	6,150	6,304	6,463	6,629	6,798	6,971	7,146	7,325	7,488
965	Fixed Operating Costs	3928 Safety Supplies	1,250	1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,486	1,523	1,561
966	Fixed Operating Costs	3937 Safety/Train Mat	387	387	387	387	387	387	387	387	387	387	387
967	Fixed Operating Costs	3940 Safety Shoes	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,948	1,994
968	Fixed Operating Costs	3946 Tools/Equip < \$5000	5,600	5,600	5,740	5,884	6,031	6,181	6,336	6,494	6,657	6,823	6,994
969	Fixed Operating Costs	3949 Uniforms	2,500	2,500	2,560	2,621	2,683	2,747	2,812	2,879	2,946	3,012	3,122
970	Fixed Operating Costs	3999 Other Supplies	12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
971	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
972	Fixed Operating Costs	4308 Overhead-Fleet	8,906	18,966	19,440	19,926	20,424	20,935	21,458	21,995	22,545	23,066	23,666
973	Fixed Operating Costs	4373 Servch-Fleet O&M	32,796	56,019	57,454	58,826	60,435	61,883	63,571	65,199	66,869	68,582	70,339
974	Fixed Operating Costs	3310 Other Equip Rent	200	200	205	210	215	221	226	232	238	244	250
975	Fixed Operating Costs	3404 Components/Parts	9,000	17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231
976	Fixed Operating Costs	3407 Equip Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
977	Fixed Operating Costs	3801 Gasoline	20,194	17,597	18,301	19,033	19,794	20,586	21,409	22,266	23,156	24,083	25,046
978	Fixed Operating Costs	3804 Diesel Fuel	305	14,141	14,707	15,295	15,903	16,543	17,205	17,893	18,609	19,353	20,127
979	Fixed Operating Costs	3904 Books & Manuals	600	600	615	630	646	662	678	694	713	749	787
980	Fixed Operating Costs	3910 Electrical Supplies	39,000	39,000	39,975	40,974	41,999	43,049	44,125	45,228	46,359	47,518	48,706
981	Fixed Operating Costs	3940 Safety Shoes	850	850	871	893	915	938	962	986	1,010	1,036	1,062
982	Fixed Operating Costs	3946 Tools/Equip < \$5000	2,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
983	Fixed Operating Costs	3949 Uniforms	2,200	2,200	2,250	2,300	2,350	2,400	2,450	2,500	2,550	2,600	2,650
984	Fixed Operating Costs	3999 Other Supplies	22,000	22,000	22,500	23,014	23,542	24,084	24,641	25,213	25,801	26,405	27,027
985	Fixed Operating Costs	4308 Overhead-Fleet	4,952	8,011	8,211	8,417	8,627	8,843	9,064	9,290	9,523	9,761	10,003
986	Fixed Operating Costs	4373 Servch-Fleet O&M	18,240	19,179	19,870	20,174	20,691	21,221	21,765	22,322	22,894	23,480	24,082
987	Fixed Operating Costs	3801 Gasoline	-	292	304	316	328	342	355	369	384	400	416
988	Fixed Operating Costs	3904 Books & Manuals	2,914	5,500	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
990	Fixed Operating Costs	3940 Safety Shoes	1,200	1,200	1,230	1,261	1,292	1,323	1,354	1,386	1,417	1,449	1,481
991	Fixed Operating Costs	3946 Tools/Equip < \$5000	512	500	500	500	500	500	500	500	500	500	500
992	Fixed Operating Costs	3949 Uniforms	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
993	Fixed Operating Costs	3999 Other Supplies	1,968	7,519	7,707	7,901	8,097	8,300	8,507	8,720	8,938	9,161	9,390
994	Fixed Operating Costs	4308 Overhead-Fleet	2,248	23,027	23,324	23,628	23,937	24,251	24,571	24,897	25,228	25,564	25,905
995	Fixed Operating Costs	4373 Servch-Fleet O&M	1,211	1,142	1,188	1,235	1,285	1,336	1,389	1,445	1,503	1,563	1,625
997	Fixed Operating Costs	3940 Safety Shoes	250	250	256	263	269	276	283	290	297	305	312
998	Fixed Operating Costs	3949 Uniforms	250	250	256	263	269	276	283	290	297	305	312
999	Fixed Operating Costs	3999 Other Supplies	500	500	513	525	538	552	566	580	594	609	624
1000	Fixed Operating Costs	4308 Overhead-Fleet	387	1,090	1,117	1,145	1,174	1,203	1,233	1,264	1,296	1,328	1,361
1001	Fixed Operating Costs	4373 Servch-Fleet O&M	1,473	2,161	2,200	2,241	2,283	2,326	2,370	2,415	2,461	2,508	2,556
1002	Fixed Operating Costs	3404 Components/Parts	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
1003	Fixed Operating Costs	3928 Safety/Train Mat	200	200	205	210	215	221	226	232	238	244	250
1004	Fixed Operating Costs	3937 Safety/Train Mat	100	100	105	110	115	120	125	130	135	140	145
1005	Fixed Operating Costs	3940 Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
1006	Fixed Operating Costs	3946 Tools/Equip < \$5000	4,000	4,000	4,100	4,203	4,308	4,415	4,525	4,639	4,755	4,874	4,995
1007	Fixed Operating Costs	3949 Uniforms	250	250	256	263	269	276	283	290	297	305	312
1008	Fixed Operating Costs	3999 Other Supplies	500	500	513	525	538	552	566	580	594	609	624
1009	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
1010	Fixed Operating Costs	4308 Overhead-Fleet	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,367	24,973
1011	Fixed Operating Costs	3425 Bldg Rep Materials	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
1012	Fixed Operating Costs	3434 Imp Rep Materials	50,000	50,000	51,250	52,513	53,845	55,191	56,570	57,985	59,434	60,920	62,443
1013	Fixed Operating Costs	3799 Other Chemicals	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423
1014	Fixed Operating Costs	3801 Gasoline	7,883	7,437	7,734	8,044	8,366	8,700	9,048	9,410	9,787	10,178	10,585
1015	Fixed Operating Costs	3804 Diesel Fuel	4,664	5,601	5,811	6,031	6,261	6,500	6,748	7,005	7,271	7,546	7,831
1016	Fixed Operating Costs	3928 Safety/Train Mat	100	100	105	110	115	120	125	130	135	140	145
1017	Fixed Operating Costs	3937 Safety/Train Mat	200	200	205	210	215	221	226	232	238	244	250
1018	Fixed Operating Costs	3940 Safety Shoes	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,948	1,994
1019	Fixed Operating Costs	3946 Tools/Equip < \$5000	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1020	Fixed Operating Costs	3949 Uniforms	250	250	256	263	269	276	283	290	297	305	312
1021	Fixed Operating Costs	3999 Other Supplies	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1022	Fixed Operating Costs	4101 Certification Train	500	500	513	525	538	552	566	580	594	609	624
1023	Fixed Operating Costs	4213 Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
1024	Fixed Operating Costs	4308 Overhead-Fleet	8,888	13,334	13,640	13,958	14,287	14,626	14,975	15,334	15,694	16,064	16,444
1025	Fixed Operating Costs	4373 Servch-Fleet O&M	21,684	30,318	34,171	35,047	35,945	36,865	37,810	38,779	39,764	40,790	41,835
1026	Fixed Operating Costs	3199 Other Prof Serv	29,495	29,495	30,232	30,888	31,763	32,557	33,374	34,205	35,060	35,937	36,835
1027	Fixed Operating Costs	3928 Safety/Train Mat	100	100	105	110	115	120	125	130	135	140	145
1028	Fixed Operating Costs	3304 Office Equip Rent	3,000	3,000	3,075	3,152	3,231	3,314	3,399	3,479	3,565	3,656	3,747
1029	Fixed Operating Costs	3401 Computer Mat	60,000	60,000	61,500	63,038	64,613	66,229	67,884	69,582	71,321	73,104	74,932
1030	Fixed Operating Costs	3404 Components/Parts	11,131	89,315	91,137	93,007	94,937	96,927	98,978	101,092	103,270	105,516	107,822
1031	Fixed Operating Costs	3628 Telephone/Cable Tv	10,610	25,300	25,933	26,588	27,245	27,902	28,625	29,340	30,074	30,826	31,596
1032	Fixed Operating Costs	3910 Electrical Supplies	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
1033	Fixed Operating Costs	3925 Office Equip < \$5000	13,500	13,500	13,825	14,158	14,500	14,851	15,211	15,580	15,959	16,338	16,735
1034	Fixed Operating Costs	3928 Office Supplies	1,725	1,725	1,768	1,812	1,858	1,904	1,952	2,000	2,050	2,102	2,154
1035	Fixed Operating Costs	3940 Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
1036	Fixed Operating Costs	3946 Tools/Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
1037	Fixed Operating Costs	3999 Other Supplies	4,860	4,860	4,982	5,106	5,234	5,365	5,499	5,636	5,777	5,921	6,069
1038	Fixed Operating Costs	4101 Certification Train	800	800	815	830	845	860	875	890	905	920	935
1039	Fixed Operating Costs	4104 Conferences	6,815	6,190	6,345	6,503	6,666	6,833	7,003	7,179	7,358	7,542	7,730
1040	Fixed Operating Costs	4110 Meetings	735	735	753	772	792	813	834	856	878	899	919
1041	Fixed Operating Costs	4113 Memberships/Dues	1,200	1,200	1,240	1,281	1,323	1,366	1,410	1,455	1,501	1,548	1,595
1042	Fixed Operating Costs	4116 Schools	235	235	241	247	253	259	266	273	279	286	293
1043	Fixed Operating Costs	4355 Servch-Print Shop	300	300	308	316	324	332	340	349	358	367	377
1044	Fixed Operating Costs	4358 Periodicals & Mag	50	50	50	50	50	50	50	50	50	50	50
1045	Fixed Operating Costs	4116 Schools	1,830	1,830	1,876	1,923	1,971	2,020	2,070	2,122	2,175	2,230	2,285
1046	Fixed Operating Costs	3199 Other Prof Serv	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1047	Fixed Operating Costs	4107 Disposal/Trip Fees	1,650	1,768	1,788	1,812	1,838	1,864	1,892	1,920	1,948	1,976	2,004
1048	Fixed Operating Costs	3237 Lawn & Tree Service	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
1049	Fixed Operating Costs	3255 Solid Waste Collections	2,550	2,550	2,614	2,679	2						

TYPE	SUBOBJ	SUBOBJ DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1121	Fixed Operating Costs	Overhead-Fleet	113	291	298	306	313	321	329	337	346	355	363
1122	Fixed Operating Costs	Servch-Fleet O&M	420	51	52	54	55	56	58	59	61	62	64
1123	Fixed Operating Costs	Other Prof Serv	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
1124	Fixed Operating Costs	Costs/Fees/Permits	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
1125	Fixed Operating Costs	Office Equip Rent	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
1126	Fixed Operating Costs	Electricity	820,634	820,634	806,820	822,300	838,416	873,328	873,328	880,794	908,610	926,783	945,318
1127	Fixed Operating Costs	Water/Sewer/Storm	22,756	26,962	26,962	26,962	26,962	26,962	26,962	26,962	26,962	26,962	26,962
1128	Fixed Operating Costs	Aqueous Ammonia	11,550	11,550	12,012	12,492	12,992	13,512	14,052	14,614	15,199	15,807	16,439
1129	Fixed Operating Costs	Hydrofluoroalcoholic Acid	20,000	20,000	20,000	21,632	23,497	25,397	27,347	29,347	31,397	33,497	35,647
1130	Fixed Operating Costs	Corrosion Inhibitor	75,000	75,000	78,000	81,120	84,365	87,739	91,249	94,899	98,695	102,643	106,748
1131	Fixed Operating Costs	Sodium Hypochlorite	75,000	75,000	78,000	81,120	84,365	87,739	91,249	94,899	98,695	102,643	106,748
1132	Fixed Operating Costs	Scale Inhibitor	115,000	197,600	197,600	205,544	213,724	222,273	231,164	240,411	250,027	260,028	270,429
1133	Fixed Operating Costs	Scale Inhibitor	100,000	100,000	104,000	108,160	112,486	116,988	121,665	126,532	131,593	136,857	142,331
1134	Fixed Operating Costs	Sulfuric Acid	280,000	290,000	301,600	313,664	326,211	339,259	352,829	366,943	381,620	396,885	412,760
1135	Fixed Operating Costs	Other Chemicals	6,000	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	8,211	8,540
1136	Fixed Operating Costs	Laboratory Sup	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1137	Fixed Operating Costs	Office Equip < \$5000	-	2,270	2,327	2,385	2,445	2,506	2,568	2,633	2,698	2,766	2,835
1138	Fixed Operating Costs	Office Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
1139	Fixed Operating Costs	Safety Shoes	1,500	1,750	1,794	1,839	1,885	1,932	1,980	2,029	2,080	2,132	2,186
1140	Fixed Operating Costs	Uniforms	4,000	1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373
1141	Fixed Operating Costs	Other Supplies	18,500	18,500	18,963	19,437	19,922	20,421	20,931	21,454	21,991	22,540	23,104
1142	Fixed Operating Costs	Certification Train	700	700	718	735	754	773	792	812	832	853	874
1143	Fixed Operating Costs	Conferences	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1144	Fixed Operating Costs	Schools	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1145	Fixed Operating Costs	Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
1146	Fixed Operating Costs	Other Prof Serv	55,000	55,000	56,375	57,784	59,229	60,710	62,227	63,783	65,378	67,012	68,687
1147	Fixed Operating Costs	Components/Parts	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1148	Fixed Operating Costs	Books & Manuals	500	500	513	525	538	552	566	580	594	609	624
1149	Fixed Operating Costs	Office Supplies	400	400	410	420	432	442	453	464	475	487	500
1150	Fixed Operating Costs	Conferences	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
1151	Fixed Operating Costs	Memberships/Dues	500	500	513	525	538	552	566	580	594	609	624
1152	Fixed Operating Costs	Costs/Fees/Permits	4,216	4,216	4,263	4,308	4,356	4,405	4,456	4,508	4,561	4,615	4,669
1153	Fixed Operating Costs	Other Services	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
1154	Fixed Operating Costs	Components/Parts	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1155	Fixed Operating Costs	Equip Rep & Maint	8,500	8,500	8,735	8,970	9,205	9,440	9,675	9,910	10,145	10,380	10,615
1156	Fixed Operating Costs	Other Chemicals	16,000	16,000	16,640	17,306	17,988	18,718	19,466	20,245	21,055	21,897	22,773
1157	Fixed Operating Costs	Gasoline	1,097	544	566	588	612	636	662	688	715	745	774
1158	Fixed Operating Costs	Laboratory Sup	9,225	9,004	9,259	9,524	9,799	10,074	10,349	10,624	10,899	11,174	11,449
1159	Fixed Operating Costs	Safety Shoes	250	250	256	263	269	276	283	290	297	305	312
1160	Fixed Operating Costs	Certification Train	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
1161	Fixed Operating Costs	Memberships/Dues	213	200	210	215	220	225	230	235	240	245	250
1162	Fixed Operating Costs	Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
1163	Fixed Operating Costs	Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
1164	Fixed Operating Costs	Overhead-Fleet	340	340	354	362	370	378	386	394	402	410	419
1165	Fixed Operating Costs	Servch-Fleet O&M	588	227	233	239	245	251	257	264	271	278	285
1166	Fixed Operating Costs	Other Services	1,500	1,500	1,538	1,576	1,615	1,655	1,695	1,740	1,783	1,828	1,873
1167	Fixed Operating Costs	Components/Parts	1,500	1,500	1,538	1,576	1,615	1,655	1,695	1,740	1,783	1,828	1,873
1168	Fixed Operating Costs	Other Chemicals	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
1169	Fixed Operating Costs	Gasoline	953	1,250	1,300	1,352	1,406	1,462	1,521	1,582	1,645	1,711	1,779
1170	Fixed Operating Costs	Laboratory Sup	35,000	35,000	36,875	38,772	40,689	42,621	44,568	46,529	48,506	50,499	52,508
1171	Fixed Operating Costs	Office Supplies	200	200	205	210	215	221	226	232	238	244	250
1172	Fixed Operating Costs	Safety Shoes	200	200	205	210	215	221	226	232	238	244	250
1173	Fixed Operating Costs	Uniforms	210	210	215	220	225	230	235	240	245	250	255
1174	Fixed Operating Costs	Other Supplies	700	700	718	735	754	773	792	812	832	853	874
1175	Fixed Operating Costs	Overhead-Fleet	340	340	354	362	370	378	386	394	402	410	419
1176	Fixed Operating Costs	Servch-Fleet O&M	180	137	141	144	148	152	155	159	163	168	172
1177	Fixed Operating Costs	Other Services	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
1178	Fixed Operating Costs	Other Equip Rent	7,000	7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742
1179	Fixed Operating Costs	Components/Parts	10,500	10,500	10,763	11,032	11,307	11,580	11,860	12,177	12,481	12,793	13,113
1180	Fixed Operating Costs	Equip Rep & Maint	8,500	8,500	8,735	8,970	9,205	9,440	9,675	9,910	10,145	10,380	10,615
1181	Fixed Operating Costs	Other Chemicals	2,163	2,148	2,234	2,323	2,416	2,513	2,613	2,718	2,827	2,940	3,057
1182	Fixed Operating Costs	Books & Manuals	200	200	205	210	215	220	225	230	235	240	245
1183	Fixed Operating Costs	Data Proc. Supplies	800	800	815	830	845	860	875	890	905	920	935
1184	Fixed Operating Costs	Laboratory Sup	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1185	Fixed Operating Costs	Office Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
1186	Fixed Operating Costs	Safety Shoes	1,500	1,750	1,794	1,839	1,885	1,932	1,980	2,029	2,080	2,132	2,186
1187	Fixed Operating Costs	Uniforms	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,749
1188	Fixed Operating Costs	Other Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
1189	Fixed Operating Costs	Conferences	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1190	Fixed Operating Costs	Memberships/Dues	200	200	205	210	215	220	225	230	235	240	245
1191	Fixed Operating Costs	Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,248
1192	Fixed Operating Costs	Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
1193	Fixed Operating Costs	Overhead-Fleet	340	340	354	362	370	378	386	394	402	410	419
1194	Fixed Operating Costs	Servch-Fleet O&M	1,956	2,299	2,358	2,418	2,480	2,544	2,609	2,676	2,744	2,813	2,887
1195	Fixed Operating Costs	Computer Maint	40,000	40,000	41,000	42,025	43,077	44,153	45,255	46,388	47,547	48,736	49,955
1196	Fixed Operating Costs	Components/Parts	1,804	1,804	1,836	1,868	1,900	1,932	1,965	1,998	2,031	2,064	2,097
1197	Fixed Operating Costs	Telephone/Cable TV	6,824	11,800	12,095	12,397	12,707	13,025	13,351	13,684	14,026	14,377	14,735
1198	Fixed Operating Costs	Safety Shoes	125	125	128	131	135	138	142	145	149	152	156
1199	Fixed Operating Costs	Other Supplies	16,940	16,940	17,364	17,798	18,243	18,699	19,166	19,645	20,136	20,640	21,156
1200	Fixed Operating Costs	Memberships/Dues	225	225	231	236	242	248	255	261	267	274	281
1201	Fixed Operating Costs	Schools	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
1202	Fixed Operating Costs	Gasoline	136	-	-	-	-	-	-	-	-	-	-
1203	Fixed Operating Costs	Overhead-Fleet	340	-	-	-	-	-	-	-	-	-	-
1204	Fixed Operating Costs	Servch-Fleet O&M	1,273	-	-	-	-	-	-	-	-	-	-
1205	Fixed Operating Costs	Computer Maint	12,500	12,500	12,813	13,133	13,461	13,798	14,143	14,496	14,859	15,230	15,611
1206	Fixed Operating Costs	Components/Parts	15,720	15,720	16,113	16,516	16,929	17,352	17,786	18,230	18,686	19,153	19,632
1207	Fixed Operating Costs	Safety Shoes	100	100	103	105	108	110	113	116	119	122	125
1208	Fixed Operating Costs	Tools/Equip < \$5000	100	100	103	105	108	110	113	116	119	122	125
1209	Fixed Operating Costs	Other Supplies	25,000	25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222
1210	Fixed Operating Costs	Memberships/Dues	113	103	103	105	1						

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2016 <sup>(1)</sup>	FY 2015 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1281	Personnel Services	1407 Expense Allowances	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880
1282	Personnel Services	1407 Expense Allowances	960	960	960	960	960	960	960	960	960	960	960
1283	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
1284	Personnel Services	2299 Pension - Def Cost	7,476	15,730	16,123	16,526	16,939	17,363	17,797	18,242	18,698	19,165	19,645
1285	Fixed Operating Costs	3027 Costs/Fees/Permits	125	-	-	-	-	-	-	-	-	-	-
1286	Fixed Operating Costs	3404 Components/Parts	-	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
1287	Fixed Operating Costs	3255 Solid Waste Collections	2,100	-	-	-	-	-	-	-	-	-	-
1288	Fixed Operating Costs	3028 Telephone/Cable Tv	900	923	946	969	993	1,018	1,044	1,070	1,097	1,124	1,151
1289	Fixed Operating Costs	3037 Safety/Ten Mat	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
1290	Fixed Operating Costs	4101 Certification Train	3,101	3,087	3,071	3,055	3,039	3,023	3,007	2,991	2,975	2,959	2,943
1291	Fixed Operating Costs	4604 Conferences	4,600	4,600	4,715	4,833	4,954	5,078	5,204	5,335	5,468	5,605	5,745
1292	Capital Outlay	6416 Vehicles	47,685	-	-	-	-	-	-	-	-	-	-
1293	Capital Outlay	6416 Vehicles	26,261	-	-	-	-	-	-	-	-	-	-
1294	Capital Outlay	6416 Vehicles	210,624	177,316	-	-	-	-	-	-	-	-	-
1295	Capital Outlay	6416 Vehicles	415,667	-	-	-	-	-	-	-	-	-	-
1296	Capital Outlay	6416 Vehicles	153,983	87,653	-	-	-	-	-	-	-	-	-
1297	Fixed Operating Costs	4349 Servicing/Parks & Rec	2,000	-	-	-	-	-	-	-	-	-	-
1298	Fixed Operating Costs	4116 Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1299	Fixed Operating Costs	3304 Office Equip Rent	1,764	-	-	-	-	-	-	-	-	-	-
1300	Fixed Operating Costs	3228 Disposal (Tb) Fees	1,572	1,572	1,611	1,652	1,693	1,735	1,779	1,823	1,869	1,915	1,963
1301	Not Used	7101 Bond Principal	8,247,649	6,732,084	6,732,084	6,732,084	6,732,084	6,732,084	6,732,084	6,732,084	6,732,084	6,732,084	6,732,084
1302	Not Used	7201 Bond Interest	5,065,988	4,672,437	4,672,437	4,672,437	4,672,437	4,672,437	4,672,437	4,672,437	4,672,437	4,672,437	4,672,437
1303	Personnel Services	1304 Assignment Pay	1,170	1,175	1,204	1,234	1,265	1,297	1,329	1,363	1,397	1,432	1,467
1304	Personnel Services	1413 Cellphone Allowance	-	-	-	-	-	-	-	-	-	-	-
1305	Personnel Services	2299 Pension - Def Cost	4,627	5,147	5,276	5,408	5,543	5,681	5,823	5,969	6,118	6,271	6,428
1306	Fixed Operating Costs	3628 Telephone/Cable Tv	573	100	103	105	108	110	113	116	119	122	125
1307	Fixed Operating Costs	3628 Telephone/Cable Tv	573	103	105	108	110	113	116	119	122	125	128
1308	Fixed Operating Costs	3628 Telephone/Cable Tv	573	100	103	105	108	110	113	116	119	122	125
1309	Fixed Operating Costs	3628 Telephone/Cable Tv	1,155	923	946	969	993	1,018	1,044	1,070	1,097	1,124	1,151
1310	Fixed Operating Costs	3628 Telephone/Cable Tv	433	400	410	420	431	442	453	464	475	487	500
1311	Personnel Services	1401 Car Allowances	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
1312	Personnel Services	1304 Assignment Pay	1,734	1,777	1,822	1,867	1,914	1,962	2,011	2,061	2,113	2,167	2,224
1313	Personnel Services	1304 Assignment Pay	1,170	-	-	-	-	-	-	-	-	-	-
1314	Personnel Services	2299 Pension - Def Cost	8,129	8,550	8,795	9,014	9,240	9,471	9,707	9,950	10,199	10,454	10,715
1315	Fixed Operating Costs	3310 Other Equip Rent	29,400	-	-	-	-	-	-	-	-	-	-
1316	Personnel Services	1799 Other Term Pay	19,200	-	-	-	-	-	-	-	-	-	-
1317	Personnel Services	1801 Core Adjustments	18,001	-	-	-	-	-	-	-	-	-	-
1318	Personnel Services	1799 Other Term Pay	17,750	-	-	-	-	-	-	-	-	-	-
1319	Personnel Services	7304 Supplemental Fica	7,304	-	-	-	-	-	-	-	-	-	-
1320	Personnel Services	2299 Pension - Def Cost	5,969	4,123	4,226	4,332	4,440	4,551	4,665	4,781	4,901	5,023	5,149
1321	Personnel Services	2304 Supplemental Fica	61	3	3	3	3	3	3	3	4	4	4
1322	Personnel Services	2304 Supplemental Fica	704	-	-	-	-	-	-	-	-	-	-
1323	Personnel Services	2304 Supplemental Fica	1,000	2	2	2	2	2	2	2	2	2	2
1324	Fixed Operating Costs	3198 Backflow Program	1,435	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
1325	Fixed Operating Costs	3198 Backflow Program	607,610	607,610	607,610	607,610	607,610	607,610	607,610	607,610	607,610	607,610	607,610
1326	Fixed Operating Costs	3198 Backflow Program	7,205	7,385	7,570	7,759	7,953	8,152	8,356	8,564	8,779	8,998	9,219
1327	Fixed Operating Costs	3198 Backflow Program	2,290	2,290	2,347	2,406	2,466	2,528	2,591	2,656	2,722	2,790	2,860
1328	Fixed Operating Costs	3198 Backflow Program	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
1329	Fixed Operating Costs	3198 Backflow Program	26,078	26,078	26,078	26,078	26,078	26,078	26,078	26,078	26,078	26,078	26,078
1330	Capital Outlay	6416 Vehicles	536,200	-	-	-	-	-	-	-	-	-	-
1331	Capital Outlay	6416 Vehicles	23,996	-	-	-	-	-	-	-	-	-	-
1332	Capital Outlay	6416 Vehicles	-	808,848	808,848	808,848	808,848	808,848	808,848	808,848	808,848	808,848	808,848
1333	Capital Outlay	6416 Vehicles	400,000	400,000	410,000	420,500	430,756	441,525	452,653	463,877	475,474	487,361	499,545
1334	Capital Outlay	6416 Vehicles	25,576	82,319	308	315	323	331	339	348	357	366	375
1335	Fixed Operating Costs	3101 Certification	300	-	-	-	-	-	-	-	-	-	-
1336	Fixed Operating Costs	4431 Pub Officials Liab	392	370	379	389	398	408	419	429	440	451	462
1337	Fixed Operating Costs	3338 Servicing Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
1338	Fixed Operating Costs	4416 Other Ins Charges	11,804	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950
1339	Fixed Operating Costs	4416 Other Ins Charges	14,339	276,193	276,193	276,193	276,193	276,193	276,193	276,193	276,193	276,193	276,193
1340	Fixed Operating Costs	1801 Gasoline	2,250	-	-	-	-	-	-	-	-	-	-
1341	Personnel Services	3907 Data Proc Supplies	507	513	525	538	552	566	581	596	611	626	642
1342	Personnel Services	1199 Other Reg Salaries	7,321	7,321	7,321	7,321	7,321	7,321	7,321	7,321	7,321	7,321	7,321
1343	Personnel Services	1701 Retirement Gifts	1,000	1,025	1,051	1,077	1,104	1,131	1,158	1,186	1,214	1,242	1,270
1344	Personnel Services	1799 Other Term Pay	44,793	45,013	45,233	45,453	45,673	45,893	46,113	46,333	46,553	46,773	46,993
1345	Personnel Services	1199 Other Reg Salaries	4,074	4,074	4,074	4,074	4,074	4,074	4,074	4,074	4,074	4,074	4,074
1346	Personnel Services	1199 Other Reg Salaries	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029
1347	Personnel Services	1199 Other Reg Salaries	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845
1348	Personnel Services	1199 Other Reg Salaries	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481
1349	Personnel Services	1199 Other Reg Salaries	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806
1350	Personnel Services	1199 Other Reg Salaries	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478
1351	Personnel Services	1199 Other Reg Salaries	24,821	24,821	24,821	24,821	24,821	24,821	24,821	24,821	24,821	24,821	24,821
1352	Personnel Services	1199 Other Reg Salaries	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196
1353	Personnel Services	1199 Other Reg Salaries	12,728	12,728	12,728	12,728	12,728	12,728	12,728	12,728	12,728	12,728	12,728
1354	Personnel Services	1199 Other Term Pay	16,241	16,647	17,063	17,480	17,927	18,375	18,835	19,305	19,788	20,283	20,789
1355	Personnel Services	1199 Other Reg Salaries	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845	6,845
1356	Personnel Services	1199 Other Reg Salaries	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545
1357	Personnel Services	1199 Other Reg Salaries	784	804	824	844	864	884	904	924	944	964	984
1358	Personnel Services	1199 Other Reg Salaries	5,803	5,803	5,803	5,803	5,803	5,803	5,803	5,803	5,803	5,803	5,803
1359	Personnel Services	1199 Other Reg Salaries	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478
1360	Personnel Services	1199 Other Reg Salaries	4,544	4,544	4,544	4,544	4,544	4,544	4,544	4,544	4,544	4,544	4,544
1361	Personnel Services	1199 Other Reg Salaries	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066
1362	Personnel Services	1199 Other Reg Salaries	15,043	15,043	15,043	15,043	15,043	15,043	15,043	15,043	15,043	15,043	15,043
1363	Personnel Services	1199 Other Reg Salaries	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676
1364	Personnel Services	1199 Other Reg Salaries	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509
1365	Personnel Services	1199 Other Reg Salaries	16,239	16,239	16,239	16,239	16,239	16,239	16,239	16,239	16,239	16,239	16,239
1366	Personnel Services	1199 Other Reg Salaries	16,280	16,280	16,280	16,280	16,280	16,280	16,280	16,280	16,280	16,280	16,280
1367	Personnel Services	1401 Car Allowances	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
1368	Personnel Services	1199 Other Reg Salaries	10,436	10,436	10,436	10,436	10,436	10,436	10,436	10,436	10,436	10,436	10,436
1369	Personnel Services	1199 Other Reg Salaries	9,252	9,252	9,252	9,252	9,252	9,252	9,252	9,252	9,252	9,252	9,252
1370	Personnel Services	1199 Other Reg Salaries	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840
1371	Personnel Services	1199 Other Reg Salaries	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272
1372	Personnel Services	1199 Other Reg Salaries	392	402	412	422	433	444	455	466	477	488	

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>PERSONAL SERVICES</b>									
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%
<b>OPERATIONS AND MAINTENANCE</b>									
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/TRAIN 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%
<b>CAPITAL OUTLAY</b>									
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%



		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1	<b>Rate Revenue Subject to Growth &amp; Rate Adjustments</b>											
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)	(468,941)	(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	183,240,068	191,169,789
5	Weighted Average Rate Increases	5.0%	5.0%	5.0%	5.0%	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)	(553,548)	(575,040)	(597,373)	(620,561)	(644,644)	(669,657)	(695,633)
8	<b>Total Rate Revenue</b>	<b>\$ 135,800,000</b>	<b>143,081,460</b>	<b>142,643,308</b>	<b>148,785,048</b>	<b>155,196,074</b>	<b>161,888,443</b>	<b>168,874,768</b>	<b>176,168,236</b>	<b>183,782,643</b>	<b>191,732,415</b>	<b>200,932,646</b>
9	<b>Plus: Other Operating Revenues</b>											
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	<b>Equals: Total Operating Revenue</b>	<b>\$ 142,429,282</b>	<b>149,579,449</b>	<b>149,141,297</b>	<b>155,283,037</b>	<b>161,694,063</b>	<b>168,386,432</b>	<b>175,372,757</b>	<b>182,666,225</b>	<b>190,283,632</b>	<b>198,238,404</b>	<b>206,530,635</b>
12	<b>Less: Operating Expenses</b>											
13	Personal Services	\$ (29,432,816)	(30,732,426)	(30,800,328)	(31,500,397)	(32,218,437)	(32,928,216)	(33,655,519)	(34,400,778)	(35,164,440)	(35,948,959)	(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)	(30,866,879)
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)	(41,470,458)
16	<b>Equals: Net Operating Income</b>	<b>\$ 54,767,692</b>	<b>57,654,807</b>	<b>54,467,763</b>	<b>59,019,459</b>	<b>63,798,126</b>	<b>68,841,360</b>	<b>74,135,269</b>	<b>79,691,870</b>	<b>85,523,749</b>	<b>91,555,115</b>	<b>97,444,496</b>
17	<b>Plus: Non-Operating Income(Expense)</b>											
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	<b>Equals: Net Income</b>	<b>\$ 75,739,619</b>	<b>58,877,385</b>	<b>55,734,425</b>	<b>60,411,924</b>	<b>65,320,331</b>	<b>70,626,637</b>	<b>76,075,071</b>	<b>81,654,912</b>	<b>87,510,256</b>	<b>93,565,541</b>	<b>99,609,916</b>
22	<b>Less: Revenues Excluded From Coverage Test</b>											
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	<b>Equals: Net Income Available For Debt Service</b>	<b>\$ 55,065,640</b>	<b>58,144,065</b>	<b>55,001,105</b>	<b>59,678,604</b>	<b>64,587,011</b>	<b>69,895,317</b>	<b>75,341,751</b>	<b>80,921,592</b>	<b>86,776,936</b>	<b>92,832,221</b>	<b>98,876,596</b>
26	<b>Senior-Lien Debt Service Coverage Test</b>											
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	29,524,936	28,471,636	28,471,486
28	Cumulative New Debt Service	-	-	-	-	-	9,235,098	12,950,485	12,950,485	12,950,485	12,950,485	22,185,583
29	<b>Total Senior-Lien Debt Service</b>	<b>\$ 25,723,004</b>	<b>29,523,057</b>	<b>29,527,557</b>	<b>29,519,857</b>	<b>29,520,057</b>	<b>38,758,605</b>	<b>42,471,592</b>	<b>42,468,392</b>	<b>42,475,418</b>	<b>41,422,121</b>	<b>50,657,069</b>
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	22,778,782	27,686,939	21,447,061	22,252,261	27,836,101	33,682,963	41,054,569	35,555,260
33	<b>SRF Debt Service Coverage Test</b>											
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	<b>Total SRF Debt Service</b>	<b>\$ 3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>3,476,996</b>	<b>2,050,587</b>
37	<b>Calculated Debt Service Coverage</b>	<b>6.59</b>	<b>6.11</b>	<b>5.20</b>	<b>6.55</b>	<b>7.96</b>	<b>6.17</b>	<b>6.40</b>	<b>8.01</b>	<b>9.69</b>	<b>11.81</b>	<b>17.34</b>
38	<b>Cash Flow Test</b>											
39	Net Income Available For Debt Service	\$ 55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,895,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
40	Transfers In	9,467,658	-	(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)
41	Transfers Out	(12,729,683)	(163,623)	(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)
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)	(2,206,631)	(2,261,694)	(2,319,236)	(2,376,192)	(2,435,597)	(2,496,487)
45	<b>Net Cash Flow</b>	<b>\$ 1,852,605</b>	<b>8,977,105</b>	<b>9,260,605</b>	<b>18,435,138</b>	<b>26,779,748</b>	<b>22,963,440</b>	<b>24,641,044</b>	<b>30,360,255</b>	<b>36,370,965</b>	<b>43,554,345</b>	<b>41,777,349</b>
46	<b>Unrestricted Working Capital Reserve Fund Test</b>											
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)	(8,573,382)	(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	<b>Balance At End Of Fiscal Year</b>	<b>18,081,708</b>	<b>22,981,161</b>	<b>23,668,383</b>	<b>24,065,895</b>	<b>24,473,984</b>	<b>24,886,268</b>	<b>25,309,372</b>	<b>25,743,589</b>	<b>26,189,221</b>	<b>26,668,822</b>	<b>27,271,535</b>
53	Minimum Working Capital Reserve Target	21,815,398	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	<b>Excess Working Capital Above Target</b>	<b>\$ (3,833,690)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROJECTS PAID</b>	<b>\$ -</b>	<b>4,077,653</b>	<b>8,573,382</b>	<b>18,037,627</b>	<b>26,371,659</b>	<b>222,551,156</b>	<b>24,217,940</b>	<b>29,926,038</b>	<b>35,925,334</b>	<b>43,074,743</b>	<b>241,174,637</b>
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%
<b>Sources of Funds</b>											
Par Amount	\$ -	-	-	-	-	217,296,414	-	-	-	-	217,296,414
<b>Uses of Funds</b>											
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
<b>1 CAPITAL PROJECTS</b>											
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
<b>16 RENEWAL &amp; IMPROVEMENT</b>											
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
<b>29 ROI</b>											
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	\$ -	-	-	-	-	-	-	-	-	-	-
<b>42 REVENUE FUND</b>											
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
<b>56 RESTRICTED RESERVES</b>											
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	18,006,347	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	230,622	360,127	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)	(230,622)	(360,127)	(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	18,006,347	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	FY 2019 Sewer
PERMANENT SALARIES	FIN100101	\$ 1,223,985	Accounts	54.9%	45.1%	\$ 671,568	\$ 552,417
INDIRECT ADMIN SERV	FIN100101	\$ 427,994	Accounts	54.9%	45.1%	\$ 234,829	\$ 193,165
POSTAGE	FIN100101	\$ 228,336	Accounts	54.9%	45.1%	\$ 125,282	\$ 103,054
HEALTH INSURANCE	FIN100101	\$ 213,087	Accounts	54.9%	45.1%	\$ 116,915	\$ 96,172
SERVCHG-INFO SYS	FIN100101	\$ 151,583	Accounts	54.9%	45.1%	\$ 83,170	\$ 68,413
COMPUTER MAINT	FIN100101	\$ 150,283	Accounts	54.9%	45.1%	\$ 82,456	\$ 67,827
SOC SEC/MEDICARE	FIN100101	\$ 96,152	Accounts	54.9%	45.1%	\$ 52,756	\$ 43,396
PENSION - GENERAL EMP	FIN100101	\$ 86,700	Accounts	54.9%	45.1%	\$ 47,570	\$ 39,130
PENSION - DEF CONT	FIN100101	\$ 61,124	Accounts	54.9%	45.1%	\$ 33,537	\$ 27,587
FIN & BANK SERV	FIN100101	\$ 55,000	Accounts	54.9%	45.1%	\$ 30,177	\$ 24,823
OTHER TERM PAY	FIN100101	\$ 44,793	Accounts	54.9%	45.1%	\$ 24,577	\$ 20,216
SERVCHG-PRINT SHOP	FIN100101	\$ 40,000	Accounts	54.9%	45.1%	\$ 21,947	\$ 18,053
OFFICE SUPPLIES	FIN100101	\$ 34,800	Accounts	54.9%	45.1%	\$ 19,094	\$ 15,706
LONGEVITY PAY	FIN100101	\$ 28,891	Accounts	54.9%	45.1%	\$ 15,852	\$ 13,039
DATA PROC SERV	FIN100101	\$ 22,298	Accounts	54.9%	45.1%	\$ 12,234	\$ 10,064
COSTS/FEES/PERMITS	FIN100101	\$ 20,000	Accounts	54.9%	45.1%	\$ 10,973	\$ 9,027
OTHER SERVICES	FIN100101	\$ 13,955	Accounts	54.9%	45.1%	\$ 7,657	\$ 6,298
SECURITY SERVICES	FIN100101	\$ 12,848	Accounts	54.9%	45.1%	\$ 7,049	\$ 5,799
OTHER INS CHARGES	FIN100101	\$ 11,804	Accounts	54.9%	45.1%	\$ 6,477	\$ 5,327
GENERAL LIABILITY	FIN100101	\$ 11,346	Accounts	54.9%	45.1%	\$ 6,225	\$ 5,121
OVERTIME 1.5X PAY	FIN100101	\$ 10,920	Accounts	54.9%	45.1%	\$ 5,992	\$ 4,928
CONFERENCES	FIN100101	\$ 8,000	Accounts	54.9%	45.1%	\$ 4,389	\$ 3,611
OTHER REG SALARIES	FIN100101	\$ 7,321	Accounts	54.9%	45.1%	\$ 4,017	\$ 3,304
OFFICE EQUIP < \$5000	FIN100101	\$ 6,000	Accounts	54.9%	45.1%	\$ 3,292	\$ 2,708
EMP PROCEEDINGS	FIN100101	\$ 3,431	Accounts	54.9%	45.1%	\$ 1,882	\$ 1,549
WORKERS' COMP	FIN100101	\$ 3,084	Accounts	54.9%	45.1%	\$ 1,692	\$ 1,392
CAR ALLOWANCES	FIN100101	\$ 3,000	Accounts	54.9%	45.1%	\$ 1,646	\$ 1,354
RETIREE HEALTH BENE	FIN100101	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
OFFICE EQUIP RENT	FIN100101	\$ 2,300	Accounts	54.9%	45.1%	\$ 1,262	\$ 1,038
FURNITURE	FIN100101	\$ 1,680	Accounts	54.9%	45.1%	\$ 922	\$ 758
EQUIP REP & MAINT	FIN100101	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
RETIREMENT GIFTS	FIN100101	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SCHOOLS	FIN100101	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
EXPENSE ALLOWANCES	FIN100101	\$ 960	Accounts	54.9%	45.1%	\$ 522	\$ 433
YEAR END FICA ACR	FIN100101	\$ 560	Accounts	54.9%	45.1%	\$ 307	\$ 253
DATA PROC SUPPLIES	FIN100101	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
PUB OFFICIALS LIAB	FIN100101	\$ 392	Accounts	54.9%	45.1%	\$ 215	\$ 177
CERTIFICATION TRAM	FIN100101	\$ 300	Accounts	54.9%	45.1%	\$ 165	\$ 135
MEMBERSHIPS/DUES	FIN100101	\$ 115	Accounts	54.9%	45.1%	\$ 63	\$ 52
PERMANENT SALARIES	PSB010101	\$ 510,768	Weighted Expense	44.5%	55.5%	\$ 227,371	\$ 283,397
SECURITY SERVICES	PSB010101	\$ 126,000	Weighted Expense	44.5%	55.5%	\$ 56,091	\$ 69,909
MEMBERSHIPS/DUES	PSB010101	\$ 72,000	Weighted Expense	44.5%	55.5%	\$ 32,052	\$ 39,948
HEALTH INSURANCE	PSB010101	\$ 48,718	Weighted Expense	44.5%	55.5%	\$ 21,687	\$ 27,031
SOC SEC/MEDICARE	PSB010101	\$ 37,674	Weighted Expense	44.5%	55.5%	\$ 16,771	\$ 20,903
PENSION - DEF CONT	PSB010101	\$ 34,064	Weighted Expense	44.5%	55.5%	\$ 15,164	\$ 18,900
COMPUTER MAINT	PSB010101	\$ 30,000	Weighted Expense	44.5%	55.5%	\$ 13,355	\$ 16,645
BLDG REP & MAINT	PSB010101	\$ 30,000	Weighted Expense	44.5%	55.5%	\$ 13,355	\$ 16,645
OTHER PROF SERV	PSB010101	\$ 25,413	Weighted Expense	44.5%	55.5%	\$ 11,313	\$ 14,100
PENSION - GENERAL EMP	PSB010101	\$ 25,405	Weighted Expense	44.5%	55.5%	\$ 11,309	\$ 14,096
OTHER SERVICES	PSB010101	\$ 24,000	Weighted Expense	44.5%	55.5%	\$ 10,684	\$ 13,316
CONFERENCES	PSB010101	\$ 14,250	Weighted Expense	44.5%	55.5%	\$ 6,789	\$ 8,461
RETIREE HEALTH BENE	PSB010101	\$ 11,414	Weighted Expense	44.5%	55.5%	\$ 5,081	\$ 6,333
SERVCHG-PRINT SHOP	PSB010101	\$ 10,000	Weighted Expense	44.5%	55.5%	\$ 4,452	\$ 5,548
CERTIFICATION TRAM	PSB010101	\$ 9,000	Weighted Expense	44.5%	55.5%	\$ 4,006	\$ 4,994
CAR ALLOWANCES	PSB010101	\$ 8,760	Weighted Expense	44.5%	55.5%	\$ 3,900	\$ 4,860
OFFICE SUPPLIES	PSB010101	\$ 6,000	Weighted Expense	44.5%	55.5%	\$ 2,671	\$ 3,329
ADMARKETING	PSB010101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 2,774
COMPONENTS/PARTS	PSB010101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 2,774
BLDG REP MATERIALS	PSB010101	\$ 4,000	Weighted Expense	44.5%	55.5%	\$ 1,781	\$ 2,219
EXPENSE ALLOWANCES	PSB010101	\$ 3,840	Weighted Expense	44.5%	55.5%	\$ 1,709	\$ 2,131
OFFICE EQUIP < \$5000	PSB010101	\$ 3,750	Weighted Expense	44.5%	55.5%	\$ 1,669	\$ 2,081
DATA PROC SUPPLIES	PSB010101	\$ 3,500	Weighted Expense	44.5%	55.5%	\$ 1,558	\$ 1,946
JANITORIAL SUPPLIES	PSB010101	\$ 3,500	Weighted Expense	44.5%	55.5%	\$ 1,558	\$ 1,946
CELLPHONE ALLOWANCE	PSB010101	\$ 3,120	Weighted Expense	44.5%	55.5%	\$ 1,389	\$ 1,731
TELEPHONE/CABLE TV	PSB010101	\$ 2,968	Weighted Expense	44.5%	55.5%	\$ 1,321	\$ 1,647
LONGEVITY PAY	PSB010101	\$ 2,311	Weighted Expense	44.5%	55.5%	\$ 1,029	\$ 1,282
EQUIP REP & MAINT	PSB010101	\$ 2,000	Weighted Expense	44.5%	55.5%	\$ 890	\$ 1,110
OTHER SUPPLIES	PSB010101	\$ 2,000	Weighted Expense	44.5%	55.5%	\$ 890	\$ 1,110
OFFICE EQUIP RENT	PSB010101	\$ 1,417	Weighted Expense	44.5%	55.5%	\$ 631	\$ 786
COSTS/FEES/PERMITS	PSB010101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
TOOLS/EQUIP < \$5000	PSB010101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
PERIODICALS & MAG	PSB010101	\$ 500	Weighted Expense	44.5%	55.5%	\$ 223	\$ 277
PERMANENT SALARIES	PSB010401	\$ 208,469	Weighted Expense	44.5%	55.5%	\$ 93,248	\$ 116,221
PENSION - GENERAL EMP	PSB010401	\$ 40,415	Weighted Expense	44.5%	55.5%	\$ 17,981	\$ 22,434
HEALTH INSURANCE	PSB010401	\$ 32,860	Weighted Expense	44.5%	55.5%	\$ 14,628	\$ 18,232
SOC SEC/MEDICARE	PSB010401	\$ 16,635	Weighted Expense	44.5%	55.5%	\$ 7,405	\$ 9,230
RETIREE HEALTH BENE	PSB010401	\$ 6,600	Weighted Expense	44.5%	55.5%	\$ 2,938	\$ 3,662
LONGEVITY PAY	PSB010401	\$ 4,618	Weighted Expense	44.5%	55.5%	\$ 2,056	\$ 2,562
OTHER REG SALARIES	PSB010401	\$ 4,074	Weighted Expense	44.5%	55.5%	\$ 1,814	\$ 2,260
EXPENSE ALLOWANCES	PSB010401	\$ 2,400	Weighted Expense	44.5%	55.5%	\$ 1,068	\$ 1,332
OFFICE SUPPLIES	PSB010401	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
CONFERENCES	PSB010401	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
CELLPHONE ALLOWANCE	PSB010401	\$ 960	Weighted Expense	44.5%	55.5%	\$ 427	\$ 533
YEAR END FICA ACR	PSB010401	\$ 312	Weighted Expense	44.5%	55.5%	\$ 139	\$ 173
MILEAGE REIMBURSE	PSB010401	\$ 250	Weighted Expense	44.5%	55.5%	\$ 111	\$ 139
OFFICE EQUIP < \$5000	PSB010401	\$ 250	Weighted Expense	44.5%	55.5%	\$ 111	\$ 139
MEMBERSHIPS/DUES	PSB010401	\$ 250	Weighted Expense	44.5%	55.5%	\$ 111	\$ 139
CONTRA LARGE USER FEES - CITY	PSB010501	\$ 28,429,971	Sewer Only	0.0%	100.0%	\$ -	\$ 28,429,971
PERMANENT SALARIES	PSB010501	\$ 100,108	Weighted Revenues	59.6%	40.4%	\$ 59,676	\$ 40,432
HEALTH INSURANCE	PSB010501	\$ 10,536	Weighted Revenues	59.6%	40.4%	\$ 6,281	\$ 4,255
PENSION - GENERAL EMP	PSB010501	\$ 10,425	Weighted Revenues	59.6%	40.4%	\$ 6,215	\$ 4,210
SOC SEC/MEDICARE	PSB010501	\$ 7,659	Weighted Revenues	59.6%	40.4%	\$ 4,566	\$ 3,093
PENSION - DEF CONT	PSB010501	\$ 4,039	Weighted Revenues	59.6%	40.4%	\$ 2,408	\$ 1,631
OVERTIME 1.5X PAY	PSB010501	\$ 2,184	Weighted Revenues	59.6%	40.4%	\$ 1,302	\$ 882
SUPPLEMENTAL FICA	PSB010501	\$ 8	Weighted Revenues	59.6%	40.4%	\$ 5	\$ 3
PERMANENT SALARIES	PSB050101	\$ 108,585	Accounts	54.9%	45.1%	\$ 59,578	\$ 49,007
PENSION - GENERAL EMP	PSB050101	\$ 21,101	Accounts	54.9%	45.1%	\$ 11,579	\$ 9,523
OTHER SERVICES	PSB050101	\$ 16,000	Accounts	54.9%	45.1%	\$ 8,779	\$ 7,221
HEALTH INSURANCE	PSB050101	\$ 11,162	Accounts	54.9%	45.1%	\$ 6,124	\$ 5,038
SOC SEC/MEDICARE	PSB050101	\$ 8,873	Accounts	54.9%	45.1%	\$ 4,868	\$ 4,005
OFFICE EQUIP < \$5000	PSB050101	\$ 5,000	Accounts	54.9%	45.1%	\$ 2,743	\$ 2,257
RETIREE HEALTH BENE	PSB050101	\$ 4,800	Accounts	54.9%	45.1%	\$ 2,634	\$ 2,166
CONFERENCES	PSB050101	\$ 4,750	Accounts	54.9%	45.1%	\$ 2,606	\$ 2,144
POSTAGE	PSB050101	\$ 4,500	Accounts	54.9%	45.1%	\$ 2,469	\$ 2,031
LONGEVITY PAY	PSB050101	\$ 3,193	Accounts	54.9%	45.1%	\$ 1,752	\$ 1,441
OTHER REG SALARIES	PSB050101	\$ 3,029	Accounts	54.9%	45.1%	\$ 1,662	\$ 1,367
CAR ALLOWANCES	PSB050101	\$ 3,000	Accounts	54.9%	45.1%	\$ 1,646	\$ 1,354
SCHOOLS	PSB050101	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
CELLPHONE ALLOWANCE	PSB050101	\$ 1,200	Accounts	54.9%	45.1%	\$ 658	\$ 542
SERVCHG-PRINT SHOP	PSB050101	\$ 1,100	Accounts	54.9%	45.1%	\$ 604	\$ 496
MEMBERSHIPS/DUES	PSB050101	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACR	PSB050101	\$ 232	Accounts	54.9%	45.1%	\$ 127	\$ 105
PERMANENT SALARIES	PSB050201	\$ 638,862	Accounts	54.9%	45.1%	\$ 350,527	\$ 288,335
HEALTH INSURANCE	PSB050201	\$ 118,606	Accounts	54.9%	45.1%	\$ 65,076	\$ 53,530
PENSION - GENERAL EMP	PSB050201	\$ 62,727	Accounts	54.9%	45.1%	\$ 34,417	\$ 28,310
SOC SEC/MEDICARE	PSB050201	\$ 50,303	Accounts	54.9%	45.1%	\$ 27,600	\$ 22,703
OVERTIME 1.5X PAY	PSB050201	\$ 33,306	Accounts	54.9%	45.1%	\$ 18,274	\$ 15,032
PENSION - DEF CONT	PSB050201	\$ 29,019	Accounts	54.9%	45.1%	\$ 15,922	\$ 13,097
LONGEVITY PAY	PSB050201	\$ 13,356	Accounts	54.9%	45.1%	\$ 7,328	\$ 5,998
RETIREE HEALTH BENE	PSB050201	\$ 7,600	Accounts	54.9%	45.1%	\$ 4,170	\$ 3,430
OTHER REG SALARIES	PSB050201	\$ 6,845	Accounts	54.9%	45.1%	\$ 3,756	\$ 3,089
OFFICE SUPPLIES	PSB050201	\$ 2,500	Accounts	54.9%	45.1%	\$ 1,372	\$ 1,128
SHIFT DIFFERENTIAL	PSB050201	\$ 2,482	Accounts	54.9%	45.1%	\$ 1,362	\$ 1,120
EXPENSE ALLOWANCES	PSB050201	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
SCHOOLS	PSB050201	\$ 2,000	Accounts	54.9%	45.1%	\$ 1,093	\$ 903
DATA PROC SUPPLIES	PSB050201	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
OFFICE EQUIP < \$5000	PSB050201	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451

Expense Line Item	Code	FY 2019		Allocation Factor	Water %	Sewer %	FY 2019		FY 2019	
		Expense for COSA					Water		Water	Sewer
OTHER SUPPLIES	PBS050201	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$	451	
TELEPHONE/CABLE TV	PBS050201	\$ 650	Accounts	54.9%	45.1%	\$	357	\$	293	
YEAR END FICA ACCR	PBS050201	\$ 524	Accounts	54.9%	45.1%	\$	288	\$	236	
UNIFORMS	PBS050201	\$ 500	Accounts	54.9%	45.1%	\$	274	\$	226	
SERVCHG-PRINT SHOP	PBS050201	\$ 500	Accounts	54.9%	45.1%	\$	274	\$	226	
CELLPHONE ALLOWANCE	PBS050201	\$ 480	Accounts	54.9%	45.1%	\$	263	\$	217	
OVERTIME 1X PAY	PBS050201	\$ 273	Accounts	54.9%	45.1%	\$	150	\$	123	
SUPPLEMENTAL FICA	PBS050201	\$ 122	Accounts	54.9%	45.1%	\$	67	\$	55	
MILEAGE REIMBURSE	PBS050201	\$ 100	Accounts	54.9%	45.1%	\$	55	\$	45	
COSTS/FEES/PERMITS	PBS050201	\$ 75	Accounts	54.9%	45.1%	\$	41	\$	34	
OTHER SERVICES	PBS050301	\$ 536,256	Accounts	54.9%	45.1%	\$	294,230	\$	242,026	
PERMANENT SALARIES	PBS050301	\$ 285,501	Accounts	54.9%	45.1%	\$	156,647	\$	128,854	
HEALTH INSURANCE	PBS050301	\$ 52,690	Accounts	54.9%	45.1%	\$	28,904	\$	23,776	
PENSION - GENERAL EMP	PBS050301	\$ 31,715	Accounts	54.9%	45.1%	\$	17,401	\$	14,314	
PART TIME SALARIES	PBS050301	\$ 31,246	Accounts	54.9%	45.1%	\$	17,144	\$	14,102	
SOC SEC/MEDICARE	PBS050301	\$ 22,253	Accounts	54.9%	45.1%	\$	12,210	\$	10,043	
SERVCHG-FLEET O&M	PBS050301	\$ 17,941	Accounts	54.9%	45.1%	\$	9,844	\$	8,097	
GASOLINE	PBS050301	\$ 16,962	Accounts	54.9%	45.1%	\$	9,319	\$	7,644	
PENSION - DEF CONT	PBS050301	\$ 10,571	Accounts	54.9%	45.1%	\$	6,019	\$	4,952	
TOOLS/EQUIP < \$5000	PBS050301	\$ 10,000	Accounts	54.9%	45.1%	\$	5,487	\$	4,513	
OVERTIME 1.5X PAY	PBS050301	\$ 9,828	Accounts	54.9%	45.1%	\$	5,392	\$	4,436	
TELEPHONE/CABLE TV	PBS050301	\$ 5,195	Accounts	54.9%	45.1%	\$	2,850	\$	2,345	
EQUIP REP & MAINT	PBS050301	\$ 4,500	Accounts	54.9%	45.1%	\$	2,469	\$	2,031	
OTHER REG SALARIES	PBS050301	\$ 4,481	Accounts	54.9%	45.1%	\$	2,459	\$	2,022	
LONGEVITY PAY	PBS050301	\$ 4,400	Accounts	54.9%	45.1%	\$	2,414	\$	1,986	
OVERHEAD-FLEET	PBS050301	\$ 4,176	Accounts	54.9%	45.1%	\$	2,291	\$	1,885	
RETIREE HEALTH BENE	PBS050301	\$ 2,400	Accounts	54.9%	45.1%	\$	1,317	\$	1,083	
SERVCHG-PRINT SHOP	PBS050301	\$ 1,400	Accounts	54.9%	45.1%	\$	768	\$	632	
SAFETY SHOES	PBS050301	\$ 1,050	Accounts	54.9%	45.1%	\$	576	\$	474	
UNIFORMS	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$	451	
CERTIFICATION TRAIN	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$	451	
CELLPHONE ALLOWANCE	PBS050301	\$ 960	Accounts	54.9%	45.1%	\$	527	\$	433	
OFFICE SUPPLIES	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$	274	\$	226	
SERVCHG-NON FLEET	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$	274	\$	226	
YEAR END FICA ACCR	PBS050301	\$ 343	Accounts	54.9%	45.1%	\$	188	\$	155	
OVERTIME 1X PAY	PBS050301	\$ 273	Accounts	54.9%	45.1%	\$	150	\$	123	
SUPPLEMENTAL FICA	PBS050301	\$ 151	Accounts	54.9%	45.1%	\$	83	\$	68	
PERMANENT SALARIES	PBS050601	\$ 331,183	Accounts	54.9%	45.1%	\$	181,711	\$	149,472	
HEALTH INSURANCE	PBS050601	\$ 57,150	Accounts	54.9%	45.1%	\$	31,357	\$	25,793	
PENSION - GENERAL EMP	PBS050601	\$ 55,088	Accounts	54.9%	45.1%	\$	30,225	\$	24,863	
PART TIME SALARIES	PBS050601	\$ 28,644	Accounts	54.9%	45.1%	\$	15,716	\$	12,926	
SOC SEC/MEDICARE	PBS050601	\$ 25,998	Accounts	54.9%	45.1%	\$	14,264	\$	11,734	
OFFICE SUPPLIES	PBS050601	\$ 9,500	Accounts	54.9%	45.1%	\$	5,212	\$	4,288	
OTHER REG SALARIES	PBS050601	\$ 5,806	Accounts	54.9%	45.1%	\$	3,186	\$	2,620	
EXPENSE ALLOWANCES	PBS050601	\$ 4,320	Accounts	54.9%	45.1%	\$	2,370	\$	1,950	
PENSION - DEF CONT	PBS050601	\$ 3,694	Accounts	54.9%	45.1%	\$	2,027	\$	1,667	
CELLPHONE ALLOWANCE	PBS050601	\$ 2,640	Accounts	54.9%	45.1%	\$	1,448	\$	1,192	
RETIREE HEALTH BENE	PBS050601	\$ 2,400	Accounts	54.9%	45.1%	\$	1,317	\$	1,083	
LONGEVITY PAY	PBS050601	\$ 1,677	Accounts	54.9%	45.1%	\$	920	\$	757	
SCHOOLS	PBS050601	\$ 1,500	Accounts	54.9%	45.1%	\$	823	\$	677	
JANITORIAL SUPPLIES	PBS050601	\$ 910	Accounts	54.9%	45.1%	\$	499	\$	411	
FOOD SERVICES	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$	274	\$	226	
SERVCHG-PRINT SHOP	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$	274	\$	226	
YEAR END FICA ACCR	PBS050601	\$ 444	Accounts	54.9%	45.1%	\$	244	\$	200	
TELEPHONE/CABLE TV	PBS050601	\$ 433	Accounts	54.9%	45.1%	\$	238	\$	196	
MILEAGE REIMBURSE	PBS050601	\$ 250	Accounts	54.9%	45.1%	\$	137	\$	113	
OFFICE EQUIP < \$5000	PBS050601	\$ 225	Accounts	54.9%	45.1%	\$	123	\$	102	
SUPPLEMENTAL FICA	PBS050601	\$ 104	Accounts	54.9%	45.1%	\$	57	\$	47	
PERMANENT SALARIES	PBS050701	\$ 94,659	Accounts	54.9%	45.1%	\$	51,937	\$	42,722	
HEALTH INSURANCE	PBS050701	\$ 21,072	Accounts	54.9%	45.1%	\$	11,562	\$	9,510	
PENSION - GENERAL EMP	PBS050701	\$ 10,708	Accounts	54.9%	45.1%	\$	5,875	\$	4,833	
SOC SEC/MEDICARE	PBS050701	\$ 7,524	Accounts	54.9%	45.1%	\$	4,128	\$	3,396	
OVERTIME 1.5X PAY	PBS050701	\$ 6,006	Accounts	54.9%	45.1%	\$	3,295	\$	2,711	
DIESEL FUEL	PBS050701	\$ 4,290	Accounts	54.9%	45.1%	\$	2,403	\$	1,977	
PENSION - DEF CONT	PBS050701	\$ 3,727	Accounts	54.9%	45.1%	\$	2,045	\$	1,682	
LONGEVITY PAY	PBS050701	\$ 3,662	Accounts	54.9%	45.1%	\$	2,009	\$	1,653	
SERVCHG-FLEET O&M	PBS050701	\$ 2,750	Accounts	54.9%	45.1%	\$	1,509	\$	1,241	
OTHER REG SALARIES	PBS050701	\$ 1,717	Accounts	54.9%	45.1%	\$	942	\$	775	
OTHER SERVICES	PBS050701	\$ 1,478	Accounts	54.9%	45.1%	\$	811	\$	667	
SCHOOLS	PBS050701	\$ 1,200	Accounts	54.9%	45.1%	\$	658	\$	542	
CELLPHONE ALLOWANCE	PBS050701	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$	451	
UNIFORMS	PBS050701	\$ 960	Accounts	54.9%	45.1%	\$	527	\$	433	
SAFETY SHOES	PBS050701	\$ 250	Accounts	54.9%	45.1%	\$	137	\$	113	
COSTS/FEES/PERMITS	PBS050701	\$ 125	Accounts	54.9%	45.1%	\$	69	\$	56	
YEAR END FICA ACCR	PBS050701	\$ 113	Accounts	54.9%	45.1%	\$	62	\$	51	
OFFICE SUPPLIES	PBS050701	\$ 100	Accounts	54.9%	45.1%	\$	55	\$	45	
SUPPLEMENTAL FICA	PBS050701	\$ 22	Accounts	54.9%	45.1%	\$	12	\$	10	
PERMANENT SALARIES	PBS050801	\$ 84,972	Accounts	54.9%	45.1%	\$	46,622	\$	38,350	
HEALTH INSURANCE	PBS050801	\$ 21,072	Accounts	54.9%	45.1%	\$	11,562	\$	9,510	
PENSION - DEF CONT	PBS050801	\$ 7,648	Accounts	54.9%	45.1%	\$	4,196	\$	3,452	
SOC SEC/MEDICARE	PBS050801	\$ 6,500	Accounts	54.9%	45.1%	\$	3,566	\$	2,934	
RETIREE HEALTH BENE	PBS050801	\$ 2,440	Accounts	54.9%	45.1%	\$	1,317	\$	1,083	
OFFICE EQUIP < \$5000	PBS050801	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$	451	
SCHOOLS	PBS050801	\$ 1,000	Accounts	54.9%	45.1%	\$	549	\$	451	
IMP REP & MAINT	PBS060101	\$ 1,800,000	Weighted Expense	44.5%	55.5%	\$	801,294	\$	998,706	
FIN & BANK SERV	PBS060101	\$ 1,100,000	Weighted Expense	44.5%	55.5%	\$	499,680	\$	610,320	
OTHER PROF SERV	PBS060101	\$ 111,220	Weighted Expense	44.5%	55.5%	\$	49,511	\$	61,709	
COSTS/FEES/PERMITS	PBS060101	\$ 19,000	Weighted Expense	44.5%	55.5%	\$	8,458	\$	10,542	
OFFICE EQUIP < \$5000	PBS060101	\$ 15,000	Weighted Expense	44.5%	55.5%	\$	6,677	\$	8,323	
DATA PROC SUPPLIES	PBS060101	\$ 13,000	Weighted Expense	44.5%	55.5%	\$	5,787	\$	7,213	
RETIREE HEALTH BENE	PBS060101	\$ 12,000	Weighted Expense	44.5%	55.5%	\$	5,342	\$	6,658	
SERVCHG-FLEET O&M	PBS060101	\$ 7,877	Weighted Expense	44.5%	55.5%	\$	3,507	\$	4,370	
OFFICE SUPPLIES	PBS060101	\$ 7,500	Weighted Expense	44.5%	55.5%	\$	3,339	\$	4,161	
GASOLINE	PBS060101	\$ 5,825	Weighted Expense	44.5%	55.5%	\$	2,593	\$	3,232	
CLERICAL SERVICES	PBS060101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$	2,226	\$	2,774	
EQUIP REP & MAINT	PBS060101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$	2,226	\$	2,774	
OTHER SUPPLIES	PBS060101	\$ 3,000	Weighted Expense	44.5%	55.5%	\$	1,335	\$	1,665	
OFFICE EQUIP RENT	PBS060101	\$ 2,600	Weighted Expense	44.5%	55.5%	\$	1,157	\$	1,443	
OVERHEAD-FLEET	PBS060101	\$ 1,576	Weighted Expense	44.5%	55.5%	\$	702	\$	874	
TELEPHONE/CABLE TV	PBS060101	\$ 1,412	Weighted Expense	44.5%	55.5%	\$	629	\$	783	
FOOD SERVICES	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$	445	\$	555	
DUP. PAPER/SUPPLIES	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$	445	\$	555	
SAFETY SHOES	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$	445	\$	555	
PERMANENT SALARIES	PBS060201	\$ 273,496	Fixed Assets	45.1%	54.9%	\$	1,234,481	\$	1,499,519	
HEALTH INSURANCE	PBS060201	\$ 370,702	Fixed Assets	45.1%	54.9%	\$	167,359	\$	203,343	
PENSION - GENERAL EMP	PBS060201	\$ 235,841	Fixed Assets	45.1%	54.9%	\$	106,474	\$	129,367	
SOC SEC/MEDICARE	PBS060201	\$ 215,744	Fixed Assets	45.1%	54.9%	\$	97,401	\$	118,343	
PENSION - DEF CONT	PBS060201	\$ 137,109	Fixed Assets	45.1%	54.9%	\$	61,900	\$	75,209	
VEHICLES	PBS060201	\$ 87,653	Fixed Assets	45.1%	54.9%	\$	39,672	\$	48,081	
OVERTIME 1.5X PAY	PBS060201	\$ 60,060	Fixed Assets	45.1%	54.9%	\$	27,115	\$	32,945	
CERTIFICATION TRAIN	PBS060201	\$ 33,400	Fixed Assets	45.1%	54.9%	\$	15,079	\$	18,321	
SERVCHG-FLEET O&M	PBS060201	\$ 30,716	Fixed Assets	45.1%	54.9%	\$	13,867	\$	16,849	
LONGEVITY PAY	PBS060201	\$ 28,027	Fixed Assets	45.1%	54.9%	\$	12,653	\$	15,374	
OTHER REG SALARIES	PBS060201	\$ 24,821	Fixed Assets	45.1%	54.9%	\$	11,206	\$	13,615	
EXPENSE ALLOWANCES	PBS060201	\$ 22,560	Fixed Assets	45.1%	54.9%	\$	10,185	\$	12,375	
GASOLINE	PBS060201	\$ 15,719	Fixed Assets	45.1%	54.9%	\$	7,097	\$	8,622	
CELLPHONE ALLOWANCE	PBS060201	\$ 12,840	Fixed Assets	45.1%	54.9%	\$	5,797	\$	7,043	
CAR ALLOWANCES	PBS060201	\$ 12,000	Fixed Assets	45.1%	54.9%	\$	5,418	\$	6,582	
ASSIGNMENT PAY	PBS060201	\$ 10,338	Fixed Assets	45.1%	54.9%	\$	4,667	\$	5,671	
OVERHEAD-FLEET	PBS060201	\$ 7,394	Fixed Assets	45.1%	54.9%	\$	3,338	\$	4,056	
UNIFORMS	PBS060201	\$ 6,000	Fixed Assets	45.1%	54.9%	\$	2,709	\$	3,291	
MEMBERSHIPS/DUES	PBS060201	\$ 5,800	Fixed Assets	45.1%	54.9%	\$	2,618	\$	3,182	
COMPONENTS/PARTS	PBS060201	\$ 5,000	Fixed Assets	45.1%	54.9%	\$	2,257	\$	2,743	
CONFERENCES	PBS060201	\$ 4,600	Fixed Assets	45.1%	54.9%	\$	2,077	\$	2,523	
TELEPHONE/CABLE TV	PBS060201	\$ 3,031	Fixed Assets	45.1%	54.9%	\$	1,368	\$	1,6	

Expense Line Item	Code			FY 2019		Allocation Factor	Water %	Sewer %	FY 2019		FY 2019	
				Expense for COSA					Water		Water	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 SECMEDICARE	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
HANTORIAL SUPPLIES	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	\$	600		Staff Input 2	30.0%	70.0%	\$	180	\$	420
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 SECMEDICARE	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%	\$	1,286	\$	634
1 MILEAGE REBURSE	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	\$	88,998		Water Only	100.0%	0.0%	\$	88,998	\$	-
SOC SECMEDICARE	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 BENE	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%	\$	329,753	\$	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 SECMEDICARE	DISTRIBUTION AND COLLECTION	PBS660404	\$	44,553		Accounts	54.9%	45.1%	\$	24,445	\$	20,108
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$	38,220		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	\$	4,000		Accounts						



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Expense Line Item	Code	FY 2019		Allocation Factor	Water %	Sewer %	FY 2019		FY 2019	
		Expense for COSA					Water		Water	Sewer
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660411	\$ 12,845	Water Only	100.0%	0.0%	\$ 12,845	\$ -		
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660411	\$ 12,598	Water Only	100.0%	0.0%	\$ 12,598	\$ -		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660411	\$ 10,920	Water Only	100.0%	0.0%	\$ 10,920	\$ -		
MP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660411	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660411	\$ 4,950	Water Only	100.0%	0.0%	\$ 4,950	\$ -		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660411	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -		
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660411	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -		
OTHER REG-SALARIES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 3,066	Water Only	100.0%	0.0%	\$ 3,066	\$ -		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -		
SERVCHG-PUB WORKS	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -		
MP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -		
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -		
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 1,350	Water Only	100.0%	0.0%	\$ 1,350	\$ -		
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -		
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660411	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660411	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -		
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660411	\$ 234	Water Only	100.0%	0.0%	\$ 234	\$ -		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660411	\$ 40	Water Only	100.0%	0.0%	\$ 40	\$ -		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660411	\$ 905,639	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 545,710	\$ 359,929		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 170,086	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 102,489	\$ 67,597		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660412	\$ 137,592	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 82,909	\$ 54,683		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660412	\$ 128,712	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 77,558	\$ 51,154		
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660412	\$ 102,668	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 61,865	\$ 40,803		
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 80,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 48,206	\$ 31,794		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 72,699	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 43,806	\$ 28,893		
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660412	\$ 71,112	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 42,850	\$ 28,262		
SOC SECDOMICARE	DISTRIBUTION AND COLLECTION	PBS660412	\$ 49,179	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 29,834	\$ 19,345		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660412	\$ 22,366	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 13,477	\$ 8,889		
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660412	\$ 21,912	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 13,204	\$ 8,708		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660412	\$ 20,504	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 12,355	\$ 8,149		
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660412	\$ 18,591	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 11,202	\$ 7,389		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660412	\$ 15,043	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 9,064	\$ 5,979		
OTHER REG-SALARIES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 5,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013	\$ 1,987		
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660412	\$ 5,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013	\$ 1,987		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660412	\$ 4,800	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,892	\$ 1,908		
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660412	\$ 4,600	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,772	\$ 1,828		
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660412	\$ 4,100	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,471	\$ 1,629		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 4,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,410	\$ 1,590		
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 3,360	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,025	\$ 1,335		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660412	\$ 3,250	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,958	\$ 1,292		
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 2,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,205	\$ 795		
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660412	\$ 2,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,205	\$ 795		
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,638	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 997	\$ 641		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,516	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 913	\$ 603		
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 844	\$ 556		
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,151	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 694	\$ 457		
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,045	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 630	\$ 415		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 603	\$ 397		
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 603	\$ 397		
MP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 960	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 578	\$ 382		
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 700	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 422	\$ 278		
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 607	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 365	\$ 242		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660412	\$ 500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 301	\$ 199		
BOOKS & MANUALS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 301	\$ 199		
DATA PROC SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 241	\$ 159		
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660412	\$ 300	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 181	\$ 119		
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660412	\$ 200	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 121	\$ 79		
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660412	\$ 50	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 30	\$ 20		
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660501	\$ 165,300	Staff Input 4	67.0%	33.0%	\$ 110,751	\$ 54,549		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660501	\$ 92,606	Staff Input 4	67.0%	33.0%	\$ 62,046	\$ 30,560		
WATER/SEW/STORM	DISTRIBUTION AND COLLECTION	PBS660501	\$ 20,000	Staff Input 4	67.0%	33.0%	\$ 13,400	\$ 6,600		
TOOL/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660501	\$ 13,784	Staff Input 4	67.0%	33.0%	\$ 9,235	\$ 4,549		
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660501	\$ 13,545	Staff Input 4	67.0%	33.0%	\$ 9,075	\$ 4,470		
SOC SECDOMICARE	DISTRIBUTION AND COLLECTION	PBS660501	\$ 12,053	Staff Input 4	67.0%	33.0%	\$ 8,076	\$ 3,977		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660501	\$ 8,400	Staff Input 4	67.0%	33.0%	\$ 5,628	\$ 2,772		
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660501	\$ 6,928	Staff Input 4	67.0%	33.0%	\$ 4,640	\$ 2,288		
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660501	\$ 5,936	Staff Input 4	67.0%	33.0%	\$ 3,977	\$ 1,959		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660501	\$ 2,676	Staff Input 4	67.0%	33.0%	\$ 1,793	\$ 883		
OTHER REG-SALARIES	DISTRIBUTION AND COLLECTION	PBS660501	\$ 2,400	Staff Input 4	67.0%	33.0%	\$ 1,608	\$ 792		
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660501	\$ 2,000	Staff Input 4	67.0%	33.0%	\$ 1,340	\$ 660		
MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION	PBS660501	\$ 2,000	Staff Input 4	67.0%	33.0%	\$ 1,340	\$ 660		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660501	\$ 1,734	Staff Input 4	67.0%	33.0%	\$ 1,162	\$ 572		
ASSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660501	\$ 1,680	Staff Input 4	67.0%	33.0%	\$ 1,126	\$ 554		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660501	\$ 1,000	Staff Input 4	67.0%	33.0%	\$ 670	\$ 330		
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660501	\$ 622	Staff Input 4	67.0%	33.0%	\$ 417	\$ 205		
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660501	\$ 500	Staff Input 4	67.0%	33.0%	\$ 330	\$ 165		
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660501	\$ 250	Staff Input 4	67.0%	33.0%	\$ 168	\$ 83		
BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660501	\$ 205	Staff Input 4	67.0%	33.0%	\$ 137	\$ 68		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660503	\$ 467,546	Sewer Only	0.0%	100.0%	\$ -	\$ 467,546		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 200,000	Sewer Only	0.0%	100.0%	\$ -	\$ 200,000		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660503	\$ 118,964	Sewer Only	0.0%	100.0%	\$ -	\$ 118,964		
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 84,288	Sewer Only	0.0%	100.0%	\$ -	\$ 84,288		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660503	\$ 71,079	Sewer Only	0.0%	100.0%	\$ -	\$ 71,079		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 70,903	Sewer Only	0.0%	100.0%	\$ -	\$ 70,903		
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660503	\$ 62,188	Sewer Only	0.0%	100.0%	\$ -	\$ 62,188		
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660503	\$ 45,000	Sewer Only	0.0%	100.0%	\$ -	\$ 45,000		
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 40,000	Sewer Only	0.0%	100.0%	\$ -	\$ 40,000		
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660503	\$ 36,436	Sewer Only	0.0%	100.0%	\$ -	\$ 36,436		
SOC SECDOMICARE	DISTRIBUTION AND COLLECTION	PBS660503	\$ 34,762	Sewer Only	0.0%	100.0%	\$ -	\$ 34,762		
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660503	\$ 23,709	Sewer Only	0.0%	100.0%	\$ -	\$ 23,709		
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660503	\$ 20,000	Sewer Only	0.0%	100.0%	\$ -	\$ 20,000		
MP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660503	\$ 15,000	Sewer Only	0.0%	100.0%	\$ -	\$ 15,000		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660503	\$ 13,132	Sewer Only	0.0%	100.0%	\$ -	\$ 13,132		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660503	\$ 6,600	Sewer Only	0.0%	100.0%	\$ -	\$ 6,600		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 6,440	Sewer Only	0.0%	100.0%	\$ -	\$ 6,440		
MP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660503	\$ 5,730	Sewer Only	0.0%	100.0%	\$ -	\$ 5,730		
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660503	\$ 4,509	Sewer Only	0.0%	100.0%	\$ -	\$ 4,509		
OTHER REG-SALARIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 3,500	Sewer Only	0.0%	100.0%	\$ -	\$ 3,500		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 2,542	Sewer Only	0.0%	100.0%	\$ -	\$ 2,542		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660503	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ 2,500		
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660503	\$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400		
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400		
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660503	\$ 1,950	Sewer Only	0.0%	100.0%	\$ -	\$ 1,950		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660503	\$ 1,175	Sewer Only	0.0%	100.0%	\$ -	\$ 1,175		
ASSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ 960		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660503	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ 600		
COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION	PBS660503	\$ 345	Sewer Only	0.0%	100.0%	\$ -	\$ 345		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660503	\$ 259	Sewer Only	0.0%	100.0%	\$ -	\$ 259		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660503	\$ 169	Sewer Only	0.0%	100.0%	\$ -	\$ 169		
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 101	Sewer Only	0.0%	100.0%	\$ -	\$ 101		
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660506	\$ 300,000	Equal	50.0%	50.0%	\$ 150,000	\$ 150,000		
SERVCHG-OTHER FUNDS	DISTRIBUTION AND COLLECTION	PBS660506	\$ 96,179	Equal	50.0%	50.0%	\$ 48,090	\$ 48,090		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660506	\$ 10,167	Equal	50.0%	50.0%	\$ 5,084	\$ 5,084		



Expense Line Item	Code	FY 2019		Allocation Factor	Water %	Sewer %	FY 2019		FY 2019	
		Expense for COSA					Water		Water	Sewer
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
CORE ADJUSTMENTS	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -	\$ -	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 718,107	Sewer Only	0.0%	100.0%	\$ -	\$ (58,985)	\$ -	\$ 718,107
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660510	\$ 130,838	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 130,838
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660510	\$ 127,942	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 127,942
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660510	\$ 125,860	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 125,860
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660510	\$ 120,120	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 120,120
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660510	\$ 84,512	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 84,512
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660510	\$ 57,066	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 57,066
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660510	\$ 55,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 55,000
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660510	\$ 43,907	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 43,907
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660510	\$ 24,956	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 24,956
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 20,345	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 20,345
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 18,239	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 18,239
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660510	\$ 13,318	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 13,318
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 12,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 12,500
OTHER CHEMICALS	DISTRIBUTION AND COLLECTION	PBS660510	\$ 11,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 11,000
WATER/SEW/STORM	DISTRIBUTION AND COLLECTION	PBS660510	\$ 7,974	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 7,974
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660510	\$ 7,200	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 7,200
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660510	\$ 4,922	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 4,922
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660510	\$ 4,499	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 4,499
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660510	\$ 3,965	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 3,965
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660510	\$ 3,600	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 3,600
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 3,200	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 3,200
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660510	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 3,000
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 2,500
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,920	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,920
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,619	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,619
COMPUTER MAINT	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,500
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,500
BACKFLOW PROGRAM	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,435	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,435
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,395	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,395
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,000
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 960
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660510	\$ 862	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 862
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660510	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 600
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 500
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 500
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 500
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660510	\$ 438	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 438
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660510	\$ 300	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 300
SLUDGE DISPOSAL	DISTRIBUTION AND COLLECTION	PBS660510	\$ 300	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 300
SPECIAL DELIVERY	DISTRIBUTION AND COLLECTION	PBS660510	\$ 250	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 250
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660601	\$ 79,057	Staff Input 2	30.0%	70.0%	\$ 23,717	\$ -	\$ 55,340	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660601	\$ 12,000	Staff Input 2	30.0%	70.0%	\$ 3,600	\$ -	\$ 8,400	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660601	\$ 7,115	Staff Input 2	30.0%	70.0%	\$ 2,135	\$ -	\$ 4,981	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660601	\$ 6,158	Staff Input 2	30.0%	70.0%	\$ 1,847	\$ -	\$ 4,311	\$ -
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660601	\$ 4,800	Staff Input 2	30.0%	70.0%	\$ 1,440	\$ -	\$ 3,360	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660601	\$ 4,045	Staff Input 2	30.0%	70.0%	\$ 1,214	\$ -	\$ 2,832	\$ -
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660601	\$ 1,440	Staff Input 2	30.0%	70.0%	\$ 432	\$ -	\$ 1,008	\$ -
MILEAGE REBURSE	DISTRIBUTION AND COLLECTION	PBS660601	\$ 1,200	Staff Input 2	30.0%	70.0%	\$ 360	\$ -	\$ 840	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660601	\$ 832	Staff Input 2	30.0%	70.0%	\$ 250	\$ -	\$ 582	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660601	\$ 600	Staff Input 2	30.0%	70.0%	\$ 180	\$ -	\$ 420	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660601	\$ 400	Staff Input 2	30.0%	70.0%	\$ 120	\$ -	\$ 280	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660601	\$ 3	Staff Input 2	30.0%	70.0%	\$ 1	\$ 2	\$ -	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,030,030	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 1,030,030	\$ -
ELECTRICITY	DISTRIBUTION AND COLLECTION	PBS660602	\$ 905,107	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 905,107	\$ -
OTHER EQUIPMENT	DISTRIBUTION AND COLLECTION	PBS660602	\$ 500,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 500,000	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660602	\$ 266,885	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 266,885	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 205,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 205,000	\$ -
ELECTRICAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 205,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 205,000	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660602	\$ 159,705	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 159,705	\$ -
WATER/SEW/STORM	DISTRIBUTION AND COLLECTION	PBS660602	\$ 152,467	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 152,467	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 149,838	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 149,838	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660602	\$ 131,040	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 131,040	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660602	\$ 105,077	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 105,077	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 81,535	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 81,535	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 75,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 75,000	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660602	\$ 68,761	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 68,761	\$ -
BACKFLOW PROGRAM	DISTRIBUTION AND COLLECTION	PBS660602	\$ 68,010	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 68,010	\$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 50,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 50,000	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660602	\$ 27,756	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 27,756	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660602	\$ 26,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 26,000	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660602	\$ 24,410	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 24,410	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660602	\$ 18,795	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 18,795	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660602	\$ 18,667	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 18,667	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 16,280	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 16,280	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 14,764	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 14,764	\$ -
LAWN & TREE SERVICE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 14,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 14,000	\$ -
COMPUTER MAINT	DISTRIBUTION AND COLLECTION	PBS660602	\$ 13,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 13,500	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 10,912	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 10,912	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660602	\$ 10,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 10,000	\$ -
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 8,400	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 8,400	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 6,960	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 6,960	\$ -
JANITORIAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 5,600	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 5,600	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660602	\$ 3,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 3,500	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 3,150	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 3,150	\$ -
CAR ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 3,000	\$ -
OTHER CHEMICALS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 3,000	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 2,500	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 2,070	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 2,070	\$ -
OIL & LUBRICANTS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 2,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 2,000	\$ -
COSTS/FEE/PERMITS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 1,500	\$ -
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,300	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 1,300	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,245	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 1,245	\$ -
BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 1,000	\$ -
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 960	\$ -
MILEAGE REBURSE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 600	\$ -
BOOKS & MANUALS	DISTRIBUTION AND COLLECTION	PBS660602	\$ 500	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 500	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660602	\$ 477	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 477	\$ -
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660602	\$ 392	Sewer Only	0.0%	100.0%	\$ -	\$ -	\$ 392	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660604	\$ 617,538	Water Only	100.0%	0.0%	\$ 617,538	\$ -	\$ -	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660604	\$ 536,280	Water Only	100.0%	0.0%	\$ 536,280	\$ -	\$ -	\$ -
OTHER EQUIPMENT	DISTRIBUTION AND COLLECTION	PBS660604	\$ 400,000	Water Only	100.0%	0.0%	\$ 400,000	\$ -	\$ -	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660604	\$ 101,377	Water Only	100.0%	0.0%	\$ 101,377	\$ -	\$ -	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660604	\$ 96,024	Water Only	100.0%	0.0%	\$ 96,024	\$ -	\$ -	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660604	\$ 68,000	Water Only	100.0%	0.0%	\$ 68,000	\$ -	\$ -	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660604	\$ 56,019	Water Only	100.0%	0.0%	\$ 56,019	\$ -	\$ -	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660604	\$ 49,955	Water Only	100.0%	0.0%	\$ 49,955	\$ -	\$ -	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660604	\$ 38,220	Water Only	100.0%	0.0%	\$ 38,220	\$ -	\$ -	\$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660604	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000	\$ -	\$ -	\$ -</

Expense Line Item	Code	FY 2019		Allocation Factor	Water %	Sewer %	FY 2019		FY 2019	
		Expense for COSA					Water		Sewer	
MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION	PBS660604	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -		
OIL & LUBRICANTS	DISTRIBUTION AND COLLECTION	PBS660604	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -		
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660604	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660604	\$ 798	Water Only	100.0%	0.0%	\$ 798	\$ -		
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660604	\$ 578	Water Only	100.0%	0.0%	\$ 578	\$ -		
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660604	\$ 338	Water Only	100.0%	0.0%	\$ 338	\$ -		
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660604	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660604	\$ 139	Water Only	100.0%	0.0%	\$ 139	\$ -		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 706,484	Staff Input 3	25.0%	75.0%	\$ 176,621	\$ 529,863		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 117,096	Staff Input 3	25.0%	75.0%	\$ 29,274	\$ 87,822		
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 54,822	Staff Input 3	25.0%	75.0%	\$ 13,706	\$ 41,117		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660605	\$ 54,800	Staff Input 3	25.0%	75.0%	\$ 13,650	\$ 40,950		
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660605	\$ 53,875	Staff Input 3	25.0%	75.0%	\$ 13,419	\$ 40,256		
ELECTRICAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 39,000	Staff Input 3	25.0%	75.0%	\$ 9,750	\$ 29,250		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660605	\$ 38,390	Staff Input 3	25.0%	75.0%	\$ 9,598	\$ 28,793		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 22,000	Staff Input 3	25.0%	75.0%	\$ 5,500	\$ 16,500		
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660605	\$ 19,179	Staff Input 3	25.0%	75.0%	\$ 4,795	\$ 14,384		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 17,997	Staff Input 3	25.0%	75.0%	\$ 4,399	\$ 13,198		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660605	\$ 17,000	Staff Input 3	25.0%	75.0%	\$ 4,250	\$ 12,750		
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660605	\$ 14,141	Staff Input 3	25.0%	75.0%	\$ 3,535	\$ 10,606		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660605	\$ 12,000	Staff Input 3	25.0%	75.0%	\$ 3,000	\$ 9,000		
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 9,252	Staff Input 3	25.0%	75.0%	\$ 2,313	\$ 6,939		
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660605	\$ 8,000	Staff Input 3	25.0%	75.0%	\$ 2,000	\$ 6,000		
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660605	\$ 4,952	Staff Input 3	25.0%	75.0%	\$ 1,238	\$ 3,714		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 4,800	Staff Input 3	25.0%	75.0%	\$ 1,200	\$ 3,600		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660605	\$ 4,400	Staff Input 3	25.0%	75.0%	\$ 1,100	\$ 3,300		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660605	\$ 1,500	Staff Input 3	25.0%	75.0%	\$ 375	\$ 1,125		
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660605	\$ 1,155	Staff Input 3	25.0%	75.0%	\$ 289	\$ 866		
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660605	\$ 1,000	Staff Input 3	25.0%	75.0%	\$ 250	\$ 750		
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 960	Staff Input 3	25.0%	75.0%	\$ 240	\$ 720		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 850	Staff Input 3	25.0%	75.0%	\$ 213	\$ 638		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660605	\$ 708	Staff Input 3	25.0%	75.0%	\$ 177	\$ 531		
BOOKS & MANUALS	DISTRIBUTION AND COLLECTION	PBS660605	\$ 600	Staff Input 3	25.0%	75.0%	\$ 150	\$ 450		
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660605	\$ 200	Staff Input 3	25.0%	75.0%	\$ 50	\$ 150		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660605	\$ 99	Staff Input 3	25.0%	75.0%	\$ 25	\$ 74		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660606	\$ 55,608	Equal	50.0%	50.0%	\$ 27,804	\$ 27,804		
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660606	\$ 23,027	Equal	50.0%	50.0%	\$ 11,514	\$ 11,514		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660606	\$ 12,000	Equal	50.0%	50.0%	\$ 6,000	\$ 6,000		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 10,536	Equal	50.0%	50.0%	\$ 5,268	\$ 5,268		
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660606	\$ 5,955	Equal	50.0%	50.0%	\$ 2,978	\$ 2,978		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660606	\$ 5,005	Equal	50.0%	50.0%	\$ 2,503	\$ 2,503		
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 4,290	Equal	50.0%	50.0%	\$ 2,145	\$ 2,145		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660606	\$ 2,402	Equal	50.0%	50.0%	\$ 1,201	\$ 1,201		
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660606	\$ 1,968	Equal	50.0%	50.0%	\$ 984	\$ 984		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660606	\$ 1,200	Equal	50.0%	50.0%	\$ 600	\$ 600		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660606	\$ 1,000	Equal	50.0%	50.0%	\$ 500	\$ 500		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660606	\$ 600	Equal	50.0%	50.0%	\$ 300	\$ 300		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660606	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 480	Equal	50.0%	50.0%	\$ 240	\$ 240		
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660606	\$ 433	Equal	50.0%	50.0%	\$ 217	\$ 217		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 292	Equal	50.0%	50.0%	\$ 146	\$ 146		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660606	\$ 9	Equal	50.0%	50.0%	\$ 5	\$ 5		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660607	\$ 57,185	Equal	50.0%	50.0%	\$ 28,593	\$ 28,593		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660607	\$ 10,536	Equal	50.0%	50.0%	\$ 5,268	\$ 5,268		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660607	\$ 5,820	Equal	50.0%	50.0%	\$ 2,910	\$ 2,910		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660607	\$ 5,147	Equal	50.0%	50.0%	\$ 2,574	\$ 2,574		
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660607	\$ 4,374	Equal	50.0%	50.0%	\$ 2,187	\$ 2,187		
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660607	\$ 2,691	Equal	50.0%	50.0%	\$ 1,346	\$ 1,346		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660607	\$ 1,142	Equal	50.0%	50.0%	\$ 571	\$ 571		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660607	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250		
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660607	\$ 387	Equal	50.0%	50.0%	\$ 194	\$ 194		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660607	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660607	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660607	\$ 21	Equal	50.0%	50.0%	\$ 11	\$ 11		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 196,963	Equal	50.0%	50.0%	\$ 98,482	\$ 98,482		
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660608	\$ 27,584	Equal	50.0%	50.0%	\$ 13,792	\$ 13,792		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 22,239	Equal	50.0%	50.0%	\$ 11,120	\$ 11,120		
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 15,611	Equal	50.0%	50.0%	\$ 7,806	\$ 7,806		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660608	\$ 6,770	Equal	50.0%	50.0%	\$ 3,385	\$ 3,385		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660608	\$ 5,190	Equal	50.0%	50.0%	\$ 2,595	\$ 2,595		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660608	\$ 5,043	Equal	50.0%	50.0%	\$ 2,522	\$ 2,522		
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 4,800	Equal	50.0%	50.0%	\$ 2,400	\$ 2,400		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660608	\$ 4,000	Equal	50.0%	50.0%	\$ 2,000	\$ 2,000		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660608	\$ 3,500	Equal	50.0%	50.0%	\$ 1,750	\$ 1,750		
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 1,840	Equal	50.0%	50.0%	\$ 920	\$ 920		
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 960	Equal	50.0%	50.0%	\$ 480	\$ 480		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 960	Equal	50.0%	50.0%	\$ 480	\$ 480		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 300	Equal	50.0%	50.0%	\$ 150	\$ 150		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660608	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125		
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 200	Equal	50.0%	50.0%	\$ 100	\$ 100		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660608	\$ 141	Equal	50.0%	50.0%	\$ 71	\$ 71		
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660608	\$ 100	Equal	50.0%	50.0%	\$ 50	\$ 50		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660608	\$ 25	Equal	50.0%	50.0%	\$ 13	\$ 13		
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 547,972	Equal	50.0%	50.0%	\$ 273,986	\$ 273,986		
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 105,360	Equal	50.0%	50.0%	\$ 52,680	\$ 52,680		
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 74,056	Equal	50.0%	50.0%	\$ 37,028	\$ 37,028		
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 50,000	Equal	50.0%	50.0%	\$ 25,000	\$ 25,000		
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660609	\$ 48,760	Equal	50.0%	50.0%	\$ 24,380	\$ 24,380		
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 42,735	Equal	50.0%	50.0%	\$ 21,368	\$ 21,368		
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660609	\$ 33,318	Equal	50.0%	50.0%	\$ 16,659	\$ 16,659		
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660609	\$ 26,855	Equal	50.0%	50.0%	\$ 13,428	\$ 13,428		
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 20,000	Equal	50.0%	50.0%	\$ 10,000	\$ 10,000		
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660609	\$ 13,322	Equal	50.0%	50.0%	\$ 6,661	\$ 6,661		
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660609	\$ 10,000	Equal	50.0%	50.0%	\$ 5,000	\$ 5,000		
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 10,000	Equal	50.0%	50.0%	\$ 5,000	\$ 5,000		
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 7,437	Equal	50.0%	50.0%	\$ 3,719	\$ 3,719		
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660609	\$ 7,150	Equal	50.0%	50.0%	\$ 3,575	\$ 3,575		
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,888	Equal	50.0%	50.0%	\$ 2,944	\$ 2,944		
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,607	Equal	50.0%	50.0%	\$ 2,804	\$ 2,804		
DISPOSAL (TPF) FEES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,500	Equal	50.0%	50.0%	\$ 2,750	\$ 2,750		
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,272	Equal	50.0%	50.0%	\$ 2,636	\$ 2,636		
BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,000	Equal	50.0%	50.0%	\$ 2,500	\$ 2,500		
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 2,400	Equal	50.0%	50.0%	\$ 1,200	\$ 1,200		
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,920	Equal	50.0%	50.0%	\$ 960	\$ 960		
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,650	Equal	50.0%	50.0%	\$ 825	\$ 825		
ASSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,175	Equal	50.0%	50.0%	\$ 588	\$ 588		
OTHER CHEMICALS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,000	Equal	50.0%	50.0%	\$ 500	\$ 500		
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660609	\$ 578	Equal	50.0%	50.0%	\$ 289	\$ 289		
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660609	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250		
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660609	\$ 403	Equal	50.0%	50.0%	\$ 202	\$ 202		
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660609	\$ 392	Equal	50.0%	50.0%	\$ 196	\$ 196		
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125		
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660609	\$ 200	Equal	50.0%	50.0%	\$ 100	\$ 100		
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 100	Equal	50.0%	50.0%	\$ 50	\$ 50		
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660609	\$ 49	Equal	50.0%	50.0%	\$ 25	\$ 25		
PERMANENT SALARIES	TREATMENT	PBS670101	\$ 329,358	Treated Volume	56.1%	43.9%	\$ 184,757	\$ 144,601		
COMPONENTS/PARTS	TREATMENT	PBS670101	\$ 87,137	Treated Volume	56.1%	43.9%	\$ 48,880	\$ 38,257		
COMPUTER MAINT	TREATMENT	PBS670101	\$ 80,000	Treated Volume	56.1%	43.9%	\$ 43,658	\$ 36,342		
OTHER SERVICES	TREATMENT	PBS670101	\$ 35,820	Treated Volume	56					

Expense Line Item		Code		FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019	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	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	\$ -
IMP 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	\$ -
HYDROFLUOSILIC 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/FES/PERMITS	TREATMENT	PBS670303	\$	9,960	Water Only	100.0%	0.0%	\$ 9,960	\$ -
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	\$	30,937	Water Only	100.0%	0.0%	\$ 30,937	\$ -
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								



Expense Line Item		Code		FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019	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	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	\$ -
IMP 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	\$ -
HYDROFLUOSILIC 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	\$	9,960	Water Only	100.0%	0.0%	\$ 9,960	\$ -
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	\$	30,937	Water Only	100.0%	0.0%	\$ 30,937	\$ -
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	TREAT								

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 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/FES/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	\$ -
OTHER PROF SERV	TREATMENT	PBS670305	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
LONGEVITY PAY	TREATMENT	PBS670305	\$ 3,972	Water Only	100.0%	0.0%	\$ 3,972	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670305	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
BACKFLOW PROGRAM	TREATMENT	PBS670305	\$ 2,290	Water Only	100.0%	0.0%	\$ 2,290	\$ -
SHIFT DIFFERENTIAL	TREATMENT	PBS670305	\$ 2,221	Water Only	100.0%	0.0%	\$ 2,221	\$ -
CONFERENCES	TREATMENT	PBS670305	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SCHOOLS	TREATMENT	PBS670305	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670305	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
SAFETY SHOES	TREATMENT	PBS670305	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
UNIFORMS	TREATMENT	PBS670305	\$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
OFFICE EQUIP RENT	TREATMENT	PBS670305	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670305	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670305	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670305	\$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670305	\$ 546	Water Only	100.0%	0.0%	\$ 546	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670305	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670305	\$ 392	Water Only	100.0%	0.0%	\$ 392	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670305	\$ 161	Water Only	100.0%	0.0%	\$ 161	\$ -
PERMANENT SALARIES	TREATMENT	PBS670601	\$ 98,422	Water Only	100.0%	0.0%	\$ 98,422	\$ -
OTHER PROF SERV	TREATMENT	PBS670601	\$ 55,000	Water Only	100.0%	0.0%	\$ 55,000	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670601	\$ 19,113	Water Only	100.0%	0.0%	\$ 19,113	\$ -
HEALTH INSURANCE	TREATMENT	PBS670601	\$ 11,703	Water Only	100.0%	0.0%	\$ 11,703	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670601	\$ 7,892	Water Only	100.0%	0.0%	\$ 7,892	\$ -
LONGEVITY PAY	TREATMENT	PBS670601	\$ 2,824	Water Only	100.0%	0.0%	\$ 2,824	\$ -
OTHER REG SALARIES	TREATMENT	PBS670601	\$ 2,745	Water Only	100.0%	0.0%	\$ 2,745	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670601	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670601	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
CONFERENCES	TREATMENT	PBS670601	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
BOOKS & MANUALS	TREATMENT	PBS670601	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
MEMBERSHIPS/DUES	TREATMENT	PBS670601	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670601	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
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 REIMBURSE	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	\$ 9,000	Sewer Only	0.0%	100.0%	\$ -	\$ 9,000
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/FES/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	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	\$ -
TRAVEL 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
TRAVEL 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/FEE/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	\$ 55,424	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 O&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/FEE/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 SVCS	DEPT SUPPORT	PBS700101	\$ 2,709,257	Weighted Expense	44.8%	55.2%	\$ 1,206,063	\$ 1,503,194
SERVCHG-PUB WORKS	DEPT SUPPORT	PBS700101	\$ 476,801	Weighted Expense	44.5%	55.5%	\$ 212,254	\$ 264,547
WRITEOFF AIR & 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 LIABILITY	DEPT SUPPORT	PBS700401	\$ 280,704	Staff Input	64.3%	35.7%	\$ 180,550	\$ 100,154
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	\$ 863,874	Fixed Assets	45.1%	54.9%	\$ 389,037	\$ 474,837
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 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$	
PERMANENT SALARIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	67,156	Utility Billing	100.0%	0.0%	0.0%	0.0%	67,156	\$ -	\$ -
INDIRECT ADMIN SERV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	234,829	Utility Billing	100.0%	0.0%	0.0%	0.0%	234,829	\$ -	\$ -
POSTAGE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	129,282	Utility Billing	100.0%	0.0%	0.0%	0.0%	129,282	\$ -	\$ -
HEALTH INSURANCE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	116,915	Utility Billing	100.0%	0.0%	0.0%	0.0%	116,915	\$ -	\$ -
SERVICES-INFO SYS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	83,170	Utility Billing	100.0%	0.0%	0.0%	0.0%	83,170	\$ -	\$ -
COMPUTER MAINT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	82,456	Utility Billing	100.0%	0.0%	0.0%	0.0%	82,456	\$ -	\$ -
SOC SEC/MEDICARE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	82,756	Utility Billing	100.0%	0.0%	0.0%	0.0%	82,756	\$ -	\$ -
PENSION - GENERAL EMP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	47,570	Utility Billing	100.0%	0.0%	0.0%	0.0%	47,570	\$ -	\$ -
PENSION - DEF CONT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	33,537	Utility Billing	100.0%	0.0%	0.0%	0.0%	33,537	\$ -	\$ -
FIN A BANK SERV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	30,177	Utility Billing	100.0%	0.0%	0.0%	0.0%	30,177	\$ -	\$ -
OTHER TERM PAY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	24,577	Utility Billing	100.0%	0.0%	0.0%	0.0%	24,577	\$ -	\$ -
SERVICES-PRINT SHOP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	21,947	Utility Billing	100.0%	0.0%	0.0%	0.0%	21,947	\$ -	\$ -
OFFICE SUPPLIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	19,084	Utility Billing	100.0%	0.0%	0.0%	0.0%	19,084	\$ -	\$ -
LONGEVITY PAY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	15,952	Utility Billing	100.0%	0.0%	0.0%	0.0%	15,952	\$ -	\$ -
DATA PROC SERV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	12,234	Utility Billing	100.0%	0.0%	0.0%	0.0%	12,234	\$ -	\$ -
COSTS-FEES/PERMITS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	10,973	Utility Billing	100.0%	0.0%	0.0%	0.0%	10,973	\$ -	\$ -
OTHER SERVICES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	7,687	Utility Billing	100.0%	0.0%	0.0%	0.0%	7,687	\$ -	\$ -
SECURITY SERVICES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	7,049	Utility Billing	100.0%	0.0%	0.0%	0.0%	7,049	\$ -	\$ -
OTHER INC CHARGES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	6,477	Utility Billing	100.0%	0.0%	0.0%	0.0%	6,477	\$ -	\$ -
GENERAL LIABILITY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	6,225	Utility Billing	100.0%	0.0%	0.0%	0.0%	6,225	\$ -	\$ -
OVERTIME 1.5X PAY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	5,952	Utility Billing	100.0%	0.0%	0.0%	0.0%	5,952	\$ -	\$ -
OTHER REG SALARIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	4,389	Utility Billing	100.0%	0.0%	0.0%	0.0%	4,389	\$ -	\$ -
CONFERENCES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	3,922	Utility Billing	100.0%	0.0%	0.0%	0.0%	3,922	\$ -	\$ -
OFFICE EQUIP - \$5000	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	3,292	Utility Billing	100.0%	0.0%	0.0%	0.0%	3,292	\$ -	\$ -
EMP PROCEEDINGS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	1,892	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,892	\$ -	\$ -
WORKERS COMP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	1,646	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,646	\$ -	\$ -
CAR ALLOWANCES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	1,317	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,317	\$ -	\$ -
RETIREE HEALTH BENE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	1,262	Utility Billing	100.0%	0.0%	0.0%	0.0%	1,262	\$ -	\$ -
OFFICE EQUIP RENT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	922	Utility Billing	100.0%	0.0%	0.0%	0.0%	922	\$ -	\$ -
FURNITURE	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	823	Utility Billing	100.0%	0.0%	0.0%	0.0%	823	\$ -	\$ -
EQUIP REP & MAINT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	549	Utility Billing	100.0%	0.0%	0.0%	0.0%	549	\$ -	\$ -
RETIREMENT GIFTS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	549	Utility Billing	100.0%	0.0%	0.0%	0.0%	549	\$ -	\$ -
SCHOOLS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	527	Utility Billing	100.0%	0.0%	0.0%	0.0%	527	\$ -	\$ -
EXPENSE ALLOWANCES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	307	Utility Billing	100.0%	0.0%	0.0%	0.0%	307	\$ -	\$ -
YEAR END FICA ACOR	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	274	Utility Billing	100.0%	0.0%	0.0%	0.0%	274	\$ -	\$ -
DATA PROC SUPPLIES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	215	Utility Billing	100.0%	0.0%	0.0%	0.0%	215	\$ -	\$ -
PUBLIC OFFICIALS LAB	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	165	Utility Billing	100.0%	0.0%	0.0%	0.0%	165	\$ -	\$ -
CERTIFICATION TRAIN	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FN101011	63	Utility Billing	100.0%	0.0%	0.0%	0.0%	63	\$ -	\$ -
MEMBERSHIPS/POSSES	ADMINISTRATION	ADMINISTRATION	PS101011	22,371	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	25,262	125,540 76,669
PERMANENT SALARIES	ADMINISTRATION	ADMINISTRATION	PS101011	60,091	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	6,234	30,970 18,889
SECURITY SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	1,052	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	3,661	17,687 10,794
MEMBERSHIPS/POSSES	ADMINISTRATION	ADMINISTRATION	PS101011	21,667	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	2,410	11,874 7,103
PUBLIC SERVICES DIRECTORS	ADMINISTRATION	ADMINISTRATION	PS101011	15,164	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,771	2,698 1,644
SOC SEC/MEDICARE	ADMINISTRATION	ADMINISTRATION	PS101011	16,681	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,883	8,373 5,187
PENSION - GENERAL EMP	ADMINISTRATION	ADMINISTRATION	PS101011	11,305	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,484	7,374 4,487
PENSION - DEF CONT	ADMINISTRATION	ADMINISTRATION	PS101011	11,313	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,484	7,374 4,487
FIN A BANK SERV	ADMINISTRATION	ADMINISTRATION	PS101011	11,313	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,484	7,374 4,487
OTHER TERM PAY	ADMINISTRATION	ADMINISTRATION	PS101011	10,884	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,187	5,989 3,788
SERVICES-PRINT SHOP	ADMINISTRATION	ADMINISTRATION	PS101011	9,581	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	965	2,805 1,511
OFFICE SUPPLIES	ADMINISTRATION	ADMINISTRATION	PS101011	8,001	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	845	2,458 1,498
LONGEVITY PAY	ADMINISTRATION	ADMINISTRATION	PS101011	4,006	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	445	2,212 1,349
DATA PROC SERV	ADMINISTRATION	ADMINISTRATION	PS101011	3,901	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	445	2,212 1,349
COSTS-FEES/PERMITS	ADMINISTRATION	ADMINISTRATION	PS101011	2,226	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	297	1,475 869
OTHER SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	2,226	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	297	1,475 869
SECURITY SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	1,781	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	247	1,229 750
EXPENSE ALLOWANCES	ADMINISTRATION	ADMINISTRATION	PS101011	1,781	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	247	1,229 750
YEAR END FICA ACOR	ADMINISTRATION	ADMINISTRATION	PS101011	1,699	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	185	902 562
DATA PROC SUPPLIES	ADMINISTRATION	ADMINISTRATION	PS101011	1,699	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	185	902 562
PUBLIC OFFICIALS LAB	ADMINISTRATION	ADMINISTRATION	PS101011	1,558	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	173	860 525
CERTIFICATION TRAIN	ADMINISTRATION	ADMINISTRATION	PS101011	1,389	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	154	744 466
MEMBERSHIPS/POSSES	ADMINISTRATION	ADMINISTRATION	PS101011	1,321	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	147	730 445
PERMANENT SALARIES	ADMINISTRATION	ADMINISTRATION	PS101011	1,209	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	114	668 346
SECURITY SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	890	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	99	492 300
MEMBERSHIPS/POSSES	ADMINISTRATION	ADMINISTRATION	PS101011	890	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	99	492 300
PUBLIC SERVICES DIRECTORS	ADMINISTRATION	ADMINISTRATION	PS101011	445	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	49	246 150
SOC SEC/MEDICARE	ADMINISTRATION	ADMINISTRATION	PS101011	445	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	49	246 150
PENSION - GENERAL EMP	ADMINISTRATION	ADMINISTRATION	PS101011	223	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	25	123 75
PENSION - DEF CONT	ADMINISTRATION	ADMINISTRATION	PS101011	92,246	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	9,346	51,420 31,620
FIN A BANK SERV	ADMINISTRATION	ADMINISTRATION	PS101011	17,991	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,999	9,934 6,059
OTHER TERM PAY	ADMINISTRATION	ADMINISTRATION	PS101011	14,628	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,625	8,077 4,926
SERVICES-PRINT SHOP	ADMINISTRATION	ADMINISTRATION	PS101011	12,038	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	1,323	6,688 4,088
OFFICE SUPPLIES	ADMINISTRATION	ADMINISTRATION	PS101011	1,056	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	36	1,622 899
LONGEVITY PAY	ADMINISTRATION	ADMINISTRATION	PS101011	1,814	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	202	1,001 611
DATA PROC SERV	ADMINISTRATION	ADMINISTRATION	PS101011	1,069	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	119	590 350
COSTS-FEES/PERMITS	ADMINISTRATION	ADMINISTRATION	PS101011	445	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	40	246 150
OTHER SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	445	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	40	246 150
SECURITY SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	427	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	47	246 150
EXPENSE ALLOWANCES	ADMINISTRATION	ADMINISTRATION	PS101011	427	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	47	246 150
YEAR END FICA ACOR	ADMINISTRATION	ADMINISTRATION	PS101011	139	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	15	177 87
DATA PROC SUPPLIES	ADMINISTRATION	ADMINISTRATION	PS101011	111	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	12	61 37
PUBLIC OFFICIALS LAB	ADMINISTRATION	ADMINISTRATION	PS101011	111	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	12	61 37
CERTIFICATION TRAIN	ADMINISTRATION	ADMINISTRATION	PS101011	59,676	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	6,630	32,950 20,098
MEMBERSHIPS/POSSES	ADMINISTRATION	ADMINISTRATION	PS101011	6,215	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	680	3,431 2,093
PERMANENT SALARIES	ADMINISTRATION	ADMINISTRATION	PS101011	6,215	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	680	3,431 2,093
SECURITY SERVICES	ADMINISTRATION	ADMINISTRATION	PS101011	4,450	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	507	2,521 1,538
PENSION - GENERAL EMP	ADMINISTRATION	ADMINISTRATION	PS101011	1,302	Waived Expense	0.0%	11.1%	55.2%	33.7%	\$ -	146	719 438
PENSION - DEF CONT	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	59,578	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	59,578	\$ -
FIN A BANK SERV	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	5,178	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	5,178	\$ -
OTHER TERM PAY	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	6,174	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	6,174	\$ -
SERVICES-PRINT SHOP	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	8,729	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	8,729	\$ -
OFFICE SUPPLIES	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	1,486	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	1,486	\$ -
DATA PROC SERV	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	2,743	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	2,743	\$ -
COSTS-FEES/PERMITS	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	2,404	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	2,404	\$ -
OTHER SERVICES	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	2,608	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	2,608	\$ -
SECURITY SERVICES	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	1,486	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	1,486	\$ -
EXPENSE ALLOWANCES	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	1,752	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	1,752	\$ -
YEAR END FICA ACOR	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	1,662	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	1,662	\$ -
DATA PROC SUPPLIES	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	1,646	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	1,646	\$ -
PUBLIC OFFICIALS LAB	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	823	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	823	\$ -
CERTIFICATION TRAIN	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	604	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	604	\$ -
MEMBERSHIPS/POSSES	CUSTOMER SERVICE	CUSTOMER SERVICE	PS105011	274	Customer Service	0.0%						



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 SUPPLIES	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PERSS00301	\$ 274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 274	\$ -
SERVOIC NON FLEET	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PERSS0301	\$ 274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 274	\$ -
YEAR END FICA ACOR	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PERSS0301	\$ 188	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 188	\$ -
OVERTIME 1X PAY	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PERSS0301	\$ 150	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 150	\$ -
SUPPLEMENTAL FICA	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PERSS0301	\$ 83	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 83	\$ -
PERMANENT SALARIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 181,711	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 181,711	\$ -
HEALTH INSURANCE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 31,367	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 31,367	\$ -
PENSION - GENERAL EMP	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 30,225	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 30,225	\$ -
PART TIME SALARIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 15,716	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 15,716	\$ -
SOC SEC/MEDICARE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 14,264	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 14,264	\$ -
OFFICE SUPPLIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 5,212	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 5,212	\$ -
OTHER REG SALARIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 3,186	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 3,186	\$ -
EXPENSE ALLOWANCES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 2,370	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 2,370	\$ -
PENSION - DEF CONT	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 2,027	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 2,027	\$ -
CELLPHONE ALLOWANCE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 1,448	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 1,448	\$ -
RETIREE HEALTH BENE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 1,317	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 1,317	\$ -
LONGEVITY PAY	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 900	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 900	\$ -
SCHOOLS	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 823	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 823	\$ -
JANITORIAL SUPPLIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 499	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 499	\$ -
FOOD SERVICES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 274	\$ -
SERVOIC PRINT SHOP	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 244	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 244	\$ -
YEAR END FICA ACOR	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 238	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 238	\$ -
TELEPHONE/CABLE TV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 137	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 137	\$ -
TRAVEL REIMBURSE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 123	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 123	\$ -
OFFICE EQUIP - \$5000	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PERSS0601	\$ 97	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 97	\$ -
SUPPLEMENTAL FICA	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 51,937	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 51,937	\$ -
PERMANENT SALARIES	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 11,862	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 11,862	\$ -
HEALTH INSURANCE	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 5,875	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 5,875	\$ -
PENSION - GENERAL EMP	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 4,128	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 4,128	\$ -
SOC SEC/MEDICARE	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 3,295	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 3,295	\$ -
OVERTIME 1X PAY	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 2,403	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 2,403	\$ -
OVERHEAD-FLEET	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 2,045	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 2,045	\$ -
DIESEL FUEL	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 2,009	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 2,009	\$ -
PENSION - DEF CONT	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 1,509	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 1,509	\$ -
LONGEVITY PAY	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 942	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 942	\$ -
SERVOIC FLEET OAM	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 811	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 811	\$ -
OTHER REG SALARIES	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 658	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 658	\$ -
SCHOOLS	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 627	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 627	\$ -
CELLPHONE ALLOWANCE	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 600	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 600	\$ -
UNIFORMS	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 549	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 549	\$ -
SAFETY SHOES	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 462	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 462	\$ -
COSTS/FEE/PERMITS	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 416	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 416	\$ -
YEAR END FICA ACOR	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 399	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 399	\$ -
OFFICE SUPPLIES	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 355	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 355	\$ -
SUPPLEMENTAL FICA	INVENTORY	CUSTOMER SERVICE	PERSS0701	\$ 19	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 19	\$ -
PERMANENT SALARIES	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 46,622	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 46,622	\$ -
HEALTH INSURANCE	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 15,662	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 15,662	\$ -
PENSION - GENERAL EMP	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 4,196	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 4,196	\$ -
PENSION - DEF CONT	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 3,666	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 3,666	\$ -
RETIREE HEALTH BENE	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 1,317	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 1,317	\$ -
OFFICE EQUIP - \$5000	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 549	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 549	\$ -
SCHOOLS	DATA CONTROL	CUSTOMER SERVICE	PERSS0801	\$ 462	Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 462	\$ -
MP REP & MANT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 801,224	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 89,029	\$ 442,424
FN A BANK SERV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 54,857	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 6,081	\$ 270,349
OTHER PROF SERV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 4,451	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 509	\$ 2,737
OFFICE EQUIP - \$5000	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 4,451	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 509	\$ 2,737
DATA PROC SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 5,787	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 643	\$ 3,195
RETIREE HEALTH BENE	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 11,342	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,294	\$ 6,489
SERVOIC FLEET OAM	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 3,593	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 399	\$ 1,936
OFFICE SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 1,139	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 127	\$ 631
GASOLINE	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 2,557	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 288	\$ 1,432
CLERICAL SERVICES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 2,226	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 247	\$ 1,250
EQUIP REP & MANT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 2,226	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 247	\$ 1,250
OFFICE EQUIP RENT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 1,335	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 148	\$ 737
OVERHEAD-FLEET	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 702	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 78	\$ 387
TELEPHONE/CABLE TV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 445	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 49	\$ 246
FOOD SERVICES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 445	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 49	\$ 246
DUPR PAPER/SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 445	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 49	\$ 246
SAFETY SHOES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PERSS0101	\$ 445	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 49	\$ 246
PERMANENT SALARIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 1,234,491	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 137,168	\$ 687,602
HEALTH INSURANCE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 97,401	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 10,822	\$ 53,778
PENSION - GENERAL EMP	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 106,474	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 11,830	\$ 58,788
SOC SEC/MEDICARE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 61,900	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 6,877	\$ 34,777
PENSION - DEF CONT	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 61,900	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 6,877	\$ 34,777
VEHICLES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 27,116	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 3,013	\$ 14,971
OVERTIME 1X PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 10,676	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,185	\$ 5,925
SERVOIC FLEET OAM	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 13,867	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,541	\$ 7,657
LONGEVITY PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 12,883	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,406	\$ 6,996
OTHER REG SALARIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 1,206	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 133	\$ 642
EXPENSE ALLOWANCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 1,085	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 119	\$ 594
GASOLINE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 1,085	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 119	\$ 594
CELLPHONE ALLOWANCE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 6,767	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 744	\$ 3,681
CAR ALLOWANCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 4,997	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 544	\$ 2,677
ASSIGNMENT PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 4,667	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 509	\$ 2,511
OVERHEAD-FLEET	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 2,709	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 291	\$ 1,446
UNIFORMS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 2,709	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 291	\$ 1,446
MEMBERSHIPS/OLDS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 2,709	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 291	\$ 1,446
COMPONENTS/PARTS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 2,709	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 291	\$ 1,446
RETIREE HEALTH BENE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 2,709	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 291	\$ 1,446
TELEPHONE/CABLE TV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 1,084	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 119	\$ 594
YEAR END FICA ACOR	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 1,084	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 119	\$ 594
OFFICE EQUIP RENT	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 684	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 76	\$ 378
SAFETY SHOES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 684	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 76	\$ 378
COSTS/FEE/PERMITS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 401	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 44	\$ 220
OFFICE SUPPLIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 401	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 44	\$ 220
TOOL/EQUIP - \$5000	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 401	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 44	\$ 220
SUPPLEMENTAL FICA	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 226	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 25	\$ 125
OTHER SERVICES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PERSS0201	\$ 183	Wastaged Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 20	\$ 100
OTHER PROF SERV	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION & COLLECTION	PERSS4001	\$ 157,367	Transmission Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 157,367
COMPONENTS/PARTS	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION & COLLECTION	PERSS4001	\$ 60,390	Transmission Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 60,390
OTHER EQUIPMENT	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION & COLLECTION	PERSS4001	\$ 60,390	Transmission Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 60,390



Expense Line Item	Code	FY 19 Expense	Allocation Factor	Utility Billing	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$	
SERVICO-FLEET OMM	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 93,787	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 93,787
OVERTIME 1X PAY	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 84,968	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 84,968
SOC SEC/MEDICARE	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 84,452	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 84,452
PENSION - DEF CONT	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 39,227	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 39,227
DIESEL FUEL	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 36,476	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 36,476
DISPOSAL (TPY) FEES	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 22,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 22,000
OVERHEAD- FLEET	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 12,728	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,728
OTHER TERM PAY	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 16,241	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 16,241
LONGEVITY PAY	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 13,159	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 13,159
OTHER REG SALARIES	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 12,728	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,728
TOOLS/EQUIP - \$5000	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 10,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 10,000
RETIREE HEALTH BENE	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 4,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,800
SERVICO-NON FLEET	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 4,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,500
OTHER SUPPLIES	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 4,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,000
STANDBY PAY	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 3,876	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 3,876
CELLPHONE ALLOWANCE	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 3,840	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 3,840
OTHER EQUIP RENT	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 3,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 3,800
EXPENSE ALLOWANCES	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 2,880	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,880
CONFERENCE	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 2,128	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,128
GASOLINE	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,667	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,667
MP REP & MAINT	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,500
SAFETY SHOES	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,500
TELEPHONE/CABLE TV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,156	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,156
OVERTIME 1X PAY	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,092	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,092
MP REP MATERIALS	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
UNIFORMS	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
SCHOOLS	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
YEAR END FICA ACOR	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 874	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 874
EQUIP REP & MAINT	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 400
OFFICE SUPPLIES	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 400
CERTIFICATION TRAIN	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 400
SUPPLEMENTAL FICA	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 328	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 328
UPGRADE PAY	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 154	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 154
SERVICO-PRINT SHOP	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PPSS60402	\$ 10	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 10
COMPONENTS/PARTS	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 329,753	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 329,753
PERMANENT SALARIES	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 316,376	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 316,376
HEALTH INSURANCE	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 15,588	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 15,588
PENSION - GENERAL EMP	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 42,117	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 42,117
SOC SEC/MEDICARE	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 34,446	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 34,446
OVERTIME 1X PAY	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 20,970	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 20,970
VEHICLE	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 19,016	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 19,016
SERVICO-FLEET OMM	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 18,411	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 18,411
GASOLINE	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 15,951	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 15,951
MP REP & MAINT	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 13,168	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 13,168
MP REP MATERIALS	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 12,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,400
MP REP MATERIALS	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 10,600	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 10,600
PENSION - DEF CONT	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 8,631	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 8,631
OVERHEAD- FLEET	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 7,756	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 7,756
OTHER REG SALARIES	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 3,756	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 3,756
UNIFORMS	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 2,743	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,743
RETIREE HEALTH BENE	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 2,634	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,634
LONGEVITY PAY	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 2,414	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,414
TELEPHONE/CABLE TV	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 2,375	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,375
HORTICULTURAL SUP	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 2,085	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,085
DIESEL FUEL	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 1,727	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,727
OTHER CHEMICALS	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 1,372	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,372
SAFETY SHOES	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 1,097	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,097
OTHER EQUIP RENT	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 823	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 823
SERVICO-PRINT SHOP	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 818	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 818
SCHOOLS	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 549	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 549
TOOLS/EQUIP - \$5000	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 549	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 549
SERVICO-NON FLEET	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 527	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 527
CELLPHONE ALLOWANCE	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 386	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 386
OVERTIME 1X PAY	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 329	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 329
STANDBY PAY	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 298	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 298
OFFICE EQUIP RENT	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 274	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 274
YEAR END FICA ACOR	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 215	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 215
CERTIFICATION TRAIN	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 215	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 215
SHIFT DIFFERENTIAL	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 193	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 193
SUPPLEMENTAL FICA	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 175	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 175
UPGRADE PAY	METER SHOP	DISTRIBUTION AND COLLECTION	PPSS60404	\$ 55	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 55
SAFETY TRAM MAT	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 405,451	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 405,451
PERMANENT SALARIES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 250,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 250,000
VEHICLES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 84,286	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 84,286
COMPONENTS/PARTS	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 57,654	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 57,654
HEALTH INSURANCE	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 48,481	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 48,481
OVERTIME 1X PAY	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 40,966	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 40,966
SERVICO-FLEET OMM	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 35,603	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 35,603
SOC SEC/MEDICARE	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 18,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 18,500
PENSION - GENERAL EMP	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 17,406	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 17,406
MP REP & MAINT	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 15,011	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 15,011
FRAXION - DEF CONT	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 12,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 12,000
DIESEL FUEL	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 8,430	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 8,430
DISPOSAL (TPY) FEES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 8,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 8,400
OVERHEAD- FLEET	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 8,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 8,000
OTHER EQUIP RENT	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 4,440	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,440
MP REP MATERIALS	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 4,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 4,400
OTHER REG SALARIES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 2,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 2,000
STANDBY PAY	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 1,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,800
CELLPHONE ALLOWANCE	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 1,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,200
SAFETY SHOES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 1,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,200
TOOLS/EQUIP - \$5000	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
COSTS/FREIGHTS	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
OTHER SERVICES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 1,000
EQUIP REP & MAINT	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 784	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 784
SHIFT DIFFERENTIAL	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 973	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 973
TELEPHONE/CABLE TV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 900	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 900
OTHER SUPPLIES	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 600	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 600
UNIFORMS	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 500
YEAR END FICA ACOR	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 348	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 348
HORTICULTURAL SUP	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 300	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 300
SUPPLEMENTAL FICA	NEW SERVICES	DISTRIBUTION AND COLLECTION	PPSS60407	\$ 210	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ 210
GASOL												

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													
OTHER SUPPLIES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,000
TELEPHONE/CABLE TV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	650	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	650
CELLPHONE ALLOWANCE	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	973	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	973
SAFETY SHOES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	480	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	480
HORTICULTURAL SUP	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	300	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	300
OFFICE EQUIP - \$5000	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	300	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	300
OFFICE SUPPLIES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	200	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	200
SAFETY/TRANM MAT	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	200	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	200
YEAR END FICA ACOR	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	185	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	185
UPGRADE PAY	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	100	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	100
EQUIP REP & MAINT	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	50	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	50
PERMANENT SALARIES	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PPS60409	238,475	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	238,475
COMPONENT PARTS	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	185,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	185,000
VEHICLES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	177,316	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	177,316
HEALTH INSURANCE	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	42,144	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	42,144
SERVICES/FLEET O&M	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	40,078	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	40,078
OVERTIME 1X PAY	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	33,862	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	33,862
PENSION - GENERAL EMP	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	32,360	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	32,360
SOC SEC/MEDICARE	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	18,568	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	18,568
DISPOSAL (TPY FRES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	15,507	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	15,507
OVERHEAD/FLEET	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	15,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	15,000
LONGEVITY PAY	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	6,331	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	6,331
OTHER REG SALARIES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	6,500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	6,500
OTHER SUPPLIES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	4,544	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	4,544
OTHER EQUIP RENT	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	2,850	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,850
STANDBY PAY	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	2,500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,500
OTHER SERVICES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,000
OVERTIME 1X PAY	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	1,310	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,310
EQUIP REP & MAINT	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,000
CELLPHONE ALLOWANCE	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,000
SHIFT DIFFERENTIAL	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	784	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	784
SAFETY SHOES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	600	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	600
TELEPHONE/CABLE TV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	573	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	573
UNIFORMS	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	500
OFFICE SUPPLIES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	400
YEAR END FICA ACOR	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	347	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	347
GASOLINE	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	191	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	191
SUPPLEMENTAL FICA	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PPS60410	159	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	159
PERMANENT SALARIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	418,114	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	418,114
VEHICLES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	186,236	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	186,236
COMPONENT PARTS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	125,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	125,000
SERVICES/FLEET O&M	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	64,327	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	64,327
HEALTH INSURANCE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	61,216	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	61,216
PENSION - GENERAL EMP	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	41,851	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	41,851
SOC SEC/MEDICARE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	40,403	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	40,403
PENSION - DEF CONT	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	18,219	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	18,219
OVERHEAD/FLEET	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	12,545	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	12,545
DIESEL FUEL	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	12,598	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	12,598
OVERTIME 1X PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	10,568	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	10,568
MP REP & MAINT	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,000
LONGEVITY PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	4,950	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	4,950
GASOLINE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	4,400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	4,400
DISPOSAL (TPY FRES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	4,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	4,000
TOOL/SCUP - \$5000	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,000
OTHER REG SALARIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	3,066	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	3,066
UNIFORMS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	2,500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,500
SERVICES-PUB WORKS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,000
MP REP MATERIALS	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,000
CERTIFICATION TRAIN	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,000
SERVICES-NON FLEET	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	2,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,000
SAFETY SHOES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	1,350	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,350
UPGRADE PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	1,000	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,000
OTHER SUPPLIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	500	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	500
STANDBY PAY	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	400
CELLPHONE ALLOWANCE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	400	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	400
HORTICULTURAL SUP	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	234	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	234
YEAR END FICA ACOR	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PPS60411	40	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	40
SUPPLEMENTAL FICA	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	545,710	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	545,710
PERMANENT SALARIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	282,486	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	282,486
HEALTH INSURANCE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	82,809	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	82,809
OVERTIME 1X PAY	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	77,558	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	77,558
PENSION - GENERAL EMP	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	61,865	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	61,865
SOC SEC/MEDICARE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	48,206	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	48,206
GASOLINE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	42,850	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	42,850
DIESEL FUEL	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	42,850	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	42,850
PENSION - DEF CONT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	13,477	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	13,477
OVERHEAD/FLEET	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	12,355	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	12,355
LONGEVITY PAY	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	9,064	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	9,064
OTHER REG SALARIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	3,013	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	3,013
STANDBY PAY	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	2,892	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,892
OTHER SERVICES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	2,892	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,892
CELLPHONE ALLOWANCE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	2,471	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,471
DISPOSAL (TPY FRES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	2,102	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,102
EQUIP REP & MAINT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	2,025	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	2,025
SAFETY/TRANM MAT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	1,868	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,868
SAFETY/PRINT SHOP	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	1,205	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	1,205
OVERTIME 1X PAY	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	897	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	897
TELEPHONE/CABLE TV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	813	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	813
SAFETY SHOES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	804	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	804
OTHER SUPPLIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	804	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	804
CERTIFICATION TRAIN	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	804	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	804
SERVICES-NON FLEET	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	804	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	804
YEAR END FICA ACOR	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	694	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	694
SHIFT DIFFERENTIAL	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	603	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	603
MP REP & MAINT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	603	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	603
EXPENSE ALLOWANCES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	578	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	578
SUPPLEMENTAL FICA	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS60412	306	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$	-	\$	306
BOOKS & MANUALS	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PPS6										

Expense Line Item	Code	FY Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$			
PERMANENT SALARIES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	617,538	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 617,538	-	
VEHICLES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	536,280	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 536,280	-	
OTHER EQUIPMENT	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	400,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 400,200	-	
PENSION - GENERAL EMP	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	101,377	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 101,377	-	
HEALTH INSURANCE	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	99,024	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 99,024	-	
COMPONENT PARTS	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	58,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 58,000	-	
SERVO FLEET O&M	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	29,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 29,000	-	
SOC SEC MEDICARE	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	48,955	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 48,955	-	
OVERTIME 1X PAY	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	38,220	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 38,220	-	
OTHER SERVICES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	25,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 25,000	-	
LONGEVITY PAY	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	17,077	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 17,077	-	
DIESEL FUEL	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	16,123	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 16,123	-	
OTHER SUPPLIES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	12,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 12,000	-	
STANDY PAY	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	11,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 11,000	-	
OTHER REG SALARIES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	10,436	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 10,436	-	
GASOLINE	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	9,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 9,000	-	
OVERHEAD-FLEET	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	8,800	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 8,800	-	
PENSION - DEF CONT	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	8,784	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 8,784	-	
ELECTRICAL SUPPLIES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	8,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 8,000	-	
TOOLS/EQUIP - \$5000	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	8,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 8,000	-	
RETIREE HEALTH BENEF	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	7,98	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 7,98	-	
CELLPHONE ALLOWANCE	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	4,320	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 4,320	-	
UNIFORMS	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	2,500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 2,500	-	
SAFETY SHOES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	1,600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,600	-	
GASOLINE	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	1,480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,480	-	
OFFICE SUPPLIES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	1,250	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,250	-	
MILAGE REIMBURSE	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,000	-	
OIL & LUBRICANTS	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,000	-	
EXPENSE ALLOWANCES	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	960	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 960	-	
YEAR END PCA ACOR	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	798	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 798	-	
TELEPHONE/CABLE TV	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	578	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 578	-	
SAFETY TRAIN MAT	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	338	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 338	-	
OTHER EQUIP RENT	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	250	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 250	-	
SUPPLEMENTAL PCA	WELFELDTANKS	DISTRIBUTION AND COLLECTION	PS6606004	139	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 139	-	
PERMANENT SALARIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	176,621	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 176,621	-	
HEALTH INSURANCE	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	29,274	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 29,274	-	
SOC SEC MEDICARE	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	9,706	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 9,706	-	
OVERTIME 1X PAY	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	13,650	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 13,650	-	
PENSION - GENERAL EMP	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	9,419	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 9,419	-	
ELECTRICAL SUPPLIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	9,750	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 9,750	-	
PENSION - DEF CONT	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	6,086	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 6,086	-	
OTHER SUPPLIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	5,500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 5,500	-	
SERVO FLEET O&M	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	4,795	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 4,795	-	
GASOLINE	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	4,396	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 4,396	-	
COMPONENT PARTS	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	4,250	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 4,250	-	
DIESEL FUEL	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	4,036	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 4,036	-	
TOOLS/EQUIP - \$5000	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	3,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 3,000	-	
OTHER REG SALARIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	2,313	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 2,313	-	
STANDY PAY	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 2,000	-	
OVERHEAD-FLEET	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	1,238	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,238	-	
CELLPHONE ALLOWANCE	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,200	-	
LONGEVITY PAY	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	1,100	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 1,100	-	
UNIFORMS	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	975	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 975	-	
TELEPHONE/CABLE TV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	289	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 289	-	
SAFETY SHOES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	240	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 240	-	
YEAR END PCA ACOR	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	213	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 213	-	
BOOKS & MANUALS	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	177	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 177	-	
OTHER EQUIP RENT	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	150	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 150	-	
SUPPLEMENTAL PCA	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	50	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 50	-	
PERMANENT SALARIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS6606005	50	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$ 50	-	
SERVO FLEET O&M	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	27,954	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 3,079	15,157	9,867
COMPONENT PARTS	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	11,514	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 1,288	6,302	3,923
HEALTH INSURANCE	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	12,000	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 1,331	6,745	4,924
DIESEL MAINTENANCE	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	2,978	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 341	1,844	1,003
PENSION - GENERAL EMP	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	2,145	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 238	1,194	732
SOC SEC MEDICARE	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	1,201	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 133	631	404
OVERTIME 1X PAY	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	984	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 109	543	331
STANDY PAY	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	940	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 107	519	312
OTHER SUPPLIES	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	500	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 56	276	168
SAFETY SHOES	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	250	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 28	138	84
UNIFORMS	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	240	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 27	133	81
CELLPHONE ALLOWANCE	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	146	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 16	81	49
TELEPHONE/CABLE TV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	146	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 16	81	49
GASOLINE	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	240	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 27	133	81
SUPPLEMENTAL PCA	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS6606006	240	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 27	133	81
PERMANENT SALARIES	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	28,593	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 3,177	15,787	9,629
HEALTH INSURANCE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	13,368	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 1,485	7,416	4,467
OVERTIME 1X PAY	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	2,910	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 323	1,607	980
PENSION - DEF CONT	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	2,274	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 254	1,421	867
SOC SEC MEDICARE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	1,246	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 137	658	376
SERVO FLEET O&M	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	971	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 107	519	312
GASOLINE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	250	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 28	138	84
OTHER SUPPLIES	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	194	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 21	107	62
SAFETY SHOES	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	125	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 14	69	42
UNIFORMS	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	110	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 12	61	37
CELLPHONE ALLOWANCE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	110	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 12	61	37
TELEPHONE/CABLE TV	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	110	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 12	61	37
GASOLINE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	110	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 12	61	37
SUPPLEMENTAL PCA	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS6606007	110	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 12	61	37
PERMANENT SALARIES	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS6606008	98,482	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 10,942	54,375	33,164
PENSION - GENERAL EMP	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS6606008	13,792	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 1,532	7,818	4,445
SOC SEC MEDICARE	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS6606008	11,120	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 1,235	6,139	3,745
OVERTIME 1X PAY	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS6606008	7,856	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 867	4,328	2,659
STANDY PAY	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS6606008	3,385	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 376	1,869	1,140
PENSION - DEF CONT	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS6606008	2,522	Warranted Expense	0.0%	11.1%	55.2%	33.7%	\$	-	\$ 288	1,456	870
RETIREE HEALTH BENEF	MACHINE SHOP	D												



Expense Line Item	Code	FY 19 Expense	Allocation Factor	Utility Billing	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
OFFICE EQUIP RENT	PS6670101	1,683	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,683
ELECTRICAL SUPPLIES	PS6670101	1,683	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,683
EXPENSE ALLOWANCES	PS6670101	1,616	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,616
CELLPHONE ALLOWANCE	PS6670101	1,212	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,212
MEMBERSHIP/FEES	PS6670101	1,066	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,066
OFFICE SUPPLIES	PS6670101	988	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	988
CERTIFICATION TRAN	PS6670101	412	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	412
MEETINGS	PS6670101	412	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	412
FURNITURE	PS6670101	280	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	280
TOOL/SHOP - \$5000	PS6670101	280	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	280
SAFETY SHOES	PS6670101	168	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	168
SERVICES/PRINT SHOP	PS6670101	168	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	168
YEAR END FICA ACOR	PS6670101	154	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	154
SCHOOLS	PS6670101	154	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	154
PERMANENT SALARIES	PS6670301	90,044	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	90,044
PENSION - GENERAL EMP	PS6670301	16,966	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	16,966
HEALTH INSURANCE	PS6670301	11,162	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	11,162
SOC SEC/MEDICARE	PS6670301	7,035	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,035
SCHOOLS	PS6670301	1,830	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,830
EXPENSE ALLOWANCES	PS6670301	1,440	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,440
CELLPHONE ALLOWANCE	PS6670301	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	480
PERMANENT SALARIES	PS6670302	872,388	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	872,388
COMPONENTS/PARTS	PS6670302	492,003	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	492,003
OTHER EQUIPMENT	PS6670302	200,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	200,000
HEALTH INSURANCE	PS6670302	138,232	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	138,232
OVERTIME 1X PAY	PS6670302	111,384	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	111,384
PENSION - GENERAL EMP	PS6670302	66,487	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	66,487
SOC SEC/MEDICARE	PS6670302	67,896	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	67,896
BLOG REP MATERIALS	PS6670302	52,600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	52,600
PENSION - DEF CONT	PS6670302	47,214	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	47,214
EQUIP REP & MAINT	PS6670302	46,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	46,000
ELECTRICAL SUPPLIES	PS6670302	20,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	20,000
VEHICLES	PS6670302	27,816	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	27,816
RETIREE HEALTH BENEF	PS6670302	23,600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	23,600
MP REP & MAINT	PS6670302	17,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	17,200
LAWN & TREE SERVICE	PS6670302	15,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	15,000
OTHER SERVICES	PS6670302	15,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	15,000
SERVO-FLIGHT OAM	PS6670302	13,864	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	13,864
LONGEVITY PAY	PS6670302	12,660	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	12,660
TOOL/SHOP - \$5000	PS6670302	11,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	11,000
FIVASH MAINTENANCE	PS6670302	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,000
BLOG REP & MAINT	PS6670302	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,000
OTHER SUPPLIES	PS6670302	9,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	9,000
OTHER REG SALARIES	PS6670302	2,228	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,228
JANITORIAL SUPPLIES	PS6670302	5,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	5,000
GASOLINE	PS6670302	4,039	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	4,039
OIL & LUBRICANTS	PS6670302	3,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	3,000
SOLID WASTE COLLECTIONS	PS6670302	2,368	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,368
OVERHEAD-FLEET	PS6670302	2,368	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,368
ASSIGNMENT PAY	PS6670302	2,360	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,360
SAFETY SHOES	PS6670302	2,240	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,240
OFFICE EQUIP RENT	PS6670302	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,000
DISPOSAL (TPY) FEES	PS6670302	1,725	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,725
UNIFORMS	PS6670302	1,700	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,700
SCHOOLS	PS6670302	1,600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,600
HEAVY EQUIP RENT	PS6670302	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,000
EXPENSE ALLOWANCES	PS6670302	960	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	960
YEAR END FICA ACOR	PS6670302	953	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	953
SCHOOLS	PS6670302	860	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	860
OVERTIME 1X PAY	PS6670302	546	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	546
OFFICE SUPPLIES	PS6670302	500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	500
CELLPHONE ALLOWANCE	PS6670302	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	480
SUPPLEMENTAL FICA	PS6670302	408	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	408
CERTIFICATION TRAN	PS6670302	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	400
BOOKS & MANUALS	PS6670302	300	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	300
SERVO-FLIGHT OAM	PS6670302	300	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	300
CELLPHONE ALLOWANCE	PS6670302	300	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	300
POSTAGE	PS6670302	100	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	100
LINE	PS6670302	100	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	100
ELECTRICITY	PS6670303	1,780,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,780,000
PERMANENT SALARIES	PS6670303	1,511,612	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,511,612
CHLORINE	PS6670303	648,159	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	648,159
WATER/SEWISTORM	PS6670303	280,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	280,000
HEALTH INSURANCE	PS6670303	181,775	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	181,775
AQUEOUS AMMONIA	PS6670303	168,507	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	168,507
HYDROLOGIC/ACID	PS6670303	63,450	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	63,450
SOC SEC/MEDICARE	PS6670303	60,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	60,000
PENSION - DEF CONT	PS6670303	51,381	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	51,381
OVERTIME 1X PAY	PS6670303	46,835	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	46,835
OTHER SERVICES	PS6670303	43,680	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	43,680
COGLANTS	PS6670303	30,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	30,000
ASSIGNMENT PAY	PS6670303	30,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	30,000
PENSION - GENERAL EMP	PS6670303	15,660	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	15,660
LABORATORY SUP	PS6670303	12,176	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	12,176
RETIREE HEALTH BENEF	PS6670303	12,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	12,000
COMPONENTS/PARTS	PS6670303	9,960	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	9,960
OTHER REG SALARIES	PS6670303	8,600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	8,600
BACKLOG PROGRAM	PS6670303	8,800	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	8,800
OTHER REG SALARIES	PS6670303	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,000
LONGEVITY PAY	PS6670303	5,672	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	5,672
SHIFT DIFFERENTIAL	PS6670303	5,153	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	5,153
OFFICE SUPPLIES	PS6670303	3,266	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	3,266
OFFICE EQUIP - \$5000	PS6670303	1,675	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,675
EXPENSE ALLOWANCES	PS6670303	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,200
SAFETY TRAN MAT	PS6670303	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,200
SCHOOLS	PS6670303	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,000
EXPENSE ALLOWANCES	PS6670303	960	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	960
SAFETY SHOES	PS6670303	885	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	885
CERTIFICATION TRAN	PS6670303	885	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	885
CELLPHONE ALLOWANCE	PS6670303	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	480
YEAR END FICA ACOR	PS6670303	434	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	434
OVERTIME 1X PAY	PS6670303	393	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	393
SERVO-FLIGHT OAM	PS6670303	200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	200
SUPPLEMENTAL FICA	PS6670303	160	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	160
PERMANENT SALARIES	PS6670304	395,796	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	395,796
COMPONENTS/PARTS	PS6670304	188,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	188,000
HEALTH INSURANCE	PS6670304	64,726	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	64,726
PENSION - GENERAL EMP	PS6670304	59,389	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	59,389
DIESEL FUEL	PS6670304	50,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	50,000
OTHER EQUIPMENT	PS6670304	50,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	50,000
BLOG REP & MAINT	PS6670304	40,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	40,000
EQUIP REP & MAINT	PS6670304	35,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	35,000
SOC SEC/MEDICARE	PS6670304	20,997	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	20,997
LAWN & TREE SERVICE	PS6670304	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,000
OVERTIME 1X PAY	PS6670304	9,798	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	9,798
PENSION - DEF CONT	PS6670304	7,962	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,962
LONGEVITY PAY	PS6670304	7,150	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,150
ELECTRICAL SUPPLIES	PS6670304	7,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,000
OTHER REG SALARIES	PS6670304	6,320	Supply	0.0%	0.0%	100.0%	0.0%				

Expense Line Item	Code	FY 19 Expense	Allocation Factor	Utility Billing	Customer %	Supply/Prod	Trans/Dist	Utility Billing	Customer Service	Supply/Prod	Trans/Dist					
LABORATORY SUP	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,000	\$	-
OTHER CHEMICALS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	6,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	6,000	\$	-
OTHER REG SALARIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,130	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,130	\$	-
OTHER PROF SERV	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	5,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	5,000	\$	-
LONGEVITY PAY	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,972	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,972	\$	-
RETIREE HEALTH BENEF	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,400	\$	-
BIOWFLO PROGRAM	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,290	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,290	\$	-
SHIFT DIFFERENTIAL	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,221	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,221	\$	-
CONFERENCES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,200	\$	-
SCHOOLS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,000	\$	-
SAFETY/TRANM MAT	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,500	\$	-
SAFETY SHOES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,500	\$	-
UNIFORMS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,400	\$	-
OFFICE EQUIP RENT	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,200	\$	-
OFFICE SUPPLIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,000	\$	-
EXPENSE ALLOWANCES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	700	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	700	\$	-
CERTIFICATION TRAIN	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	546	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	546	\$	-
OVERTIME 1X PAY	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	480	\$	-
CELLPHONE ALLOWANCE	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	392	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	392	\$	-
YEAR END FICA ACOR	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,440	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,440	\$	-
SUPPLEMENTAL FICA	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	98,422	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	98,422	\$	-
PERMANENT SALARIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	56,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	56,000	\$	-
OTHER PROF SERV	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	18,113	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	18,113	\$	-
PENSION - GENERAL EMP	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	11,703	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	11,703	\$	-
SOC SEC/MEDICARE	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	7,882	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,882	\$	-
LONGEVITY PAY	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,824	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,824	\$	-
OTHER REG SALARIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,746	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,746	\$	-
COMPONENTSPARTS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,000	\$	-
EXPENSE ALLOWANCES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,400	\$	-
CONFERENCES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,200	\$	-
BOOKS & MANUALS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	500	\$	-
MEMBERSHIPS/DUES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	400	\$	-
CELLPHONE ALLOWANCE	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	400	\$	-
BUS RENT MATERIALS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	400	\$	-
OFFICE SUPPLIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	210	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	210	\$	-
YEAR END FICA ACOR	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	30	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	30	\$	-
MLERGE REBURSE	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5	94,343	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	94,343	\$	-
LABORATORY SUP	BIOLOGY LAB	TREATMENT	PESS70303	3	21,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	21,000	\$	-
HEALTH INSURANCE	BIOLOGY LAB	TREATMENT	PESS70303	3	12,843	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	12,843	\$	-
OVERTIME 1X PAY	BIOLOGY LAB	TREATMENT	PESS70303	3	8,118	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	8,118	\$	-
PENSION - DEF CONT	BIOLOGY LAB	TREATMENT	PESS70303	3	8,491	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	8,491	\$	-
SOC SEC/MEDICARE	BIOLOGY LAB	TREATMENT	PESS70303	3	7,117	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,117	\$	-
OTHER SERVICES	BIOLOGY LAB	TREATMENT	PESS70303	3	1,800	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,800	\$	-
COMPONENTSPARTS	BIOLOGY LAB	TREATMENT	PESS70303	3	900	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	900	\$	-
GASOLINE	BIOLOGY LAB	TREATMENT	PESS70303	3	750	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	750	\$	-
OTHER SUPPLIES	BIOLOGY LAB	TREATMENT	PESS70303	3	420	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	420	\$	-
OFFICE SUPPLIES	BIOLOGY LAB	TREATMENT	PESS70303	3	120	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	120	\$	-
SAFETY SHOES	BIOLOGY LAB	TREATMENT	PESS70303	3	120	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	120	\$	-
UNIFORMS	BIOLOGY LAB	TREATMENT	PESS70303	3	120	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	120	\$	-
SERVICE/FLEET OAM	BIOLOGY LAB	TREATMENT	PESS70303	3	82	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	82	\$	-
SUPPLEMENTAL FICA	BIOLOGY LAB	TREATMENT	PESS70303	3	31	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	31	\$	-
OVERHEAD/FLEET	BIOLOGY LAB	TREATMENT	PESS70303	3	29	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	29	\$	-
PERMANENT SALARIES	WATER LAB	TREATMENT	PESS70305	5	199,916	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	199,916	\$	-
HEALTH INSURANCE	WATER LAB	TREATMENT	PESS70305	5	36,775	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	36,775	\$	-
VEHICLES	WATER LAB	TREATMENT	PESS70305	5	20,072	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	20,072	\$	-
OTHER SERVICES	WATER LAB	TREATMENT	PESS70305	5	20,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	20,000	\$	-
SOC SEC/MEDICARE	WATER LAB	TREATMENT	PESS70305	5	10,458	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,458	\$	-
OVERTIME 1X PAY	WATER LAB	TREATMENT	PESS70305	5	13,104	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	13,104	\$	-
PENSION - GENERAL EMP	WATER LAB	TREATMENT	PESS70305	5	12,086	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	12,086	\$	-
EQUIP REP & MAINT	WATER LAB	TREATMENT	PESS70305	5	10,500	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,500	\$	-
LABORATORY SUP	WATER LAB	TREATMENT	PESS70305	5	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	10,000	\$	-
OTHER CHEMICALS	WATER LAB	TREATMENT	PESS70305	5	8,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	8,000	\$	-
COMPONENTSPARTS	WATER LAB	TREATMENT	PESS70305	5	7,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,000	\$	-
PENSION - DEF CONT	WATER LAB	TREATMENT	PESS70305	5	4,781	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	4,781	\$	-
OTHER REG SALARIES	WATER LAB	TREATMENT	PESS70305	5	4,062	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	4,062	\$	-
SERVICE/FLEET OAM	WATER LAB	TREATMENT	PESS70305	5	2,259	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,259	\$	-
GASOLINE	WATER LAB	TREATMENT	PESS70305	5	2,148	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,148	\$	-
LONGEVITY PAY	WATER LAB	TREATMENT	PESS70305	5	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,000	\$	-
CONFERENCES	WATER LAB	TREATMENT	PESS70305	5	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,000	\$	-
SCHOOLS	WATER LAB	TREATMENT	PESS70305	5	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	2,000	\$	-
UNIFORMS	WATER LAB	TREATMENT	PESS70305	5	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,400	\$	-
CERTIFICATION TRAIN	WATER LAB	TREATMENT	PESS70305	5	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,400	\$	-
OFFICE SUPPLIES	WATER LAB	TREATMENT	PESS70305	5	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	1,000	\$	-
OTHER SUPPLIES	WATER LAB	TREATMENT	PESS70305	5	860	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	860	\$	-
EXPENSE ALLOWANCES	WATER LAB	TREATMENT	PESS70305	5	600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	600	\$	-
DATA PROC/SUPPLIES	WATER LAB	TREATMENT	PESS70305	5	600	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	600	\$	-
OVERHEAD/FLEET	WATER LAB	TREATMENT	PESS70305	5	532	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	532	\$	-
CELLPHONE ALLOWANCE	WATER LAB	TREATMENT	PESS70305	5	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	480	\$	-
SAFETY SHOES	WATER LAB	TREATMENT	PESS70305	5	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	480	\$	-
YEAR END FICA ACOR	WATER LAB	TREATMENT	PESS70305	5	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	400	\$	-
BOOKS & MANUALS	WATER LAB	TREATMENT	PESS70305	5	311	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	311	\$	-
MEMBERSHIPS/DUES	WATER LAB	TREATMENT	PESS70305	5	200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	200	\$	-
SUPPLEMENTAL FICA	WATER LAB	TREATMENT	PESS70305	5	200	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	200	\$	-
PERMANENT SALARIES	WATER LAB	TREATMENT	PESS70305	5	48	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	48	\$	-
OTHER PROF SERV	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	106,922	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	106,922	\$	-
COMPUTER MAINT	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	40,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	40,000	\$	-
OTHER SUPPLIES	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	15,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	15,000	\$	-
PENSION - DEF CONT	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	9,533	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	9,533	\$	-
SOC SEC/MEDICARE	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	8,260	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	8,260	\$	-
COMPONENTSPARTS	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	7,840	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	7,840	\$	-
TELEPHONE/CABLE TV	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70305	5	6,824	Supply	0.0%	0.0%	100.0%	0.0%	\$	-	\$	6,824	\$	-
SCHOOLS																

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$						
PERMANENT SALARIES	OMF	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PSB050001	\$	75,869	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	33,683	\$	42,876
SECURITY SERVICES	OMF	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PSB050001	\$	18,889	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	8,312	\$	10,577
MEMBERSHIPS/DUES	OMF	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PSB050001	\$	10,794	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	4,750	\$	6,044
HEALTH INSURANCE	OMF	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PSB050001	\$	7,303	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	3,214	\$	4,090
SOC SEC/MEDICARE	OMF	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PSB050001	\$	5,648	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,483	\$	3,165
PENSION - DEF CONT	OMF	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PSB050001	\$	5,107	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,247	\$	2,860
COMPUTER MAINT	OMF	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PSB050001	\$	4,487	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,979	\$	2,518
BLDG REP & MAINT	OMF	INVENTORY	CUSTOMER SERVICE	PSB050701	\$	4,487	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,979	\$	2,518
OTHER PROF SERV	OMF	INVENTORY	CUSTOMER SERVICE	PSB050701	\$	3,810	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,676	\$	2,133
PENSION - GENERAL EMP	OMF	INVENTORY	CUSTOMER SERVICE	PSB050701	\$	3,809	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,676	\$	2,133
OTHER SERVICES	OMF	INVENTORY	CUSTOMER SERVICE	PSB050701	\$	3,598	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,583	\$	2,015
CONFERENCES	OMF	INVENTORY	CUSTOMER SERVICE	PSB050701	\$	2,286	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,006	\$	1,280
RETIREE HEALTH BENE	OMF	DATA CONTROL	CUSTOMER SERVICE	PSB050001	\$	1,711	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	753	\$	958
SERVICG-PRINT SHOP	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	1,499	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	660	\$	839
CERTIFICATION TRAIN	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	1,349	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	594	\$	756
CAR ALLOWANCES	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	1,313	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	578	\$	735
OFFICE SUPPLIES	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	999	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	396	\$	504
ADMARKETING	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	750	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	330	\$	420
COMPONENTS/PARTS	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	750	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	330	\$	420
EXPENSE ALLOWANCES	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	600	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	264	\$	336
OFFICE EQUIP - \$5000	OMF	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PSB060201	\$	576	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	253	\$	322
DATA PROC SUPPLIES	OMF	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PSB660101	\$	562	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	247	\$	315
JANITORIAL SUPPLIES	OMF	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PSB660101	\$	525	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	231	\$	294
CELLPHONE ALLOWANCE	OMF	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PSB660101	\$	468	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	206	\$	262
TELEPHONE/CABLE TV	OMF	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PSB660401	\$	445	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	198	\$	249
LONGEVITY PAY	OMF	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PSB660401	\$	346	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	152	\$	194
EQUIP REP & MAINT	OMF	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PSB660401	\$	300	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	132	\$	168
OTHER SUPPLIES	OMF	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PSB660401	\$	300	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	132	\$	168
OFFICE EQUIP - \$5000	OMF	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PSB660401	\$	212	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	93	\$	119
COSTS/FEE/PERMITS	OMF	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PSB660401	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
TOOL/EQUIP - \$5000	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
PERIODICALS & MAG	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	75	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	33	\$	42
PERMANENT SALARIES	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	31,428	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	13,818	\$	17,610
PENSION - GENERAL EMP	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	6,059	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,693	\$	3,366
HEALTH INSURANCE	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	4,926	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,168	\$	2,758
SOC SEC/MEDICARE	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	2,484	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,087	\$	1,396
PENSION - DEF CONT	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	989	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	435	\$	554
RETIREE HEALTH BENE	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	692	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	305	\$	388
LONGEVITY PAY	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	611	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	269	\$	342
OTHER REG SALARIES	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	860	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	378	\$	482
EXPENSE ALLOWANCES	OMF	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PSB660402	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
OFFICE SUPPLIES	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
CONFERENCES	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	144	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	63	\$	81
CELLPHONE ALLOWANCE	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	47	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	21	\$	26
YEAR END FICA ACRR	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	37	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	16	\$	21
MILEAGE REIMBURSE	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	37	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	16	\$	21
OFFICE EQUIP - \$5000	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	20,086	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	8,843	\$	11,243
MEMBERSHIPS/DUES	OMF	METER SHOP	DISTRIBUTION AND COLLECTION	PSB660404	\$	2,115	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	931	\$	1,184
PERMANENT SALARIES	OMF	NEW SERVICES	DISTRIBUTION AND COLLECTION	PSB660407	\$	2,093	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	921	\$	1,172
HEALTH INSURANCE	OMF	NEW SERVICES	DISTRIBUTION AND COLLECTION	PSB660407	\$	1,538	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	677	\$	861
SOC SEC/MEDICARE	OMF	NEW SERVICES	DISTRIBUTION AND COLLECTION	PSB660407	\$	911	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	407	\$	517
PENSION - DEF CONT	OMF	NEW SERVICES	DISTRIBUTION AND COLLECTION	PSB660407	\$	438	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	193	\$	246
RETIREE HEALTH BENE	OMF	NEW SERVICES	DISTRIBUTION AND COLLECTION	PSB660407	\$	2	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1	\$	1
LONGEVITY PAY	OMF	WATER SUPPORT	TREATMENT	PSB670301	\$	269,842	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	118,740	\$	151,102
OTHER PROF SERV	OMF	WATER SUPPORT	TREATMENT	PSB670301	\$	164,003	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	72,563	\$	92,340
COSTS/FEE/PERMITS	OMF	WATER SUPPORT	TREATMENT	PSB670301	\$	164,003	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	72,563	\$	92,340
OFFICE EQUIP - \$5000	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	2,848	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,253	\$	1,595
DATA PROC SUPPLIES	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	2,249	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	990	\$	1,259
RETIREE HEALTH BENE	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	1,949	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	858	\$	1,091
SERVICG-FLEET OMM	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	1,799	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	792	\$	1,007
OFFICE SUPPLIES	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	1,181	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	520	\$	661
GASOLINE	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	1,124	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	495	\$	629
CLERICAL SERVICES	OMF	FIVEASH MAINTENANCE	TREATMENT	PSB670302	\$	873	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	384	\$	489
EQUIP REP & MAINT	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	750	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	330	\$	420
OTHER SUPPLIES	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	750	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	330	\$	420
OFFICE EQUIP RENT	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	450	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	198	\$	252
OVERHEAD-FLEET	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	390	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	172	\$	218
TELEPHONE/CABLE TV	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	336	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	150	\$	186
FOOD SERVICES	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	212	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	93	\$	119
DUP. PAPER/SUPPLIES	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
SAFETY SHOES	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
PERMANENT SALARIES	OMF	FIVEASH OPERATIONS	TREATMENT	PSB670303	\$	150	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	66	\$	84
HEALTH INSURANCE	OMF	PEELE/DIXIE MAINTENANCE	TREATMENT	PSB670304	\$	415,720	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	182,932	\$	232,788
PENSION - GENERAL EMP	OMF	PEELE/DIXIE MAINTENANCE	TREATMENT	PSB670304	\$	85,869	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	37,803	\$	48,066
SOC SEC/MEDICARE	OMF	PEELE/DIXIE MAINTENANCE	TREATMENT	PSB670304	\$	35,856	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	15,778	\$	20,078
PENSION - DEF CONT	OMF	PEELE/DIXIE MAINTENANCE	TREATMENT	PSB670304	\$	32,800	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	14,433	\$	18,367
VEHICLES	OMF	PEELE/DIXIE MAINTENANCE	TREATMENT	PSB670304	\$	40,445	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	17,713	\$	22,732
OVERTIME 1.5X PAY	OMF	PEELE/DIXIE MAINTENANCE	TREATMENT	PSB670304	\$	13,326	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	5,864	\$	7,462
CERTIFICATION TRAIN	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	9,131	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	4,018	\$	5,113
SERVICG-FLEET OMM	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	4,670	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,054	\$	2,615
LONGEVITY PAY	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	4,261	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,875	\$	2,386
OTHER REG SALARIES	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	3,774	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,661	\$	2,113
EXPENSE ALLOWANCES	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	3,430	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,509	\$	1,921
GASOLINE	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	2,390	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,062	\$	1,338
CLERICAL SERVICES	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	1,852	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	809	\$	1,043
EQUIP REP & MAINT	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	1,824	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	803	\$	1,022
OTHER SUPPLIES	OMF	PEELE/DIXIE OPERATIONS	TREATMENT	PSB670305	\$	1,572	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	692	\$	880
OFFICE EQUIP RENT	OMF	TREATMENT SUPPORT	TREATMENT	PSB670305	\$	1,224	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	545	\$	693
OVERHEAD-FLEET	OMF	TREATMENT SUPPORT	TREATMENT	PSB670305	\$	912	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	401	\$	511
TELEPHONE/CABLE TV	OMF	TREATMENT SUPPORT	TREATMENT	PSB670305	\$	882	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	388	\$	494
FOOD SERVICES	OMF	TREATMENT SUPPORT	TREATMENT	PSB670305	\$	760	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	325	\$	412
DUP. PAPER/SUPPLIES	OMF	TREATMENT SUPPORT	TREATMENT	PSB670305	\$	699	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	308	\$	392
SAFETY SHOES	OMF	WASTEWATER LAB	TREATMENT	PSB670602	\$	461	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	203	\$	258
PERMANENT SALARIES	OMF	WASTEWATER LAB	TREATMENT	PSB670602	\$	465	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	205	\$	260
HEALTH INSURANCE	OMF	WASTEWATER LAB	TREATMENT	PSB670602	\$	289	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	127	\$	162
PENSION - GENERAL EMP	OMF	WASTEWATER LAB	TREATMENT	PSB670602	\$	230	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	101	\$	129
SOC SEC/MEDICARE	OMF	BIOLOGY LAB	TREATMENT	PSB670603	\$	228	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	100	\$	128
PENSION - DEF CONT	OMF	BIOLOGY LAB	TREATMENT	PSB670603	\$	152	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	67	\$	85
RETIREE HEALTH BENE	OMF	WATER LAB	TREATMENT	PSB670605	\$	152	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	67	\$</	



Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$						
COMPONENTS/PARTS	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5050001	\$	122,500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	53,694	\$	68,556
PENSION - GENERAL EMP	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5050001	\$	109,474	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	48,170	\$	61,301
SERVCHG-FLEET O&M	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5050001	\$	83,787	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	41,270	\$	52,517
OVERTIME 1.5X PAY	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5050001	\$	88,948	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	39,162	\$	49,836
SOC SEC/MEDICARE	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5050001	\$	84,452	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	37,140	\$	47,290
PENSION - DEF CONT	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PB5050001	\$	39,227	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	17,261	\$	21,966
DIESEL FUEL	OMV	INVENTORY	CUSTOMER SERVICE	PB5050701	\$	36,476	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	16,551	\$	20,425
DISPOSAL (TPT) FEES	OMV	INVENTORY	CUSTOMER SERVICE	PB5050701	\$	22,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	9,811	\$	12,319
OVERHEAD-FLEET	OMV	INVENTORY	CUSTOMER SERVICE	PB5050701	\$	19,805	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	8,715	\$	11,090
OTHER TERM PAY	OMV	INVENTORY	CUSTOMER SERVICE	PB5050701	\$	16,241	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	7,147	\$	9,094
LONGEVITY PAY	OMV	INVENTORY	CUSTOMER SERVICE	PB5050701	\$	13,159	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	5,790	\$	7,369
OTHER REG SALARIES	OMV	INVENTORY	CUSTOMER SERVICE	PB5050701	\$	12,728	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	5,601	\$	7,127
TOOLS/SEQ. < \$5000	OMV	DATA CONTROL	CUSTOMER SERVICE	PB5050801	\$	10,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	4,400	\$	5,600
RETIREE HEALTH BENE	OMV	DATA CONTROL	CUSTOMER SERVICE	PB5050801	\$	4,800	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,112	\$	2,688
SERVCHG-NON FLEET	OMV	DATA CONTROL	CUSTOMER SERVICE	PB5050801	\$	4,500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,980	\$	2,520
OTHER SUPPLIES	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5060201	\$	4,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,760	\$	2,240
CELLPHONE ALLOWANCE	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5060201	\$	3,878	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,706	\$	2,172
OTHER EQUIP RENT	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5060201	\$	3,840	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,690	\$	2,150
EXPENSE ALLOWANCES	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5060201	\$	3,500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,540	\$	1,960
CONFERENCES	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5060201	\$	2,880	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,267	\$	1,613
GASOLINE	OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PB5060201	\$	2,128	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	936	\$	1,192
IMP REP & MAINT	OMV	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PB5660101	\$	1,667	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	734	\$	933
SAFETY SHOES	OMV	TRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PB5660101	\$	1,500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	660	\$	840
TELEPHONE/CABLE TV	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5660401	\$	1,155	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	508	\$	647
OVERTIME 1X PAY	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5660401	\$	1,092	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	481	\$	611
IMP REP MATERIALS	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5660401	\$	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	440	\$	560
UNIFORMS	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5660401	\$	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	440	\$	560
SCHOOLS	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5660401	\$	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	440	\$	560
YEAR END FICA ACRR	OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PB5660401	\$	974	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	429	\$	545
EQUIP REP & MAINT	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5660402	\$	400	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	176	\$	224
OFFICE SUPPLIES	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5660402	\$	400	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	176	\$	224
CERTIFICATION TRAIN	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5660402	\$	400	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	176	\$	224
SUPPLEMENTAL FICA	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5660402	\$	328	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	144	\$	184
UPGRADE PAY	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5660402	\$	154	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	68	\$	86
SERVCHG-PRINT SHOP	OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB5660402	\$	10	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	4	\$	6
COMPONENTS/PARTS	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5660404	\$	329,735	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	145,156	\$	184,650
PERMANENT SALARIES	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5660404	\$	316,378	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	139,218	\$	177,161
HEALTH INSURANCE	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5660404	\$	63,589	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	27,981	\$	35,608
PENSION - GENERAL EMP	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5660404	\$	42,117	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	18,533	\$	23,584
SOC SEC/MEDICARE	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5660404	\$	24,445	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	10,757	\$	13,688
OVERTIME 1.5X PAY	OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PB5660404	\$	20,970	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	9,228	\$	11,743
VEHICLES	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5660407	\$	18,016	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	7,968	\$	10,049
SERVCHG-FLEET O&M	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5660407	\$	18,411	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	8,101	\$	10,309
GASOLINE	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5660407	\$	15,951	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	7,019	\$	8,932
IMP REP & MAINT	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5660407	\$	13,169	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	5,824	\$	7,344
IMP REP MATERIALS	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5660407	\$	12,400	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	5,456	\$	6,944
OTHER SUPPLIES	OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB5660407	\$	9,602	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	4,225	\$	5,377
PENSION - DEF CONT	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660501	\$	631	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	279	\$	352
OVERHEAD-FLEET	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5660408	\$	6,726	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,960	\$	3,766
OTHER REG SALARIES	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5660408	\$	3,756	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,653	\$	2,103
UNIFORMS	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5660408	\$	2,743	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,207	\$	1,536
RETIREE HEALTH BENE	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5660408	\$	2,634	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,159	\$	1,475
LONGEVITY PAY	OMV	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PB5660408	\$	2,414	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,062	\$	1,352
CELLPHONE/CABLE TV	OMV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5660409	\$	2,075	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	915	\$	1,160
HORTICULTURAL SUP	OMV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5660409	\$	2,085	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	917	\$	1,168
DIESEL FUEL	OMV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5660409	\$	1,727	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	760	\$	967
OTHER CHEMICALS	OMV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5660409	\$	1,072	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	464	\$	588
OTHER SERVICES	OMV	VALVE/HYDRANTS	DISTRIBUTION AND COLLECTION	PB5660409	\$	1,097	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	483	\$	614
OTHER EQUIP RENT	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5660410	\$	823	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	362	\$	461
SAFETY SHOES	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5660410	\$	818	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	360	\$	458
SERVCHG-PRINT SHOP	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5660410	\$	549	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	241	\$	307
TOOLS/SEQ. < \$5000	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5660410	\$	549	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	241	\$	307
PERMANENT SALARIES	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5660410	\$	549	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	241	\$	307
SERVCHG-NON FLEET	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PB5660410	\$	549	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	241	\$	307
CELLPHONE ALLOWANCE	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5660411	\$	527	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	232	\$	295
STANDBY PAY	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5660411	\$	329	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	145	\$	184
OFFICE EQUIP RENT	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5660411	\$	329	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	145	\$	184
CERTIFICATION TRAIN	OMV	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PB5660411	\$	274	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	121	\$	154
SUPPLEMENTAL FICA	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5660412	\$	215	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	95	\$	120
UPGRADE PAY	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5660412	\$	75	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	33	\$	42
BLDG REP & MAINT	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5660412	\$	65	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	24	\$	31
PERMANENT SALARIES	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5660412	\$	405,413	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	178,409	\$	227,008
COMPONENTS/PARTS	OMV	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB5660412	\$	250,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	110,009	\$	139,991
HEALTH INSURANCE	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660501	\$	84,288	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	37,090	\$	47,198
PENSION - GENERAL EMP	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660501	\$	67,400	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	29,773	\$	37,627
SOC SEC/MEDICARE	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660501	\$	53,491	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	23,558	\$	29,933
IMP REP & MAINT	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660501	\$	40,966	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	18,027	\$	22,939
PENSION - DEF CONT	OMV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660501	\$	31,563	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	13,869	\$	17,674
DIESEL FUEL	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5660503	\$	18,500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	8,141	\$	10,359
DISPOSAL (TPT) FEES	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5660503	\$	17,426	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	7,668	\$	9,758
OVERHEAD-FLEET	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5660503	\$	12,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	5,280	\$	6,720
OTHER EQUIP RENT	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5660503	\$	8,630	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	3,798	\$	4,832
IMP REP MATERIALS	OMV	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PB5660506	\$	5,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,200	\$	2,800
OTHER REG SALARIES	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5660506	\$	4,545	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	2,000	\$	2,545
LONGEVITY PAY	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5660506	\$	4,400	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	1,936	\$	2,464
STANDBY PAY	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5660506	\$	2,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	880	\$	1,120
CELLPHONE ALLOWANCE	OMV	ASPHALT	DISTRIBUTION AND COLLECTION	PB5660506	\$	1,920	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	845	\$	1,075
SAFETY SHOES	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660510	\$	1,300	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	580	\$	728
TOOLS/SEQ. < \$5000	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660510	\$	1,200	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	528	\$	672
COSTS/FEES/PERMITS	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660510	\$	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	440	\$	560
OTHER SERVICES	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660510	\$	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	440	\$	560
EQUIP REP & MAINT	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660510	\$	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	440	\$	560
SHIFT DIFFERENTIAL	OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PB5660510	\$	784	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	345	\$	439
TELEPHONE/CABLE TV	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5660601	\$	578	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	253	\$	325
OTHER SUPPLIES	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5660601	\$	500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	220	\$	280
UNIFORMS	OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PB5660601	\$	500	Miles of Trans / Dist Pipe	44.0%	58.0%	\$	220	\$	280
YEAR END FICA ACRR	OMV												

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
UNIFORMS	OMV	FIVASH OPERATIONS	PSB670303	1,560	Miles of Trans / Dist Pipe	44.0%	58.0%	680	840
OTHER REG SALARIES	OMV	FIVASH OPERATIONS	PSB670303	1,478	Miles of Trans / Dist Pipe	44.0%	58.0%	650	728
SCHOOLS	OMV	FIVASH OPERATIONS	PSB670303	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	440	560
OTHER SUPPLIES	OMV	FIVASH OPERATIONS	PSB670303	650	Miles of Trans / Dist Pipe	44.0%	58.0%	286	364
TELEPHONE/CABLE TV	OMV	FIVASH OPERATIONS	PSB670303	573	Miles of Trans / Dist Pipe	44.0%	58.0%	252	321
CELLPHONE ALLOWANCE	OMV	FIVASH OPERATIONS	PSB670303	480	Miles of Trans / Dist Pipe	44.0%	58.0%	211	269
SAFETY SHOES	OMV	PEELED/IE MAINTENANCE	PSB670304	400	Miles of Trans / Dist Pipe	44.0%	58.0%	176	224
HORTICULTURAL SUP	OMV	PEELED/IE MAINTENANCE	PSB670304	300	Miles of Trans / Dist Pipe	44.0%	58.0%	132	168
OFFICE EQUIP < \$5000	OMV	PEELED/IE MAINTENANCE	PSB670304	300	Miles of Trans / Dist Pipe	44.0%	58.0%	132	168
OFFICE SUPPLIES	OMV	PEELED/IE MAINTENANCE	PSB670304	200	Miles of Trans / Dist Pipe	44.0%	58.0%	88	112
SAFETY/TRAIN MAT	OMV	PEELED/IE MAINTENANCE	PSB670304	200	Miles of Trans / Dist Pipe	44.0%	58.0%	88	112
YEAR END FICA ACRR	OMV	PEELED/IE MAINTENANCE	PSB670304	113	Miles of Trans / Dist Pipe	44.0%	58.0%	50	63
UPGRADE PAY	OMV	PEELED/IE OPERATIONS	PSB670305	100	Miles of Trans / Dist Pipe	44.0%	58.0%	44	56
EQUIP REP & MAINT	OMV	PEELED/IE OPERATIONS	PSB670305	50	Miles of Trans / Dist Pipe	44.0%	58.0%	22	28
MEDICAL SUPPLIES	OMV	PEELED/IE OPERATIONS	PSB670305	50	Miles of Trans / Dist Pipe	44.0%	58.0%	22	28
SUPPLEMENTAL FICA	OMV	PEELED/IE OPERATIONS	PSB670305	20	Miles of Trans / Dist Pipe	44.0%	58.0%	9	11
PERMANENT SALARIES	OMV	PEELED/IE OPERATIONS	PSB670305	235,475	Miles of Trans / Dist Pipe	44.0%	58.0%	103,617	131,858
COMPONENTS/PARTS	OMV	PEELED/IE OPERATIONS	PSB670305	185,000	Miles of Trans / Dist Pipe	44.0%	58.0%	81,407	103,593
VEHICLES	OMV	TREATMENT SUPPORT	PSB670601	177,316	Miles of Trans / Dist Pipe	44.0%	58.0%	78,025	99,291
HEALTH INSURANCE	OMV	TREATMENT SUPPORT	PSB670601	42,144	Miles of Trans / Dist Pipe	44.0%	58.0%	18,545	23,599
SERVICHO-FLEET OAM	OMV	TREATMENT SUPPORT	PSB670601	40,978	Miles of Trans / Dist Pipe	44.0%	58.0%	18,332	22,646
OVERTIME 1.5X PAY	OMV	TREATMENT SUPPORT	PSB670601	33,862	Miles of Trans / Dist Pipe	44.0%	58.0%	14,896	18,966
PENSION - GENERAL EMP	OMV	TREATMENT SUPPORT	PSB670601	32,360	Miles of Trans / Dist Pipe	44.0%	58.0%	14,240	18,120
SOC SEC MEDICARE	OMV	WASTEWATER LAB	PSB670602	18,568	Miles of Trans / Dist Pipe	44.0%	58.0%	8,171	10,397
DIESEL FUEL	OMV	WASTEWATER LAB	PSB670602	18,507	Miles of Trans / Dist Pipe	44.0%	58.0%	8,144	10,363
IMP REP & MAINT	OMV	WASTEWATER LAB	PSB670602	15,000	Miles of Trans / Dist Pipe	44.0%	58.0%	6,601	8,399
DISPOSAL (TPI) FEES	OMV	WASTEWATER LAB	PSB670602	10,000	Miles of Trans / Dist Pipe	44.0%	58.0%	4,400	5,600
OVERHEAD-FLEET	OMV	WASTEWATER LAB	PSB670602	9,737	Miles of Trans / Dist Pipe	44.0%	58.0%	4,285	5,452
PENSION - DEF CONT	OMV	WASTEWATER LAB	PSB670602	6,331	Miles of Trans / Dist Pipe	44.0%	58.0%	2,786	3,545
LONGEVITY PAY	OMV	BIOLOGY LAB	PSB670603	5,500	Miles of Trans / Dist Pipe	44.0%	58.0%	2,420	3,080
OTHER REG SALARIES	OMV	BIOLOGY LAB	PSB670603	4,544	Miles of Trans / Dist Pipe	44.0%	58.0%	2,000	2,544
OTHER SUPPLIES	OMV	BIOLOGY LAB	PSB670603	2,850	Miles of Trans / Dist Pipe	44.0%	58.0%	1,249	1,601
OTHER EQUIP RENT	OMV	BIOLOGY LAB	PSB670603	2,500	Miles of Trans / Dist Pipe	44.0%	58.0%	1,100	1,400
STANDBY PAY	OMV	WATER LAB	PSB670605	2,100	Miles of Trans / Dist Pipe	44.0%	58.0%	924	1,176
OTHER SERVICES	OMV	WATER LAB	PSB670605	2,000	Miles of Trans / Dist Pipe	44.0%	58.0%	880	1,120
OVERTIME 1X PAY	OMV	WATER LAB	PSB670605	1,310	Miles of Trans / Dist Pipe	44.0%	58.0%	576	734
EQUIP REP & MAINT	OMV	WATER LAB	PSB670605	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	440	560
IMP REP MATERIALS	OMV	WATER LAB	PSB670605	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	440	560
CELLPHONE ALLOWANCE	OMV	WATER LAB	PSB670605	960	Miles of Trans / Dist Pipe	44.0%	58.0%	422	538
SHIFT DIFFERENTIAL	OMV	TREATMENT OPERATIONS - WATER	PSB670601	784	Miles of Trans / Dist Pipe	44.0%	58.0%	345	439
SAFETY SHOES	OMV	TREATMENT OPERATIONS - WATER	PSB670601	600	Miles of Trans / Dist Pipe	44.0%	58.0%	264	336
TELEPHONE/CABLE TV	OMV	TREATMENT OPERATIONS - WATER	PSB670601	573	Miles of Trans / Dist Pipe	44.0%	58.0%	252	321
UNIFORMS	OMV	TREATMENT OPERATIONS - WATER	PSB670601	500	Miles of Trans / Dist Pipe	44.0%	58.0%	220	280
OFFICE SUPPLIES	OMV	TEATMENT OPERATIONS-WASTEWATE	PSB670901	500	Miles of Trans / Dist Pipe	44.0%	58.0%	220	280
YEAR END FICA ACRR	OMV	TEATMENT OPERATIONS-WASTEWATE	PSB670901	400	Miles of Trans / Dist Pipe	44.0%	58.0%	176	224
GASOLINE	OMV	TEATMENT OPERATIONS-WASTEWATE	PSB670901	447	Miles of Trans / Dist Pipe	44.0%	58.0%	193	254
SUPPLEMENTAL FICA	OMV	TEATMENT OPERATIONS-WASTEWATE	PSB670901	191	Miles of Trans / Dist Pipe	44.0%	58.0%	84	107
PERMANENT SALARIES	OMV	TEATMENT OPERATIONS-WASTEWATE	PSB670901	128	Miles of Trans / Dist Pipe	44.0%	58.0%	56	72
VEHICLES	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	411,114	Miles of Trans / Dist Pipe	44.0%	58.0%	183,085	228,029
COMPONENTS/PARTS	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	186,326	Miles of Trans / Dist Pipe	44.0%	58.0%	81,990	104,336
HEALTH INSURANCE	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	125,000	Miles of Trans / Dist Pipe	44.0%	58.0%	55,005	69,995
PENSION - GENERAL EMP	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	127	Miles of Trans / Dist Pipe	44.0%	58.0%	55,005	69,995
SOC SEC MEDICARE	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	63,216	Miles of Trans / Dist Pipe	44.0%	58.0%	27,677	35,539
PENSION - DEF CONT	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	41,681	Miles of Trans / Dist Pipe	44.0%	58.0%	18,328	23,353
OVERHEAD-FLEET	OMV	R & SEWER ENVIRONMENTAL RESOU	PSB690602	32,403	Miles of Trans / Dist Pipe	44.0%	58.0%	14,268	18,135
DIESEL FUEL	OMV	WATER & SEWER INSURANCE	PSB700401	18,219	Miles of Trans / Dist Pipe	44.0%	58.0%	8,017	10,202
OVERTIME 1.5X PAY	OMV	WATER & SEWER INSURANCE	PSB700401	12,845	Miles of Trans / Dist Pipe	44.0%	58.0%	5,652	7,193
IMP REP & MAINT	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	10,598	Miles of Trans / Dist Pipe	44.0%	58.0%	4,644	5,954
GASOLINE	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	10,920	Miles of Trans / Dist Pipe	44.0%	58.0%	4,805	6,115
DISPOSAL (TPI) FEES	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	5,000	Miles of Trans / Dist Pipe	44.0%	58.0%	2,200	2,800
OVERHEAD-FLEET	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	4,500	Miles of Trans / Dist Pipe	44.0%	58.0%	1,980	2,520
LONGEVITY PAY	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	4,400	Miles of Trans / Dist Pipe	44.0%	58.0%	1,936	2,464
OTHER REG SALARIES	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	4,000	Miles of Trans / Dist Pipe	44.0%	58.0%	1,760	2,240
OTHER SUPPLIES	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	3,600	Miles of Trans / Dist Pipe	44.0%	58.0%	1,584	2,016
TELEPHONE/CABLE TV	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	3,066	Miles of Trans / Dist Pipe	44.0%	58.0%	1,349	1,717
SAFETY SHOES	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	2,500	Miles of Trans / Dist Pipe	44.0%	58.0%	1,100	1,400
CERTIFICATION TRAIN	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	2,000	Miles of Trans / Dist Pipe	44.0%	58.0%	880	1,120
SERVICHO-NON FLEET	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	2,000	Miles of Trans / Dist Pipe	44.0%	58.0%	880	1,120
SAFETY SHOES	OMV	UTILITY BILLING AND COLLECTIONS	FN100101	2,000	Miles of Trans / Dist Pipe	44.0%	58.0%	880	1,120
UPGRADE PAY	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	1,350	Miles of Trans / Dist Pipe	44.0%	58.0%	594	756
EQUIP REP & MAINT	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	1,000	Miles of Trans / Dist Pipe	44.0%	58.0%	440	560
CELLPHONE ALLOWANCE	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	500	Miles of Trans / Dist Pipe	44.0%	58.0%	220	280
UNIFORMS	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	480	Miles of Trans / Dist Pipe	44.0%	58.0%	211	269
OTHER SUPPLIES	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	400	Miles of Trans / Dist Pipe	44.0%	58.0%	176	224
TELEPHONE/CABLE TV	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	234	Miles of Trans / Dist Pipe	44.0%	58.0%	103	131
SAFETY SHOES	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	40	Miles of Trans / Dist Pipe	44.0%	58.0%	18	22
UPGRADE PAY	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	545,710	Miles of Trans / Dist Pipe	44.0%	58.0%	240,142	305,568
CELLPHONE ALLOWANCE	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	102,489	Miles of Trans / Dist Pipe	44.0%	58.0%	45,099	57,390
UNIFORMS	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	82,909	Miles of Trans / Dist Pipe	44.0%	58.0%	36,483	46,426
OTHER SUPPLIES	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	77,200	Miles of Trans / Dist Pipe	44.0%	58.0%	34,238	42,962
TELEPHONE/CABLE TV	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	61,865	Miles of Trans / Dist Pipe	44.0%	58.0%	27,223	34,642
SAFETY SHOES	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	48,206	Miles of Trans / Dist Pipe	44.0%	58.0%	21,212	26,993
CERTIFICATION TRAIN	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	400	Miles of Trans / Dist Pipe	44.0%	58.0%	176	224
SERVICHO-NON FLEET	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	42,850	Miles of Trans / Dist Pipe	44.0%	58.0%	18,856	23,994
SAFETY SHOES	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	29,634	Miles of Trans / Dist Pipe	44.0%	58.0%	13,040	16,594
UPGRADE PAY	OMV	PUBLIC SERVICES DIRECTORS	PSB010101	13,204	Miles of Trans / Dist Pipe	44.0%	58.0%	5,810	7,393
EQUIP REP & MAINT	OMV	PERSONNEL SERVICES SUPPORT	PSB010401	12,355	Miles of Trans / Dist Pipe	44.0%	58.0%	5,437	6,918
CELLPHONE ALLOWANCE	OMV	PERSONNEL SERVICES SUPPORT	PSB010401	9,064	Miles of Trans / Dist Pipe	44.0%	58.0%	4,029	5,035
UNIFORMS	OMV	CUSTOMER SERVICE SUPPORT	PSB050101	3,013	Miles of Trans / Dist Pipe	44.0%	58.0%	1,326	1,687
OTHER SUPPLIES	OMV	CUSTOMER SERVICE SUPPORT	PSB050101	2,892	Miles of Trans / Dist Pipe	44.0%	58.0%	1,273	1,620
TELEPHONE/CABLE TV	OMV	CUSTOMER SERVICE	PSB050201	2,772	Miles of Trans / Dist Pipe	44.0%	58.0%	1,220	1,552
SAFETY SHOES	OMV	CUSTOMER SERVICE	PSB050201	2,471	Miles of Trans / Dist Pipe	44.0%	58.0%	1,087	1,384
CERTIFICATION TRAIN	OMV	CUSTOMER SERVICE	PSB050201	2,410	Miles of Trans / Dist Pipe	44.0%	58.0%	1,061	1,350
SERVICHO-NON FLEET	OMV	CUSTOMER SERVICE	PSB050201	2,025	Miles of Trans / Dist Pipe	44.0%	58.0%	891	1,134
SAFETY SHOES	OMV	CUSTOMER SERVICE	PSB050201	1,968	Miles of Trans / Dist Pipe	44.0%	58.0%	862	1,087
UPGRADE PAY	OMV	CUSTOMER SERVICE	PSB050201	1,205	Miles of Trans / Dist Pipe	44.0%	58.0%	530	675
EQUIP REP & MAINT	OMV	CUSTOMER SERVICE	PSB050301	1,205	Miles of Trans / Dist Pipe	44.0%	58.0%	530	675
CELLPHONE ALLOWANCE	OMV	CUSTOMER SERVICE	PSB050301	913	Miles of Trans / Dist Pipe	44.0%	58.0%	402	515
UNIFORMS	OMV	CUSTOMER SERVICE	PSB050301	904	Miles of Trans / Dist Pipe	44.0%	58.0%	398	506
OTHER SUPPLIES	OMV	CUSTOMER SERVICE	PSB050301	904	Miles of Trans / Dist Pipe	44.0%	58.0%	398	506
TELEPHONE/CABLE TV	OMV	CUSTOMER SERVICE	PSB050301	844	Miles of Trans / Dist Pipe	44.0%	58.0%	371	473
SAFETY SHOES	OMV	CUSTOMER SERVICE	PSB050301	804	Miles of Trans / Dist Pipe	44.0%	58.0%	355	453
CERTIFICATION TRAIN	OMV	CUSTOMER SERVICE	PSB050601	630	Miles of Trans / Dist Pipe	44.0%	58.0%	277	353
SERVICHO-NON FLEET	OMV	CUSTOMER SERVICE	PSB050601	603	Miles of Trans / Dist Pipe	44.0%	58.0%	265	337
SAFETY SHOES	OMV	CUSTOMER SERVICE	PSB050601	603	Miles of Trans / Dist Pipe	44.0%	58.0%	265	337
UPGRADE PAY	OMV	CUSTOMER SERVICE	PSB050601	578	Miles of Trans / Dist Pipe	44.0%	58.0%	255	324
EQUIP REP & MAINT	OMV	CUSTOMER SERVICE	PSB050601	422	Miles of Trans / Dist Pipe	44.0%	58.0%	186	236
CELLPHONE ALLOWANCE	OMV	CUSTOMER SERVICE	PSB050701	306	Miles of Trans / Dist Pipe	44.0%	58.0%	134	171
UNIFORMS	OMV	CUSTOMER SERVICE	PSB050701	301	Miles of Trans / Dist Pipe	44.0%	58.0%	133	169
OTHER SUPPLIES	OMV	CUSTOMER SERVICE	PSB050701	181	Miles of Trans / Dist Pipe	44.0%	58.0%	80	101
TELEPHONE/CABLE TV	OMV	CUSTOMER SERVICE	PSB050701	121	Miles of Trans / Dist Pipe	44.0%	58.0%	53	67
SAFETY SHOES	OMV	CUSTOMER SERVICE	PSB050801	30	Miles of Trans / Dist Pipe	44.0%	58.0%	13	17
CERTIFICATION TRAIN	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	110,751	Miles of Trans / Dist Pipe	44.0%	58.0%	48,734	62,017
SERVICHO-NON FLEET	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	62,046	Miles of Trans / Dist Pipe	44.0%	58.0%	27,302	34,744
SAFETY SHOES	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	13,400	Miles of Trans / Dist Pipe	44.0%	58.0%	5,886	7,504
UPGRADE PAY	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	9,235	Miles of Trans / Dist Pipe	44.0%	58.0%	4,064	5,171
EQUIP REP & MAINT	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	9,075	Miles of Trans / Dist Pipe	44.0%	58.0%	3,997	5,082
CELLPHONE ALLOWANCE	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	8,076	Miles of Trans / Dist Pipe	44.0%	58.0%	3,554	4,522
UNIFORMS	OMV	UTILITIES ENGINEERING OPERATIONS	PSB060101	5,628	Miles of Trans / Dist Pipe	44.0%	58.0%	2,443	3,185
OTHER SUPPLIES	OMV								



Expense Line Item		Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$					
STANDBY PAY	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PS8660010	\$	120	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	53	\$	67
SUPPLEMENTAL FICA	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PS8660010	\$	1	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	0	\$	1
PERMANENT SALARIES	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	9,363	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	4,120	\$	5,243
SERVICING-FLEET OAM	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	3,807	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1,700	\$	2,107
COMPONENTS/PARTS	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	2,021	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	889	\$	1,131
HEALTH INSURANCE	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	1,774	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	781	\$	993
DIESEL FUEL	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	1,774	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	781	\$	993
PENSION - DEF CONT	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	843	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	371	\$	472
SOC SECMEDICARE	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	722	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	318	\$	404
OVERTIME 1.5X PAY	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	404	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	178	\$	226
OVERHEAD-FLEET	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	331	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	146	\$	186
TOOLS/EQUIP + \$5000	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	202	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	89	\$	113
OTHER SUPPLIES	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	168	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	74	\$	94
SAFETY SHOES	OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660002	\$	101	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	44	\$	57
UNIFORMS	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	84	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	37	\$	47
CELLPHONE ALLOWANCE	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	81	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	36	\$	45
TELEPHONE/CABLE TV	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	73	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	32	\$	41
GASOLINE	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	48	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	22	\$	28
SUPPLEMENTAL FICA	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	2	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1	\$	1
PERMANENT SALARIES	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	9,629	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	4,237	\$	5,392
HEALTH INSURANCE	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	1,774	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	781	\$	993
OVERTIME 1.5X PAY	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	843	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	371	\$	472
PENSION - DEF CONT	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	867	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	381	\$	485
SOC SECMEDICARE	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	738	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	324	\$	412
OVERTIME 1.5X PAY	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	453	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	199	\$	254
SERVICING-FLEET OAM	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	192	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	85	\$	108
GASOLINE	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	84	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	37	\$	47
OVERHEAD-FLEET	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	65	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	29	\$	36
SAFETY SHOES	OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PS8660004	\$	42	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	19	\$	24
UNIFORMS	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	168	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	74	\$	94
SUPPLEMENTAL FICA	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	4	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	2	\$	2
PERMANENT SALARIES	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	33,164	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	14,594	\$	18,571
PENSION - GENERAL EMP	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	4,846	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	2,144	\$	2,702
HEALTH INSURANCE	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	3,745	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1,648	\$	2,097
SOC SECMEDICARE	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	2,629	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1,157	\$	1,472
OVERTIME 1.5X PAY	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	1,140	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	502	\$	638
LONGEVITY PAY	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	874	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	385	\$	489
PENSION - DEF CONT	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	843	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	371	\$	472
RETIREE HEALTH BENEF	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	808	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	356	\$	453
TOOLS/EQUIP + \$5000	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	674	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	296	\$	377
COMPONENTS/PARTS	OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PS8660005	\$	507	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	225	\$	287
OTHER REG SALARIES	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	310	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	136	\$	173
EXPENSE ALLOWANCES	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	162	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	71	\$	91
CELLPHONE ALLOWANCE	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	142	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	62	\$	79
OTHER SUPPLIES	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	84	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	37	\$	47
SAFETY SHOES	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	51	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	22	\$	28
UNIFORMS	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	42	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	19	\$	24
OFFICE SUPPLIES	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	34	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	15	\$	19
YEAR END FICA ACCR	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PS8660006	\$	24	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	10	\$	13
SAFETY/TRAN MAT	OMV	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS8660007	\$	4	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	2	\$	2
SUPPLEMENTAL FICA	OMV	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS8660007	\$	4	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	2	\$	2
PERMANENT SALARIES	OMV	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS8660007	\$	92,387	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	40,801	\$	51,686
HEALTH INSURANCE	OMV	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PS8660007	\$	17,740	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	7,806	\$	9,934
VEHICLES	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	8,418	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	3,705	\$	4,714
BP REP MATERIALS	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	8,210	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	3,613	\$	4,597
PENSION - GENERAL EMP	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	7,186	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	3,166	\$	4,020
SOC SECMEDICARE	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	6,067	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	2,687	\$	3,381
OVERTIME 1.5X PAY	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	4,522	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1,990	\$	2,532
LONGEVITY PAY	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	3,388	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1,482	\$	1,886
COMPONENTS/PARTS	OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PS8660008	\$	2,242	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	987	\$	1,255
OTHER REG SALARIES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	1,684	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	741	\$	943
EXPENSE ALLOWANCES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	1,684	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	741	\$	943
CELLPHONE ALLOWANCE	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	1,684	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	741	\$	943
OTHER SUPPLIES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	1,204	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	530	\$	674
SAFETY SHOES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	991	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	436	\$	555
UNIFORMS	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	162	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	71	\$	91
OFFICE SUPPLIES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	926	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	408	\$	519
YEAR END FICA ACCR	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	848	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	381	\$	487
SAFETY/TRAN MAT	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	804	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	357	\$	454
SUPPLEMENTAL FICA	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	404	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	178	\$	226
PERMANENT SALARIES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	323	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	142	\$	181
OTHER SERVICES	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	278	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	122	\$	156
HEALTH INSURANCE	OMV	WELDING	DISTRIBUTION AND COLLECTION	PS8660009	\$	198	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	87	\$	111
VEHICLES	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	167	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	74	\$	94
OTHER PROF SERV	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	97	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	43	\$	54
PENSION - GENERAL EMP	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	84	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	37	\$	47
SOC SECMEDICARE	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	68	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	30	\$	38
OVERTIME 1.5X PAY	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	66	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	29	\$	37
LONGEVITY PAY	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	42	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	19	\$	24
COMPONENTS/PARTS	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	44	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	20	\$	25
OTHER REG SALARIES	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	17	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	7	\$	9
EXPENSE ALLOWANCES	OMV	TREATMENT OPERATIONS	TREATMENT	PS8670101	\$	8	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	4	\$	5
CELLPHONE ALLOWANCE	OMV	WATER LAB	TREATMENT	PS8670005	\$	123,340	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	54,292	\$	69,048
OTHER SUPPLIES	OMV	WATER LAB	TREATMENT	PS8670005	\$	20,017	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	8,808	\$	11,209
SAFETY SHOES	OMV	WATER LAB	TREATMENT	PS8670005	\$	17,705	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	7,791	\$	9,914
UNIFORMS	OMV	WATER LAB	TREATMENT	PS8670005	\$	16,643	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	7,319	\$	9,363
OFFICE SUPPLIES	OMV	WATER LAB	TREATMENT	PS8670005	\$	16,154	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	7,166	\$	9,148
YEAR END FICA ACCR	OMV	TREATMENT OPERATIONS - WATER	TREATMENT	PS8670001	\$	11,279	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	4,963	\$	6,316
SUPPLEMENTAL FICA	OMV	TREATMENT OPERATIONS - WATER	TREATMENT	PS8670001	\$	9,813	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	4,320	\$	5,493
PERMANENT SALARIES	OMV	TEATMENT OPERATIONS-WASTEWATE	TREATMENT	PS8670001	\$	5,836	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	2,568	\$	3,268
OTHER SERVICES	OMV	TEATMENT OPERATIONS-WASTEWATE	TREATMENT	PS8670001	\$	3,187	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	1,402	\$	1,784
HEALTH INSURANCE	OMV	TEATMENT OPERATIONS-WASTEWATE	TREATMENT	PS8670001	\$	1,713	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	754	\$	958
VEHICLES	OMV	TEATMENT OPERATIONS-WASTEWATE	TREATMENT	PS8670001	\$	1,208	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	532	\$	677
OTHER PROF SERV	OMV	ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PS8690002	\$	982	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	432	\$	550
PENSION - GENERAL EMP	OMV	ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PS8690002	\$	819	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	360	\$	458
SOC SECMEDICARE	OMV	ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PS8690002	\$	629	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	280	\$	349
OVERTIME 1.5X PAY	OMV	ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PS8690002	\$	626	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	276	\$	351
LONGEVITY PAY	OMV	ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PS8690002	\$	542	Miles of Trns / Dist Pipe	44.0%	56.0%	\$	238	\$	303
COMPONENTS/PARTS	OMV	TER & SEWER GENERAL EXPENDITUR	DEPT SUPPORT	PS8700101	\$	405	Miles of Trns / Dist Pipe	44.0%	56.0%	\$			

## 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
<b>Total Costs</b>		<b>\$ -</b>		<b>\$ 10,077,278</b>	<b>\$ 1,472,925,824</b>

**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
<b>Total</b>	<b>\$544,114,404</b>

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	\$459
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%