

City of Fort Lauderdale, FL

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

April 8, 2019





April 8, 2019

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

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

Dear Mr. Lagerbloom,

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

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

Sincerely,

Michael Burton Vice President

4651 Salisbury Rd., Suite 350 Jacksonville, FL 32256-6107 (904) 923-1466 michael.burton@stantec.com

Enclosure

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1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

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

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

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

1.2 OBJECTIVES

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

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

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

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

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

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

1.3 RESULTS

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

1.3.1 Financial Sustainability

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

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

Table 1.3.1 Recommended Water and Wastewater Rate Revenue Adjustments

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

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

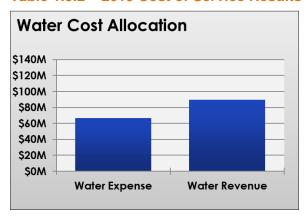
1.3.2 Cost of Service

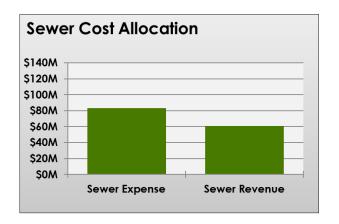
A cost of service analysis (COSA) was performed for the water and wastewater fund in order to identify the cost of providing water and sewer service to the City's customers. This study was also conducted with an objective to identify the cost of service differential between retail and master metered,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

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

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

Table 1.3.2 – 2019 Cost of Service Results





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

1.3.3 Rate Design

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

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

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

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

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

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

1.3.4 Impact Fee Update

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

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

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

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

Table 1.3.4 Level of Service

Current					
Service	Unit	LOS per			
Water	Average Day	300 GPD			
Wastewater	Average Day	300 GPD			

Updated			
Unit	ERU LOS		
Max 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

Proposed Water Fixed Monthly Charges							
Meter Size Residential		Multi-Family	Commercial	Wholesale			
Per Bill	\$2.29	\$2.29	\$2.29	\$2.29			
Per Unit		\$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 ½"	\$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			

Proposed Wastewater Fixed Monthly Charges						
Meter Size	Residential	Multi-Family	Commercial			
Per Bill	\$2.37	\$2.37	\$2.37			
Per Unit		\$4.93				
5/8"	\$8.96		\$8.96			
3/4"	\$13.44		\$13.44			
1"	\$22.41		\$22.41			
1 ½"	\$44.81		\$44.81			
2"	\$71.70		\$71.70			
3"	\$156.85		\$156.85			
4"	\$268.88		\$268.88			
6"	\$604.98		\$604.98			
8"	\$717.01		\$717.01			
10"	\$1,882.15		\$1,882.15			
12"	\$2,375.10		\$2,375.10			
16"	\$2,735.99		\$2,735.99			

^{*} Outside City customers are surcharged an additional 25%

1.4.2 Proposed Retail Usage Rates

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

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

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

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

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

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

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

^{*} Outside City customers are surcharged an additional 25%

^{*}The first tier represents typical essential domestic requirements.

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 Cumu	lative Bills	Cu	rrent Total	Pr	oposed 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	Propos	ed Total	C	hange \$		Change %	
0	\$	18.65	\$	18.10	\$		(0.55)	-2.9	5%
1	\$	31.22	\$	31.08	\$		(0.14)	-0.4	5%
2	\$	43.79	\$	44.06	\$		0.27	0.6	2%
3	\$	56.36	\$	57.04	\$		0.68	1.2	1%
4	\$	68.93	\$	70.02	\$		1.09	1.5	8%
5	\$	81.50	\$	83.00	\$		1.50	1.8	4%
6	\$	94.07	\$	95.98	\$		1.91	2.0	3%
7	\$ 1	.06.64	\$	108.96	\$		2.32	2.1	8%
8	\$ 1	19.21	\$	121.94	\$		2.73	2.2	9%
9	\$ 1	31.78	\$	134.92	\$		3.14	2.3	8%
10	\$ 1	44.35	\$	147.90	\$		3.55	2.4	6%
11	\$ 1	56.92	\$	160.88	\$		3.96	2.5	2%
12	\$ 1	69.49	\$	173.86	\$		4.37	2.5	8%
13	\$ 1	82.06	\$	186.84	\$		4.78	2.6	3%
14	\$ 1	94.63	\$	199.82	\$		5.19	2.6	7%
15	\$ 2	207.20	\$	212.80	\$		5.60	2.7	0%
16	\$ 2	19.77	\$	225.78	\$		6.01	2.7	3%
17	\$ 2	232.34	\$	238.76	\$		6.42	2.7	6%
18	\$ 2	44.91	\$	251.74	\$		6.83	2.7	9%
19	\$ 2	257.48	\$	264.72	\$		7.24	2.8	1%
20	\$ 2	70.05	\$	277.70	\$		7.65	2.8	3%

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 <mark>%</mark>

Figure 1.5.4 Select Wholesale Accounts Annual Water Bill Impacts*

Account	Usage (Kgal)	Cui	rrent Total	Pro	posed 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	L,279,571.68	\$1	L,014,391.09	\$((265,180.59)	-20.7%
Account 6	73,927	\$	369,166.58	\$	292,983.97	\$	(76,182.61)	-20.6%

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

1.6 RESIDENTIAL BILL SURVEY

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

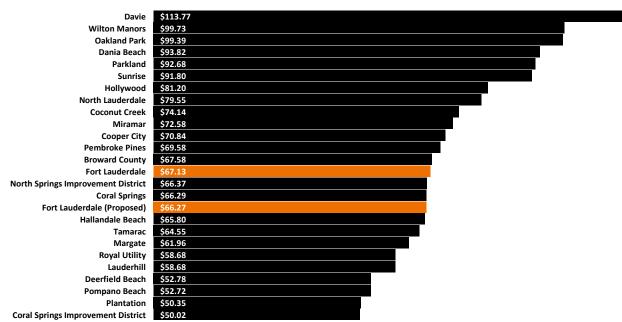


Figure 1.6.1 Single Family Bill Survey for 5/8" Meter with 5,000 Gallon Monthly Usage

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

2. FINANCIAL SUSTAINABILITY ANALYSIS (FSA)

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

2.1 DESCRIPTION

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

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

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

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

2.2 SOURCE DATA

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

2.2.1 Fund Balance

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

2.2.2 Revenues

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

2.2.3 Operating Expenditures

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

2.2.4 Capital Improvement Program

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

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

2.2.5 Existing Debt Service

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

2.3 ASSUMPTIONS

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

2.3.1 Cost Escalation

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

2.3.2 Interest Earnings on Invested Funds

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

2.3.3 Return on Investment Charge

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

2.3.4 Minimum Reserve Policy

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

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

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

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

2.3.5 Future Borrowing & Capital Funding

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

2.3.6 Debt Service and Coverage

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

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

2.4 RESULTS

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

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

Table 2.4.1 Recommended Water and Wastewater Rate Revenue Adjustments

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

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

2.5 FINANCIAL SUSTAINABILITY ANALYSIS - CONCLUSIONS & RECOMMENDATIONS

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

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

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

3. COST OF SERVICE ANALYSIS

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

3.1 DESCRIPTION

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

The following steps were completed to perform the COSA analysis:

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

3.2 SUMMARY OF BUDGETED EXPENDITURES

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

Table 3.2.1 – 2019 Expenditure Basis

Description	Source	Total
Operating and Maintenance Expenses	2019 Budget	\$ 104,472,718
Annual Debt Service - Outstanding Debt	2019 Budget	\$ 33,442,426
Cash Funded Capital Projects		\$ 20,000,000
Total Gross Cost		\$ 157,915,144
Total Rate Revenue Requirement ¹		\$ 150,070,330

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

3.3 SERVICE LINE SYSTEM COSTS

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

Table 3.2.2 - FY2019 Service Line Cost

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

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

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

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

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

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

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

3.4 WHOLESALE CUSTOMERS

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

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

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

Table 3.4.1 – FY 2019 Water Functional Cost

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

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

Table 3.4.2 - FY 2019 Wholesale Cost Basis

Description	ate Revenue Requirement
Customer Costs	\$ 1,237
Supply/Production	\$ 6,488,963
Transmission System	\$ 2,083,173
Total:	\$ 8.573.373

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

4. RATE DESIGN

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

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

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

		Water				Sewer	
Meter Size	Residential	Multi-Family	Commercial	Wholesale	Residential	Multi-Family	Commercial
5/8"	\$ 7.56	\$ 7.56	\$ 7.56	\$24.61	\$11.09	\$11.09	\$11.09
3/4"	\$10.48	\$10.48	\$10.48	\$35.21	\$15.81	\$15.81	\$15.81
1"	\$16.36	\$16.36	\$16.36	\$56.39	\$25.26	\$25.26	\$25.26
1 ½"	\$31.08	\$31.08	\$31.08	\$109.92	\$48.81	\$48.81	\$48.81
2"	\$48.72	\$48.72	\$48.72	\$174.02	\$77.13	\$77.13	\$77.13
3"	\$89.89	\$89.89	\$89.89	\$322.83	\$143.15	\$143.15	\$143.15
4"	\$148.73	\$148.73	\$148.73	\$536.37	\$237.50	\$237.50	\$237.50
6"	\$295.79	\$295.79	\$295.79	\$1,069.87	\$473.29	\$473.29	\$473.29
8"	\$472.25	\$472.25	\$472.25	\$1,709.25	\$756.28	\$756.28	\$756.28
10"	\$678.11	\$678.11	\$678.11	\$3,070.38	\$1,086.41	\$1,086.41	\$1,086.41
12"	\$1,266.33	\$1,266.33	\$1,266.33	\$4,936.80	\$2,029.68	\$2,029.68	\$2,029.68
16"	\$2,060.42	\$2,060.42	\$2,060.42	\$8,343.14	\$3,303.08	\$3,303.08	\$3,303.08

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

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

		Water		
Meter Size	Residential	Multi-Family	Commercial	Wholesale
Per Bill	\$2.29	\$2.29	\$2.29	\$2.29
Per Unit		\$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 ½"	\$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

Wastewater								
Meter Size	Residential	Multi-Family	Commercial					
Per Bill	\$2.37	\$2.37	\$2.37					
Per Unit		\$4.93						
5/8"	\$8.96		\$8.96					
3/4"	\$13.44		\$13.44					
1"	\$22.41		\$22.41					
1 ½"	\$44.81		\$44.81					
2"	\$71.70		\$71.70					
3"	\$156.85		\$156.85					
4"	\$268.88		\$268.88					
6"	\$604.98		\$604.98					
8"	\$717.01		\$717.01					
10"	\$1,882.15		\$1,882.15					
12"	\$2,375.10		\$2,375.10					
16"	\$2,735.99		\$2,735.99					

Volumetric Rates

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

Multi-Family Water Volumetric Rates

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

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

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

Water Tier Per Unit*	Proposed					
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					
*Tier range multiplied times equivalent units (.55 ERU x actual						
units) for each multi-family customer						

Wholesale Rate Calculation

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

Table 4.2.2 Calculated Wholesale Rates and Charges*

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

^{*}Rates shown before 25% outside City surcharge

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

Table 4.2.3 Proposed Wholesale Water Volumetric Charges

	Current	Proposed
All Use (per thousand gallon)	\$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
Residential Single Family		
Tier 1 (Up to 3)	\$2.32	\$2.45
Tier 2 (4-8)	\$5.12	\$5.41
Tier 3 (9-12)	\$6.41	\$6.77
Tier 4 (13-20)	\$8.64	\$9.13
Tier 5 (>20)	\$12.54	\$13.25
Sprinkler		
Tier 1 (Up to 12)	\$6.41	\$6.77
Tier 2 (13-20)	\$8.64	\$9.13
Tier 3 (>20)	\$12.54	\$13.25
Commercial		
All Use (Per thousand Gallons)	\$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 multifamily customer classes have a tiered rate structure which is capped at 8,000 gallons per month. As described in the water section, multi-family tiers should be aligned with single family residential tiers and should be scaled to recognize differences in average usage.

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

Table 4.2.4 Proposed Wastewater Volumetric Charges (Per Thousand Gallons)

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

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

4.2 CUSTOMER BILL IMPACTS

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

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

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

Figure 4.2.8 Select Wholesale Accounts Annual Water Bill Impacts

Account	Usage (Kgal)	Cu	rrent Total	Pro	posed 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	1,279,571.68	\$1	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.

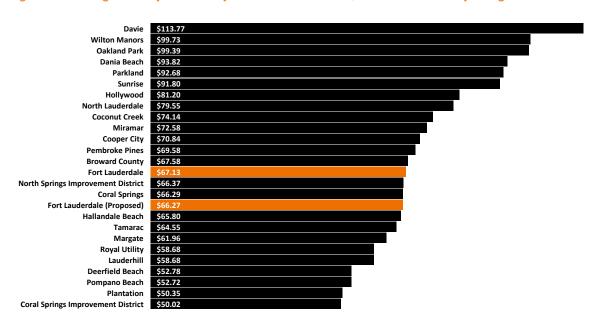


Figure 4.5.1 Single Family Bill Survey for 5/8" Meter with 5,000 Gallon Monthly Usage

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.

- 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

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

7. FINAL RECOMMENDATIONS

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

7.1 FINANCIAL SUSTAINABILITY ANALYSIS

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

Table 7.1.1 Proposed Revenue Adjustment Plan

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

7.2 COST OF SERVICE ANALYSIS

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 multifamily 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 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 10 Long-Term Borrowing

Schedule 11 Detailed Funding

Schedule 1 Assumptions

Annual Growth:	FY	2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water:												
Number of ERUs	133	,244	133,644	134,044	134,444	134,844	135,244	135,644	136,044	136,444	136,844	137,244
Growth (1)	N	I/A	400	400	400	400	400	400	400	400	400	400
Percent Increase	N	I/A	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.29%	0.29%	0.29%	0.29%
Volume		7,938	12,184,407	12,098,666	12,013,422	11,928,673	11,844,418	11,760,655	11,677,383	11,594,600	11,512,305	11,430,496
Growth (1)		I/A	36,468	(85,740)	(85,244)	(84,749)	(84,255)	(83,763)	(83,272)	(82,783)	(82,295)	(81,809)
Percent Increase	N	I/A	0.30%	-0.70%	-0.70%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%
Sewer:												
Number of ERUs	97,	373	97,773	98,173	98,573	98,973	99,373	99,773	100,173	100,573	100,973	101,373
Growth (1)		I/A	400	400	400	400	400	400	400	400	400	400
Percent Increase		I/A	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Volume	11,63	0,107	11,677,883	11,637,716	11,597,495	11,557,223	11,516,902	11,476,536	11,436,127	11,395,679	11,355,195	11,314,677
Growth (1)		I/A	47,776	(40,167)	(40,221)	(40,273)	(40,321)	(40,366)	(40,408)	(40,448)	(40,484)	(40,518)
Percent Increase	N	I/A	0.41%	-0.34%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.36%	-0.36%
Impact Fees												
Water	\$	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386
Sewer	\$	651	651	651	651	651	651	651	651	651	651	651
Average Annual Interest Earnings Rate:												
On Fund Balances: (1)	1.0	00%	1.25%	1.25%	1.50%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Operating Budget Execution Percentage:												
Personal Services		0%	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Operations and Maintenance	10	0%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Operating Cost Escalation Factors:												
Weighted Average Annual Cost Escalation	N	I/A	4.86%	2.99%	1.68%	1.70%	1.68%	1.70%	1.72%	1.73%	1.83%	2.26%
Operating Budget Reserve:												
Target (Number of Months of Reserve)	3	.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
1) FY 2018 and FY 2019 growth projections are calibrated to City Staff's FY 2018 Amended Budget and FY 2019 Adopted Budget, respectively.												

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

Project Description	FY 2018	3	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Bond Funded Capital Projects	\$		-	-	-	-	200,000,000	-	-	-	-	200,000,000
Future Cash funded CIP Capacity	\$		4,077,653	8,573,382	18,037,627	26,371,659	22,551,156	24,217,940	29,926,038	35,925,334	43,074,743	41,174,637
Total CIP Budget (in current dollars)	\$	-	4.077.653	8.573.382	18.037.627	26.371.659	222.551.156	24.217.940	29.926.038	35.925.334	43.074.743	241.174.637
Cumulative Projected Cost Escalation	 0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Resulting CIP Funding Level	\$	•	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637
Annual CIP Execution Percentage	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Final CIP Funding Level	\$	-	4,077,653	8,573,382	18,037,627	26,371,659	222,551,156	24,217,940	29,926,038	35,925,334	43,074,743	241,174,637

		-	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	WATER GROWTH												
1 2	GROWTH IN ERUS (1) CHG. IN AVERAGE USAGE PER ERU		N/A N/A	0.30% 0.30%	0.30% -0.70%	0.30% -0.70%	0.30% -0.71%	0.30% -0.71%	0.30% -0.71%	0.29% -0.71%	0.29% -0.71%	0.29% -0.71%	0.29% -0.71%
	SEWER GROWTH												
3	GROWTH IN ERUS (1)		N/A	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
4	CHG. IN AVERAGE USAGE PER ERU		N/A	0.41%	-0.34%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.36%	-0.36%
	ASSUMED RATE REVENUE INCREASES												
	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%
7	WATER RATE REVENUE BASE FACILITY CHARGES	s	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	Þ	59,492,001	62,654,127	62,213,237	64,539,325	66,951,791	69,453,824	72,048,729	74,739,933	77,530,991	80,425,585	83,427,536
9	SUBTOTAL WATER RATE REVENUE	\$	81,200,000	85,515,952	85,143,488	88,687,937	92,383,274	96,236,092	100,253,283	104,442,046	108,809,907	113,364,730	118,114,735
	SEWER RATE REVENUE												
10		\$	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
	USAGE CHARGES		37,935,312	39,995,704	39,858,137	41,497,870	43,204,349	44,980,267	46,828,426	48,751,738	50,753,235	52,836,067	55,003,512
12	SUBTOTAL SEWER RATE REVENUE	\$	54,600,000	57,565,507	57,499,820	60,097,111	62,812,800	65,652,351	68,621,485	71,726,190	74,972,735	78,367,685	81,917,911
	TOTAL RATE REVENUE	\$	135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415	200,032,646
14			(22,988,866)	(28,429,971)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,333,631)	(30,866,879)
15	TOTAL ADJUSTED RATE REVENUE	\$	112,811,134	114,651,489	112,398,658	118,540,398	124,951,424	131,643,793	138,630,118	145,923,586	153,537,993	161,398,784	169,165,767
40	OTHER OPERATING REVENUES WRITE OFF RECOVERIES	s	450.000	450,000	450.000	150.000	450.000	150.000	450,000	450.000	450.000	450,000	150.000
17		\$	150,600 975,000	150,000 1,000,000	150,000 1,000,000	1,000,000	150,000 1,000,000	1,000,000	150,000 1,000,000	150,000 1,000,000	150,000 1,000,000	150,000 1,000,000	1,000,000
	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 22	SERVICE CHARGE DISHONORED CHECK FEES		692,000 28.108	550,000 30.000	550,000 30,000	550,000 30,000	550,000 30,000	550,000 30.000	550,000 30,000	550,000 30.000	550,000 30.000	550,000 30.000	550,000 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			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) INTEREST-CONNECTION FEE		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	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 30	P/W/OTHER-INTERFUND SVC CHG MISCELL ANEOUS INCOME		112,204	116,570	116,570	116,570	116,570	116,570	116,570	116,570	116,570	116,570	116,570
30	REPAIRS-OUTSIDE CONTRACTORS		70,000 5.000	60,000 5.000	60,000 5,000	60,000 5.000	60,000 5,000	60,000 5.000	60,000 5,000	60,000 5,000	60,000 5,000	60,000 5.000	60,000 5.000
32			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	SUBTOTAL OTHER OPERATING REVENUES	\$	6,629,282	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989
	TRANSFERS IN												
36	CITY INSURANCE FUND	\$	196,407	-			-	-	-	-		-	
37	2018 BOND TRANSFER		9,271,251	-		-		-		-	-	-	-
38	SUBTOTAL TRANSFERS IN	\$	9,467,658	•	•					-	•	-	•
	INTEREST	_											
39 40	INTEREST INCOME INTEREST INCOME - RESTRICTED	\$	247,389 50.559	426,060 63.198	470,143 63.198	583,307 75.838	700,407 88,478	823,335 230.622	846,355 360,127	869,595 360,127	893,060 360.127	916,979 360.127	942,468 489.632
	SUBTOTAL INTEREST	\$	297,948	489,258	533,341	659,145	788,885	1,053,957	1,206,482	1,229,722	1,253,187	1,277,106	1,432,100
				,		,	,		, , .				
42	TOTAL REVENUE	\$	129,206,022	121,638,736	119,429,988	125,697,532	132,238,297	139,195,739	146,334,589	153,651,297	161,289,169	169,173,879	177,095,855

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

	TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 2	Personnel Services Personnel Services	1101 1201	Permanent Salaries Longevity Pay	\$ 1,158,89 30,910	1,223,96 ° 28,891	1,254,58 ° 29,613	1,285,94 ° 30,354	1,318,09 - 31,112	1,351,05 * 31,890	1,384,82 * 32,688	1,419,44 ° 33,505	1,454,93 ° 34,342	1,491,30 ° 35,201	1,528,59 ° 36,081
3 4	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellphone Allowance	960	960 480									
5 6 7	Personnel Services Personnel Services Personnel Services	1310 1501 1801	Shift Differential Overtime 1.5X Pay Core Adjustments	390 10,400 49,318	10,920	11,193	11,473	11,760	12,054	12,355	12,664	12,980	13,305	13,638
8	Personnel Services Personnel Services	2119 2307	Wellness Incentives Year End Fica Accr	500	560	560	560	560	560	560	560	560	560	560
10 11	Personnel Services Personnel Services	2204 2299	Pension - General Emp Pension - Def Cont	124,461 44,580	86,700 61,124	89,474 62,652	92,338 64,218	95,292 65,824	97,198 67,469	99,142 69,156	101,125 70,885	103,148 72,657	105,210 74,474	107,315 76,336
12	Personnel Services Personnel Services Personnel Services	2301 2404 2410	Soc Sec/Medicare Health Insurance Workers' Comp	91,320 173,163 3,084	96,152 205,707 3,698	98,556 205,707 3,790	101,020 205,707 3,885	103,545 205,707 3,982	106,134 205,707 4,082	108,787 205,707 4,184	111,507 205,707 4,289	114,295 205,707 4,396	117,152 205,707 4,506	120,081 205,707 4,618
15 16	Personnel Services Personnel Services Personnel Services	1101 1201	Permanent Salaries Longevity Pay	407,909 2,182	510,758 2,311	523,527 2,369	536,615 2,428	550,031 2,489	563,781 2,551	577,876 2,615	592,323 2,680	607,131 2,747	622,309 2,816	637,867 2,886
17 18	Personnel Services Personnel Services	1401 1407	Car Allowances Expense Allowances	8,760 2,400	8,760 3,840									
19 20	Personnel Services Personnel Services Personnel Services	1413 1801 2204	Cellphone Allowance Core Adjustments Pension - General Emp	3,120 100,266 13,447	3,120 75,461 25,405	3,120 77,348 26,218	3,120 79,281 27,057	3,120 81,263 27,923	3,120 83,295 28,481	3,120 85,377 29,051	3,120 87,512 29,632	3,120 89,699 30,224	3,120 91,942 30,829	3,120 94,240 31,446
21 22 23	Personnel Services Personnel Services Personnel Services	2299 2301	Pension - General Emp Pension - Def Cont Soc Sec/Medicare	31,187 30,651	34,064 37,674	26,216 34,916 38,616	35,788 39,581	36,683 40,571	37,600 41,585	38,540 42,625	39,504 43,690	40,491 44,783	41,504 45,902	42,541 47,050
24 25	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	30,140 249,470	47,242 209,469	47,242 214,706	47,242 220,073	47,242 225,575	47,242 231,215	47,242 236,995	47,242 242,920	47,242 248,993	47,242 255,218	47,242 261,598
26 27 28	Personnel Services Personnel Services Personnel Services	1201 1407 1413	Longevity Pay Expense Allowances Cellphone Allowance	4,348 2,400 960	4,618 2,400 960	4,733 2,400 960	4,852 2,400 960	4,973 2,400 960	5,097 2,400 960	5,225 2,400 960	5,355 2,400 960	5,489 2,400 960	5,627 2,400 960	5,767 2,400 960
29	Personnel Services Personnel Services	1801 2104	Core Adjustments Mileage Reimburse	(65,604 250		256	263	269	276	283	290	297	305	312
31 32	Personnel Services Personnel Services	2104 2204	Mileage Reimburse Pension - General Emp	30 43,265	30 40,415	31 41,708	32 43,043	32 44,420	33 45,309	34 46,215	35 47,139	36 48,082	37 49,044	37 50,024
33 34 35	Personnel Services Personnel Services Personnel Services	2299 2301 2307	Pension - Def Cont Soc Sec/Medicare Year End Fica Accr	4,437 19,674	16,635	17,051	17,477	17,914 312	18,362	18,821	19,292	19,774	20,268	20,775
36 37	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	34,326 94,932	312 31,753 100,108	312 31,753 102,611	312 31,753 105,176	31,753 107,805	312 31,753 110,501	312 31,753 113,263	312 31,753 116,095	312 31,753 118,997	312 31,753 121,972	312 31,753 125,021
38 39 40	Personnel Services Personnel Services Personnel Services	1501 1801 2204	Overtime 1.5X Pay Core Adjustments	2,080 1,664	2,184 - 10.425	2,239 - 10,759	2,295	2,352 - 11.458	2,411 - 11,687	2,471 - 11,921	2,533 - 12,159	2,596 - 12.403	2,661 - 12.651	2,728 - 12,904
41 42	Personnel Services Personnel Services Personnel Services	2299 2301	Pension - General Emp Pension - Def Cont Soc Sec/Medicare	11,078 3,831 7,262	4,039 7,659	4,140 7,850	11,103 4,243 8,047	4,350 8,248	4,458 8,454	4,570 8,665	4,684 8,882	4,801 9,104	4,921 9,332	5,044 9,565
43 44	Personnel Services Personnel Services	2304 2404	Supplemental Fica Health Insurance	159 8,100	10,167	8 10,167	8 10,167	9 10,167	9 10,167	9 10,167	9 10,167	10 10,167	10 10,167	10 10,167
45 46 47	Personnel Services Personnel Services Personnel Services	1101 1201 1401	Permanent Salaries Longevity Pay Car Allowances	103,908 2,989 3,000	108,585 3,193 3,000	111,300 3,273 3,000	114,082 3,355 3,000	116,934 3,439 3,000	119,858 3,524 3,000	122,854 3,613 3,000	125,925 3,703 3,000	129,073 3,795 3,000	132,300 3,890 3,000	135,608 3,988 3,000
48 49	Personnel Services Personnel Services	1413 2119	Cellphone Allowance Wellness Incentives	1,200 500	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
50 51	Personnel Services Personnel Services	2204 2301	Pension - General Emp Soc Sec/Medicare	22,613 8,499	21,101 8,873	21,776 9,095	22,473 9,322	23,192 9,555	23,656 9,794	24,129 10,039	24,612 10,290	25,104 10,547	25,606 10,811	26,118 11,081
52 53 54	Personnel Services Personnel Services Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	9,063 606,605	232 10,793 638,862	232 10,793 654,834	232 10,793 671,204	232 10,793 687,984	232 10,793 705,184	232 10,793 722,814	232 10,793 740,884	232 10,793 759,406	232 10,793 778,391	232 10,793 797,851
55 56	Personnel Services Personnel Services Personnel Services	1107 1201	Part Time Salaries Longevity Pay	12.127	16,108 13,356	16,511 13,690	16,923 14,032	17,347 14,383	17,780 14,743	18,225 15,111	18,680 15,489	19,147 15.876	19,626 16,273	20,117 16.680
57 58 59	Personnel Services Personnel Services	1310 1407 1413	Shift Differential Expense Allowances	1,430 2,400	2,482 2,400	2,544 2,400	2,608 2,400	2,673 2,400	2,740 2,400	2,808 2,400	2,878 2,400	2,950 2,400	3,024 2,400	3,100 2,400
60 61	Personnel Services Personnel Services Personnel Services	1413 1501 1504	Cellphone Allowance Overtime 1.5X Pay Overtime 1X Pay	480 31,720 260	480 33,306 273	480 34,139 280	480 34,992 287	480 35,867 294	480 36,764 301	480 37,683 309	480 38,625 317	480 39,590 325	480 40,580 333	480 41,595 341
62 63	Personnel Services Personnel Services	1801 2104	Core Adjustments Mileage Reimburse	100	132,107 100	135,410 103	138,795 105	142,265 108	145,821 110	149,467 113	153,204 116	157,034 119	160,960 122	164,984 125
64 65	Personnel Services Personnel Services	2204 2299	Pension - General Emp Pension - Def Cont	57,549 31,331	62,727 29,019	64,734 29,744	66,806 30,488	68,944 31,250	70,322 32,032	71,729 32,832	73,163 33,653	74,627 34,494	76,119 35,357	77,642 36,241
66 67 68	Personnel Services Personnel Services Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	47,661 2,446	50,303 1,354 524	51,561 1,388 524	52,850 1,423 524	54,171 1,458 524	55,525 1,495 524	56,913 1,532 524	58,336 1,570 524	59,794 1,609 524	61,289 1,650 524	62,822 1,691 524
69 70	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	100,282 278,244	114,547 285,501	114,547 292,639	114,547 299,954	114,547 307,453	114,547 315,140	114,547 323,018	114,547 331,094	114,547 339,371	114,547 347,855	114,547 356,552
71 72	Personnel Services Personnel Services	1107 1201	Part Time Salaries Longevity Pay	29,758 4,400	31,246 4,400	32,027 4,510	32,828 4,623	33,649 4,738	34,490 4,857	35,352 4,978	36,236 5,103	37,142 5,230	38,070 5,361	39,022 5,495
73 74 75	Personnel Services Personnel Services Personnel Services	1310 1413 1501	Shift Differential Cellphone Allowance Overtime 1.5X Pay	390 960 9,360	960 9,828	960 10,074	960 10,326	960 10,584	960 10,848	960 11,119	960 11,397	960 11,682	960 11,974	960 12,274
76 77	Personnel Services Personnel Services	1504 1801	Overtime 1X Pay Core Adjustments	260 1,282	273	280	287	294	301	309	317	325	333	341
78 79	Personnel Services Personnel Services	2204 2299	Pension - General Emp Pension - Def Cont	34,716 10,704	31,715 10,971	32,730 11,245	33,777 11,526	34,858 11,815	35,555 12,110	36,266 12,413	36,992 12,723	37,732 13,041	38,486 13,367	39,256 13,701
80 81 82	Personnel Services Personnel Services Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	21,726 3,012 465	22,253 151 343	22,809 155 343	23,380 159 343	23,964 163 343	24,563 167 343	25,177 171 343	25,807 175 343	26,452 179 343	27,113 184 343	27,791 189 343
83 84	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	40,500 332,976	50,835 331,183	50,835 339,463	50,835 347,949	50,835 356,648	50,835 365,564	50,835 374,703	50,835 384,071	50,835 393,673	50,835 403,514	50,835 413,602
85 86	Personnel Services Personnel Services	1107 1201	Part Time Salaries Longevity Pay	27,280 1,548	28,644 1,677	29,360 1,719	30,094 1,762	30,846 1,806	31,618 1,851	32,408 1,897	33,218 1,945	34,049 1,993	34,900 2,043	35,772 2,094
87 88 89	Personnel Services Personnel Services Personnel Services	1407 1413 1801	Expense Allowances Cellphone Allowance Core Adjustments	4,320 2,160 3,728	4,320 2,640									
90 91	Personnel Services Personnel Services	2104 2119	Mileage Reimburse Wellness Incentives	250 1,500	250	256	263	269	276	283	290	297	305	312
92 93	Personnel Services Personnel Services Personnel Services	2204 2299	Pension - General Emp Pension - Def Cont Soc Sec/Medicare	46,966 10,125 26,087	55,088 3,694 25,998	56,851 3,786 26,648	58,670 3,881 27,314	60,547 3,978 27,997	61,758 4,077 28,697	62,994 4,179 29,414	64,253 4,284 30,150	65,539 4,391 30,903	66,849 4,501 31,676	68,186 4,613
94 95 96	Personnel Services Personnel Services	2301 2304 2307	Supplemental Fica Year End Fica Accr	2,087	104 444	107 444	109 444	112 444	115 444	118 444	121 444	124 444	127 444	32,468 130 444
97 98	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	45,927 91,837	55,305 94,659	55,305 97,025	55,305 99,451	55,305 101,937	55,305 104,486	55,305 107,098	55,305 109,775	55,305 112,520 3,269	55,305 115,333	55,305 118,216
99 100 101	Personnel Services Personnel Services Personnel Services	1201 1413 1501	Longevity Pay Cellphone Allowance Overtime 1.5X Pay	2,750 960 5,720	2,750 960 6,006	2,819 960 6,156	2,889 960 6,310	2,961 960 6,468	3,035 960 6,630	3,111 960 6,795	3,189 960 6,965	3,269 960 7,139	3,351 960 7,318	3,434 960 7,501
102	Personnel Services Personnel Services	1801 2204	Core Adjustments Pension - General Emp	657 11,727	10,708	11,051	11,404	11 769	12.005	12,245	12,490	12,739	12,994	13,254
104 105 106	Personnel Services Personnel Services Personnel Services	2299 2301 2304	Pension - Def Cont Soc Sec/Medicare Supplemental Fica	3,524 7,310 438	3,662 7,524 22	3,754 7,712 23	3,847 7,905 23	3,944 8,103 24	4,042 8,305 24	4,143 8,513 25	4,247 8,726 26	4,353 8,944 26	4,462 9,167 27	4,573 9,396 27
107	Personnel Services Personnel Services	2307 2404	Year End Fica Accr Health Insurance	16,200	113 20,334									
109 110	Personnel Services Personnel Services	1101 2204	Permanent Salaries Pension - General Emp	94,181 11,173	84,972	87,096	89,274	91,506	93,793	96,138	98,541	101,005	103,530	106,118
111 112 113	Personnel Services Personnel Services Personnel Services	2299 2301 2404	Pension - Def Cont Soc Sec/Medicare Health Insurance	7,206 16,200	7,648 6,500 20,334	7,839 6,663 20,334	8,035 6,829 20,334	8,236 7,000 20,334	8,442 7,175 20,334	8,653 7,354 20,334	8,869 7,538 20,334	9,091 7,726 20,334	9,318 7,920 20,334	9,551 8,118 20,334
114 115	Personnel Services Personnel Services	1101 1201	Permanent Salaries Longevity Pay	2,292,083 38,961	2,734,396 28,027	2,802,756 28,728	2,872,825 29,446	2,944,645 30,182	3,018,262 30,937	3,093,718 31,710	3,171,061 32,503	3,250,338 33,315	3,331,596 34,148	3,414,886 35,002
116 117 118	Personnel Services Personnel Services Personnel Services	1304 1401 1407	Assignment Pay Car Allowances Expense Allowances	10,092 12,000 15,360	10,338 12,000 22,560	10,596 12,000 22,560	10,861 12,000 22,560	11,133 12,000 22,560	11,411 12,000 22,560	11,696 12,000 22,560	11,989 12,000 22,560	12,289 12,000 22,560	12,596 12,000 22,560	12,911 12,000 22,560
119	Personnel Services Personnel Services Personnel Services	1413 1501	Cellphone Allowance Overtime 1.5X Pay	13,320 57,200	12,840 60,060	12,840 61,562	12,840 63,101	12,840 64,678	12,840 66,295	12,840 67,952	12,840 69,651	12,840 71,392	12,840 73,177	12,840 75,007
121 122	Personnel Services Personnel Services	1801 2119	Core Adjustments Wellness Incentives	528,405 2,500		-	-	-	-	-		:	:	-
123 124 125	Personnel Services Personnel Services Personnel Services	2204 2299 2301	Pension - General Emp Pension - Def Cont Soc SecMedicare	281,192 83,657 182,207	235,841 137,109 215,744	243,388 140,537 221,138	251,176 144,050 226,666	259,214 147,651 232,333	264,398 151,343 238,141	269,686 155,126 244,095	275,080 159,004 250,197	280,582 162,980 256,452	286,193 167,054 262,863	291,917 171,230 269,435
126	Personnel Services Personnel Services	2304 2307	Supplemental Fica Year End Fica Accr	4,376		224 1,899	230 1,899	236 1,899	242 1,899	248 1,899	254 1,899	260 1,899	267 1,899	274 1,899
128 129	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	257,707 111,318	358,525 117,234	358,525 120,165	358,525 123,169	358,525 126,248	358,525 129,404	358,525 132,640	358,525 135,955	358,525 139,354	358,525 142,838	358,525 146,409
130 131 132	Personnel Services Personnel Services Personnel Services	1201 1401 1413	Longevity Pay Car Allowances Cellphone Allowance	3,247 3,000 1,200	3,451 3,000 1,200	3,537 3,000 1,200	3,626 3,000 1,200	3,716 3,000 1,200	3,809 3,000 1,200	3,904 3,000 1,200	4,002 3,000 1,200	4,102 3,000 1,200	4,205 3,000 1,200	4,310 3,000 1,200
133	Personnel Services Personnel Services	2119 2204	Wellness Incentives Pension - General Emp	500 24,235	22,783	23,512	24,264	25,041	25,542	26,053	26,574	27,105	27,647	28,200
135 136	Personnel Services Personnel Services	2301 2404	Soc Sec/Medicare Health Insurance	9,085 9,965	9,554 11,677	9,793 11,677	10,038 11,677	10,289 11,677	10,546 11,677	10,809 11,677	11,080 11,677	11,357 11,677	11,641 11,677	11,932 11,677
137 138 139	Personnel Services Personnel Services Personnel Services	1101 1201 1316	Permanent Salaries Longevity Pay Upgrade Pay	143,191 3,483 170	188,635 5,805 170	193,351 5,950 174	198,185 6,099 179	203,139 6,251 183	208,218 6,408 188	213,423 6,568 192	218,759 6,732 197	224,228 6,900 202	229,833 7,073 207	235,579 7,250 212
140	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellohone Allowance	1,920 480	1,920 960									
142	Personnel Services Personnel Services	2104 2119	Mileage Reimburse Wellness Incentives	1,500 500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
144 145 146	Personnel Services Personnel Services Personnel Services	2204 2301 2307	Pension - General Emp Soc SecMedicare Year End Fica Accr	16,997 11,405	28,059 15,095 168	28,957 15,472 168	29,884 15,859 168	30,840 16,256 168	31,457 16,662 168	32,086 17,079 168	32,727 17,506 168	33,382 17,943 168	34,050 18,392 168	34,731 18,852 168
147 148	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	19,853 1,045,542	33,211 1,084,041	33,211 1,111,142	33,211 1,138,921	33,211 1,167,394	33,211 1,196,578	33,211 1,226,493	33,211 1,257,155	33,211 1,288,584	33,211 1,320,799	33,211 1,353,819
149 150 151	Personnel Services Personnel Services Personnel Services	1201 1313 1316	Longevity Pay Standby Pay	11,380 3,878 154	13,159 3,878 154	13,488 3,975 158	13,825 4,074 162	14,171 4,176 166	14,525 4,281 170	14,888 4,388 174	15,260 4,497 179	15,642 4,610 183	16,033 4,725 188	16,434 4,843 192
151 152 153	Personnel Services Personnel Services Personnel Services	1316 1407 1413	Upgrade Pay Expense Allowances Cellphone Allowance	154 960 2,400	2,880 3,840	158 2,880 3,840	162 2,880 3,840	166 2,880 3,840	170 2,880 3,840	174 2,880 3,840	179 2,880 3,840	183 2,880 3,840	188 2,880 3,840	192 2,880 3,840
154 155	Personnel Services Personnel Services	1501 1504	Overtime 1.5X Pay Overtime 1X Pay	84,760 1,040	88,998 1,092	91,223 1,119	93,504 1,147	95,841 1,176	98,237 1,205	100,693 1,235	103,210 1,266	105,791 1,298	108,435 1,330	111,146 1,364
156 157 158	Personnel Services Personnel Services Personnel Services	1801 2204 2299	Core Adjustments Pension - General Emp	24,920 82,217 53,029	109,474	112,977 40,208	116,592	120,323 42,243	122,730 43.299	125,184 44,382	127,688 45,491	130,242 46,629	132,847 47.794	135,504 48.989
158 159 160	Personnel Services Personnel Services Personnel Services	2299 2301 2304	Pension - Def Cont Soc Sec/Medicare Supplemental Fica	53,029 81,138 6,564	39,227 84,452 328	40,208 86,563 336	41,213 88,727 345	42,243 90,946 353	43,299 93,219 362	44,382 95,550 371	45,491 97,938 380	46,629 100,387 390	47,794 102,897 400	48,989 105,469 410
				5,364	020	550	545	555		· · ·	500	550	400	*10

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
161 Personnel Services	2307	Year End Fica Accr	147,315	974	974	974	974	974	974	974	974	974
162 Personnel Services	2404	Health Insurance		156,349	156,349	156,349	156,349	156,349	156,349	156,349	156,349	156,349
163 Personnel Services	1101	Permanent Salaries	569,251	576,624	591,040	605,816	620,961	636,485	652,397	668,707	685,425	702,560
164 Personnel Services	1201	Longevity Pay	6,600	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
165 Personnel Services	1313	Standby Pay	600	600	615	630	646	662	679	696	713	731
166 Personnel Services	1316	Upgrade Pay	137	137	140	144	148	151	155	159	163	167
167 Personnel Services	1413	Cellphone Allowance	960	960	960	960	960	960	960	960	960	960
168 Personnel Services	1501	Overtime 1.5X Pay	36,400	38,220	39,176	40,155	41,159	42,188	43,242	44,323	45,432	46,567
169 Personnel Services	1504	Overtime 1X Pay	670	704	722	740	758	777	797	816	837	858
170 Personnel Services 171 Personnel Services 172 Personnel Services	1801 2204 2301	Core Adjustments Pension - General Emp Soc Sec/Medicare	(1,195) 104,327 44.156	76,762 44,553	79,218 45.667	81,753 46.808	84,369 47.979	86,057 49,178	87,778 50.408	89,534 51.668	91,324 52.960	93,151 54.284
173 Personnel Services 174 Personnel Services	2304 2307	Supplemental Fica Year End Fica Accr	2,836	44,553 142 524	45,667 146 524	40,006 149 524	47,979 153 524	49,176 157 524	161 524	165 524	169 524	173 524
175 Personnel Services	2404	Health Insurance	89,100	111,837	111,837	111,837	111,837	111,837	111,837	111,837	111,837	111,837
176 Personnel Services	1101	Permanent Salaries	435,649	405,451	415,587	425,977	436,626	447,542	458,731	470,199	481,954	494,003
177 Personnel Services	1201	Longevity Pay	7,150	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
178 Personnel Services	1313	Standby Pay	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437
179 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
 180 Personnel Services 181 Personnel Services 	1501 1801	Overtime 1.5X Pay Core Adjustments	54,912 (19,311)	57,658	59,099	60,577	62,091	63,644	65,235	66,866	68,537	70,251
182 Personnel Services 183 Personnel Services 184 Personnel Services	2204 2299	Pension - General Emp Pension - Def Cont Soc Sec/Medicare	77,329 6,952	40,966 17,426 31,563	42,277 17,862 32,352	43,630 18,308 33,161	45,026 18,766	45,926 19,235	46,845 19,716	47,782 20,209	48,738 20,714	49,712 21,232
185 Personnel Services	2301 2304 2307	Supplemental Fica Year End Fica Accr	33,986 4,201	210	215	221	33,990 226 348	34,840 232 348	35,711 238 348	36,603 244 348	37,518 250 348	38,456 256 348
 187 Personnel Services 188 Personnel Services 	2404 1101	Health Insurance Permanent Salaries	64,800 388,682	348 81,336 391,305	348 81,336 401,088	348 81,336 411,115	348 81,336 421,393	81,336 431,928	81,336 442,726	81,336 453,794	81,336 465,139	81,336 476,767
189 Personnel Services	1201	Longevity Pay	7,150	8,800	9,020	9,246	9,477	9,714	9,956	10,205	10,460	10,722
190 Personnel Services	1313	Standby Pay	1,681	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
191 Personnel Services	1413	Cellphone Allowance	2,400	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
192 Personnel Services193 Personnel Services	1501	Overtime 1.5X Pay	54,600	57,330	58,763	60,232	61,738	63,282	64,864	66,485	68,147	69,851
	1504	Overtime 1X Pay	728	764	783	803	823	843	864	886	908	931
194 Personnel Services 195 Personnel Services 196 Personnel Services	1801 2204 2299	Core Adjustments Pension - General Emp Pension - Def Cont	(1,215) 56,490 11,591	41,664 16,146	42,997 16,550	44,373 16,963	45,793 17,387	46,709 17,822	47,643 18,268	48,596 18,724	49,568 19,193	50,559 19,672
197 Personnel Services 198 Personnel Services	2301 2304	Soc Sec/Medicare Supplemental Fica	30,466 4,233	30,754	31,523 217 444	32,311 223	33,119 228	33,947 234	34,795	35,665 246	36,557 252	37,471 258
199 Personnel Services 200 Personnel Services	2307 2404	Year End Fica Accr Health Insurance	56,700	212 444 71,169	444 71,169 55,320	444 71,169	444 71,169	444 71,169	240 444 71,169	444 71,169	444 71,169	444 71,169
201 Personnel Services 202 Personnel Services 203 Personnel Services	1101 1201 1316	Permanent Salaries Longevity Pay Upgrade Pay	52,687 1,100 100	53,971 1,650 100	1,691 103	56,703 1,734 105	58,121 1,777 108	59,574 1,821 110	61,063 1,867 113	62,590 1,913 116	64,155 1,961 119	65,758 2,010 122
204 Personnel Services	1501	Overtime 1.5X Pay	5,200	5,460	5,597	5,736	5,880	6,027	6,177	6,332	6,490	6,652
205 Personnel Services	2204	Pension - General Emp	11,378	10,500	10,836	11,183	11,541	11,771	12,007	12,247	12,492	12,742
206 Personnel Services 207 Personnel Services 208 Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	4,152 398	4,291 20 113	4,398 21 113	4,508 21 113	4,621 22 113	4,736 22 113	4,855 23 113	4,976 23 113	5,101 24 113	5,228 24 113
209 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
	1101	Permanent Salaries	223,201	235,475	241,362	247,396	253,581	259,920	266,418	273,079	279,906	286,903
210 Personnel Services 211 Personnel Services 212 Personnel Services 213 Personnel Services	1201 1310 1313	Longevity Pay Shift Differential	2,750 390 2.100	5,500 784 2,100	5,638 804 2.153	5,778 824 2,206	5,923 844 2,261	6,071 865 2,318	6,223 887 2,376	6,378 909 2,435	6,538 932 2.496	6,701 955 2,559
214 Personnel Services 215 Personnel Services	1413 1501	Standby Pay Cellphone Allowance Overtime 1.5X Pay	960 32,240	960 33,852	2,153 960 34,698	960 35,566	960 36,455	960 37,366	960 38,300	960 39,258	2,496 960 40,239	960 41,245
216 Personnel Services 217 Personnel Services	1504 1801	Overtime 1X Pay Core Adjustments	1,248 16,150	1,310	1,343	1,376	1,411	1,446	1,482	1,519	1,557	1,596
218 Personnel Services	2204	Pension - General Emp	23,700	32,360	33,396	34,464	35,567	36,278	37,004	37,744	38,499	39,269
219 Personnel Services	2299	Pension - Def Cont	10,288	6,331	6,489	6,652	6,818	6,988	7,163	7,342	7,526	7,714
220 Personnel Services	2301	Soc Sec/Medicare	17,389	18,568	19,032	19,508	19,996	20,496	21,008	21,533	22,072	22,623
221 Personnel Services	2304	Supplemental Fica	2,562	128	131	134	138	141	145	148	152	156
222 Personnel Services	2307	Year End Fica Accr		347	347	347	347	347	347	347	347	347
223 Personnel Services	2404	Health Insurance	40,500	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668
224 Personnel Services	1101	Permanent Salaries	293,218	418,114	428,567	439,281	450,263	461,520	473,058	484,884	497,006	509,431
225 Personnel Services	1201	Longevity Pay	3.850	4,950	5,074	5.201	5,331	5.464	5,600	5,740	5.884	6.031
226 Personnel Services	1313	Standby Pay	500	500	513	525	538	552	566	580	594	609
227 Personnel Services	1316	Upgrade Pay	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218
228 Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
229 Personnel Services	1501	Overtime 1.5X Pay	10,400	10,920	11,193	11,473	11,760	12,054	12,355	12,664	12,980	13,305
230 Personnel Services 231 Personnel Services 232 Personnel Services	1801 2204 2301	Core Adjustments Pension - General Emp Soc Sec/Medicare	184,935 54,400 22,764	41,651 32,403	42,984 33,213	44,359 34,043	45,779 34,894	46,694 35,767	47,628 36,661	48,581 37,578	49,552 38,517	50,544 39,480
 233 Personnel Services 234 Personnel Services 	2304 2307	Supplemental Fica Year End Fica Accr	796	40 234	41 234	42 234	43 234	44 234	45 234	46 234	48 234	49 234
235 Personnel Services	2404	Health Insurance	40,500	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002
236 Personnel Services	1101	Permanent Salaries	831,165	905,639	928,280	951,487	975,274	999,656	1,024,647	1,050,264	1,076,520	1,103,433
237 Personnel Services	1201	Longevity Pay	22,312	18,591	19.056	19.532	20,020	20,521	21,034	21,560	22,099	22,651
238 Personnel Services	1310	Shift Differential	1,430	1,045	1,071	1,098	1,125	1,153	1,182	1,212	1,242	1,273
239 Personnel Services	1313	Standby Pay	4,600	4,600	4,715	4,833	4,954	5,078	5,204	5,335	5,468	5,605
240 Personnel Services	1316	Upgrade Pay	300	300	308	315	323	331	339	348	357	366
241 Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
242 Personnel Services	1413	Cellphone Allowance	4,320	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
242 Personnel Services 243 Personnel Services 244 Personnel Services	1501 1504	Overtime 1.5X Pay Overtime 1X Pay	131,040 1,560	137,592 1,638	141,032 1,679	144,558 1,721	148,172 1,764	151,876 1,808	155,673 1,853	159,565 1,900	163,554 1,947	167,642 1,996
245 Personnel Services 246 Personnel Services	1801 2204	Core Adjustments Pension - General Emp	125,280 166,605	128,712	132,831	137,081	141,468	144,297	147,183	150,127	153,129	156,192
247 Personnel Services	2299	Pension - Def Cont	6,060	21,912	22,460	23,021	23,597	24,187	24,791	25,411	26,046	26,698
248 Personnel Services	2301	Soc Sec/Medicare	65,804	71,112	72,890	74,712	76,580	78,494	80,457	82,468	84,530	86,643
249 Personnel Services	2304	Supplemental Fica	10,144	507	520	533	546	560	574	588	603	618
250 Personnel Services	2307	Year End Fica Accr	123,365	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151
251 Personnel Services	2404	Health Insurance		164,182	164,182	164,182	164,182	164,182	164,182	164,182	164,182	164,182
252 Personnel Services	1101	Permanent Salaries	157,793	165,300	169,433	173,668	178,010	182,460	187,022	191,697	196,490	201,402
253 Personnel Services	1201	Longevity Pay	5,666	5,936	6,084	6,237	6,392	6,552	6,716	6,884	7,056	7,232
254 Personnel Services	1407	Expense Allowances	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
255 Personnel Services	1413	Cellphone Allowance	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680
256 Personnel Services	2104	Mileage Reimburse	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437
257 Personnel Services 258 Personnel Services	2119 2204	Wellness Incentives Pension - General Emp Soc Sec/Medicare	1,000 34,918	13,784	14,225	14,680	15,150	15,453	15,762	16,077	16,399	16,727
259 Personnel Services 260 Personnel Services 261 Personnel Services	2301 2307 2404	Year End Fica Accr Health Insurance	12,939 - 11.506	13,545 205 11,684	13,884 205 11.684	14,231 205 11.684	14,586 205 11.684	14,951 205 11,684	15,325 205 11,684	15,708 205 11,684	16,101 205 11.684	16,503 205 11,684
262 Personnel Services	1101	Permanent Salaries	520,905	467,546	479,235	491,216	503,496	516,083	528,985	542,210	555,765	569,659
263 Personnel Services	1201	Longevity Pay	9,350	6,600	6,765	6,934	7,107	7,285	7,467	7,654	7,845	8,041
264 Personnel Services	1313	Standby Pay	2,400	2,900	2,973	3,047	3,123	3,201	3,281	3,363	3,447	3,533
265 Personnel Services	1316	Upgrade Pay	101	101	104	106	109	111	114	117	120	123
266 Personnel Services	1413	Cellphone Allowance	960	960	960	960	960	960	960	960	960	960
267 Personnel Services	1501	Overtime 1.5X Pay	67,694	99,471	101,958	104,507	107,119	109,797	112,542	115,356	118,240	121,196
268 Personnel Services	1504	Overtime 1X Pay		546	560	574	588	603	618	633	649	665
269 Personnel Services	1801	Core Adjustments	(68,112)	337,733	346,176	354,831	363,702	372,794	382,114	391,667	401,458	411,495
270 Personnel Services	2204	Pension - General Emp	68,204	72,480	74,799	77,193	79,663	81,256	82,882	84,539	86,230	87,955
271 Personnel Services	2299	Pension - Def Cont	18,811	13,132	13,460	13,797	14,142	14,495	14,858	15,229	15,610	16,000
272 Personnel Services	2301	Soc Sec/Medicare	40,726	36,436	37,347	38,281	39,238	40,219	41,224	42,255	43,311	44,394
273 Personnel Services	2304	Supplemental Fica	5,179	364	373	382	392	402	412	422	433	443
274 Personnel Services 275 Personnel Services	2307 2404	Year End Fica Accr Health Insurance Permanent Salaries	81,000	345 81,336	345 81,336	345 81,336	345 81,336	345 81,336	345 81,336	345 81,336	345 81,336	345 81,336
276 Personnel Services 277 Personnel Services 278 Personnel Services	1101 1201 1313	Longevity Pay Standby Pay	190,717 4,400 500	96,179	98,583	101,048	103,574	106,164	108,818	111,538	114,327	117,185
279 Personnel Services 280 Personnel Services	1413 1501	Cellphone Allowance Overtime 1.5X Pay	480 27,040	480	480	480	480	480	480	480	480	480
281 Personnel Services 282 Personnel Services 283 Personnel Services	1504 1801 2204	Overtime 1X Pay Core Adjustments Pension - General Emp	520 (122,602) 32,962	(117,969)	(120,918)	(123,941)	(127,040)	(130,216)	(133,471)	(136,808)	(140,228)	(143,734)
284 Personnel Services	2299	Pension - Def Cont	3,537	3,749	3,843	3,939	4,037	4,138	4,242	4,348	4,456	4,568
285 Personnel Services	2301	Soc Sec/Medicare	14,963	7,394	7,579	7,768	7,963	8,162	8,366	8,575	8,789	9,009
286 Personnel Services 287 Personnel Services 288 Personnel Services	2304 2404 1101	Supplemental Fica Health Insurance Permanent Salaries	2,108 16,200 591,096	10,167 718,107	10,167 736,060	10,167 754,461	10,167 773,323	10,167 792,656	10,167 812,472	10,167 832,784	10,167 853,604	10,167 874,944
289 Personnel Services	1201	Longevity Pay	19,877	24,956	25,580	26,219	26,875	27,547	28,235	28,941	29,665	30,406
290 Personnel Services	1313	Standby Pay	4,922	4,922	5,045	5,171	5,300	5,433	5,569	5,708	5,851	5,997
291 Personnel Services 292 Personnel Services 293 Personnel Services	1316 1407 1413	Upgrade Pay Expense Allowances Cellohone Allowance	300 960 1,440	300 960 1.920	308 960 1.920	315 960 1.920	323 960 1.920	331 960 1,920	339 960 1,920	348 960 1,920	357 960	366 960
294 Personnel Services 295 Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	114,400 125,984	120,120	123,123	126,201	129,356	132,590	135,905	139,302	1,920 142,785	1,920 146,355
296 Personnel Services 297 Personnel Services	2119 2204	Wellness Incentives Pension - General Emp	500 118,924	130,838	135,025	139,346	143,805	146,681	149,614	152,607	155,659	158,772
298 Personnel Services	2299	Pension - Def Cont	4,497	4,499	4,611	4,727	4,845	4,966	5,090	5,217	5,348	5,482
299 Personnel Services	2301	Soc Sec/Medicare	47,013	57,066	58,493	59,955	61,454	62,990	64,565	66,179	67,834	69,529
300 Personnel Services	2304	Supplemental Fica	8,752	438	449	460	472	483	496	508	521	534
301 Personnel Services	2307	Year End Fica Accr	82,865	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395
302 Personnel Services	2404	Health Insurance		123,514	123,514	123,514	123,514	123,514	123,514	123,514	123,514	123,514
303 Personnel Services 304 Personnel Services	1101 1201 1313	Permanent Salaries Longevity Pay	92,161 3,657 400	79,057	81,033 - 410	83,059 - 420	85,136 - 431	87,264 - 442	89,446 - 453	91,682 - 464	93,974 - 475	96,323 - 487
306 Personnel Services 307 Personnel Services	1407 1413	Standby Pay Expense Allowances Cellphone Allowance	1,440 1,200	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
308 Personnel Services 309 Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	792 3,036	832	853	874	896	918	941	965	989	1,014
310 Personnel Services	2104	Mileage Reimburse	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462
311 Personnel Services	2204	Pension - General Emp	20,270	-	-	-	-	-	-	-	-	-
312 Personnel Services	2301	Soc Sec/Medicare	7,532	6,158	6,312	6,470	6,631	6,797	6,967	7,141	7,320	7,503
313 Personnel Services	2404	Health Insurance	9,615	11,631	11,631	11,631	11,631	11,631	11,631	11,631	11,631	11,631
314 Personnel Services	1101	Permanent Salaries	954,067	1,030,030	1,055,781	1,082,175	1,109,230	1,136,960	1,165,384	1,194,519	1,224,382	1,254,992
315 Personnel Services	1201	Longevity Pay	20,472	24,410	25,020	25,646	26,287	26,944	27,618	28,308	29,016	29,741
316 Personnel Services	1310	Shift Differential	390	392	402	412	422	433	444	455	466	478
317 Personnel Services	1313	Standby Pay	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264
318 Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
319 Personnel Services	1413	Cellphone Allowance	6,240	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960
320 Personnel Services	1501	Overtime 1.5X Pay	124,800	131,040	134,316	137,674	141,116	144,644	148,260	151,966	155,765	159,660

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
321 Personnel Services 322 Personnel Services	1801 2104	Core Adjustments Mileage Reimburse	897 600	600	615	630	646	662	679	696	713	731
323 Personnel Services	2204	Pension - General Emp	162,606	159,705	164,816	170,090	175,533	179,043	182,624	186,277	190,002	193,802
324 Personnel Services	2299	Pension - Def Cont	18,564	18,795	19,265	19,746	20,240	20,746	21,265	21,796	22,341	22,900
325 Personnel Services 326 Personnel Services 327 Personnel Services	2301 2304	Soc Sec/Medicare Supplemental Fica	75,130 9,547	81,535 477	83,573 489	85,663 501	87,804 514	89,999 527	92,249 540	94,556 553	96,919 567	99,342 581
327 Personnel Services 328 Personnel Services 329 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	123,015 607,793	1,245 144,672 617.538	1,245 144,672 632,976	1,245 144,672 648.801	1,245 144,672 665,021	1,245 144,672 681.646	1,245 144,672 698,688	1,245 144,672 716.155	1,245 144,672 734.059	1,245 144,672 752,410
330 Personnel Services	1201	Longevity Pay	15,848	17,077	17,504	17,942	18,390	18,850	19,321	19,804	20,299	20,807
331 Personnel Services	1313	Standby Pay		11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402
332 Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
333 Personnel Services	1413	Cellphone Allowance	4,800	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320
334 Personnel Services 335 Personnel Services	1501 2104	Overtime 1.5X Pay Mileage Reimburse	36,400	38,220 1,000 101,377	39,176 1,025	40,155 1,051	41,159 1,077	42,188 1,104	43,242 1,131	44,323 1,160	45,432 1,189	46,567 1,218 123,021
336 Personnel Services 337 Personnel Services	2204 2299	Pension - General Emp Pension - Del Cont	1,000 121,572 4,406	8,784	104,621 9,004	107,969 9,229	111,424 9,459	113,652 9,696	115,925 9,938	118,244 10,187	120,609 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	2,785	139	142	146	150	153	157	161	165	169
340 Personnel Services 341 Personnel Services 342 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	66,348 675,052	798 92,703 706,484	798 92,703 724,146	798 92,703 742,250	798 92,703 760,806	798 92,703 779,826	798 92,703 799,322	798 92,703 819,305	798 92,703 839,787	798 92,703 860,782
342 Personnel Services 343 Personnel Services 344 Personnel Services	1201 1313	Longevity Pay Standby Pay	4,400	4,400 8,000	4,510 8,200	4,623 8,405	4,738 8.615	4,857 8,831	4,978 9,051	5,103 9,278	5,230 9,509	5,361 9,747
345 Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
346 Personnel Services	1413	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	1501	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	57,868	53,675	55,393	57,165	58,994	60,174	61,378	62,605	63,857	65,135
349 Personnel Services 350 Personnel Services	2299	Pension - Def Cont	36,530	38,390	39,350	40,333	41,342	42,375	43,435	44,521	45,634	46,774
	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	3,978	199	204	209	214	220	225	231	237	242
352 Personnel Services	2307	Year End Fica Accr	-	708	708	708	708	708	708	708	708	708
353 Personnel Services	2404	Health Insurance	90,648	113.037	113.037	113.037	113.037	113.037	113.037	113.037	113.037	113.037
354 Personnel Services	1101	Permanent Salaries	55,822	55,608	56,998	58,423	59,884	61,381	62,915	64,488	66,100	67,753
355 Personnel Services	1501	Overtime 1.5X Pay	2,288	2,402	2,462	2,524	2,587	2,651	2,718	2,786	2,855	2,927
356 Personnel Services	2299	Pension - Def 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	4,270	4,290	4,397	4,507	4,620	4,735	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	1101	Permanent Salaries	51,407	57,185	58,615	60,080	61,582	63,122	64,700	66,317	67,975	69,674
361 Personnel Services	1501	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	424	21	22	22	23	23	24	24	25	26
364 Personnel Services 365 Personnel Services 366 Personnel Services	2404 1101 1201	Health Insurance Permanent Salaries	8,100 187,076	10,167 196,963 5,190	10,167 201,887	10,167 206,934 5,453	10,167 212,108 5,589	10,167 217,410	10,167 222,846 5,872	10,167 228,417	10,167 234,127	10,167 239,980 6,324
367 Personnel Services 368 Personnel Services	1407	Longevity Pay Expense Allowances Cellphone Allowance	5,061 960 960	960 960	5,320 960 960	960 960	960 960	5,729 960 960	960 960	6,019 960 960	6,169 960 960	960 960
369 Personnel Services 370 Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	6,448 4,092	6,770	6,939	7,113	7,291	7,473	7,660	7,851	8,047	8,249
371 Personnel Services 372 Personnel Services	2119 2204	Wellness Incentives Pension - General Emp	500 29,737	27,584	28,467	29,378	30,318	30,924	31,543	32,173	32,817	33,473
373 Personnel Services 374 Personnel Services	2299	Pension - Def Cont	4,641	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
	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 376 Personnel Services	2304 2307	Supplemental Fica Year End Fica Accr	493 - 17.715	25 141	26 141	26 141	27 141	28 141	28 141	29 141	30 141	30 141
377 Personnel Services	2404	Health Insurance	17,715	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501
378 Personnel Services	1101	Permanent Salaries	513,546	547,972	561,671	575,713	590,106	604,859	619,980	635,480	651,367	667,651
379 Personnel Services	1201	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 381 Personnel Services	1304 1413	Assignment Pay Cellphone Allowance	2,400	1,175 1,920	1,204 1,920	1,234 1,920	1,265 1,920	1,297	1,329 1,920	1,363 1,920	1,397 1,920	1,432 1,920
382 Personnel Services 383 Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	12,688 3,113	13,322	13,655	13,996	14,346	14,705	15,073	15,449	15,836	16,232
384 Personnel Services	2204	Pension - General Emp	40,680	48,760	50,320	51,931	53,592	54,664	55,757	56,873	58,010	59,170
385 Personnel Services	2299	Pension - Def Cont	29,307	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	43,803	44,898	46,021	47,171	48,351	49,559	50,798	52,068
387 Personnel Services	2304	Supplemental Fica	971	49	50	51	53	54	55	57	58	60
388 Personnel Services 389 Personnel Services 390 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance	81,000	403 101,670	403 101,670	403 101,670	403 101,670 354,683	403 101,670 363,550	403 101,670	403 101,670 381,954	403 101,670	403 101,670 401,291
390 Personnel Services 391 Personnel Services 392 Personnel Services	1201	Permanent Salaries Longevity Pay Car Allowances	313,300 3,070 3,000	329,358 3,274 3,000	337,592 3,356 3,000	346,032 3,440 3,000	3,526 3,000	3,614 3,000	372,638 3,704 3.000	3,797 3,000	391,503 3,892 3,000	3,989 3,000
393 Personnel Services	1413	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	25.786	26,611	27.462	28,011	28.572	29.143	29.726	30,321
395 Personnel Services 396 Personnel Services	2301 2307	Soc Sec/Medicare Year End Fica Accr	24,440	25,556 275	26,195 275	26,850 275	27,521 275	28,209 275	28,914 275	29,637 275	30,378 275	31,138 275
397 Personnel Services 398 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
	1101	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 400 Personnel Services	1201 1407	Longevity Pay Expense Allowances	47 1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
401 Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
402 Personnel Services	2204	Pension - General Emp	18,621	16,998	17,542	18,103	18,683	19,056	19,437	19,826	20,223	20,627
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	10,793	10,793	10,793	10,793	10,793	10,793	10,793	10,793	10,793
405 Personnel Services	1101	Permanent Salaries	809,731	872,388	894,198	916,553	939,466	962,953	987,027	1,011,703	1,036,995	1,062,920
406 Personnel Services	1201	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	1304	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	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
409 Personnel Services	1413	Cellphone Allowance	960	480	480	480	480	480	480	480	480	480
410 Personnel Services 411 Personnel Services 412 Personnel Services	1501 1504	Overtime 1.5X Pay Overtime 1X Pay	95,680 520 79,957	111,384 546	114,169 560	117,023 574	119,948 588	122,947 603	126,021 618	129,171 633	132,401 649	135,711 665
412 Personnel Services 413 Personnel Services 414 Personnel Services	1801 2204 2299	Core Adjustments Pension - General Emp Pension - Def Cont	79,957 75,135 31,079	68,487 47,214	70,679 48,394	72,940 49,604	75,274 50,844	76,780 52,115	78,315 53,418	79,882 54,754	81,479 56,123	83,109 57,526
415 Personnel Services	2301	Soc Sec/Medicare	63,877	67,996	69,696	71,438	73,224	75,055	76,931	78,855	80,826	82,847
416 Personnel Services	2304	Supplemental Fica	7,359	408	418		439	450	462	473	485	497
417 Personnel Services	2307	Year End Fica Accr	99,065	553	553	553	553	553	553	553	553	553
418 Personnel Services	2404	Health Insurance		133,635	133,635	133,635	133,635	133,635	133,635	133,635	133,635	133,635
419 Personnel Services	1101	Permanent Salaries	622,362	646,159	662,313	678,871	695,843	713,239	731,070	749,346	768,080	787,282
420 Personnel Services	1201	Longevity Pay	5,004	5,133	5,261	5,393	5,528	5,666	5,808	5,953	6,102	6,254
421 Personnel Services	1304	Assignment Pay	17,550	15,660	16,052	16,453	16,864	17,286	17,718	18,161	18,615	19,080
422 Personnel Services	1310	Shift Differential	3,250	3,266	3,348	3,431	3,517	3,605	3,695	3,788	3,882	3,979
423 Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
424 Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
425 Personnel Services	1501	Overtime 1.5X Pay	41,600	43,680	44,772	45,891	47,039	48,215	49,420	50,655	51,922	53,220
426 Personnel Services 427 Personnel Services	1504 1801	Overtime 1X Pay Core Adjustments	336 3,164	353	362	371	380	390	399	409	420	430
428 Personnel Services	2204	Pension - General Emp	30,711	12,176	12,566	12,968	13,383	13,650	13,923	14,202	14,486	14,776
429 Personnel Services	2299	Pension - Def Cont	45,267	46,935	48,108	49,311	50,544	51,807	53,103	54,430	55,791	57,186
430 Personnel Services 431 Personnel Services 432 Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	49,693 3,208	51,381 160 434	52,666 164 434	53,982 168 434	55,332 172 434	56,715 177 434	58,133 181 434	59,586 186 434	61,076 190 434	62,603 195 434
432 Personnel Services 433 Personnel Services 434 Personnel Services	2404 1101	Health Insurance Permanent Salaries	90,615 392,386	102,837 395,796	102,837 405,691	102,837 415,833	102,837 426,229	102,837 436,885	102,837 447,807	102,837 459,002	102,837 470,477	102,837 482,239
435 Personnel Services 436 Personnel Services	1201 1304	Longevity Pay Assignment Pay	9,900 1,170	7,150	7,329	7,512	7,700	7,892	8,090	8,292	8,499	8,712
437 Personnel Services	1501	Overtime 1.5X Pay	8,320	8,736	8,954	9,178	9,408	9,643	9,884	10,131	10,384	10,644
438 Personnel Services	2204	Pension - General Emp	74,977	59,389	61,289	63,251	65,275	66,580	67,912	69,270	70,655	72,069
439 Personnel Services 440 Personnel Services 441 Personnel Services	2299 2301	Pension - Def Cont Soc Sec/Medicare Supplemental Fica	4,412 30,974	7,952 30,937	8,151 31,710	8,355 32,503	8,563 33,316	8,778 34,149	8,997 35,002	9,222 35,877	9,452 36,774	9,689 37,694
441 Personnel Services 442 Personnel Services 443 Personnel Services	2304 2307 2404	Year End Fica Accr Health Insurance	636 - 58,565	32 483 62,512	33 483 62,512	34 483 62,512	34 483 62,512	35 483 62,512	36 483 62,512	37 483 62,512	38 483 62,512	39 483 62,512
444 Personnel Services	1101	Permanent Salaries	578,573	590,122	604,875	619,997	635,497	651,384	667,669	684,361	701,470	719,006
445 Personnel Services		Longevity Pay	3.843	3,972	4.071	4,173	4.277	4.384	4,494	4,606	4,721	4.839
446 Personnel Services	1304	Assignment Pay	15,600	19,575	20,064	20,566	21,080	21,607	22,147	22,701	23,269	23,850
447 Personnel Services	1310	Shift Differential	1,820	2,221	2,277	2,333	2,392	2,452	2,513	2,576	2,640	2,706
448 Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
449 Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
450 Personnel Services	1501	Overtime 1.5X Pay	41,600	43,680	44,772	45,891	47,039	48,215	49,420	50,655	51,922	53,220
451 Personnel Services	1504	Overtime 1X Pay	520	546	560	574	588	603	618	633	649	665
452 Personnel Services	1801	Core Adjustments Pension - General Emp Pension - Def Cont	1,385	81,135	83,163	85,242	87,374	89,558	91,797	94,092	96,444	98,855
453 Personnel Services	2204		57,570	52,993	54,689	56,439	58,245	59,410	60,598	61,810	63,046	64,307
454 Personnel Services	2299		29,493	30.167	30.921	31,694	32,487	33,299	34.131	34,984	35,859	36,756
454 Personnel Services 455 Personnel Services 456 Personnel Services	2301 2304	Soc Sec/Medicare Supplemental Fica	45,995 3,222	47,224 161	48,405 165	49,615 169	50,855 173	52,126 178	53,430 182	54,765 187	56,134 191	57,538 196
457 Personnel Services	2307	Year End Fica Accr	58,215	392	392	392	392	392	392	392	392	392
458 Personnel Services	2404	Health Insurance		92,670	92,670	92,670	92,670	92,670	92,670	92,670	92,670	92,670
459 Personnel Services	1101	Permanent Salaries	96,076	98,422	100,883	103,405	105,990	108,639	111,355	114,139	116,993	119,918
460 Personnel Services	1201	Longevity Pay	2,683	2,824	2,895	2,967	3,041	3,117	3,195	3,275	3,357	3,441
461 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
462 Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
463 Personnel Services 464 Personnel Services	2119 2204	Wellness Incentives Pension - General Emp	500 20,892	19,113	19,725	20,356	21,007	21,427	21,856	22,293	22,739	23,194
465 Personnel Services	2301	Soc Sec/Medicare	7,702	7,892	8,089	8,292	8,499	8,711	8,929	9,152	9,381	9,616
466 Personnel Services	2307	Year End Fica Accr	-	210	210	210	210	210	210	210	210	210
467 Personnel Services	2404	Health Insurance	9,615	11,334	11,334	11,334	11,334	11,334	11,334	11,334	11,334	11,334
468 Personnel Services	1101	Permanent Salaries	165,807	162,335	166,393	170,553	174,817	179,187	183,667	188,259	192,965	197,789
469 Personnel Services	1201	Longevity Pay	2,750	2,750	2,819	2,889	2,961	3,035	3,111	3,189	3,269	3,351
470 Personnel Services 471 Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	10,400 (8,653)	10,920	11,193	11,473	11,760	12,054	12,355	12,664	12,980	13,305
472 Personnel Services	2204	Pension - General Emp	24,123	22,045	22,750	23,478	24,230	24,714	25,209	25,713	26,227	26,752
473 Personnel Services	2299	Pension - Del Cont	4,907	4,348	4,457	4,568	4,682	4,799	4,919	5,042	5,168	5,298
474 Personnel Services	2301	Soc Sec/Medicare	12,894	12,628	12,944	13,267	13,599	13,939	14,287	14,645	15,011	15,386
475 Personnel Services	2304	Supplemental Fica	796	40	41	42	43	44	45	46	48	49
476 Personnel Services 477 Personnel Services 478 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	24,300 148.953	239 30,501 157,238	239 30,501 161,169	239 30,501 165.198	239 30,501 169,328	239 30,501 173,561	239 30,501 177,900	239 30,501 182,348	239 30,501 186,907	239 30,501 191,579
479 Personnel Services	1501	Overtime 1.5X Pay	13,520	14,196	14,551	14,915	15,288	15,670	16,061	16,463	16,875	17,296
480 Personnel Services	2299	Pension - Def Cont	13,406	14,151	14,505	14,867	15,239	15,620	16,011	16,411	16,821	17,242

	TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	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	193,664	199,916	204,914	210,037	215,288	220,670	226,187	231,841	237,637	243,578	249,668
485 486	Personnel Services Personnel Services	1201 1407	Longevity Pay Expense Allowances	1,903 960	2,032 960	2,083 960	2,135	2,188 960	2,243 960	2,299 960	2,356 960	2,415	2,476 960	2,538 960
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 Personnel Services	2204	Pension - General Emp	13,224	12,089	12,476	12,875	13,287	13,553	13,824	14,100	14,382	14,670	14,963
490		2299	Pension - Del Cont	4,532	4,781	4,901	5.023	5,149	5.277	5.409	5.544	5.683	5.825	5.971
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	56	57	58	60
493	Personnel Services	2307	Year End Fica Accr	25,815	311	311	311	311	311	311	311	311	311	311
494	Personnel Services	2404	Health Insurance		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	105,922	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	249	249	255	262	268	275	282	289	296	303	311
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 Accr	1,541	226	226	226	226	226	226	226	226	226	226
502	Personnel Services	2404	Health Insurance		1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
503 504	Personnel Services Personnel Services	1101 1201	Permanent Salaries Longevity Pay	65,579 2,750	:	- :	- :	- :		:	-	- :		
505 506	Personnel Services Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	10,400 (81,656)	:								:	:
507 508	Personnel Services Personnel Services	2204 2301	Pension - General Emp Soc Sec/Medicare	14,455 5,227										
509 510	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	8,100 90,882	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 Cellphone Allowance Mileane Reimburse	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		480	480	480	480	480	480	480	480	480	480	480
513	Personnel Services	2104		300	100	103	105	108	110	113	116	119	122	125
514 515	Personnel Services Personnel Services Personnel Services	2301 2404	Soc Sec/Medicare Health Insurance	7,100 9,615	7,440 10.755	7,626 10,755	7,817 10.755	8,012 10,755	8,212 10,755	8,418 10,755	8,628 10,755	8,844 10,755	9,065 10.755	9,292 10,755
516	Personnel Services 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		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 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		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
520 521	Personnel Services Personnel Services	1501 1801	Overtime 1.5X Pay Core Adjustments	520 66,988	546	560	574	588	603	618	633	649	665	682
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	62.584	63.835	65.112	66.414	67.742	69.097
524	Personnel Services	2299	Pension - Def Cont	22,408	28,881	29,603	30,343	31,102	31,879	32,676	33,493	34,330	35,189	36,068
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 Accr	252	649	649	649	649	649	649	649	649	649	649
527	Personnel Services	2404	Health Insurance	61.076	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	568,397	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	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
531	Personnel Services	2299	Pension - Def Cont	16,856	18,025	18,476	18,938	19,411	19,896	20,394	20,903	21,426	21,962	22,511
532	Personnel Services	2299	Pension - Def Cont	3,592	18,219	18,674	19,141	19,620	20,110	20,613	21,128	21,657	22,198	22,753
533	Fixed Operating Costs	3107	Data Proc Serv	21,951	115,898	118,795	121,765	124,809	127,930	131,128	134,406	137,766	141,210	144,741
534	Fixed Operating Costs	3113	Fin & Bank Serv	40,000	55,000	56,375	57,784	59,229	60,710	62,227	63,783	65,378	67,012	68,687
535	Fixed Operating Costs	3216	Costs/Fees/Permits	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
536 537 538	Fixed Operating Costs Fixed Operating Costs	3249 3299 3304	Security Services Other Services	14,488 23,505 2,300	12,848 13,955 2,300	13,169 14,304 2,358	13,498 14,661	13,836 15,028	14,182 15,404 2,539	14,536 15,789	14,900 16,184 2,667	15,272 16,588 2,734	15,654 17,003 2,802	16,045 17,428
538 539 540	Fixed Operating Costs Fixed Operating Costs	3304 3401 3407	Office Equip Rent Computer Maint	2,300 136,270 1,500	2,300 155,283 1,500	2,358 159,165 1,538	2,416 163,144 1,576	2,477 167,223	2,539 171,403 1,656	2,602 175,688 1,697	180,081	2,734 184,583 1,783	2,802 189,197 1,828	2,872 193,927
541 542	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3616 3,907	Equip Rep & Maint Postage Data Proc Supplies	217,800 8,403	228,336 500	234,044 513	239,896 525	1,615 245,893 538	252,040 552	258,341 566	1,740 264,800 580	271,420 594	278,205 609	1,873 285,160 624
543	Fixed Operating Costs 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		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
545 546	Fixed Operating Costs Fixed Operating Costs	3999 4104	Office Supplies Other Supplies Conferences	1,000 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	4113	Memberships/Dues	115	115	118	121	124	127	130	133	137	140	144
548	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
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	427,994	438,960	450,208	461,743	473.574	485,709	498,154	510,918	524,009	537,436
551	Fixed Operating Costs	4343	Servchg-Info Sys	151,583	129,558	132,877	136,280	139,771	143,352	147,024	150,790	154,652	158,614	162,677
552	Fixed Operating Costs	4355	Servchg-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 Proceedings	3,431	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,760	5,904	6,052
554	Fixed Operating Costs	4410	General Liability	11,346	14,270	14,627	14,992	15,367	15,751	16,145	16,549	16,963	17,387	17,821
555 556	Fixed Operating Costs Fixed Operating Costs	3119 3122	Legal Services Lobbying Services	75,000 40,000					:					:
557	Fixed Operating Costs	3199	Other Prof Serv	26,260	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	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
559 560 561	Fixed Operating Costs Fixed Operating Costs	3216 3249	Costs/Fees/Permits Security Services	1,000 126,000	1,000 126,000	1,025 129,150	1,051 132,379	1,077 135,688	1,104 139,080 26,492	1,131 142,557	1,160 146,121	1,189 149,774	1,218 153,519	1,249 157,357
562 563	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3299 3304 3401	Other Services Office Equip Rent Computer Maint	24,000 - 30,000	24,000 1,417 30,000	24,600 1,452 30,750	25,215 1,489 31,519	25,845 1,526 32,307	26,492 1,564 33,114	27,154 1,603 33,942	27,833 1,643 34,791	28,528 1,684 35,661	29,242 1,726 36,552	29,973 1,770 37,466
564	Fixed Operating Costs	3404	Components/Parts	4,200	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
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 Fixed Operating Costs	3425	Bldg Rep Materials	5,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
567		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
568 569	Fixed Operating Costs Fixed Operating Costs	3437 3628	Imp Rep & Maint Telephone/Cable Tv	2,000 2,968	3,500	3 588	3,677	3,769	3.863	3.960	4.059	4 160	4 264	4 371
570	Fixed Operating Costs	3907	Data Proc Supplies	3,500	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
571	Fixed Operating Costs	3916	Janitorial Supplies	2,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
572	Fixed Operating Costs	3925	Office Equip < \$5000	5,000	5,250	5,381	5,516	5,654	5,795	5,940	6,088	6,241	6,397	6,557
573	Fixed Operating Costs	3928	Office Supplies	5,800	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
574	Fixed Operating Costs	3931	Periodicals & Mag	-	500	513	525	538	552	566	580	594	609	624
575	Fixed Operating Costs	3937	Safety/Train Mat		2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
576	Fixed Operating Costs	3946	Tools/Equip < \$5000	3,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
577	Fixed Operating Costs	3999	Other Supplies	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
578	Fixed Operating Costs	4101	Certification Train	9,000	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240
579	Fixed Operating Costs	4104	Conferences	15,250	15,250	15,631	16,022	16,423	16,833	17,254	17,685	18,127	18,581	19,045
580	Fixed Operating Costs	4113	Memberships/Dues	72,000	72,000	73,800	75,645	77,536	79,475	81,461	83,498	85,585	87,725	89,918
581	Fixed Operating Costs	4113	Memberships/Dues	250	250	256	263	269	276	283	290	297	305	312
582	Fixed Operating Costs	4213	Retiree Health Bene	11.414	11,414	11,699	11.992	12,292	12,599	12,914	13,237	13.568	13,907	14,255
583 584	Fixed Operating Costs Fixed Operating Costs	4355 3925	Servchg-Print Shop Office Equip < \$5000	20,000	10,000	10,256 256	10,519 263	10,788	11,065 276	11,348	11,639 290	11,937	12,243 305	12,556 312
585	Fixed Operating Costs	3928	Office Supplies	1,200	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
586	Fixed Operating Costs	4104	Conferences	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
587	Fixed Operating Costs	4213	Retiree Health Bene	6,600	6,600	6,765	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242
588	Fixed Operating Costs	3299	Other Services	16,000	16,000	16,400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982
589	Fixed Operating Costs	3616	Postage	6,000	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620
590	Fixed Operating Costs	3925	Office Equip < \$5000	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
591 592	Fixed Operating Costs Fixed Operating Costs	4104 4113	Conferences Memberships/Dues	4,750 500	4,750 500	4,869 513	4,990 525	5,115 538	5,243 552	5,374 566	5,509 580	5,646 594	5,787 609	5,932 624 1,873
593	Fixed Operating Costs	4116	Schools	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	5,995
594	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	
595	Fixed Operating Costs	4355	Servchg-Print Shop	1,100	1,100	1,128	1,157	1,187	1,217	1,248	1,280	1,313	1,347	1,381
596	Fixed Operating Costs	3628	Telephone/Cable Tv	650	400	410	420	431	442	453	464	475	487	500
597	Fixed Operating Costs	3907	Data Proc Supplies	1,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
598	Fixed Operating Costs	3925	Office Equip < \$5000	1,000	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620
599	Fixed Operating Costs	3928	Office Supplies	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
600	Fixed Operating Costs	3949	Uniforms	500	500	513	525	538	552	566	580	594	609	624
601	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
602	Fixed Operating Costs	4116	Schools	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
603	Fixed Operating Costs	4213	Retiree Health Bene	7,600	7.600	7,790	7,985	8.184	8,389	8,599	8.814	9.034	9,260	9,491
604 605	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4355 3299	Servchg-Print Shop Other Services	522.000	500 536,256	513 549.662	526 563.404	539 577,489	553 591,926	567 606.724	582 621.893	597 637.440	612 653,376	628 669,710
606	Fixed Operating Costs	3407	Equip Rep & Maint	4,500	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620
607	Fixed Operating Costs	3628	Telephone/Cable Tv	5,195	3,900	3,998	4,097	4,200	4,305	4,412	4,523	4,636	4,752	4,871
608	Fixed Operating Costs	3801	Gasoline	14,930	16,982	17,661	18,368	19,102	19,867	20,661	21,488	22,347	23,241	24,171
609	Fixed Operating Costs	3928	Office Supplies	500	500	513	525	538	552	566	580	594	609	624
610	Fixed Operating Costs	3940	Safety Shoes	1,050	1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248	1,279	1,311
611	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
612	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
613	Fixed Operating Costs	4101	Certification Train	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
614	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
615	Fixed Operating Costs	4308	Overhead-Fleet	4,176	7,361	7,545	7,734	7,927	8,125	8,328	8,537	8,750	8,969	9,193
616	Fixed Operating Costs	4355	Servchg-Print Shop	1,400	1,400	1,436	1,473	1,510	1,549	1,589	1,629	1,671	1,714	1,758
617	Fixed Operating Costs	4373	Servchg-Fleet O&M	15,372	17,941	18,401	18,872	19,355	19,851	20,360	20,881	21,416	21,965	22,527
618	Fixed Operating Costs	4374	Servchg-Non Fleet	500	500	513	526	539	553	567	582	597	612	628
619	Fixed Operating Costs	3231	Food Services	500	500	513	525	538	552	566	580	594	609	624
620 621	Fixed Operating Costs Fixed Operating Costs	3613 3916	Special Delivery Janitorial Supplies	50 910	910	933	956	980	1,004	1,030	1,055	1,082	1,109	1,136
622	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3925	Office Equip < \$5000	9,500	225	231	236	242	248	255	261	267	274	281
623		3928	Office Supplies	1,500	9,500	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864
624 625 626	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4116 4213 4355	Schools Retiree Health Bene Servcho-Print Shop	1,500 2,400	1,500 2,400 500	1,538 2,460 513	1,576 2,522 526	1,615 2,585 539	1,656 2,649 553	1,697 2,715 567	1,740 2,783 582	1,783 2,853 597	1,828 2,924 612	1,873 2,997 628
626	Fixed Operating Costs	4355	Servchg-Print Shop	500	500	513	526	539	553	567	582	597	612	628
627	Fixed Operating Costs	3216	Costs/Fees/Permits	-	125	128	131	135	138	141	145	149	152	156
628	Fixed Operating Costs	3299	Other Services	1.200	1,200	1,230	1,261	1,292	1,325	1.358	1.392	1,426	1,462	1,499
628 629 630	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3299 3804 3928	Other Services Diesel Fuel Office Supplies	1,200 3,337 100	1,200 3,727 100	1,230 3,876 103	1,261 4,031 105	1,292 4,192 108	1,325 4,360 110	1,358 4,534 113	1,392 4,716 116	1,426 4,904 119	1,462 5,101 122	1,499 5,305 125
630 631 632	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3928 3940 3949	Office Supplies Safety Shoes Uniforms	250 300	250 300	103 256 308	263 315	108 269 323	276 331	283 339	116 290 348	119 297 357	122 305 366	125 312 375
633	Fixed Operating Costs	4308	Overhead-Fleet	4,380	880	902	925	948	971	996	1,021	1,046	1,072	1,099
634	Fixed Operating Costs	4373	Servchg-Fleet O&M	16,128	1,717	1,761	1.806	1,852	1,900	1.948	1,998	2,050	2,102	2,156
635	Fixed Operating Costs	3925	Office Equip < \$5000	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
636	Fixed Operating Costs	4116	Schools		1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
637	Fixed Operating Costs 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
638		3113	Fin & Bank Serv	950,000	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194	1,244,549	1,275,663	1,307,554	1,340,243	1,373,749
639	Fixed Operating Costs	3199	Other Prof Serv	100,000	111,220	114,001	116,851	119,772	122,766	125,835	128,981	132,206	135,511	138,899
640	Fixed Operating Costs	3216	Costs/Fees/Permits	19,000	19,000	19,475	19,962	20,461	20,972	21,497	22,034	22,585	23,150	23,728

TYPE	SUBOB	JECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
641 Fixed Operating C 642 Fixed Operating C	Costs 3304	1	Office Equip Rent Equip Rep & Maint	2,600 8,000	2,600 5,000	2,665 5.125	2,732 5,253	2,800 5.384	2,870 5.519	2,942 5.657	3,015 5,798	3,091 5.943	3,168 6.092	3,247 6,244
643 Fixed Operating C 644 Fixed Operating C	Costs 3437	7	Imp Rep & Maint Dupl Paper/Supplies	1,800,000	1,800,000 1,000	1,845,000 1,000	1,891,125 1,000	1,938,403 1,000	1,986,863 1,000	2,036,535 1,000	2,087,448 1,000	2,139,634 1,000	2,193,125 1,000	2,247,953 1,000
645 Fixed Operating C 646 Fixed Operating C	Costs 3628	3	Telephone/Cable Tv Gasoline	1,412 3.854	1,300 5,825	1,333 6,058	1,366 6,300	1,400 6,552	1,435 6,814	1,471 7,087	1,508 7,370	1,545 7,665	1,584 7,972	1,624 8,291
647 Fixed Operating C 648 Fixed Operating C	Costs 3907	5	Data Proc Supplies Office Equip < \$5000	13,400 20,000	13,000 15,000	13,325 15,375	13,658 15,759	14,000 16,153	14,350 16,557	14,708 16,971	15,076 17,395	15,453 17,830	15,839 18,276	16,235 18,733
649 Fixed Operating C 650 Fixed Operating C	costs 3940)	Office Supplies Safety Shoes	7,500 1,000	7,500 1,000	7,688 1,025	7,880 1,051	8,077 1,077	8,279 1,104	8,486 1,131	8,698 1,160	8,915 1,189	9,138 1,218	9,366 1,249
651 Fixed Operating C 652 Fixed Operating C	Costs 4213	3	Other Supplies Retiree Health Bene	3,500 12,000	3,000 12,000	3,075 12,300	3,152 12,608	3,231 12,923	3,311 13,246	3,394 13,577	3,479 13,916	3,566 14,264	3,655 14,621	3,747 14,986
653 Fixed Operating C 654 Fixed Operating C	Costs 4308 Costs 4373	3	Overhead-Fleet Servchg-Fleet O&M	1,576 5,808	3,487 7,877	3,574 8,079	3,664 8,286	3,755 8,498	3,849 8,716	3,945 8,939	4,044 9,168	4,145 9,403	4,249 9,644	4,355 9,891
655 Fixed Operating C 656 Fixed Operating C	Costs 3304		Costs/Fees/Permits Office Equip Rent	1,000	1,000 1,515	1,025 1,553 3,383	1,051 1,592	1,077 1,631 3,554	1,104 1,672	1,131 1,714	1,160 1,757	1,189 1,801	1,218 1,846	1,249 1,892
657 Fixed Operating C 658 Fixed Operating C 659 Fixed Operating C	Costs 3,801		Telephone/Cable Tv Gasoline Books & Manuals	3,031 16,628 1,000	3,300 15,719	3,383 16,348	3,467 17,002	3,554 17,682	3,643 18,389	3,734 19,125	3,827 19,890	3,923 20,685	4,021 21,513	4,121 22,373
659 Fixed Operating C 660 Fixed Operating C 661 Fixed Operating C	Costs 3928	3	Office Supplies Safety Shoes	2,000 2,875	1,000 1,500	1,025 1,538	1,051 1,576	1,077 1,615	1,104 1,656	1,131 1,697	1,160 1,740	1,189 1,783	1,218 1,828	1,249 1,873
662 Fixed Operating C 663 Fixed Operating C	Costs 3946	3	Tools/Equip < \$5000 Uniforms	500 9,300	500 6,000	513 6,150	525 6,304	538 6,461	552 6,623	566 6,788	580 6,958	594 7,132	609 7,310	624 7,493
664 Fixed Operating C 665 Fixed Operating C	Costs 4113	3	Memberships/Dues Retiree Health Bene	5,800 2,400	5,800 2,400	5,945 2,460	6,094 2,522	6,246 2,585	6,402 2,649	6,562 2,715	6,726 2,783	6,894 2,853	7,067 2,924	7,243 2,997
666 Fixed Operating C 667 Fixed Operating C	Costs 4308	3	Overhead-Fleet Servchg-Fleet O&M	7,394 27.228	12,786 30,716	13,106 31,503	13,433 32,310	13,769 33,137	14,113 33,986	14,466 34,857	14,828 35,750	15,199 36,665	15,578 37,605	15,968 38.568
668 Fixed Operating C 669 Fixed Operating C	Costs 3199 Costs 3216	9	Other Prof Serv Costs/Fees/Permits	524,555 18,000	524,555 12,000	537,669 12,300	551,111 12.608	564,888 12,923	579,011 13,246	593,486 13,577	608,323 13,916	623,531 14,264	639,119 14,621	655,097 14,986
670 Fixed Operating C 671 Fixed Operating C	Costs 3237	7	Custodial Services Lawn & Tree Service	18,500 1,000	18,500 1,000	18,963 1,025	19,437 1,051	19,922 1,077	20,421 1,104	20,931 1,131	21,454 1,160	21,991 1,189	22,540 1,218	23,104 1,249
672 Fixed Operating C 673 Fixed Operating C	Costs 3304		Other Services Office Equip Rent	611,000 600	1,361,000 600	1,395,025 615	1,429,901 630	1,465,648 646	1,502,289 662	1,539,847 679	1,578,343 696	1,617,801 713	1,658,246 731	1,699,703 749
674 Fixed Operating C 675 Fixed Operating C	Costs 3404	1	Other Equip Rent Components/Parts	1,600 300,000	1,600 201,300	1,640 206,333	1,681 211,491	1,723 216,778	1,766 222,198	1,810 227,752	1,856 233,446	1,902 239,282	1,949 245,265	1,998 251,396
676 Fixed Operating C 677 Fixed Operating C 678 Fixed Operating C	Costs 3428	3	Bldg Rep Materials Bldg Rep & Maint Imp Rep Materials	250 4,450 6,000	250 4,450 6,000	256 4,561 6.150	263 4,675 6.304	269 4,792 6.461	276 4,912 6,623	283 5,035 6,788	290 5,161 6,958	297 5,290 7,132	305 5,422 7.310	312 5,557 7.493
679 Fixed Operating C 680 Fixed Operating C	Costs 3437	,	Imp Rep & Maint	25,000 4,617	25,000 3,500	25,625 3,588	26,266 3,677	26,922 3,769	27,595 3,863	28,285 3,960	28,992 4,059	29,717 4,160	30,460 4,264	31,222
681 Fixed Operating C 682 Fixed Operating C	Costs 3634		Telephone/Cable Tv Water/Sew/Storm Horticultural Sup	555 120	583 120	598 123	613 126	628 129	644 132	660 136	676 139	693 143	710 146	4,371 728 150
683 Fixed Operating C	Costs 3916	3	Janitorial Supplies Office Equip < \$5000	1,500 200	1,400 200	1,435 205	1,471 210	1,508 215	1,545 221	1,584 226	1,624 232	1,664 238	1,706 244	1,748 250
685 Fixed Operating C 686 Fixed Operating C	Costs 3928	3	Office Supplies Tools/Equip < \$5000	711 12.500	711 7.500	729 7.688	747 7.880	766 8.077	785 8.279	804 8.486	825 8.698	845 8.915	866 9.138	888 9.366
687 Fixed Operating C 688 Fixed Operating C	Oosts 3949		Uniforms Other Supplies	500 15,000	500 15,000	513 15,375	525 15,759	538 16,153	552 16,557	566 16,971	580 17,395	594 17,830	609 18,276	624 18,733
689 Fixed Operating C 690 Fixed Operating C	Costs 4104 Costs 4113	1	Conferences Memberships/Dues	1,250 220	1,250 220	1,281 226	1,313 231	1,346 237	1,380 243	1,414 249	1,450 255	1,486 262	1,523 268	1,561 275
691 Fixed Operating C 692 Fixed Operating C	Costs 4207	7	Schools Promotional Contr	3,000 2,500	3,000 2,500	3,075 2,563	3,152 2,627	3,231 2,692	3,311 2,760	3,394 2,829	3,479 2,899	3,566 2,972	3,655 3,046	3,747 3,122
693 Fixed Operating C 694 Fixed Operating C	Costs 4101	1	Servchg-Print Shop Certification Train	2,000 500	2,000 500	2,051 513	2,104 525	2,158 538	2,213 552	2,270 566	2,328 580	2,387 594	2,449 609	2,511 624
695 Fixed Operating C 696 Fixed Operating C	Costs 4213	3	Conferences Retiree Health Bene	1,500 6,800	1,500 6,800	1,538 6,970	1,576 7,144	1,615 7,323	1,656 7,506	1,697 7,694	1,740 7,886	1,783 8,083	1,828 8,285	1,873 8,492
697 Fixed Operating C 698 Fixed Operating C	Costs 3310)	Disposal (Tip) Fees Other Equip Rent	22,000 3,500	22,000 3,500 122,500	22,550 3,588 125,563	23,114 3,677	23,692 3,769	24,284 3,863	24,891 3,960 138,598	25,513 4,059	26,151 4,160 145,614	26,805 4,264	27,475 4,371 152,986
699 Fixed Operating C 700 Fixed Operating C 701 Fixed Operating C	Costs 3407	7	Components/Parts Equip Rep & Maint Inn Rep Materials	122,500 400 1.000	122,500 400 1.000	125,563 410 1.025	128,702 420 1,051	131,919 431 1.077	135,217 442 1,104	138,598 453 1.131	142,062 464 1.160	145,614 475 1.189	149,254 487 1,218	152,986 500 1,249
702 Fixed Operating C 703 Fixed Operating C	Costs 3437	,	Imp Rep Maint Telephone/Cable Tv	1,500 1,500 1,155	1,500 1,500 900	1,538 923	1,576 946	1,615	1,656 993	1,697 1,018	1,740 1,044	1,783 1,070	1,828	1,873 1,124
703 Fixed Operating C 704 Fixed Operating C 705 Fixed Operating C	Costs 3801		Gasoline Diesel Fuel	1,230 27,737	1,667 36,476	1,734 37,935	1,803 39,452	1,875 41,031	1,950 42,672	2,028 44,379	2,109 46,154	2,194 48,000	1,097 2,281 49,920	2,373 51,917
706 Fixed Operating C	Costs 3928		Office Supplies Safety Shoes	400 1,500	400 1,500	410 1,538	420 1,576	431 1,615	442	453	46,154 464 1,740	475 1,783	49,920 487 1,828	500 1,873
707 Fixed Operating C 708 Fixed Operating C 709 Fixed Operating C	Costs 3946	3	Tools/Equip < \$5000 Uniforms	15,000 15,000 1,000	10,000 1,000 1,000	10,250 1.025	10,506 1.051	10,769 1.077	1,656 11,038 1,104	1,697 11,314 1.131	1,740 11,597 1,160	1,783 11,887 1,189	12,184 1.218	12,489 12,489
710 Fixed Operating C 711 Fixed Operating C	Costs 3999	9	Other Supplies Certification Train	4,000 400	4,000 400	4,100	4,203	4,308 431	4,415 442	4,526 453	4,639 464	4,755 475	4,874 487	4,995
712 Fixed Operating C 713 Fixed Operating C	Costs 4104	1	Conferences Schools	2,128 1,000	2,128 1,000	410 2,181 1,025	420 2,236 1,051	2,292 1,077	2,349 1,104	2,408 1,131	2,468 1,160	2,530 1,189	2,593 1,218	500 2,658 1,249
714 Fixed Operating C 715 Fixed Operating C	Costs 4213	3	Retiree Health Bene Overhead-Fleet	4,800 19,805	4,800 33,202	4,920 34,032	5,043 34,883	5,169 35,755	5,298 36,649	5,431 37,565	5,567 38,504	5,706 39,467	5,848 40,453	5,995 41,465
716 Fixed Operating C 717 Fixed Operating C	Costs 4355	5	Servchg-Print Shop Servchg-Fleet O&M	10 72,936	10 93,787	10 96,189	98,653	11 101,180	11 103,772	11 106,430	12 109,157	12 111,953	12 114,820	13 117,762
718 Fixed Operating C 719 Fixed Operating C	Costs 4374	1	Servchg-Non Fleet Other Services	4,500 2,000	4,500 2,000	4,615 2,050	4,733 2,101	4,855 2,154	4,979 2,208	5,107 2,263	5,237 2,319	5,372 2,377	5,509 2,437	5,650 2,498
720 Fixed Operating C 721 Fixed Operating C	Costs 3304	1	Office Equip Rent Other Equip Rent	600 1.500	600 1,500	615 1,538	630 1,576	646 1,615	662 1.656	679 1.697	696 1,740	713 1,783	731 1,828	749 1,873
722 Fixed Operating C 723 Fixed Operating C	Costs 3404	1	Components/Parts Bldg Rep & Maint	601,000 100	601,000	616,025 103	631,426 105	647,211 108	663,392 110	679,976 113	696,976 116	714,400 119	732,260 122	750,567 125
724 Fixed Operating C 725 Fixed Operating C	Costs 3434		Imp Rep Materials	22,450 24,000	22,600 24,000	23,165 24,600	23,744 25,215	24,338 25,845	24,946 26,492	25,570 27,154	26,209 27,833	26,864 28,528	27,536 29,242	28,224 29,973
726 Fixed Operating C 727 Fixed Operating C	Costs 3628 Costs 3799	3	Telephone/Cable Tv Other Chemicals	4,329 2.500	4,300 2,500	4,408 2,600	4,518 2,704	4,631 2.812	4,746 2,925	4,865 3.042	4,987 3,163	5,111 3,290	5,239 3,421	5,370 3.558
728 Fixed Operating C 729 Fixed Operating C	Costs 3804	1	Gasoline Diesel Fuel	30,293 2,294	29,072 3,147	30,235 3,273	31,444 3,404	32,702 3,540	34,010 3.682	35,371 3.829	36,785 3,982	38,257 4,141	39,787 4,307	41,379 4.479
730 Fixed Operating C 731 Fixed Operating C	Costs 3913	3	Horticultural Sup Janitorial Supplies	3,800 5,300	3,800	3,895	3,992	4,092	3,682 4,194	4,299	4,407	4,517	4,630	4,746
732 Fixed Operating C 733 Fixed Operating C	Costs 3940 Costs 3946	3	Safety Shoes Tools/Equip < \$5000	1,500 1,000	1,500 1,000	1,538 1,025	1,576 1,051	1,615 1,077	1,656 1,104	1,697 1,131	1,740 1,160	1,783 1,189	1,828 1,218	1,873 1,249
734 Fixed Operating C 735 Fixed Operating C	Costs 3999	9	Uniforms Other Supplies	5,000 17,500	5,000 17,500	5,125 17,938	5,253 18,386	5,384 18,846	5,519 19,317	5,657 19,800	5,798 20,295	5,943 20,802	6,092 21,322	6,244 21,855
736 Fixed Operating C 737 Fixed Operating C	Costs 4116	3	Certification Train Schools	500 1,000	500 1,000	513 1,025	525 1,051	538 1,077	552 1,104	566 1,131	580 1,160	594 1,189	609 1,218	624 1,249
738 Fixed Operating C 739 Fixed Operating C	Costs 4308	3	Retiree Health Bene Overhead-Fleet	4,800 12,259	4,800 13,921	4,920 14,269	5,043 14,626	5,169 14,991	5,298 15,366	5,431 15,750	5,567 16,144	5,706 16,548	5,848 16,961	5,995 17,385
740 Fixed Operating C 741 Fixed Operating C	Costs 4373	3	Servchg-Print Shop Servchg-Fleet O&M	45,144	1,490 33,555	1,528 34,415	1,567 35,296	1,607 36,200	1,649 37,127	1,691 38,079	1,734 39,054	1,779 40,054	1,824 41,080	1,871 42,133
742 Fixed Operating C 743 Fixed Operating C 744 Fixed Operating C	Costs 3226	3	Costs/Fees/Permits Disposal (Tip) Fees Other Services	1,000 12,000	1,000 12,000	1,025 12,300	1,051 12,608	1,077 12,923	1,104 13,246 1,104	1,131 13,577	1,160 13,916	1,189 14,264 1,189	1,218 14,621	1,249 14,986
744 Fixed Operating C 745 Fixed Operating C 746 Fixed Operating C	Costs 3310)	Other Equip Rent	1,000 8,400 270,000	1,000 8,400 250,000	1,025 8,610 256,250	1,051 8,825 262,656	1,077 9,046 269,223	1,104 9,272 275,953	1,131 9,504 282,852	1,160 9,741 289,923	1,189 9,985 297,171	1,218 10,235 304,601	1,249 10,490 312,216
747 Fixed Operating C	Costs 3407	7	Components/Parts Equip Rep & Maint	1,000	1,000 5,000	256,250 1,025 5,125	1,051 5,253	269,223 1,077 5,384	2/5,953 1,104 5,519	1,131	1,160	1,189	1,218	312,216 1,249 6,244
748 Fixed Operating C 749 Fixed Operating C 750 Fixed Operating C	Costs 3437	7	Imp Rep Materials Imp Rep & Maint Gasoline	5,000 18,500 47	18,500 109	18,963 113	19,437 118	19,922 123	20,421	5,657 20,931 133	5,798 21,454 138	5,943 21,991 143	6,092 22,540 149	23,104 155
751 Fixed Operating C 752 Fixed Operating C	Costs 3804	1	Diesel Fuel Horticultural Sup	12,467 300	14,011	14,571	15,154 315	15,760 323	16,391 331	17,047	17,728	18,438 357	19,175	19,942 375
753 Fixed Operating C 754 Fixed Operating C	Costs 3928	3	Office Supplies Safety/Train Mat	500 100	500 100	513 103	525 105	538 108	552 110	566 113	580 116	594 119	609 122	624 125
755 Fixed Operating C 756 Fixed Operating C	Costs 3940	3	Safety Shoes Tools/Equip < \$5000	1,300 1,200	1,300 1,200	1,333 1,230	1,366 1,261	1,400 1,292	1,435 1,325	1,471 1,358	1,508 1,392	1,545 1,426	1,584 1,462	1,624 1,499
757 Fixed Operating C 758 Fixed Operating C	Costs 3949 Costs 3999	9	Uniforms Other Supplies	500 500	500 500	513 513	525 525	538 538	552 552	566 566	580 580	594 594	609 609	624 624
759 Fixed Operating C 760 Fixed Operating C	Costs 4373	3	Overhead-Fleet Servchg-Fleet O&M	8,630 31,776	17,829 53,491	18,275 54,861	18,732 56,266	19,200 57,708	19,680 59,186	20,172 60,702	20,676 62,257	21,193 63,852	21,723 65,487	22,266 67,165
761 Fixed Operating C 762 Fixed Operating C	Costs 3228 Costs 3310)	Disposal (Tip) Fees Other Equip Rent	41,000 35,000	41,000 35,000	42,025 35,875	43,076 36,772	44,153 37,691	45,256 38,633	46,388 39,599	47,547 40,589	48,736 41,604	49,955 42,644	51,203 43,710
763 Fixed Operating C 764 Fixed Operating C	Costs 3404 Costs 3407	7	Components/Parts Equip Rep & Maint	165,200 700	165,200 700	169,330 718	173,563 735	177,902 754	182,350 773	186,909 792	191,581 812	196,371 832	201,280 853	206,312 874
765 Fixed Operating C 766 Fixed Operating C	Costs 3434	3 4	Bldg Rep & Maint Imp Rep Materials	450 3,000	450 3,000	461 3,075	473 3,152	485 3,231	497 3,311	509 3,394	522 3,479	535 3,566	548 3,655	562 3,747
767 Fixed Operating C 768 Fixed Operating C	Costs 3628	7	Imp Rep & Maint Telephone/Cable Tv	25,000 3,606	25,000 4,000	25,625 4,100	26,266 4,203	26,922 4,308	27,595 4,415	28,285 4,526	28,992 4,639	29,717 4,755	30,460 4,874	31,222 4,995
769 Fixed Operating C 770 Fixed Operating C 771 Fixed Operating C	Costs 3804		Gasoline Diesel Fuel	3,344 34,791	3,838 41,009	3,992 42,649	4,151 44,355	4,317 46,130	4,490 47,975	4,670 49,894	4,856 51,889	5,051 53,965	5,253 56,124	5,463 58,369
771 Fixed Operating C 772 Fixed Operating C	Costs 3913 Costs 3925	5	Horticultural Sup Office Equip < \$5000	3,800 100	3,800 100	3,895 103	3,992 105	4,092 108	4,194 110	4,299 113	4,407 116	4,517 119	4,630 122	4,746 125
773 Fixed Operating C 774 Fixed Operating C	Costs 3940)	Office Supplies Safety Shoes	100 1,600	100 1,600	103 1,640	105 1,681	108 1,723	110 1,766	113 1,810	116 1,856	119 1,902	122 1,949	125 1,998
775 Fixed Operating C 776 Fixed Operating C	Costs 3949	9	Tools/Equip < \$5000 Uniforms	5,300 500	5,300 500	5,433 513	5,568 525	5,708 538	5,850 552	5,996 566	6,146 580	6,300 594	6,458 609	6,619 624
777 Fixed Operating C 778 Fixed Operating C	Costs 4101	1	Other Supplies Certification Train	4,000 500	4,000 500	4,100 513	4,203 525	4,308 538	4,415 552	4,526 566	4,639 580	4,755 594	4,874 609	4,995 624
779 Fixed Operating C 780 Fixed Operating C	Costs 4213	3	Schools Retiree Health Bene	2,000 2,400	2,000 2,400	2,050 2,460	2,101 2,522	2,154 2,585	2,208 2,649	2,263 2,715	2,319 2,783	2,377 2,853	2,437 2,924	2,498 2,997
781 Fixed Operating C 782 Fixed Operating C	Costs 4373	3	Overhead-Fleet Servchg-Fleet O&M	26,017 95,808	23,815 68,117	24,410 69,862	25,021 71,651	25,646 73,487	26,287 75,369	26,944 77,300	27,618 79,280	28,309 81,311	29,016 83,393	29,742 85,530
783 Fixed Operating C 784 Fixed Operating C 785 Fixed Operating C	Costs 3310)	Servchg-Non Fleet Other Equip Rent	1,000 11,000 41,000	1,000 11,000 41,000	1,026 11,275 42,025	1,052 11,557 43,076	1,079 11,846 44,153	1,106 12,142 45,256	1,135 12,445 46,388	1,164 12,757 47,547	1,194 13,076 48,736	1,224 13,402 49,955	1,256 13,737 51,203
785 Fixed Operating C 786 Fixed Operating C 787 Fixed Operating C	Costs 3407	7	Components/Parts Equip Rep & Maint Gasoline	41,000 50 2,327	41,000 50 3,006	42,025 51 3,126	43,076 53 3,251	44,153 54 3,381	45,256 55 3,517	46,388 57 3,657	47,547 58 3,804	48,736 59 3,956	49,955 61 4,114	51,203 62 4,278
787 Fixed Operating C 788 Fixed Operating C 789 Fixed Operating C	Costs 3804	1	Diesel Fuel Horticultural Sup	2,327 3,775 300	3,006 4,725 300	3,126 4,914 308	3,251 5,111 315	5,315 323	3,517 5,528 331	5,749 339	3,804 5,979 348	3,956 6,218 357	4,114 6,466 366	4,278 6,725 375
789 Fixed Operating C 790 Fixed Operating C 791 Fixed Operating C	Costs 3922	2	Medical Supplies	50 50 300	50 50 300	308 51 308	53 315	323 54 323	331 55 331	339 57 339	348 58 348	357 59 357	366 61 366	62 375
791 Fixed Operating C 792 Fixed Operating C 793 Fixed Operating C	Costs 3928	3	Office Equip < \$5000 Office Supplies Safety/Train Mat	200 200 200	200 200 200	205 205	210 210	323 215 215	221 221	226 226	232 232	238 238	244 244	250 250
793 Fixed Operating C 794 Fixed Operating C 795 Fixed Operating C	Costs 3940)	Safety/Train Mat Safety Shoes Tools/Equip < \$5000	400 5,000	400 5,000	410 5,125	420 5,253	431 5,384	442 5,519	453 5,657	232 464 5,798	238 475 5,943	244 487 6,092	500 6,244
796 Fixed Operating C 797 Fixed Operating C	Costs 3949	9	Uniforms Other Supplies	1,500 650	1,500 650	1,538 666	1,576 683	1,615 700	1,656 717	1,697 735	1,740 754	1,783 773	1,828 792	1,873 812
798 Fixed Operating C 799 Fixed Operating C	Costs 4116 Costs 4308	3	Schools Overhead-Fleet	1,000 2,389	1,000 2,210	1,025 2,265	1,051 2,322	1,077 2,380	1,104 2.439	1,131 2,500	1,160 2,563	1,189 2,627	1,218 2,693	1,249 2,760
800 Fixed Operating C	Costs 4373		Servchg-Fleet O&M	8,796	5,478	5,618	5,762	5,910	6,061	6,216	6,376	6,539	6,707	6,878

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
801 Fixed Operating Costs	3228	Disposal (Tip) 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 804 Fixed Operating Costs	3310 3404	Other Equip Rent Components/Parts Equip Ren & Maint	2,500 185,000	2,500 185,000	2,563 189,625	2,627 194,366	2,692 199,225	2,760 204,205	2,829 209,311	2,899 214,543	2,972 219,907	3,046 225,405	3,122 231,040
805 Fixed Operating Costs	3407	Equip Kep & 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	3434	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	18,733
808 Fixed Operating Costs	3801	Gasoline	181	191	199	207	215	223	232	242	251	261	272
809 Fixed Operating Costs	3804	Diesel Fuel	10,969	18,507	19,247	20,017	20,818	21,651	22,517	23,417	24,354	25,328	26,341
810 Fixed Operating Costs 811 Fixed Operating Costs 812 Fixed Operating Costs	3913 3928	Horticultural Sup Office Supplies	500 400	500 400	513 410	525 420	538 431	552 442 662	566 453	580 464	594 475	609 487	624 500
812 Fixed Operating Costs 813 Fixed Operating Costs 814 Fixed Operating Costs	3949 3999	Safety Shoes Uniforms Other Supplies	600 500 2,850	600 500 2,850	615 513 2,921	630 525 2,994	646 538 3,069	662 552 3,146	679 566 3,225	696 580 3,305	713 594 3,388	731 609 3,472	749 624 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	Servchg-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 (Tip) Fees	4,500	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
818 Fixed Operating Costs	3404	Components/Parts	125,000	125,000	128,125	131,328	134,611	137,977	141,426	144,962	148,586	152,300	156,108
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	3801	Gasoline	4,712	4,400	4,576	4,759	4,949	5,147	5,353	5,567	5,790	6,022	6,263
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	Tools/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	3,046	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	4308	Overhead-Fleet	12,845	21,024	21,550	22,088	22,641	23,207	23,787	24,381	24,991	25,616	26,256
830 Fixed Operating Costs	4361	Servchg-Pub Works	2,500	2,500	2,564	2.630	2.697		2.837	2.910	2.984	3,061	3,139
831 Fixed Operating Costs 832 Fixed Operating Costs	4373 4374	Servchg-Fleet O&M Servchg-Non Fleet	47,304 2,000	64,327 2,000	65,975 2,051	67,665 2,104	69,398 2,158	2,766 71,176 2,213	72,999 2,270	74,869 2,328	76,787 2,387	78,753 2,449	80,771 2,511
833 Fixed Operating Costs	3228	Disposal (Tip) 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	5,000	5.000	5,125	5,253	5,384	5.519	5.657	5,798	5,943	6,092	6,244
836 Fixed Operating Costs	3404	Components/Parts	80,000	80,000	82,000	84,050	86,151	88,305	90,513	92,775	95,095	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	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
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	54,282	49,179	51,146	53,192	55,320	57,532	59,834	62,227	64,716	67,305	69,997
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	552	566	580	594	609	624
844 Fixed Operating Costs	3913	Horticultural Sup	50	50	51	53	54	55	57	58	59	61	62
845 Fixed Operating Costs 846 Fixed Operating Costs	3916 3925	Janitorial Supplies Office Equip < \$5000	200 400	400	410	420	431	442	453	464	475	487	500
847 Fixed Operating Costs	3928	Office Supplies	700	700	718	735	754	773	792	812	832	853	874
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	Tools/Equip < \$5000	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
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	20,504	26,965	27,639	28,330	29,038	29,764	30,508	31,271	32,053	32,854	33,676
856 Fixed Operating Costs	4355	Servchg-Print Shop	2,000	2,000	2,051	2,104	2,158	2,213	2,270	2,328	2,387	2,449	2,511
857 Fixed Operating Costs 858 Fixed Operating Costs	4373 4374	Servicing-Print Shop Servicing-Fleet O&M Servicing-Non Fleet	75,504 1,400	72,699 1,400	74,561 1,436	76,471 1,473	78,430 1,510	80,439 1,549	82,499 1,589	84,613 1,629	86,780 1,671	89,003 1,714	91,283 1,758
859 Fixed Operating Costs	3310	Other Equip Rent	500	500	513	525	538	552	566	580	594	609	624
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 862 Fixed Operating Costs 863 Fixed Operating Costs	3425 3628 3634	Bldg Rep Materials Telephone/Cable Tv Water/Sew/Storm	250 6,926	250 6,600 92,606	256 6,765	263 6,934	269 7,107	276 7,285	283 7,467 104,775	290 7,654	297 7,845 110,079	305 8,041 112,831	312 8,242 115,652
863 Fixed Operating Costs 864 Fixed Operating Costs 865 Fixed Operating Costs	3634 3946 4104	Water/Sew/Storm Tools/Equip < \$5000 Conferences	86,510 20,000 622	92,606 20,000 622	94,921 20,500 638	97,294 21,013 653	99,727 21,538 670	102,220 22,076 687	104,775 22,628 704	107,395 23,194 721	23,774 739	112,831 24,368 758	115,652 24,977 777
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	4213	Retiree Health Bene	8,400	8,400	8,610	8,825	9,046	9,272	9,504	9,741	9,985	10,235	10,490
868 Fixed Operating Costs 869 Fixed Operating Costs	3216 3228 3310	Costs/Fees/Permits Disposal (Tip) Fees	500 50,000	500 48,200 42,550	513 49,405 43,614	525 50,640 44,704	538 51,906 45,822	552 53,204 46,967	566 54,534 48,141	580 55,897 49,345	594 57,295 50,579	609 58,727 51,843	624 60.195
870 Fixed Operating Costs 871 Fixed Operating Costs 872 Fixed Operating Costs	3404 3434	Other Equip Rent Components/Parts Imp Rep Materials	40,000 105,622 6,440	281,500 63,400	288,538 64,985	295,751 66,610	303,145 68,275	310,723 69,982	318,491 71,731	326,454 73,525	334,615 75,363	342,980 77,247	53,139 351,555 79,178
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	9,829	10,222	10,631	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	5,730	5,730	5,873	6,020	6,171	6,325	6,483	6,645	6,811	6,981	7,156
877 Fixed Operating Costs 878 Fixed Operating Costs 879 Fixed Operating Costs	3928 3940 3946	Office Supplies Safety Shoes Tools/Equip < \$5000	169 1,950 15.000	169 3,750 46,700	173 3,844 47.868	178 3,940 49.064	182 4,038 50,291	4,139 51.548	191 4,243 52,837	196 4,349 54.158	201 4,458 55.512	206 4,569 56.899	211 4,683 58,322
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	3,500	4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620
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 885 Fixed Operating Costs 886 Fixed Operating Costs	4373 4374 3228	Servchg-Fleet O&M Servchg-Non Fleet Disposal (Tip) Fees	87,312 2,500 3,200	127,006 2,500	130,259 2,564	133,596 2,630	137,018 2,697	140,528 2,766	144,128 2,837	147,819 2,910	151,606 2,984	155,489 3,061	159,472 3,139
887 Fixed Operating Costs 888 Fixed Operating Costs	3310 3404	Other Equip Rent Components/Parts	2,550 6,500				-			-			
889 Fixed Operating Costs 890 Fixed Operating Costs	3434 3628	Imp Rep Materials Telephone/Cable Tv	56,960 578	-	-		-	:	-	-			-
891 Fixed Operating Costs 892 Fixed Operating Costs 893 Fixed Operating Costs	3801 3804 3940	Gasoline Diesel Fuel Safety Shoes	128 16,699 800						-	-			-
894 Fixed Operating Costs 895 Fixed Operating Costs	3946 3949	Tools/Equip < \$5000 Uniforms	1,700 2,500	-	-	:	-		-	-	:	-	-
896 Fixed Operating Costs 897 Fixed Operating Costs	3999 4213	Other Supplies Retiree Health Bene	1,000 7,200	-			:		-	-		-	-
898 Fixed Operating Costs 899 Fixed Operating Costs 900 Fixed Operating Costs	4308 4373 3228	Overhead-Fleet Servchg-Fleet O&M Disposal (Tip) Fees	9,885 36,396 8,000	3.200	3.280	3.362	3.446	3.532	3.621	3.711	3.804	3.899	3.996
901 Fixed Operating Costs	3252	Sludge Disposal	-	300	308	315	323	331	339	348	357	366	375
902 Fixed Operating Costs	3299	Other Services		300,000	307,500	315,188	323,067	331,144	339,422	347,908	356,606	365,521	374,659
903 Fixed Operating Costs	3310	Other Equip Rent	500	500	513	525	538	552	566	580	594	609	624
904 Fixed Operating Costs	3401	Computer Maint	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
905 Fixed Operating Costs	3404	Components/Parts	44,000	55,000	56,375	57,784	59,229	60,710	62,227	63,783	65,378	67,012	68,687
906 Fixed Operating Costs	3407	Equip Rep & Maint	12,615	3,965	4,064	4,166	4,270	4,377	4,486	4,598	4,713	4,831	4,952
907 Fixed Operating Costs	3613	Special Delivery	250	250	256	263	269	276	283	290	297	305	312
908 Fixed Operating Costs	3634	Water/Sew/Storm	8,352	7,974	8,173	8,378	8,587	8,802	9,022	9,247	9,479	9,716	9,958
909 Fixed Operating Costs	3799	Other Chemicals	15,000	11,000	11,440	11,898	12,374	12,868	13,383	13,919	14,475	15,054	15,656
910 Fixed Operating Costs 911 Fixed Operating Costs	3801 3804 3925	Gasoline Diesel Fuel	16,931 47,253 500	13,318 84,512 500	13,851 87,892 513	14,405 91,408 525	14,981 95,065 538	15,580 98,867 552	16,203 102,822 566	16,852 106,935 580	17,526 111,212 594	18,227 115,661 609	18,956 120,287
912 Fixed Operating Costs 913 Fixed Operating Costs 914 Fixed Operating Costs	3928 3937	Office Equip < \$5000 Office Supplies Safety/Train Mat	600 862	600 862	615 884	630 906	646 928	662 951	679 975	696 1,000	713 1,025	731 1,050	624 749 1,077
915 Fixed Operating Costs	3940	Safety Shoes	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
916 Fixed Operating Costs	3946	Tools/Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
917 Fixed Operating Costs 918 Fixed Operating Costs 919 Fixed Operating Costs	3949 3999 4101	Uniforms Other Supplies Certification Train	3,600 12,500	3,600 12,500	3,690 12,813	3,782 13,133	3,877 13,461	3,974 13,798	4,073 14,143	4,175 14,496	4,279 14,859	4,386 15,230	4,496 15,611
919 Fixed Operating Costs 920 Fixed Operating Costs 921 Fixed Operating Costs	4101 4104 4116	Conferences Schools	1,619 1,500 1,000	1,619 1,500 1,000	1,659 1,538 1,025	1,701 1,576 1,051	1,743 1,615 1,077	1,787 1,656 1,104	1,832 1,697 1,131	1,878 1,740 1,160	1,924 1,783 1,189	1,973 1,828 1,218	2,022 1,873 1,249
922 Fixed Operating Costs	4213	Retiree Health Bene	7,200	7,200	7,380	7,565	7,754	7,947	8,146	8,350	8,559	8,773	8,992
923 Fixed Operating Costs	4308	Overhead-Fleet	43,907	41,851	42,897	43,970	45,069	46,196	47,351	48,534	49,748	50,991	52,266
924 Fixed Operating Costs 925 Fixed Operating Costs	4373 4374	Servchg-Fleet O&M Servchg-Non Fleet	161,688 3,000	125,860 3,000	129,084 3,077	132,390 3,156	135,782 3,236	139,260 3,319 3,311	142,827 3,404	146,486 3,492	150,238 3,581	154,086 3,673	158,033 3,767 3,747
926 Fixed Operating Costs 927 Fixed Operating Costs 928 Fixed Operating Costs	3628 3928 4213	Telephone/Cable Tv Office Supplies Retires Health Bene	4,045 600 4,800	3,000 600 4.800	3,075 615 4,920	3,152 630 5.043	3,231 646 5,169	662 5.298	3,394 679 5.431	3,479 696 5,567	3,566 713 5.706	3,655 731 5.848	3,747 749 5,995
929 Fixed Operating Costs	3216	Costs/Fees/Permits	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
930 Fixed Operating Costs	3237	Lawn & Tree Service	14,000	14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484
931 Fixed Operating Costs	3299	Other Services	90,000	50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443
932 Fixed Operating Costs	3310	Other Equip Rent	2,500	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
933 Fixed Operating Costs	3401	Computer Maint	13,500	13,500	13,838	14,183	14,538	14,901	15,274	15,656	16,047	16,448	16,860
934 Fixed Operating Costs	3404	Components/Parts	205,000	205,000	210,125	215,378	220,763	226,282	231,939	237,737	243,681	249,773	256,017
935 Fixed Operating Costs	3407	Equip Rep & Maint	266,885	266,885	273,557	280,396	287,406	294,591	301,956	309,505	317,242	325,173	333,303
936 Fixed Operating Costs	3425	Bldg Rep Materials	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
937 Fixed Operating Costs	3601	Electricity	906,107	919,900	938,298	957,064	976,205	995,729	1,015,644	1,035,957	1,056,676	1,077,809	1,099,366
938 Fixed Operating Costs	3628	Telephone/Cable Tv	105,277	120,900	123,923	127,021	130,196	133,451	136,787	140,207	143,712	147,305	150,988
939 Fixed Operating Costs	3634	Water/Sew/Storm	121,506	152,467	156,279	160,186	164,190	168,295	172,502	176,815	181,235	185,766	190,410
940 Fixed Operating Costs	3799	Other Chemicals Gasoline Diesel Fuel	6,500	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
941 Fixed Operating Costs	3801		12,751	14,764	15,355	15,969	16,607	17,272	17,963	18,681	19,428	20,206	21,014
942 Fixed Operating Costs	3804		21,336	27,756	28,866	30,021	31,222	32,471	33,769	35,120	36,525	37,986	39,505
943 Fixed Operating Costs	3807	Oil & Lubricants	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847
944 Fixed Operating Costs	3904	Books & Manuals	500	500	513	525	538	552	566	580	594	609	624
945 Fixed Operating Costs	3910	Electrical Supplies	205,000	205,000	210,125	215,378	220,763	226,282	231,939	237,737	243,681	249,773	256,017
946 Fixed Operating Costs	3916	Janitorial Supplies		5,600	5,740	5,884	6,031	6,181	6,336	6,494	6,657	6,823	6.994
947 Fixed Operating Costs	3928	Office Supplies	2,070	2,070	2,122	2,175	2,229	2,285	2,342	2,401	2,461	2,522	2,585
948 Fixed Operating Costs	3940	Safety Shoes	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
949 Fixed Operating Costs	3946	Tools/Equip < \$5000	26,000	26,000	26,650	27,316	27,999	28,699	29,417	30,152	30,906	31,678	32,470
949 Fixed Operating Costs 950 Fixed Operating Costs 951 Fixed Operating Costs	3949 3999	Tools/Equip < \$5000 Uniforms Other Supplies	26,000 3,150 75,000	26,000 3,150 75,000	26,650 3,229 76,875	27,316 3,309 78,797	27,999 3,392 80,767	28,699 3,477 82,786	29,417 3,564 84,856	30,152 3,653 86,977	30,906 3,744 89,151	31,678 3,838 91,380	3,934 93,665
952 Fixed Operating Costs	4213	Retiree Health Bene	8,400	8,400	8,610	8,825	9,046	9,272	9,504	9,741	9,985	10,235	10,490
953 Fixed Operating Costs	4308	Overhead-Fleet	18,667	24,466	25,078	25,705	26,347	27,006	27,681	28,373	29,082	29,809	30,555
954 Fixed Operating Costs 955 Fixed Operating Costs	4373 4374 3299	Servchg-Fleet O&M Servchg-Non Fleet Other Services	68,736 1,300 55,000	68,761 1,300 25,000	70,522 1,333 25,625	72,329 1,367 26,266	74,182 1,402 26,922	76,082 1,438 27,595	78,031 1,475 28,285	80,029 1,513 28,992	82,079 1,552 29,717	84,182 1,592 30,460	86,338 1,632 31,222
956 Fixed Operating Costs	3299	Other Services	55,000	25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222
957 Fixed Operating Costs	3310	Other Equip Rent	250	250	256	263	269	276	283	290	297	305	312
958 Fixed Operating Costs	3404	Components/Parts	58,000	58,000	59,450	60,936	62,460	64,021	65,622	67,262	68,944	70,667	72,434
959 Fixed Operating Costs	3407	Equip Rep & Maint	9,000	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240
960 Fixed Operating Costs	3628	Telephone/Cable Tv	578	400	410	420	431	442	453	464	475	487	500

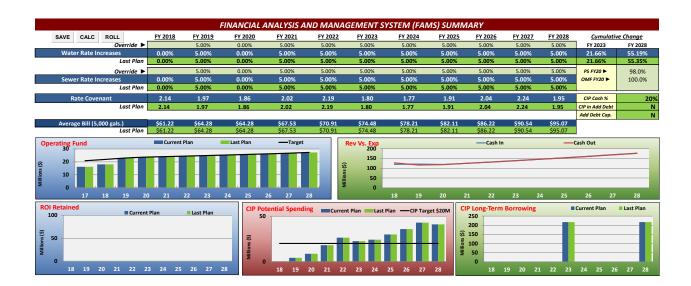
	TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
961	Fixed Operating Costs	3801	Gasoline	1,559	1,480	1,539	1,601	1,665	1,731	1,801	1,873	1,948	2,025	2,107
962	Fixed Operating Costs	3804	Diesel Fuel	14,502	16.123	16.768	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	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
965 966	Fixed Operating Costs Fixed Operating Costs	3928 3937	Office Supplies Safety/Train Mat	1,250 338	1,250 338	1,281 346	1,313 355	1,346 364 1,723	1,380 373	1,414 382	1,450 392	1,486 402	1,523 412	1,561 422
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	1,949	1,998
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	2.563	2.627	2,692	2,760	2,829	2.899	2,972	3,046	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	23,108	23,686
973	Fixed Operating Costs	4373	Servchg-Fleet O&M	32,796	56,019	57,454	58,926	60,435	61,983	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	15,907	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	679	696	713	731	749
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
981 982	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3940 3946 3949	Safety Shoes Tools/Equip < \$5000	850 2,000	850 12,000 1,500	871 12,300 1,538	893 12,608	915 12,923 1,615	938 13,246	962 13,577	986 13,916	1,010 14,264	1,036 14,621	1,062 14,986 1,873
983 984 985	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3999 4308	Uniforms Other Supplies Overhead-Fleet	1,500 22,000 4,952	22,000 8.011	22,550 8.211	1,576 23,114 8.417	23,692 8.627	1,656 24,284 8.843	1,697 24,891 9.064	1,740 25,513 9,290	1,783 26,151 9,523	1,828 26,805 9,761	27,475 10.005
986	Fixed Operating Costs	4373	Servchg-Fleet O&M	18,240	19,179	19,670	20,174	20,691	21,221	21,765	22,322	22,894	23,480	24,082
987	Fixed Operating Costs	3404	Components/Parts	6,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
988 989 990	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3801 3804 3940	Gasoline Diesel Fuel Safety Shoes	2,918 600	292 5,955 600	304 6,193 615	316 6,441 630	328 6,699 646	342 6,967 662	355 7,245 679	369 7,535 696	384 7,836 713	400 8,150 731	416 8,476 749
991	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3946	Tools/Equip < \$5000	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
992		3949	Uniforms	500	500	513	525	538	552	566	580	594	609	624
993	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
994	Fixed Operating Costs	4308	Overhead-Fleet	1,968	7,519	7,707	7,900	8,097	8,300	8,507	8,720	8,938	9,161	9,390
995 996 997	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4373 3801 3940	Servchg-Fleet O&M Gasoline	7,248 1,211	23,027 1,142 250	23,617 1,188 256	24,222 1,235 263	24,842 1,285 269	25,479 1,336 276	26,131 1,389 283	26,801 1,445 290	27,487 1,503 297	28,191 1,563 305	28,913 1,625 312
997 998 999	Fixed Operating Costs	3949 3949 3999	Safety Shoes Uniforms Other Supplies	250 250 500	250 250 500	256 256 513	263 263 525	269 269 538	276 552	283 566	290 580	297 594	305 305 609	312 624
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	Servchg-Fleet O&M	1,428	2,691	2,760	2,831	2,903	2,978	3,054	3,132	3,212	3,295	3,379
	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
	Fixed Operating Costs	3928	Office Supplies	200	200	205	210	215	221	226	232	238	244	250
1005	Fixed Operating Costs	3937	Safety/Train Mat	100	100	103	105	108	110	113	116	119	122	125
	Fixed Operating Costs	3940	Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
	Fixed Operating Costs	3946	Tools/Equip < \$5000	4.000	4.000	4.100	4.203	4,308	4.415	4.526	4.639	4.755	4.874	4,995
1007	Fixed Operating Costs Fixed Operating Costs	3949 3999	Uniforms Other Supplies	250 500	250 500	256 513	263 525	269 538	276 552	283 566	290 580	297 594	305 609	312 624
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	3404	Components/Parts	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
1012	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
	Fixed Operating Costs	3434	Imp Rep Materials	50,000	50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443
	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 Fixed Operating Costs	3801 3804	Gasoline Diesel Fuel	7,883 4,663	7,437 5,607	7,734 5,831	8,044 6,065	8,366 6,307	8,700 6,559	9,048 6,822	9,410 7,095	9,787 7,378	10,178 7,674	10,585 7,981
1016	Fixed Operating Costs	3928	Office Supplies	100	100	103	105	108	110	113	116	119	122	125
	Fixed Operating Costs	3937	Safety/Train Mat	200	200	205	210	215	221	226	232	238	244	250
	Fixed Operating Costs Fixed Operating Costs	3940 3946 3949	Safety Shoes Tools/Equip < \$5000 Uniforms	1,650 10,000 250	1,650 10,000 250	1,691 10,250 256	1,734 10,506 263	1,777 10,769 269	1,821 11,038 276	1,867 11,314 283	1,913 11,597 290	1,961 11,887 297	2,010 12,184 305	2,061 12,489
1021	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3999 4101	Other Supplies Certification Train	10,000 500	10,000 500	10,250 513	10,506 525	10,769 538	11,038 552	11,314 566	11,597 580	11,887 594	12,184 609	312 12,489 624
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	5,888	13,009	13,334	13,668	14,009	14,360	14,718	15,086	15,464	15,850	16,246
1025		4373 3199 3299	Servchg-Fleet O&M Other Prof Serv	21,684 29,495	33,318 29,495	34,171 30,232	35,047 30,988 37,633	35,945 31,763	36,865 32,557	37,810 33,371	38,778 34,205 41,540	39,771 35,060	40,790 35,937	41,835 36,835 44,734
1027 1028 1029	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3304 3401	Other Services Office Equip Rent Computer Maint	35,820 3,000 60,000	35,820 3,000 60.000	36,716 3,075 61,500	37,633 3,152 63.038	38,574 3,231 64,613	39,539 3,311 66.229	40,527 3,394 67,884	3,479 69.582	42,579 3,566 71.321	43,643 3,655 73,104	3,747 74,932
1030	Fixed Operating Costs	3404	Components/Parts	87,137	87,137	89,315	91,548	93,837	96,183	98,588	101,052	103,579	106,168	108,822
1031	Fixed Operating Costs	3628	Telephone/Cable Tv	10,610	25,300	25,933	26,581	27,245	27,926	28,625	29,340	30,074	30,826	31,596
1032	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3910 3925 3928	Electrical Supplies Office Equip < \$5000 Office Supplies	3,000 13,500	3,000 13,000 1,725	3,075 13,325 1,768	3,152 13,658 1,812	3,231 14,000 1,858	3,311 14,350 1,904	3,394 14,708 1,952	3,479 15,076 2,000	3,566 15,453 2,050	3,655 15,839 2,102	3,747 16,235 2,154
	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3940	Safety Shoes Tools/Equip < \$5000	1,725 300 500	300 500	308 513	315 525	323 538	331 552	339 566	2,000 348 580	2,050 357 594	2,102 366 609	375 624
1037 1038	Fixed Operating Costs Fixed Operating Costs	3946 3999 4101	Other Supplies Certification Train	4,860 800	4,860 800	4,982 820	5,106 841	5,234 862	5,365 883	5,499 905	5,636 928	5,777 951	5,921 975	6,069 999
	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
	Fixed Operating Costs	4110	Meetings	735	735	753	772	792	811	832	852	874	896	918
	Fixed Operating Costs	4113	Memberships/Dues	1,905	1,905	1,953	2,001	2,051	2,103	2,155	2,209	2,264	2,321	2,379
	Fixed Operating Costs	4116	Schools	235	235	241	247	253	259	266	273	279	286	293
	Fixed Operating Costs	4355	Servchg-Print Shop	200	300	308	316	324	332	340	349	358	367	377
1044	Fixed Operating Costs Fixed Operating Costs	3931 4116	Periodicals & Mag Schools	50 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	3228	Disposal (Tip) Fees	1,650	1,725	1.768	1,812	1,858	1,904	1,952	2,000	2,050	2,102	2.154
1048		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		3255	Solid Waste Collections	2,550	2,550	2,614	2,679	2,746	2,815	2,885	2,957	3,031	3,107	3,185
1050		3299	Other Services	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
1051	Fixed Operating Costs	3301	Heavy Equip Rent	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1052	Fixed Operating Costs	3304	Office Equip Rent	2,000	2,000	2,050	2,101	2,154	2,208		2,319	2,377	2,437	2,498
1053 1054	Fixed Operating Costs Fixed Operating Costs	3310 3404	Other Equip Rent Components/Parts	4,500 492,003	492,003	504,303	516,911	529,833	543,079	556,656	570,573	584,837	599,458	614,444
1055	Fixed Operating Costs	3407	Equip Rep & Maint	46,000	46,000	47,150	48,329	49,537	50,775	52,045	53,346	54,680	56,047	57,448
1056		3425	Bldg Rep Materials	53,000	52,600	53,915	55,263	56,644	58,061	59,512	61,000	62,525	64,088	65,690
1057		3428	Bldg Rep & Maint	10.000	10.000	10,250	10,506	10,769	11,038	11,314	11,597	11.887	12,184	12,489
	Fixed Operating Costs Fixed Operating Costs	3437 3613	Imp Rep & Maint Special Delivery	17,000 100	17,500 100	17,938 103	18,386 105	18,846 108	19,317 110	19,800 113	20,295 116	20,802	21,322	21,855 125
1061	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3616 3801	Postage Gasoline	100 3,518	100 4,039	103 4,201	105 4,369	108 4,543	110 4,725	113 4,914	116 5,111	119 5,315	122 5,528	125 5,749
1063	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3804 3807 3904	Diesel Fuel Oil & Lubricants Books & Manuals	64,054 3,000 300	3,000 300	3,120 308	3,245 315	3,375 323	3,510 331	3,650 339	3,796 348	3,948 357	4,106 366	4,270 375
1065	Fixed Operating Costs	3910	Electrical Supplies	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
1066	Fixed Operating Costs	3916	Janitorial Supplies	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6.244
1068	Fixed Operating Costs	3928	Office Supplies	500	500	513	525	538	552	566	580	594	609	624
	Fixed Operating Costs	3940	Safety Shoes	2,240	2,240	2,296	2,353	2,412	2,473	2,534	2,598	2,663	2,729	2,797
1069	Fixed Operating Costs	3946	Tools/Equip < \$5000	11,000	11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737
1070	Fixed Operating Costs	3949	Uniforms	1,700	1,700	1,743	1,786	1,831	1,876	1,923	1,971	2,021	2,071	2,123
1071	Fixed Operating Costs	3999	Other Supplies	9,000	9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240
1072	Fixed Operating Costs	4101	Certification Train	400	400	410	420	431	442	453	464	475	487	500
1073	Fixed Operating Costs	4116	Schools	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
	Fixed Operating Costs	4213 4308	Retiree Health Bene Overhead-Fleet	23,600 2,024	23,600 6,246	24,190 6,402	24,795 6,562	25,415 6,726	26,050 6,894	26,701 7,067	27,369 7,243	28,053 7,425	28,754 7,610	29,473 7,800
1076		4373	Servchg-Fleet O&M	7,452	13,664	14,014	14,373	14,741	15,119	15,506	15,903	16,311	16,728	17,157
1077		4374	Servchg-Non Fleet	300	300	308	316	324	332	340	349	358	367	377
1078		3216	Costs/Fees/Permits	10,000	9,960	10,209	10,464	10,726	10,994	11,269	11,551	11.839	12.135	12,439
1079	Fixed Operating Costs	3299	Other Services	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
1080		3404	Components/Parts	8,800	8,800	9,020	9,246	9,477	9,714	9,956	10,205	10,460	10,722	10,990
1081 1082	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3601 3628	Electricity Telephone/Cable Tv Water/Sew/Storm	1,513,612 - 134,837	1,499,200 200 181,775	1,529,184 205 186,319	1,559,768 210	1,590,963 215 195,752	1,622,782 221	1,655,238 226 205.662	1,688,343 232 210,803	1,722,110 238 216,073	1,756,552 244 221,475	1,791,683 250 227,012
1083	Fixed Operating Costs	3634	Water/Sew/Storm	134,837	181,775	186,319	190,977	195,752	200,646	205,662	210,803	216,073	221,475	227,012
1084		3701	Chlorine	280,000	280,000	291,200	302,848	314,962	327,560	340,663	354,289	368,461	383,199	398,527
1085		3704	Coagulants	20,300	20,300	21,112	21.956	22,835	23,748	24,698	25,686	26,713	27,782	28,893
1086	Fixed Operating Costs	3710	Lime	1,780,000	1,780,000	1,851,200	1,925,248	2,002,258	2,082,348	2,165,642	2,252,268	2,342,359	2,436,053	2,533,495
	Fixed Operating Costs	3714	Aqueous Ammonia	63,450	63,450	65,988	68,628	71,373	74,228	77,197	80,284	83,496	86,836	90,309
1088	Fixed Operating Costs	3715	Hydrofluosilicic Acid	60,000	60,000	62,400	64,896	67,492	70,192	72,999	75,919	78,956	82,114	85,399
1089		3919	Laboratory Sup	12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
1090	Fixed Operating Costs	3925	Office Equip < \$5000	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
1091	Fixed Operating Costs	3928	Office Supplies	1,675	1,675	1,717	1,760	1,804	1,849	1,895	1,942	1,991	2,041	2,092
1092	Fixed Operating Costs	3937	Safety/Train Mat	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
	Fixed Operating Costs	3940 3949	Safety Shoes Uniforms	885 1,200	885 1,200	907 1,230	930 1,261	953 1,292	977 1,325	1,001	1,026 1,392	1,052 1,426	1,078 1,462	1,105 1,499
1095	Fixed Operating Costs	4101	Certification Train	830	830	851	872	894	916	939	963	987	1,011	1,037
1096	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
1097 1098		4213 4355 3199	Retiree Health Bene Servchg-Print Shop Other Prof Serv	9,600 200 5,000	9,600 200 5,000	9,840 205 5,125	10,086 210 5,253	10,338 216 5,384	10,597 221 5,519	10,862 227 5,657	11,133 233 5,798	11,411 239 5,943	11,697 245 6,092	11,989 251 6,244
	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3237 3255	Lawn & Tree Service Solid Waste Disp	10,000 1,200	10,000	10,250 1,200	10,506 1,200	10,769 1,200	11,038 1,200	11,314 1,200	11,597 1,200	11,887 1,200	12,184 1,200	12,489 1,200
1102 1103	Fixed Operating Costs Fixed Operating Costs	3299 3310	Other Services Other Equip Rent	1,180 2,000	1,180	1,210	1,240	1,271	1,302	1,335	1,368	1,403	1,438	1,474
1104 1105	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3404 3407 3425	Components/Parts Equip Rep & Maint Bldg Rep Materials	168,000 35,000 2,000	168,000 35,000 2,000	172,200 35,875 2.050	176,505 36,772 2,101	180,918 37,691 2,154	185,441 38,633 2,208	190,077 39,599 2,263	194,828 40,589 2.319	199,699 41,604 2,377	204,692 42,644 2.437	209,809 43,710 2,498
1106 1107 1108	Fixed Operating Costs	3425 3428 3801	Bldg Rep Materials Bldg Rep & Maint Gasoline	2,000 40,000 505	40,000 565	2,050 41,000 588	2,101 42,025 611	43,076 636	2,208 44,153 661	2,263 45,256 687	46,388 715	47,547 744	2,437 48,736 773	49,955 804
1109	Fixed Operating Costs	3804	Diesel Fuel	17,000	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166
1110	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
1111	Fixed Operating Costs Fixed Operating Costs	3910 3916 3925	Electrical Supplies Janitorial Supplies	7,000 6,000	7,000 6,000	7,175 6,150	7,354 6,304	7,538 6,461 538	7,727 6,623	7,920 6,788	8,118 6,958	8,321 7,132	8,529 7,310	8,742 7,493
1113	Fixed Operating Costs	3925	Office Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
1114	Fixed Operating Costs	3928	Office Supplies	500	500	513	525	538	552	566	580	594	609	624
1115	Fixed Operating Costs	3937	Safety/Train Mat	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1116 1117	Fixed Operating Costs Fixed Operating Costs	3940 3946	Safety Shoes Tools/Fauin < \$5000	1,000 4,400	1,000 4,400	1,025 4,510	1,051 4,623	1,077 4,738	1,104 4,857	1,131 4,978	1,160 5,103	1,189 5,230	1,218 5,361	1,249 5,495
1118	Fixed Operating Costs	3949 4116 4213	Uniforms Schools Retiree Health Bene	1,100 600 2,400	1,100 600 2,400	1,128 615 2,460	1,156 630 2,522	1,185 646 2,585	1,214 662 2,649	1,245 679 2,715	1,276 696 2,783	1,308 713 2,853	1,340 731 2,924	1,374 749 2,997
1120	Fixed Operating Costs	4213	routee meant bene	2,400	2,400	∠,460	2,522	∠,585	2,649	∠,/1b	∠,/83	∠,853	2,924	2,997

	TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Fixed Operating Costs Fixed Operating Costs	4308 4373	Overhead-Fleet Servchg-Fleet O&M	113 420	291 51	298 52	306 54	313 55	321 56	329 58	337 59	346 61	355 62	363 64
1124	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3199 3216 3304	Other Prof Serv Costs/Fees/Permits Office Equip Rent	5,000 12,000 1,200	5,000 12,000 1,200	5,125 12,300 1,230	5,253 12,608 1,261	5,384 12,923 1,292	5,519 13,246 1.325	5,657 13,577 1,358	5,798 13,916 1,392	5,943 14,264 1,426	6,092 14,621 1,462	6,244 14,986 1,499
1126	Fixed Operating Costs	3601 3634	Electricity Water/Sew/Storm	820,635 22,756	791,000 26,334	806,820 26,992	822,956 27.667	839,416 28,359	856,204 29,068	873,328 29,795	890,794 30.539	908,610 31,303	926,783 32.085	945,318 32.888
1129	Fixed Operating Costs Fixed Operating Costs	3714 3715	Aqueous Ammonia Hydrofluosilicic Acid	11,550 20,000	11,550 20,000	12,012 20,800	12,492 21,632	12,992 22,497	13,512 23,397	14,052 24,333	14,614 25,306	15,199 26,319	15,807 27,371	16,439 28,466
1131	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3716 3717 3718	Corrosion Inhibitor Sodium Hypochlorite Sodium Hydroxide	75,000 75,000 115,000	75,000 75,000 190.000	78,000 78,000 197,600	81,120 81,120 205.504	84,365 84,365	87,739 87,739	91,249 91,249 231,164	94,899 94,899	98,695 98,695 250,027	102,643 102,643 260,028	106,748 106,748
1133	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3719 3720	Scale Inhibitor Sulfuric Acid	100,000 100,000 280,000	100,000 100,000 290,000	104,000 301,600	108,160 313,664	213,724 112,486 326,211	222,273 116,986 339,259	121,665 352,829	240,411 126,532 366,943	131,593 381,620	136,857 396,885	270,429 142,331 412,760
1135 1136	Fixed Operating Costs Fixed Operating Costs	3799 3919	Other Chemicals Laboratory Sup	6,000 10,000	6,000 10,000	6,240 10,250	6,490 10,506	6,749 10,769	7,019 11,038	7,300 11,314	7,592 11,597	7,896 11.887	8,211 12.184	8,540 12,489
1137 1138	Fixed Operating Costs	3925 3928	Office Equip < \$5000 Office Supplies	1,000	2,270 1,000	2,327 1,025	2,385 1,051	2,445 1,077	2,506 1,104	2,568 1,131	2,633 1,160	2,698 1,189	2,766 1,218	2,835 1,249
1139 1140 1141	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3940 3949 3999	Safety Shoes Uniforms Other Supplies	1,500 1,400 18,500	1,750 1,900 18,500	1,794 1,948 18,963	1,839 1,996 19,437	1,885 2,046 19,922	1,932 2,097 20,421	1,980 2,150 20,931	2,029 2,203 21,454	2,080 2,259 21,991	2,132 2,315 22,540	2,186 2,373 23,104
1142 1143	Fixed Operating Costs Fixed Operating Costs	4101 4104	Certification Train Conferences	700 2,000	700 2,000	718 2,050	735 2,101	754 2,154	773 2,208	792 2,263	812 2,319	832 2,377	853 2,437	874 2,498
	Fixed Operating Costs Fixed Operating Costs	4116 4213 3199	Schools Retiree Health Bene	2,000 2,400	2,000 2,400 55,000	2,050 2,460 56,375	2,101 2,522 57,784	2,154 2,585 59,229	2,208 2,649	2,263 2,715 62,227	2,319 2,783 63,783	2,377 2,853 65,378	2,437 2,924 67,012	2,498 2,997 68,687
1147	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3199 3404 3904	Other Prof Serv Components/Parts Books & Manuals	55,000 2,000 500	2,000 500	2,050 513	57,784 2,101 525	2,154 538	60,710 2,208 552	62,227 2,263 566	63,783 2,319 580	2,377 594	67,012 2,437 609	2,498 624
1149	Fixed Operating Costs Fixed Operating Costs	3928 4104	Office Supplies Conferences	400 1,200	400 1,200	410 1,230	420 1,261	431 1,292	442 1,325	453 1,358	464 1,392	475 1,426	487 1,462	500 1,499
1151 1152	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4113 3216 3299	Memberships/Dues Costs/Fees/Permits Other Services	500 4,000 8.000	500 4,000 8.000	513 4,100 8,200	525 4,203 8.405	538 4,308 8.615	552 4,415 8.831	566 4,526 9,051	580 4,639 9,278	594 4,755 9,509	609 4,874 9,747	624 4,995 9,991
1154	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3404 3407	Components/Parts Equip Rep & Maint	10,000 8,500	10,000 8,500	10,250 8,713	10,506 8,930	10,769 9,154	11,038 9,382	11,314 9,617	9,278 11,597 9.857	11,887 10,104	12,184 10,356	12,489 10,615
1156 1157	Fixed Operating Costs Fixed Operating Costs	3799 3801	Other Chemicals Gasoline	16,000 1,097	16,000 544	16,640 566	17,306 588	17,998 612	18,718 636	19,466 662	20,245 688	21,055 716	21,897 745	22,773 774
	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3919 3940 4101	Laboratory Sup Safety Shoes Certification Train	9,000 250	9,000 250 1,000	9,225 256 1,025	9,456 263 1,051	9,692 269 1,077	9,934 276 1,104	10,183 283 1,131	10,437 290	10,698 297 1,189	10,966 305	11,240 312
	Fixed Operating Costs	4113 4116	Memberships/Dues Schools	1,000 200 1,000	200 1,000	205 1,025	210 1,051	215 1,077	221 1,104	226 1,131	1,160 232 1,160	238 1,189	1,218 244 1,218	1,249 250 1,249
1163 1164	Fixed Operating Costs Fixed Operating Costs	4213 4308	Retiree Health Bene Overhead-Fleet	2,400 159	2,400 345	2,460 354	2,522 362	2,585 372	2,649 381	2,715 390	2,783 400	2,853 410	2,924 420	2,997 431
1165 1166 1167	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4373 3299 3404	Servchg-Fleet O&M Other Services Components/Parts	588 1,500 1,500	227 1,500 1,500	233 1,538 1,538	239 1,576 1,576	245 1,615 1,615	251 1,656 1,656	258 1,697 1,697	264 1,740 1,740	271 1,783 1,783	278 1,828 1,828	285 1,873 1,873
1168	Fixed Operating Costs	3799 3801	Other Chemicals Gasoline	3,000 953	3,000 1,250	3,120 1,300	3,245 1,352	3,375 1,406	3,510 1,462	3,650 1,521	3,796 1,582	3,948 1,645	4,106 1,711	4,270 1,779
1170 1171	Fixed Operating Costs Fixed Operating Costs	3919 3928	Laboratory Sup Office Supplies	35,000 200	35,000 200	35,875 205	36,772 210	37,691 215	38,633 221	39,599 226	40,589 232	41,604 238	42,644 244	43,710 250
1172	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3940 3949 3999	Safety Shoes Uniforms Other Supplies	200 200 700	200 200 700	205 205 718	210 210 735	215 215 754	221 221 773	226 226 792	232 232 812	238 238 832	244 244 853	250 250 874
1175	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4308 4373	Overhead-Fleet Servchg-Fleet O&M	48 180	317 137	325 141	333 144	341 148	350 152	359 155	368 159	377 164	386 168	396 172
1177 1178	Fixed Operating Costs Fixed Operating Costs	3299 3310 3404	Other Services Other Equip Rent	20,000 1,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
1180	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3404 3407 3799	Components/Parts Equip Rep & Maint Other Chemicals	7,000 10,500 8.000	7,000 10,500 8,000	7,175 10,763 8,320	7,354 11,032 8.653	7,538 11,307 8,999	7,727 11,590 9,359	7,920 11,880 9,733	8,118 12,177 10.123	8,321 12,481 10.527	8,529 12,793 10,949	8,742 13,113 11,386
1182	Fixed Operating Costs	3801 3904	Gasoline Books & Manuals	2,163 200	2,148 200	2,234 205	2,323 210	2,416 215	2,513 221	2,613 226	2,718 232	2,827 238	2,940 244	3,057 250
1185	Fixed Operating Costs Fixed Operating Costs	3907 3919	Data Proc Supplies Laboratory Sup	600 10,000	600 10,000	615 10,250	630 10,506	646 10,769	662 11,038	679 11,314	696 11,597	713 11,887	731 12,184	749 12,489
1187	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3928 3940 3949	Office Supplies Safety Shoes Uniforms	1,000 400 1,400	1,000 400 1,400	1,025 410 1,435	1,051 420 1,471	1,077 431 1,508	1,104 442 1,545	1,131 453 1,584	1,160 464 1,624	1,189 475 1,664	1,218 487 1,706	1,249 500 1,748
1189 1190	Fixed Operating Costs Fixed Operating Costs	3999 4104	Other Supplies Conferences	1,000	1,000	1,025 2,050	1,051 2,101	1,077 2,154	1,104 2,208	1,131 2,263	1,160 2,319	1,189 2,377	1,218 2,437	1,249 2,498
1192		4113 4116	Memberships/Dues Schools	200 2,000	200 2,000	205 2,050	210 2,101	215 2,154	221 2,208	226 2,263	232 2,319	238 2,377	244 2,437	250 2,498
	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4308 4373 3401	Overhead-Fleet Servchg-Fleet O&M Computer Maint	532 1,956 40,000	972 2,299 40,000	996 2,358 41,000	1,021 2,418 42,025	1,047 2,480 43,076	1,073 2,544 44,153	1,100 2,609 45,256	1,127 2,676 46,388	1,155 2,744 47,547	1,184 2,815 48,736	1,214 2,887 49,955
1196	Fixed Operating Costs Fixed Operating Costs	3404 3628	Components/Parts Telephone/Cable Tv	7,840 6,824	7,840 11,800	8,036 12,095	8,237 12,397	8,443 12,707	8,654 13,025	8,870 13,351	9,092 13,684	9,319 14,026	9,552 14,377	9,791 14,737
	Fixed Operating Costs Fixed Operating Costs	3940 3999	Safety Shoes Other Supplies	125 16,940	125 16,940	128 17,364	131 17,798	135 18,243	138 18,699	141 19,166	145 19,645	149 20,136	152 20,640	156 21,156
1200 1201 1202		4113 4116 3801	Memberships/Dues Schools Gasoline	225 4,000 136	225 4,000	231 4,100	236 4,203	242 4,308	248 4,415	255 4,526	261 4,639	267 4,755	274 4,874	281 4,995
1202	Fixed Operating Costs	4308 4373	Overhead-Fleet Servchg-Fleet O&M	344 1.272										-
1206		3401 3404	Computer Maint Components/Parts	12,500 15,720	12,500 15,720	12,813 16,113	13,133 16,516	13,461 16,929	13,798 17,352	14,143 17,786	14,496 18,230	14,859 18,686	15,230 19,153	15,611 19,632
1207 1208 1209	Fixed Operating Costs	3940 3946 3999	Safety Shoes Tools/Equip < \$5000 Other Supplies	100 100 25,000	100 100 25,000	103 103 25,625	105 105 26,266	108 108 26,922	110 110 27,595	113 113 28,285	116 116 28,992	119 119 29,717	122 122 30,460	125 125 31,222
	Fixed Operating Costs	4113 4116	Memberships/Dues Schools	100 3,900	100 3,900	103 3,998	105 4,097	108 4,200	110 4,305	113 4,412	116 4,523	119 4,636	122 4,752	125 4,871
1212 1213	Fixed Operating Costs Fixed Operating Costs	3199 3201	Other Prof Serv Ad/Marketing	79,946 1,500	75,000 1,500	76,875 1,538	78,797 1,576	80,767 1,615	82,786 1,656	84,856 1,697	86,977 1,740	89,151 1,783	91,380 1,828	93,665 1,873
1214 1215 1216	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3216 3299 3401	Costs/Fees/Permits Other Services Computer Maint	2,000 101,000 2,250	2,000 99,069 2,250	2,050 101,546 2,306	2,101 104,084 2,364	2,154 106,686 2,423	2,208 109,354 2,484	2,263 112,087 2,546	2,319 114,890 2,609	2,377 117,762 2,675	2,437 120,706 2,741	2,498 123,724 2,810
1217	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3616 3628	Postage Telephone/Cable Tv	6,683 4,859	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
	Fixed Operating Costs	3799 3801	Other Chemicals Gasoline	200 5,050	200 4,052	208 4,214	216 4,383	225 4,558	234 4,740	243 4,930	253 5,127	263 5,332	274 5,545	285 5,767
	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3925 3928 3937	Office Equip < \$5000 Office Supplies Safety/Train Mat	5,500 2,500 200	1,000 2,500	1,025 2,563	1,051 2,627	1,077 2,692	1,104 2,760	1,131 2,829	1,160 2,899	1,189 2,972	1,218 3,046	1,249 3,122
1224 1225	Fixed Operating Costs Fixed Operating Costs	3940 3946	Safety Shoes Tools/Equip < \$5000	1,000 2,000	875 2,000	897 2,050	919 2,101	942 2,154	966 2,208	990 2,263	1,015 2,319	1,040 2,377	1,066 2,437	1,093 2,498
1226	Fixed Operating Costs Fixed Operating Costs	3949 3999 4101	Uniforms Other Supplies Certification Train	1,153 200 5,400	1,635 200 5,400	1,676 205 5,535	1,718 210	1,761 215 5,815	1,805 221 5,961	1,850 226 6,110	1,896 232	1,944 238 6,419	1,992 244 6,579	2,042 250 6,744
1229	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4104 4113	Conferences Memberships/Dues	3,100 390	3,100 390	3,178 400	5,673 3,257 410	3,338 420	3,422 430	3,507 441	6,262 3,595 452	3,685 464	3,777 475	3,871 487
1231 1232	Fixed Operating Costs Fixed Operating Costs	4308 4355	Overhead-Fleet Servchg-Print Shop	2,681 2,000	6,152 2,000	6,306 2,051	6,463 2,104	6,625 2,158	6,791 2,213	6,960 2,270	7,134 2,328	7,313 2,387	7,496 2,449	7,683 2,511
1234	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4367 4373 4374	Servchg-Radio Shop Servchg-Fleet O&M Servchg-Non Fleet	400 9,208 300	15,771	16,175	16,589	17,014	17,450	17,897	18,356	18,826	19,308	19,803
1236 1237	Fixed Operating Costs Fixed Operating Costs	3101 4304	Acct & Auditing Indirect Admin Serv	41,540 3,998,405	37,491 3,817,055	37,491 3,914,858	37,491 4,015,168	37,491 4,118,047	37,491 4,223,563	37,491 4,331,782	37,491 4,442,774	37,491 4,556,610	37,491 4,673,363	37,491 4,793,107
1238	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4334 4343 4361	Servchg-Airport Servchg-Info Sys Servchg-Pub Works	117,963 2,709,257 476.801	120,405 3,042,576 494.678	123,489 3,120,513 507,349	126,652 3,200,446 520,345	129,897 3,282,427 533,674	133,224 3,366,508 547,345	136,637 3,452,742 561,365	140,137 3,541,186 575,745	143,726 3,631,895 590,493	147,408 3,724,927 605.618	151,184 3,820,343 621,131
1240 1241 1242	Fixed Operating Costs	4399 5604	Servicing-Pub Works Servicing-Other Funds Writeoff A/R & Other	(770,000) 63,000	(770,000) 390,000	(770,000) 399,750	(770,000) 409,744	(770,000) 419,987	(770,000) 430,487	(770,000) 441,249	(770,000) 452,280	(770,000) 463.587	(770,000) 475,177	(770,000) 487.057
1244	Fixed Operating Costs Fixed Operating Costs	4401 4407	Auto Liability Emp Proceedings	290,794 104,144	270,349 158,484	277,108 162,446	284,035 166,507	291,136 170,670	298,415 174,937	305,875 179,310	313,522 183,793	321,360 188,388	329,394 193,097	337,629 197,925
1245 1246 1247	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4410 4428 4431	General Liability Prop/Fire Insurance Pub Officials Liab	630,567 749,208 3,531	993,721 715,466 3,701	1,018,564 733,353 3,794	1,044,028 751,686 3,888	1,070,129 770,479 3,986	1,096,882 789,741 4,085	1,124,304 809,484 4,187	1,152,412 829,721 4,292	1,181,222 850,464 4,399	1,210,753 871,726 4,509	1,241,021 893,519 4,622
1248 1249	Fixed Operating Costs Fixed Operating Costs	3949 3628	Uniforms Telephone/Cable Tv	433	40 400	3,794 41 410	42 420	43 431	4,065 44 442	4,167 45 453	4,292 46 464	4,399 48 475	4,509 49 487	50 500
1250 1251	Fixed Operating Costs Fixed Operating Costs	3228 3628	Disposal (Tip) Fees Telephone/Cable Tv	5,500 578	5,500 400	5,638 410	5,778 420	5,923 431	6,071 442	6,223 453	6,378 464	6,538 475	6,701 487	6,869 500
1252	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	5401 5404 4374	Purchases Issues Servchg-Non Fleet	1,800,000 (1,800,000) 1,000	1,800,000 (1,800,000) 1,000	1,845,000 (1,845,000) 1,026	1,891,125 (1,891,125) 1,052	1,938,403 (1,938,403) 1,079	1,986,863 (1,986,863) 1,106	2,036,535 (2,036,535) 1,135	2,087,448 (2,087,448) 1,164	2,139,634 (2,139,634) 1,194	2,193,125 (2,193,125) 1,224	2,247,953 (2,247,953) 1,256
1255	Capital Outlay	6416 6499	Vehicles Other Equipment	71,988 200.000	200.000	205.000	210.125	215,378	220.763	226.282	231.939	237.737	243.681	249.773
1257 1258	Capital Outlay Capital Outlay	6416 6416	Vehicles Vehicles	379,780 129,458	341,887 34,659	-								
1259 1260 1261	Capital Outlay Capital Outlay Capital Outlay	6416 6416 6416	Vehicles Vehicles Vehicles	346,243 153,607 2.859	388,162 102,668 348,964	-	-	-	-	-	-	-	-	-
1261 1262 1263	Capital Outlay	6416 6416	Vehicles Vehicles Vehicles	2,859 192,539 25,259	20,345					-		-		
1264 1265	Capital Outlay Capital Outlay	6416 6499	Vehicles Other Equipment	13,667 500,000	10,912 500,000	512,500	525,313	538,445	551,906	565,704	579,847	594,343	609,201	624,431
1266 1267 1268	Capital Outlay	6416 6416 6416	Vehicles Vehicles Vehicles	114,014 58,810 21,489	74,056 27.816	-		-	-	-	-	-	-	-
1269 1270	Capital Outlay Capital Outlay	6499 6499	Other Equipment Other Equipment	200,000 50,000	200,000 50,000	205,000 51,250	210,125 52,531	215,378 53,845	220,763 55,191	226,282 56,570	231,939 57,985	237,737 59,434	243,681 60,920	249,773 62,443
1271 1272	Capital Outlay Not Used	6416 7101	Vehicles Bond Principal	381,752 2,630,028	186,326 2,768,340	2,768,340	2,768,340	2,768,340	2,768,340	2,768,340	2,768,340	2,768,340	2,768,340	2,768,340
	Not Used Not Used Not Used	7201 7201 7103	Bond Interest Bond Interest Loan Principal	2,155,370 5,400,750 864,883	2,022,117 5,376,375 883,874									
1276	Not Used Not Used	7203 7103	Loan Interest Loan Principal	181,013 1,810,054	162,022 1,851,419									
1278 1279	Not Used Personnel Services	7203 1310	Loan Interest Shift Differential	472,204 390	430,839 392	430,839 402	430,839 412	430,839 422	430,839 433	430,839 444	430,839 455	430,839 466	430,839 478	430,839 490
1280	Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1281 Personnel Services 1282 Personnel Services 1283 Personnel Services	1407 1407 1413	Expense Allowances Expense Allowances Cellphone Allowance	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480	2,880 960 480
1284 Personnel Services 1285 Fixed Operating Costs 1286 Fixed Operating Costs	2299 3216 3404	Pension - Def Cont Costs/Fees/Permits Components/Parts	7,476 125	15,730 5,000	16,123 5,125	16,526 - 5,253	16,939 - 5,384	17,363 5,519	17,797 - 5,657	18,242 5,798	18,698 - 5,943	19,165 - 6,092	19,645 - 6,244
1287 Fixed Operating Costs 1288 Fixed Operating Costs 1289 Fixed Operating Costs 1290 Fixed Operating Costs	3255 3628 3937 4101	Solid Waste Collections Telephone/Cable Tv Safety/Train Mat Certification Train	2,100 1,500 33,400	900 1,500 33,400	923 1,538 34,235	946 1,576 35.091	969 1,615 35.968	993 1,656 36,867	1,018 1,697 37,789	1,044 1,740 38,734	1,070 1,783 39,702	1,097 1,828 40,695	1,124 1,873 41,712
1291 Fixed Operating Costs 1292 Capital Outlay 1293 Capital Outlay	4104 6416 6416	Conferences Vehicles	4,600 47,685 26,261	4,600	4,715	4,833	4,954	5,078	5,204	5,335	5,468	5,605	5,745
1294 Capital Outlay 1295 Capital Outlay 1296 Capital Outlay	6416 6416 6416	Vehicles Vehicles Vehicles	210,924 415,667 153,983	177,316 - 87,653	:	:	:	:	:	:	:	:	:
1297 Fixed Operating Costs 1298 Fixed Operating Costs 1299 Fixed Operating Costs 1300 Fixed Operating Costs	4349 4116 3304 3228	Servchg-Parks & Rec Schools Office Equip Rent Disposal (Tip) Fees	2,000 1,000 1,764 1,572	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218 1,915	1,249
1301 Not Used 1302 Not Used 1303 Personnel Services	7101 7201 1304 1413	Bond Principal Bond Interest Assignment Pay	8,247,649 5,065,988 1,170	6,732,084 4,672,437 1,175	6,732,084 4,672,437 1,204	6,732,084 4,672,437 1,234	6,732,084 4,672,437 1,265	6,732,084 4,672,437 1,297	6,732,084 4,672,437 1,329	6,732,084 4,672,437 1,363	6,732,084 4,672,437 1,397	6,732,084 4,672,437 1,432	1,963 6,732,084 4,672,437 1,467
1304 Personnel Services 1305 Personnel Services 1306 Fixed Operating Costs	2299 3628	Celiphone Allowance Pension - Def Cont Telephone/Cable Tv Telephone/Cable Tv	480 4,627 573	5,147 100	5,276 103	5,408 105	5,543 108	5,681 110	5,823 113	5,969 116	6,118 119	6,271 122	6,428 125 125
1307 Fixed Operating Costs 1308 Fixed Operating Costs 1309 Fixed Operating Costs 1310 Fixed Operating Costs	3628 3628 3628 3628	Telephone/Cable Tv Telephone/Cable Tv Telephone/Cable Tv Telephone/Cable Tv	573 573 1,155 433	100 100 900 400	103 103 923 410	105 105 946 420	108 108 969 431	110 110 993 442	113 113 1,018 453	116 116 1,044 464	119 119 1,070 475	122 122 1,097 487	125 1,124 500
1311 Personnel Services 1312 Personnel Services	1401 1304	Car Allowances Assignment Pay Assignment Pay Pension - Def Cont	3,000 1,603 1,170	3,000 1,734	3,000 1,777	3,000 1,822	3,000 1,867	3,000 1,914	3,000 1,962	3,000 2,011	3,000 2,061	3,000 2,113	3,000 2,166
1314 Personnel Services 1315 Fixed Operating Costs 1316 Personnel Services 1317 Personnel Services	2299 3310 1799 1801	Pension - Def Cont Other Equip Rent Other Term Pay Core Adjustments	8,179 29,400 19,200 60,220	8,580	8,795 - -	9,014	9,240	9,471	9,707	9,950	10,199	10,454	10,715
1318 Personnel Services 1319 Personnel Services 1320 Personnel Services	1799 2304 2299	Other Term Pay Supplemental Fica Pension - Def Cont	17,750 796 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 1322 Personnel Services 1323 Personnel Services 1324 Fixed Operating Costs	2304 2304 2304 3198	Supplemental Fica Supplemental Fica Supplemental Fica Backflow Program	61 796 40 1,000	3 - 2 1,000	3 - 2 1,025	3 - 2 1,051	3 - 2 1,077	3 - 2 1,104	3 - 2 1,131	3 - 2 1,160	4 - 2 1,189	4 - 2 1,218	4 - 2 1,249
1325 Fixed Operating Costs 1326 Fixed Operating Costs 1327 Fixed Operating Costs	3198 3198 3198	Backflow Program Backflow Program Backflow Program	1,435 68,010 7,205	1,435 68,010 7,205	1,471 69,710 7,385	1,508 71,453 7,570	1,545 73,239 7,759	1,584 75,070 7,953	1,624 76,947 8,152	1,664 78,871 8,356	1,706 80,843 8,564	1,748 82,864 8,779	1,792 84,935 8,998
1328 Fixed Operating Costs 1329 Fixed Operating Costs 1330 Capital Outlay 1331 Capital Outlay	3198 4101 6416 6416	Backflow Program Certification Train Vehicles Vehicles	2,290 1,400 25,078 344,577	2,290 1,400 536,280	2,347 1,435	2,406 1,471	2,466 1,508	2,528 1,545	2,591 1,584	2,656 1,624	2,722 1,664	2,790 1,706	2,860 1,748
1332 Capital Outlay 1333 Capital Outlay 1334 Capital Outlay	6416	Vehicles Vehicles Replacement Other Equipment	23,996 - 400,000		826,848 410,000	327,944 420,250	805,367 430,756	653,386 441,525	669,721 452,563	686,464 463,877	703,626 475,474	721,216 487,361	739,247 499,545
1335 Capital Outlay 1336 Fixed Operating Costs 1337 Fixed Operating Costs 1338 Fixed Operating Costs	6499 6416 4101 4431 4399	Vehicles Certification Train Pub Officials Liab Servchg-Other Funds	25,576 300 392	400,000 82,319 300 370 300,000	308 379 300,000	315 389	323 398 300,000	331 408	339 419	348 429 300,000	357 440	366 451	375 462 300,000
1338 Fixed Operating Costs 1339 Fixed Operating Costs 1340 Fixed Operating Costs 1341 Personnel Services	4399 4416 4416 1801	Servchg-Other Funds Other Ins Charges Other Ins Charges Core Adjustments	300,000 11,804 143,539 313,371	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193	300,000 19,950 276,193
1342 Fixed Operating Costs 1343 Fixed Operating Costs 1344 Personnel Services	3801 3907 1199	Gasoline Data Proc Supplies Other Reg Salaries	2,250 500	500 7,321	513 7,321	525 7,321	538 7,321	552 7,321	566 7,321	580 7,321	594 7,321	609 7,321	624 7,321
1345 Personnel Services 1346 Personnel Services 1347 Personnel Services	1701 1799 1199	Retirement Gifts Other Term Pay Other Reg Salaries	:	1,000 44,793 4,074	1,025 45,913 4,074	1,051 47,061 4,074	1,077 48,237 4,074	1,104 49,443 4,074	1,131 50,679 4,074	1,160 51,946 4,074	1,189 53,245 4,074	1,218 54,576 4,074	1,249 55,940 4,074
1348 Personnel Services 1349 Personnel Services 1350 Personnel Services 1351 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries Other Reg Salaries		3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806	3,029 6,845 4,481 5,806
1352 Personnel Services 1353 Personnel Services 1354 Personnel Services	1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196	1,478 24,821 2,196
1355 Personnel Services 1356 Personnel Services 1357 Personnel Services 1358 Personnel Services	1199 1799 1199 1199	Other Reg Salaries Other Term Pay Other Reg Salaries Other Reg Salaries	:	12,728 16,241 6,845 4,545	12,728 16,647 6,845 4,545	12,728 17,063 6,845 4,545	12,728 17,490 6,845 4,545	12,728 17,927 6,845 4,545	12,728 18,375 6,845 4,545	12,728 18,835 6,845 4,545	12,728 19,305 6,845 4,545	12,728 19,788 6,845 4,545	12,728 20,283 6,845 4,545
1359 Personnel Services 1360 Personnel Services 1361 Personnel Services	1310 1199 1199	Shift Differential Other Reg Salaries Other Reg Salaries		784 5,803 1,478 4,544	804 5,803 1,478 4,544	824 5,803 1,478 4,544	844 5,803 1,478 4,544	865 5,803 1,478 4,544	887 5,803 1,478 4,544	909 5,803 1,478 4,544	932 5,803 1,478	955 5,803 1,478 4,544	979 5,803 1,478 4,544
1362 Personnel Services 1363 Personnel Services 1364 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	3,066 15,043	3,066 15,043	3,066 15,043	3,066 15,043	3,066 15,043	3,066 15,043	3,066 15,043	4,544 3,066 15,043	3,066 15,043	3,066 15,043
1365 Personnel Services 1366 Personnel Services 1367 Personnel Services 1368 Personnel Services	1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries Other Reg Salaries		2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280	2,676 4,509 18,239 16,280
1369 Personnel Services 1370 Personnel Services 1371 Personnel Services	1401 1199 1199	Car Allowances Other Reg Salaries Other Reg Salaries	:	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252	3,000 10,436 9,252
1372 Personnel Services 1373 Personnel Services 1374 Personnel Services 1375 Personnel Services	1199 1199 1310	Other Reg Salaries Other Reg Salaries Other Reg Salaries Shift Differential Other Reg Salaries		1,840 5,272 392 3,600	1,840 5,272 402 3,600	1,840 5,272 412 3,600	1,840 5,272 422 3,600	1,840 5,272 433 3,600	1,840 5,272 444 3,600	1,840 5,272 455 3,600	1,840 5,272 466 3,600	1,840 5,272 478 3,600	1,840 5,272 490 3,600
1376 Personnel Services 1377 Personnel Services 1378 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320	3,600 7,228 5,672 6,320
1379 Personnel Services 1380 Personnel Services 1381 Personnel Services 1382 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries Other Reg Salaries		5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062	5,130 2,745 3,123 4,062
1383 Personnel Services 1384 Personnel Services 1385 Fixed Operating Costs	1199 1199 2299	Other Reg Salaries Other Reg Salaries Pension - Def Cont	:	2,954 8,480 7,115	2,954 8,480 7,293	2,954 8,480 7,475	2,954 8,480 7,662	2,954 8,480 7,854	2,954 8,480 8,050	2,954 8,480 8,251	2,954 8,480 8,457	2,954 8,480 8,669	2,954 8,480 8,886
1386 Fixed Operating Costs 1387 Fixed Operating Costs 1388 Fixed Operating Costs 1389 Fixed Operating Costs	3926 3216 3210 3231	Furniture Costs/Fees/Permits Clerical Services Food Services		1,680 75 5,000 1,000	1,680 77 5,000 1,025	1,680 79 5,000 1,051	1,680 81 5,000 1,077	1,680 83 5,000 1,104	1,680 85 5,000 1,131	1,680 87 5,000 1,160	1,680 89 5,000 1,189	1,680 91 5,000 1,218	1,680 94 5,000 1,249
1390 Fixed Operating Costs 1391 Fixed Operating Costs 1392 Fixed Operating Costs	3231 3926 3425 3216	Food Services Furniture Bldg Rep Materials	:	1,000 500 400 40	1,025 500 410	1,051 500 420 42	1,077 500 431 43	1,104 500 442	1,131 500 453	1,160 500 464 46	1,189 500 475	1,218 500 487	1,249 500 500 50
1393 Fixed Operating Costs 1394 Fixed Operating Costs 1395 Fixed Operating Costs 1396 Capital Outlay	3216 3926 4104 6416	Costs/Fees/Permits Furniture Conferences Vehicles	:	40 1,000 625 25,072	41 1,000 641 25,699	42 1,000 657 26,341	43 1,000 673 27,000	44 1,000 690 27,675	45 1,000 707 28,367	46 1,000 725 29,076	48 1,000 743 29,803	49 1,000 762 30,548	50 1,000 781 31,311
1397 Fixed Operating Costs 1398 Fixed Operating Costs 1399 Fixed Operating Costs	3801 3926 3628	Gasoline Furniture Telephone/Cable Tv		2,000 3,000 1,266	2,080 3,000 1,298	2,163 3,000 1,330	2,250 3,000 1,363	2,340 3,000 1,397	2,433 3,000 1,432	2,531 3,000 1,468	2,632 3,000 1,505	2,737 3,000 1,542	2,847 3,000 1,581
1400 Fixed Operating Costs 1401 Fixed Operating Costs 1402 Fixed Operating Costs 1403 Fixed Operating Costs	3907 3925 3628 3907	Data Proc Supplies Office Equip < \$5000 Telephone/Cable Tv Data Proc Supplies	:	866 2,520 400 1,300	888 2,583 410	910 2,648 420 1,366	933 2,714 431 1,400	956 2,782 442	980 2,851 453 1,471	1,004 2,922 464 1,508	1,029 2,995 475	1,055 3,070 487 1,584	1,082 3,147 500 1,624
1404 Fixed Operating Costs 1405 Fixed Operating Costs 1406 Capital Outlay	3926 6499 6416	Furniture Other Equipment		500 54,820 32,000	500 56,191 32,800	500 57,595 33,620	500 59,035 34,461	500 60,511 35,322	500 62,024 36,205	500 63,574 37,110	500 65,164 38,038	500 66,793 38,989	500 68,463 39,964
1407 Fixed Operating Costs	0	Budget Amd. FY18 SUBTOTAL	5,126,204 \$ 96,013,875	92,216,113	92,221,453	93,362,822	95,524,096	97,073,497	98,835,794	100,644,287	102,500,224	104,404,891	106,359,609
1409 1410 1411		W&S Rev. Ref. Bond, Series 2014	\$ 13,616,069 5,400,750	11,663,569 7,351,375	11,679,819 7,336,500 5,021,413	9,322,569 9,682,625	6,952,819 12,045,125	6,955,944 12,042,625	6,956,294 12,027,250	6,954,094 12,018,125	6,961,594 12,014,250	10,118,294 8,843,875	10,110,919 8,839,600
1411 1412 1413 1414		Series 2012 Water & Sewer Revenue Bond Series 2018 SRF Loan #3 SRF Loan #4	5,012,788 647,502 1,045,896 2,852,822	5,018,288 4,443,930 1,045,896 2,852,822	4,443,930 1,045,896 2,852,822	5,024,838 4,443,930 1,045,896 2,852,822	5,032,288 4,443,930 1,045,896 2,852,822	5,035,113 4,443,930 1,045,896 2,852,822	5,047,738 4,443,930 1,045,896 2,852,822	5,055,863 4,443,930 1,045,896 2,852,822	5,059,263 4,443,930 1,045,897 2,852,822	5,065,538 4,443,930 - 2.852.822	5,077,038 4,443,930 - 1,426,412
1415 1274 1275		SRF Loan #5 Other Debt Costs Other Debt Costs	624,174 1,000 1,000	624,174 1,000 2,500	624,174 1,025 2,563	624,174 1,051 2,627	624,174 1,077 2,692	624,174 1,104 2,760	624,174 1,131 2,829	624,174 1,160 2,899	624,174 1,189 2,972	624,174 1,218 3,046	624,175 1,249 3,122
1397 1416 1417		Other Debt Costs Cumulative New Debt Service SUBTOTAL - DEBT SERVICE	\$ 29,202,000	1,000 - 33,004,553	1,025 33,009,166	1,051 - 33,001,581	1,077 - 33,001,899	1,104 9,235,098 42,240,568	1,131 12,950,485 45,953,680	1,160 12,950,485 45,950,607	1,189 12,950,485 45,957,764	1,218 12,950,485 44,904,600	1,249 22,185,583 52,713,276
1418 1419 1420		TRANSFER OUT CIP Fund Tr To Special Obligation Bonds Tr To W&S Debt Non Regional SURTOTAL - TRANSFERS OUT	\$ 10,554,481 2,175,202	4,077,652 - 163,623	8,573,382 2,185,328 163,623	18,037,627 2,217,791 163,623	26,371,659 2,325,957 163,623	22,551,156 2,326,123 163,623	24,217,940 2,326,802 163,623	29,926,038 2,134,089 163,623	35,925,334 1,913,741 163,623	43,074,743 1,779,538 163,623	41,174,637 1,731,481 163,623
1421		OTHER BELOW THE LINE EXPENSE	\$ 12,729,683 16,235,798	4,241,275 12,176,849	10,922,333 8,117,899	20,419,040 4,058,950	28,861,239	25,040,902	26,708,365	32,223,750	38,002,698	45,017,905	43,069,741
1423		Roi Admin Chg SUBTOTAL - OBLE Totals by Category Personnel Services	\$ 16,235,798 \$ 29,432,816	12,176,849 30.732.426	8,117,899 31,428,906	4,058,950 32.143.262	32.875.956	33.600.220	34,342,366	35.102.835	35.882.082	36.680.570	37.498.777
1425 1426 1427		Fixed Operating Costs Capital Outlay Transfer Out	35,237,908 4,515,212 12,729,683	32,757,745 3,826,435 4,241,275	33,623,943 2,269,097 10,922,333	34,513,804 1,806,249 20,419,040	32,875,956 35,428,003 2,320,630 28,861,239	33,600,220 36,367,239 2,206,531 25,040,902	34,342,366 37,332,227 2,261,694 26,708,365	35,102,835 38,323,708 2,318,236 32,223,750	35,882,082 39,342,443 2,376,192 38,002,698	36,680,570 40,389,217 2,435,597 45,017,905	37,498,777 41,464,838 2,496,487 43,069,741
1428 1429		Other Below the Line Expenses Debt Service Totals by Category	16,235,798 29,202,000	12,176,849 33,004,553	8,117,899 33,009,166	4,058,950 33,001,581	33,001,899	42,240,568	45,953,680	45,950,607	45,957,764	44,904,600	52,713,276
1430 1432 1433 1434		Personal Services Fixed Operating Costs Capital Outlay Transfer Out	100% 100% 100% 100%	100% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%	98% 100% 100% 100%
1434 1435 1436		Other Below the Line Expenses Debt Service	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%
1437 1438 1439		Totals by Category Personal Services Fixed Operating Costs Capital Outlay	\$ 29,432,816 35,237,908 4,515,212	30,732,426 32,757,745 3,826,435	30,800,328 33,623,943 2,269,097	31,500,397 34,513,804 1,806,249	32,218,437 35,428,003 2,320,630	32,928,216 36,367,239 2,206,531	33,655,519 37,332,227 2,261,694	34,400,779 38,323,708 2,318,236	35,164,440 39,342,443 2,376,192	35,946,959 40,389,217 2,435,597	36,748,801 41,464,838 2,496,487
1440 1441 1442		Transfer Out Other Below the Line Expenses Debt Service	4,515,212 12,729,683 16,235,798 29,202,000	4,241,275 12,176,849 33,004,553	2,269,097 10,922,333 8,117,899 33,009,166	1,806,249 20,419,040 4,058,950 33,001,581	28,861,239	25,040,902 42,240,568	2,261,694 26,708,365 45,953,680	32,223,750 45,950,607	2,376,192 38,002,698 45,957,764	45,017,905 44,904,600	43,069,741 52,713,276
1443	_	TOTAL CASH OUTFLOWS	\$ 127,353,417	116,739,283	118,742,765	125,300,021	131,830,208	138,783,455	145,911,485	153,217,080	160,843,537	168,694,278	176,493,143

⁽¹⁾ FY 2018 expenses are per the FY 2018 Amended Budget and all other future expenses are based upon the Adopted FY 2019 Budget escalated annually according to the factors presented on Schedule 6

	* FY 2020 *	FY 2021 *	FY 2022 💌	FY 2023 💌	FY 2024 💌	FY 2025 *	FY 2026 💌	FY 2027 💌	FY 2028 💌
PERSONAL SERVICES PERMANENT SALARIES	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
PART TIME SALARIES	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
LONGEVITY PAY ASSIGNMENT PAY	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 CAR ALLOWANCES	6.00% 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 OVERTIME 1X PAY	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 MILEAGE REIMBURSE	6.00% 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 HEALTH INSURANCE	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 OPERATIONS AND MAINTENANCE	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
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 BACKFLOW PROGRAM	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%	1.00%	1.00%	1.00%
CUSTODIAL SERVICES DISPOSAL (TIP) FEES	1.00% 1.00%	1.00%	1.00%	1.00% 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 SLUDGE DISPOSAL	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 HEAVY EQUIP RENT	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 COMPUTER MAINT	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 BLDG REP & MAINT	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 ELECTRICITY	1.00% 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 WATER/SEW/STORM	1.00% 1.00%	1.00% 1.00%	1.00%	1.00% 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 AQUEOUS AMMONIA	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 SODIUM HYDROXIDE	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 OTHER CHEMICALS	1.00% 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 BOOKS & MANUALS	3.10% 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 HORTICULTURAL SUP	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 OFFICE EQUIP < \$5000	1.00% 1.00%	1.00% 1.00%	1.00%	1.00% 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 SAFETY SHOES	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 CERTIFICATION TRAIN	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 SCHOOLS	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 INDIRECT ADMIN SERV	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OVERHEAD-FLEET	2.56% 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 SERVCHG-PUB WORKS	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 EMP PROCEEDINGS	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 PURCHASES	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 CAPITAL OUTLAY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
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%
= ===air ===airon aoron aoron arponso not iisteu above	, 2.3070	2.00/0	2.0070	2.0070	2.0070	2.0070	2.0070	2.00/0	2.0070



			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
4	Rate Revenue Subject to Growth & Rate Adjustments												
2	Residential Parcels. Unimproved Land. & Commercial Parcels	s	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 Increase	s	0.0%	5.0%	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6 7	Additional Rate Revenue From Rate Increase Price Elasticity Adjustment	\$	-	6,813,403	-	7,110,376 (532,850)	7,416,649 (553,548)	7,736,357	8,070,102 (597,373)	8,418,514 (620,561)	8,782,252 (644,644)	9,162,003 (669,657)	9,558,489 (695,633)
8	Total Rate Revenue	•	135,800,000	143,081,460	142.643.308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415	200,032,646
0	Total Nate Neverine	•	133,000,000	143,001,400	142,043,300	140,703,040	133,180,074	101,000,443	100,074,700	170,100,230	103,702,043	191,732,413	200,032,040
9	Plus: Other Operating Revenues												
10	Other Operating Revenues		6.629.282	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6,497,989	6.497.989	6.497.989	6.497.989
11	Equals: Total Operating Revenue	\$	142,429,282	149,579,449	149,141,297	155,283,037	161,694,063	168,386,432	175,372,757	182,666,225	190,280,632	198,230,404	206,530,635
12	Less: Operating Expenses												
13 14	Personal Services Variable O&M Expenses	\$	(29,432,816) (22,988,866)	(30,732,426) (28,429,971)	(30,800,328)	(31,500,397)	(32,218,437)	(32,928,216) (30,244,650)	(33,655,519)	(34,400,779)	(35,164,440)	(35,946,959)	(36,748,801)
14	Vanable O&M Expenses Fixed O&M Expenses		(35,239,908)	(32,762,245)	(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)
16	Equals: Net Operating Income	s	54,767,692	57,654,807	54,467,763	59,019,459	63,798,126	68,841,360	74,135,269	79.691.870	85,523,749	91,555,115	97,444,496
					- 1,121,112				,,	,			
17	Plus: Non-Operating Income/(Expense)												
18	Interest Earned On Fund Balances	\$	297,948	489,258	533,341	659,145	788,885	1,053,957	1,206,482	1,229,722	1,253,187	1,277,106	1,432,100
19	Capital Projects		11,206,321	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320
20 21	Transfers In Equals: Net Income	s	9,467,658 75,739,619	58.877.385	55,734,425	60.411.924	65.320.331	70.628.637	76.075.071	81.654.912	87.510.256	93.565.541	99.609.916
21	Equals: Net income	•	15,139,619	30,077,303	55,734,425	60,411,924	65,320,331	10,020,031	76,075,071	01,034,912	67,510,256	93,363,341	99,009,910
22	Less: Revenues Excluded From Coverage Test												
23	Capital Projects	\$	(11,206,321)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)
24	Transfers In		(9,467,658)										
25	Equals: Net Income Available For Debt Service	\$	55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,895,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
26	Senior-Lien Debt Service Coverage Test												
27	Existing Debt Service	s	25.723.004	29.523.057	29.527.557	29.519.857	29.520.057	29.523.507	29.521.107	29.517.907	29.524.933	28.471.636	28.471.486
28	Cumulative New Debt Service	•	23,723,004	20,020,007	28,021,001	20,010,007	25,320,037	9 235 098	12.950.485	12.950.485	12,950,485	12,950,485	22,185,583
29	Total Senior-Lien Debt Service	S	25.723.004	29.523.057	29.527.557	29.519.857	29.520.057	38,758,605	42,471,592	42,468,392	42,475,418	41,422,121	50.657.069
30	Calculated Debt Service Coverage (Test I) 1.25 Req.		2.14	1.97	1.86	2.02	2.19	1.80	1.77	1.91	2.04	2.24	1.95
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	1.97
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	33,682,663	41,054,569	35,555,260
33 34	SRF Debt Service Coverage Test Total SRF Debt Service	s	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 1.25 Reg.	•	3,470,550	3,470,550	3,470,880	3,470,550	3,470,550	3,470,550	3,470,550	3,470,550	3,470,550	3,470,550	2,030,367
36	Total SRF Debt Service	s	3,476,996	3,476,996	3.476.996	3.476.996	3,476,996	3,476,996	3.476.996	3,476,996	3,476,996	3,476,996	2.050.587
37	Calculated Debt Service Coverage		6.59	6.11	5.20	6.55	7.96	6.17	6.40	8.01	9.69	11.81	17.34
38	Cash Flow Test			E0.111.00-					mm a 44 mm :				
39 40	Net Income Available For Debt Service Transfers In	\$	55,065,640 9,467,658	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
41	Transfers Out		(12.729.683)	(163.623)	(2.348.951)	(2.381.414)	(2.489.580)	(2,489,746)	(2.490.425)	(2.297.712)	(2.077.364)	(1.943.161)	(1,895,104)
42	Total Senior-Lien Debt Service		(25,723,004)	(29,523,057)	(2,346,951)	(29,519,857)	(29,520,057)	(38,758,605)	(42,471,592)	(42,468,392)	(42,475,418)	(41,422,121)	(50,657,069)
43	Total SRF Debt Service		(3.476.996)	(3,476,996)	(3.476.996)	(3.476.996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(2,050,587)
44	Capital Outlay		(4,515,212)	(3,826,435)	(2,269,097)	(1,806,249)	(2,320,630)	(2,206,531)	(2,261,694)	(2,318,236)	(2,376,192)	(2,435,597)	(2,496,487)
45	Net Cash Flow	\$	1,852,605	8,977,105	9,260,605	18,435,138	26,779,748	22,963,440	24,641,044	30,360,255	36,370,965	43,554,345	41,777,349
46	Unrestricted Working Capital Reserve Fund Test												
47 48	Balance At Beginning Of Fiscal Year Cash Flow Surplus/(Deficit)	\$	16,229,103 1.852,605	18,081,708 8,977,105	22,981,161 9,260,605	23,668,383 18,435,138	24,065,895 26,779,748	24,473,984 22.963.439	24,886,268 24,641,044	25,309,372 30,360,255	25,743,589 36,370,965	26,189,221 43.554.345	26,668,822 41,777,349
48	Cash Flow Surplus/(Deficit) Cash Flow Deficit Paid with Unrestricted Reserve Fund Balance		1,852,605	6,977,105	9,260,605	10,435,138	20,779,748	22,963,439	24,041,044	30,360,255	30,370,965	43,004,345	41,777,349
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)	(24,217,940)	(29,926,038)	(35,925,334)	(43,074,743)	(41,174,637)
52	Balance At End Of Fiscal Year		18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
53	Minimum Working Capital Reserve Target		21,915,398	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
54	Excess Working Capital Above Target	\$	(3,833,690)	-	-				-			-	

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

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Term (Years)		30	30	30	30	30	30	30	30	30	30	30
Interest Rate		3.25%	3.50%	3.75%	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%
Sources of Funds												
Par Amount	\$	-	-	-	-	-	217,296,414	-	-	-	-	217,296,414
Uses of Funds												
Proceeds	s	-	0	0	0	0	200,000,000	0	-	_	-	200,000,000
Cost of Issuance 2.00% of Par		-	_			- '	4,345,928	- 1	-	-	-	4,345,928
Underwriter's Discount \$0.00 per \$1,000		-	-	-	-	-	-	-	-	-	-	
Bond Insurance 0 times total Debt Service		-	-	-	-	-	-	-	-	-	-	-
Capitalized Interest 0 Years Interest		_	-	-	-	-	_	_	_	_	_	_
Debt Service Surety 0.00% of Debt Service		-	-	-	_	-	-	_	_	_	-	-
Debt Service Reserve 1 Year(s) of Debt Service		-	-	-	-	-	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

Part		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
2	1	CAPITAL PROJECTS											
Machine Mach	2		\$ (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
				234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360
Process Proc	-		10,554,481	-	-	-	-	-	-	-	-	-	-
Reservation Function 1,156,500 10,200,101 1,165,333 1,2386,650 13,119,270 13,853,200 14,586,610 15,119,300 16,033,200 16,786,770 7,519,380 1,2386,650 13,119,270 13,853,200 14,586,610 15,119,300 16,033,200 16,786,770 7,519,380 1,2386,650 13,119,770 13,853,200 14,586,610 15,319,300 16,033,200 16,786,770 7,519,380 1,2386,650 13,119,770 14,100,100 1,2386,650 13,119,770 13,853,200 14,586,610 15,319,300 16,033,200 16,786,770 7,519,380 1,2386,650 13,119,770 14,100,100 1,2386,650 13,119,770 13,853,200 14,586,610 15,319,300 16,033,200 16,786,770 7,519,380 1,2386,650 10,000,100 1,000,100			40 400 000	40.000.040	44.050.000	40.000.050	40 440 070	42.052.200	44 500 040	45 240 020	40.050.050	40 700 570	47.540.000
Proc. Proc			10,100,090	10,920,010	11,055,550	12,366,650	13,119,970	13,053,290	14,566,610	15,319,930	10,053,250	10,700,570	17,519,690
10			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
2 Add Back Rentrice Funds			-		-	-	-	-	- 1,000	-	-	-	-
13 Pic. Internet Earnings			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
14 Sealmor At Flor Of Floral Year 14,08,08 103,971 11,853,30 123,865,80 13,1972 13,253,80 128,190 128,985,90 13,1973 13,253,90 128,950 13,1973 12,052,865,90 13,1973 13,253,90 12,1973 12,1973 13,19													-
Seminary All Control From No. 10,920,010 11,853,330 12,386,850 13,119,970 13,853,290 14,596,810 15,319,830 16,053,250 16,786,70 17,519,890													
RENEWAL & MPROVEMENT 128 RENEWAL & MPRO													
17 Balance At Beginning OF Freat Year \$,000,000 3,000,000	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
17 Balance At Beginning OF Freat Year \$,000,000 3,000,000	16	DENEWAL & IMPROVEMENT											
Bask Deprine Obel Service Subtoral S			\$ 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
Separate			-	-	-	-	-	-	-	-	-	-	-
1	19	Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
2	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
23 Monunt Pair For Projects			-	-	-	-	-	-	-	-	-	-	-
A public Subbal			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 Ald Back Restricted Funds			<u>.</u>	<u>.</u>	<u>.</u>	<u>.</u>	-		<u>:</u>	i	<u>.</u>		
26 Piss: Interest Earnings 30,000 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 30,000 3,000,			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
Page			20.000	27.500		45.000							
Balance At End Of Fiscal Year \$ 3,000,000 3,000,													
ROI MALANCE AT BEGINNING OF FISCAL YEAR \$												3.000.000	
ADDITIONAL ANNUAL REVENUES			,,	-,,	-,,	-,,	-,,	-,,	-,,	-,,	-,,	-,,	-,,
ADDITIONAL ANNUAR REVENUES	29	ROI											
SESS: PAYMENT OF DEBT SERVICE	30	BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	-	-	-	-	-	-	-	-	-	-
Substitute Sub			-	-	-	-	-	-	-	-	-	-	-
SESTRICTED FUNDS				-	-	-	-		-	-	-		-
Total Amount Available For Projects			-	-	-	-	-	-	-	-	-	-	-
MOUNT PAID FOR PROJECTS			-		-	-		-	-	-	-	-	
37 SUBTOTAL 38 ADD BACK RESTRICTED FUNDS 39 PLUS: INTEREST EARNINGS 40 LESS: INTEREST EARNINGS 50 PLUS: INTEREST EARNINGS 51 PLUS: INTEREST EARNINGS 52 PLUS: INTEREST EARNINGS 53 PLUS: INTEREST EARNINGS 54 LESS: INTEREST EARNINGS 55 PLUS: INTEREST EARNINGS 56 PLUS: INTEREST EARNINGS 57 PLUS: INTEREST EARNINGS 58 PLUS: INTEREST EARNINGS 59 PLUS: INTEREST EARNINGS 50 PLUS			-		-	-		-	-		-	-	-
38 ADD BACK: RESTRICTED FUNDS 9 PLUS: INTEREST ALLOCATED TO CASH FLO 1 ESS: INTEREST ALLOCATED TO CASH FLO 2 ESS: INTEREST ALLOCATED TO CASH FLO 3 ESS: INTEREST ALLOCATED TO CASH FLO 4													
Page												-	
## REVENUE FUND ## Statement			-	-	-	-	-	-	-	-	-	-	-
REVENUE FUND 48 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 24,773,444 24,777,449 24,779,449 2	40	LESS: INTEREST ALLOCATED TO CASH FLO		-	-	-	-	-	-	-	-	-	
43 Balance At Beginning Of Fiscal Year 4 Additional Annual Revenues 4 16,229,103 4 Rollaroe At Beginning Of Fiscal Year 5 Rollaroe At Rollaroe A	41	BALANCE AT END OF FISCAL YEAR	\$ -	-	-	-	-	-	-	-	-	-	-
43 Balance At Beginning Of Fiscal Year 4 Additional Annual Revenues 4 16,229,103 4 Rollaroe At Beginning Of Fiscal Year 5 Rollaroe At Rollaroe A													
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 Less: Payment Of Debt Service													
46 Less: Cash-Funded Capital Projects 47 Subtoral 18,081,708 27,058,813 32,241,765 42,103,521 50,845,643 47,437,424 49,527,312 55,689,627 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) (27,473,589) (26,189,221) (26,668,822) (27,271,535) 40 Amount Paid For Projects (4,077,652) (8,073,382) (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 Amount Paid For Projects (4,077,652) (8,073,382) (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 Amount Paid For Projects (4,077,652) (8,073,382) (18,037,627) (26,371,659) (22,551,156) (24,217,940) (29,926,038) (35,925,334) (43,074,743) (41,174,637) 52 Add Back: Restricted Funds (18,081,708) (29,981,161)													
46 Less: Payment Off Debt Service 7 Subtotal 18,081,708 27,058,813 32,241,765 42,103,521 50,845,834 47,437,42 49,527,312 55,669,627 62,114,554 69,743,566 68,446,171 48 Less: Restricted Funds (18,081,708) (29,981,161) (23,668,383) (24,065,885) (24,473,984) (24,886,268) (25,309,372) (25,743,589) (26,189,221) (26,668,822) (27,271,535) 50 Amount Paid For Projects (40,77,652) (6,573,382) (81,037,627) (26,371,659) (25,511,65) (24,217,940) (29,926,038) (35,925,334) (43,074,734) (41,174,637) 51 Subtoal (40,77,652) (6,573,382) (81,037,627) (26,371,659) (26,371,659) (22,551,156) (24,217,940) (29,926,038) (35,925,334) (43,074,734) (41,174,637) 52 Add Back: Restricted Funds (40,77,652) (6,573,382) (81,037,627) (26,371,659) (24,371,940) (29,926,038) (35,925,334) (43,074,734) (41,174,637) 53 Pus: Interest Earnings (40,77,652) (40,77,			1,052,005	6,977,105	-,,	10,435,136	20,779,746	22,963,439	24,041,044	30,360,255		43,554,345	41,777,349
47 Subtotal 48 Less: Restricted Funds 49 Less: Restricted Funds 40 Les											1		
48 Less: Restricted Funds (18,081,708) (22,981,161) (23,683,382) (24,085,885) (24,473,984) (24,888,288) (25,309,372) (25,743,589) (26,189,221) (26,688,822) (27,271,535) (27,715,715,90) (25,115,165) (24,217,940) (29,926,038) (35,925,334) (43,074,734) (41,174,637) (27,175,175,175,175,175,175,175,175,175,17			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
Folial 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													
51 Subtotal 52 Add Back: Restricted Funds 53 Plus: Interest Earnings 54 Plus: Interest Earnings 55 Plus: Interest Earnings 56 Plus: Interest Earnings 57 Balance At End Of Fiscal Year 58 Balance At End Of Fiscal Year 59 Debt Service Reserve on New Debt 50 Subtotal 50 Subtotal 51 Plus: Interest Alboicated To Cash Flow 51 Plus: Interest Earnings 51 Plus: Interest Alboicated To Cash Flow 51 Plus: Interest Earnings 51 Plus: Int	49		-										
62 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 26,668,222 27,271,535 55 Plus: Interest Lamings 171,554 256,643 291,560 358,007 424,724 493,603 501,565 150,503 161,328 528,560 539,404 55 Balance At End Of Fiscal Vear \$18,081,708 22,981,161 23,668,383 24,065,895 24,473,904 24,886,268 25,309,372 25,743,569 26,189,221 26,668,822 27,271,535 56 Balance At End Of Fiscal Year \$18,081,708 22,981,161 23,668,383 24,065,895 24,473,904 24,886,268 25,309,372 25,743,589 26,189,221 26,668,822 27,271,535 57 Balance At End Of Fiscal Year \$5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 18,006,347 18,006,34	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)
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 171,554 256,643 291,560 388,007 424,724 493,603 501,956 510,530 519,328 528,580 539,404 55 Balance At End Of Fiscal Year \$ 18,081,708 22,981,161 23,668,383 24,065,895 24,473,964 24,886,268 25,309,372 25,743,589 26,189,221 26,668,822 27,271,535 56 RESTRICTED RESERVES 5 5 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 18,006,347 <td></td> <td></td> <td>-</td>			-	-	-	-	-	-	-	-	-	-	-
64 Less: Interest Allocated To Cash Flow (171,554) (256,643) (291,560) (388,007) (424,724) (493,603) (501,956) (510,530) (519,328) (528,890) (539,404) 56 RESTRICTED RESERVES 18 Control Figure 1 (198) \$ 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 18,006,347 18													
56 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 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													
86 RESTRICTED RESERVES 57 Balance At Beginning Of Fiscal Year \$ 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 18,006,347 18,0													
57 Balance Al Beginning Of Fiscal Year \$ 5,055,862 5,055	JJ	Dalance At CITU OI FISCAL TEAL	ψ 10,001,700	22,301,101	23,000,303	24,000,035	24,413,304	24,000,200	20,000,072	20,140,009	20,103,221	20,000,022	21,211,035
57 Balance Al Beginning Of Fiscal Year \$ 5,055,862 5,055	56	RESTRICTED RESERVES											
58 Additional Annual Revenues: 59 Debt Service Reserve on New Debt 60 Other Additional Funds 61 Subtotal 62 Plus: Interest Earnings 63 Substant 64 Substant 65 Description (S0,559) 65 (63,198) 66 (63			\$ 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
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 50,100 18	58												
60 Other Additional Funds 61 Subtotal 62 Plus: Interest Earnings 63 Less: Interest Allocated To Cash Flow 64 Subtotal 65 University Earnings 66 (3,198) 66 (3,198) 67 (5,838) 68 (4,78) 68 (2,78) 68 (2,78) 68 (2,78) 68 (2,78) 68 (2,78) 68 (2,78) 69	59	Debt Service Reserve on New Debt	-	-	-	-	-	12,950,485	-	-	-	-	12,950,485
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)			-	-	-	-	-		-	-	-	-	
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) (360,127) (489,632)													
он рамание и сти от посан теан э 5,055,862 5,055,862 5,055,862 5,055,862 5,055,862 18,006,347 18,0													
	64	DAIAITCE AL ENG OF FISCAL YEAR	a 5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	18,006,347	18,000,347	18,006,347	18,000,347	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		2019 e for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
	UTILITY BILLING AND COLLECTIONS	FIN100101	\$	1,223,985	Accounts	54.9%		\$ 671,568 \$	552,417
POSTAGE	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	427,994 228,336	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 234,829 \$ \$ 125,282 \$	193,165 103,054
	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	213,087 151,583	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 116,915 \$ \$ 83,170 \$	96,172 68,413
	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	150,283 96,152	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 82,456 \$ \$ 52,756 \$	67,827 43,396
PENSION - GENERAL EMP	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	86,700 61,124	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 47,570 \$ \$ 33,537 \$	39,130 27,587
FIN & BANK SERV	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	55,000 44,793	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 30,177 \$ \$ 24,577 \$	24,823 20,216
SERVCHG-PRINT SHOP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$	40,000	Accounts	54.9%	45.1%	\$ 21,947 \$	18,053
LONGEVITY PAY	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	34,800 28,891	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 19,094 \$ \$ 15,852 \$	15,706 13,039
COSTS/FEES/PERMITS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	22,298 20,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 12,234 \$ \$ 10,973 \$	10,064 9,027
	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	13,955 12,848	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 7,657 \$ \$ 7,049 \$	6,298 5,799
	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	11,804 11,346	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 6,477 \$ \$ 6,225 \$	5,327 5,121
OVERTIME 1.5X PAY	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	10,920 8.000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 5,992 \$ \$ 4,389 \$	4,928 3,611
OTHER REG SALARIES	UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	7,321	Accounts	54.9%	45.1%	\$ 4,017 \$	3,304
	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101	\$	6,000 3,431	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 3,292 \$ \$ 1,882 \$	2,708 1,549
CAR ALLOWANCES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	3,084 3,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,692 \$ \$ 1,646 \$	1,392 1,354
OFFICE EQUIP RENT	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	2,400 2,300	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,317 \$ \$ 1,262 \$	1,083 1,038
	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	1,680 1,500	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 922 \$ \$ 823 \$	758 677
RETIREMENT GIFTS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	1,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 549 \$ \$ 549 \$	451 451
EXPENSE ALLOWANCES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101	\$	960 560	Accounts Accounts	54.9%	45.1% 45.1%	\$ 527 \$	433 253
DATA PROC SUPPLIES	UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$	500	Accounts	54.9%	45.1%	\$ 307 \$ \$ 274 \$	226
CERTIFICATION TRAIN	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 FIN100101	\$ \$	392 300	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 215 \$ \$ 165 \$	177 135
MEMBERSHIPS/DUES PERMANENT SALARIES	UTILITY BILLING AND COLLECTIONS ADMINISTRATION	FIN100101 PBS010101	\$ \$	115 510,758	Accounts Weighted Expense	54.9% 44.5%	45.1% 55.5%	\$ 63 \$ \$ 227,371 \$	52 283,387
SECURITY SERVICES MEMBERSHIPS/DUES	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	126,000 72,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 56,091 \$ \$ 32,052 \$	69,909 39,948
HEALTH INSURANCE SOC SEC/MEDICARE	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$	48,718 37,674	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 21,687 \$ \$ 16,771 \$	27,031 20,903
PENSION - DEF CONT	ADMINISTRATION ADMINISTRATION	PBS010101	\$	34,064	Weighted Expense	44.5%	55.5%	\$ 15,164 \$	18,900
COMPUTER MAINT BLDG REP & MAINT	ADMINISTRATION	PBS010101 PBS010101	\$ \$	30,000 30,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 13,355 \$ \$ 13,355 \$	16,645 16,645
OTHER PROF SERV PENSION - GENERAL EMP	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	25,413 25,405	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 11,313 \$ \$ 11,309 \$	14,100 14,096
OTHER SERVICES CONFERENCES	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	24,000 15,250	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 10,684 \$ \$ 6,789 \$	13,316 8,461
RETIREE HEALTH BENE SERVCHG-PRINT SHOP	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	S S	11,414 10,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 5,081 \$ \$ 4,452 \$	6,333 5,548
CERTIFICATION TRAIN CAR ALLOWANCES	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$	9,000 8,760	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 4,006 \$ \$ 3,900 \$	4,994 4,860
OFFICE SUPPLIES	ADMINISTRATION	PBS010101	\$	6,000	Weighted Expense	44.5%	55.5%	\$ 2,671 \$	3,329
AD/MARKETING COMPONENTS/PARTS	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	5,000 5,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 2,226 \$ \$ 2,226 \$	2,774 2,774
BLDG REP MATERIALS EXPENSE ALLOWANCES	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	4,000 3,840	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,781 \$ \$ 1,709 \$	2,219 2,131
OFFICE EQUIP < \$5000 DATA PROC SUPPLIES	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	3,750 3,500	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,669 \$ \$ 1,558 \$	2,081 1,942
JANITORIAL SUPPLIES CELLPHONE ALLOWANCE	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$	3,500 3,120	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,558 \$ \$ 1,389 \$	1,942 1,731
TELEPHONE/CABLE TV LONGEVITY PAY	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$	2,968 2,311	Weighted Expense	44.5%	55.5%	\$ 1,321 \$	1,647
EQUIP REP & MAINT	ADMINISTRATION	PBS010101	\$	2,000	Weighted Expense Weighted Expense	44.5%	55.5% 55.5%	\$ 1,029 \$ \$ 890 \$	1,110
OTHER SUPPLIES OFFICE EQUIP RENT	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	2,000 1,417	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 890 \$ \$ 631 \$	1,110 786
COSTS/FEES/PERMITS TOOLS/EQUIP < \$5000	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010101	\$ \$	1,000 1,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 445 \$ \$ 445 \$	555 555
PERIODICALS & MAG PERMANENT SALARIES	ADMINISTRATION ADMINISTRATION	PBS010101 PBS010401	\$ \$	500 209,469	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 223 \$ \$ 93,248 \$	277 116.221
PENSION - GENERAL EMP HEALTH INSURANCE	ADMINISTRATION ADMINISTRATION	PBS010401 PBS010401	\$	40,415 32,860	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 17,991 \$ \$ 14,628 \$	22,424 18,232
SOC SEC/MEDICARE	ADMINISTRATION	PBS010401	\$	16,635	Weighted Expense	44.5%	55.5%	\$ 7,405 \$	9,230
RETIREE HEALTH BENE LONGEVITY PAY	ADMINISTRATION ADMINISTRATION	PBS010401 PBS010401	\$ \$	6,600 4,618	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 2,938 \$ \$ 2,056 \$	3,662 2,562
OTHER REG SALARIES EXPENSE ALLOWANCES	ADMINISTRATION ADMINISTRATION	PBS010401 PBS010401	\$ \$	4,074 2,400	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,814 \$ \$ 1,068 \$	2,260 1,332
OFFICE SUPPLIES CONFERENCES	ADMINISTRATION ADMINISTRATION	PBS010401 PBS010401	\$ \$	1,000 1,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 445 \$ \$ 445 \$	555 555
CELLPHONE ALLOWANCE YEAR END FICA ACCR	ADMINISTRATION ADMINISTRATION	PBS010401 PBS010401	\$	960 312	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 427 \$ \$ 139 \$	533 173
MILEAGE REIMBURSE	ADMINISTRATION	PBS010401	\$	250	Weighted Expense	44.5%	55.5%	\$ 111 \$	139
MEMBERSHIPS/DUES	ADMINISTRATION ADMINISTRATION	PBS010401 PBS010401	\$	250	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 111 \$	139
CONTRA LARGE USER FEES - CITY PERMANENT SALARIES	ADMINISTRATION ADMINISTRATION	PBS010501 PBS010501	\$	28,429,971 100,108	Sewer Only Weighted Revenues	0.0% 59.6%	100.0% 40.4%	\$ - \$ \$ 59,676 \$	28,429,971 40,432
HEALTH INSURANCE PENSION - GENERAL EMP	ADMINISTRATION ADMINISTRATION	PBS010501 PBS010501	\$ \$	10,536 10,425	Weighted Revenues Weighted Revenues	59.6% 59.6%	40.4% 40.4%	\$ 6,281 \$ \$ 6,215 \$	4,255 4,210
SOC SEC/MEDICARE PENSION - DEF CONT	ADMINISTRATION ADMINISTRATION	PBS010501 PBS010501	\$ \$	7,659 4,039	Weighted Revenues Weighted Revenues	59.6% 59.6%	40.4% 40.4%	\$ 4,566 \$ \$ 2,408 \$	3,093 1,631
OVERTIME 1.5X PAY SUPPLEMENTAL FICA	ADMINISTRATION ADMINISTRATION	PBS010501 PBS010501	\$	2,184 8	Weighted Revenues Weighted Revenues	59.6% 59.6%	40.4% 40.4%	\$ 1,302 \$ \$ 5 \$	882
PERMANENT SALARIES PENSION - GENERAL EMP	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$	108,585 21,101	Accounts	54.9%	45.1% 45.1%	\$ 59,578 \$ \$ 11,578 \$	49,007 9,523
OTHER SERVICES	CUSTOMER SERVICE	PBS050101	\$	16,000	Accounts Accounts	54.9%	45.1%	\$ 8,779 \$	7,221
HEALTH INSURANCE SOC SEC/MEDICARE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$	11,162 8,873	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 6,124 \$ \$ 4,868 \$	5,038 4,005
OFFICE EQUIP < \$5000 RETIREE HEALTH BENE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$	5,000 4,800	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 2,743 \$ \$ 2,634 \$	2,257 2,166
CONFERENCES POSTAGE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$ \$	4,750 4,500	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 2,606 \$ \$ 2,469 \$	2,144 2.031
LONGEVITY PAY OTHER REG SALARIES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$	3,193	Accounts	54.9%	45.1%	\$ 1,752 \$	1,441
CAR ALLOWANCES	CUSTOMER SERVICE	PBS050101	\$ \$	3,029 3,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,662 \$ \$ 1,646 \$	1,367 1,354
SCHOOLS CELLPHONE ALLOWANCE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$	1,500 1,200	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 823 \$ \$ 658 \$	677 542
SERVCHG-PRINT SHOP MEMBERSHIPS/DUES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050101	\$ \$	1,100 500	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 604 \$ \$ 274 \$	496 226
YEAR END FICA ACCR PERMANENT SALARIES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 PBS050201	\$ \$	232 638,862	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 127 \$ \$ 350,527 \$	105 288,335
HEALTH INSURANCE PENSION - GENERAL EMP	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 PBS050201	\$	118,606 62,727	Accounts Accounts	54.9%	45.1% 45.1%	\$ 65,076 \$ \$ 34,417 \$	53,530 28,310
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050201	\$	50,303	Accounts	54.9%	45.1%	\$ 27,600 \$	22,703
OVERTIME 1.5X PAY PENSION - DEF CONT	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 PBS050201	\$ \$	33,306 29,019	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 18,274 \$ \$ 15,922 \$	15,032 13,097
LONGEVITY PAY RETIREE HEALTH BENE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 PBS050201	\$ \$	13,356 7,600	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 7,328 \$ \$ 4,170 \$	6,028 3,430
OTHER REG SALARIES OFFICE SUPPLIES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 PBS050201	\$ \$	6,845 2,500	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 3,756 \$ \$ 1,372 \$	3,089 1,128
SHIFT DIFFERENTIAL EXPENSE ALLOWANCES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 PBS050201	\$	2,482 2,400	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,362 \$ \$ 1,317 \$	1,120 1.083
SCHOOLS DATA PROC SUPPLIES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 PBS050201	\$	2,000 1,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,097 \$ \$ 549 \$	903
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050201	\$	1,000	Accounts	54.9%	45.1%	\$ 549 \$	451

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OTHER SUPPLIES	CUSTOMER SERVICE	PBS050201	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050201	\$ 650	Accounts	54.9%	45.1%	\$ 357	\$ 293
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050201	\$ 524	Accounts	54.9%	45.1%	\$ 288	\$ 236
UNIFORMS	CUSTOMER SERVICE	PBS050201	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050201	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050201	\$ 480	Accounts	54.9%	45.1%	\$ 263	\$ 217
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050201	\$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 123
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050201	\$ 122	Accounts	54.9%	45.1%	\$ 67	\$ 55
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050201	\$ 100	Accounts	54.9%	45.1%	\$ 55	
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050201	\$ 75	Accounts	54.9%	45.1%	\$ 41	\$ 45 \$ 34
OTHER SERVICES PERMANENT SALARIES	CUSTOMER SERVICE	PBS050301	\$ 536,256	Accounts	54.9%	45.1%	\$ 294,230	\$ 242,026
	CUSTOMER SERVICE	PBS050301	\$ 285,501	Accounts	54.9%	45.1%	\$ 156,647	\$ 128,854
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050301	\$ 52,680	Accounts Accounts	54.9%	45.1%	\$ 28,904	\$ 23,776
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050301	\$ 31,715		54.9%	45.1%	\$ 17,401	\$ 14,314
PART TIME SALARIES	CUSTOMER SERVICE	PBS050301	\$ 31,246	Accounts	54.9%	45.1%	\$ 17,144	\$ 14,102
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050301	\$ 22,253	Accounts	54.9%	45.1%	\$ 12,210	\$ 10.043
SERVCHG-FLEET O&M	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 PBS050301	\$ 17,941	Accounts	54.9%	45.1%	\$ 9,844	\$ 8,097
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050301	\$ 16,982 \$ 10,971	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 9,318 \$ 6,019	\$ 7,664 \$ 4,952
TOOLS/EQUIP < \$5000	CUSTOMER SERVICE	PBS050301	\$ 10,000	Accounts	54.9%	45.1%	\$ 5,487	\$ 4,513
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050301	\$ 9,828	Accounts	54.9%	45.1%	\$ 5,392	\$ 4,436
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050301	\$ 5,195	Accounts	54.9%	45.1%	\$ 2,850	\$ 2,345
EQUIP REP & MAINT	CUSTOMER SERVICE	PBS050301	\$ 4.500	Accounts	54.9%	45.1%	\$ 2,469	\$ 2.03
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050301	\$ 4,481	Accounts	54.9%	45.1%	\$ 2,459	\$ 2,022
LONGEVITY PAY	CUSTOMER SERVICE	PBS050301	\$ 4,400	Accounts	54.9%	45.1%	\$ 2,414	\$ 1,98
OVERHEAD-FLEET	CUSTOMER SERVICE	PBS050301	\$ 4,176	Accounts	54.9%	45.1%	\$ 2,291	\$ 1,88
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050301	\$ 2,400	Accounts Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050301	\$ 1,400		54.9%	45.1%	\$ 768	\$ 633
SAFETY SHOES	CUSTOMER SERVICE	PBS050301	\$ 1,050	Accounts	54.9%	45.1%	\$ 576	\$ 47-
UNIFORMS	CUSTOMER SERVICE	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 45
CERTIFICATION TRAIN	CUSTOMER SERVICE	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 45
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050301	\$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 43
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 22
SERVCHG-NON FLEET	CUSTOMER SERVICE	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 22
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050301	\$ 343	Accounts	54.9%	45.1%	\$ 188	\$ 15
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050301	\$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 12
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050301	\$ 151	Accounts	54.9%	45.1%	\$ 83	\$ 6
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050601	\$ 331,183	Accounts	54.9%	45.1%	\$ 181,711	\$ 149,47
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050601	\$ 57,150	Accounts	54.9%	45.1%	\$ 31,357	\$ 25,79
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050601	\$ 55,088	Accounts	54.9%	45.1%	\$ 30,225	\$ 24,86
PART TIME SALARIES SOC SEC/MEDICARE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 PBS050601	\$ 28,644 \$ 25,998	Accounts	54.9% 54.9%	45.1% 45.1%	\$ 15,716 \$ 14,264	\$ 12,92
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050601	\$ 9,500	Accounts Accounts	54.9%	45.1%	\$ 5,212	\$ 11,73 \$ 4,28
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050601	\$ 5,806	Accounts	54.9%	45.1%	\$ 3,186	\$ 2,629
EXPENSE ALLOWANCES	CUSTOMER SERVICE	PBS050601	\$ 4,320	Accounts	54.9%	45.1%	\$ 2,370	\$ 1,959
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050601	\$ 3,694	Accounts	54.9%	45.1%	\$ 2,027	\$ 1,66
CELLPHONE ALLOWANCE		PBS050601	\$ 2.640	Accounts	54.9%	45.1%	\$ 1.448	\$ 1.19
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050601	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,08
LONGEVITY PAY	CUSTOMER SERVICE	PBS050601	\$ 1,677	Accounts	54.9%	45.1%	\$ 920	\$ 75
SCHOOLS	CUSTOMER SERVICE	PBS050601	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 67
JANITORIAL SUPPLIES	CUSTOMER SERVICE	PBS050601	\$ 910	Accounts Accounts	54.9%	45.1%	\$ 499	\$ 41
FOOD SERVICES	CUSTOMER SERVICE	PBS050601	\$ 500		54.9%	45.1%	\$ 274	\$ 22
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 22
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050601	\$ 444		54.9%	45.1%	\$ 244	\$ 20
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050601	\$ 433	Accounts Accounts	54.9%	45.1%	\$ 238	\$ 19
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050601	\$ 250	Accounts	54.9%	45.1%	\$ 137	\$ 11:
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050601	\$ 225	Accounts	54.9%	45.1%	\$ 123	\$ 10:
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050601	\$ 104	Accounts Accounts	54.9%	45.1%	\$ 57	\$ 4
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050701	\$ 94,659		54.9%	45.1%	\$ 51,937	\$ 42,72
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050701	\$ 21,072	Accounts	54.9%	45.1%	\$ 11,562	\$ 9,510
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050701	\$ 10,708	Accounts	54.9%	45.1%	\$ 5,875	\$ 4,833
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050701	\$ 7,524	Accounts	54.9%	45.1%	\$ 4,128	\$ 3,396
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050701	\$ 6,006	Accounts	54.9%	45.1%	\$ 3,295	\$ 2,711
OVERHEAD-FLEET	CUSTOMER SERVICE	PBS050701	\$ 4.380	Accounts	54.9%	45.1%	\$ 2,403	\$ 1.977
DIESEL FUEL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 PBS050701	\$ 3,727	Accounts	54.9%	45.1%	\$ 2,045	\$ 1,682
PENSION - DEF CONT LONGEVITY PAY	CUSTOMER SERVICE	PBS050701	\$ 2,750	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 2,009 \$ 1,509	\$ 1,653 \$ 1,241
SERVCHG-FLEET O&M	CUSTOMER SERVICE	PBS050701	\$ 1,717	Accounts	54.9%	45.1%	\$ 942	\$ 775
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050701	\$ 1,478	Accounts	54.9%	45.1%	\$ 811	\$ 667
OTHER SERVICES	CUSTOMER SERVICE	PBS050701	\$ 1,200	Accounts	54.9%	45.1%	\$ 658	\$ 542
SCHOOLS	CUSTOMER SERVICE	PBS050701	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050701	\$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
UNIFORMS	CUSTOMER SERVICE	PBS050701	\$ 300	Accounts	54.9%	45.1%	\$ 165	\$ 135
SAFETY SHOES	CUSTOMER SERVICE	PBS050701	\$ 250	Accounts	54.9%	45.1%	\$ 137	\$ 113
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050701	\$ 125	Accounts Accounts	54.9%	45.1%	\$ 69	\$ 56
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050701	\$ 113		54.9%	45.1%	\$ 62	\$ 51
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050701	\$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050701	\$ 22	Accounts	54.9%	45.1%	\$ 12	\$ 10
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050801	\$ 84,972	Accounts	54.9%	45.1%	\$ 46,622	\$ 38,350
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050801	\$ 21,072	Accounts	54.9%	45.1%	\$ 11,562	\$ 9,510
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050801	\$ 7,648	Accounts	54.9%	45.1%	\$ 4,196	\$ 3,452
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050801	\$ 6,500	Accounts	54.9%	45.1%	\$ 3,566	\$ 2,934
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050801	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
OFFICE EQUIP < \$5000 SCHOOLS	CUSTOMER SERVICE	PBS050801 PBS050801	\$ 1,000	Accounts	54.9% 54.9%	45.1% 45.1%	\$ 549	\$ 451
IMP REP & MAINT	UTILITIES ENGINEERING	PBS060101	\$ 1,800,000	Accounts Weighted Expense	44.5%	55.5%	\$ 549 \$ 801,294	\$ 45° \$ 998,700
FIN & BANK SERV	UTILITIES ENGINEERING	PBS060101	\$ 1,100,000	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 489,680	\$ 610,320
OTHER PROF SERV	UTILITIES ENGINEERING	PBS060101	\$ 111,220		44.5%	55.5%	\$ 49,511	\$ 61,700
COSTS/FEES/PERMITS	UTILITIES ENGINEERING	PBS060101	\$ 19,000	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 8,458	\$ 10,542
OFFICE EQUIP < \$5000	UTILITIES ENGINEERING	PBS060101	\$ 15,000		44.5%	55.5%	\$ 6,677	\$ 8,323
DATA PROC SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 13,000	Weighted Expense	44.5%	55.5%	\$ 5,787	\$ 7,213
RETIREE HEALTH BENE	UTILITIES ENGINEERING	PBS060101	\$ 12,000	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 5,342	\$ 6,65
SERVCHG-FLEET O&M	UTILITIES ENGINEERING	PBS060101	\$ 7,877		44.5%	55.5%	\$ 3,507	\$ 4,37
OFFICE SUPPLIES GASOLINE	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 PBS060101	\$ 7,500 \$ 5,825	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 3,339 \$ 2,593	\$ 4,16 \$ 3,23
CLERICAL SERVICES EQUIP REP & MAINT	UTILITIES ENGINEERING	PBS060101 PBS060101	\$ 5,000 \$ 5,000	Weighted Expense	44.5% 44.5%	55.5%	\$ 2,226 \$ 2,226	\$ 2,77
OTHER SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 3,000	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 1,335	\$ 2,77- \$ 1,66
OFFICE EQUIP RENT	UTILITIES ENGINEERING	PBS060101	\$ 2,600	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 1,157	\$ 1,44
OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060101	\$ 1,576		44.5%	55.5%	\$ 702	\$ 87
TELEPHONE/CABLE TV	UTILITIES ENGINEERING	PBS060101	\$ 1,412	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 629	\$ 78
FOOD SERVICES	UTILITIES ENGINEERING	PBS060101	\$ 1,000		44.5%	55.5%	\$ 445	\$ 55
DUPL PAPER/SUPPLIES	UTILITIES ENGINEERING	PBS060101 PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 55
SAFETY SHOES	UTILITIES ENGINEERING	PBS060201	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 55
PERMANENT SALARIES	UTILITIES ENGINEERING		\$ 2,734,396	Fixed Assets	45.1%	54.9%	\$ 1,234,481	\$ 1,499,91
HEALTH INSURANCE	UTILITIES ENGINEERING	PBS060201	\$ 370,702	Fixed Assets	45.1%	54.9%	\$ 167,359	\$ 203,34
PENSION - GENERAL EMP	UTILITIES ENGINEERING	PBS060201	\$ 235,841	Fixed Assets	45.1%	54.9%	\$ 106,474	\$ 129,36
SOC SEC/MEDICARE PENSION - DEF CONT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 215,744 \$ 137,109	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 97,401 \$ 61,900	\$ 118,34 \$ 75,20
VEHICLES	UTILITIES ENGINEERING	PBS060201	\$ 87,653	Fixed Assets	45.1%	54.9%	\$ 39,572	\$ 48,08
OVERTIME 1.5X PAY	UTILITIES ENGINEERING	PBS060201	\$ 60,060	Fixed Assets	45.1%	54.9%	\$ 27,115	\$ 32,94
CERTIFICATION TRAIN	UTILITIES ENGINEERING	PBS060201	\$ 33,400	Fixed Assets	45.1%	54.9%	\$ 15,079	\$ 18,32
SERVCHG-FLEET O&M	UTILITIES ENGINEERING	PBS060201	\$ 30,716	Fixed Assets	45.1%	54.9%	\$ 13,867	\$ 16,84
LONGEVITY PAY	UTILITIES ENGINEERING	PBS060201	\$ 28,027	Fixed Assets	45.1%	54.9%	\$ 12,653	\$ 15,37
OTHER REG SALARIES	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201	\$ 24,821	Fixed Assets	45.1%	54.9%	\$ 11,206	\$ 13,61
EXPENSE ALLOWANCES GASOLINE	UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 22,560 \$ 15,719	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 10,185 \$ 7,097	\$ 12,37 \$ 8,62
CELLPHONE ALLOWANCE	UTILITIES ENGINEERING	PBS060201	\$ 12,840	Fixed Assets	45.1%	54.9%	\$ 5,797	\$ 7,04
CAR ALLOWANCES	UTILITIES ENGINEERING	PBS060201	\$ 12,000	Fixed Assets	45.1%	54.9%	\$ 5,418	\$ 6,58
ASSIGNMENT PAY OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 10,338	Fixed Assets	45.1% 45.1%	54.9%	\$ 4,667	\$ 5,67
UNIFORMS	UTILITIES ENGINEERING	PBS060201	\$ 6,000	Fixed Assets Fixed Assets	45.1%	54.9%	\$ 3,338 \$ 2,709	\$ 4,05 \$ 3,29
MEMBERSHIPS/DUES	UTILITIES ENGINEERING	PBS060201	\$ 5,800	Fixed Assets Fixed Assets	45.1%	54.9%	\$ 2,618	\$ 3,18
COMPONENTS/PARTS	UTILITIES ENGINEERING	PBS060201	\$ 5,000		45.1%	54.9%	\$ 2,257	\$ 2,74
CONFERENCES	UTILITIES ENGINEERING	PBS060201	\$ 4,600	Fixed Assets	45.1%	54.9%	\$ 2,077	\$ 2,52
TELEPHONE/CABLE TV	UTILITIES ENGINEERING	PBS060201	\$ 3,031	Fixed Assets	45.1%	54.9%	\$ 1,368	\$ 1,66
RETIREE HEALTH BENE	UTILITIES ENGINEERING	PBS060201	\$ 2,400	Fixed Assets	45.1%	54.9%	\$ 1,084	\$ 1,31
YEAR END FICA ACCR	UTILITIES ENGINEERING	PBS060201	\$ 1,899	Fixed Assets	45.1%	54.9%	\$ 857	\$ 1,042
OFFICE EQUIP RENT	UTILITIES ENGINEERING	PBS060201	\$ 1,515	Fixed Assets	45.1%	54.9%	\$ 684	\$ 83
SAFETY SHOES	UTILITIES ENGINEERING	PBS060201	\$ 1,500	Fixed Assets	45.1%	54.9%	\$ 677	\$ 823
COSTS/FEES/PERMITS	UTILITIES ENGINEERING	PBS060201	\$ 1,000	Fixed Assets	45.1%	54.9%	\$ 451	\$ 549
OFFICE SUPPLIES	UTILITIES ENGINEERING	PBS060201	\$ 1,000 \$ 500	Fixed Assets Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%		\$ 54
TOOLS/EQUIP < \$5000	UTILITIES ENGINEERING	PBS060201						\$ 274

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 611,000		30.0%	70.0%	\$ 183,300 \$	
OTHER PROF SERV COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 524,555 \$ 201,300	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 157,367 \$ \$ 60,390 \$	367,189 140,910
OTHER EQUIPMENT PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 200,000 \$ 117,234	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 60,000 \$ \$ 35,170 \$	140,000 82,064
IMP REP & MAINT PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 25,000 \$ 22,783	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 7,500 \$ \$ 6,835 \$	17,500 15,948
CUSTODIAL SERVICES OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 18,500 \$ 15,000	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 5,550 \$ \$ 4,500 \$	12,950 10,500
HEALTH INSURANCE COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 12,046 \$ 12,000	Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 3,614 \$ \$ 3,600 \$	8,432 8,400
SOC SEC/MEDICARE TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 9,554	Staff Input 2	30.0%	70.0%	\$ 2,866 \$	6,688
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101	\$ 7,500 \$ 6,000	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 2,250 \$ \$ 1,800 \$	5,250 4,200
TELEPHONE/CABLE TV BLDG REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 4,617 \$ 4,450	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 1,385 \$ \$ 1,335 \$	3,232 3,115
LONGEVITY PAY CAR ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 3,451 \$ 3,000	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 1,035 \$ \$ 900 \$	2,416 2,100
SCHOOLS PROMOTIONAL CONTR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 3,000 \$ 2,500	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0%	\$ 900 \$ \$ 750 \$	2,100
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 2,000	Staff Input 2	30.0%	70.0%	\$ 600 \$	1,400
OTHER EQUIP RENT JANITORIAL SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 1,600 \$ 1,400	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 480 \$ \$ 420 \$	1,120
CONFERENCES CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 1,250 \$ 1,200	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 375 \$ \$ 360 \$	875 840
BACKFLOW PROGRAM FOOD SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 1,000 \$ 1,000	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 300 \$ \$ 300 \$	700
LAWN & TREE SERVICE OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 1,000 \$ 711	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0%	\$ 300 \$ \$ 213 \$	700 498
OFFICE EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 600	Staff Input 2	30.0%	70.0%	\$ 180 \$	420
WATER/SEW/STORM UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 583 \$ 500	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 175 \$ \$ 150 \$	408 350
BLDG REP MATERIALS MEMBERSHIPS/DUES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 250 \$ 220	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 75 \$ \$ 66 \$	175
OFFICE EQUIP < \$5000 HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 200 \$ 120	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 60 \$ \$ 36 \$	140
PERMANENT SALARIES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 PBS660401	\$ 188,635 \$ 34,318	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0%	\$ 126,385 \$ \$ 22,993 \$	62,250 11,325
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660401	\$ 28,059	Staff Input 4	67.0%	33.0%	\$ 18,800 \$	9,259
SOC SEC/MEDICARE RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 PBS660401	\$ 15,095 \$ 6,800	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 10,114 \$ \$ 4,556 \$	4,981 2,244
LONGEVITY PAY PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 PBS660401	\$ 5,805 \$ 4,123	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 3,889 \$ \$ 2,762 \$	1,916 1,361
OTHER REG SALARIES EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 PBS660401	\$ 2,196 \$ 1,920	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,471 \$ \$ 1,286 \$	725 634
MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,500	Staff Input 4	67.0%	33.0%	\$ 1,005 \$	495
CONFERENCES CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660401 PBS660401	\$ 1,500 \$ 960	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,005 \$ \$ 643 \$	495 317
CERTIFICATION TRAIN UPGRADE PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 PBS660401	\$ 500 \$ 170	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 335 \$ \$ 114 \$	165
YEAR END FICA ACCR PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 PBS660402	\$ 168 \$ 1,084,041	Staff Input 4 Water Only	67.0% 100.0%	33.0%	\$ 113 \$ \$ 1,084,041 \$	55
VEHICLES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 341,887 \$ 161,884	Water Only Water Only	100.0%	0.0%	\$ 341,887 \$ \$ 161,884 \$	-
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 122,500	Water Only	100.0%	0.0%	\$ 122,500 \$	-
PENSION - GENERAL EMP SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 109,474 \$ 93,787	Water Only Water Only	100.0%	0.0%	\$ 109,474 \$ \$ 93,787 \$	-
OVERTIME 1.5X PAY SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 88,998 \$ 84,452	Water Only Water Only	100.0%	0.0%	\$ 88,998 \$ \$ 84,452 \$	-
PENSION - DEF CONT DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 39,227 \$ 36,476	Water Only Water Only	100.0% 100.0%	0.0%	\$ 39,227 \$ \$ 36,476 \$	-
DISPOSAL (TIP) FEES OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 22,000	Water Only	100.0%	0.0%	\$ 22,000 \$	-
OTHER TERM PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 16,241	Water Only Water Only	100.0% 100.0%	0.0%	\$ 19,805 \$ \$ 16,241 \$	-
LONGEVITY PAY OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 13,159 \$ 12,728	Water Only Water Only	100.0%	0.0%	\$ 13,159 \$ \$ 12,728 \$	-
TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 10,000 \$ 4,800	Water Only Water Only	100.0%	0.0%	\$ 10,000 \$ \$ 4,800 \$	-
SERVCHG-NON FLEET OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 4,500 \$ 4,000	Water Only Water Only	100.0%	0.0%	\$ 4,500 \$ \$ 4,000 \$	-
STANDBY PAY CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,878	Water Only	100.0%	0.0%	\$ 3,878 \$	-
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 3,500	Water Only Water Only	100.0%	0.0%	\$ 3,840 \$ \$ 3,500 \$	-
EXPENSE ALLOWANCES CONFERENCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 2,880 \$ 2,128	Water Only Water Only	100.0%	0.0%	\$ 2,880 \$ \$ 2,128 \$	-
GASOLINE IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 1,667 \$ 1,500	Water Only Water Only	100.0%	0.0%	\$ 1,667 \$ \$ 1,500 \$	-
SAFETY SHOES TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 1,500 \$ 1,155	Water Only Water Only	100.0%	0.0%	\$ 1,500 \$ \$ 1,155 \$	-
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 1,092	Water Only	100.0%	0.0%	\$ 1,092 \$	-
IMP REP MATERIALS UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000 \$ 1,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,000 \$ \$ 1,000 \$	-
SCHOOLS YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 1,000 \$ 974	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,000 \$ \$ 974 \$	-
EQUIP REP & MAINT OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 400 \$ 400	Water Only Water Only	100.0%	0.0%	\$ 400 \$ \$ 400 \$	-
CERTIFICATION TRAIN SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 400 \$ 328	Water Only Water Only	100.0%	0.0%	\$ 400 \$ \$ 328 \$:
UPGRADE PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402	\$ 154	Water Only	100.0%	0.0%	\$ 154 \$	-
SERVCHG-PRINT SHOP COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660402 PBS660404	\$ 601,000	Water Only Accounts	100.0% 54.9%	0.0% 45.1%	\$ 10 \$ \$ 329,753 \$	271,247
PERMANENT SALARIES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 576,624 \$ 115,896		54.9% 54.9%	45.1% 45.1%	\$ 316,378 \$ \$ 63,589 \$	260,246 52,307
PENSION - GENERAL EMP SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 76,762 \$ 44,553	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 42,117 \$ \$ 24,445 \$	34,645
OVERTIME 1.5X PAY VEHICLES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 38,220 \$ 34,659	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 20,970 \$ \$ 19,016 \$	17,250
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660404	\$ 33,555	Accounts	54.9%	45.1%	\$ 18,411 \$	15,643 15,144
GASOLINE IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 29,072 \$ 24,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 15,951 \$ \$ 13,168 \$	
IMP REP MATERIALS OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 22,600 \$ 17,500	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 12,400 \$ \$ 9,602 \$	10,200 7,898
PENSION - DEF CONT OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 15,730 \$ 12,259	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 8,631 \$ \$ 6,726 \$	7,099 5.533
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 6,845	Accounts	54.9%	45.1%	\$ 3,756 \$	3,089
UNIFORMS RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 5,000 \$ 4,800		54.9% 54.9%	45.1% 45.1%	\$ 2,743 \$ \$ 2,634 \$	2,257
LONGEVITY PAY TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 4,400 \$ 4,329	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 2,414 \$ \$ 2,375 \$	1,986 1,954
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 3,800 \$ 3,147	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 2,085 \$ \$ 1,727 \$	1,715
OTHER CHEMICALS OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 2,500 \$ 2,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,372 \$ \$ 1,097 \$	
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,500	Accounts	54.9%	45.1%	\$ 823 \$	677
SAFETY SHOES SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 1,500 \$ 1,490	Accounts	54.9% 54.9%	45.1% 45.1%	\$ 823 \$ \$ 818 \$	677 672
TOOLS/EQUIP < \$5000 SCHOOLS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 1,000 \$ 1,000	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 549 \$ \$ 549 \$	451 451
SERVCHG-NON FLEET CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 1,000 \$ 960	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 549 \$ \$ 527 \$	451 433
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 704	Accounts	54.9%	45.1%	\$ 386 \$	318
STANDBY PAY OFFICE EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 600 \$ 600	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 329 \$ \$ 329 \$	271
YEAR END FICA ACCR CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 524 \$ 500	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 288 \$ \$ 274 \$	236
SHIFT DIFFERENTIAL SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 392 \$ 142	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 215 \$ \$ 78 \$	177
OOL LEWIENTALTION	DISTRIBUTION AND COLLECTION	PBS660404	\$ 142 \$ 137	Accounts	54.9%	45.1%	\$ 75 \$	62
UPGRADE PAY		DDCccc :- :				45.45		
BLDG REP & MAINT PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660407	\$ 100 \$ 405,451	Accounts Water Only	54.9% 100.0%	45.1% 0.0%	\$ 55 \$ \$ 405,451 \$	45
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION							-

SOC SEC/MEDICARE								
	DISTRIBUTION AND COLLECTION	PBS660407	\$ 40,96		100.0%	0.0%	\$ 40,966	\$ -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 31,56 \$ 18,50	Water Only	100.0%	0.0%	\$ 31,563 \$ \$ 18,500 \$	\$ -
DIESEL FUEL I	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 17,42 \$ 14,01	Water Only	100.0%	0.0%	\$ 17,426 \$ \$ 14,011 \$	\$ - \$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 12,00 \$ 8,63	Water Only	100.0%	0.0%	\$ 12,000 S \$ 8,630 S	5 - 5 -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 8,40 \$ 5,00	Water Only	100.0%	0.0%	\$ 8,400 S	5 - \$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 4,54 \$ 4,40	Water Only	100.0%	0.0%	\$ 4,545 S \$ 4,400 S	5 - \$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 2,00 \$ 1,92	Water Only	100.0%	0.0%	\$ 2,000 \$ \$ 1,920 \$	\$ - \$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,30 \$ 1,20	Water Only	100.0%	0.0%	\$ 1,300 \$ \$ 1,200 \$	\$ - \$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,00 \$ 1,00	Water Only	100.0% 100.0%	0.0%	\$ 1,000 S \$ 1,000 S	<u>\$</u> -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,00 \$ 78	Water Only	100.0%	0.0%	\$ 1,000 S	5 -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 57 \$ 50		100.0% 100.0%	0.0%	\$ 573 S \$ 500 S	5 -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 50 \$ 50		100.0%	0.0%	\$ 500 S	5 -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 34 \$ 30		100.0%	0.0%	\$ 348 S	\$ - \$ -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 21 \$ 10	Water Only	100.0%	0.0%	\$ 210 S \$ 109 S	\$ - \$ -
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660408	\$ 10 \$ 391,30	Water Only	100.0% 100.0%	0.0%	\$ 100 S \$ 391,305 S	\$ - \$ -
VEHICLES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 388,16 \$ 165,20	2 Water Only	100.0%	0.0%	\$ 388,162 5 \$ 165,200 5	\$ - \$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 73,75 \$ 68,11	Water Only	100.0%	0.0%	\$ 73,752 S \$ 68,117 S	<u>-</u>
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 57,33 \$ 41,66	Water Only	100.0%	0.0%	\$ 57,330 \$ \$ 41,664 \$	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 41,00 \$ 41,00	Water Only	100.0%	0.0%	\$ 41,009 \$ \$ 41,000 \$	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 35,00	Water Only	100.0%	0.0%	\$ 35,000 \$	<u> </u>
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660408	\$ 26,01	Water Only	100.0% 100.0%	0.0%	\$ 30,754 \$ \$ 26,017 \$	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 25,00 \$ 16,14	Water Only	100.0% 100.0%	0.0%	\$ 25,000 S \$ 16,146 S	S -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 8,80 \$ 5,80	Water Only	100.0% 100.0%	0.0%	\$ 8,800 S \$ 5,803 S	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 5,30 \$ 4,00	Water Only	100.0% 100.0%	0.0%	\$ 5,300 \$ \$ 4,000 \$	\$ - \$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 3,83 \$ 3,80		100.0% 100.0%	0.0%	\$ 3,838 5 \$ 3,800 5	<u>5</u> -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 3,60 \$ 3,00		100.0% 100.0%	0.0%	\$ 3,606 S \$ 3,000 S	\$ - \$ -
RETIREE HEALTH BENE I SCHOOLS I	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 2,40 \$ 2,00	Water Only	100.0%	0.0%	\$ 2,400 S \$ 2,000 S	\$ - \$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 1,92 \$ 1,68	Water Only	100.0%	0.0%	\$ 1,920 \$ \$ 1,681 \$	\$ - \$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 1,60 \$ 1.00	Water Only	100.0% 100.0%	0.0%	\$ 1,600 \$ \$ 1,000 \$	\$ - \$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 76 \$ 70	Water Only	100.0%	0.0%	\$ 764 S	\$ - \$ -
UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 50 \$ 50	Water Only	100.0%	0.0%	\$ 500 S	<u> </u>
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 45 \$ 44	Water Only	100.0%	0.0%	\$ 450 S	<u> </u>
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 21 \$ 10	Water Only	100.0%	0.0%	\$ 212 S	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660409	\$ 10 \$ 53,97	Water Only	100.0%	0.0%	\$ 100 5	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 41,00	Water Only	100.0%	0.0%	\$ 53,971 S	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 11,00 \$ 10,53	Water Only	100.0%	0.0%	\$ 11,000 \$ \$ 10,536 \$	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 10,50 \$ 5,47	Water Only	100.0%	0.0%	\$ 10,500 S \$ 5,478 S	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 5,46 \$ 5,00	Water Only	100.0%	0.0%	\$ 5,460 S	\$ - \$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 4,72 \$ 4,29	Water Only	100.0%	0.0%	\$ 4,725 S \$ 4,291 S	5 - 5 -
OVERHEAD-FLEET I	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 3,00 \$ 2,38	Water Only	100.0%	0.0%	\$ 3,006 \$ \$ 2,389 \$	\$ - \$ -
UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 1,65 \$ 1,50	Water Only	100.0% 100.0%	0.0%	\$ 1,650 \$ \$ 1,500 \$	\$ - \$ -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 1,47 \$ 1,00		100.0%	0.0%	\$ 1,478 S \$ 1,000 S	5 -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 65 \$ 57		100.0%	0.0%	\$ 650 S \$ 573 S	5 -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 48 \$ 40	Water Only	100.0% 100.0%	0.0%	\$ 480 S \$ 400 S	\$ - \$ -
	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 30 \$ 30	Water Only	100.0%	0.0%	\$ 300 S	\$ - \$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 20 \$ 20	Water Only	100.0%	0.0%	\$ 200 S	<u>-</u>
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 11 \$ 10	Water Only	100.0%	0.0%	\$ 113 S	<u>.</u>
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 10 \$ 5	Water Only	100.0%	0.0%	\$ 50 S	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660410	\$ 2 \$ 235.47	Water Only	100.0%	0.0%	\$ 20 S	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 185,00	Water Only	100.0%	0.0%	\$ 185,000 \$	
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 177,31 \$ 42,14	Water Only	100.0% 100.0%	0.0%	\$ 177,316 S \$ 42,144 S	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 40,97 \$ 33,85	2 Water Only	100.0% 100.0%	0.0%	\$ 40,978 \$ \$ 33,852 \$	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 32,36 \$ 18,56	Water Only	100.0% 100.0%	0.0%	\$ 32,360 \$ 18,568 \$	\$ -
IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 18,50 \$ 15,00	Water Only	100.0% 100.0%	0.0%	\$ 18,507 \$ \$ 15,000 \$	<u>\$</u> -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 10,00 \$ 9,73	Water Only	100.0% 100.0%	0.0%	\$ 10,000 \$ \$ 9,737 \$	\$ - \$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 6,33 \$ 5,50	Water Only	100.0%	0.0%	\$ 6,331 S \$ 5,500 S	<u>\$</u> -
OTHER REG SALARIES II OTHER SUPPLIES II	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 4,54 \$ 2,85	Water Only Water Only	100.0% 100.0%	0.0%	\$ 4,544 S \$ 2,850 S	\$ - \$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 2,50 \$ 2,10	Water Only Water Only	100.0% 100.0%	0.0%	\$ 2,500 S \$ 2,100 S	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 2,00 \$ 1,31	Water Only	100.0% 100.0%	0.0%	\$ 2,000 S \$ 1,310 S	5 - \$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 1,00 \$ 1,00	Water Only	100.0%	0.0%	\$ 1,000 \$	\$ - \$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 96 \$ 78	Water Only	100.0%	0.0%	\$ 960 S	\$ - \$
SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 60 \$ 57	Water Only	100.0%	0.0%	\$ 600 S	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410 PBS660410	\$ 57 \$ 50 \$ 50	Water Only	100.0%	0.0%	\$ 500 5	
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 40	Water Only	100.0%	0.0%	\$ 500 S \$ 400 S	<u> </u>
GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 34 \$ 19	Water Only	100.0%	0.0%	\$ 347 S	S -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660411	\$ 12 \$ 418,11	Water Only	100.0%	0.0%	\$ 128 S \$ 418,114 S	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 186,32 \$ 125,00	Water Only	100.0%	0.0%	\$ 125,000 \$	\$ - \$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 64,32 \$ 63,21	Water Only	100.0% 100.0%	0.0%	\$ 64,327 S 63,216 S	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 41,65 \$ 32,40		100.0%	0.0%	\$ 41,651 S \$ 32,403 S	

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660411	\$ 12,845		100.0%	0.0%	\$ 12,845	\$ -
DIESEL FUEL OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 12,598 \$ 10,920		100.0% 100.0%	0.0%	\$ 12,598 \$ 10,920	\$ - \$ -
IMP REP & MAINT LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 5,000 \$ 4,950	Water Only Water Only	100.0% 100.0%	0.0%	\$ 5,000 \$ 4,950	\$ - \$ -
GASOLINE DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 4,400 \$ 4,000	Water Only Water Only	100.0%	0.0%	\$ 4,400 \$ 4,000	\$ - \$ -
TOOLS/EQUIP < \$5000 OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 4,000 \$ 3,066	Water Only Water Only	100.0% 100.0%	0.0%	\$ 4,000 \$ 3,066	\$ - \$ -
UNIFORMS SERVCHG-PUB WORKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 2,500 \$ 2,500	Water Only	100.0% 100.0%	0.0%	\$ 2,500 \$ 2,500	\$ - \$ -
IMP REP MATERIALS CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 2,000 \$ 2,000	Water Only Water Only	100.0%	0.0%	\$ 2,000 \$ 2,000	\$ -
SERVCHG-NON FLEET SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 2,000 \$ 1,350	Water Only Water Only	100.0%	0.0%	\$ 2,000 \$ 1,350	\$ -
UPGRADE PAY OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411	\$ 1,000 \$ 500	Water Only Water Only	100.0%	0.0%	\$ 1,000 \$ 500	\$ - \$ -
CELLPHONE ALLOWANCE HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 480 \$ 400	Water Only Water Only	100.0% 100.0%	0.0%	\$ 480 \$ 400	\$ - \$ -
YEAR END FICA ACCR SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 234 \$ 40	Water Only Water Only	100.0%	0.0%	\$ 234 \$ 40	\$ - \$ -
PERMANENT SALARIES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 905,639 \$ 170,086	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 545,710 \$ 102,489	\$ 359,929 \$ 67.597
OVERTIME 1.5X PAY PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 137,592 \$ 128,712	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 82,909 \$ 77,558	\$ 54,683 \$ 51,154
VEHICLES COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 102,668 \$ 80,000		60.3%	39.7% 39.7%	\$ 61,865 \$ 48,206	\$ 40,803 \$ 31,794
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660412	\$ 72,699	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 43,806	\$ 28,893
SOC SEC/MEDICARE GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 71,112 \$ 49,179		60.3%	39.7% 39.7%	\$ 42,850 \$ 29,634	\$ 28,262 \$ 19,545
DIESEL FUEL PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 22,366 \$ 21,912	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 13,477 \$ 13,204	\$ 8,889 \$ 8,708
OVERHEAD-FLEET LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 20,504 \$ 18,591	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 12,355 \$ 11,202	\$ 8,149 \$ 7,389
OTHER REG SALARIES OTHER FOLIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 15,043 \$ 5,000		60.3% 60.3%	39.7% 39.7%	\$ 9,064 \$ 3,013	\$ 5,979 \$ 1,987
TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 5,000 \$ 4.800	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013 \$ 2,892	\$ 1,987
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660412	\$ 4,600	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,772	\$ 1,908 \$ 1,828
UNIFORMS OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 4,100 \$ 4,000	Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 2,471 \$ 2,410	\$ 1,629 \$ 1,590
CELLPHONE ALLOWANCE DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 3,360 \$ 3,250	Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 2,025 \$ 1,958	\$ 1,335 \$ 1,292
EQUIP REP & MAINT SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 2,000 \$ 2,000	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 1,205 \$ 1,205	\$ 795 \$ 795
OVERTIME 1X PAY TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,638 \$ 1,516	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 987 \$ 913	\$ 651 \$ 603
SAFETY SHOES OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,500 \$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904 \$ 904	\$ 596 \$ 596
CERTIFICATION TRAIN SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,400 \$ 1,151	Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 844 \$ 694	\$ 556 \$ 457
SHIFT DIFFERENTIAL IMP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,045 \$ 1,000	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 630 \$ 603	\$ 415 \$ 397
IMP REP & MAINT EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,000 \$ 960	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 603 \$ 578	\$ 397 \$ 382
OFFICE SUPPLIES SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 700 \$ 507	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 422 \$ 306	\$ 278 \$ 201
BOOKS & MANUALS DATA PROC SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 500 \$ 500	Miles of Dist / Collection Pipe Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 301 \$ 301	\$ 199 \$ 199
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660412	\$ 400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 241	\$ 159
UPGRADE PAY SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 300 \$ 200	Miles of Dist / Collection Pipe	60.3% 60.3%	39.7% 39.7%	\$ 181 \$ 121	\$ 119 \$ 79
HORTICULTURAL SUP PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660501	\$ 50 \$ 165,300	Miles of Dist / Collection Pipe Staff Input 4	60.3% 67.0%	39.7% 33.0%	\$ 30 \$ 110,751	\$ 20 \$ 54,549
WATER/SEW/STORM TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 92,606 \$ 20,000	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 62,046 \$ 13,400	\$ 30,560 \$ 6,600
PENSION - GENERAL EMP SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 13,784 \$ 13,545	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 9,235 \$ 9,075	\$ 4,549 \$ 4,470
HEALTH INSURANCE RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 12,053 \$ 8,400	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 8,076 \$ 5,628	\$ 3,977 \$ 2,772
TELEPHONE/CABLE TV LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 6,926 \$ 5,936	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 4,640 \$ 3,977	\$ 2,286 \$ 1,959
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660501	\$ 2,676	Staff Input 4	67.0%	33.0%	\$ 1,793	\$ 883
EXPENSE ALLOWANCES MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 2,400 \$ 2,000	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,608 \$ 1,340	\$ 792 \$ 660
COMPONENTS/PARTS ASSIGNMENT PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 2,000 \$ 1,734	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,340 \$ 1,162	\$ 660 \$ 572
CELLPHONE ALLOWANCE SCHOOLS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 1,680 \$ 1,000	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,126 \$ 670	\$ 554 \$ 330
CONFERENCES OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 622 \$ 500	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 417 \$ 335	\$ 205 \$ 165
BLDG REP MATERIALS YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 250 \$ 205	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 168 \$ 137	\$ 83 \$ 68
PERMANENT SALARIES COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 467,546 \$ 200.000	Sewer Only	0.0%	100.0%	\$ -	\$ 467,546 \$ 200.000
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 118,964	Sewer Only Sewer Only	0.0%	100.0%		\$ 118,964
HEALTH INSURANCE OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 84,288 \$ 71,079	Sewer Only Sewer Only	0.0%	100.0% 100.0%		\$ 84,288 \$ 71,079
SERVCHG-FLEET O&M PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 70,903 \$ 62,188	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 70,903 \$ 62,188
DISPOSAL (TIP) FEES OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 45,000 \$ 40,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%		\$ 45,000 \$ 40,000
SOC SEC/MEDICARE DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 36,436 \$ 34,762	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 36,436 \$ 34,762
OVERHEAD-FLEET IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 23,709 \$ 20,000	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 23,709 \$ 20,000
TOOLS/EQUIP < \$5000 PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 15,000 \$ 13,132	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 15,000 \$ 13,132
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 6,600	Sewer Only	0.0%	100.0%	\$ -	\$ 6,600
IMP REP MATERIALS HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 6,440 \$ 5,730	Sewer Only	0.0%	100.0%		\$ 6,440 \$ 5,730
OTHER REG SALARIES OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 4,509 \$ 3,500	Sewer Only Sewer Only	0.0%	100.0%		\$ 4,509 \$ 3,500
GASOLINE SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 2,542 \$ 2,500	Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 2,542 \$ 2,500
STANDBY PAY RETIRES HEALTH BENS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 2,400 \$ 2,400	Sewer Only	0.0%	100.0% 100.0%		\$ 2,400 \$ 2,400
SAFETY SHOES UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 1,950 \$ 1.500	Sewer Only	0.0%	100.0%		\$ 1,950
ASSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 1,175	Sewer Only Sewer Only	0.0%	100.0%		\$ 1,175
CELLPHONE ALLOWANCE COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 960 \$ 500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 960 \$ 500
YEAR END FICA ACCR SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 345 \$ 259	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 345 \$ 259
OFFICE SUPPLIES UPGRADE PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 169 \$ 101	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 169 \$ 101
SERVCHG-OTHER FUNDS PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 300,000 \$ 96.179	Equal Equal	50.0%	50.0% 50.0%	\$ 150,000 \$ 48,090	\$ 150,000 \$ 48,090
HEALTH INSURANCE SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 10,167 \$ 7,394	Equal Equal	50.0% 50.0%	50.0% 50.0%		\$ 5,084 \$ 3,697
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660506	\$ 3,749	Equal	50.0%	50.0%	\$ 1,875	\$ 1,875
CELLPHONE ALLOWANCE STANDBY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 480 \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 240 \$ -	\$ 240 \$ -
OVERTIME 1.5X PAY PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ -	\$ - \$ -
SUPPLEMENTAL FICA DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ -	\$ <u>-</u> \$ -
OTHER EQUIP RENT COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - \$ -	\$ - \$ -
IMP REP MATERIALS TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0%	50.0%		\$ - \$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
DIESEL FUEL SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - \$ -	\$ - \$ -
TOOLS/EQUIP < \$5000 UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - \$ -	\$ - \$ -
OTHER SUPPLIES RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - \$	\$ - \$ -
OVERHEAD-FLEET SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - \$	\$ - \$ -
CORE ADJUSTMENTS PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660510	\$ (117,969) \$ 718,107	Equal Sewer Only	50.0%	50.0% 100.0%	\$ (58,985) \$	\$ (58,985 \$ 718,107
PENSION - GENERAL EMP HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 130,838 \$ 127,942	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 130,838 \$ 127,942
SERVCHG-FLEET O&M OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 125,860 \$ 120,120	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 125,860 \$ 120,120
DIESEL FUEL SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 84,512 \$ 57,066	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 84,512 \$ 57,066
COMPONENTS/PARTS OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 55,000 \$ 43,907	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 55,000 \$ 43,907
LONGEVITY PAY VEHICLES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 24,956 \$ 20,345	Sewer Only	0.0%	100.0%	\$ -	\$ 24,956 \$ 20,345
OTHER REG SALARIES GASOLINE	DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 18,239	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 18,239
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510	\$ 13,318 \$ 12,500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 13,318 \$ 12,500
OTHER CHEMICALS WATER/SEW/STORM	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 11,000 \$ 7,974	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 11,000 \$ 7,974
RETIREE HEALTH BENE STANDBY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 7,200 \$ 4,922	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 7,200 \$ 4,922
PENSION - DEF CONT EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 4,499 \$ 3,965	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 4,499 \$ 3,965
UNIFORMS DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 3,600 \$ 3,200	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 3,600 \$ 3,200
SERVCHG-NON FLEET SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 3,000 \$ 2,500	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 3,000 \$ 2,500
CELLPHONE ALLOWANCE CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 1,920 \$ 1,619	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 1,920 \$ 1,619
COMPUTER MAINT CONFERENCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 1,500 \$ 1,500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 1,500 \$ 1,500
BACKFLOW PROGRAM YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 1,435	Sewer Only	0.0%	100.0%	\$ -	\$ 1,435
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,395 \$ 1,000	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 1,395 \$ 1,000
EXPENSE ALLOWANCES SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 960 \$ 862	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 960 \$ 862
OFFICE SUPPLIES OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 600 \$ 500	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 600 \$ 500
OFFICE EQUIP < \$5000 TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 500 \$ 500	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 500 \$ 500
SUPPLEMENTAL FICA UPGRADE PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 438 \$ 300	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 438 \$ 300
SLUDGE DISPOSAL SPECIAL DELIVERY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 300 \$ 250	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 300 \$ 250
PERMANENT SALARIES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 79,057 \$ 12,000	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0%	\$ 23,717 \$ 3,600	\$ 55,340 \$ 8,400
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 7,115	Staff Input 2	30.0%	70.0%	\$ 2,135	\$ 4,981
SOC SEC/MEDICARE RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660601	\$ 6,158 \$ 4,800	Staff Input 2 Staff Input 2	30.0%	70.0%	\$ 1,847 \$ 1,440	\$ 4,311 \$ 3,360
TELEPHONE/CABLE TV EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 4,045 \$ 1,440	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 1,214 \$ 432	\$ 2,832 \$ 1,008
MILEAGE REIMBURSE OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 1,200 \$ 832	Staff Input 2 Staff Input 2	30.0%	70.0% 70.0%	\$ 360 \$ 250	\$ 840 \$ 582
OFFICE SUPPLIES STANDBY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 600 \$ 400	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 180 \$ 120	\$ 420 \$ 280
SUPPLEMENTAL FICA PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660602	\$ 3 \$ 1,030,030	Staff Input 2 Sewer Only	30.0%	70.0% 100.0%	\$ 1 \$ -	\$ 2 \$ 1.030.030
ELECTRICITY OTHER EQUIPMENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 906,107 \$ 500,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 906,107 \$ 500,000
EQUIP REP & MAINT COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 266,885 \$ 205,000	Sewer Only	0.0%	100.0%	\$ -	\$ 266,885 \$ 205,000
ELECTRICAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 205,000	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 205,000
PENSION - GENERAL EMP WATER/SEW/STORM	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 159,705 \$ 152,467	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 159,705 \$ 152,467
HEALTH INSURANCE OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 149,838 \$ 131,040	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 149,838 \$ 131,040
TELEPHONE/CABLE TV SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 105,277 \$ 81,535	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$	\$ 105,277 \$ 81,535
OTHER SUPPLIES SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 75,000 \$ 68,761	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 75,000 \$ 68,761
BACKFLOW PROGRAM OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 68,010 \$ 50,000	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 68,010 \$ 50,000
DIESEL FUEL TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 27,756 \$ 26,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%		\$ 27,756 \$ 26,000
LONGEVITY PAY PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 24,410 \$ 18,795	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 24,410 \$ 18,795
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660602	\$ 18,667	Sewer Only	0.0%	100.0%	\$ -	\$ 18,667
OTHER REG SALARIES GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 16,280 \$ 14,764	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 16,280 \$ 14,764
LAWN & TREE SERVICE COMPUTER MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 14,000 \$ 13,500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 14,000 \$ 13,500
VEHICLES OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 10,912 \$ 10,000	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 10,912 \$ 10,000
RETIREE HEALTH BENE CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 8,400 \$ 6,960	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 8,400 \$ 6,960
JANITORIAL SUPPLIES STANDBY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 5,600 \$ 3,500	Sewer Only Sewer Only	0.0%	100.0%		\$ 5,600 \$ 3,500
UNIFORMS CAR ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 3,150 \$ 3.000	Sewer Only Sewer Only	0.0%	100.0%		\$ 3,150 \$ 3,000
OTHER CHEMICALS SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 3,000 \$ 2,500	Sewer Only Sewer Only	0.0%	100.0% 100.0%		\$ 3,000 \$ 2,500
OFFICE SUPPLIES OIL & LUBRICANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 2,070 \$ 2,000	Sewer Only	0.0%	100.0%	\$ -	\$ 2,070
COSTS/FEES/PERMITS SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 1,500 \$ 1,300	Sewer Only Sewer Only	0.0%	100.0%		\$ 1,500 \$ 1,300
YEAR END FICA ACCR BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 1,300 \$ 1,245 \$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ 1,245
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 960	Sewer Only Sewer Only	0.0%	100.0%		\$ 960
MILEAGE REIMBURSE BOOKS & MANUALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 600 \$ 500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 600 \$ 500
SUPPLEMENTAL FICA SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 477 \$ 392	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 477 \$ 392
PERMANENT SALARIES VEHICLES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 617,538 \$ 536,280	Water Only Water Only	100.0% 100.0%	0.0%	\$ 617,538 \$ 536,280	\$ - \$ -
OTHER EQUIPMENT PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 400,000 \$ 101,377	Water Only Water Only	100.0%	0.0%		\$ - \$ -
HEALTH INSURANCE COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 96,024 \$ 58,000	Water Only Water Only	100.0%	0.0%	\$ 96,024 \$ 58,000	
SERVCHG-FLEET O&M SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 56,019 \$ 48,955		100.0%	0.0%	\$ 56,019 \$ 48,955	\$ -
OVERTIME 1.5X PAY OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 38,220 \$ 25,000	Water Only	100.0%	0.0%	\$ 38,220	
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660604	\$ 17,077	Water Only	100.0%	0.0%	\$ 17,077	5 -
DIESEL FUEL OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 16,123 \$ 12,000	Water Only Water Only	100.0%	0.0%	\$ 16,123 \$ 12,000	- 5 -
STANDBY PAY OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 11,000 \$ 10,436	Water Only Water Only	100.0% 100.0%	0.0%	\$ 11,000 \$ 10,436	5 - 5 -
EQUIP REP & MAINT OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 9,000 \$ 8,906	Water Only Water Only	100.0%	0.0%	\$ 9,000 \$ 8,906	\$ - \$ -
PENSION - DEF CONT ELECTRICAL SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 8,784 \$ 6,000	Water Only Water Only	100.0%	0.0%	\$ 8,784 \$ 6,000	
TOOLS/EQUIP < \$5000 RETIRES HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 5,600 \$ 4,800	Water Only Water Only	100.0%	0.0%	\$ 5,600	\$ - \$ -
CELLPHONE ALLOWANCE UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660604	\$ 4,320	Water Only	100.0%	0.0%	\$ 4,320	\$ -
UNIFORMS SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 2,500 \$ 1,600	Water Only Water Only	100.0%	0.0%	\$ 2,500 \$ 1,600	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660604	\$ 1,480		100.0%	0.0%	\$ 1,480	

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
	STRIBUTION AND COLLECTION	PBS660604	\$ 1,000		100.0%	0.0%	\$ 1,000	-
EXPENSE ALLOWANCES DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 1,000 \$ 960	Water Only Water Only	100.0%	0.0%	\$ 1,000 \$ 960	5 - 5 -
TELEPHONE/CABLE TV DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 798 \$ 578	Water Only Water Only	100.0%	0.0%	\$ 798 \$ 578	5 - 5 -
OTHER EQUIP RENT DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 338 \$ 250	Water Only Water Only	100.0%	0.0%	\$ 338 \$ 250	5 - 5 -
PERMANENT SALARIES DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660604 PBS660605	\$ 139 \$ 706,484	Water Only Staff Input 3	100.0% 25.0%	0.0% 75.0%	\$ 139 \$ 176,621	5 - 5 529,863
SOC SEC/MEDICARE DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 117,096 \$ 54,822	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%		\$ 87,822 \$ 41,117
PENSION - GENERAL EMP DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 54,600 \$ 53,675	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 13,650 \$ 13,419	\$ 40,950 \$ 40,256
PENSION - DEF CONT DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 39,000 \$ 38,390	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 9,750 \$ 9,598	\$ 29,250 \$ 28,793
SERVCHG-FLEET O&M DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 22,000 \$ 19,179	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 5,500 \$ 4,795	\$ 16,500 \$ 14,384
	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 17,597 \$ 17,000	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 4,399 \$ 4,250	\$ 13,198 \$ 12,750
	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 14,141 \$ 12,000	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 3,535 \$ 3,000	\$ 10,606 \$ 9,000
	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 9,252 \$ 8,000	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 2,313 \$ 2,000	\$ 6,939 \$ 6,000
	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 4,952 \$ 4,800	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 1,238 \$ 1,200	\$ 3,714 \$ 3,600
	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 4,400 \$ 1,500	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 1,100 \$ 375	\$ 3,300 \$ 1,125
TELEPHONE/CABLE TV DI	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 1,155 \$ 1,000	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 289 \$ 250	\$ 866 \$ 750
	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 960 \$ 850	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 240 \$ 213	\$ 720 \$ 638
YEAR END FICA ACCR DI	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 708 \$ 600	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 177 \$ 150	\$ 531 \$ 450
OTHER EQUIP RENT DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 200 \$ 199	Staff Input 3 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 50 \$ 50	\$ 150 \$ 149
PERMANENT SALARIES DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 55,608 \$ 23,027	Equal	50.0%	50.0%	\$ 27,804 \$ 11,514	\$ 27,804 \$ 11,514
COMPONENTS/PARTS DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606	\$ 12,000	Equal Equal	50.0%	50.0%	\$ 6,000	\$ 6,000
DIESEL FUEL DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606 PBS660606 PBS660606	\$ 10,536 \$ 5,955 \$ 5.005	Equal Equal	50.0% 50.0%	50.0%	\$ 5,268 \$ 2,978 \$ 2,503	\$ 5,268 \$ 2,978 \$ 3,503
SOC SEC/MEDICARE DI	STRIBUTION AND COLLECTION	PBS660606	\$ 4,290	Equal Equal	50.0%	50.0%	\$ 2,503 \$ 2,145	\$ 2,503 \$ 2,145
OVERHEAD-FLEET DI	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 2,402 \$ 1,968	Equal Equal	50.0%	50.0%	\$ 1,201 \$ 984	\$ 1,201 \$ 984
OTHER SUPPLIES DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 1,200 \$ 1,000	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 600 \$ 500	\$ 600 \$ 500
UNIFORMS DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 600 \$ 500	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 300 \$ 250	\$ 300 \$ 250
TELEPHONE/CABLE TV DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 480 \$ 433	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 240 \$ 217	\$ 240 \$ 217
SUPPLEMENTAL FICA DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 292 \$ 9	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 146 \$ 5	\$ 146 \$ 5
HEALTH INSURANCE DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 57,185 \$ 10,536	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 28,593 \$ 5,268	\$ 28,593 \$ 5,268
	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 5,820 \$ 5,147	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 2,910 \$ 2,574	\$ 2,910 \$ 2,574
	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 4,374 \$ 2,691	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 2,187 \$ 1,346	\$ 2,187 \$ 1,346
GASOLINE DI OTHER SUPPLIES DI	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 1,142 \$ 500	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 571 \$ 250	\$ 571 \$ 250
OVERHEAD-FLEET DI	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 387 \$ 250	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 194 \$ 125	\$ 194 \$ 125
UNIFORMS DI	ISTRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 250 \$ 21	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 125 \$ 11	\$ 125 \$ 11
PERMANENT SALARIES DI	ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 196,963 \$ 27,584	Equal Equal	50.0%	50.0%	\$ 98,482 \$ 13,792	\$ 98,482 \$ 13,792
HEALTH INSURANCE DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 22,239 \$ 15,611	Equal Equal	50.0%	50.0%	\$ 11,120 \$ 7,806	\$ 11,120 \$ 7,806
OVERTIME 1.5X PAY DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 6,770 \$ 5,190	Equal Equal	50.0% 50.0%	50.0%	\$ 3,385 \$ 2,595	\$ 3,385 \$ 2,595
PENSION - DEF CONT DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 5,043 \$ 4.800	Equal	50.0%	50.0%	\$ 2,522 \$ 2,400	\$ 2,522 \$ 2.400
TOOLS/EQUIP < \$5000 DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 4,000 \$ 3,500		50.0%	50.0%	\$ 2,000 \$ 1,750	\$ 2,000 \$ 1,750
OTHER REG SALARIES DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 1,840 \$ 960	Equal	50.0%	50.0%	\$ 920 \$ 480	\$ 920 \$ 480
CELLPHONE ALLOWANCE DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 960	Equal Equal	50.0%	50.0%	\$ 480	\$ 480
SAFETY SHOES DI	ISTRIBUTION AND COLLECTION	PBS660608	\$ 300	Equal Equal	50.0% 50.0%	50.0%	\$ 250 \$ 150	\$ 250 \$ 150
OFFICE SUPPLIES DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 250 \$ 200	Equal	50.0% 50.0%	50.0%	\$ 125 \$ 100	\$ 125 \$ 100
SAFETY/TRAIN MAT DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 141 \$ 100	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 71 \$ 50	\$ 71 \$ 50
PERMANENT SALARIES DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660608 PBS660609	\$ 25 \$ 547,972	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 13 \$ 273,986	\$ 13 \$ 273,986
VEHICLES DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 105,360 \$ 74,056	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 52,680 \$ 37,028	\$ 52,680 \$ 37,028
PENSION - GENERAL EMP DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 50,000 \$ 48,760	Equal Equal	50.0%	50.0% 50.0%	\$ 25,000 \$ 24,380	\$ 25,000 \$ 24,380
SERVCHG-FLEET O&M DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 42,735 \$ 33,318	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 21,368 \$ 16,659	\$ 21,368 \$ 16,659
COMPONENTS/PARTS DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 26,855 \$ 20,000	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 13,428 \$ 10,000	\$ 13,428 \$ 10,000
TOOLS/EQUIP < \$5000 DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 13,322 \$ 10,000	Equal	50.0% 50.0%	50.0% 50.0%	\$ 6,661 \$ 5,000	\$ 6,661 \$ 5,000
	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 10,000 \$ 7,437	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ 5,000 \$ 3,719	\$ 5,000 \$ 3,719
	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 7,150 \$ 5,888	Equal	50.0% 50.0%	50.0% 50.0%	\$ 3,575 \$ 2,944	\$ 3,575 \$ 2,944
DIESEL FUEL DI DISPOSAL (TIP) FEES DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 5,607 \$ 5,500	Equal	50.0% 50.0%	50.0% 50.0%	\$ 2,804 \$ 2,750	\$ 2,804 \$ 2,750
OTHER REG SALARIES DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 5,272 \$ 5,000	Equal	50.0% 50.0%	50.0% 50.0%	\$ 2,636 \$ 2,500	\$ 2,636 \$ 2,500
RETIREE HEALTH BENE DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 2,400 \$ 1,920	Equal	50.0% 50.0%	50.0%	\$ 1,200 \$ 960	\$ 1,200 \$ 960
SAFETY SHOES DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 1,650 \$ 1,175		50.0% 50.0%	50.0%	\$ 825 \$ 588	\$ 825
OTHER CHEMICALS DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 1,000 \$ 578	Equal Equal	50.0%	50.0%	\$ 500 \$ 289	\$ 500 \$ 289
CERTIFICATION TRAIN DI	ISTRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 500 \$ 403	Equal	50.0%	50.0%	\$ 250 \$ 250	\$ 250 \$ 202
SHIFT DIFFERENTIAL DI	STRIBUTION AND COLLECTION ISTRIBUTION AND COLLECTION	PBS660609	\$ 392	Equal Equal	50.0%	50.0%	\$ 196	\$ 196
SAFETY/TRAIN MAT DI	STRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 250 \$ 200		50.0% 50.0%	50.0% 50.0%	\$ 125 \$ 100 \$ 50	\$ 125 \$ 100
OFFICE SUPPLIES DI SUPPLEMENTAL FICA DI PERMANENT SAI ARIES	STRIBUTION AND COLLECTION STRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 100 \$ 49	Equal Equal	50.0%	50.0%	\$ 50 \$ 25	\$ 50 \$ 25
COMPONENTS/PARTS	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 329,358 \$ 87,137	Treated Volume Treated Volume	56.1% 56.1%	43.9%	\$ 184,757 \$ 48,880	\$ 144,601 \$ 38,257
COMPUTER MAINT OTHER SERVICES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 60,000 \$ 35,820		56.1% 56.1%	43.9% 43.9%	\$ 33,658 \$ 20,094	\$ 26,342 \$ 15,726
HEALTH INSURANCE OTHER PROF SERV	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 35,795 \$ 29,495	Treated Volume Treated Volume	56.1% 56.1%	43.9% 43.9%	\$ 20,080 \$ 16,546	\$ 15,715 \$ 12,949
SOC SEC/MEDICARE PENSION - GENERAL EMP	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 25,556 \$ 24,986	Treated Volume Treated Volume	56.1% 56.1%	43.9% 43.9%	\$ 14,336 \$ 14,016	\$ 11,220 \$ 10,970
PENSION - DEF CONT OFFICE EQUIP < \$5000	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 18,025 \$ 13,000		56.1% 56.1%	43.9% 43.9%	\$ 10,111 \$ 7,292	\$ 7,914 \$ 5,708
TELEPHONE/CABLE TV CONFERENCES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 10,610 \$ 6,190		56.1% 56.1%	43.9% 43.9%	\$ 5,952 \$ 3,472	\$ 4,658 \$ 2,718
OTHER SUPPLIES OTHER REG SALARIES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 4,860 \$ 3,600		56.1% 56.1%	43.9% 43.9%	\$ 2,726 \$ 2,019	\$ 2,134 \$ 1,581
LONGEVITY PAY CAR ALLOWANCES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 3,274 \$ 3,000		56.1% 56.1%	43.9% 43.9%	\$ 1,837 \$ 1,683	\$ 1,437 \$ 1,317
OFFICE EQUIP RENT ELECTRICAL SUPPLIES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 3,000 \$ 3,000		56.1% 56.1%	43.9% 43.9%	\$ 1,683 \$ 1,683	\$ 1,317 \$ 1,317

Management Man	Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
March Marc					Treated Volume				\$ 1,264 \$ 948
THE COLOR THE CAME	MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	\$ 836
Description	CERTIFICATION TRAIN	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	\$ 757 \$ 351
MATT	FURNITURE	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 323 \$ 220
Section Production	SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 220 \$ 132
### PROPRIES OF CASE 1.00	YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	\$ 132 \$ 121
MAIN THE PROPRIET	PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044	Water Only	100.0%	0.0%	\$ 90,044	\$ 103 \$ -
SCHOOL THE PROPERTY THE PROPER	HEALTH INSURANCE	TREATMENT	PBS670301						\$ - \$ -
EMPRISON DE CAMPACE TREATMENT MARCHANIS TREATMENT									\$ - \$ -
PRINCES PRINCES PRINCES PRINCES S. 1.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0					Water Only				\$ - \$ -
ORDER CLASSES ORDER	PERMANENT SALARIES		PBS670302	\$ 872,388					S -
OMERSON LEADY OF THE PROPERTY			PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ - \$ -
SO-GERESCHESSES THE FIRST PERSONNE OF COURT PERSONNE OF COUR		TREATMENT		\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	\$ -
PRISONED THAT MONTY PRISONED 1	SOC SEC/MEDICARE	TREATMENT	PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	S -
BASTERING APPRESS	PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	\$ -
RETREE LEATH GENER THEATHERY MOVES THE SPROCE THEATHERY MOVES THE SPROCE THEATHERY MOVES THEA	ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	5 -
DAMA TREE SERVICE TREATMENT PRESTORED 1 10.00 Was O'U 10.00 1	RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	\$ -
SENCHOL-RET CAME TREATMENT PRESCRIBED S 1 1300 VINE CHY VIN	LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	5 - 5 -
TOLGED P 5000 TREATMENT PRESTORE 1 1000 Value Only 10078 207, 2 1 1000 2 1 1000 3 1000 3 1000	SERVCHG-FLEET O&M	TREATMENT	PBS670302	\$ 13,664		100.0%			\$ - \$ -
ORISE DES JACON TREATMENT FREATMENT FREAT				\$ 12,650 \$ 11,000					\$ - \$ -
OFFICE REPAIR THE ATMENT PROPERTIONS 1 2.00 100.00 0.00 1.00									\$ - \$ -
AMPRICAL SPREAM TREATMENT PROSPOSED S. C. C. C. C. C. C. C.	OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ - \$ -
OLA LUMENCHATTS THEATMENT PRESTORIES 3 3.00 1.000	JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	5 -
OVERTIERS THE ATMENT PERSONNEL 2.000 THE ATMENT PERSONNE	OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	5 -
SAFETY SIGNED TREATMENT PROFESSOR 1	OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	s -
DROPAGE TREATMENT PROFESSOR 1.726 1.	SAFETY SHOES	TREATMENT	PBS670302	\$ 2,240	Water Only	100.0%	0.0%	\$ 2,240	5 - 5 -
SCHOOLS TREATMENT PROFESSOR \$ 1,000 WaterChile 10027, 2020, \$ 1,400 \$ 1,000 PROFESSOR		TREATMENT		\$ 1,725	Water Only				\$ - \$ -
REATHERN PRESTRICTS S 1.000 Water Chit 100.0% 0.0% S 1.000									\$ - \$ -
YEAR EDIPICA ACOR TEATMENT PROPRIORS THE AT YAY THE ATTAIN THE A				\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ - \$ -
OFFICE SUPPLIES TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT TREATMENT PROFITORS TREATMENT	YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	\$ -
SUPPLEMENTAL FICA THEATMENT PSSC77002 S 400 Wash Colv. 150.7% 20.9% 5.00 S 5.	OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
BOOKS ALMANALS SERVICHA-MON FLET TREATMENT PRESTANCE TREATMENT TREATMENT PRESTANCE TRE	SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	\$ -
SPECIAL BLUERY TREATMENT PSSCT0022 S 100 Water Colv 1007% 0.07% 0.07% S 170 S	BOOKS & MANUALS	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	5 - 5 -
LIME	SPECIAL DELIVERY	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ - \$ -
ELECTRICITY					Water Only Water Only				\$ - \$ -
CHLORNE	ELECTRICITY PERMANENT SALARIES	TREATMENT TREATMENT		\$ 1,513,612 \$ 646,159	Water Only	100.0%		\$ 1,513,612	S -
HEATTH RISURANCE TREATMENT PRISOROSO S 106.527 Muser Chip 100.7% 0.07% 5.0.5% 5.0.505	CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	
NOBOR LUCKLOCADE TREATMENT PRESTROSS \$ 0.000 Name Conf. 100.07% 0.07% \$ 1.000	HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	5 -
PENSION - DEF CONT	HYDROFLUOSILICIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -
OTHER SERVICES TREATMENT TREATM	PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	5 -
ASSIGNMENT PAY TREATMENT PBS670030 \$ 1,5600 Water Chiy 100,0% 0,0% \$ 1,5600 \$	OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ - \$ -
LABORATORY SUP	ASSIGNMENT PAY	TREATMENT	PBS670303	\$ 15,660					5 - \$ -
RETIREE HEALTH BENE COMPONENTS/RATS TREATMENT TREATMENT TREATMENT TREATMENT PBS670303 S R, 8,000 Water Crivly 100,07%									\$ - \$ -
COMPONENTS/PARTS TREATMENT P85670303 S 8,800 Water Only 100.0% 0.0% S 8,800 S BACKPLOW PROGRAM TREATMENT P85670303 S 7,205 S STEPLATION TREATMENT P85670303 S 5,722 Water Only 100.0% 0.0% S 5,723 S STEPLATION TREATMENT P85670303 S 5,722 Water Only 100.0% 0.0% S 5,723 S STEPLATION TREATMENT P85670303 S 5,732 Water Only 100.0% 0.0% S 5,723 S STEPLATION TREATMENT P85670303 S 5,732 Water Only 100.0% 0.0% S 5,753 S STEPLATION TREATMENT P85670303 S 1,576 Water Only 100.0% 0.0% S 1,575 S STEPLATION TREATMENT P85670303 S 1,576 Water Only 100.0% 0.0% S 1,575 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,575 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,500 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,500 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670304 S 1,000 Water Only 1,000.0% 0.0% S 1,000									\$ - \$ -
OTHER REG SALARIES TREATMENT PBS670303 \$ 5,672 Water Only 100.0% 0.0% \$ 5,672 S. SHET DIFFERENTIAL TREATMENT PBS670303 \$ 5,133 S. SHET DIFFERENTIAL TREATMENT PBS670303 \$ 3,268 Water Only 100.0% 0.0% \$ 3,268 S. SHET DIFFERENTIAL TREATMENT PBS670303 \$ 1,200 Water Only 100.0% 0.0% \$ 1,500 S. SHET DIFFERENTIAL INFORMS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,500 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 400 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 430 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 4,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL TREATMENT PBS67030	COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ - \$ -
SHIFT DIFFERENTIAL TREATMENT PBS870303 \$ 3,266 S	OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	\$ -
OFFICE EQUIP < \$5000	SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	\$ -
SAFETY/TRAIN MAT	OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
EXPENSE ALLOWANCES TREATMENT POSS70303 \$ 960 Water Only 100.0% 0.0% 5 960 \$ SAFETY SHOES TREATMENT POSS70303 \$ 856 Water Only 100.0% 0.0% 5 885 \$ CERTIFICATION TRAIN TREATMENT POSS70303 \$ 830 Water Only 100.0% 0.0% 5 830 \$ CELIFHORA ELLOWANCE TREATMENT POSS70303 \$ 840 Water Only 100.0% 0.0% 5 830 \$ CERTIFICATION TRAIN TREATMENT POSS70303 \$ 840 Water Only 100.0% 0.0% 5 830 \$ CELIFHORA ELLOWANCE TREATMENT POSS70303 \$ 440 Water Only 100.0% 0.0% 5 434 \$ COVERTMENT SHOP TREATMENT POSS70303 \$ 320 Water Only 100.0% 0.0% \$ 320 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 186.000 Water Only 100.0% 0.0% \$ 168.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 64.726 Water Only 100.0% 0.0% \$ 168.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.00	SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CERTIFICATION TRAIN TREATMENT PBS870303 S	EXPENSE ALLOWANCES	TREATMENT	PBS670303	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ - \$ -
YEAR END FICA ACCR TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 4.34 \$ SOVERTIME IX PAY TREATMENT PBS670303 \$ 333 Water Only 100.0% 0.0% \$ 3.53 \$ SERVICHG-PRINT SHOP TREATMENT PBS670303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SUPPLIES AND THE PBS67030 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SUPPLIES AND THE PBS67030 \$ 200 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 200 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 305.786 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 305.786 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 305.786 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.380 Water Only 100.0% 0.0% \$ 64.726 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.380 Water Only 100.0% 0.0% \$ 69.380 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 69.380 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINTSH SHOP THE					Water Only				\$ - \$ -
OVERTIME 1X PAY					Water Only Water Only				\$ - \$ -
SUPPLEMENTAL FICA TREATMENT PBS870303 S 100 Water Only 100,0% 0.0% 5 385,796 S PBSM70304 S 387,786 Water Only 100,0% 0.0% 5 385,796 S PBSM70304 S 387,786 Water Only 100,0% 0.0% 5 385,796 S PBSM70304 S 47,266 Water Only 100,0% 0.0% 5 5 5 5 5 5 5 5 5		TREATMENT TREATMENT		\$ 353 \$ 200	Water Only	100.0%			\$ - \$ -
COMPONENTS TREATMENT PBS870304 S 68,000 Water Only 100,0% 0.0% 5 188,000 S	SUPPLEMENTAL FICA	TREATMENT		\$ 160					\$ - \$ -
PENSION - GENERAL EMP TREATMENT PBS670304 \$ 50.389 Water Only 100.0% 0.0% \$ 50.389 \$ 50.581 \$ 50.581 \$ 50.582	COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	
DTHER EQUIPMENT TREATMENT PBS870304 \$ 50,000 Water Only 100.0% 0.0% \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$	PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	\$ -
EQUIP REP & MAINT TREATMENT PBS670304 \$ 35,000 \$ 350,000 \$ 350,000 \$ 500,000 \$ 350,000 \$ 500,000	OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
LAWN A TREE SERVICE TREATMENT PBS673034 \$ 10,000 Water Only 100,0% 0,0% \$ 10,000 \$ VORTIME I, SP PAY TREATMENT PBS673034 \$ 7,952 Water Only 100,0% 0,0% \$ 7,952 \$ PENSION - DEF CONT TREATMENT PBS673034 \$ 7,952 Water Only 100,0% 0,0% \$ 7,952 \$ LONGEVITY PT TREATMENT PBS673034 \$ 7,952 Water Only 100,0% 0,0% \$ 7,750 \$ ELECTRICAL SUPPLIES TREATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 5,000 \$ TREATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 5,000 \$ TREATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 5,000 \$ TREATMENT PBS673034 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,000 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,000 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,000 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TR	EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
PENSION - DEF CONT	LAWN & TREE SERVICE	TREATMENT	PBS670304	\$ 10,000					5 - \$ -
LONGEVITY PAY TREATMENT PBSS70304 \$ 7,150 Water Only 100,0% 0,0% \$ 7,150 \$									\$ <u>-</u> \$ -
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 \$ TREATMENT PBS670304 \$ 4,400 Water Only 100,0% 0,0% \$ 5,000 \$ RETREE HEALTH BENE TREATMENT PBS670304 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ ELDIG REP METREALS TREATMENT PBS670304 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ DISPOSAL (TIP) FEES TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ SOLID WASTE COLLECTIONS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ UNIFORMS TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,100 \$ UNIFORMS TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,100 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SEXPENSE ALLOWANCES TREATMENT PBS670304 \$ 960 Water Only 100,0% 0,0% \$ 960 \$	LONGEVITY PAY		PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	S -
OTHER PROF SERV TREATMENT PBS670304 \$ 5,000 Water Only 100,0% 0,0% 5 5,000 \$ 5	OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	\$ - \$
RETIREE HEALTH BENE TREATMENT PBS670304 \$ 2,400 Water Only 100.0% 0.0% \$ 2,400 \$ S LOG REPAIR NOT SHAPE NO	OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	
DISPOSAL (TIP) FEES TREATMENT PBS870304 S 1,572 Water Only 100.0% 0.0% S 1,572 S	RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	5 -
OTHER SERVICES TREATMENT PBS670304 S 1,180 Water Only 100.0% 0.0% S 1,180 S UNIFORMS TREATMENT PBS670304 S 1,000 Water Only 100.0% 0.0% S 1,100 S UNIFORMS TREATMENT PBS670304 S 1,000 Water Only 100.0% 0.0% S 1,000 S S S S S S S S S	DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	\$ -
OIL & LUBRICANTS TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0.0% \$ 1,000 \$ SAFETYIRAIM AT SAFETYIRAIM AT TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0.0% \$ 1,000 \$ SAFETY SHOES SAFETY SHOES TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0.0% \$ 1,000 \$ EXPENSE ALLOWANCES EXPENSE ALLOWANCES TREATMENT PBS670304 \$ 960 Water Only 100,0% 0.0% \$ 960 \$ SCHOOLS SCHOOLS TREATMENT PBS670304 \$ 600 Water Only 100,0% 0.0% \$ 600 \$ 960	OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	· ·
SAFETY/TRAIN MAT TREATMENT PBS67304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	OIL & LUBRICANTS	TREATMENT	PBS670304	\$ 1,000		100.0%	0.0%		5 - 5 -
EXPENSE ALLOWANCES TREATMENT PBS673004 \$ 960 Water Only 100.0% 0.0% \$ 960 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 WATER PBS673034 \$ 600 WATER PBS67304 \$ 600	SAFETY/TRAIN MAT	TREATMENT	PBS670304	\$ 1,000	Water Only				
					Water Only				\$ - \$ -
AGASOLINE TREATMENT PBS677304 \$ 565 Water Only 100.0% 0.0% \$ 565 \$ OFFICE EQUIP < \$5000 TREATMENT PBS677304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$	GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	\$ - \$.
OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ YEAR END FICA ACCR TREATMENT PBS670304 \$ 483 Water Only 100.0% 0.0% \$ 483 \$	OFFICE SUPPLIES	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -

Management Man	Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
March Marc					Treated Volume				\$ 1,264 \$ 948
THE COLOR THE CAME	MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	\$ 836
Description	CERTIFICATION TRAIN	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	\$ 757 \$ 351
MATT	FURNITURE	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 323 \$ 220
Section Production	SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 220 \$ 132
### PROPRIES OF CASE 1.00	YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	\$ 132 \$ 121
MAIN THE PROPRIET	PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044	Water Only	100.0%	0.0%	\$ 90,044	\$ 103 \$ -
SCHOOL THE PROPERTY THE PROPER	HEALTH INSURANCE	TREATMENT	PBS670301						\$ - \$ -
EMPRISON DE CAMPACE TREATMENT MARCHANIS TREATMENT									\$ - \$ -
PRINCES PRINCES PRINCES PRINCES S. 1.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0					Water Only				\$ - \$ -
ORDER CLASSES ORDER	PERMANENT SALARIES		PBS670302	\$ 872,388					S -
OMERSON LEADY OF THE PROPERTY			PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ - \$ -
SO-GERESCHESSES THE FIRST PERSONNE OF COURT PERSONNE OF COUR		TREATMENT		\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	\$ -
PRISONED THAT MONTY PRISONED 1	SOC SEC/MEDICARE	TREATMENT	PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	5 -
BASTERING APPRESS	PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	\$ -
RETREE LEATH GENER THEATHERY MOVES THE SPROCE THEATHERY MOVES THE SPROCE THEATHERY MOVES THEA	ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	5 -
DAMA TREE SERVICE TREATMENT PRESTORED 1 10.00 Was O'U 10.00 1	RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	\$ -
SENCHOL-RET CAME TREATMENT PRESCRIBED S 1 1300 VINE CHY VIN	LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	5 - 5 -
TOLGED P 5000 TREATMENT PRESTORE 1 1000 Value Only 10078 207, 2 1 1000 2 1 1000 3 1000 3 1000	SERVCHG-FLEET O&M	TREATMENT	PBS670302	\$ 13,664		100.0%			\$ - \$ -
ORISE DES JACON TREATMENT FREATMENT FREAT				\$ 12,650 \$ 11,000					\$ - \$ -
OFFICE REPAIR THE ATMENT PROPERTIONS 1 2.00 100.00 0.00 1.00									\$ - \$ -
AMPRICAL SPREAM TREATMENT PROSPOSED S. C. C. C. C. C. C. C.	OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ - \$ -
OLA LUMENCHATTS THEATMENT PRESTORIES 3 3.00 1.000	JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	5 -
OVERTIERS THE ATMENT PERSONNEL 2.000 THE ATMENT PERSONNE	OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	5 -
SAFETY SIGNED TREATMENT PROFESSOR 1	OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	\$ - \$ -
DROPAGE TREATMENT PROFESSOR 1.726 1.	SAFETY SHOES	TREATMENT	PBS670302	\$ 2,240	Water Only	100.0%	0.0%	\$ 2,240	5 - 5 -
SCHOOLS TREATMENT PROFESSOR \$ 1,000 WaterChile 10027, 2020, \$ 1,400 \$ 1,000 PROFESSOR		TREATMENT		\$ 1,725	Water Only				\$ - \$ -
REATHERN PRESTRICTS S 1.000 Water Chit 100.0% 0.0% S 1.000									\$ - \$ -
YEAR EDIPICA ACOR TEATMENT PROPRIORS THE AT YAY THE ATTAIN THE A				\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ - \$ -
OFFICE SUPPLIES TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT PROFITORS TREATMENT TREATMENT PROFITORS TREATMENT	YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	\$ -
SUPPLEMENTAL FICA THEATMENT PSSC77002 S 400 Wash Colv. 150.7% 20.9% 5.00 S 5.	OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
BOOKS ALMANALS SERVICHA-MON FLET TREATMENT PRESTANCE TREATMENT TREATMENT PRESTANCE TRE	SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	\$ -
SPECIAL BLUERY TREATMENT PSSCT0022 S 100 Water Colv 1007% 0.07% 0.07% S 170 S	BOOKS & MANUALS	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	5 - 5 -
LIME	SPECIAL DELIVERY	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ - \$ -
ELECTRICITY					Water Only Water Only				\$ - \$ -
CHLORNE	ELECTRICITY PERMANENT SALARIES	TREATMENT TREATMENT		\$ 1,513,612 \$ 646,159	Water Only	100.0%		\$ 1,513,612	S -
HEATTH RISURANCE TREATMENT PRISOROSO S 106.527 Muser Chip 100.7% 0.07% 5.0.5% 5.0.505	CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	
NOBOR LUCKLOCADE TREATMENT PRESTROSS \$ 0.000 Name Conf. 100.07% 0.07% \$ 1.000	HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	5 -
PENSION - DEF CONT	HYDROFLUOSILICIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -
OTHER SERVICES TREATMENT TREATM	PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	5 -
ASSIGNMENT PAY TREATMENT PBS670030 \$ 1,5600 Water Chiy 100,0% 0,0% \$ 1,5600 \$	OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ - \$ -
LABORATORY SUP	ASSIGNMENT PAY	TREATMENT	PBS670303	\$ 15,660					5 - \$ -
RETIREE HEALTH BENE COMPONENTS/RATS TREATMENT TREATMENT TREATMENT TREATMENT PBS670303 S R, 8,000 Water Crivly 100,07%									\$ - \$ -
COMPONENTS/PARTS TREATMENT P85670303 S 8,800 Water Only 100.0% 0.0% S 8,800 S BACKPLOW PROGRAM TREATMENT P85670303 S 7,205 S STEPLATION TREATMENT P85670303 S 5,722 Water Only 100.0% 0.0% S 5,723 S STEPLATION TREATMENT P85670303 S 5,722 Water Only 100.0% 0.0% S 5,723 S STEPLATION TREATMENT P85670303 S 5,732 Water Only 100.0% 0.0% S 5,723 S STEPLATION TREATMENT P85670303 S 5,732 Water Only 100.0% 0.0% S 5,753 S STEPLATION TREATMENT P85670303 S 1,576 Water Only 100.0% 0.0% S 1,575 S STEPLATION TREATMENT P85670303 S 1,576 Water Only 100.0% 0.0% S 1,575 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,575 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,500 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,500 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 100.0% 0.0% S 1,600 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670303 S 1,000 Water Only 1,000.0% 0.0% S 1,000 S STEPLATION TREATMENT P85670304 S 1,000 Water Only 1,000.0% 0.0% S 1,000									\$ - \$ -
OTHER REG SALARIES TREATMENT PBS670303 \$ 5,672 Water Only 100.0% 0.0% \$ 5,672 S. SHET DIFFERENTIAL TREATMENT PBS670303 \$ 5,133 S. SHET DIFFERENTIAL TREATMENT PBS670303 \$ 3,268 Water Only 100.0% 0.0% \$ 3,268 S. SHET DIFFERENTIAL TREATMENT PBS670303 \$ 1,200 Water Only 100.0% 0.0% \$ 1,500 S. SHET DIFFERENTIAL INFORMS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,500 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 400 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 430 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL SCHOOLS TREATMENT PBS670303 \$ 4,000 Water Only 100.0% 0.0% \$ 1,000 S. SHET DIFFERENTIAL TREATMENT PBS67030	COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ - \$ -
SHIFT DIFFERENTIAL TREATMENT PBS870303 \$ 3,266 S	OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	\$ -
OFFICE EQUIP < \$5000	SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	\$ -
SAFETY/TRAIN MAT	OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
EXPENSE ALLOWANCES TREATMENT POSS70303 \$ 960 Water Only 100.0% 0.0% 5 960 \$ SAFETY SHOES TREATMENT POSS70303 \$ 856 Water Only 100.0% 0.0% 5 885 \$ CERTIFICATION TRAIN TREATMENT POSS70303 \$ 830 Water Only 100.0% 0.0% 5 830 \$ CELIFHORA ELLOWANCE TREATMENT POSS70303 \$ 840 Water Only 100.0% 0.0% 5 830 \$ CERTIFICATION TRAIN TREATMENT POSS70303 \$ 840 Water Only 100.0% 0.0% 5 830 \$ CELIFHORA ELLOWANCE TREATMENT POSS70303 \$ 440 Water Only 100.0% 0.0% 5 434 \$ COVERTMENT SHOP TREATMENT POSS70303 \$ 320 Water Only 100.0% 0.0% \$ 320 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 186.000 Water Only 100.0% 0.0% \$ 168.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 64.726 Water Only 100.0% 0.0% \$ 168.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICH-SPRANT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SECULT SHOP TREATMENT POSS70304 \$ 50.00	SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CERTIFICATION TRAIN TREATMENT PBS870303 S	EXPENSE ALLOWANCES	TREATMENT	PBS670303	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ - \$ -
YEAR END FICA ACCR TREATMENT PBS670303 \$ 434 Water Only 100.0% 0.0% \$ 4.34 \$ SOVERTIME IX PAY TREATMENT PBS670303 \$ 333 Water Only 100.0% 0.0% \$ 3.53 \$ SERVICHG-PRINT SHOP TREATMENT PBS670303 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SUPPLIES AND THE PBS67030 \$ 200 Water Only 100.0% 0.0% \$ 200 \$ SUPPLIES AND THE PBS67030 \$ 200 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 200 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 305.786 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 305.786 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 305.786 Water Only 100.0% 0.0% \$ 3.55 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.380 Water Only 100.0% 0.0% \$ 64.726 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.380 Water Only 100.0% 0.0% \$ 69.380 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 69.380 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 60.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 35.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINT SHOP THE PBS67030 \$ 50.000 Water Only 100.0% 0.0% \$ 50.000 \$ SERVICHG-PRINTSH SHOP THE					Water Only				\$ - \$ -
OVERTIME 1X PAY					Water Only Water Only				\$ - \$ -
SUPPLEMENTAL FICA TREATMENT PBS870303 S 100 Water Only 100,0% 0.0% 5 385,796 S PBSM70304 S 387,786 Water Only 100,0% 0.0% 5 385,796 S PBSM70304 S 387,786 Water Only 100,0% 0.0% 5 385,796 S PBSM70304 S 47,266 Water Only 100,0% 0.0% 5 5 5 5 5 5 5 5 5		TREATMENT TREATMENT		\$ 353 \$ 200	Water Only	100.0%			\$ - \$ -
COMPONENTS TREATMENT PBS870304 S 68,000 Water Only 100,0% 0.0% 5 188,000 S	SUPPLEMENTAL FICA	TREATMENT		\$ 160					\$ - \$ -
PENSION - GENERAL EMP TREATMENT PBS670304 \$ 50.389 Water Only 100.0% 0.0% \$ 50.389 \$ 50.581 \$ 50.581 \$ 50.582	COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	
DTHER EQUIPMENT TREATMENT PBS870304 \$ 50,000 Water Only 100.0% 0.0% \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$	PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	\$ -
EQUIP REP & MAINT TREATMENT PBS670304 \$ 35,000 \$ 350,000 \$ 350,000 \$ 500,000 \$ 350,000 \$ 500,000	OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
LAWN A TREE SERVICE TREATMENT PBS673034 \$ 10,000 Water Only 100,0% 0,0% \$ 10,000 \$ VORTIME I, SP PAY TREATMENT PBS673034 \$ 7,952 Water Only 100,0% 0,0% \$ 7,952 \$ PENSION - DEF CONT TREATMENT PBS673034 \$ 7,952 Water Only 100,0% 0,0% \$ 7,952 \$ LONGEVITY PT TREATMENT PBS673034 \$ 7,952 Water Only 100,0% 0,0% \$ 7,750 \$ ELECTRICAL SUPPLIES TREATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 7,000 \$ THEATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 5,000 \$ TREATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 5,000 \$ TREATMENT PBS673034 \$ 7,000 Water Only 100,0% 0,0% \$ 5,000 \$ TREATMENT PBS673034 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,000 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,000 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 2,000 Water Only 100,0% 0,0% \$ 2,400 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,572 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TREATMENT PBS673034 \$ 1,500 Water Only 100,0% 0,0% \$ 1,500 \$ TR	EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
PENSION - DEF CONT	LAWN & TREE SERVICE	TREATMENT	PBS670304	\$ 10,000					5 - \$ -
LONGEVITY PAY TREATMENT PBSS70304 \$ 7,150 Water Only 100,0% 0,0% \$ 7,150 \$									\$ <u>-</u> \$ -
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 \$ TREATMENT PBS670304 \$ 4,400 Water Only 100,0% 0,0% \$ 5,000 \$ RETREE HEALTH BENE TREATMENT PBS670304 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ ELDIG REP METREALS TREATMENT PBS670304 \$ 2,400 Water Only 100,0% 0,0% \$ 2,400 \$ DISPOSAL (TIP) FEES TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ SOLID WASTE COLLECTIONS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,572 Water Only 100,0% 0,0% \$ 1,572 \$ UNIFORMS TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ UNIFORMS TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,100 \$ UNIFORMS TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,100 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SAFETY FHOSE TREATMENT PBS670304 \$ 1,000 Water Only 100,0% 0,0% \$ 1,000 \$ SEXPENSE ALLOWANCES TREATMENT PBS670304 \$ 960 Water Only 100,0% 0,0% \$ 960 \$	LONGEVITY PAY		PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	S -
OTHER PROF SERV TREATMENT PBS670304 \$ 5,000 Water Only 100,0% 0,0% 5 5,000 \$ 5	OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	\$ - \$
RETIREE HEALTH BENE TREATMENT PBS670304 \$ 2,400 Water Only 100.0% 0.0% \$ 2,400 \$ S LOG REPAIR NOT SHAPE NO	OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	
DISPOSAL (TIP) FEES TREATMENT PBS870304 S 1,572 Water Only 100.0% 0.0% S 1,572 S	RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	5 -
OTHER SERVICES TREATMENT PBS670304 S 1,180 Water Only 100.0% 0.0% S 1,180 S UNIFORMS TREATMENT PBS670304 S 1,000 Water Only 100.0% 0.0% S 1,100 S UNIFORMS TREATMENT PBS670304 S 1,000 Water Only 100.0% 0.0% S 1,000 S S S S S S S S S	DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	\$ -
OIL & LUBRICANTS TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0.0% \$ 1,000 \$ SAFETYIRAIM AT SAFETYIRAIM AT TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0.0% \$ 1,000 \$ SAFETY SHOES SAFETY SHOES TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0.0% \$ 1,000 \$ EXPENSE ALLOWANCES EXPENSE ALLOWANCES TREATMENT PBS670304 \$ 960 Water Only 100,0% 0.0% \$ 960 \$ SCHOOLS SCHOOLS TREATMENT PBS670304 \$ 600 Water Only 100,0% 0.0% \$ 600 \$ 960	OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	· ·
SAFETY/TRAIN MAT TREATMENT PBS67304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	OIL & LUBRICANTS	TREATMENT	PBS670304	\$ 1,000		100.0%	0.0%		5 - 5 -
EXPENSE ALLOWANCES TREATMENT PBS673004 \$ 960 Water Only 100.0% 0.0% \$ 960 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 Water Only 100.0% 0.0% \$ 600 \$ SCHOOLS TREATMENT PBS673034 \$ 600 WATER PBS673034 \$ 600 WATER PBS67304 \$ 600	SAFETY/TRAIN MAT	TREATMENT	PBS670304	\$ 1,000	Water Only				
					Water Only				\$ - \$ -
AGASOLINE TREATMENT PBS677304 \$ 565 Water Only 100.0% 0.0% \$ 565 \$ OFFICE EQUIP < \$5000 TREATMENT PBS677304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$	GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	\$ - \$.
OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ YEAR END FICA ACCR TREATMENT PBS670304 \$ 483 Water Only 100.0% 0.0% \$ 483 \$	OFFICE SUPPLIES	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
	REATMENT	PBS670304	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SERVCHG-FLEET O&M TI	REATMENT REATMENT	PBS670304 PBS670304	\$ 113 \$ 51	Water Only Water Only	100.0%	0.0%	\$ 113 \$ 51	\$ - \$ -
	REATMENT REATMENT	PBS670304 PBS670305	\$ 32 \$ 820,635	Water Only Water Only	100.0% 100.0%	0.0%	\$ 32 \$ 820,635	\$ - \$ -
	REATMENT REATMENT	PBS670305 PBS670305	\$ 590,122 \$ 290,000	Water Only Water Only	100.0%	0.0%	\$ 590,122 \$ 290,000	\$ - \$ -
SODIUM HYDROXIDE T	REATMENT REATMENT	PBS670305 PBS670305	\$ 190,000 \$ 100,000	Water Only Water Only	100.0%	0.0%	\$ 190,000 \$ 100,000	\$ - \$ -
HEALTH INSURANCE TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 95,991 \$ 75,000	Water Only Water Only	100.0%	0.0%	\$ 95,991 \$ 75,000	\$ -
SODIUM HYPOCHLORITE TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 75,000 \$ 52,993	Water Only Water Only	100.0%	0.0%	\$ 75,000 \$ 75,000 \$ 52,993	\$ -
SOC SEC/MEDICARE	REATMENT	PBS670305	\$ 47,224	Water Only	100.0%	0.0%	\$ 47,224	\$ -
PENSION - DEF CONT	REATMENT REATMENT	PBS670305 PBS670305	\$ 43,680 \$ 30,167	Water Only Water Only	100.0% 100.0%	0.0%	\$ 43,680 \$ 30,167	\$ -
HYDROFLUOSILICIC ACID TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 26,334 \$ 20,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 26,334 \$ 20,000	\$ - \$ -
OTHER SUPPLIES T	REATMENT REATMENT	PBS670305 PBS670305	\$ 19,575 \$ 18,500	Water Only Water Only	100.0%	0.0%	\$ 19,575 \$ 18,500	\$ - \$ -
	REATMENT REATMENT	PBS670305 PBS670305	\$ 12,000 \$ 11,550	Water Only Water Only	100.0%	0.0%	\$ 12,000 \$ 11,550	\$ - \$ -
LABORATORY SUP TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 10,000 \$ 6,000	Water Only Water Only	100.0%	0.0%	\$ 10,000 \$ 6,000	\$ - \$ -
	REATMENT REATMENT	PBS670305 PBS670305	\$ 5,130 \$ 5,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 5,130 \$ 5,000	\$ - \$ -
LONGEVITY PAY TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 3,972 \$ 2,400	Water Only Water Only	100.0%	0.0%	\$ 3,972 \$ 2,400	\$.
BACKFLOW PROGRAM TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 2,290 \$ 2,221	Water Only Water Only	100.0%	0.0%	\$ 2,290 \$ 2,221	\$ -
CONFERENCES	REATMENT	PBS670305	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SAFETY/TRAIN MAT TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 2,000 \$ 1,500	Water Only Water Only	100.0%	0.0%	\$ 2,000 \$ 1,500	\$ - \$ -
UNIFORMS	REATMENT REATMENT	PBS670305 PBS670305	\$ 1,500 \$ 1,400	Water Only Water Only	100.0%	0.0%	\$ 1,500 \$ 1,400	\$ - \$ -
OFFICE EQUIP RENT TI OFFICE SUPPLIES TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 1,200 \$ 1,000	Water Only Water Only	100.0%	0.0%	\$ 1,200 \$ 1,000	5 - \$ -
EXPENSE ALLOWANCES TI CERTIFICATION TRAIN TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 960 \$ 700	Water Only Water Only	100.0%	0.0%	\$ 960 \$ 700	\$ - \$ -
OVERTIME 1X PAY	REATMENT REATMENT	PBS670305 PBS670305	\$ 546 \$ 480	Water Only Water Only	100.0%	0.0%	\$ 546 \$ 480	\$ - \$ -
YEAR END FICA ACCR TI	REATMENT REATMENT	PBS670305 PBS670305	\$ 392 \$ 161	Water Only Water Only	100.0%	0.0%	\$ 392	\$ - \$ -
PERMANENT SALARIES TI	REATMENT REATMENT REATMENT	PBS670601	\$ 98,422	Water Only	100.0%	0.0%	\$ 98,422	\$ -
PENSION - GENERAL EMP T	REATMENT	PBS670601 PBS670601	\$ 55,000 \$ 19,113	Water Only Water Only	100.0% 100.0%	0.0%	\$ 55,000 \$ 19,113	\$ -
SOC SEC/MEDICARE	REATMENT REATMENT	PBS670601 PBS670601	\$ 11,703 \$ 7,892	Water Only Water Only	100.0%	0.0%	\$ 11,703 \$ 7,892	\$ - \$ -
OTHER REG SALARIES TI	REATMENT REATMENT	PBS670601 PBS670601	\$ 2,824 \$ 2,745	Water Only Water Only	100.0%	0.0%	\$ 2,824 \$ 2,745	\$ - \$ -
COMPONENTS/PARTS TI EXPENSE ALLOWANCES TI	REATMENT REATMENT	PBS670601 PBS670601	\$ 2,000 \$ 1,440	Water Only Water Only	100.0%	0.0%	\$ 2,000 \$ 1,440	\$ - \$ -
CONFERENCES	REATMENT REATMENT	PBS670601 PBS670601	\$ 1,200 \$ 500	Water Only Water Only	100.0%	0.0%	\$ 1,200 \$ 500	\$ - \$ -
MEMBERSHIPS/DUES T	REATMENT REATMENT	PBS670601 PBS670601	\$ 500 \$ 480	Water Only Water Only	100.0%	0.0%	\$ 500 \$ 480	\$ -
BLDG REP MATERIALS TI	REATMENT REATMENT	PBS670601 PBS670601	\$ 400 \$ 400	Water Only Water Only	100.0%	0.0%	\$ 400 \$ 400	\$ -
YEAR END FICA ACCR	REATMENT	PBS670601	\$ 210	Water Only	100.0%	0.0%	\$ 210	\$ -
PERMANENT SALARIES TI	REATMENT REATMENT	PBS670601 PBS670602	\$ 30 \$ 162,335	Water Only Sewer Only	100.0%	0.0% 100.0%	\$ 30 \$ -	\$ 162,335
PENSION - GENERAL EMP	REATMENT REATMENT	PBS670602 PBS670602	\$ 31,608 \$ 22,045	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 31,608 \$ 22,045
	REATMENT REATMENT	PBS670602 PBS670602	\$ 16,000 \$ 12,628	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 16,000 \$ 12,628
	REATMENT REATMENT	PBS670602 PBS670602	\$ 10,920 \$ 10,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 10,920 \$ 10,000
LABORATORY SUP T	REATMENT REATMENT	PBS670602 PBS670602	\$ 9,000 \$ 8,500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 9,000 \$ 8,500
OTHER SERVICES T	REATMENT REATMENT	PBS670602 PBS670602	\$ 8,000 \$ 4,348	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 8,000 \$ 4,348
COSTS/FEES/PERMITS T	REATMENT	PBS670602	\$ 4,000	Sewer Only	0.0%	100.0%		\$ 4,000
LONGEVITY PAY TI	REATMENT REATMENT	PBS670602 PBS670602	\$ 3,123 \$ 2,750	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 3,123 \$ 2,750
CERTIFICATION TRAIN T	REATMENT REATMENT	PBS670602 PBS670602	\$ 2,400 \$ 1,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 2,400 \$ 1,000
GASOLINE	REATMENT REATMENT	PBS670602 PBS670602	\$ 1,000 \$ 544	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 1,000 \$ 544
	REATMENT REATMENT	PBS670602 PBS670602	\$ 250 \$ 239	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 250 \$ 239
	REATMENT REATMENT	PBS670602 PBS670602	\$ 227 \$ 200	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 227 \$ 200
OVERHEAD-FLEET TI SUPPLEMENTAL FICA TI	REATMENT REATMENT	PBS670602 PBS670602	\$ 159 \$ 40	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 159 \$ 40
PERMANENT SALARIES TI	REATMENT REATMENT	PBS670603 PBS670603	\$ 157,238 \$ 35,000	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 94,343 \$ 21,000	\$ 62,895 \$ 14,000
HEALTH INSURANCE T	REATMENT REATMENT	PBS670603 PBS670603	\$ 21,072 \$ 14.196	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 12,643 \$ 8,518	\$ 8,429
PENSION - DEF CONT	REATMENT REATMENT	PBS670603 PBS670603	\$ 14,151 \$ 12,028	Staff Input Staff Input	60.0%	40.0%	\$ 8,491	\$ 5,660
OTHER CHEMICALS TI	REATMENT	PBS670603	\$ 3,000	Staff Input	60.0%	40.0% 40.0%	\$ 7,217 \$ 1,800	\$ 4,811 \$ 1,200
COMPONENTS/PARTS TI	REATMENT REATMENT	PBS670603 PBS670603	\$ 1,500 \$ 1,500	Staff Input Staff Input	60.0%	40.0%	\$ 900 \$ 900	\$ 600 \$ 600
OTHER SUPPLIES TI	REATMENT REATMENT	PBS670603 PBS670603	\$ 1,250 \$ 700	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 750 \$ 420	\$ 500 \$ 280
SAFETY SHOES TI	REATMENT REATMENT	PBS670603 PBS670603	\$ 200 \$ 200	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 120 \$ 120	\$ 80 \$ 80
SERVCHG-FLEET O&M TI	REATMENT REATMENT	PBS670603 PBS670603	\$ 200 \$ 137	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 120 \$ 82	\$ 80 \$ 55
SUPPLEMENTAL FICA TI	REATMENT REATMENT	PBS670603 PBS670603	\$ 52 \$ 48	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 31 \$ 29	\$ 21 \$ 19
PERMANENT SALARIES T	REATMENT REATMENT	PBS670605 PBS670605	\$ 199,916 \$ 32.775	Water Only Water Only	100.0%	0.0%	\$ 199,916 \$ 32,775	\$ -
VEHICLES	REATMENT REATMENT	PBS670605 PBS670605	\$ 25,072 \$ 20,000	Water Only	100.0%	0.0%	\$ 25,072	\$ -
SOC SEC/MEDICARE	REATMENT	PBS670605	\$ 15,558	Water Only Water Only	100.0%	0.0%	\$ 20,000 \$ 15,558	\$ -
PENSION - GENERAL EMP T	REATMENT REATMENT	PBS670605 PBS670605	\$ 13,104 \$ 12,089	Water Only Water Only	100.0% 100.0%	0.0%	\$ 13,104 \$ 12,089	\$ -
LABORATORY SUP T	REATMENT REATMENT	PBS670605 PBS670605	\$ 10,500 \$ 10,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 10,500 \$ 10,000	\$ - \$ -
COMPONENTS/PARTS T	REATMENT REATMENT	PBS670605 PBS670605	\$ 8,000 \$ 7,000	Water Only Water Only	100.0%	0.0%	\$ 8,000 \$ 7,000	\$ - \$ -
OTHER REG SALARIES T	REATMENT REATMENT	PBS670605 PBS670605	\$ 4,781 \$ 4,062	Water Only Water Only	100.0% 100.0%	0.0%	\$ 4,781 \$ 4,062	\$ - \$ -
SERVCHG-FLEET O&M TI	REATMENT REATMENT	PBS670605 PBS670605	\$ 2,299 \$ 2,148	Water Only Water Only	100.0%	0.0%	\$ 2,299 \$ 2,148	\$ - \$ -
LONGEVITY PAY T	REATMENT REATMENT	PBS670605 PBS670605	\$ 2,032 \$ 2,000	Water Only Water Only	100.0%	0.0%	\$ 2,032 \$ 2,000	\$ -
SCHOOLS	REATMENT	PBS670605	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CERTIFICATION TRAIN	REATMENT REATMENT	PBS670605 PBS670605	\$ 1,400 \$ 1,400	Water Only Water Only	100.0%	0.0%	\$ 1,400 \$ 1,400	\$ -
OTHER SUPPLIES TI	REATMENT REATMENT	PBS670605 PBS670605	\$ 1,000 \$ 1,000	Water Only Water Only	100.0%	0.0%	\$ 1,000 \$ 1,000	\$ -
DATA PROC SUPPLIES TI	REATMENT REATMENT	PBS670605 PBS670605	\$ 960 \$ 600	Water Only Water Only	100.0% 100.0%	0.0%	\$ 960 \$ 600	\$ - \$ -
CELLPHONE ALLOWANCE T	REATMENT REATMENT	PBS670605 PBS670605	\$ 532 \$ 480	Water Only Water Only	100.0% 100.0%	0.0%	\$ 532 \$ 480	5 - \$ -
	REATMENT REATMENT	PBS670605 PBS670605	\$ 400 \$ 311	Water Only Water Only	100.0%	0.0%	\$ 400 \$ 311	S -
BOOKS & MANUALS TI	REATMENT REATMENT	PBS670605 PBS670605	\$ 200 \$ 200	Water Only Water Only	100.0%	0.0%	\$ 200 \$ 200	\$ - \$ -
SUPPLEMENTAL FICA TI	REATMENT REATMENT	PBS670605 PBS670801	\$ 48 \$ 105,922	Water Only Water Only	100.0%	0.0%	\$ 48 \$ 105,922	\$ - \$
COMPUTER MAINT TI	REATMENT	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 SOC SEC/MEDICARE	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 9,533 \$ 8,250	Water Only Water Only	100.0%	0.0%	\$ 9,533 S \$ 8,250 S	-
COMPONENTS/PARTS	TREATMENT	PBS670801	\$ 7,840	Water Only	100.0%	0.0%	\$ 7,840 \$	-
TELEPHONE/CABLE TV SCHOOLS	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 6,824 \$ 4,000	Water Only Water Only	100.0%	0.0%	\$ 6,824 S \$ 4,000 S	-
OTHER REG SALARIES HEALTH INSURANCE	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 2,954 \$ 1,510	Water Only Water Only	100.0%	0.0%	\$ 2,954 S \$ 1,510 S	-
EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 1,440 \$ 480	Water Only Water Only	100.0%	0.0%	\$ 1,440 S \$ 480 S	-
MILEAGE REIMBURSE	TREATMENT	PBS670801	\$ 249	Water Only	100.0%	0.0%	\$ 249 5	
YEAR END FICA ACCR MEMBERSHIPS/DUES	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 226 \$ 225	Water Only Water Only	100.0%		\$ 226 S \$ 225 S	
SAFETY SHOES PERMANENT SALARIES	TREATMENT TREATMENT	PBS670801 PBS670901	\$ 125 \$ 95,337	Water Only Sewer Only	100.0%		\$ 125 S \$ - S	95,337
OTHER SUPPLIES	TREATMENT	PBS670901	\$ 25,000	Sewer Only	0.0%	100.0%	\$ - 9	25,000
COMPONENTS/PARTS COMPUTER MAINT	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 15,720 \$ 12,500	Sewer Only Sewer Only	0.0%	100.0%	\$ - S \$ - S	
HEALTH INSURANCE PENSION - DEF CONT	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 11,124 \$ 8,580	Sewer Only Sewer Only	0.0%		\$ - S S - S	11,124 8.580
SOC SEC/MEDICARE RETIREE HEALTH BENE	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 7,440 \$ 4,800	Sewer Only	0.0%		\$ - 5	
SCHOOLS	TREATMENT	PBS670901	\$ 3,900	Sewer Only Sewer Only	0.0%	100.0%	\$ - S	3,900
EXPENSE ALLOWANCES CONFERENCES	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 1,440 \$ 625	Sewer Only Sewer Only	0.0%	100.0%	\$ - S \$ - S	5 1,440 625
CELLPHONE ALLOWANCE MILEAGE REIMBURSE	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 480 \$ 100	Sewer Only Sewer Only	0.0%		\$ - 5	
SAFETY SHOES	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ - 5	100
TOOLS/EQUIP < \$5000 MEMBERSHIPS/DUES	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 100 \$ 100	Sewer Only Sewer Only	0.0%	100.0%	\$ - S \$ - S	
COSTS/FEES/PERMITS PERMANENT SALARIES	TREATMENT ENVIRONMENTAL RESOURCES	PBS670901 PBS690602	\$ 40 \$ 610,630	Sewer Only Staff Input	0.0%	100.0% 40.0%	\$ - 5 \$ 366,378	40 244,252
OTHER SERVICES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 99,069	Staff Input	60.0%	40.0%	\$ 59,441 \$	39,628
HEALTH INSURANCE VEHICLES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 87,624 \$ 82,319	Staff Input Staff Input	60.0%		\$ 52,574 \$ \$ 49,391 \$	35,050 32,928
OTHER PROF SERV PENSION - GENERAL EMP	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 75,000 \$ 55,824	Staff Input Staff Input	60.0% 60.0%	40.0%	\$ 45,000 S \$ 33,494 S	30,000 22,330
SOC SEC/MEDICARE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 47,574	Staff Input	60.0%	40.0%	\$ 28,544	19,030
PENSION - DEF CONT SERVCHG-FLEET O&M	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 28,881 \$ 15,771	Staff Input Staff Input	60.0%		\$ 17,329 \$ \$ 9,463 \$	6,308
OTHER REG SALARIES LONGEVITY PAY	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 8,480 \$ 5,981	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 5,088 \$ \$ 3,589 \$	3,392 3,392
CERTIFICATION TRAIN	ENVIRONMENTAL RESOURCES	PBS690602	\$ 5,400	Staff Input	60.0%	40.0%	\$ 3,240 \$	2,160
TELEPHONE/CABLE TV GASOLINE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 4,859 \$ 4,052	Staff Input Staff Input	60.0% 60.0%	40.0%	\$ 2,915 \$ \$ 2,431 \$	
EXPENSE ALLOWANCES CONFERENCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 3,360 \$ 3,100	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 2,016 S \$ 1,860 S	
OVERHEAD-FLEET OFFICE SUPPLIES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 2,681 \$ 2,500	Staff Input	60.0%	40.0%	\$ 1,609 \$ \$ 1,500 \$	1,072
COMPUTER MAINT	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,250	Staff Input Staff Input	60.0%	40.0%	\$ 1,350 \$	900
COSTS/FEES/PERMITS TOOLS/EQUIP < \$5000	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 2,000 \$ 2,000	Staff Input Staff Input	60.0%		\$ 1,200 S \$ 1,200 S	800
SERVCHG-PRINT SHOP CELLPHONE ALLOWANCE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 2,000 \$ 1,920	Staff Input Staff Input	60.0% 60.0%	40.0%	\$ 1,200 S \$ 1,152 S	800 768
UNIFORMS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,635	Staff Input	60.0%	40.0%	\$ 981 5	654
AD/MARKETING OFFICE EQUIP < \$5000	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 1,500 \$ 1,000	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 900 S \$ 600 S	600
FURNITURE SAFETY SHOES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 1,000 \$ 875	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 600 S \$ 525 S	400 350
YEAR END FICA ACCR	ENVIRONMENTAL RESOURCES	PBS690602	\$ 649	Staff Input	60.0%	40.0%	\$ 389 5	260
OVERTIME 1.5X PAY MEMBERSHIPS/DUES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 546 \$ 390	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 328 S \$ 234 S	218 5 156
MILEAGE REIMBURSE OTHER CHEMICALS	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 300 \$ 200	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 180 S \$ 120 S	120 8 80
OTHER SUPPLIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 200	Staff Input	60.0%	40.0%	\$ 120 \$	80
SUPPLEMENTAL FICA ROI ADMIN CHG	ENVIRONMENTAL RESOURCES DEPT SUPPORT	PBS690602 PBS700101	\$ 12,176,849	Staff Input Staff Input	60.0% 45.0%	40.0% 55.0%	\$ 5,476,717	6,700,132
INDIRECT ADMIN SERV SERVCHG-INFO SYS	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 3,817,055 \$ 2,709,257	Staff Input Weighted Expense	59.6% 44.5%		\$ 2,276,594 \$ \$ 1,206,063 \$	
SERVCHG-PUB WORKS WRITEOFF A/R & OTHER	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 476,801 \$ 390,000	Weighted Expense	44.5% 59.6%	55.5%	\$ 212,254 \$	264,547
SERVCHG-AIRPORT	DEPT SUPPORT	PBS700101	\$ 117,963	Weighted Revenues Weighted Expense	44.5%	55.5%	\$ 232,487 \$ \$ 52,513 \$	65,450
ACCT & AUDITING SERVCHG-OTHER FUNDS	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 37,491 \$ (770,000)	Weighted Expense Water Only	44.5% 100.0%	55.5% 0.0%	\$ 16,690 S \$ (770,000) S	20,801
PROP/FIRE INSURANCE GENERAL LIABILITY	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401	\$ 749,208 \$ 630,567	Water Only Staff Input	100.0% 61.4%	0.0% 38.6%	\$ 749,208 \$ \$ 387,157 \$	243,410
WORKERS' COMP	DEPT SUPPORT	PBS700401	\$ 568,397	Staff Input	63.1%	36.9%	\$ 358,736 \$	209,661
AUTO LIABILITY OTHER INS CHARGES	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401	\$ 290,794 \$ 143,539	Staff Input Weighted Expense	56.9% 44.5%		\$ 165,550 S \$ 63,898 S	125,244 79,641
EMP PROCEEDINGS PUB OFFICIALS LIAB	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401	\$ 104,144 \$ 3,531	Staff Input Staff Input	61.3% 42.3%		\$ 63,839 S \$ 1,495 S	40,305
UNEMPLOYMENT COMP	DEPT SUPPORT	PBS700401	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445 5	555
PURCHASES ISSUES	DEPT SUPPORT DEPT SUPPORT	PBS704135 PBS704135	\$ 1,800,000 \$ (1,800,000)	Weighted Expense Weighted Expense	44.5% 44.5%		\$ 801,294 S \$ (801,294) S	
			\$ 104,472,719				\$ 43,930,548	60,542,171
Debt Service								
BOND PRINCIPAL BOND INTEREST	REVENUE BONDS REVENUE BONDS	REV2012.450 REV2012.450	\$ 2,768,340 \$ 2,022,117	Fixed Assets Fixed Assets	45.1% 45.1%		\$ 1,249,806 \$ \$ 912,913 \$	
OTHER DEBT COSTS BOND PRINCIPAL	REVENUE BONDS REVENUE BONDS	REV2012.450 REV2014.450	\$ 1,000 \$ 1,975,000	Fixed Assets Fixed Assets	45.1% 45.1%	54.9%	\$ 451 S \$ 891,641 S	549
BOND INTEREST	REVENUE BONDS	REV2014.450	\$ 5,376,375	Fixed Assets	45.1%	54.9%	\$ 2,427,239	2,949,136
OTHER DEBT COSTS BOND PRINCIPAL	REVENUE BONDS REVENUE BONDS	REV2014.450 REV2016.450	\$ 2,500 \$ 6,732,084	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 1,129 \$ \$ 3,039,293 \$	
BOND INTEREST BOND INTEREST	REVENUE BONDS	REV2016.450 REV2018.450	\$ 4,672,437	Fixed Assets	45.1%	54.9%	\$ 2,109,437	2,563,000
OTHER DEBT COSTS	REVENUE BONDS REVENUE BONDS	REV2018.450	\$ 4,443,930 \$ 1,000	Staff Input Staff Input	45.0% 45.0%		\$ 1,998,723 S \$ 450 S	
LOAN PRINCIPAL LOAN INTEREST	STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS	SRF03.450 SRF03.450	\$ 883,874 \$ 162,022	Fixed Assets Fixed Assets	45.1% 45.1%	54.9%	\$ 399,037 \$ \$ 73,147 \$	
LOAN PRINCIPAL LOAN INTEREST	STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS	SRF04.450 SRF04.450	\$ 1,851,419 \$ 430,839	Fixed Assets Fixed Assets	45.1% 45.1%	54.9%	\$ 835,849 \$ \$ 194,508 \$	1,015,570
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 CUMULATIVE NEW DEBT SERVICE (CALC)	DEPT SUPPORT	PBS700401 DEBT	\$ 2,030,515 \$ -	Weighted Revenues Fixed Assets	59.6% 45.1%		\$ 1,210,433 \$ \$ - \$	
			\$ 33,442,426				\$ 15,397,096	18,045,330
Cash-Funded Capital		0/5		0	05.77	00.57		
TR TO W&S GEN CAP PROJ - Fund 454		CIP CIP	\$ 20,000,000 \$ -	Staff Input Fixed Assets	60.8% 45.1%		\$ 12,154,665 \$ \$ - \$	
			\$ 20,000,000				\$ 12,154,665	7,845,335
Budget Calibration							\$ 71,482,308 \$	
Change of Fund Balance Change of Fund Balance - CIP		FUND FUND	\$ 12,155,186 \$ (20,000,000)	Weighted Revenues Weighted Revenues	59.6% 59.6%		\$ 7,245,964 \$ \$ (11,922,423) \$	
			\$ (7,844,814)				\$ (4,676,459)	
			\$ 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 FIN100101 \$	671,568 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 671,568 \$ 234,829	\$.		\$ -
INDIRECT ADMIN SERV POSTAGE HEALTH INSURANCE	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$	234,829 Utility Billing 125,282 Utility Billing 116,915 Utility Billing	100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	0.0%	\$ 234,829 \$ 125,282 \$ 116,915	S .		\$ ·
SERVCHG-INFO SYS COMPUTER MAINT	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	83,170 Utility Billing 82,456 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 83,170 \$ 82,456	\$ - \$ -		\$ ·
SOC SEC/MEDICARE PENSION - GENERAL EMP PENSION - DEF CONT	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	52,756 Utility Billing 47,570 Utility Billing 33,537 Utility Billing	100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	0.0%	\$ 52,756 \$ 47,570 \$ 33,537	S -		\$ - \$ -
PENSION - DEF CONT FIN & BANK SERV OTHER TERM PAY	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	30,177 Utility Billing 24,577 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 30,177	\$ - \$ -	· ·	\$ - \$ -
SERVCHG-PRINT SHOP OFFICE SUPPLIES LONGEVITY PAY	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$	21,947 Utility Billing 19,094 Utility Billing 15,852 Utility Billing	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	\$ 21,947 \$ 19,094 \$ 15,852	S -		S
LONGEVITY PAY DATA PROC SERV COSTS/FEES/PERMITS			12,234 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 12,234 \$ 10,973 \$ 7,657	\$ - \$ -		\$ - \$ -
OTHER SERVICES SECURITY SERVICES OTHER INS CHARGES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	7,657 Utility Billing 7,049 Utility Billing 6,477 Utility Billing	100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	\$ 7,657 \$ 7,049 \$ 6,477	S -	S .	\$ · \$ ·
GENERAL LIABILITY OVERTIME 1.5X PAY CONFERENCES	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$	6,225 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 6,225 \$ 5,992 \$ 4,389	S -		\$ ·
OTHER REG SALARIES OFFICE EQUIP < \$5000	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	4,389 Utility Billing 4,017 Utility Billing 3,292 Utility Billing	100.0% 100.0% 100.0%	0.0%	0.0% 0.0%	0.0%	\$ 4,389 \$ 4,017 \$ 3,292	S -		\$ - \$ -
EMP PROCEEDINGS WORKERS' COMP CAR ALLOWANCES	LITH ITY BILLING AND COLLECTIONS		1,882 Utility Billing 1,692 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 1,882 \$ 1,692 \$ 1,646	\$.		\$ - \$ -
CAR ALLOWANCES RETIREE HEALTH BENE OFFICE FOUR RENT	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$	1,646 Utility Billion	100.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	\$ 1,646 \$ 1,317 \$ 1,262	\$ -		\$ - \$ -
FURNITURE EQUIP REP & MAINT	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	922 Utility Billing 823 Utility Billing	100.0% 100.0% 100.0%	0.0%	0.0%	0.0%	\$ 922 \$ 823 \$ 549	\$.		\$ ·
RETIREMENT GIFTS SCHOOLS EXPENSE ALLOWANCES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$	549 Utility Billing 549 Utility Billing 527 Utility Billing	100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	0.0%	\$ 549 \$ 549 \$ 527	\$.		\$ - \$ -
EXPENSE ALLOWANCES YEAR END FICA ACCR DATA PROC SUPPLIES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$	274 Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 307	\$ -	s .	\$ -
PUB OFFICIALS LIAB CERTIFICATION TRAIN MEMBERSHIPS/DUES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$ UTILITY BILLING AND COLLECTIONS FIN100101 \$	215 Utility Billing 165 Utility Billing 63 Utility Billing	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	\$ 215 \$ 165 \$ 63	S .		\$ - \$ -
PERMANENT SALARIES SECURITY SERVICES	PUBLIC SERVICES DIRECTORS DUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	227,371 Weighted Expense 56.091 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7%	\$ - \$ -	\$ 25,262 \$ 6,232 \$ 3,561	\$ 125,540 \$ 30,970 \$ 17,697	\$ 76,569 \$ 18,889 \$ 10,794
MEMBERSHIPS/DUES HEALTH INSURANCE SOC SEC/MEDICARE	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	32,052 Weighted Expense 21,687 Weighted Expense 16,771 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 3,561 \$ 2,410 \$ 1,863	\$ 11,974	\$ 10,794 \$ 7,303 \$ 5,648
PENSION - DEF CONT COMPLITER MAINT	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PRS010101 \$	15,164 Weighted Expense 13,355 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 1,685 \$ 1,484 \$ 1,484	\$ 8,373 \$ 7,374 \$ 7,374	\$ 5,107 \$ 4,497 \$ 4,497 \$ 3,810
BLDG REP & MAINT OTHER PROF SERV PENSION - GENERAL EMP	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	11 313 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.			\$ 4,497 \$ 3,810 \$ 3,809
OTHER SERVICES CONFERENCES	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	10,684 Weighted Expense 6,789 Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7%	\$.	\$ 1,257 \$ 1,187 \$ 754	\$ 6,244 \$ 5,899 \$ 3,748	\$ 3,809 \$ 3,598 \$ 2,286 \$ 1,711
RETIREE HEALTH BENE SERVCHG-PRINT SHOP CERTIFICATION TRAIN	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	5,081 Weighted Expense 4,452 Weighted Expense 4,006 Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$. \$.	\$ 565 \$ 495 \$ 445	\$ 2,805 \$ 2,458 \$ 2,212 \$ 2,153	
CAR ALLOWANCES OFFICE SUPPLIES ADMARKETING	PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	3,900 Weighted Expense 2,671 Weighted Expense	0.0%	11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 433 \$ 297		\$ 1,349 \$ 1,313 \$ 899
AD/MARKETING COMPONENTS/PARTS BLDG REP MATERIALS	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	2,226 Weighted Expense 2,226 Weighted Expense 1,781 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ - \$ -	\$ 247 \$ 247 \$ 198	\$ 1,229 \$ 1,229 \$ 983	\$ 750 \$ 750 \$ 600
OFFICE FOLID - \$5000	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PRS010101 \$	1,709 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 190	5 944 5 922	\$ 576
DATA PROC SUPPLIES JANITORIAL SUPPLIES CELLPHONE ALLOWANCE	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	1,558 Weighted Expense 1,558 Weighted Expense 1,389 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ - \$ -	\$ 173 \$ 173 \$ 154	\$ 767	\$ 562 \$ 525 \$ 525 \$ 468
TELEPHONE/CABLE TV LONGEVITY PAY EQUIP REP & MAINT	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	1,321 Weighted Expense 1,029 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$. \$.	\$ 147 \$ 114	\$ 730 \$ 568	\$ 445 \$ 346
OTHER SUPPLIES	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	890 Weighted Expense 631 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ - \$ -	\$ 99 \$ 99 \$ 70	\$ 492	\$ 300
COSTS/FEES/PERMITS TOOLS/EQUIP < \$5000 PERIODICALS & MAG	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$ ADMINISTRATION PBS010101 \$	445 Weighted Expense 445 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 49 \$ 49 \$ 25	\$ 348 \$ 246 \$ 246 \$ 123	\$ 212 \$ 150 \$ 150 \$ 75
DENGION - GENERAL EMP	DEDGONNEL GEDVICES SUPPORT	ADMINISTRATION PBS010401 \$	93,248 Weighted Expense	0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 10,360	\$ 51.486	\$ 31.402
HEALTH INSURANCE SOC SECMEDICARE RETIREE HEALTH BENE	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010401 \$	17,991 Weighted Expense 14,628 Weighted Expense 7,405 Weighted Expense 2,938 Weighted Expense	0.0% 0.0% 0.0% 0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7%	\$.	\$ 1,625 \$ 823 \$ 326	9,934 8,077 4,089 1,622	\$ 6,059 \$ 4,926 \$ 2,494 \$ 989
CONGEVITY PAY	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 \$ ADMINISTRATION PRS010401 \$	2,056 Weighted Expense 1,814 Weighted Expense 1,068 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 228	1,022 5 1,135 5 1,001 5 590	\$ 692 \$ 611 \$ 360 \$ 150
EXPENSE ALLOWANCES OFFICE SUPPLIES CONFERENCES	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010401 \$	1,068 Weighted Expense 445 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 202 \$ 119 \$ 49		\$ 360 \$ 150
CELLPHONE ALLOWANCE YEAR END FICA ACCR	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010401 \$	445 Weighted Expense 427 Weighted Expense 139 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 49 \$ 47 \$ 15	\$ 246 \$ 236 \$ 77	\$ 150 \$ 144 \$ 47
MILEAGE REIMBURSE OFFICE EQUIP < \$5000 MEMBERSHIPS/DUES	PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 \$	111 Weighted Expense 111 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$ -	\$ 12 \$ 12	\$ 61 \$ 61	\$ 37 \$ 37 \$ 37 \$ 20,096
PERMANENT SALARIES HEALTH INSURANCE	PERSONNEL SERVICES SUPPORT FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION PBS010401 \$ ADMINISTRATION PBS010501 \$ ADMINISTRATION PBS010501 \$	59,676 Weighted Expense 6,281 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 6,630 \$ 698	\$ 32,950 \$ 3,468	
PENSION - GENERAL EMP SOC SEC/MEDICARE PENSION - DEF CONT	FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION PBS010501 \$ ADMINISTRATION PBS010501 \$ ADMINISTRATION PBS010501 \$	6,215 Weighted Expense 4,566 Weighted Expense 2,408 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 690 \$ 507 \$ 268	\$ 3,431 \$ 2,521 \$ 1,329	\$ 2,093 \$ 1,538 \$ 811
OVERTIME 1.5X PAY SUPPLEMENTAL FICA	FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION PBS010501 \$	1,302 Weighted Expense 5 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 145 \$ 1	\$ 719 \$ 3	\$ 438 \$ 2
PERMANENT SALARIES PENSION - GENERAL EMP OTHER SERVICES	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$	59,578 Customer Service 11,578 Customer Service 8,779 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$.	\$ 59,578 \$ 11,578 \$ 8,779	\$.	\$.
HEALTH INSURANCE SOC SECMEDICARE OFFICE EQUIP < \$5000	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$	6,124 Customer Service 4,868 Customer Service	0.0%	100.0%	0.0%	0.0%	\$:	\$ 6,124 \$ 4,868	\$.	\$.
OFFICE EQUIP < \$5000 RETIREE HEALTH BENE CONFERENCES	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$	2,743 Customer Service 2,634 Customer Service 2,606 Customer Service	0.0%	100.0% 100.0%	0.0%	0.0%	\$.	\$ 2,743	\$.	\$ ·
POSTAGE LONGEVITY PAY	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$	2,469 Customer Service 1,752 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 2,606 \$ 2,469 \$ 1,752	s . s .	\$.
OTHER REG SALARIES CAR ALLOWANCES SCHOOLS	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$	1,662 Customer Service 1,646 Customer Service 823 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$.	\$ 1,662 \$ 1,646 \$ 823	S .	\$ - \$ -
CELLPHONE ALLOWANCE SERVCHG-PRINT SHOP	CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$	604 Customer Service	0.0%	100.0%	0.0%	0.0%	\$. \$.	\$ 658 \$ 604	s .	\$ ·
MEMBERSHIPS/DUES YEAR END FICA ACCR PERMANENT SALARIES	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT OFFICE OPERATIONS	CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050101 \$ CUSTOMER SERVICE PBS050201 \$	274 Customer Service 127 Customer Service 350,527 Customer Service	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$ - \$ -	\$ 274 \$ 127 \$ 350,527		\$ - \$ -
HEALTH INSURANCE PENSION - GENERAL EMP SOC SEC/MEDICARE	OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$	65,076 Customer Service 34,417 Customer Service 27,600 Customer Service	0.0% 0.0% 0.0%	100.0%	0.0%	0.0%	s .	\$ 65,076 \$ 34,417		\$ - \$ -
OVERTIME 1.5X PAY PENSION - DEF CONT	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$	15,922 Customer Service	0.0%	100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$. \$.	\$ 27,600 \$ 18,274 \$ 15,922		\$ - \$ -
LONGEVITY PAY RETIREE HEALTH BENE OTHER REG SALARIES	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$	7,328 Customer Service 4,170 Customer Service 3,756 Customer Service	0.0%	100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	\$. \$.	\$ 7,328 \$ 4,170 \$ 3,756	s .	\$ - \$ -
OFFICE SUPPLIES SHIFT DIFFERENTIAL	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$	1,372 Customer Service 1,362 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 1,372 \$ 1,362 \$ 1,317	\$.	\$.
EXPENSE ALLOWANCES SCHOOLS DATA PROC SUPPLIES	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$	1,317 Customer Service 1,097 Customer Service 549 Customer Service	0.0% 0.0% 0.0% 0.0%	100.0% 100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	\$ - \$ -	\$ 1,317 \$ 1,097 \$ 549 \$ 549	5 ·	\$ - \$ -
OFFICE EQUIP < \$5000 OTHER SUPPLIES	OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PRS050201 \$	549 Customer Service 549 Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 549 \$ 549 \$ 357	s .	\$ -
TELEPHONE/CABLE TV YEAR END FICA ACCR UNIFORMS	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$	357 Customer Service 288 Customer Service 274 Customer Service	0.0%	100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$ - \$ -	\$ 357 \$ 288 \$ 274	5 ·	\$ - \$ -
SERVCHG-PRINT SHOP CELL PHONE ALL OWANCE	OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$	274 Customer Service 263 Customer Service	0.0%	100.0%	0.0%	0.0%	\$ - \$ -	\$ 274 \$ 263		\$ - \$ -
OVERTIME 1X PAY SUPPLEMENTAL FICA MILEAGE REIMBURSE	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050201 \$	150 Customer Service 67 Customer Service 55 Customer Service	0.0%	100.0% 100.0%	0.0%	0.0%	\$.	\$ 150		\$ ·
COSTS/FEES/PERMITS OTHER SERVICES	OFFICE OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050201 \$ CUSTOMER SERVICE PBS050301 \$	41 Customer Service 294,230 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 55 \$ 41 \$ 294,230	s .	\$.
PERMANENT SALARIES HEALTH INSURANCE PENSION - GENERAL EMP	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	156,647	0.0%	100.0% 100.0%	0.0%	0.0%	\$.	\$ 156,647 \$ 28,904 \$ 17,401	\$.	\$.
PART TIME SALARIES SOC SECMEDICARE	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	17,144 Customer Service 12,210 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 17,144	s .	\$.
SERVCHG-FLEET O&M GASOLINE PENSION - DEF CONT	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	9,844 Customer Service 9,318 Customer Service 6,019 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$.	\$ 9,844 \$ 9,318 \$ 6,019	\$.	\$.
TOOLS/EQUIP < \$5000 OVERTIME 1.5X PAY TELEPHONE/CABLE TV	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	5,487 Customer Service 5,392 Customer Service	0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$.	\$ 5,487	s .	\$.
EQUIP REP & MAINT OTHER REG SALARIES	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	2,469 Customer Service 2,459 Customer Service	0.0%	100.0%	0.0% 0.0% 0.0%	0.0%	\$. \$.	\$ 5,392 \$ 2,850 \$ 2,469 \$ 2,459	\$.	\$ - \$ -
LONGEVITY PAY	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$ CUSTOMER PBS050301 \$	2,414 Customer Service 2,291 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 2,414 \$ 2,291 \$ 1,317	s .	\$.
RETIREE HEALTH BENE SERVCHG-PRINT SHOP SAFETY SHOES	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	768 Customer Service 576 Customer Service	0.0%	100.0% 100.0% 100.0%	0.0%	0.0% 0.0% 0.0%	\$.		\$.	\$.
UNIFORMS CERTIFICATION TRAIN CELLPHONE ALLOWANCE	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$ CUSTOMER SERVICE PBS050301 \$	549 Customer Service 549 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 576 \$ 549 \$ 549		\$.
GELLPHONE ALLOWANCE	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 \$	527 Customer Service	0.0%	100.0%	0.0%	0.0%		\$ 527		

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 SERVCHG-NON FLEET	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PBS050301 1	\$ 274 Customer Service \$ 274 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 274 \$ 274	\$.	\$.
YEAR END FICA ACCR	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 1 PBS050301 1	\$ 274 <u>Customer Service</u> \$ 188 <u>Customer Service</u> \$ 150 <u>Customer Service</u>	0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$ ·	\$ 274 \$ 188 \$ 150	\$ ·	\$ -
SUPPLEMENTAL FICA PERMANENT SALARIES	FIELD SERVICES OPERATIONS OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 1	\$ 83 Customer Service \$ 181,711 Customer Service	0.0%	100.0%	0.0%	0.0%	s .	\$ 83 : \$ 181,711 :	\$.	\$ ·
PENSION - GENERAL EMP	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050601 1 PBS050601 1 PBS050601 1	\$ 31,357 Customer Service \$ 20,325 Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 31,357 : \$ 30,225 : \$ 15,716 :	\$. \$.	\$. \$.
PART TIME SALARIES SOC SEC/MEDICARE OFFICE SUPPLIES	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1 PBS050601 1	\$ 15,716 Customer Service \$ 14,264 Customer Service \$ 5,212 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	S .	3 14,264	\$ ·	\$ ·
OTHER REG SALARIES EXPENSE ALLOWANCES	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050601 5 PBS050601 5	\$ 3,186 Customer Service \$ 2,370 Customer Service	0.0%	100.0%	0.0%	0.0%	\$. \$.	\$ 5,212 \$ 3,186 \$ 2,370	\$. \$.	s .
PENSION - DEF CONT CELLPHONE ALLOWANCE	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 5 PBS050601 5	\$ 2,027 Customer Service \$ 1,448 Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 2,027	\$ - \$ -	\$ - \$ -
RETIREE HEALTH BENE LONGEVITY PAY SCHOOLS	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 5 PBS050601 5 PBS050601 5	\$ 1,317 Customer Service \$ 920 Customer Service	0.0%	100.0%	0.0%	0.0%	s ·	\$ 1,317 : \$ 920 :	\$ ·	\$ - \$ -
JANITORIAL SUPPLIES FOOD SERVICES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1	\$ 823 <u>Customer Service</u> \$ 499 <u>Customer Service</u> \$ 274 <u>Customer Service</u>	0.0%	100.0% 100.0%	0.0%	0.0%	\$ ·	\$ 823 \$ 499 \$ 274	5 ·	\$ ·
SERVCHG-PRINT SHOP YEAR END FICA ACCR TELEPHONE/CABLE TV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 5 PBS050601 5	\$ 274 Customer Service \$ 274 Customer Service \$ 244 Customer Service \$ 238 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$ ·	\$ 274 \$ 274 \$ 244 \$ 238	\$ ·	\$ - \$ -
MILEAGE REIMBURSE OFFICE EQUIP < \$5000	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1 PBS050601 1	\$ 238 Customer Service \$ 137 Customer Service \$ 123 Customer Service	0.0%	100.0%	0.0% 0.0% 0.0%	0.0%	\$ ·	\$ 137 1	5 -	\$ -
SUPPLEMENTAL FICA PERMANENT SALARIES	OFFICE SUPPORT CLERICAL INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050701 1	\$ 57 Customer Service \$ 51,937 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$.	\$ 123 : \$ 57 : \$ 51,937 :	\$.	\$ - \$ -
HEALTH INSURANCE PENSION - GENERAL EMP	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5	\$ 11,562 Customer Service \$ 5,975 Customer Service	0.0% 0.0% 0.0%	100.0% 100.0%	0.0%	0.0%	\$ ·	\$ 11,562 : \$ 5,875 :	\$ ·	\$ ·
SOC SECMEDICARE OVERTIME 1.5X PAY OVERHEAD-FLEET	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 1 PBS050701 1 PBS050701 1	\$ 4,128 Customer Service \$ 3,295 Customer Service \$ 2,403 Customer Service	0.0% 0.0% 0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 4,128 \$ 3,295 \$ 2,403	\$ ·	\$ -
DIESEL FUEL PENSION - DEF CONT LONGEVITY PAY	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5	\$ 2,045 Customer Service \$ 2,009 Customer Service	0.0%	100.0%	0.0%	0.0%	\$.	\$ 2,045 \$ 2,045 \$ 2,009 \$ 1,509	\$ ·	\$ ·
SERVCHG-FLEET O&M	INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 1	\$ 1,509 Customer Service \$ 942 Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 1,509 \$ 942	\$ · .	\$ ·
OTHER REG SALARIES OTHER SERVICES SCHOOLS	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5 PBS050701 5 PBS050701 5	\$ 811	0.0%	100.0% 100.0%	0.0%	0.0%	\$ ·	\$ 658	\$.	\$ ·
CELLPHONE ALLOWANCE	INVENTORY INVENTORY	CUSTOMER SERVICE	PBS050701 5	\$ 527 Customer Service \$ 165 Customer Service	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$. \$.	\$ 549 : \$ 527 : \$ 165 :	\$. \$.	\$ ·
SAFETY SHOES COSTS/FEES/PERMITS	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5	\$ 137 Customer Service \$ 69 Customer Service	0.0%	100.0%	0.0% 0.0% 0.0%	0.0%	\$ ·	\$ 165 : \$ 137 : \$ 69 :	\$ ·	\$ ·
YEAR END FICA ACCR	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5 PBS050701 5 PBS050701 5	\$ 62 Customer Service \$ 55 Customer Service \$ 12 Customer Service	0.0%	100.0% 100.0%	0.0%	0.0%	s .	\$ 62 : \$ 55 :	\$.	\$ ·
SUPPLEMENTAL FICA PERMANENT SALARIES HEALTH INSURANCE	DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050801 1	\$ 46,622 <u>Customer Service</u> \$ 11,562 <u>Customer Service</u>	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$.	\$ 46,622 : \$ 11,562 :	\$.	\$.
PENSION - DEF CONT SOC SECMEDICARE	DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050801 5 PBS050801 5	\$ 4,196 Customer Service \$ 3,566 Customer Service	0.0%	100.0%	0.0%	0.0%	s .	\$ 4,196 : \$ 3,566 :	\$ ·	s .
RETIREE HEALTH BENE OFFICE EQUIP < \$5000 SCHOOLS	DATA CONTROL DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PB\$050801 1 PB\$050801 1 PB\$050801 1	\$ 1,317	0.0%	100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$.	\$ 1,317 \$ 549 \$ 549	\$.	\$.
IMP REP & MAINT FIN & BANK SERV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS050801 1 PBS060101 1 PBS060101 1	\$ 801,294 Weighted Expense \$ 489,680 Weighted Expense	0.0%	100.0% 11.1% 11.1%	0.0% 55.2% 55.2%	0.0% 33.7% 33.7%	\$. \$.	\$ 549 \$ 89,029 \$ 54,407	\$ 442,424 \$ 270,370	\$ 269,842 \$ 164,903 \$ 16,673
OTHER PROF SERV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PBS060101 5 PBS060101 5	\$ 49,511 Weighted Expense \$ 8,458 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·	\$ 5,501 \$ 940 \$ 742	\$ 27,337 \$ 4,670 \$ 3,687	\$ 16,673 \$ 2,848
OFFICE EQUIP < \$5000 DATA PROC SUPPLIES RETIREE HEALTH BENE	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060101 1 PBS060101 1	\$ 6,677 Weighted Expense \$ 5,787 Weighted Expense \$ 5,342 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ ·	\$ 742 \$ 643 \$ 594	\$ 3,195	\$ 2,848 \$ 2,249 \$ 1,949 \$ 1,799
SERVCHG-FLEET O&M OFFICE SUPPLIES	LITH ITIES ENGINEEDING OPERATIONS	LITH ITIES ENGINEEDING	PBS060101 1 PBS060101 1	\$ 3.507 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$. \$.	\$ 390 : \$ 371 :	t 1 026	\$ 1,181
GASOLINE CLERICAL SERVICES	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 5	\$ 2,226 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ ·	\$ 288	\$ 1 229	\$ 1,124 \$ 873 \$ 750
EQUIP REP & MAINT OTHER SUPPLIES OFFICE EQUIP RENT	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060101 1 PBS060101 1	\$ 2,226 Weighted Expense \$ 1,335 Weighted Expense \$ 1,157 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·	\$ 247 : \$ 148 :	\$ 737	\$ 750 \$ 450
OVERHEAD-FLEET TELEPHONE/CABLE TV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060101 1	\$ 1,157 Weighted Expense \$ 702 Weighted Expense \$ 629 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 129 \$ 78 \$ 70	\$ 639 \$ 387 \$ 347	\$ 390 \$ 236 \$ 212
FOOD SERVICES DUPL PAPER/SUPPLIES	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060101 1	\$ 445 Weighted Expense \$ 445 Weighted Expense	0.0%	11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 49 \$ 49	\$ 246 \$ 246	\$ 212 \$ 150 \$ 150
SAFETY SHOES PERMANENT SALARIES HEALTH INSURANCE	UTILITIES ENGINEERING OPERATIONS PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060201 1 PBS060201	\$ 445 Weighted Expense \$ 1,234,481 Weighted Expense \$ 167,350 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 137,159 \$ 18,595	\$ 246 \$ 681,602 \$ 92,405	\$ 150 \$ 150 \$ 415,720
PENSION - GENERAL EMP SOC SEC/MEDICARE	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1	\$ 167,359 Weighted Expense \$ 106,474 Weighted Expense \$ 97,401 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 11,830 \$ 10,822	\$ 92,405 \$ 58,788 \$ 53,778	\$ 56,359 \$ 35,856 \$ 32,800
PENSION - DEF CONT	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1 PBS060201 1 PBS060201 1	\$ 61,900 Weighted Expense \$ 39,572 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 6,877		
OVERTIME 1.5X PAY CERTIFICATION TRAIN SERVCHG-FLEET OBM	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1 PBS060201 1 PBS060201 1	\$ 27,115 Weighted Expense \$ 15,079 Weighted Expense \$ 13,867 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 3,013 \$ 1,675 \$ 1,541	\$ 21,849 \$ 14,971 \$ 8,326 \$ 7,657	\$ 13,326 \$ 9,131 \$ 5,078 \$ 4,670
LONGEVITY PAY OTHER REG SALARIES EXPENSE ALLOWANCES	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PB\$060201 1	\$ 12.653 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 1,406 \$ 1,245 \$ 1,132	\$ 6,986 \$ 6,187 \$ 5,624	\$ 4,261 \$ 3,774 \$ 3,430
EXPENSE ALLOWANCES GASOLINE CELLPHONE ALLOWANCE	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 7.097 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 788		
CELLPHONE ALLOWANCE CAR ALLOWANCES ASSIGNMENT PAY	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 ! PBS060201 ! PBS060201 !	\$ 5,797 Weighted Expense \$ 5,418 Weighted Expense \$ 4,667 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 644 \$ 602 \$ 519	\$ 3,201 \$ 2,991 \$ 2,577	\$ 1,952 \$ 1,824 \$ 1,572
OVERHEAD-FLEET UNIFORMS	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 1	\$ 3,338 Weighted Expense \$ 2,709 Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7%	\$.	\$ 371	\$ 1,843 \$ 1,496 \$ 1,446	
MEMBERSHIPS/DUES COMPONENTS/PARTS CONFERENCES	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1 PBS060201 1 PBS060201 1	\$ 2,618 Weighted Expense \$ 2,257 Weighted Expense \$ 2,077 Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 291 \$ 251	\$ 1,446 \$ 1,246 \$ 1,147	\$ 912 \$ 882 \$ 760 \$ 699
TELEBRIONE/CABLE TV	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1	\$ 1,368 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 152 \$ 120	\$ 756 \$ 598 \$ 473	\$ 461 \$ 365
RETIREE HEALTH BENE YEAR END FICA ACCR OFFICE EQUIP RENT	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 5 PBS060201 5	\$ 684 Weighted Expense	0.0%	11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 95 \$ 76	\$ 378	\$ 461 \$ 365 \$ 289 \$ 230
SAFETY SHOES COSTS/FEES/PERMITS OFFICE SUPPLIES	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PB\$060201 5 PB\$060201 5 PB\$060201 5	\$ 677 Weighted Expense \$ 451 Weighted Expense \$ 451 Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 75 \$ 50 \$ 50	\$ 374 \$ 249	\$ 228 \$ 152 \$ 152
TOOLS/EQUIP < \$5000 SUPPLEMENTAL FICA	PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1	\$ 226 Weighted Expense \$ 99 Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 25	\$ 249 \$ 125 \$ 55	\$ 76
OTHER SERVICES OTHER PROF SERV	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1	\$ 183,300 Transmission/Distributii \$ 157,367 Transmission/Distributii	n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$ -	\$ · .	\$ 183,300 \$ 157,367 \$ 60,390
COMPONENTS/PARTS OTHER EQUIPMENT PERMANENT SALARIES	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1 PBS660101 1	\$ 60,390 Transmission/Distributi \$ 60,000 Transmission/Distributi \$ 35,170 Transmission/Distributi	n 0.0% n 0.0% n 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$ -	\$.	\$ 60,390 \$ 60,000 \$ 35,170
IMP REP & MAINT PENSION - GENERAL EMP	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 7,500 Transmission/Distributis \$ 6,835 Transmission/Distributis	0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 7,500 \$ 6,835
CUSTODIAL SERVICES OTHER SUPPLIES HEALTH INSURANCE	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 5,550 Transmission/Distributi \$ 4,500 Transmission/Distributi \$ 3,614 Transmission/Distributi	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$ ·	\$ 5,550 \$ 4,500 \$ 3,614
COSTS/FEES/PERMITS SOC SECMEDICARE	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1	\$ 3,600 Transmission/Distributi \$ 2,866 Transmission/Distributi	n 0.0% n 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$ ·	\$ · ·	
TOOLS/EQUIP < \$5000 IMP REP MATERIALS	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1	\$ 2,866 Transmission/Distributi \$ 2,250 Transmission/Distributi \$ 1,800 Transmission/Distributi	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$. \$.	\$ 2,866 \$ 2,250 \$ 1,800
TELEPHONE/CABLE TV BLDG REP & MAINT LONGEVITY PAY	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1 PBS660101 1	\$ 1,385 Transmission/Distributi \$ 1,335 Transmission/Distributi \$ 1,035 Transmission/Distributi	n 0.0% n 0.0% n 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 1,385 \$ 1,335 \$ 1,035
LONGEVITY PAY CAR ALLOWANCES SCHOOLS	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,035	n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	s .	\$.	\$ 900 \$ 900 \$ 750
PROMOTIONAL CONTR			PBS660101 1 PBS660101 1 PBS660101 1	\$ 750 Transmission/Distribution \$ 600 Transmission/Distribution \$ 480 Transmission/Distribution	n 0.0% n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$ -	\$.	\$ 750 \$ 600 \$ 480
OTHER EQUIP RENT JANITORIAL SUPPLIES CONFERENCES	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1	\$ 480 Transmission/Distribution \$ 420 Transmission/Distribution \$ 375 Transmission/Distribution	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 480 \$ 420 \$ 375
CELLPHONE ALLOWANCE BACKFLOW PROGRAM FOOD SERVICES	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	DDSsenini 1	\$ 360 Transmission/Distribution \$ 300 Transmission/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribution/Distribu	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 360 \$ 300
FOOD SERVICES LAWN & TREE SERVICE OFFICE SUPPLIES	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660101 : PB\$660101 : PB\$660101 :	\$ 300 Transmission/Distributi \$ 300 Transmission/Distributi \$ 213 Transmission/Distributi	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 300 \$ 300
OFFICE EQUIP RENT WATER/SEW/STORM	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1	\$ 180 Transmission/Distribution \$ 175 Transmission/Distribution	n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$ -	\$.	\$ 213 \$ 180 \$ 175
UNIFORMS BLDG DED MATERIALS	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	\$ 150 Transmission/Distribution \$ 75 Transmission/Distribution	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 150
MEMBERSHIPS/DUES OFFICE EQUIP < \$5000	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1	\$ 66 Transmission/Distribution \$ 60 Transmission/Distribution \$ 75 Transmission/Distribution	n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 75 \$ 66 \$ 60
HORTICULTURAL SUP PERMANENT SALARIES HEALTH INSURANCE	DISTRIBUTION & COLLECTION OPERATIONS WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 36 Transmission/Distributii \$ 126,385 Transmission/Distributii \$ 22,993 Transmission/Distributii	n 0.0% n 0.0% n 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	\$ 36 \$ 126,385 \$ 22,993 \$ 18,800
PENSION - GENERAL EMP SOC SEC/MEDICARE	WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1	\$ 22,993 Transmission/Distributi \$ 18,800 Transmission/Distributi \$ 10,114 Transmission/Distributi	n 0.0% n 0.0%	0.0% 0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 10,114
RETIREE HEALTH BENE LONGEVITY PAY PENSION - DEF CONT	WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION		\$ 4,556 Transmission/Distributi \$ 3,889 Transmission/Distributi \$ 2,762 Transmission/Distributi	n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$ ·	\$ 4,556 \$ 3,889 \$ 2,762
OTHER REG SALARIES EXPENSE ALLOWANCES	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1 PBS660401 1 PBS660401 1	\$ 2,762 Transmission/Distributi \$ 1,471 Transmission/Distributi \$ 1,286 Transmission/Distributi	n 0.0% n 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	\$ 1,471
MILEAGE REIMBURSE CONFERENCES CELLPHONE ALLOWANCE	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1	\$ 1,005 Transmission/Distributii \$ 1,005 Transmission/Distributii	n 0.0% n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$:	\$.	\$.	\$ 1,286 \$ 1,005 \$ 1,005
CELLPHONE ALLOWANCE CERTIFICATION TRAIN UPGRADE PAY	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1	\$ 643 Transmission/Distributis \$ 335 Transmission/Distributis	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$:	\$.	\$ ·	\$ 643
UPGRADE PAY YEAR END FICA ACCR PERMANENT SALARIES	WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1 PBS660401 1 PBS660402 1	\$ 114 Transmission/Distributi \$ 113 Transmission/Distributi \$ 1,084,041 Transmission/Distributi	n 0.0% n 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$. \$.	\$.	\$.	\$ 335 \$ 114 \$ 113 \$ 1,084,041
VEHICLES HEALTH INSURANCE COMPONENTS/PARTS	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 341,887 Transmission/Distributii \$ 161,884 Transmission/Distributii	n 0.0% n 0.0%	0.0%	0.0%	100.0%	\$:	\$.	\$.	\$ 341,887 \$ 161,884
COMPONENTS/PARTS PENSION - GENERAL EMP	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 1	\$ 122,500 Transmission/Distribution \$ 109,474 Transmission/Distribution	n 0.0% n 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 122,500 \$ 109,474

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utilty Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist
SERVCHG-FLEET O&M	PIPE CONSTRUCTION		PBS660402	93,787 88,998	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	s - :	93,787
OVERTIME 1.5X PAY SOC SEC/MEDICARE PENSION - DEF CONT	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION		PBS660402 PBS660402 PBS660402	84,452	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ -	S -	\$ - :	88,998 84,452
DIESEL FUEL DISPOSAL (TIP) FEES OVERHEAD-FLEET	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	36,476 22,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$. \$.	\$ - :	39,227 36,476 22,000
	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I	PB\$660402 : PB\$660402 :	19,805	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ ·	\$ - :	19,805 16,241 13,159
LONGEVITY PAY OTHER REG SALARIES TOOLS/EQUIP < \$5000	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402 PBS660402	13,159 12,728 10,000	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ -	S -	\$ - :	13,159 12,728 10,000
RETIREE HEALTH BENE SERVCHG-NON FLEET OTHER SUPPLIES	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I	PB\$660402 :	4,800 4,500	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ ·	\$ - :	4,800 4,500
OTHER SUPPLIES STANDBY PAY CELLPHONE ALLOWANCE	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I	PBS660402 PBS660402 PBS660402	4,000 3,878 3,840	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ ·	s .	\$ - :	4,000 3,878 3,840
OTHER EQUIP RENT EXPENSE ALLOWANCES	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PBS660402 PBS660402 PBS660402	3,840 3,500 2,880	Transmission Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$. \$.	\$ · :	3,840 3,500 2,880
GASOLINE GASOLINE	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION	PB\$660402 PB\$660402	2,128 1,667	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$. \$.	\$ · \$ ·	\$ - :	2,128 1,667 1,500
IMP REP & MAINT SAFETY SHOES TELEPHONE/CABLE TV	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402 PBS660402	1,500 1,500 1,155	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ -	\$.	\$ - :	1,500 1,500 1,155
OVERTIME 1X PAY IMP REP MATERIALS	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I	PBS660402 :	1,092	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ ·	\$ - :	1,092
UNIFORMS SCHOOLS YEAR END FICA ACCR	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	1,000 1,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ ·	\$ ·	\$ - : \$ - :	1,000
EOUID DED & MAINT	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402 PBS660402	974 400 400	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0%	0.0% 0.0%	100.0%	\$ · \$ ·	\$.	S - :	974 400 400
OFFICE SUPPLIES CERTIFICATION TRAIN SUPPLEMENTAL FICA	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION I	PBS660402 PBS660402	400 328	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$.	\$ - :	400 400 328
UPGRADE PAY SERVCHG-PRINT SHOP COMPONENTS/PARTS	PIPE CONSTRUCTION PIPE CONSTRUCTION METER SHOP		PBS660402 : PBS660402 : PBS660402 : PBS660404	154 10 329,753	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ -	\$.	\$ - :	154 10
PERMANENT SALARIES HEALTH INSURANCE	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION I	PBS660404 PBS660404	316,378 63,589	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	329,753 316,378 6 63,589
PENSION - GENERAL EMP SOC SEC/MEDICARE	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	42,117 24,445	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ -	\$.	\$ - :	63,589 42,117 24,445
OVERTIME 1.5X PAY VEHICLES SERVCHG-FI FET ORM	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 : PBS660404 : PBS660404 :	20,970 19,016 18,411	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0% 0.0%	100.0% 100.0%	\$ -	\$.	\$.	20,970 19,016
SERVCHG-FLEET OBM GASOLINE IMP REP & MAINT	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PB\$660404 :	18,411 15,951 13,168	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0%	\$ -	\$.	\$.	18,411 15,951 13,168
MP REP MATERIALS OTHER SUPPLIES PENSION - DEF CONT OVERHEAD-FLEET	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404 PBS660404	12,400 9,602 8,631	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	12,400 9,602 8,631
	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION I	PBS660404 : PBS660404 :	6,726 3.756	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ · · · · · · · · · · · · · · · · · · ·	\$ ·	
UNIFORMS RETIREE HEALTH BENE	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PB\$660404 PB\$660404	2,743 2,634	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	s .	s .	3,756 2,743 2,634
LONGEVITY PAY	METER SHOP	DISTRIBUTION AND COLLECTION I	PBS660404 PBS660404 PBS660404	2,414 2,375 2,085	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$. \$.	\$. \$	\$ · :	2,414 2,375 2,085 1,727
HORTICULTURAL SUP DIESEL FUEL OTHER CHEMICALS	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION I	PBS660404 PBS660404	1,727 1,372	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$ -	1,372
OTHER SERVICES OTHER EQUIP RENT SAFETY SHOES	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 : PBS6604 : PBS660404 : PBS660404 : PBS660404 : PBS660404 : PBS660404 : PBS660404 : PBS6604 : PBS660404	1,097 823 823	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ · .	S - :	1,097 823 823
SERVCHG-PRINT SHOP	METER SHOP	DISTRIBUTION AND COLLECTION I	PBS660404 PBS660404 PBS660404	823 818 549	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ ·	\$ ·	\$ - :	818
SCHOOLS SERVCHG-NON FLEET CELLPHONE ALLOWANCE	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	549 549	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ ·	\$ - : \$ - :	5 549 5 549 5 549
OVERTIME 1X PAY STANDRY PAY	METER SHOP METER SHOP METER SHOP		PBS660404 : PBS6604 : PBS660404 : PBS66040	527 386 329	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ - \$ -	S -	\$ - : \$ - :	5 527 5 386 5 329
OFFICE EQUIP RENT YEAR END FICA ACCR	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION II DISTRIBUTION AND COLLECTION II DISTRIBUTION AND COLLECTION II	PBS660404 PBS660404	329 329 288	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$. \$.	\$ -	329
CERTIFICATION TRAIN SHIFT DIFFERENTIAL SUPPLEMENTAL FICA UPGRADE PAY	METER SHOP METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION IN DISTRIBUTION AND COLLECTION IN DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	274	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ ·	\$ ·	274
BLDG REP & MAINT		DISTRIBUTION AND COLLECTION I	PBS660404 PBS660404 PBS660404	78 75 5 55	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ -	\$ -	\$ - :	78 75 55
PERMANENT SALARIES COMPONENTS/PARTS HEALTH INSURANCE	NEW SERVICES NEW SERVICES NEW SERVICES		PBS660407 PBS660407	405,451 250,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$.	\$ -	405,451 250,000 84,288
OVERTIME 1.5X PAY	NEW SERVICES	DISTRIBUTION AND COLLECTION I	PBS660407 PBS660407	84,288 57,658 53,491	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ - \$ -	\$. \$.	\$ · · · · · · · · · · · · · · · · · · ·	57,658
PENSION - GENERAL EMP SOC SEC/MEDICARE	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	40,966 31,563	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$.	\$ - : \$ - :	40,966 31,563
IMP REP & MAINT PENSION - DEF CONT DIESEL FUEL	NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	18,500 17,426 14,011	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ · \$ ·	\$. \$.	\$.	18,500 17,426 14,011
DIESEL FUEL DISPOSAL (TIP) FEES OVERHEAD-FLEET	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	14,011 12,000 8,630	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$.	\$ - : \$ - :	12,000 8,630
OTHER EQUIP RENT IMP REP MATERIALS OTHER REG SALARIES	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	8,400 5,000 4,545	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ ·	\$.	\$	8,400 5,000 4,545
LONGEVITY PAY	NEW SERVICES NEW SERVICES		PBS660407 PBS660407	4,400	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	
CELLPHONE ALLOWANCE SAFETY SHOES TOOLS/EQUIP < \$5000	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	1,920 1,300	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0% 0.0% 0.0%	100.0%	\$ ·	\$ ·	\$.	2,000 1,920 1,300 1,200
COSTS/EEES/DEDMITS	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	1,200 1,000 1,000	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ · \$ ·	\$. \$.	\$ · · · · · · · · · · · · · · · · · · ·	1,000 1,000
OTHER SERVICES EQUIP REP & MAINT SHIFT DIFFERENTIAL	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION I	PBS660407 PBS660407	1,000 784	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$.	\$ - :	784
TELEPHONE/CABLE TV OFFICE SUPPLIES	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	573 500 500	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ ·	\$.	\$	573 500 500
OTHER SUPPLIES YEAR END FICA ACCR	NEW SERVICES	DISTRIBUTION AND COLLECTION I	PBS660407 PBS660407	5 500 5 348	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$.	\$.	\$.	500
HORTICULTURAL SUP SUPPLEMENTAL FICA	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	300 210	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ ·	\$ -	300 210
GASOLINE SAFETY/TRAIN MAT PERMANENT SALARIES	NEW SERVICES NEW SERVICES SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660408	109 100 391.305	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ · \$ ·	\$. \$.	\$ · · · · · · · · · · · · · · · · · · ·	109 100 391,305
VEHICLES COMPONENTS/PARTS HEALTH INSURANCE	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PBS660408 PBS660408	388,162 165,200	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$ ·	391,305 388,162 165,200
SERVCHG-FLEET O&M OVERTIME 1.5X PAY	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	73,752 68,117 57,330	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$.	\$ ·	\$ · · · · · · · · · · · · · · · · · · ·	73,752 68,117 57,330
PENSION - GENERAL EMP	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I	PB\$660408 :: PB\$660408	41,664	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$.	\$.	41,664
DISPOSAL (TIP) FEES OTHER EQUIP RENT SOC SEC/MEDICARE	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	41,000 35,000 30,754	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$. \$.	\$. \$.	\$	41,000 35,000 30,754
OVERHEAD-FLEET MP REP & MAINT PENSION - DEF CONT	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	30,754 26,017 5 25,000 16,146	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	26,017 25,000
PENSION - DEF CONT LONGEVITY PAY OTHER REG SALARIES	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION 1	PBS660408 PBS660408 PBS660408	16,146 8,800 5,803	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$ ·	\$.	8,800
TOOLS/EQUIP < \$5000 OTHER SUPPLIES GASOLINE	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I	PBS660408 PBS660408	5.300	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ · \$ ·	\$.	\$.	5,803 5,300 4,000
HORTICULTURAL SUP	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I	PBS660408 PBS660408	\$ 4,000 \$ 3,838 \$ 3,800	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$.	\$ - : \$ - :	4,000 3,838 3,800
TELEPHONE/CABLE TV IMP REP MATERIALS RETIREE HEALTH BENE	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR		PBS660408 PBS660408 PBS660408	3,606 3,000 2,400	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ - \$ -	\$ ·	\$ -	3,606 3,000 2,400
CELLPHONE ALLOWANCE	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	2,000 1,920	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ ·	\$.	2,000 1,920 1,681
STANDBY PAY SAFETY SHOES SERVCHG-NON FLEET	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	1,681 1,600 1,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ -	\$ - :	1,681 1,600 1,000
	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I	PB\$660408 :	764 700 5 500	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	764 700
EQUIP REP & MAINT UNIFORMS CERTIFICATION TRAIN BLDG REP & MAINT	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	500 500 5450	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	\$ ·	\$.	500
YEAR END FICA ACCR SUPPLEMENTAL FICA	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	\$ 450 \$ 444 \$ 212	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	450 444 212
OFFICE EQUIP < \$5000 OFFICE SUPPLIES	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PBS660408 PBS660408	100	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	100
PERMANENT SALARIES COMPONENTS/PARTS	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	53,971 41,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$. \$.	\$.	\$ -	100 53,971 41,000
OTHER EQUIP RENT HEALTH INSURANCE PENSION - GENERAL EMP	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION I	PBS660409 PBS660409 PBS660409	11,000 10,536 10,500	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$. \$.	\$.	11,000 10,536 10,500
PENSION - GENERAL EMP SERVCHG-FLEET OBM OVERTIME 1.5X PAY	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PBS660409 PBS660409	10,500 5,478 5,460	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	10,500 5,478 5,460
TOOLS/EQUIP < \$5000 DIESEL FUEL SOC SEC/MEDICARE	VALVESHYDRANTS VALVESHYDRANTS VALVESHYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	5,000 5 4,725 6 4,291	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$. \$.	\$. \$.	\$ · :	5,000 4,725 4,291
GASOLINE OVERHEAD-FLEET LONGEVITY PAY	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION I DISTRIBUTION AND COLLECTION I	PBS660409 PBS660409	3,006 2,389	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	3,006
LONGEVITY PAY UNIFORMS OTHER REG SALARIES	VALVESHYDRANTS VALVESHYDRANTS VALVESHYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	1,650 1,500 1,478	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$. \$.	\$. \$	\$ · :	1,650 1,500 1,478
				,470		2.374	2.374	2.374					.,410

Expense Line Item			Code	FY 2019 Expense Allocation Fact	Utility Billing or %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist
SCHOOLS	VALVESHYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,000 Transmission/Distrib \$ 650 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$. !	\$ 1,000
SCHOOLS OTHER SUPPLIES TELEPHONE/GABLE TV CELLPHONE ALL OWANCE	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	\$ 650 Transmission/Distrib \$ 573 Transmission/Distrib \$ 480 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	S .	\$ ·	\$ - :	\$ 650 \$ 573 \$ 480
SAFETY SHOES HORTICULTURAL SUP	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 400 Transmission/Distrib \$ 300 Transmission/Distrib		0.0%	0.0%	100.0%	\$.	s -	s - :	\$ 400 \$ 300
OFFICE EQUIP < \$5000 OFFICE SUPPLIES	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 300 Transmission/Distrib \$ 200 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$ - :	\$ 300 \$ 200 \$ 200
SAFETY/TRAIN MAT YEAR END FICA ACCR	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 200 Transmission/Distrib \$ 113 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	s ·	\$ ·	s - :	\$ 113
UPGRADE PAY EQUIP REP & MAINT MEDICAL SUPPLIES	VALVESHYDRANTS VALVESHYDRANTS VALVESHYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	\$ 100 Transmission/Distrib \$ 50 Transmission/Distrib \$ 50 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0%	S -	S -	S - :	\$ 100 \$ 50 \$ 50
SUPPLEMENTAL FICA PERMANENT SALARIES	VALVES/HYDRANTS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660410	\$ 20 Transmission/Distrib \$ 235,475 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	s .	S - :	\$ 20 \$ 235.475
COMPONENTS/PARTS VEHICLES HEALTH INSURANCE	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 185,000 Transmission/Distrib \$ 177,316 Transmission/Distrib \$ 42,144 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - :	\$ 185,000 \$ 177,316 \$ 42,144
HEALTH INSURANCE SERVCHG-FLEET O&M OVERTIME 1.5X PAY	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410 PBS660410	\$ 40,978 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$.	\$ -	\$ 40,978
DENGION - GENERAL EMP	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410 PBS660410 PBS660410	\$ 33,852 Transmission/Distrib \$ 32,360 Transmission/Distrib \$ 18,568 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$ -	\$ 33,852 \$ 32,360 \$ 18,568
SOC SEC/MEDICARE DIESEL FUEL IMP REP & MAINT	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 18,568 Transmission/Distrib \$ 18,507 Transmission/Distrib \$ 15,000 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$.	\$ 18,507 \$ 15,000
DISPOSAL (TIP) FEES OVERHEAD-FLEET PENSION - DEF CONT	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 10,000 Transmission/Distrib \$ 9,737 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - : \$ - :	\$ 10,000 \$ 9,737
PENSION - DEF CONT LONGEVITY PAY OTHER REG SALARIES	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410 PBS660410	\$ 6,331 Transmission/Distrib \$ 5,500 Transmission/Distrib		0.0%	0.0%	100.0% 100.0%	\$ ·	\$ -	\$ - :	\$ 6,331 \$ 5,500 \$ 4,544
OTHER SUPPLIES OTHER EQUIP RENT	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 4,544 Transmission/Distrib \$ 2,850 Transmission/Distrib \$ 2,500 Transmission/Distrib	ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$ -	\$ ·	\$ 2,850 \$ 2,500
OTHER SERVICES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 2,100 Transmission/Distrib \$ 2,000 Transmission/Distrib		0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - : \$ - :	
OVERTIME 1X PAY EQUIP REP & MAINT	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 1,310 Transmission/Distrib \$ 1,000 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ - :	\$ 2,000 \$ 1,310 \$ 1,000
IMP REP MATERIALS CELLPHONE ALLOWANCE SHIFT DIFFERENTIAL	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410 PBS660410 PBS660410	\$ 1,000 Transmission/Distrib \$ 960 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ -	\$ 1,000 \$ 960 \$ 784
SAFETY SHOES TELEPHONE/CABLE TV	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410 PBS660410	\$ 784 Transmission/Distrib \$ 600 Transmission/Distrib \$ 573 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$ -	S -	\$ -	\$ 784 \$ 600 \$ 573
MODIFICIAL TUDAL SUID	ALTERATIONS & DELOCATIONS	DISTRIBUTION AND COLLECTION	PB\$660410 PB\$660410	\$ 500 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ ·	\$ ·	\$ 573 \$ 500 \$ 500
UNIFORMS OFFICE SUPPLIES YEAR END FICA ACCR	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 500 Transmission.Distrib \$ 400 Transmission.Distrib \$ 347 Transmission.Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$. \$.	\$ -	\$.	\$ 347
GASOLINE SUPPLEMENTAL FICA PERMANENT SALARIES	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 191 Transmission/Distrib \$ 128 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$.	\$ 191 \$ 128 \$ 418,114
VEHICLES	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 418,114 Transmission/Distrib \$ 186,326 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$.	\$ · :	
COMPONENTS/PARTS SERVCHG-FLEET O&M HEALTH INSURANCE	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411 PBS660411	\$ 125,000 Transmission/Distrib \$ 64,327 Transmission/Distrib \$ 63,216 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 125,000 \$ 64,327 \$ 63,216
PENSION - GENERAL EMP SOC SECMEDICARE	FIRE HYDRANT & VALVES		PBS660411 PBS660411	\$ 41,651 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	\$ 63,216 \$ 41,651 \$ 32,403
PENSION - DEF CONT OVERHEAD-FLEET	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 18,219 Transmission/Distrib \$ 12,845 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 18,219 \$ 12,845
DIESEL FUEL	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 12,598 Transmission/Distrib \$ 10,920 Transmission/Distrib	ution 0.0% ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 12,598 \$ 10,920 \$ 5,000
IMP REP & MAINT LONGEVITY PAY	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 5,000 Transmission/Distrib \$ 4,950 Transmission/Distrib	ution U.U%	0.0%	0.0%	100.0%	\$ ·	\$.	\$.	\$ 4,950
GASOLINE DISPOSAL (TIP) FEES TOOLS/EQUIP < \$5000	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES		PBS660411 PBS660411 PBS660411	\$ 4,400 Transmission/Distrib \$ 4,000 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 4,400 \$ 4,000 \$ 4,000
OTHER REG SALARIES UNIFORMS	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 4,000 <u>Transmission/Distrib</u> \$ 3,066 <u>Transmission/Distrib</u> \$ 2,500 <u>Transmission/Distrib</u>	ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$.	\$ ·	\$ · :	\$ 3,066
CEDVOUG DUD WORKS	CIDE LIVERANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660411	\$ 2,500 Transmission/Distrib \$ 2,000 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	s .	\$ - \$ -	s - :	\$ 2,500 \$ 2,000
IMP REP MATERIALS CERTIFICATION TRAIN SERVCHG-NON FLEET	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 2,000 Transmission/Distrib \$ 2,000 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ -	\$ 2,000
SAFETY SHOES UPGRADE PAY	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 1,350 Transmission/Distrib \$ 1,000 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ - \$ -	\$ -	\$ 1,350 \$ 1,000
UPGRADE PAY OTHER SUPPLIES STANDBY PAY CELLPHONE ALLOWANCE	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411 PBS660411	\$ 1,000 Transmission/Distrib \$ 1,000 Transmission/Distrib \$ 500 Transmission/Distrib \$ 480 Transmission/Distrib	ution 0.0%	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$:	\$ -	\$ -	\$ 1,000 \$ 1,000 \$ 500 \$ 480
HORTICULTURAL SUP	CIDE LIVED ANT & VALVES		PB\$660411	\$ 400 Transmission/Distrib \$ 234 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ -	\$ ·	\$ 480 \$ 400 \$ 234
SUPPLEMENTAL FICA PERMANENT SALARIES	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660412	\$ 40 Transmission/Distrib \$ 545,710 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$ -	\$ 40 \$ 545,710
HEALTH INSURANCE OVERTIME 1.5X PAY PENSION - GENERAL EMP	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 102,489 Transmission/Distrib \$ 82,909 Transmission/Distrib \$ 77,558 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$ - \$ -	\$ - \$ -	\$ - ! \$ - !	\$ 102,489 \$ 82,909
VEHICLES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 61,865 [Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ - \$ -	\$ - :	\$ 77,558 \$ 61,865
COMPONENTS/PARTS SERVCHG-FLEET O&M SOC SEC/MEDICARE	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412 PBS660412	\$ 48,206 Transmission/Distrib \$ 43,806 Transmission/Distrib \$ 42,850 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - :	\$ 48,206 \$ 43,806 \$ 42,850
GASOLINE DIESEL ELIEL	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS		PBS660412 PBS660412 PBS660412	\$ 29,634 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$ -	\$.	\$ 42,850 \$ 29,634 \$ 13,477
PENSION - DEF CONT OVERHEAD-FLEET	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 13,204 Transmission/Distrib \$ 12,355 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 13,204 \$ 12,355
OTHER DEC ON ADIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 11,202 Transmission/Distrib \$ 9,064 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0% 0.0% 0.0%	100.0%	\$ -	\$ -	\$ -	\$ 11,202 \$ 9,064
OTHER EQUIP RENT TOOLS/EQUIP < \$5000	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 3,013 Transmission/Distrib \$ 3,013 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$ -	\$ 9,064 \$ 3,013 \$ 3,013
RETIREE HEALTH BENE STANDBY PAY UNIFORMS	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412 PBS660412	\$ 2,892 Transmission/Distrib \$ 2,772 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 2,892 \$ 2,772
OTHER SERVICES CELLPHONE ALLOWANCE	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412 PBS660412	\$ 2,471 Transmission/Distrib \$ 2,410 Transmission/Distrib \$ 2,025 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 2,772 \$ 2,471 \$ 2,410 \$ 2,025
DISDOSAL (TID) EEES	LITH ITV EIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB\$660412 PB\$660412	\$ 1,958 Transmission/Distrib \$ 1,205 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 1.958
EQUIP REP & MAINT SERVCHG-PRINT SHOP OVERTIME 1X PAY	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,205 Transmission/Distrib \$ 987 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - :	\$ 1,205 \$ 1,205 \$ 987
TELEPHONE/CABLE TV SAFETY SHOES OTHER SUPPLIES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 913 Transmission/Distrib \$ 904 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 913 \$ 904 \$ 904
OTHER SUPPLIES CERTIFICATION TRAIN SERVCHG-NON FLEET	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412 PBS660412	\$ 904 Transmission/Distrib \$ 904 Transmission/Distrib \$ 844 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	\$ 904 \$ 904 \$ 844
YEAR END FICA ACCR SHIFT DIFFERENTIAL	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 694 Transmission/Distrib \$ 630 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 694 \$ 630
IMP REP MATERIALS IMP REP & MAINT	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 603 Transmission/Distrib \$ 603 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 603 \$ 603
OFFICE SUPPLIES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 578 Transmission/Distrib \$ 422 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	\$.	\$.	\$ 578 \$ 422
SUPPLEMENTAL FICA BOOKS & MANUALS DATA PROC SUPPLIES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412 PBS660412	\$ 306 Transmission/Distrib \$ 301 Transmission/Distrib \$ 301 Transmission/Distrib	ution 0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0%	s .	\$.	\$	\$ 306 \$ 301 \$ 301 \$ 241
DATA PROC SUPPLIES OFFICE EQUIP < \$5000 UPGRADE PAY	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 241 Transmission/Distrib \$ 181 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$. \$	\$ -	\$.	\$ 241 \$ 181
SAFETY/TRAIN MAT HORTICULTURAL SUP PERMANENT SALARIES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 121 Transmission/Distrib \$ 30 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 121
WATER/SEW/STORM	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 110,751 Transmission/Distrib \$ 62,046 Transmission/Distrib	ution 0.0%	0.0%	0.0%	100.0%	s .	\$.	s . :	\$ 30 \$ 110,751 \$ 62,046
TOOLS/EQUIP < \$5000 PENSION - GENERAL EMP SOC SECMEDICARE	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501 PBS660501	\$ 13,400 Transmission/Distrib \$ 9,235 Transmission/Distrib \$ 9,075 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 13,400 \$ 9,235 \$ 9,075
HEALTH INSURANCE RETIREE HEALTH BENE	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 8,076 Transmission/Distrib \$ 5,628 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 8,076 \$ 5,628
TELEPHONE/CABLE TV LONGEVITY PAY OTHER REG SALARIES	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 4.640 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$ -	\$.	\$ 4,640 \$ 3,977
EXPENSE ALLOWANCES	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 3,977 Transmission/Distrib \$ 1,793 Transmission/Distrib \$ 1,608 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$ -	\$.	\$ 1,793 \$ 1,608
MILEAGE REIMBURSE COMPONENTS/PARTS	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 1,340 Transmission/Distrib \$ 1,340 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 1,340 \$ 1,340 \$ 1,162
ASSIGNMENT PAY CELLPHONE ALLOWANCE SCHOOLS	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660501 PB\$660501 PB\$660501	\$ 1,162 Transmission/Distrib \$ 1,126 Transmission/Distrib \$ 670 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 1,126
CONFERENCES OTHER EQUIP RENT	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 417 Transmission/Distrib \$ 335 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	\$ 670 \$ 417 \$ 335
BLDG REP MATERIALS	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 168 Transmission/Distrib \$ 137 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 168
SERVCHG-OTHER FUNDS PERMANENT SALARIES	ASPHALT ASPHALT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 150,000 Transmission/Distrib \$ 48,090 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 150,000 \$ 48,090
HEALTH INSURANCE	ASPHALT ASPHALT	DISTRIBUTION AND COLLECTION	PB\$660506 PB\$660506	\$ 5,084 Transmission/Distrib \$ 3,697 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 5,084 \$ 3,697 \$ 1,875
PENSION - DEF CONT CELLPHONE ALLOWANCE	ASPHALT ASPHALT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 1,875 Transmission/Distrib \$ 240 Transmission/Distrib \$ (58,985) Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 1,875 \$ 240 \$ (58,985)
CORE ADJUSTMENTS PERMANENT SALARIES HEALTH INSURANCE	ASPHALT INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660601 PBS660601	\$ 23.717 Transmission/Distrib	ution 0.0% ution 0.0% ution 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$.	\$.	\$.	\$ (58,985) \$ 23,717 \$ 3,600
PENSION - DEF CONT SOC SEC/MEDICARE	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 3,600 Transmission/Distrib \$ 2,135 Transmission/Distrib \$ 1,847 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 2,135 \$ 1,847
RETIREE HEALTH BENE	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 1,440 Transmission/Distrib \$ 1,214 Transmission/Distrib \$ 432 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 1,440 \$ 1,214 \$ 432
EXPENSE ALLOWANCES MILEAGE REIMBURSE	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 360 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$.	\$.	\$.	\$ 432 \$ 360
OVERTIME 1.5X PAY OFFICE SUPPLIES STANDBY PAY	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601 PBS660601	\$ 250 Transmission/Distrib \$ 180 Transmission/Distrib \$ 120 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0% 100.0%	\$.	\$.	\$.	\$ 250 \$ 180 \$ 120
STANDBY PAY SUPPLEMENTAL FICA	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 1 Transmission/Distrib	ution 0.0% ution 0.0%	0.0%	0.0%	100.0%	\$:	\$	\$	\$ 120 \$ 1

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utilty Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
PERMANENT SALARIES	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$	617,538	Supply	0.0%	0.0%	100.0%	0.0%	\$.	s -	\$ 617,538	\$.
VEHICLES OTHER EQUIPMENT	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	617,538 536,280 400,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s -	\$ 617,538 \$ 536,280 \$ 400,000	\$. \$.
PENSION - GENERAL EMP HEALTH INSURANCE	WELLFIELD/TANKS WELLFIELD/TANKS		PBS660604 \$ PBS660604 \$	101,377 96,024 58,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ - \$ -	\$ 101,377 \$ 96,024	\$. \$.
COMPONENTS/PARTS SERVCHG-FLEET O&M	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	56,019	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ ·	\$ 58,000 \$ 56,019	\$ · \$ ·
SOC SEC/MEDICARE OVERTIME 1.5X PAY OTHER SERVICES	WELLFIELD/TANKS WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$ PBS660604 \$	48,955 38,220	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 48,955 \$ 38,220	\$ ·
LONGEVITY PAY DIESEL FUEL	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	25,000 17,077 16,123	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	S .	\$ 25,000 \$ 17,077 \$ 16,123	\$ ·
OTHER SUPPLIES STANDBY PAY	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	12,000 11,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	S -	\$ 12,000 \$ 11,000	\$.
OTHER REG SALARIES EQUIP REP & MAINT	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	10,436	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s .	\$ 10,436	\$ ·
OVERHEAD-FLEET PENSION - DEF CONT	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	8,906 8,784	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s .	\$ 9,000 \$ 8,906 \$ 8,784	\$. \$.
ELECTRICAL SUPPLIES TOOLS/EQUIP < \$5000	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	6,000 5,600 4,800	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0%	0.0%	\$. \$.	s -	\$ 6,000 \$ 5,600 \$ 4,800	\$. \$.
RETIREE HEALTH BENE CELLPHONE ALLOWANCE UNIFORMS	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$ PBS660604 \$	4,800 4,320 2,500	Supply	0.0%	0.0%	100.0%	0.0%	\$.	S -	\$ 4,800 \$ 4,320 \$ 2,500	5 .
SAFETY SHOES GASOLINE	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	1,600	Supply Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0%	0.0% 0.0% 0.0%	5 ·	S -		5 ·
OFFICE SUPPLIES MILEAGE REIMBURSE	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	1,250 1,000	Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$ -	\$ 1,480 \$ 1,250 \$ 1,000	\$.
OIL & LUBRICANTS EYDENGE ALLOWANCES	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	1,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	S -	\$ 1,000	\$ · ·
YEAR END FICA ACCR TELEPHONE/CABLE TV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	798 578	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$. \$.	\$ -	\$ 798 \$ 578	\$. \$.
SAFETY/TRAIN MAT	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$ PBS660604 \$	338 250 139	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$.	\$ 338 \$ 250	\$ · · ·
SUPPLEMENTAL FICA PERMANENT SALARIES HEALTH INSURANCE	WELLFIELD/TANKS UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	176,621 29,274	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ -	\$ 176,621	\$.
SOC SEC/MEDICARE OVERTIME 1.5X PAY	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	13,706 13,650	Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$.	\$ 29,274 \$ 13,706 \$ 13,660	\$ ·
PENSION - GENERAL EMP ELECTRICAL SUPPLIES	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	13,419 9,750	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	S -	\$ 13,650 \$ 13,419 \$ 9,750	\$.
PENSION - DEF CONT OTHER SUPPLIES	LITH ITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	0.500	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ - \$ -	\$ 9,598 \$ 5,500	\$. \$.
SERVCHG-FLEET O&M GASOLINE	UTILITY ELECTRIC UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	5,500 4,795 4,399	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$. \$.	\$ -	\$ 4,795	\$.
COMPONENTS/PARTS DIESEL FUEL	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	4,250 3,535	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ -	\$ 4,250 \$ 3,535	\$.
TOOLS/EQUIP < \$5000 OTHER REG SALARIES STANDBY PAY	UTILITY ELECTRIC UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$ PBS660605 \$	3,000 2,313 2,000	Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$.	\$ 3,000	s :
OVERHEAD-FLEET CELLPHONE ALLOWANCE	UTILITY ELECTRIC UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$ PBS660605 \$	2,000 1,238 1,200	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$:	\$.	\$ 2,000 \$ 1,238 \$ 1,200	\$
LONGEVITY PAY	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	1,100	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 1100	\$.
TELEPHONE/CABLE TV EQUIP REP & MAINT	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	289 250	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ - \$ -	\$ 375 \$ 289 \$ 250	\$.
EXPENSE ALLOWANCES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	240 213	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$. \$.	s -	\$ 240 \$ 213	\$. \$.
YEAR END FICA ACCR BOOKS & MANUALS OTHER EQUIP RENT	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	177 150	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ -	\$ 177 \$ 150	\$.
OTHER EQUIP RENT SUPPLEMENTAL FICA PERMANENT SALARIES	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$ PBS660606 \$	50 50 27 804	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 50 \$ 50	\$ ·
SERVCHG-FLEET O&M COMPONENTS/PARTS	DIESEL MAINTENANCE DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660606 \$	11,514 6,000	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 3,089 \$ 1,279 \$ 667	\$ 15,352 \$ 6,357 \$ 3,313	\$ 9,363 \$ 3,877
LIEAT THE INCHIDANCE	DIESEL MAINTENANCE		PBS660606 \$ PBS660606 \$	5.268	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 585 \$ 331	\$ 2,909 \$ 1,644	\$ 2,021 \$ 1,774 \$ 1,003
DIESEL FUEL PENSION - DEF CONT SOC SEC/MEDICARE	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660606 \$	2,978 2,503 2,145	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ - \$ -	\$ 278 \$ 238	\$ 1,382 \$ 1,184	\$ 1,003 \$ 843 \$ 722
OVERHEAD FLEET	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660606 \$	1,201 984	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$. \$.	\$ 133 \$ 109	\$ 663 \$ 543	\$ 404
TOOLS/EQUIP < \$5000 OTHER SUPPLIES	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660606 \$	600 500	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ - \$ -	\$ 67 \$ 56	\$ 331 \$ 276	\$ 202 \$ 168
SAFETY SHOES UNIFORMS CELLPHONE ALLOWANCE	DIESEL MAINTENANCE DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660606 \$ PBS660606 \$	300 250 240	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 33 \$ 28	\$ 166 \$ 138 \$ 133 \$ 120	\$ 101 \$ 84 \$ 81 \$ 73
TELEPHONE/CABLE TV GASOLINE	DIESEL MAINTENANCE DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660606 \$	240 217 146	Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 28 \$ 27 \$ 24 \$ 16	\$ 133 \$ 120 \$ 81	\$ 81 \$ 73 \$ 49
SUPPLEMENTAL FICA PERMANENT SALARIES	DIESEL MAINTENANCE SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660607 \$	5 28 593	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$.	\$ 0 \$ 3,177 \$ 585	\$ 2 \$ 15,787	£ 2
HEALTH INSURANCE OVERTIME 1.5X PAY	SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660607 \$	5,268 2,910	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$.	\$ 323	\$ 2,909 \$ 1,607	\$ 9,629 \$ 1,774 \$ 980
PENSION - DEF CONT SOC SECIMEDICARE SERVCHG-FLEET OBM	SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660607 \$	2,574 2,187 1,346	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ - \$ -	\$ 286 \$ 243 \$ 149	\$ 1,421 \$ 1,208 \$ 743	\$ 867 \$ 736 \$ 453 \$ 192
	SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660607 \$	571	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·		\$ 315	\$ 453 \$ 192
OTHER SUPPLIES OVERHEAD-FLEET SAFETY SHOES	SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660607 \$	250 194 125	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ -	\$ 28 \$ 21 \$ 14	\$ 138 \$ 107	\$ 84 \$ 65
UNIFORMS SUPPLEMENTAL FICA	SMALL ENGINE REPAIR SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660607 \$	125 125	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2% 55.2%	33.7% 33.7%	\$.	\$ 14	\$ 69 \$ 69	\$ 42 \$ 42
PERMANENT SALARIES PENSION - GENERAL EMP	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	98,482 13,792	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 10,942 \$ 1,532	\$ 54,375 \$ 7,615	\$ 33,164 \$ 4,645
SOC SEC/MEDICARE	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	11,120 7.806	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·	\$ 1.235	\$ 6,139 \$ 4,310	
OVERTIME 1.5X PAY LONGEVITY PAY	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	3,385 2,595	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ - \$ -	\$ 867 \$ 376 \$ 288	\$ 1,869 \$ 1,433	\$ 2,629 \$ 1,140 \$ 874 \$ 849
PENSION - DEF CONT	MACHINE SHOP MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$ PBS660608 \$	2,522 2,400	Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$ ·	\$ 280 \$ 267	\$ 1,392 \$ 1,325 \$ 1,104	\$ 849 \$ 808 \$ 674
TOOLS/EQUIP < \$5000 COMPONENTS/PARTS	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$	2,000 1,750	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ -	\$ 222 \$ 194	\$ 1,104 \$ 966 \$ 508	\$ 674 \$ 589 \$ 310
OTHER REG SALARIES EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	MACHINE SHOP MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$ PBS660608 \$	920 480 480	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 102 \$ 53 \$ 53	\$ 508 \$ 265 \$ 265	\$ 310 \$ 162 \$ 162
OTHER SUPPLIES SAFETY SHOES	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	250 150	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 28	\$ 138 \$ 83	\$ 162 \$ 84 \$ 51
UNIFORMS OFFICE SUPPLIES	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	125 100	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 14 \$ 11	\$ 69 \$ 55	\$ 42 \$ 34
YEAR END FICA ACCR SAFETY/TRAIN MAT	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	71 50	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$.	\$ 8	\$ 39 \$ 28	\$ 24 \$ 17
SUPPLEMENTAL FICA PERMANENT SALARIES	MACHINE SHOP WELDING	DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660609 \$	13 273,986	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·	\$ 1 \$ 30,442	\$ 7 \$ 151,278	\$ 4 \$ 92,267 \$ 17,740
HEALTH INSURANCE VEHICLES IMP REP MATERIALS	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$ PBS660609 \$	52,680 37,028 25,000	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$:	\$ 5,853 \$ 4,114 \$ 2,778	\$ 29,087 \$ 20,445 \$ 13,803	
PENSION - GENERAL EMP SOC SECIMEDICARE	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	24,380 21,368	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 2,778 \$ 2,709 \$ 2,374	\$ 13,803 \$ 13,461 \$ 11,798	\$ 8,419 \$ 8,210 \$ 7,196
SERVCHG-FLEET O&M PENSION - DEF CONT	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	16.659	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.			
COMPONENTS/PARTS OVERTIME 1.5X PAY	WELDING WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	10,000 6,661	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$.	\$ 1,492 \$ 1,111 \$ 740	\$ 5,521 \$ 3,678	\$ 4,522 \$ 3,368 \$ 2,243
TOOLS/EQUIP < \$5000 OTHER SUPPLIES GASOLINE	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$ PBS660609 \$	5,000 5,000 3,719	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$.	\$ 556 \$ 556 \$ 413	\$ 2,761	\$ 1,684 \$ 1,684 \$ 1,252
GASOLINE LONGEVITY PAY OVERHEAD-FLEET	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$ PBS660609 \$	3,719 3,575 2,944	Weighted Expense Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7% 33.7%	\$.	\$ 397	\$ 2,053 \$ 1,974 \$ 1,625	\$ 1,252 \$ 1,204 \$ 991 \$ 944
DIESEL FUEL DISPOSAL (TIP) FFES	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	2,804 2,750	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 327 \$ 311 \$ 306	\$ 1,548	\$ 944 \$ 920
OTHER REG SALARIES BLDG REP MATERIALS	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	2,636 2,500	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$.	\$ 306 \$ 293 \$ 278	\$ 1,380	\$ 926 \$ 888 \$ 842
RETIREE HEALTH BENE	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	1,200 960	Weighted Expense Weighted Expense Weighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 278 \$ 133 \$ 107	\$ 663 \$ 530 \$ 456	\$ 404 \$ 323
SAFETY SHOES ASSIGNMENT PAY OTHER CHEMICALS	WELDING WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	825 588	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$.	\$ 107 \$ 92 \$ 65 \$ 56	\$ 324	\$ 323 \$ 278 \$ 198 \$ 168
OTHER CHEMICALS TELEPHONE/CABLE TV CERTIFICATION TRAIN	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$ PBS660609 \$	500 289 250	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·	\$ 56 \$ 32 \$ 28	\$ 276 \$ 160 \$ 138	\$ 168 \$ 97 \$ 84
YEAR END FICA ACCR SHIFT DIFFERENTIAL	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$ PBS660609 \$	250 202 196	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$:	\$ 28 \$ 22 \$ 22	\$ 138 \$ 111 \$ 108	\$ 68
HNIEGDMG	WELDING WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	196 125 100	Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$:	\$ 22 \$ 14 \$ 11	\$ 108 \$ 69 \$ 55	\$ 66 \$ 42 \$ 34 \$ 17
SAFETY/TRAIN MAT OFFICE SUPPLIES SUPPLEMENTAL FICA	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	50 25	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$.	\$ 6 \$ 3	\$ 28 \$ 14	\$ 17 \$ 8
PERMANENT SALARIES	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 \$ PBS670101 \$	184,757 48,880 33,658	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 184,757	\$.
COMPUTER MAINT OTHER SERVICES	TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 \$ PBS670101 \$	20,094	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 48,880 \$ 33,658 \$ 20,094	\$. \$.
HEALTH INSURANCE OTHER PROF SERV SOC SECMEDICARE	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 \$ PBS670101 \$	20,080 16,546	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 20,080 \$ 16,546 \$ 14,336	\$.
PENSION - GENERAL EMP PENSION - DEE CONIT	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 \$ PBS670101 \$ PBS670101 \$	14,336 14,016 10,111	Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$.	\$.	\$ 14,336 \$ 14,016 \$ 10,111	\$.
PENSION - DEF CONT OFFICE EQUIP < \$5000 TELEPHONE/CABLE TV	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 \$ PBS670101 \$ PBS670101 \$	10,111 7,292 5,952	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$:	\$.	\$ 10,111 \$ 7,292 \$ 5,952	\$
OTHER SUPPLIES	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 \$ PBS670101 \$	3,472 2,726	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$	\$.		\$.
OTHER REG SALARIES	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 \$ PBS670101 \$	2,019 1,837	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 2,726 \$ 2,019 \$ 1,837	\$. \$.
CAR ALLOWANCES	TREATMENT OPERATIONS	TREATMENT	PBS670101 \$	1,683	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,683	\$ -

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
OFFICE EQUIP RENT	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101	\$ 1,683 \$ 1,683	Supply	0.0%	0.0%	100.0%	0.0%	s ·	\$.	\$ 1,683 \$ \$ 1,683 \$	
OFFICE EQUIP RENT ELECTRICAL SUPPLIES EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670101 PBS670101 PBS670101	\$ 1,683 \$ 1,616 \$ 1,212	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ -	\$ -	\$ 1,683 \$ \$ 1,616 \$ \$ 1,212 \$	
MEMBERSHIPS/DUES OFFICE SUPPLIES	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 1,069 \$ 968	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s .	\$ 1,069 \$ \$ 968 \$	
CERTIFICATION TRAIN	TREATMENT OPERATIONS	TREATMENT	PBS670101	\$ 449 \$ 412	Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s -	\$ 449 \$ \$ 412 \$ \$ 280 \$	· ·
FURNITURE TOOLS/EQUIP < \$5000 SAFETY SHOES	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 PBS670101 PBS670101	\$ 280 \$ 280 \$ 168	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ -	S -	\$ 280 S \$ 280 S \$ 168 S	
SERVCHG-PRINT SHOP YEAR END FICA ACCR	TREATMENT OPERATIONS	TREATMENT	PBS670101 PBS670101 PBS670101	\$ 168 \$ 154	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s .	\$ 168 S \$ 154 S	
SCHOOLS PERMANENT SALARIES	TREATMENT OPERATIONS WATER SUPPORT	TREATMENT TREATMENT	PBS670301	\$ 132 \$ 90,044	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ -	\$ 132 5 \$ 90,044 5	· ·
PENSION - GENERAL EMP HEALTH INSURANCE SOC SEC/MEDICARE	WATER SUPPORT WATER SUPPORT WATER SUPPORT WATER SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670301 PBS670301 PBS670301	\$ 16,998 \$ 11,162 \$ 7,035	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ -	\$ 16,998 \$ \$ 11,162 \$	· ·
SCHOOLS EXPENSE ALLOWANCES	WATER SUPPORT WATER SUPPORT	TREATMENT TREATMENT	PBS670301 PBS670301 PBS670301	\$ 7,035 \$ 1,830 \$ 1,440	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	S -	\$ 7,035 \$ \$ 1,830 \$ \$ 1,440 \$	
CELLPHONE ALLOWANCE PERMANENT SALARIES	WATER SUPPORT WATER SUPPORT FIVEASH MAINTENANCE	TREATMENT	PBS670301 PBS670302 PBS670302	\$ 480 \$ 872 388	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0%	0.0%	\$.	\$ - \$ -	\$ 1,440 \$ \$ 480 \$ \$ 872,388 \$	
COMPONENTS/PARTS OTHER EQUIPMENT HEALTH INSURANCE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PB\$670302 PB\$670302 PB\$670302	\$ 492,003 \$ 200,000 \$ 138,432	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ -	\$ 492,003 \$ \$ 200,000 \$ \$ 138,432 \$	· ·
OVERTIME 1.5X PAY PENSION - GENERAL EMP	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 PBS670302 PBS670302	\$ 138,432 \$ 111,384 \$ 68,487	Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$.	\$ -	\$ 138,432 3 \$ 111,384 3 \$ 68,487 3	· ·
SOC SECMEDICARE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302	\$ 67,996	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ -	\$ 67,996 \$ \$ 52,600 \$:
PENSION - DEF CONT EQUIP REP & MAINT	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 PBS670302	\$ 47,214 \$ 46,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ -	\$ 47,214 \$ \$ 46,000 \$	· ·
VEHICLES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 PBS670302 PBS670302	\$ 30,000 \$ 27,816	Supply	0.0% 0.0% 0.0%	0.0%	100.0%	0.0%	\$.	\$ -	\$ 30,000 \$ 27,816 \$ 23,600 \$ 17,500 \$	
MP REP & MAINT LAWN & TREE SERVICE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PB\$670302 PB\$670302	\$ 23,600 \$ 17,500 \$ 15,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 17,500 S \$ 15,000 S	\$.
	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 PBS670302	\$ 15,000 \$ 13,664	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 15,000 ! \$ 13,664 ! \$ 12,650 !	\$. \$.
SERVCHG-FLEET O&M LONGEVITY PAY TOOLS/EQUIP < \$5000 OTHER PROF SERV	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PB\$670302 PB\$670302 PB\$670302	\$ 12,650 \$ 11,000 \$ 10,000	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$ -		\$ ·
BLDG REP & MAINT OTHER SUPPLIES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PB\$670302 PB\$670302 PB\$670302	\$ 10,000 \$ 10,000 \$ 9,000	Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0%	0.0% 0.0% 0.0%	\$.	\$.	\$ 10,000 \$ \$ 10,000 \$ \$ 9,000 \$	\$ ·
OTHER REG SALARIES JANITORIAL SUPPLIES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 PBS670302	\$ 7,228 \$ 5,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 7,228 5	
GASOLINE OIL & LUBRICANTS	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 PBS670302	\$ 4,039 \$ 3,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 4,039 \$ \$ 3,000 \$	\$ ·
SOLID WASTE COLLECTIONS	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PB\$670302 PB\$670302 PB\$670302	\$ 2,550 \$ 2,368 \$ 2.350	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ ·	\$.	\$ 2,550 \$ \$ 2,368 \$ \$ 2,350 \$	
ASSIGNMENT PAY SAFETY SHOES OFFICE EQUIP RENT	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 PBS670302	\$ 2,240 \$ 2,000	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 2,240 3	· ·
DISPOSAL (TIP) FEES LINIFORMS	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 PBS670302	\$ 1.725	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 1,725 \$ 1,700 \$ 1,400 \$	\$.
SCHOOLS HEAVY EQUIP RENT EXPENSE ALLOWANCES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 PBS670302 PBS670302	\$ 1,700 \$ 1,400 \$ 1,000 \$ 960	Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ ·	S .	\$ 1,000 \$	
EXPENSE ALLOWANCES YEAR END FICA ACCR OVERTIME 1X PAY	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 PBS670302 PBS670302	\$ 960 \$ 553 \$ 546	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$. \$.	S .	\$ 960 \$ \$ 553 \$ \$ 546 \$	
CELL PHONE ALLOWANCE	FIVEASH MAINTENANCE	TREATMENT	PBS670302 PBS670302	\$ 500 \$ 480	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s .	\$ 500 S \$ 480 S	
SUPPLEMENTAL FICA CERTIFICATION TRAIN	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 PBS670302	\$ 408 \$ 400	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 408 5 \$ 400 5	\$ ·
BOOKS & MANUALS SERVCHG-NON FLEET SPECIAL DELIVERY	FIVEASH MAINTENANCE	TREATMENT	PBS670302 PBS670302	\$ 300 \$ 300	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s -	\$ 300 S	
POSTAGE LIME	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670302 PBS670302 PBS670303	\$ 100 \$ 100 \$ 1,780,000	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ ·	\$ -	\$ 100 \$ \$ 1,780,000 \$	\$.
ELECTRICITY PERMANENT SALARIES CHLORINE	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 PBS670303 PBS670303	\$ 1,513,612 \$ 646,159 \$ 280,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 1,513,612 ! \$ 646,159 ! \$ 280,000 !	\$:
CHLORINE WATER/SEW/STORM HEALTH INSURANCE	FIVEASH OPERATIONS	TREATMENT	PB\$670303	\$ 181,775	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ · \$ ·	\$ -	\$ 181,775 \$	\$ ·
ACUECUS AMMONIA	FIVEASH OPERATIONS FIVEASH OPERATIONS ENGAGE OPERATIONS	TREATMENT TREATMENT	PBS670303 PBS670303 PBS670303	\$ 106,527 \$ 63,450 \$ 60,000	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$ -	\$ 106,527 \$ \$ 63,450 \$	· ·
HYDROFLUOSILICIC ACID SOC SECIMEDICARE PENSION - DEF CONT	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 PBS670303	\$ 60,000 \$ 51,381 \$ 46,935	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ -	\$ 60,000 \$ \$ 51,381 \$ \$ 46,935 \$:
OVERTIME 1.5X PAY OTHER SERVICES COAGULANTS	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 PBS670303	\$ 43,680 \$ 30,000 \$ 20,300	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ -	\$ 43,680 \$ \$ 30,000 \$ \$ 20,300 \$	· ·
ASSIGNMENT PAY	FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 PBS670303 PBS670303	\$ 20,300 \$ 15,660 \$ 12,176	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ ·	\$ -		
LABORATORY SUP COSTS/FEES/PERMITS	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 PBS670303	\$ 12,000 \$ 9,960	Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$.	\$.	\$ 12,176 \$ \$ 12,000 \$ \$ 9,960 \$; ;
RETIREE HEALTH BENE COMPONENTS/PARTS BACKFLOW PROGRAM	FIVEASH OPERATIONS	TREATMENT	PBS670303	\$ 9,600 \$ 8,800	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ -	\$ 9,600 \$ \$ 8,800 \$	\$ ·
OTHER REG SALARIES LONGEVITY PAY	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 PBS670303 PBS670303	\$ 7,205 \$ 5,672 \$ 5,133	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$ -	\$ 7,205 \$ \$ 5,672 \$ \$ 5,133 \$	\$ ·
SHIFT DIFFERENTIAL OFFICE SUPPLIES OFFICE EQUIP < \$5000	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PB\$670303 PB\$670303 PB\$670303	\$ 3,266 \$ 1,675 \$ 1,500	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 3,266 \$ \$ 1,675 \$ \$ 1,500 \$	
OFFICE EQUIP < \$5000 UNIFORMS SAFETY/TRAIN MAT	FIVEASH OPERATIONS	TREATMENT	PBS670303	\$ 1,200	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ - \$ -	\$ 1,200 \$	· ·
SAFETY/TRAIN MAT SCHOOLS EXPENSE ALLOWANCES	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 PBS670303 PBS670303	\$ 1,000 \$ 1,000 \$ 960	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ -	\$ -	\$ 1,000 \$ \$ 1,000 \$ \$ 960 \$	· ·
SAFETY SHOES CERTIFICATION TRAIN	FIVEASH OPERATIONS	TREATMENT	PBS670303	\$ 885 \$ 830	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$ -	\$ 885 S \$ 830 S	
CELLPHONE ALLOWANCE YEAR END FICA ACCR	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 PBS670303	\$ 480 \$ 434	Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$ - \$ -	\$ 480 S \$ 434 S	· ·
OVERTIME 1X PAY	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PB\$670303 PB\$670303 PB\$670303	\$ 353 \$ 200 \$ 160	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 353 5 \$ 200 5	\$:
SUPPLEMENTAL FICA PERMANENT SALARIES COMPONENTS/PARTS	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 PBS670304	\$ 395,796 \$ 168,000	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$.	\$ 395,796 5 \$ 168,000 5	
HEALTH INSURANCE PENSION - GENERAL EMP DIESEL FUEL	PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304	\$ 64,726 \$ 59,389	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 64,726 5 \$ 59,389 5	:
DIESEL FUEL OTHER EQUIPMENT BLDG REP & MAINT	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304 PBS670304	\$ 50,000 \$ 50,000 \$ 40,000	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$.	\$ 50,000 \$ \$ 50,000 \$ \$ 40,000 \$	
EQUIP REP & MAINT SOC SECIMEDICARE	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 PBS670304	\$ 35,000 \$ 30,937	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 35,000 S \$ 30,937 S	
LAWN & TREE SERVICE OVERTIME 1.5X PAY	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 PBS670304	\$ 10,000 \$ 8,736	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 10,000 5	s :
PENSION - DEF CONT LONGEVITY PAY ELECTRICAL SUPPLIES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304 PBS670304	\$ 7,952 \$ 7,150 \$ 7,000	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ ·	\$.	\$ 8,736 ! \$ 7,952 ! \$ 7,150 ! \$ 7,000 !	
OTHER REG SALARIES	PEELE/DIXIE MAINTENANCE	TREATMENT	DD GE70304	\$ 6,320	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 6,320 \$ \$ 6,000 \$	\$.
JANITORIAL SUPPLIES OTHER PROF SERV TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304 PBS670304 PBS670304	\$ 6,000 \$ 5,000 \$ 4,400	Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$.	\$ 5,000 \$ \$ 4,400 \$ \$ 2,400 \$	\$.
BLDG REP MATERIALS	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PB\$670304 PB\$670304 PB\$670304	\$ 2,400 \$ 2,000 \$ 1,572	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ -	\$ 2,400 S	\$ ·
DISPOSAL (TIP) FEES SOLID WASTE COLLECTIONS OTHER SERVICES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304 PBS670304	\$ 1,572 \$ 1,200 \$ 1,180	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 2,000 ! \$ 1,572 ! \$ 1,200 ! \$ 1,180 !	
UNIFORMS OIL & LUBRICANTS SAFETY/TRAIN MAT	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304	\$ 1,100 \$ 1,000 \$ 1,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 1,100 S \$ 1,000 S	\$
SAFETY SHOES	PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 PBS670304		Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s ·	\$ 1,000 \$ \$ 1,000 \$	
EXPENSE ALLOWANCES SCHOOLS GASOLINE	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304 PBS670304	\$ 960 \$ 600 \$ 565	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$. \$.	\$ ·	\$ 960 \$ \$ 600 \$ \$ 565 \$	
OFFICE EQUIP < \$5000	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 PBS670304	\$ 500 \$ 500	Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 500 5	
YEAR END FICA ACCR CELLPHONE ALLOWANCE	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 PBS670304	\$ 483 \$ 480	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 500 \$ \$ 483 \$ \$ 480 \$	\$. \$.
OVERHEAD-FLEET SERVICUS-ELEET ORM	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670304 PBS670304	\$ 113 \$ 51 e 22	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 113 ! \$ 51 !	5 .
SUPPLEMENTAL FICA ELECTRICITY PERMANENT SALARIES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670304 PBS670305 PBS670305	\$ 32 \$ 820,635 \$ 590,122	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$.	\$ 32 5 \$ 820,635 5 \$ 590,122 5	
SULFURIC ACID SODIUM HYDROXIDE SCALE INHIBITOR	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 PBS670305	\$ 590,122 \$ 290,000 \$ 190,000 \$ 100,000	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 290,000 5	š :
	PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 95,991	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 190,000 ! \$ 100,000 ! \$ 95,991 !	\$:
CORROSION INHIBITOR SODIUM HYPOCHLORITE PENSION - GENERAL EMP	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305	\$ 75,000 \$ 75,000 \$ 52,993	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 75,000 \$ \$ 75,000 \$ \$ 52,993 \$	5 .
SOC SEC/MEDICARE	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 PBS670305	\$ 47,224	Supply Supply Supply	0.0%	0.0%	100.0% 100.0%	0.0%	\$.	\$.	\$ 47,224 \$ \$ 43,680 \$	
PENSION - DEF CONT WATER/SEW/STORM	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 PBS670305	\$ 30,167 \$ 26,334	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$.	\$.	\$ 30,167 5 \$ 26,334 5	:
HYDROFLUOSILICIC ACID ASSIGNMENT PAY OTHER SUPPLIES	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305	\$ 20,000 \$ 19,575	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$.	\$ 20,000 ! \$ 19,575 !	:
OTHER SUPPLIES COSTS/FEES/PERMITS AQUEOUS AMMONIA	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305	\$ 18,500 \$ 12,000 \$ 11,550	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$.	\$.	\$ 18,500 \$ \$ 12,000 \$ \$ 11,550 \$	
	CECEDING OPERATIONS	I NEW IMENT	1 55670305	- 11,050	оорру	0.0%	0.076	100.0%	0.0%			11,000 3	

Expense Line Item			Code	FY 2019 Expense All	location Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utilty Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
LABORATORY SUP OTHER CHEMICALS	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 PBS670305	\$ 10,000 \$ 6,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ · .	\$ - \$ -	\$ 10,000 S	-
OTHER REG SALARIES OTHER PROF SERV LONGEVITY PAY RETIREE HEALTH BENE	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305 PBS670305	\$ 5,130 \$ 5,000 \$ 3,972 \$ 2,400	Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$. \$.	\$ - \$ - \$ -	\$ 6,000 \$ 5,130 \$ 5,000 \$ 3,972 \$ 2,400	5 ·
BACKFLOW PROGRAM SHIFT DIFFERENTIAL CONFERENCES	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305 PBS670305	\$ 2,400 \$ 2,290 \$ 2,221 \$ 2,000	Supply Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$. \$.	\$ 2,400 \$ 2,290 \$ 2,221 \$ 2,000	5 .
SCHOOLS SAFETY/TRAIN MAT SAFETY SHOES	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305	\$ 2,000 \$ 1,500 \$ 1,500	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$. \$.	\$ 2,000 \$ 1,500 \$ 1,500	
OFFICE FOLID PENT	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 PBS670305 PBS670305	\$ 1,400 \$ 1,200 \$ 1,000	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$. \$.	\$. \$.	\$ 1,400 : \$ 1,200 : \$ 1,000 :	
OFFICE SUPPLIES EXPENSE ALLOWANCES CERTIFICATION TRAIN OVERTIME 1X PAY	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305	\$ 960 \$ 700 \$ 546	Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 960 \$ \$ 700 \$	· · · · · · · · · · · · · · · · · · ·
CELLPHONE ALLOWANCE YEAR END FICA ACCR SUPPLEMENTAL FICA PERMANENT SALARIES	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670305 PBS670305 PBS670305 PBS670601	\$ 480 \$ 392 \$ 161 \$ 98,422	Supply Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 480 \$ 392 \$ 161 \$ 98,422	5 ·
PERMANENT SALARIES OTHER PROF SERV PENSION - GENERAL EMP HEALTH INSURANCE	TREATMENT SUPPORT TREATMENT SUPPORT TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670601 PBS670601 PBS670601 PBS670601	\$ 98,422 \$ 55,000 \$ 19,113 \$ 11,703	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ - \$ -	\$ - \$ - \$ -	\$ 98,422 \$ 55,000 \$ 19,113 \$ 11,703	5 ·
SOC SEC/MEDICARE	TREATMENT SUPPORT	TREATMENT	PBS670601	\$ 7,892 \$ 2,824	Supply Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ -	\$ - \$ -	\$ 7,892 \$ 2,824 \$ 2,745 \$ 2,000	
OTHER REG SALARIES COMPONENTS/PARTS EXPENSE ALLOWANCES CONFERENCES	TREATMENT SUPPORT TREATMENT SUPPORT TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670601 PBS670601 PBS670601 PBS670601	\$ 2,745 \$ 2,000 \$ 1,440 \$ 1,200	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ -	\$ - \$ - \$ -		
BOOKS & MANUALS MEMBERSHIPS/DUES CELLPHONE ALLOWANCE	TREATMENT SUPPORT TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670601 PBS670601 PBS670601	\$ 500 \$ 500 \$ 480	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 1,200 \$ 500 \$ 500 \$ 480	5 ·
BLDG REP MATERIALS OFFICE SUPPLIES YEAR END FICA ACCR	TREATMENT SUPPORT TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670601 PBS670601 PBS670601	\$ 400 \$ 400 \$ 210	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 400 : \$ 400 : \$ 210 :	5 ·
MILEAGE REIMBURSE PERMANENT SALARIES LABORATORY SUP HEALTH INSURANCE	TREATMENT SUPPORT BIOLOGY LAB BIOLOGY LAB BIOLOGY LAB	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670601 PBS670603 PBS670603 PBS670603	\$ 94,343 \$ 21,000 \$ 12,643	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ · \$ ·	\$ · · · · · · · · · · · · · · · · · · ·	\$ 94,343 \$ 21,000 \$ 12,643	5 .
OVERTIME 1.5X PAY PENSION - DEF CONT SOC SECMEDICARE	BIOLOGY LAB	TREATMENT	PBS670603	\$ 8,518	Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0% 0.0%	100.0% 100.0% 100.0% 100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ ·	\$ 12,643 \$ 8,518 \$ 8,491 \$ 7,217 \$ 1,800	
OTHER CHEMICALS OTHER SERVICES COMPONENTS/PARTS	BIOLOGY LAB BIOLOGY LAB BIOLOGY LAB BIOLOGY LAB	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670603 PBS670603 PBS670603 PBS670603	\$ 8,491 \$ 7,217 \$ 1,800 \$ 900 \$ 900	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$. \$.	\$. \$.	\$ 900	
GASOLINE OTHER SUPPLIES OFFICE SUPPLIES	BIÓLÓGY LAB BIÓLÓGY LAB BIÓLÓGY LAB	TREATMENT TREATMENT TREATMENT	PBS670603 PBS670603 PBS670603	\$ 750 \$ 420 \$ 120	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 900 \$ 750 \$ 420 \$ 120 \$	5 ·
SAFETY SHOES UNIFORMS SERVCHG-FLEET O&M	BIOLOGY LAB BIOLOGY LAB BIOLOGY LAB BIOLOGY LAB	TREATMENT TREATMENT TREATMENT	PBS670603 PBS670603 PBS670603	\$ 120 \$ 120 \$ 82	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$. \$.	\$. \$.	\$ 120 \$ 120 \$ 82	
SUPPLEMENTAL FICA OVERHEAD-FLEET PERMANENT SALARIES HEALTH INSURANCE	BIOLOGY LAB BIOLOGY LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670603 PBS670603 PBS670605 PBS670605	\$ 31 \$ 29 \$ 199,916 \$ 32,775	Supply Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$. \$.	\$ - \$ -	\$ 31 : \$ 29 : \$ 199,916 : \$ 32,775 :	
VEHICLES OTHER SERVICES SOC SECMEDICARE	WATER LAB	TREATMENT	PBS670605 PBS670605 PBS670605 PBS670605	\$ 25,072 \$ 20,000 \$ 15,558	Supply Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0% 0.0%	100.0% 100.0% 100.0% 100.0%	0.0% 0.0% 0.0% 0.0%	\$. \$.	\$ - \$ -	\$ 32,775 \$ 25,072 \$ 20,000 \$ 15,558 \$ 13,104	
OVERTIME 1.5X PAY PENSION - GENERAL EMP EQUIP REP & MAINT	WATER LAB WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605 PBS670605	\$ 13,104 \$ 12,089 \$ 10,500	Supply Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$. \$.	\$. \$.	\$ 12,089 1 \$ 10,500 1	· · · · · · · · · · · · · · · · · · ·
LABORATORY SUP OTHER CHEMICALS COMPONENTS/PARTS	WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605	\$ 10,000 \$ 8,000 \$ 7,000	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 10,000 : \$ 8,000 : \$ 7,000 :	· · · · · · · · · · · · · · · · · · ·
PENSION - DEF CONT OTHER REG SALARIES SERVCHG-FLEET O&M	WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605	\$ 4,781 \$ 4,062 \$ 2,299	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ · \$ ·	\$ - \$ - \$ -	\$ 4,781 : \$ 4,062 : \$ 2,299 :	5 ·
GASOLINE LONGEVITY PAY CONFERENCES SCHOOLS	WATER LAB WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605 PBS670605	\$ 2,148 \$ 2,032 \$ 2,000 \$ 2,000	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ - \$ -	\$ 2,148 \$ 2,032 \$ 2,000 \$	
UNIFORMS CERTIFICATION TRAIN OFFICE SURPLIES	WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605	\$ 1,400 \$ 1,400 \$ 1,000	Supply Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0% 0.0%	\$. \$.	\$ - \$ -	\$ 2,000 \$ 1,400 \$ 1,400 \$ 1,000	
OTHER SUPPLIES EXPENSE ALLOWANCES DATA PROC SUPPLIES	WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605	\$ 1,000 \$ 960 \$ 600	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 1,000 \$ 1,000 \$ 960 \$ 600 \$	5 ·
OVERHEAD-FLEET CELLPHONE ALLOWANCE SAFETY SHOES YEAR END FICA ACCR	WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605	\$ 532 \$ 480 \$ 400	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 532 : \$ 480 : \$ 400 : \$ 311 :	
BOOKS & MANUALS MEMBERSHIPS/DUES SUPPLEMENTAL FICA	WATER LAB WATER LAB WATER LAB WATER LAB	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670605 PBS670605 PBS670605 PBS670605	\$ 311 \$ 200 \$ 200	Supply Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ · · · · · · · · · · · · · · · · · · ·	\$ 200 :	
COMPUTER MAINT OTHER SUPPLIES	TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT	PBS670801 PBS670801 PBS670801	\$ 105,922 \$ 40,000 \$ 16,940	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$. \$.	\$. \$.	\$ 105,922 \$ 40,000 \$ 16,940	
PENSION - DEF CONT SOC SEC/MEDICARE COMPONENTS/PARTS	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT	PBS670801 PBS670801 PBS670801	\$ 16,940 \$ 9,533 \$ 8,250 \$ 7,840	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 9,533 : \$ 8,250 : \$ 7,840 : \$ 6,824 :	· · · · · · · · · · · · · · · · · · ·
TELEPHONE/CABLE TV SCHOOLS OTHER REG SALARIES HEALTH INSURANCE	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670801 PBS670801 PBS670801 PBS670801	\$ 6,824 \$ 4,000 \$ 2,954 \$ 1,510	Supply Supply Supply	0.0%	0.0%	100.0%	0.0% 0.0% 0.0%	\$ · \$ ·	\$ - \$ - \$ -	\$ 6,824 : \$ 4,000 : \$ 2,954 :	5 ·
EXPENSE ALLOWANCES CELLPHONE ALLOWANCE MILEAGE REIMBURSE	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670801 PBS670801 PBS670801 PBS670801	\$ 1,510 \$ 1,440 \$ 480 \$ 249	Supply Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ ·	\$ 1,510 \$ 1,440 \$ 480 \$ 249	
YEAR END FICA ACCR MEMBERSHIPS/DUES	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT	PBS670801 PBS670801 PBS670801	\$ 226 \$ 225 \$ 125	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$. \$.	\$ 226 : \$ 225 : \$ 125 :	
OTHER SERVICES HEALTH INSURANCE	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 59,441 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$. \$.	\$ 40,707 \$ 6,604 \$ 5,841	\$ 202,291 : \$ 32,820 : \$ 29,028 : \$ 27,271 :	\$ 123,380 \$ 20,017 \$ 17,705 \$ 16,633
VEHICLES OTHER PROF SERV PENSION - GENERAL EMP SOC SECMEDICARE	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602 PBS690602	\$ 45,000 W \$ 33,494 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0% 0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 5,488 \$ 5,000 \$ 3,721 \$ 3,171	\$ 27,271 \$ 24,846 \$ 18,493 \$ 15,760 \$ 9,568	\$ 16,633 \$ 15,154 \$ 11,279 \$ 9,613 \$ 5,836
PENSION - DEF CONT SERVCHG-FLEET O&M OTHER REG SALARIES	WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 17,329 W \$ 9,463 W \$ 5,088 W	Veighted Expense Veighted Expense Veighted Expense Veighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7% 33.7%	\$. \$.	\$ 1,925 \$ 1,051 \$ 565		5 3,187
LONGEVITY PAY CERTIFICATION TRAIN TELEPHONE/CABLE TV	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 3,589 W \$ 3,240 W \$ 2,915 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ ·	\$ 399 \$ 360 \$ 324	\$ 2,809 \$ 1,981 \$ 1,789 \$ 1,610	\$ 1,208 \$ 1,091 \$ 982
GASOLINE EXPENSE ALLOWANCES CONFERENCES OVERHEAD-FLEET	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 2,016 W \$ 1,860 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ - \$ - \$ -	\$ 270 \$ 224 \$ 207	\$ 1,342 \$ 1,113 \$ 1,027 \$	\$ 819 \$ 679 \$ 626
OVERHEAD-FLEET OFFICE SUPPLIES COMPUTER MAINT COSTS/FEES/PERMITS	WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 1,500 W \$ 1,350 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 179 \$ 167 \$ 150	\$ 888 \$ 828 \$ 745 \$	\$ 542 \$ 505 \$ 455 \$ 404
TOOLS/EQUIP < \$5000 SERVCHG-PRINT SHOP CELL PHONE ALLOW ANCE	WATER & SEWER ENVIRONMENTAL RESOURCES		PBS690602 PBS690602 PBS690602 PBS690602	\$ 1,200 W \$ 1,200 W	Veighted Expense Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0% 0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2% 55.2%	33.7% 33.7% 33.7% 33.7%	\$ · \$ ·	\$ 133 \$ 133 \$ 133 \$ 128	\$ 663 \$ 663 \$ 663 \$ 663 \$ 636	\$ 404 \$ 404 \$ 388
UNIFORMS AD/MARKETING OFFICE EQUIP < \$5000	WATER & SEWER ENVIRONMENTAL RESOURCES		PBS690602 PBS690602 PBS690602	\$ 981 W \$ 900 W \$ 600 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ - \$ - \$ -	\$ 109 \$ 100 \$ 67	\$ 497 : \$ 331 :	330 303 5 202
FURNITURE SAFETY SHOES YEAR END FICA ACCR	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 389 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ - \$ - \$ -	\$ 67 \$ 58 \$ 43	\$ 331 \$ 290 \$ 215	\$ 202 \$ 177 \$ 131 \$ 110
OVERTIME 1.5X PAY MEMBERSHIPS/DUES MLEAGE REMBURSE OTHER CHEMICALS	WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602 PBS690602	\$ 234 W \$ 180 W	Veighted Expense Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0% 0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2% 55.2%	33.7% 33.7% 33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 36 \$ 26 \$ 20 \$ 13	\$ 181 \$ 129 \$ 99 \$ 66	\$ 79 \$ 61 \$ 40
OTHER SUPPLIES SUPPLEMENTAL FICA	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER GENERAL EXPENDITURES	ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS700101	\$ 120 W \$ 1 W \$ 5,476,717 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 13 \$ 0 \$ 608,498	\$ 66 \$ 1 \$ 3,023,895	\$ 40
INDIRECT ADMIN SERV SERVCHG-INFO SYS SERVCHG-PUB WORKS	WATER & SEWER GENERAL EXPENDITURES WATER & SEWER GENERAL EXPENDITURES WATER & SEWER GENERAL EXPENDITURES	DEPT SUPPORT	PBS700101 PBS700101 PBS700101	\$ 2,276,594 W \$ 1,206,063 W	Veighted Expense Veighted Expense Veighted Expense	0.0% 0.0% 0.0% 0.0%	11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ · \$ ·	\$ 252,944 \$ 134,001 \$ 23,583 \$ 25,831	\$ 1,256,991 \$ 665,911 \$ 117,193 \$ 128,365	\$ 1,844,324 \$ 766,660 \$ 406,150 \$ 71,478
WRITEOFF AR & OTHER SERVCHG-AIRPORT ACCT & AUDITING SERVCHG-OTHER FUNDS	WATER & SEWER GENERAL EXPENDITURES	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101 PBS700101 PBS700101	\$ 52,513 W \$ 16,690 W	Veighted Expense Veighted Expense Veighted Expense	0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2% 55.2%	33.7% 33.7% 33.7% 33.7%	\$. \$.	\$ 25,831 \$ 5,835 \$ 1,854 \$ (85,552)	\$ 128,365 \$ 28,994 \$ 9,215 \$ (425,145)	\$ 71,478 \$ 78,292 \$ 17,684 \$ 5,620
PROP/FIRE INSURANCE GENERAL LIABILITY WORKERS' COMP	WATER & SEWER GENERAL EXPENDITURES WATER & SEWER INSURANCE WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401 PBS700401	\$ (770,000) W \$ 749,208 \$ 387,157 \$ 358,736	Supply Supply Supply Supply	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ (85,552) \$ -	\$ (425,145) \$ 749,208 \$ 387,157 \$ 358,736	\$ (259,303) \$.
AUTO LIABILITY OTHER INS CHARGES EMP PROCEEDINGS PUB OFFICIALS LIAB	WATER & SEWER INSURANCE WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401 PBS700401	\$ 165,550 \$ 63,898 \$ 63,839	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$. \$.	\$. \$.	\$ 165,550 \$ 63,898 \$ 63,839	
UNEMPLOYMENT COMP PURCHASES	WATER & SEWER INSURANCE WATER & SEWER INSURANCE PIPEYARD INVENTORY	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401 PBS704135	\$ 1,495 \$ 445 \$ 801 294	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 0.0%	0.0% 0.0% 100.0%	\$. \$.	\$ - \$ - \$ -	\$ 1,495 : \$ 445 : \$ -	\$. \$. \$. \$. \$ (801,294)
ISSUES	PIPEYARD INVENTORY	DEPT SUPPORT	PBS704135	\$ (801,294) \$ 43,930,548	Supply	0.0%	0.0%	0.0%	100.0%	\$ 1,640,228	\$ 3,240,732	\$ 24,255,658	
Debt Service BOND PRINCIPAL BOND INTEREST OTHER DEBT COSTS		REVENUE BONDS REVENUE BONDS REVENUE BONDS	REV2012.450 REV2012.450 REV2012.450	\$ 1,249,806 \$ 912,913 \$ 451	Fixed Assets Fixed Assets Fixed Assets	0.0% 0.0% 0.0%	0.0%	45.1% 45.1% 45.1%	54.9% 54.9% 54.9%	\$ - \$ -	\$ - \$ -	\$ 564,242 \$ 412,147 \$ 204	685,563 500,766 248
BOND PRINCIPAL BOND INTEREST OTHER DEBT COSTS		REVENUE BONDS REVENUE BONDS REVENUE BONDS	REV2014.450 REV2014.450 REV2014.450	\$ 891,641 \$ 2,427,239 \$ 1,129	Fixed Assets Fixed Assets Fixed Assets	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	45.1% 45.1% 45.1%	54.9% 54.9% 54.9% 54.9%	\$. \$.	\$. \$.	\$ 204 : \$ 402,544 : \$ 1,095,811 : \$ 510 :	\$ 248 \$ 489,097 \$ 1,331,428 \$ 619
BOND PRINCIPAL BOND INTEREST BOND INTEREST		REVENUE BONDS REVENUE BONDS REVENUE BONDS	REV2016.450 REV2016.450 REV2018.450	\$ 3,039,293 \$ 2,109,437 \$ 1,998,723	Fixed Assets Fixed Assets Fixed Assets	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	45.1% 45.1% 45.1%	54.9% 54.9% 54.9%	\$ ·	\$ - \$ - \$ -	\$ 1,372,131 : \$ 952,335 : \$ 902,351 :	\$ 1,667,162 \$ 1,157,102 \$ 1,096,372
OTHER DEBT COSTS LOAN PRINCIPAL LOAN INTEREST LOAN PRINCIPAL		REVENUE BONDS STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS	REV2018.450	\$ 450 \$ 399,037 \$ 73,147 \$ 835,849	Fixed Assets Fixed Assets Fixed Assets	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	45.1% 45.1% 45.1%	54.9% 54.9% 54.9%	\$. \$.	\$. \$.	\$ 203 : \$ 180,151 : \$ 33,023 : \$ 377,356 :	\$ 247 \$ 218,886 \$ 40,124 \$ 458,493
LOAN PRINCIPAL LOAN INTEREST TR TO SPECIAL OBLIGATION BONDS TR TO SPECIAL OBLIGATION BONDS		STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS UTILITY BILLING AND COLLECTION DEPT SUPPORT	SRF04.450	\$ 835,849 \$ 194,508 \$ 53,039 \$ 1,210,433	Fixed Assets Fixed Assets Fixed Assets Fixed Assets	0.0% 0.0% 0.0% 0.0%	0.0% 0.0% 0.0% 0.0%	45.1% 45.1% 45.1% 45.1%	54.9% 54.9% 54.9% 54.9%	\$. \$.	\$ - \$ - \$ -	\$ 377,356 \$ 87,813 \$ 23,945 \$ 546,467	
Cash-Funded Capital				\$ 15,397,096		-3/4	2.370		2.3%	s -	\$ -		8,445,862
TR TO W&S GEN CAP PROJ - Fund 454			CIP	\$ 12,154,665 \$ 12,154,665	Fixed Assets	0.0%	0.0%	45.1%	54.9%	\$ -	s -	\$ 5,487,393 S	
Budget Calibration Change of Fund Balance Change of Fund Balance - CIP			FUND FUND	\$ 7,245,964 W \$ (11,922,423)	Veighted Expense Fixed Assets	0.0%	11.1%	55.2% 45.1%	33.7% 54.9%	\$ · .	\$ 805,072 \$ -		\$ 2,440,131 \$ (6,539,879)
				\$ (4,676,459) \$ 66,805,849						\$ - \$ 1,640,228	\$ 805,072 \$ 4,045,804	\$ (1,381,783)	(4,099,748)

Expense Line Item				Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
PERMANENT SALARIES SECURITY SERVICES	OMF OMF	FIELD SERVICES OPERATIONS OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050601 \$	76,569 18,889	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 33,693 \$ \$ 8,312 \$	42,876 10,577
MEMBERSHIPS/DUES HEALTH INSURANCE	OMF OMF	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	10,794 7,303	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,750 \$ \$ 3,214 \$	6,044 4,090
SOC SEC/MEDICARE PENSION - DEF CONT	OMF OMF	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	5,648 5,107	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,485 \$ \$ 2,247 \$	3,163 2,860
COMPUTER MAINT BLDG REP & MAINT OTHER PROF SERV	OMF OMF	OFFICE SUPPORT CLERICAL INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050701 \$ PBS050701 \$	4,497 4,497 3,810	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 1,979 \$ \$ 1,979 \$ \$ 1,676 \$	2,518 2,518 2,133
OTHER PROFISER PENSION - GENERAL EMP OTHER SERVICES	OMF OMF	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$	3,809 3,598	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,676 \$ \$ 1,583 \$	2,133 2,133 2,015
CONFERENCES RETIREE HEALTH BENE	OMF OMF	INVENTORY DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050801 \$	2,286 1,711	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,006 \$ \$ 753 \$	1,280
SERVCHG-PRINT SHOP CERTIFICATION TRAIN	OMF OMF	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$	1,499 1,349	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 660 S \$ 594 S	839 756
CAR ALLOWANCES OFFICE SUPPLIES AD/MARKETING	OMF OMF	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$ PBS060201 \$	1,313 899 750	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 578 \$ \$ 396 \$ \$ 330 \$	735 504 420
COMPONENTS/PARTS BLDG REP MATERIALS	OMF OMF	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$	750 600	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 330 \$ \$ 264 \$	420 336
EXPENSE ALLOWANCES OFFICE EQUIP < \$5000	OMF OMF	PROJECT MANAGEMENT STRIBUTION & COLLECTION OPERATIO	UTILITIES ENGINEERING DISTRIBUTION AND COLLECTION	PBS060201 \$ PBS660101 \$	576 562	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 253 \$ \$ 247 \$	322 315
DATA PROC SUPPLIES JANITORIAL SUPPLIES CELLPHONE ALLOWANCE	OMF OMF	STRIBUTION & COLLECTION OPERATIO STRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 \$ PBS660101 \$	525 525	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 231 \$ \$ 231 \$ \$ 206 \$	294 294 262
TELEPHONE/CABLE TV LONGEVITY PAY	OMF OMF	TRIBUTION & COLLECTION OPERATIO WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 \$ PBS660401 \$ PBS660401 \$	468 445 346	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 196 \$	262 249 194
EQUIP REP & MAINT OTHER SUPPLIES	OMF	WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 \$ PBS660401 \$	300 300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 152 \$ \$ 132 \$ \$ 132 \$	168
OFFICE EQUIP RENT COSTS/FEES/PERMITS	OMF OMF	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 \$ PBS660401 \$	212 150	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 93 S \$ 66 S	119 84
TOOLS/EQUIP < \$5000 PERIODICALS & MAG	OMF OMF	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	150 75	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 66 \$ \$ 33 \$	84
PERMANENT SALARIES PENSION - GENERAL EMP HEALTH INSURANCE	OMF OMF	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$ PBS660402 \$	31,402 6,059 4,926	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 13,818 \$ \$ 2,666 \$ \$ 2,168 \$	17,584 3,393 2,758
SOC SECMEDICARE RETIREE HEALTH BENE	OMF	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	2,494	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,097 \$ \$ 435 \$	1,396 554
LONGEVITY PAY OTHER REG SALARIES	OMF OMF	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	692 611	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 305 S \$ 269 S	388 342
EXPENSE ALLOWANCES OFFICE SUPPLIES	OMF OMF	PIPE CONSTRUCTION METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660404 \$	360 150	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 158 \$ \$ 66 \$	201
CONFERENCES CELLPHONE ALLOWANCE	OMF OMF	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660404 \$	150 144	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 66 \$ \$ 63 \$	84 81
YEAR END FICA ACCR MILEAGE REIMBURSE OFFICE EQUIP < \$5000	OMF OMF	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660404 \$ PBS660404 \$	47 37 37	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 21 \$ \$ 16 \$ \$ 16 \$	26 21 21
MEMBERSHIPS/DUES PERMANENT SALARIES	OMF OMF	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660404 \$ PBS660404 \$	37 37 20,096	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 16 \$ \$ 8,843 \$	21 21 11,253
HEALTH INSURANCE PENSION - GENERAL EMP	OMF OMF	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	2,115 2,093	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 931 \$ \$ 921 \$	1,184
SOC SEC/MEDICARE PENSION - DEF CONT	OMF OMF	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	1,538 811	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 677 \$ \$ 357 \$	861 454
OVERTIME 1.5X PAY SUPPLEMENTAL FICA	OMF OMF	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	438 2	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 193 \$ \$ 1 \$	246
IMP REP & MAINT FIN & BANK SERV OTHER PROF SERV	OMF OMF	WATER SUPPORT WATER SUPPORT WATER SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670301 \$ PBS670301 \$ PBS670301 \$	269,842 164,903 16,673	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 118,740 \$ \$ 72,563 \$ \$ 7,337 \$	151,102 92,340 9,336
COSTS/FEES/PERMITS OFFICE EQUIP < \$5000	OMF OMF	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$		Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,253 \$ \$ 990 \$	1,595 1,259
DATA PROC SUPPLIES RETIREE HEALTH BENE	OMF OMF	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	1,949 1,799	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 858 \$ \$ 792 \$	1,091
SERVCHG-FLEET O&M OFFICE SUPPLIES	OMF OMF	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	1,181 1,124	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 520 \$ \$ 495 \$	661 630
GASOLINE CLERICAL SERVICES EQUIP REP & MAINT	OMF OMF	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$ PBS670303 \$	873 750 750	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 384 \$ \$ 330 \$	489 420 420
OTHER SUPPLIES OFFICE EQUIP RENT	OMF OMF	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	450 390	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 330 \$ \$ 198 \$ \$ 172 \$	252 218
OVERHEAD-FLEET TELEPHONE/CABLE TV	OMF OMF	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	236 212	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 104 \$	132
FOOD SERVICES DUPL PAPER/SUPPLIES	OMV OMV	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	150 150	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 93 \$ \$ 66 \$ \$ 66 \$	119 84 84
SAFETY SHOES PERMANENT SALARIES	OMV OMV	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	150 415,720	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 66 \$ \$ 182,932 \$	232,788
HEALTH INSURANCE PENSION - GENERAL EMP SOC SEC/MEDICARE	OMV OMV OMV	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$ PBS670304 \$	56,359 35,856 32,800	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 24,800 \$ \$ 15,778 \$ \$ 14,433 \$	31,559 20,078 18,367
PENSION - DEF CONT VEHICLES	OMV OMV	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$ PBS670304 \$	32,800 20,845 13,326	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 14,433 \$ \$ 9,173 \$ \$ 5,864 \$	18,367 11,673 7,462
OVERTIME 1.5X PAY CERTIFICATION TRAIN	OMV	PEELE/DIXIE MAINTENANCE PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670304 \$ PBS670305 \$	9,131 5.078	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,018 \$ \$ 2,234 \$	5.113
SERVCHG-FLEET O&M LONGEVITY PAY	OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	4,670 4,261	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,055 \$ \$ 1,875 \$	2,843 2,615 2,386
OTHER REG SALARIES EXPENSE ALLOWANCES	OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	3,774 3,430	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,661 \$ \$ 1,509 \$	2,113 1,921
GASOLINE CELLPHONE ALLOWANCE CAR ALLOWANCES	OMV OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$ PBS670305 \$	2,390 1,952 1,824	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 1,052 \$ \$ 859 \$	1,338 1,093 1,022
CAR ALLOWANGES ASSIGNMENT PAY OVERHEAD-FLEET	OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670305 \$ PBS670601 \$	1,572 1,572 1,124	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 803 \$ \$ 692 \$ \$ 495 \$	880 629
UNIFORMS MEMBERSHIPS/DUES	OMV OMV	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670601 \$ PBS670601 \$	912 882	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 401 \$	511 494
COMPONENTS/PARTS CONFERENCES	OMV OMV	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670601 \$ PBS670601 \$	760 699	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 388 \$ \$ 335 \$ \$ 308 \$	426 392
TELEPHONE/CABLE TV RETIREE HEALTH BENE	OMV OMV	WASTEWATER LAB WASTEWATER LAB	TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$	461 365	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 203 \$ \$ 161 \$	258 204
YEAR END FICA ACCR OFFICE EQUIP RENT SAFETY SHOES	OMV OMV OMV	WASTEWATER LAB WASTEWATER LAB BIOLOGY LAB	TREATMENT TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$ PBS670603 \$	289 230 228	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 127 \$ \$ 101 \$ \$ 100 \$	162 129 128
COSTS/FEES/PERMITS OFFICE SUPPLIES	OMV OMV	BIOLOGY LAB WATER LAB	TREATMENT TREATMENT	PBS670603 \$ PBS670605 \$	152 152	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 67 S \$ 67 S	85 85
TOOLS/EQUIP < \$5000 SUPPLEMENTAL FICA	OMV OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 \$ PBS670605 \$	76 33	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 33 \$ \$ 15 \$	43
OTHER SERVICES OTHER PROF SERV	OMV OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 \$ PBS670605 \$	157.367	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 80,659 \$ \$ 69,247 \$	102,641 88,120
COMPONENTS/PARTS OTHER EQUIPMENT PERMANENT SALARIES	OMV OMV OMV	WATER LAB TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT	PBS670605 \$ PBS670801 \$ PBS670801 \$	60,390 60,000 35,170	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0% 56.0%	\$ 26,574 \$ \$ 26,402 \$ \$ 15,476 \$	33,816 33,598 19,694
IMP REP & MAINT PENSION - GENERAL EMP	OMV OMV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670801 \$ PBS670801 \$	7,500 6,835	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 3,300 \$ \$ 3,008 \$	4,200 3,827
CUSTODIAL SERVICES OTHER SUPPLIES	OMV OMV	REATMENT OPERATIONS-WASTEWATE REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT	PBS670901 \$ PBS670901 \$	5,550 4,500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,442 \$ \$ 1,980 \$	3,108 2,520
HEALTH INSURANCE COSTS/FEES/PERMITS	OMV OMV	R & SEWER ENVIRONMENTAL RESOU	TREATMENT ENVIRONMENTAL RESOURCES	PBS670901 \$ PBS690602 \$	3,614 3,600	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,590 \$ \$ 1,584 \$	2,024 2,016 1,605
SOC SEC/MEDICARE TOOLS/EQUIP < \$5000 IMP REP MATERIALS	OMV OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$ PBS690602 \$	2,866 2,250 1.800	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0% 56.0%	\$ 1,261 \$ \$ 990 \$	1,260
IMP REP MATERIALS TELEPHONE/CABLE TV BLDG REP & MAINT	OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$ PBS690602 \$	1,800 1,385 1,335	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 792 \$ \$ 609 \$ \$ 587 \$	1,008 776 748
LONGEVITY PAY CAR ALLOWANCES	OMV OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	1,035 900	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 587 \$ \$ 456 \$ \$ 396 \$	580 504
SCHOOLS PROMOTIONAL CONTR	OMV OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	900 750	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 396 \$ \$ 330 \$	504 420
SERVCHG-PRINT SHOP OTHER EQUIP RENT JANITORIAL SUPPLIES	OMV OMV OMV	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS PUBLIC SERVICES DIRECTORS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS ADMINISTRATION	FIN100101 \$ FIN100101 \$ PBS010101 \$	600 480	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 264 \$ \$ 211 \$ \$ 185 \$	336 269
JANITORIAL SUPPLIES CONFERENCES CELLPHONE ALLOWANCE	OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$ PBS010101 \$	420 375 360	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 165 \$ \$ 158 \$	235
BACKFLOW PROGRAM FOOD SERVICES	OMV OMV	PUBLIC SERVICES DIRECTORS PERSONNEL SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010401 \$	300 300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 132 \$ \$ 132 \$	202 168 168
LAWN & TREE SERVICE OFFICE SUPPLIES	OMV OMV	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010401 \$ PBS010401 \$	300 213	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 132 \$ \$ 94 \$	i 168 i 119
OFFICE EQUIP RENT WATER/SEW/STORM	OMV OMV	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010401 \$ PBS010401 \$	180 175	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 79 \$ \$ 77 \$	101 98
UNIFORMS BLDG REP MATERIALS MEMBERSHIPS/DUES	OMV OMV OMV	FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION ADMINISTRATION	PBS010501 \$ PBS010501 \$ PBS010501 \$	150 75 66	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 66 S \$ 33 S \$ 29 S	84 42 37
MEMBERSHIPS/DUES OFFICE EQUIP < \$5000 HORTICULTURAL SUP	OMV OMV	FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION ADMINISTRATION	PBS010501 \$ PBS010501 \$ PBS010501 \$	66 60 36	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 29 \$ \$ 26 \$ \$ 16 \$	37 34 20
PERMANENT SALARIES HEALTH INSURANCE	OMV OMV	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 \$ PBS050101 \$	126,385 22,993	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 55,614 \$ \$ 10,118 \$	70,771
PENSION - GENERAL EMP SOC SEC/MEDICARE	OMV OMV	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 \$ PBS050101 \$	18,800 10,114	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 8,272 \$ \$ 4,450 \$	10,527
RETIREE HEALTH BENE LONGEVITY PAY	OMV OMV	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$	4,556 3,889	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,005 \$ \$ 1,711 \$	2,551 2,178
PENSION - DEF CONT OTHER REG SALARIES EXPENSE ALLOWANCES	OMV OMV	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$ PBS050201 \$	2,762 1,471 1,286	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 1,216 \$ \$ 647 \$ \$ 566 \$	1,547 824 720
EXPENSE ALLOWANCES MILEAGE REIMBURSE CONFERENCES	OMV OMV	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$ PBS050201 \$	1,286 1,005 1,005	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 566 S \$ 442 S \$ 442 S	720 563 563
CELLPHONE ALLOWANCE CERTIFICATION TRAIN	OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	643 335	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 283 \$	360
UPGRADE PAY YEAR END FICA ACCR	OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	114 113	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 147 \$ \$ 50 \$ \$ 50 \$	64
PERMANENT SALARIES VEHICLES	OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	1,084,041 341,887	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 477,017 \$ \$ 150,443 \$	607,024 191,444
HEALTH INSURANCE	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050601 \$	161,884	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 71,235 \$	90,649

The color of the	Expense Line Item					Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
Column	PENSION - GENERAL EMP	* *	OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	109,474	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 48,173 \$	68,596 61,301 52,517
March Marc	OVERTIME 1.5X PAY		OMV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050601 \$	88,998	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 39,162 \$	52,517 49,836 47,290
Section Sect	PENSION - DEF CONT DIESEL FUEL		OMV	OFFICE SUPPORT CLERICAL INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$	39,227	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 17,261 \$	21,966 20,425
Section Sect	OVERHEAD-FLEET		OMV	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$	19,805	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,715 \$	12,319 11,090
March Marc	LONGEVITY PAY		OMV	INVENTORY	CUSTOMER SERVICE	PBS050701 \$	13,159	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 5,790 \$	9,094 7,369 7,127
Section Column	TOOLS/EQUIP < \$5000		OMV	DATA CONTROL	CUSTOMER SERVICE	PBS050801 \$	10,000	Miles of Trans / Dist Pipe	44.0%	56.0%		5,600 2,688
Column C	OTHER SUPPLIES		OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 \$	4,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,760 \$	2,520 2,240 2,172
Section Column	CELLPHONE ALLOWANCE		OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 \$	3,840	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,690 \$	2,150
Column	EXPENSE ALLOWANCES		OMV	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 \$	2,880	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,267 \$	1,960 1,613 1,192
Section 1.5	IMP REP & MAINT		OMV	STRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PBS660101 \$	1,500	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0%	\$ 660 \$	933 840
March 100	TELEPHONE/CABLE TV		OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PBS660401 \$	1,155	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 508 \$	840 647 611
March Marc	IMP REP MATERIALS		OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PBS660401 \$	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	S 440 S	560 560
Margin M	YEAR END FICA ACCR		OMV OMV	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PBS660401 \$ PBS660401 \$	1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 440 S \$ 429 S	560 545
SCHLESCHERT OF STREET,	OFFICE SUPPLIES		OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 \$		Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 176 \$	224 224
STATE OF PARTY 1997	SUPPLEMENTAL FICA		OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 \$	328	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 144 \$	224 184 86
March Marc	SERVCHG-PRINT SHOP		OMV	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 \$	10	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 4 \$	6 184,650
March Marc	HEALTH INSURANCE		OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 \$	63,589	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 139,218 \$ \$ 27,981 \$	177,161 35,608
March Marc	SOC SEC/MEDICARE		OMV	METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 \$	24,445	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 10,757 \$	23,584 13,688 11,743
Memory M	VEHICLES SERVCHG-FLEET O&M		OMV OMV	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	19,016	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,368 \$	10,649 10,309
March Marc	GASOLINE IMP REP & MAINT		OMV OMV	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	15,951 13,168	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 7,019 \$ \$ 5,794 \$	8,932 7,374
Commonweight Comm	IMP REP MATERIALS OTHER SUPPLIES		OMV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 \$	9,602	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 5,456 \$ \$ 4,225 \$	6,944 5,377
Comment	OVERHEAD-FLEET OTHER REG SALARIES		OMV	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 \$	6,726	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,960 \$	4,833 3,766 2,103
THEOREM 1	UNIFORMS RETIREE HEALTH BENE		OMV OMF	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 \$ PBS660408 \$	2,743 2,634	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,207 \$ \$ 1,159 \$	1,536 1,475
Color Colo	TELEPHONE/CABLE TV		OMF	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 \$	2,375	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,045 \$	1,352 1,330
Ches March Ches	DIESEL FUEL		OMF	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 \$	1,727	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 760 \$	1,168 967 768
SETT 1000 OF THE TOTAL	OTHER SERVICES		OMF	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 \$	1,097	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 483 \$	614 461
SECOND ALTER-OVER 18 (LOCATION COLUMN CO	SAFETY SHOES SERVCHG-PRINT SHOP		OMF OMF	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 \$ PBS660410 \$		Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 362 \$ \$ 360 \$	461 458
Columbia	SCHOOLS		OMF	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410 \$	549	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 241 \$	307 307
PART Color PRINTING NUMBER CONTROLLED 1 20 Color 10 10 Color	CELLPHONE ALLOWANCE		OMF	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411 \$	527	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 232 \$	307 295 216
WATER Control Contro	STANDBY PAY OFFICE EQUIP RENT		OMF OMF	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 \$ PBS660411 \$	329	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 145 \$ \$ 145 \$	184 184
Department Company C	CERTIFICATION TRAIN		OMF	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411 \$	274	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 127 \$ \$ 121 \$	161
PRINCE GAME CONTROL	SUPPLEMENTAL FICA		OMF	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 \$	78	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 34 \$	120 44
OWNTREETS AND OUR STREAMS OF CONTROL OF COLLECTION PROMOTED AND COLLECTION PRO	BLDG REP & MAINT		OMF	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 \$	55	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 24 \$ \$ 178,413 \$	42 31 227,038
SERVICES CHEEN C	HEALTH INSURANCE		OMF	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 \$	84,288	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 110,009 \$ \$ 37,090 \$	139,991 47,198
SOCIETION SEPARATON MANTENANCE STRENGTON AND COLLECTION PRESCRIPT STRENGTON AND COLLEC	SERVCHG-FLEET O&M		OMF	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660501 \$	53,491	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 23,538 \$	32,286 29,953
PROSPOSAL FOR THE	SOC SEC/MEDICARE		OMF	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660501 \$	31,563	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 13,889 \$	22,939 17,674 10,359
CONTROL CONT	PENSION - DEF CONT DIESEL FUEL		OMF	WASTEWATER REPAIRS WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 \$ PBS660503 \$		Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 7,668 \$	9,758 7,846 6,720
PRINCE	OVERHEAD-FLEET		OMF	WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION	PBS660503 \$	8,630	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 3,798 \$	4,832
LONG-PIPE CAMPACE CA	IMP REP MATERIALS		OMF	ASPHALT	DISTRIBUTION AND COLLECTION	PBS660506 \$	5,000	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,200 \$	4,704 2,800 2,545
CREATIONS COMPANDED CONTROLLED ASSISTANT AND COLLECTION PROPRESSION COLLECTION	LONGEVITY PAY		OMF	ASPHALT	DISTRIBUTION AND COLLECTION	PBS660506 \$	4,400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,936 \$	2,464 1,120
COSTS-RESPERSIONS ON DELECTIONS SYSTEM MARTHANDOL ON DELECTION SYSTEM MARTHANDOL	SAFETY SHOES		OMV	ASPHALT COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 \$ PBS660510 \$	1,300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 572 \$	1,075 728
EQUIP PER AMART ONV COLLETIONS SYSTEM ANTIFINACE OFFICE SIPPLES ONV INSTALLATION REPRISE OPERATION ON PURP STATOM MAINTENANCE ON PURP STATOM MAINTENANCE OSTITUTION OF THE PURP STATOM MAINTENANCE OS	COSTS/FEES/PERMITS		OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660510 \$	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 440 \$	672 560 560
RELEPTORICAGNE IV	EQUIP REP & MAINT		OMV	COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660510 \$	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 440 \$	560 439
OFFICE STATE COMPANY DESTRUCTIONS DESTRUCTION AND COLLECTION PROSPECTION PROSPECTION AND COLLECTION PROSPECTION AND COLLECTION AND COLLECTION PROSPECTION AND COLLECTION PROSPECTION AND COLLECTION AND C	OFFICE SUPPLIES		OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 \$	500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 220 \$	321 280
INDITICUTURES SUP	OTHER SUPPLIES		OMV	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660601 \$	500	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 220 \$	280 280
GASCINE OLW PUMP STATION MANTENNICE DISTRIBUTION AND COLLECTION P98000002 \$ 100 Mine of Trans / Due Fig. 440%, \$50.0% \$ 1.48 \$	HORTICULTURAL SUP		OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660602 \$	300	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 132 \$	195 168 118
PERMANENT SALARES OMV PUMP STATON MANTENANCE OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY WELLFELDTANNS DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PS8000003 SERVICES PERMANENT SALARES OMY DISTRIBUTION SALARES	GASOLINE SAFETY/TRAIN MAT		OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660602 \$ PBS660602 \$	109 100	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 48 S \$ 44 S	61 56
HEALTH ROUPANCE	VEHICLES		OMV	PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660602 \$	391,305 388,162	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 172,188 \$ \$ 170,805 \$	219,117 217,357
OVERTIME 1.S.P. PAY OMV WELLIFELDTANKS OMSTREUTION AND COLLECTION PRESSOOD OMV WELLIFELDTANKS OMSTREUTION AND COLLECTION PRESSOOD OMV WELLIFELDTANKS OMSTREUTION AND COLLECTION PRESSOOD OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMSTREUTION AND COLLECTION PRESSOOD OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMM WELLIFELDTANKS OMSTREUTION AND COLLECTION PRESSOOD OMM WELLIFELDTANKS OMM WELLI	HEALTH INSURANCE		OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$	73,752	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 72,694 \$ \$ 32,454 \$ \$ 29,974 \$	92,506 41,298 38,143
DISPOSAL (TIP) FEES	OVERTIME 1.5X PAY PENSION - GENERAL EMP		OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	57,330 41,664	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 25,227 \$	32,103
OVERTIES ON UTILITY ELECTRIC DISTRIBUTION AND COLLECTION PSS600005 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600007 \$ 26.07 Miles of Trans / Distribution And Collection Pss600000 \$ 26.07 Miles of Trans / Distribution And Collection Pss600000 \$ 26.07 Miles of Trans / D	DISPOSAL (TIP) FEES		OMV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION	PBS660604 \$	41,000	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 18,041 \$	23,330 22,964 22,959
MP REP AMANT	SOC SEC/MEDICARE		OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$	30,754	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0%	\$ 15,401 \$ \$ 13,533 \$	19,599 17,221
LONG-UTYPEY OW	IMP REP & MAINT		OMV	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION	PBS660605 \$	25,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 11,446 \$ \$ 11,001 \$ \$ 7,105 \$	14,569 13,999 9,041
Office Supplies ONV DESEL MANTENANCE DISTRIBUTION AND COLLECTION PSS600000 S A,000 Miles of Trans / Dist Pec 44.0% 56.0% S 1,760 S	LONGEVITY PAY OTHER REG SALARIES		OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	8,800 5,803	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 3,872 \$ \$ 2,554 \$	4,928 3,249
HORTICULTURAL SUP	OTHER SUPPLIES		OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660606 \$	4,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%		2,968 2,240 2,149
MP REP MATERIALS	HORTICULTURAL SUP		OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660606 \$	3,800	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,672 \$	2,128
SCHOOLS ONV SMALL ENGINE REPAR DISTRIBUTION AND COLLECTION PSS60000 \$ 2.000 [Mise of Trans 10 pile pel 44.0% \$5.0% \$ 880 \$ 5 CELIPHONE ALLOWANCE ONV MACHINE SHOP DISTRIBUTION AND COLLECTION PSS60000 \$ 1.020 [Mise of Trans 10 pile pel 44.0% \$5.0% \$ 3.65 \$ 1.400 [Mise of Trans 10 pile pel 44.0% \$5.0% \$ 1.400	IMP REP MATERIALS		OMV	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660607 \$	3,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,320 \$	2,019 1,680 1,344
STANDSPYAY ONV MACHINE SHOP DISTRIBUTION AND COLLECTION PSS600008 \$ 1,881 blies of Trans (1) pile Pee 4 40% \$5.00% \$ 740 \$ 5 SERVICK-HOWF LEET ONV MACHINE SHOP DISTRIBUTION AND COLLECTION PSS600008 \$ 1,000 blies of Trans (1) pile Pee 4 40% \$5.00% \$ 740 \$ 5 SERVICK-HOWF LEET ONV MACHINE SHOP DISTRIBUTION AND COLLECTION PSS60000 \$ 1,000 blies of Trans (1) pile Pee 4 40% \$5.00% \$ 3 1,000 blies of	SCHOOLS CELLPHONE ALLOWANCE		OMV OMV	SMALL ENGINE REPAIR MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660608 \$	2,000 1,920	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 880 \$ \$ 845 \$	1,120 1,075
OVERTIME 17 PAY ONV MACHINE SHOP DISTRIBUTION AND COLLECTION PSS600000 \$ 764 Miles of Trans (10 MP pee 44 0% 5.60% \$ 338 \$ 5 CHUPPERS AMANT ONV MACHINE SHOP DISTRIBUTION AND COLLECTION PSS600000 \$ 700 Miles of Trans (10 MP pee 44 0% 5.60% \$ 320 \$ 5 CHUPPERS ON THE PSS ON	SAFETY SHOES		OMV OMV	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 \$	1,600	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 704 \$	941 896
OMF WELDING DISTRIBUTION AND COLLECTION PS8600009 S 500 Miles of Trans / Dist Pee 44 07k 5.50/% S 2.20 S	OVERTIME 1X PAY		OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION	PBS660608 \$	764	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 336 \$	560 428 392
BLOR REP AMANT ONV WELDING DISTRESUTION AND COLLECTION PSS60000 \$ 450 Miles of Trans / Dist Pep 44.0% 56.0% \$ 198 \$	UNIFORMS CERTIFICATION TRAIN		OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	500 500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 220 \$ \$ 220 \$	280 280
OFFICE SOUP - \$5000 OMV WELDING DISTRIBUTION AND COLLECTION PSS000000 \$ 100 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 44 \$ OFFICE SUPPLIES ONLY TREATMENT OPERATIONS THEATMENT PSS070101 \$ 100 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 44 \$ OFFICE SUPPLIES ONLY TREATMENT OPERATIONS THEATMENT PSS070101 \$ 5.3371 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 22 /40 \$ OFFICE SUPPLIES ONLY TREATMENT OPERATIONS THEATMENT PSS070101 \$ 1.000 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 22 /40 \$ OFFICE SUPPLIES ONLY TREATMENT OPERATIONS THEATMENT PSS070101 \$ 1.000 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 1.000 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 1.000 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 1.000 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 5.400 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 5.400 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 5.400 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 5.400 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 5.400 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 2 /40 \$ OFFICE SUPPLIES ONLY TREATMENT PSS070101 \$ 5.400 Miles of Trans / Dist Pep 4 40 /k 5 50 /k 5 /k 5 /k 5 /k 5 /k 5 /k 5	BLDG REP & MAINT YEAR END FICA ACCR		OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	450 444	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 198 \$ \$ 195 \$	252 249 119
PERMANENT SALARIES	OFFICE EQUIP < \$5000		OMV	WELDING	DISTRIBUTION AND COLLECTION	PBS660609 \$	100	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 44 \$	119 56 56
OTHER EQUIP RENT OW TREATMENT OPERATIONS TREATMENT PROSTOTOT \$ 11,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 4,850 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 2,401 \$ 1,000 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 2,400 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 2,400 Miles of Trans (DISP Dec. 44.0% 5.50% \$ 2,400 Mi	PERMANENT SALARIES COMPONENTS/PARTS		OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 \$ PBS670101 \$	53,971 41,000	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 23,749 \$	30,222 22,959
PENSION - GENERAL EMP	OTHER EQUIP RENT HEALTH INSURANCE		OMV OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 \$ PBS670101 \$	11,000 10,536	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,840 \$ \$ 4,636 \$	6,160 5,900
TOOLS/EQUIP < \$5000 ONV FIVEASH MAINTENANCE TREATMENT PBS670302 \$ 5,000 Miles of Trans / Dist Pipe 44.0% 56.0% \$ 2,200 \$ DESE, FUEL ONV FIVEASH MAINTENANCE TREATMENT PBS670302 \$ 4,725 Miles of Trans / Dist Pipe 44.0% 56.0% \$ 2,079 \$ 5 COS SECMEDICARE ONV FIVEASH MAINTENANCE TREATMENT PBS670302 \$ 4,225 Miles of Trans / Dist Pipe 44.0% 56.0% \$ 2,079 \$ 5 COS SECMEDICARE ONV FIVEASH MAINTENANCE TREATMENT PBS670302 \$ 4,221 Miles of Trans / Dist Pipe 44.0% 56.0% \$ 1.888 \$ S	SERVCHG-FLEET O&M		OMV	WATER SUPPORT	TREATMENT	PBS670301 \$	5,478	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,411 \$	5,880 3,067 3,057
SOC SEC/MEDICARE OMV FIVEASH MAINTENANCE TREATMENT PBS670302 \$ 4.291 Miles of Trans / Dist Pipe 44.0% 56.0% \$ 1.888 \$	TOOLS/EQUIP < \$5000		OMV	FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	5,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pine		56.0%	\$ 2,200 \$ \$ 2,200 \$	3,057 2,800 2,646
GASOLNE OMV FIVEASH MANTENANCE TREATMENT PBS670302 \$ 3.006 Mest of Trans / DMF (Pbe 44.0% 56.0% \$ 1.323 \$ OVERHEAD-PLET OMV FIVEASH MANTENANCE TREATMENT PBS670302 \$ 2.898 Mest of Trans / DMF (Pbe 44.0% 56.0% \$ 1.005 \$ 1.00	SOC SEC/MEDICARE GASOLINE		OMV OMV	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	4,291	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,888 \$	2,403
OVERHEAD-FLEET ONV FINEASH MANTENANCE TREATMENT PSS/70302 \$ 2,39 Miss of Trans / DIM Fige 44.0% \$5.0% \$ 1,51 \$ LONGEVITY-PAY OW FINEASH MANTENANCE TREATMENT PSS/70302 \$ 1,550 Miss of Trans / DIM Fige 44.0% \$5.0% \$ 726 \$	OVERHEAD-FLEET LONGEVITY PAY			FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT		2,389 1,650	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe			\$ 1,051 \$ \$ 726 \$	1,338 924

Expense Line Item				Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
UNIFORMS	OMV	FIVEASH OPERATIONS	TREATMENT	PBS670303 \$	1,500	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 660 \$	840
OTHER REG SALARIES SCHOOLS	OMV OMV	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	1,478 1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 650 \$ \$ 440 \$	828 560
OTHER SUPPLIES TELEPHONE/CABLE TV	OMV OMV	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	650 573 480	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 286 \$ \$ 252 \$	364 321
CELLPHONE ALLOWANCE SAFETY SHOES HORTICULTURAL SUP	OMV OMV	FIVEASH OPERATIONS PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670303 \$ PBS670304 \$ PBS670304 \$	400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 211 \$ \$ 176 \$ \$ 132 \$	269 224 168
OFFICE EQUIP < \$5000 OFFICE SUPPLIES	OMV OMV	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$	300 200	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 132 \$ \$ 88 \$	168
SAFETY/TRAIN MAT YEAR END FICA ACCR	OMV OMV	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$	200 113	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 88 S \$ 50 S	
UPGRADE PAY EQUIP REP & MAINT	OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	100 50	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 44 \$ \$ 22 \$	56 28
MEDICAL SUPPLIES SUPPLEMENTAL FICA PERMANENT SALARIES	OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$ PBS670305 \$	50 20 235 475	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 22 \$ \$ 9 \$	28
PERMANENT SALARIES COMPONENTS/PARTS VEHICLES	OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$ PBS670601 \$	235,475 185,000 177,316	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 103,617 \$ \$ 81,407 \$	131,858 103,593 99,291
VEHICLES HEALTH INSURANCE SERVCHG-FLEET O&M	OMV OMV	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670601 \$ PBS670601 \$ PBS670601 \$	177,316 42,144 40.978	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Diet Pipe	44.0%	56.0% 56.0% 56.0%	\$ 78,025 \$ \$ 18,545 \$ \$ 18,032 \$	23,599
OVERTIME 1.5X PAY PENSION - GENERAL EMP	OMV	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670601 \$ PBS670601 \$	33,852 32,360	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 14,896 \$ \$ 14,240 \$	22,946 18,956 18,120
SOC SEC/MEDICARE DIESEL FUEL	OMV OMV	WASTEWATER LAB WASTEWATER LAB	TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$	18,568 18,507	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 8,171 \$ \$ 8,144 \$	10,397 10,363
IMP REP & MAINT DISPOSAL (TIP) FEES	OMV OMV	WASTEWATER LAB WASTEWATER LAB	TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$	15,000 10,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 6,601 \$ \$ 4,400 \$	5,600 5,452
OVERHEAD-FLEET PENSION - DEF CONT	OMV OMV	WASTEWATER LAB WASTEWATER LAB	TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$	9,737 6,331	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 4,285 \$ \$ 2,786 \$	3,545
LONGEVITY PAY OTHER REG SALARIES OTHER SUPPLIES	OMV OMV	BIOLOGY LAB BIOLOGY LAB BIOLOGY LAB	TREATMENT TREATMENT TREATMENT	PBS670603 \$ PBS670603 \$ PBS670603 \$	5,500 4,544 2,850	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 2,420 \$ \$ 2,000 \$ \$ 1,254 \$	3,080 2,544 1,596
OTHER EQUIP RENT STANDBY PAY	OMV OMV	BIOLOGY LAB WATER LAB	TREATMENT TREATMENT	PBS670603 \$ PBS670605 \$	2,500 2,100	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,100 \$ \$ 924 \$	1,400 1,176
OTHER SERVICES OVERTIME 1X PAY	OMV OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 \$ PBS670605 \$	2,000 1,310	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 880 \$ \$ 576 \$	1,120 734
EQUIP REP & MAINT IMP REP MATERIALS	OMV OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 \$ PBS670605 \$	1,000 1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 440 S \$ 440 S	560 560
CELLPHONE ALLOWANCE SHIFT DIFFERENTIAL	OMV OMV	WATER LAB TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670605 \$ PBS670801 \$	960 784	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 422 \$ \$ 345 \$	538
SAFETY SHOES TELEPHONE/CABLE TV HORTICULTURAL SUP	OMV OMV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT TREATMENT	PBS670801 \$ PBS670801 \$ PBS670801 \$	600 573 500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 264 \$ \$ 252 \$ \$ 220 \$	336 321 280
UNIFORMS OFFICE SUPPLIES	OMV OMV	TREATMENT OPERATIONS - WATER REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT	PBS670801 \$ PBS670901 \$	500 400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 220 \$ \$ 176 \$	280 280 224
YEAR END FICA ACCR GASOLINE	OMV OMV	REATMENT OPERATIONS-WASTEWATE REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT	PBS670901 \$ PBS670901 \$	347 191	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 153 \$ \$ 84 \$	194 107
SUPPLEMENTAL FICA PERMANENT SALARIES	OMV OMV	REATMENT OPERATIONS-WASTEWATE R & SEWER ENVIRONMENTAL RESOU	TREATMENT ENVIRONMENTAL RESOURCES	PBS670901 \$ PBS690602 \$	128 418,114	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 56 S \$ 183,985 S	72 234,129 104,336
VEHICLES COMPONENTS/PARTS	OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$	186,326 125,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 81,990 \$ \$ 55,005 \$	69,995
SERVCHG-FLEET O&M HEALTH INSURANCE PENSION - GENERAL EMP	OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$ PBS690602 \$	64,327 63,216 41,651	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 28,306 \$ \$ 27,817 \$	36,021 35,399
PENSION - GENERAL EMP SOC SEC/MEDICARE PENSION - DEF CONT	OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU WATER & SEWER INSURANCE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES DEPT SUPPORT	PBS690602 \$ PBS690602 \$ PBS700401 \$	41,651 32,403 18,219	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 18,328 \$ \$ 14,258 \$ \$ 8,017 \$	23,323 18,145 10,202
OVERHEAD-FLEET DIESEL FUEL	OMV OMV	WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT UTILITY BILLING AND COLLECTIONS	PBS700401 \$ PBS700401 \$ FIN100101 \$	12,845 12,598	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 5,652 \$ \$ 5,544 \$	7,193 7,054
OVERTIME 1.5X PAY IMP REP & MAINT	OMV OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	10,920	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 4,805 \$ \$ 2,200 \$	6,115 2,800
LONGEVITY PAY GASOLINE	OMV OMV	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	4,950 4,400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,178 \$ \$ 1,936 \$	2,772 2,464
DISPOSAL (TIP) FEES TOOLS/EQUIP < \$5000	OMV OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	4,000 4,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 1,760 \$ \$ 1,760 \$	2,240 2,240
OTHER REG SALARIES UNIFORMS	OMV OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	3,066 2,500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,349 \$ \$ 1,100 \$	1,717 1,400
SERVCHG-PUB WORKS IMP REP MATERIALS CERTIFICATION TRAIN	OMV OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$ FIN100101 \$	2,500 2,000 2,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 1,100 \$ \$ 880 \$ \$ 880 \$	1,400 1,120 1,120
SERVCHG-NON FLEET SAFETY SHOES	OMV	UTILITY BILLING AND COLLECTIONS PUBLIC SERVICES DIRECTORS	UTILITY BILLING AND COLLECTIONS ADMINISTRATION	FIN100101 \$ FIN100101 \$ PBS010101 \$	2,000 2,000 1,350	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 880 S S 594 S	1,120
UPGRADE PAY OTHER SUPPLIES	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 440 \$ \$ 440 \$	756 560 560
STANDBY PAY CELLPHONE ALLOWANCE	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	500 480	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 220 \$ \$ 211 \$	280 269
HORTICULTURAL SUP YEAR END FICA ACCR	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	400 234	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 176 \$ \$ 103 \$	224
SUPPLEMENTAL FICA PERMANENT SALARIES	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	40 545,710	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 18 \$ \$ 240,132 \$	22 305,578 57,390
HEALTH INSURANCE OVERTIME 1.5X PAY	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$ PBS010101 \$	102,489 82,909 77,558	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 45,099 \$ \$ 36,483 \$	46,426
PENSION - GENERAL EMP VEHICLES COMPONENTS/PARTS	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$ PBS010101 \$	61,865 48,206	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 34,128 \$ \$ 27,223 \$ \$ 21,212 \$	43,430 34,642 26,993
SERVCHG-FLEET O&M SOC SEC/MEDICARE	OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	43,806 42,850	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 19,276 \$ \$ 18,856 \$	24,530 23,994
GASOLINE DIESEL FUEL	OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	29,634 13,477	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 13,040 \$ \$ 5,930 \$	16,594 7,547 7,393
PENSION - DEF CONT OVERHEAD-FLEET	OMV OMV	PUBLIC SERVICES DIRECTORS PERSONNEL SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010401 \$	13,204 12,355	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 5,810 S \$ 5,437 S	6,918
LONGEVITY PAY OTHER REG SALARIES OTHER EQUIP RENT	OMV OMV	PERSONNEL SERVICES SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	ADMINISTRATION CUSTOMER SERVICE CUSTOMER SERVICE	PBS010401 \$ PBS050101 \$ PBS050101 \$	11,202 9,064 3,013	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 4,929 \$ \$ 3,989 \$ \$ 1,326 \$	6,273 5,076 1,687
TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE	OMV OMV	CUSTOMER SERVICE SUPPORT OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 \$ PBS050201 \$	3,013 2,892	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 1,326 \$ \$ 1,326 \$ \$ 1,273 \$	1,687 1,620
STANDBY PAY UNIFORMS	OMV OMV	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$	2,772 2,471	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,220 \$ \$ 1,087 \$	1,552
OTHER SERVICES CELLPHONE ALLOWANCE	OMV OMV	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$	2,410 2,025	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 1,061 \$ \$ 891 \$	1,350 1,134
DISPOSAL (TIP) FEES EQUIP REP & MAINT SERVCHG-PRINT SHOP	OMV OMV	OFFICE OPERATIONS OFFICE OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$ PBS050301 \$	1,958 1,205 1,205	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 862 \$ \$ 530 \$ \$ 530 \$	1,097 675 675
OVERTIME 1X PAY TELEPHONE/CABLE TV	OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$ PBS050301 \$	987 913	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 434 \$ \$ 402 \$	553 512
SAFETY SHOES OTHER SUPPLIES	OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	904 904	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 398 \$ \$ 398 \$	506
CERTIFICATION TRAIN SERVCHG-NON FLEET	OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	904 844	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 398 \$ \$ 371 \$	506 472
YEAR END FICA ACCR SHIFT DIFFERENTIAL IMP REP MATERIALS	OMV OMV	FIELD SERVICES OPERATIONS OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050601 \$	694 630	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 305 \$ \$ 277 \$	388 353
IMP REP & MAINT EXPENSE ALLOWANCES	OMV OMV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$ PBS050601 \$	603 603	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 265 \$ \$ 265 \$ \$ 255 \$	337 337 324
OFFICE SUPPLIES SUPPLEMENTAL FICA	OMV	OFFICE SUPPORT CLERICAL INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050701 \$	422 306	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 186 \$ \$ 134 \$	236
BOOKS & MANUALS DATA PROC SUPPLIES	OMV	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$	301 301	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 133 \$ \$ 133 \$	169 169
OFFICE EQUIP < \$5000 UPGRADE PAY	OMV OMV	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$	241 181	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 106 \$ \$ 80 \$	135 101
SAFETY/TRAIN MAT HORTICULTURAL SUP	OMV OMV	INVENTORY DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050801 \$	121 30	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 53 \$ \$ 13 \$	67 17
PERMANENT SALARIES WATER/SEW/STORM TOOLS/EQUIP < \$5000	OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$ PBS060101 \$	110,751 62,046 13,400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 48,734 \$ \$ 27,302 \$ \$ 5,896 \$	62,017 34,744 7,504
TOOLS/EQUIP < \$5000 PENSION - GENERAL EMP SOC SEC/MEDICARE	OMV	UTILITIES ENGINEERING OPERATIONS LITILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$ PBS060101 \$	9,235 9,075	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 4,064 \$	5,171
HEALTH INSURANCE RETIREE HEALTH BENE	OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	8,076 5,628	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 3,993 \$ \$ 3,554 \$ \$ 2,477 \$	5,082 4,522 3,151
TELEPHONE/CABLE TV LONGEVITY PAY	OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	4,640 3,977	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 2,042 \$ \$ 1,750 \$	2,598 2,227
OTHER REG SALARIES EXPENSE ALLOWANCES	OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	1,793 1,608	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 789 \$ \$ 708 \$	1,004
MILEAGE REIMBURSE COMPONENTS/PARTS	OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	1,340 1,340	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 590 \$ \$ 590 \$	750 750
ASSIGNMENT PAY CELLPHONE ALLOWANCE SCHOOLS	OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$ PBS060101 \$	1,162 1,126 670	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 511 \$ \$ 495 \$	651 630
SCHOOLS CONFERENCES OTHER EQUIP RENT	OMV OMV	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$	417 335	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 295 \$ \$ 183 \$ \$ 147 \$	375 233 188
BLDG REP MATERIALS YEAR END FICA ACCR	OMV OMV	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$	168 137	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 74 S \$ 60 S	94
SERVCHG-OTHER FUNDS PERMANENT SALARIES	OMV OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	150,000 48,090	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 66,005 \$ \$ 21,161 \$	83,995 26,928
HEALTH INSURANCE SOC SEC/MEDICARE	OMV OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$ PBS660402 \$	5,084 3,697	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,237 \$ \$ 1,627 \$	2,847
PENSION - DEF CONT CELLPHONE ALLOWANCE CORE ADJUSTMENTS	OMV OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$ PBS660404 \$	1,875 240 (58.985)	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 825 \$ \$ 106 \$ \$ (25,955) \$	1,050 134 (33,029)
CORE ADJUSTMENTS PERMANENT SALARIES HEALTH INSURANCE	OMV OMV	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$	(58,985) 23,717 3,600	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ (25,955) \$ \$ 10,436 \$ \$ 1,584 \$	(33,029) 13,281 2,016
PENSION - DEF CONT SOC SEC/MEDICARE	OMV OMV	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$	2,135 1,847	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 939 \$ \$ 813 \$	1,195 1,034
RETIREE HEALTH BENE TELEPHONE/CABLE TV	OMV OMV	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$	1,440 1,214	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 634 \$ \$ 534 \$	806 680
EXPENSE ALLOWANCES MILEAGE REIMBURSE OVERTIME 1.5X PAY	OMV OMV	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$ PBS660409 \$	432 360	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 190 \$ \$ 158 \$ \$ 110 \$	242 202 140
OVERTIME 1.5X PAY OFFICE SUPPLIES	OMV	VALVES/HYDRANTS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660410 \$	250 180	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 110 S \$ 79 S	140

Expense Line Item				Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
STANDBY PAY	OMV	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 120	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 53 \$	67
SUPPLEMENTAL FICA PERMANENT SALARIES	OMV	ALTERATIONS & RELOCATIONS PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660602	\$ 9,363	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 0 S \$ 4,120 S	5,243
SERVCHG-FLEET O&M COMPONENTS/PARTS	OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602 PBS660602	\$ 3,877 \$ 2,021	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,706 \$ \$ 889 \$	2,171 1,131
HEALTH INSURANCE DIESEL FUEL PENSION - DEF CONT	OMV OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 1,774 \$ 1,003 \$ 843		44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 781 \$ \$ 441 \$ \$ 371 \$	993 561 472
SOC SEC/MEDICARE OVERTIME 1.5X PAY	OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 722 \$ 404	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 318 \$ \$ 178 \$	404 226
OVERHEAD-FLEET TOOLS/EQUIP < \$5000	OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 331 \$ 202	Miles of Trans / Dist Pine	44.0% 44.0%	56.0%	S 146 S S 89 S	186
OTHER SUPPLIES SAFETY SHOES	OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 168 \$ 101	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0% 56.0%	\$ 74 S S 44 S	113 94 57
UNIFORMS CELLPHONE ALLOWANCE	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 84 \$ 81	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 37 \$ \$ 36 \$	57 47 45
TELEPHONE/CABLE TV GASOLINE	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 73 \$ 49	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 32 \$ \$ 22 \$	41 28
SUPPLEMENTAL FICA PERMANENT SALARIES HEALTH INSURANCE	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604 PBS660604	\$ 9,629 \$ 1,774		44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 1 \$ \$ 4,237 \$ \$ 781 \$	5,392 993
OVERTIME 1.5X PAY PENSION - DEF CONT	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 980	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 431 \$ \$ 381 \$	549 485
SOC SEC/MEDICARE SERVCHG-FLEET O&M	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 736 \$ 453		44.0% 44.0%	56.0% 56.0%	\$ 324 \$ \$ 199 \$	412 254
GASOLINE OTHER SUPPLIES	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 192 \$ 84	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 85 S \$ 37 S	108
OVERHEAD-FLEET SAFETY SHOES	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 65 \$ 42	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 29 S	47 36 24
UNIFORMS SUPPLEMENTAL FICA	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 42 \$ 4	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 19 \$ \$ 2 \$	24
PERMANENT SALARIES PENSION - GENERAL EMP	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 33,164 \$ 4,645	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 14,594 \$ \$ 2,044 \$	18,571 2,601 2,097
HEALTH INSURANCE SOC SEC/MEDICARE	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 3,745 \$ 2,629	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,648 \$ \$ 1,157 \$	1,472
OVERTIME 1.5X PAY LONGEVITY PAY	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 1,140 \$ 874	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 502 \$ \$ 385 \$	638 489
PENSION - DEF CONT RETIREE HEALTH BENE TOOLS/EQUIP < \$5000	OMV OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605 PBS660605	\$ 849		44.0% 44.0%	56.0% 56.0%	\$ 374 \$ \$ 356 \$	475 453
COMPONENTS/PARTS OTHER REG SALARIES	OMV OMV	UTILITY ELECTRIC DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660606	\$ 674 \$ 589 \$ 310	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 296 \$ \$ 259 \$ \$ 136 \$	377 330 173
EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	OMV OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 162 \$ 162	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 71 \$ \$ 71 \$	91
OTHER SUPPLIES SAFETY SHOES	OMV	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 84 \$ 51	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 37 \$	91 47 28
UNIFORMS OFFICE SUPPLIES	OMV OMV	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 42 \$ 34	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 22 \$ \$ 19 \$ \$ 15 \$	28 24 19
YEAR END FICA ACCR SAFETY/TRAIN MAT	OMV OMV	DIESEL MAINTENANCE SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660607	\$ 24 \$ 17	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 10 S \$ 7 S	13
SUPPLEMENTAL FICA PERMANENT SALARIES	OMV OMV	SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 PBS660607	\$ 92,267		44.0% 44.0%	56.0% 56.0%	\$ 2 S \$ 40,601 S	51,666
HEALTH INSURANCE VEHICLES	OMV OMV	SMALL ENGINE REPAIR MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 PBS660608	\$ 17,740 \$ 12,469	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 7,806 \$ \$ 5,487 \$ \$ 3,705 \$	9,934 6,982
IMP REP MATERIALS PENSION - GENERAL EMP	OMV OMV	MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 8,419 \$ 8,210		44.0% 44.0%	56.0% 56.0%	\$ 3,613 \$	4,714 4,597
SOC SEC/MEDICARE SERVCHG-FLEET O&M PENSION - DEF CONT	OMV OMV OMV	MACHINE SHOP MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 PBS660608 PBS660608	\$ 7,196 \$ 5,610 \$ 4,522	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 3,166 \$ \$ 2,469 \$ \$ 1,990 \$	4,029 3,141 2,532
COMPONENTS/PARTS OVERTIME 1 5X PAY	OMV	MACHINE SHOP WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 PBS660609	\$ 4,522 \$ 3,368 \$ 2,243	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,482 \$	2,532 1,886
TOOLS/EQUIP < \$5000 OTHER SUPPLIES	OMV OMV	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 2,243 \$ 1,684 \$ 1,684	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 987 \$ \$ 741 \$ \$ 741 \$	1,256 943 943
GASOLINE LONGEVITY PAY	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 1,252 \$ 1,204	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 551 \$ \$ 530 \$	701 674
OVERHEAD-FLEET DIESEL FUEL	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 991 \$ 944	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 436 \$ \$ 415 \$	555 529
DISPOSAL (TIP) FEES OTHER REG SALARIES	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 926 \$ 888		44.0% 44.0%	56.0% 56.0%	\$ 408 \$ \$ 391 \$	519 497
BLDG REP MATERIALS RETIREE HEALTH BENE	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 842 \$ 404		44.0% 44.0%	56.0% 56.0%	\$ 370 \$ \$ 178 \$	471 226
CELLPHONE ALLOWANCE SAFETY SHOES ASSIGNMENT PAY	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 323 \$ 278	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 142 \$ \$ 122 \$ \$ 87 \$	181 156 111
OTHER CHEMICALS	OMV OMV	WELDING TREATMENT OPERATIONS	DISTRIBUTION AND COLLECTION TREATMENT	PBS660609 PBS670101	\$ 198 \$ 168	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 74 \$	94 54
TELEPHONE/CABLE TV CERTIFICATION TRAIN YEAR END FICA ACCR	OMV OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 PBS670101 PBS670101	\$ 97 \$ 84 \$ 66	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 43 \$ \$ 37 \$	47
SHIFT DIFFERENTIAL UNIFORMS	OMV OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 PBS670101	\$ 66 \$ 42	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0% 56.0%	\$ 30 \$ \$ 29 \$ \$ 19 \$	38 37 24
SAFETY/TRAIN MAT OFFICE SUPPLIES	OMV OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 PBS670101	\$ 34 \$ 17	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 15 S	19
SUPPLEMENTAL FICA PERMANENT SALARIES	OMV OMV	TREATMENT OPERATIONS WATER LAB	TREATMENT TREATMENT	PBS670101 PBS670605	\$ 8 \$ 123.380	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4 S \$ 54,292 S	5 69,089
OTHER SERVICES HEALTH INSURANCE	OMV OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 20,017 \$ 17,705	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 8,808 \$ \$ 7,791 \$ \$ 7,319 \$	11,209 9,914 9,314
VEHICLES OTHER PROF SERV	OMV OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 16,633 \$ 15,154	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 6,668 \$	9,314 8,486 6,316
PENSION - GENERAL EMP SOC SEC/MEDICARE	OMV OMV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 11,279 \$ 9,613	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,963 \$ \$ 4,230 \$	5,383
PENSION - DEF CONT SERVCHG-FLEET O&M	OMV OMV	REATMENT OPERATIONS-WASTEWATE REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT TREATMENT	PBS670901 PBS670901	\$ 5,836 \$ 3,187	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,568 \$ \$ 1,402 \$	3,268 1,784
OTHER REG SALARIES LONGEVITY PAY CERTIFICATION TRAIN	OMV OMV	REATMENT OPERATIONS-WASTEWATE REATMENT OPERATIONS-WASTEWATE R & SEWER ENVIRONMENTAL RESOU	TREATMENT FNVIRONMENTAL RESOURCES	PBS670901 PBS670901 PBS690602	\$ 1,713 \$ 1,208 \$ 1,091	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 754 \$ \$ 532 \$ \$ 480 \$	959 677 611
TELEPHONE/CABLE TV GASOLINE	OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 982	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 432 \$ \$ 360 \$	550 458
EXPENSE ALLOWANCES CONFERENCES	OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 679 \$ 626	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 299 \$ \$ 276 \$	380 351
OVERHEAD-FLEET OFFICE SUPPLIES	OMV OMV	R & SEWER ENVIRONMENTAL RESOU TER & SEWER GENERAL EXPENDITUR	ENVIRONMENTAL RESOURCES DEPT SUPPORT	PBS690602 PBS700101	\$ 542 \$ 505	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 238 \$	303
COMPUTER MAINT COSTS/FEES/PERMITS	OMV OMV	TER & SEWER GENERAL EXPENDITUR TER & SEWER GENERAL EXPENDITUR	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 455 \$ 404	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 222 \$ \$ 200 \$ \$ 178 \$	283 255 226
TOOLS/EQUIP < \$5000 SERVCHG-PRINT SHOP	OMV OMV	TER & SEWER GENERAL EXPENDITUR TER & SEWER GENERAL EXPENDITUR	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 404 \$ 404	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 178 \$ \$ 178 \$	226 226 217
CELLPHONE ALLOWANCE UNIFORMS	OMV OMV	TER & SEWER GENERAL EXPENDITUR WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700401	\$ 388 \$ 330	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 171 \$ \$ 145 \$	185
AD/MARKETING OFFICE EQUIP < \$5000	OMV OMV	WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401	\$ 303 \$ 202	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 133 \$ \$ 89 \$	170
FURNITURE SAFETY SHOES YEAR END FICA ACCR	OMV OMV OMV	WATER & SEWER INSURANCE WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401 PBS700401	\$ 202 \$ 177 \$ 131	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 89 \$ \$ 78 \$ \$ 58 \$	113 99 73
OVERTIME 1.5X PAY MEMBERSHIPS/DUES	OMV OMV	TER & SEWER GENERAL EXPENDITUR PIPEYARD INVENTORY	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS704135	\$ 110 \$ 79		44.0% 44.0%	56.0% 56.0%	\$ 49 S \$ 35 S	62 44
MILEAGE REIMBURSE OTHER CHEMICALS	OMV OMV	PIPEYARD INVENTORY PROJECT MANAGEMENT	DEPT SUPPORT UTILITIES ENGINEERING	PBS704135 PBS060201	\$ 61 \$ 40	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 27 S \$ 18 S	34 23
OTHER SUPPLIES ROI ADMIN CHG	OMV OMV	TRIBUTION & COLLECTION OPERATIO METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660404	\$ 40 \$ 1,844,324	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 18 \$ \$ 811,569 \$	1.032.755
INDIRECT ADMIN SERV SERVCHG-INFO SYS	OMV OMV	SERVICE LINE REPAIR ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660410	\$ 766,660 \$ 406,150	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 337,358 \$ \$ 178,721 \$	429,302 227,430
SERVCHG-PUB WORKS WRITEOFF A/R & OTHER	OMV OMV	FIRE HYDRANT & VALVES UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660412	\$ 71,478 \$ 78,292	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 31,453 \$ \$ 34,451 \$	40,025 43,841
SERVCHG-AIRPORT ACCT & AUDITING	OMV OMV	WASTEWATER REPAIRS COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660510	\$ 17,684 \$ 5,620	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 7,782 S \$ 2,473 S	9,902 3,147
SERVCHG-OTHER FUNDS PURCHASES ISSUES	OMV OMV OMV	PUMP STATION MAINTENANCE :R & SEWER ENVIRONMENTAL RESOU	DISTRIBUTION AND COLLECTION ENVIRONMENTAL RESOURCES	PBS660602 PBS690602	\$ 656,623		44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ (114,103) \$ \$ 288,938 \$ \$ (288,938) \$	(145,200 367,685 (367,685
	OMV					Miles of Trans / Dist Pipe	49.0%	Ju.u/s	\$ (288,938) \$ \$ 6,509,862 \$	(367,685
Debt Service					\$ 14,793,930	•			6,509,862 \$	8,284,068
BOND PRINCIPAL BOND INTEREST	DEBT DEBT		REVENUE BONDS REVENUE BONDS	REV2012.450 REV2012.450	\$ 685,563 \$ 500,766		44.0% 44.0%	56.0% 56.0%	\$ 301,673 \$ \$ 220,355 \$	383,891 280,411
OTHER DEBT COSTS BOND PRINCIPAL	DEBT DEBT		REVENUE BONDS REVENUE BONDS	REV2012.450 REV2014.450	\$ 248 \$ 489,097	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 109 \$ \$ 215,220 \$	139 273,877
BOND INTEREST OTHER DEBT COSTS	DEBT DEBT		REVENUE BONDS REVENUE BONDS	REV2014.450 REV2014.450	\$ 1,331,428 \$ 619	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 585,876 \$	745,552 347 933,551
BOND PRINCIPAL BOND INTEREST	DEBT DEBT		REVENUE BONDS REVENUE BONDS	REV2016.450 REV2016.450	\$ 1,667,162 \$ 1,157,102	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 272 \$ \$ 733,611 \$ \$ 509,167 \$	647,936
BOND INTEREST OTHER DEBT COSTS	DEBT DEBT		REVENUE BONDS REVENUE BONDS	REV2018.450 REV2018.450	\$ 1,096,372 \$ 247	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 482,443 \$ \$ 109 \$	613,929 138
LOAN PRINCIPAL LOAN INTEREST LOAN PRINCIPAL	DEBT DEBT DEBT		STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS	SRF03.450 SRF03.450 SRF04.450	\$ 218,886 \$ 40,124 \$ 458,493	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 96,318 \$ \$ 17,656 \$ \$ 201,754 \$	122,568 22,468 256,740
LOAN PRINCIPAL LOAN INTEREST TR TO SPECIAL OBLIGATION BONDS	DEBT DEBT DEBT		STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS UTILITY BILLING AND COLLECTIONS	SRF04.450	\$ 458,493 \$ 106,695 \$ 29,094	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 201,754 \$ \$ 46,950 \$ \$ 12,802 \$	256,740 59,745 16,292
TR TO SPECIAL OBLIGATION BONDS TR TO SPECIAL OBLIGATION BONDS CUMULATIVE NEW DEBT SERVICE (CALC)	DEBT DEBT		DEPT SUPPORT	PBS700401 DEBT	\$ 663,966 \$ -			56.0% 56.0%	\$ 292,169 \$	371,797
					\$ 8,445,862				\$ 3,716,484 \$	4,729,379
Cash-Funded Capital TR TO W&S GEN CAP PROJ - Fund 454	CIP			CIP	\$ 6.667.279	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,933,840 \$	3,733,432
	CIP			CIP	\$ 6,667,272	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,933,840 \$	-
Budget Calibration									, , , , , , ,	3,133,432
Change of Fund Balance Change of Fund Balance - CIP	FUND FUND			FUND FUND	\$ 2,440,131 \$ (6,539,879	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,073,745 \$ \$ (2,877,782) \$	1,366,385 (3,662,097
					\$ (4,099,748)			\$ (1,804,037) \$	(2,295,711)
					\$ 25,807,316				\$ 11,356,149 \$	14,451,167

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

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

Functional Component:	Source of Supply / Treatment	Transmission / Distribution	Total
Plant in Service Value	\$215,837,709	\$318,053,745	\$533,891,454
Total System Value (incl. CIP)	\$215,837,709	\$318,053,745	\$533,891,454
Credits:			
Outstanding Principal	(\$79,939,945)	(\$117,797,762)	(\$197,737,707)
Net System Value	\$135,897,763	\$200,255,983	\$336,153,746
Fee Calculation:			
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	\$1,144	\$1,919
Percentage of Full Cost Recovery			100.00%
Escalation Factor to Effective Year		L	3.00%
Calculated Fee per ERU	\$799	\$1,178_	\$1,97
Current Fee per ERU			\$1,386
Change	\$799	\$1,178	\$59
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
Credits:			
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	\$2,90
Credit for Debt Service included in Usage Rate	-\$803	-\$268	-\$1,07
Calculated Fee per ERU After Debt Service Credit	\$1,374	\$459	\$1,83
Reduction for Contingency 0.00%	\$1,374	\$459	\$1,83
Percentage of Full Cost Recovery			100.00
Escalation Factor to Effective Year			3.00
Calculated Fee per ERU	\$1,415	\$473_	\$1,88
Current Fee per ERU			\$65
Change	\$1,415	\$473	\$1,23
Percent Change	0%	0%	1909