

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 <a href="michael.burton@stantec.com.Stantec">michael.burton@stantec.com.Stantec</a> 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.

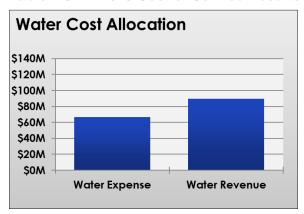
#### 1.3.2 Cost of Service

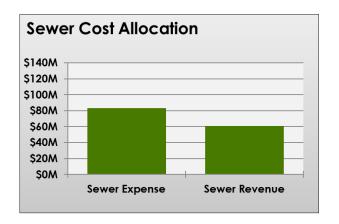
A cost of service analysis (COSA) was performed for the water and wastewater fund in order to identify the cost of providing water and sewer service to the City's customers. This study was also conducted with an objective to identify the cost of service differential between retail and master metered, 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 characteristics<sup>1</sup>.
- 2. Remove the single-family sewer billing cap of 20,000 gallons per month and the multi-family sewer billing cap of 8,000 gallons per unit per month.
- Update the wholesale water customer class (currently the master metered class) rate to be reflective of cost of service findings. Change the designation of this class from "Master Metered" to "Wholesale Water".

## 1.3.4 Impact Fee Update

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

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

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

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

**Table 1.3.4 Level of Service** 

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				

<sup>\*</sup> Outside City customers are surcharged an additional 25%

#### 1.4.2 Proposed Retail Usage Rates

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

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

<sup>&</sup>lt;sup>1</sup>Tier 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-Family1	Commercial
Tier 1 (Up to 3)*	\$4.16	\$4.16	
Tier 2 (Greater than 3)	\$9.19	\$9.19	
All Use per Thousand Gallon			\$7.39

<sup>&</sup>lt;sup>1</sup>Tier 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

<sup>\*</sup>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

<sup>\*</sup> Outside City customers are surcharged an additional 25%

<sup>\*</sup>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

<b>K Gallons</b>	Current	Total	Propo	sed Total	C	hange \$		Change %	ı
0	\$	18.65	\$	18.10	\$	((	0.55)	-2.95%	6
1	\$	31.22	\$	31.08	\$	((	0.14)	-0.45%	6
2	\$	43.79	\$	44.06	\$	(	0.27	0.62%	6
3	\$	56.36	\$	57.04	\$	(	0.68	1.21%	6
4	\$	68.93	\$	70.02	\$	:	1.09	1.58%	6
5	\$	81.50	\$	83.00	\$	:	1.50	1.84%	6
6	\$	94.07	\$	95.98	\$	:	1.91	2.03%	6
7	\$ 1	L06.64	\$	108.96	\$		2.32	2.18%	6
8	\$ 1	L19.21	\$	121.94	\$		2.73	2.29%	6
9	\$ 1	L31.78	\$	134.92	\$	:	3.14	2.38%	6
10	\$ 1	L44.35	\$	147.90	\$	3	3.55	2.46%	6
11	\$ 1	L56.92	\$	160.88	\$	;	3.96	2.52%	6
12	\$ 1	L69.49	\$	173.86	\$	4	4.37	2.58%	6
13	\$ 1	L82.06	\$	186.84	\$	4	4.78	2.63%	6
14	\$ 1	L94.63	\$	199.82	\$	!	5.19	2.67%	6
15	\$ 2	207.20	\$	212.80	\$	Į.	5.60	2.70%	6
16	\$ 2	219.77	\$	225.78	\$	(	6.01	2.73%	6
17	\$ 2	232.34	\$	238.76	\$		6.42	2.76%	6
18	\$ 2	244.91	\$	251.74	\$		6.83	2.79%	6
19	\$ 2	257.48	\$	264.72	\$		7.24	2.81%	6
20	\$ 2	270.05	\$	277.70	\$		7.65	2.83%	6

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

Meter		Monthly	Monthly				
Size	Units	Water (Gal)	Sewer (Gal)	<b>Total Existing</b>	<b>Total Proposed</b>	\$ 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)	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%

\*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.

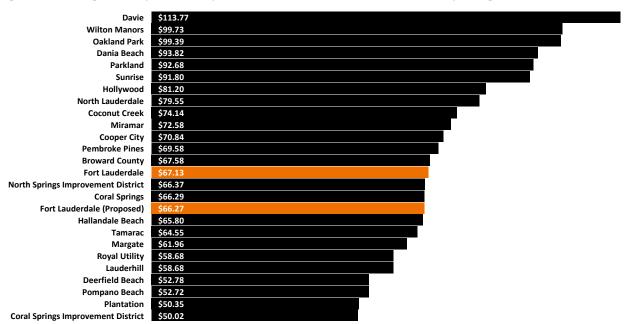


Figure 1.6.1 Single Family Bill Survey for 5/8" Meter with 5,000 Gallon Monthly Usage

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 <sup>1</sup>		\$ 150,070,330

<sup>&</sup>lt;sup>1</sup> Includes adjustments to ensure revenue neutrality of FY 2019 rate revenue which included use of reserve funds

#### 3.3 SERVICE LINE SYSTEM COSTS

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

Table 3.2.2 - FY2019 Service Line Cost

Description	Source	Water	Wastewater	Total
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
<b>Total Gross Cost</b>		\$ 71,482,309	\$ 86,432,835	\$ 157,915,144
Total Rate Revenue Requirement <sup>1</sup>		\$ 66,805,850	\$ 83,264,480	\$ 150,070,330
Cost Proportion		45%	55%	100%
Current Revenue Proportion		60%	40%	100%

<sup>&</sup>lt;sup>1</sup> Includes adjustments to ensure revenue neutrality of rates which included use of reserve funds

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

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

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

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

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

#### 3.4 WHOLESALE CUSTOMERS

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

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

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

Table 3.4.1 – FY 2019 Water Functional Cost

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

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

Table 3.4.2 - FY 2019 Wholesale Cost Basis

Description	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

<sup>\*</sup>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	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 <sup>1</sup>	Commercial
Tier 1 (Up to 3)	\$4.16	\$4.16	
Tier 2 (>3)	\$9.19	\$9.19	
All Use (Per Thousand Gallons)			\$7.39

<sup>&</sup>lt;sup>1</sup>Tier range multiplied times equivalent units for customer (.55 ERU x actual units)

## **4.2** CUSTOMER BILL IMPACTS

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

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

K Gallons Cum	ulative Bills	Cui	rent 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 4.2.6 Commercial 5/8" Monthly Water & Sewer Bill Impacts

<b>K Gallons</b>	Cur	rent Total	Pr	oposed 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.

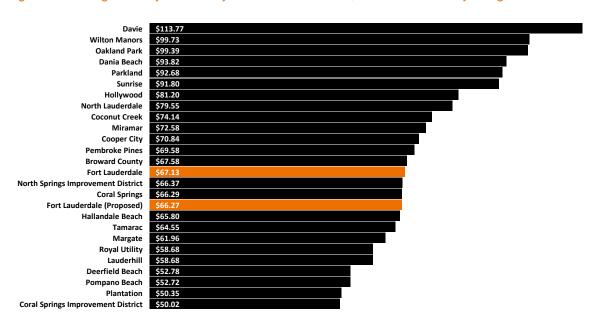


Figure 4.5.1 Single Family Bill Survey for 5/8" Meter with 5,000 Gallon Monthly Usage

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.
- 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	С	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

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

### 7.3 RATE DESIGN MODIFICATIONS

- 1) The City should update its fixed monthly charges to include customer and readiness to serve costs, with each component scaled appropriately based on accounts for customer costs and meter size for the single family and commercial customer classes and should scale the multi-family fixed charges based on units behind the meter for the multi-family customer class.
- 2) The city should adopt the multi-family rates presented in this report to align the usage tiers with residential single family and use a 55% observed usage multiplier to recognize differences in usage characteristics in the determination of scaled tier levels for each 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 1	Assumptions
Schedule 2	Beginning Balances
Schedule 3	Capital Improvement Program
Schedule 4	Cash In
Schedule 5	Cash Out
Schedule 6	Cost Escalation Factors
Schedule 7	FAMS Control Panel
Schedule 8	Forecast of Net Revenues and Debt Service Coverage
Schedule 9	Capital Projects Funding Summary
Schedule 10	Long-Term Borrowing
Schedule 11	Detailed Funding

Annual Growth:	FY	2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water:												
Number of ERUs	13	3,244	133,644	134,044	134,444	134,844	135,244	135,644	136,044	136,444	136,844	137,244
Growth (1)		N/A	400	400	400	400	400	400	400	400	400	400
Percent Increase		N/A	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.29%	0.29%	0.29%	0.29%
Volume		147,938	12,184,407	12,098,666	12,013,422	11,928,673	11,844,418	11,760,655	11,677,383	11,594,600	11,512,305	11,430,496
Growth (1)		N/A	36,468	(85,740)	(85,244)	(84,749)	(84,255)	(83,763)	(83,272)	(82,783)	(82,295)	(81,809)
Percent Increase		N/A	0.30%	-0.70%	-0.70%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%	-0.71%
Sewer:												
Number of ERUs	97	7,373	97,773	98,173	98,573	98,973	99,373	99,773	100,173	100,573	100,973	101,373
Growth (1)		N/A	400	400	400	400	400	400	400	400	400	400
Percent Increase		N/A	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Volume		30,107	11,677,883	11,637,716	11,597,495	11,557,223	11,516,902	11,476,536	11,436,127	11,395,679	11,355,195	11,314,677
Growth (1)		N/A	47,776	(40,167)	(40,221)	(40,273)	(40,321)	(40,366)	(40,408)	(40,448)	(40,484)	(40,518)
Percent Increase		N/A	0.41%	-0.34%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.35%	-0.36%	-0.36%
Impact Fees												
Water	\$	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386
Sewer	\$	651	651	651	651	651	651	651	651	651	651	651
Average Annual Interest Earnings Rate:												
On Fund Balances: (1)	1	.00%	1.25%	1.25%	1.50%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Operating Budget Execution Percentage:												
Personal Services	1	100%	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Operations and Maintenance	1	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Operating Cost Escalation Factors:												
Weighted Average Annual Cost Escalation		N/A	4.86%	2.99%	1.68%	1.70%	1.68%	1.70%	1.72%	1.73%	1.83%	2.26%
Operating Budget Reserve:		2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.0	2.0	2.0	2.0
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

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		-	-	-	-
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		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

TOTAL ADJUSTED RATE REVENUE			- 1	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Commendation   Comm		WATER CROWTH												
Part	1 2	GROWTH IN ERUS (1)												
B   CHAPTER		SEWER CROWTH												
Color   Colo	3			N/A	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
SASSIMED WATER RATE RINCREASE   NA   5.00%														
BASIMED SEWER RATE REVENUE   1.00%   0.00%		ASSUMED RATE REVENUE INCREASES												
## RASE RAYLE NATE REVENUE   \$1,270,799   22,881,825   22,390,251   24,148,812   25,431,482   26,931,482   27,048,723   77,259,391   32,2931,45   32,8391,45   34,877,595   34				N/A	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Table   Part	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%
8 USIGE CHARGES   59,482,001   \$2,281,127   \$2,213,237   \$4,539,387   \$8,51,542,88   \$8,647,337   \$2,381,745   \$8,281,745														
SENTER TREVENUE   \$ 61,200,000   \$5,515,262   \$5,143,468   \$66,67,377   \$2,283,274   \$9,236,002   \$102,283,283   \$104,442,046   \$106,009,007   \$113,564,730   \$118,147,735   \$108,004,147   \$108,004,001   \$109,000   \$109			\$											
BASE PRACTIC CHARGES				, . ,					,,-	7, .		,,		
10 BASE FACILITY CHARGES   \$16,664,688   77,569,802   17,594,683   16,599,247   14,907,807   43,204,344   43,995,007   42,227,805,007   42,224,405,007   50,003,512   50,003	9		\$	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
11 USAGE CHARGES	10			16 664 600	17 560 803	17 641 602	10 500 241	10 600 451	20 672 084	24 702 050	22.074.452	24 240 500	25 524 640	26.014.200
Subtotal Sewer Rate Revenue   \$ 54,600,000   \$7,565,507   \$7,499,200   \$60,097,111   \$2,212,800   \$65,622,511   \$68,621,485   \$71,726,190   \$74,572,735   \$73,307,885   \$81,917,911   \$13 Total Rate Revenue   \$13,800,000   \$14,801,400   \$12,445,308   \$143,763,481   \$15,196,074   \$16,188,443   \$168,674,768   \$16,162,650   \$30,244,650   \$			Þ											
Total Rate Revenue   \$ 135,800,000   143,081,460   142,643,308   148,785,048   155,196,074   161,888,443   168,874,768   162,248,558   132,821,843   191,732,415   200,032,44650   (30,244,650)   (30,2	12		•	. ,,.		,,		-, -, -	,,	-,,-,,		,,	. ,,	
14 CONTRA LARGE USER FEES - CITY   (22,98,866)   (23,428,971)   (30,244,650)		OUD TO THE DEVICE HATE REVENUE	•	04,000,000	07,000,007	07,400,020	00,007,111	02,012,000	00,002,001	00,021,400	11,120,100	14,512,100	70,007,000	01,011,011
OTHER OPERATING REVENUES			\$											200,032,646 (30,866,879)
Name	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
17 WATER SERVICE INSTALLATION FEES   975,000   1,000		OTHER OPERATING REVENUES												
18   2011 10% SEWER SURCHARGE   713,000   715,000   71			\$											
ABORATORY SERVICES   26,000   27,000														
20   REVINUE FROM PAID WATER LEINS   1,000   560,000   550,000   30,000														
22   SI-SHONDRED CHECK FEES   28,108   30,000		REVENUE FROM PAID WATER LIENS		1,000	-				-					
23 BACKFLOW INSPECTION FEE														
24 OTHER INCOME (PENALTY CHARGES) 8,000 9,														
28   MISCELLANEOUS INCOME   100   200														
27 OTHER INCOME [PRMALTY CHARGES]   20,0000   200,000	25	PENALTIES FROM OTHER MUNICIPALITIES		125	250	250	250	250	250	250	250	250	250	250
NTEREST CONNECTION FEE														
28 CORAL RIDGE COUNTRY CLUB 7.449 7.500 7.	21			200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
29   WIOTHER-NTERFUND SVC CHG   112,204   116,570   11				-	-	-				-			-	
STATEMENT   STAT														
Separate Courts   1														
33 PWOTHER-NTERFUND SVC CHG 736,046 739,674 73														
44         TREASURVUNTLITEESINTERIND SVC CHG         683,100         666,845         66														
SUBTOTAL OTHER OPERATING REVENUES   6,629,282   6,497,989   6,49														
TRANSFERS N			•	,		,.	,	,.			,.	,.		
18   17   18   18   18   18   18   18			•	-,,	-,,	2,121,222	2,121,222	2,121,222	-,,	2,121,222	-,,	-,,	-,,	-,,
37   2018 BOND TRANSFER   9,271,251				400 407										
38 SUBTOTAL TRANSFERS IN \$ 9,467,656			Þ				- :				- :			
NTEREST NOME   \$ 247,389   426,060   470,143   583,307   700,407   823,335   846,355   869,595   893,060   916,979   942,468   948,645			\$	-, , .			-					-		
39 NTEREST INCOME \$ 247,389 426,060 470,143 583,307 700,407 823,335 846,355 869,595 893,060 916,979 942,468 40 INTEREST INCOME - RESTRICTED 50,559 63,198 63,198 75,838 88,478 230,622 360,127 360,127 360,127 360,127 489,632 41 SUBTOTAL INTEREST \$ 297,948 489,258 533,341 659,145 788,885 1,053,957 1,266,482 1,229,722 1,253,187 1,277,106 1,432,100														
40 INTEREST INCOME - RESTRICTED 50,559 63,198 63,198 75,838 88,476 230,622 360,127 360,127 360,127 360,127 489,632 120 120 120 120 120 120 120 120 120 12	20		e	247 280	426.060	470 142	592 207	700.407	922 225	946 2FF	960 505	803 060	016 070	042.469
41 SUBTOTAL INTEREST \$ 297,948 489,258 533,341 659,145 788,885 1,053,957 1,206,482 1,229,722 1,253,187 1,277,106 1,432,100			Þ											
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			\$	,		,		, -		,			,	1,432,100
	42	TOTAL REVENUE	s	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

<sup>(1)</sup> 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 2018 Budget.

	TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
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 27,791
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 87	Personnel Services Personnel Services Personnel Services	1107 1201 1407	Part Time Salaries Longevity Pay Expense Allowances	27,280 1,548 4,320	28,644 1,677 4,320	29,360 1,719 4,320	30,094 1,762 4,320	30,846 1,806 4.320	31,618 1,851 4.320	32,408 1,897 4,320	33,218 1,945 4,320	34,049 1,993 4,320	34,900 2,043 4,320	35,772 2,094 4.320
88 89	Personnel Services Personnel Services Personnel Services	1413 1801	Cellphone Allowance Core Adjustments	2,160 3,728	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	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 2301	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 32,468
94 95 96	Personnel Services Personnel Services	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	130 444
97 98 99	Personnel Services Personnel Services Personnel Services	2404 1101 1201	Health Insurance Permanent Salaries Longevity Pay	45,927 91,837 2,750	55,305 94,659 2,750	55,305 97,025	55,305 99,451 2,889	55,305 101,937 2,961	55,305 104,486	55,305 107,098	55,305 109,775 3,189	55,305 112,520 3,269	55,305 115,333 3,351	55,305 118,216
100	Personnel Services Personnel Services Personnel Services	1413 1501	Cellphone Allowance Overtime 1.5X Pay	960 5,720	960 6,006	2,819 960 6,156	960 6,310	960 6,468	3,035 960 6,630	3,111 960 6,795	960 6,965	960 7,139	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									
109 110 111	Personnel Services Personnel Services Personnel Services	1101 2204 2299	Permanent Salaries Pension - General Emp Pension - Def Cont	94,181 11,173	84,972 - 7,648	87,096 - 7,839	89,274 - 8,035	91,506 - 8,236	93,793 - 8,442	96,138 - 8,653	98,541 - 8,869	101,005 - 9,091	103,530 - 9,318	106,118 - 9,551
112	Personnel Services Personnel Services Personnel Services	2301 2404	Soc Sec/Medicare Health Insurance	7,206 16,200	6,500 20,334	6,663 20,334	6,829 20,334	7,000 20,334	7,175 20,334	7,354 20,334	7,538 20,334	7,726 20,334	7,920 20,334	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
119 120	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	Personnel Services 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
126 127	Personnel Services Personnel Services	2304 2307	Supplemental Fica Year End Fica Accr	4,376	219 1,899	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	Personnel Services Personnel Services Personnel Services	2404 1101 1201	Health Insurance Permanent Salaries	257,707 111,318 3,247	358,525 117,234 3,451	358,525 120,165 3,537	358,525 123,169 3,626	358,525 126,248 3,716	358,525 129,404 3,809	358,525 132,640 3.904	358,525 135,955 4.002	358,525 139,354 4,102	358,525 142,838 4,205	358,525 146,409 4,310
130 131 132	Personnel Services Personnel Services Personnel Services	1401 1413	Longevity Pay Car Allowances Cellphone Allowance	3,247 3,000 1,200	3,451 3,000 1,200	3,000 1,200	3,026 3,000 1,200	3,000 1,200	3,000 1,200	3,904 3,000 1,200	3,000 1,200	3,000 1,200	3,000 1,200	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
135 136 137	Personnel Services Personnel Services Personnel Services	2301 2404 1101	Soc Sec/Medicare Health Insurance Permanent Salaries	9,085 9,965 143,191	9,554 11,677 188,635	9,793 11,677 193,351	10,038 11,677 198,185	10,289 11,677 203,139	10,546 11,677 208,218	10,809 11,677 213,423	11,080 11,677 218,759	11,357 11,677 224,228	11,641 11,677 229,833	11,932 11,677 235,579
138	Personnel Services Personnel Services	1201 1316	Longevity Pay Upgrade Pay	3,483	5,805 170	5,950 174	6,099 179	6,251 183	6,408 188	6,568 192	6,732 197	6,900 202	7,073 207	7,250 212
140	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellohone Allowance	1,920 480	1,920 960									
142 143 144	Personnel Services Personnel Services Personnel Services	2104 2119 2204	Mileage Reimburse Wellness Incentives Pension - General Emp	1,500 500 16,997	1,500 - 28,059	1,538 - 28,957	1,576 - 29,884	1,615 - 30,840	1,656 - 31,457	1,697 - 32,086	1,740 - 32,727	1,783 - 33,382	1,828 - 34,050	1,873 - 34,731
145 146	Personnel Services Personnel Services	2301 2307	Soc SecMedicare Year End Fica Accr	11,405	15,095 168	15,472 168	15,859 168	16,256 168	16,662 168	17,079 168	17,506 168	17,943 168	18,392 168	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 Upgrade 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
152 153	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellphone Allowance	960 2,400	2,880 3,840									
154	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 Pension - Def Cont	24,920 82,217 53,029	109,474 39,227	112,977 40,208	116,592 41,213	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
159 160	Personnel Services Personnel Services	2301 2304	Soc Sec/Medicare Supplemental Fica	81,138 6,564	84,452 328	86,563 336	88,727 345	90,946 353	93,219 362	95,550 371	97,938 380	100,387 390	102,897 400	105,469 410

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	2204	Pension - General Emp	77,329	40,966	42,277	43,630	45,026	45,926	46,845	47,782	48,738	49,712
183 Personnel Services	2299	Pension - Def Cont	6,952	17,426	17,862	18,308	18,766	19,235	19,716	20,209	20,714	21,232
184 Personnel Services 185 Personnel Services 186 Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	33,986 4,201	31,563 210 348	32,352 215 348	33,161 221 348	33,990 226 348	34,840 232 348	35,711 238 348	36,603 244 348	37,518 250 348	38,456 256 348
186 Personnel Services 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 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
193 Personnel Services	1504	Overtime 1X Pay	728	764	783	803	823	843	864	886	908	931
<ul><li>194 Personnel Services</li><li>195 Personnel Services</li></ul>	1801 2204	Core Adjustments Pension - General Emp	(1,215) 56,490	41,664	42,997	44,373	45,793	46,709	47,643	48,596	49,568	50,559
196 Personnel Services 197 Personnel Services 198 Personnel Services	2299 2301 2304	Pension - Del Cont Soc Sec/Medicare	11,591 30,466	16,146 30,754	16,550 31,523	16,963 32,311	17,387 33,119	17,822 33,947	18,268 34,795	18,724 35,665	19,193 36,557 252	19,672 37,471 258
199 Personnel Services 200 Personnel Services	2304 2307 2404	Supplemental Fica Year End Fica Accr Health Insurance	4,233 - 56,700	212 444 71,169	217 444 71,169	223 444 71,169	228 444 71,169	234 444 71,169	240 444 71,169	246 444 71,169	444 71,169	444 71.169
201 Personnel Services	1101	Permanent Salaries	52,687	53,971	55,320	56,703	58,121	59,574	61,063	62,590	64,155	65,758
202 Personnel Services	1201	Longevity Pay	1,100	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010
203 Personnel Services	1316	Upgrade Pay	100	100	103	105	108	110	113	116	119	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	2301	Soc Sec/Medicare	4,152	4,291	4,398	4,508	4,621	4,736	4,855	4,976	5,101	5,228
207 Personnel Services	2304	Supplemental Fica	398	20	21	21	22	22	23	23	24	24
208 Personnel Services	2307	Year End Fica Accr	8,100	113	113	113	113	113	113	113	113	113
209 Personnel Services	2404	Health Insurance		10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
210 Personnel Services	1101	Permanent Salaries	223,201	235,475	241,362	247,396	253,581	259,920	266,418	273,079	279,906	286,903
211 Personnel Services	1201	Longevity Pay	2,750	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701
212 Personnel Services	1310	Shift Differential	390	784	804	824	844	865	887	909	932	955
213 Personnel Services	1313	Standby Pay	2,100	2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559
214 Personnel Services	1413	Cellphone Allowance	960	960	960	960	960	960	960	960	960	960
215 Personnel Services 216 Personnel Services	1501 1504	Overtime 1.5X Pay Overtime 1X Pay	32,240 1,248 16,150	33,852 1,310	34,698 1,343	35,566 1,376	36,455 1,411	37,366 1,446	38,300 1,482	39,258 1,519	40,239 1,557	41,245 1,596
217 Personnel Services 218 Personnel Services 219 Personnel Services	1801 2204 2299	Core Adjustments Pension - General Emp Pension - Del Cont	23,700 10,288	32,360 6.331	33,396 6.489	34,464 6.652	35,567 6.818	36,278 6,988	37,004 7.163	37,744 7.342	38,499 7.526	39,269 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 223 Personnel Services 224 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	40,500 293,218	347 40,668 418,114	347 40,668 428,567	347 40,668 439,281	347 40,668 450,263	347 40,668 461,520	347 40,668 473,058	347 40,668 484,884	347 40,668 497,006	347 40,668 509,431
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 Core Adjustments Pension - General Emp	10,400	10,920	11,193	11,473	11,760	12,054	12,355	12,664	12,980	13,305
230 Personnel Services	1801		184,935	-	-	-	-	-	-	-	-	-
231 Personnel Services	2204		54,400	41,651	42,984	44,359	45,779	46.694	47.628	48.581	49.552	50,544
232 Personnel Services	2301	Soc Sec/Medicare	22,764	32,403	33,213	34,043	34,894	35,767	36,661	37,578	38,517	39,480
233 Personnel Services	2304	Supplemental Fica	796	40	41	42	43	44	45	46	48	49
234 Personnel Services	2307	Year End Fica Accr	40,500	234	234	234	234	234	234	234	234	234
235 Personnel Services	2404	Health Insurance		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 240 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
	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
243 Personnel Services	1501	Overtime 1.5X Pay	131.040	137,592	141.032	144,558	148.172	151.876	155,673	159,565	163,554	167,642
244 Personnel Services 245 Personnel Services	1504 1801	Overtime 1X Pay Core Adjustments	1,560 125,280	1,638	1,679	1,721	1,764	1,808	1,853	1,900	1,947	1,996
246 Personnel Services	2204	Pension - General Emp	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 249 Personnel Services 250 Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	65,804 10,144	71,112 507 1,151	72,890 520 1,151	74,712 533 1,151	76,580 546 1,151	78,494 560 1,151	80,457 574 1,151	82,468 588 1,151	84,530 603 1,151	86,643 618 1,151
251 Personnel Services	2404	Health Insurance	123,365	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	Cellohone Allowance	1.680	1,680	1,680	1,680	1.680	1,680	1,680	1.680	1,680	1,680
256 Personnel Services 257 Personnel Services	2104 2119	Mileage Reimburse Wellness Incentives	2,000 1,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437
258 Personnel Services	2204	Pension - General Emp	34,918	13,784	14,225	14,680	15,150	15,453	15,762	16,077	16,399	16,727
259 Personnel Services	2301	Soc Sec/Medicare	12,939	13,545	13,884	14,231	14,586	14,951	15,325	15,708	16,101	16,503
260 Personnel Services 261 Personnel Services 262 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	11,506 520,905	205 11,684 467,546	205 11,684 479,235	205 11,684 491,216	205 11,684 503,496	205 11,684 516,083	205 11,684 528,985	205 11,684 542,210	205 11,684 555,765	205 11,684 569,659
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 269 Personnel Services	1504 1801	Overtime 1.5X Pay Overtime 1X Pay Core Adjustments	(68.112)	546 337.733	560 346.176	574 354.831	588 363.702	603 372.794	618 382.114	633 391.667	649 401.458	665 411,495
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 273 Personnel Services 274 Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica Year End Fica Accr	40,726 5,179	36,436 364 345	37,347 373 345	38,281 382 345	39,238 392 345	40,219 402 345	41,224 412 345	42,255 422 345	43,311 433 345	44,394 443 345
275 Personnel Services	2404	Health Insurance	81,000	81,336	81,336	81,336	81,336	81,336	81,336	81,336	81,336	81,336
276 Personnel Services	1101	Permanent Salaries	190,717	96,179	98,583	101,048	103,574	106,164	108,818	111,538	114,327	117,185
277 Personnel Services 278 Personnel Services 279 Personnel Services	1201 1313 1413	Longevity Pay Standby Pay Cellohone Allowance	4,400 500 480	480	- - 480	480	480	480	480	- - 480	480	480
280 Personnel Services 281 Personnel Services	1501 1504	Overtime 1.5X Pay Overtime 1X Pay	27,040 520	400	400	480	480	460	400	460	400	460
282 Personnel Services 283 Personnel Services	1801 2204	Core Adjustments Pension - General Emp	(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 285 Personnel Services 286 Personnel Services	2299 2301 2304	Pension - Def Cont Soc Sec/Medicare Supplemental Fica	3,537 14,963 2,108	3,749 7,394	3,843 7,579	3,939 7,768	4,037 7,963	4,138 8,162	4,242 8,366	4,348 8,575	4,456 8,789	4,568 9,009
287 Personnel Services	2404	Health Insurance	16,200	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
288 Personnel Services	1101	Permanent Salaries	591,096	718,107	736,060	754,461	773,323	792,656	812,472	832,784	853,604	874,944
289 Personnel Services 290 Personnel Services 291 Personnel Services	1201 1313	Longevity Pay Standby Pay	19,877 4,922	24,956 4,922	25,580 5,045 308	26,219 5,171 315	26,875 5,300 323	27,547 5,433 331	28,235 5,569 339	28,941 5,708 348	29,665 5,851 357	30,406 5,997 366
292 Personnel Services	1316 1407 1413	Upgrade Pay Expense Allowances Cellohone Allowance	300 960 1,440	300 960 1,920	960 1.920	960 1.920	960 1,920	960 1.920	960 1.920	960 1 920	960 1,920	960 1,920
293 Personnel Services 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	142,785	146,355
296 Personnel Services 297 Personnel Services 298 Personnel Services	2119 2204 2299	Wellness Incentives Pension - General Emp Pension - Def Cont	500 118,924 4,497	130,838 4,499	135,025 4,611	139,346 4,727	143,805 4,845	146,681 4,966	149,614 5,090	152,607 5,217	155,659 5,348	158,772 5,482
299 Personnel Services 300 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
	2304	Supplemental Fica	8,752	438	449	460	472	483	496	508	521	534
301 Personnel Services 302 Personnel Services 303 Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Solaries	82,865 92,161	1,395 123,514 79,057	1,395 123,514 81,033	1,395 123,514 83,059	1,395 123,514 85,136	1,395 123,514 87,264	1,395 123,514 89,446	1,395 123,514 91,682	1,395 123,514 93,974	1,395 123,514 96,323
303 Personnel Services 304 Personnel Services 305 Personnel Services	1101 1201 1313	Permanent Salaries Longevity Pay Standby Pay	3,657 400	79,057 - 400	81,033 - 410	83,059 - 420	85,136 - 431	87,264 - 442	89,446 - 453	91,682 - 464	93,974 - 475	96,323
306 Personnel Services 307 Personnel Services	1407 1413	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	1501	Overtime 1.5X Pay	792	832	853	874	896	918	941	965	989	1,014
309 Personnel Services	1801	Core Adjustments	3,036	-	-	-	-	-	-	-	-	-
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 312 Personnel Services	2204 2301	Pension - General Emp Soc Sec/Medicare	20,270 7,532	6,158	6,312	6,470	6,631	6,797	6,967	7,141	7,320	7,503
313 Personnel Services 314 Personnel Services 315 Personnel Services	2404 1101	Health Insurance Permanent Salaries	9,615 954,067 20,472	11,631 1,030,030	11,631 1,055,781 25,020	11,631 1,082,175	11,631 1,109,230	11,631 1,136,960 26,944	11,631 1,165,384 27,618	11,631 1,194,519 28,308	11,631 1,224,382	11,631 1,254,992 29,741
315 Personnel Services 316 Personnel Services 317 Personnel Services	1201 1310 1313	Longevity Pay Shift Differential Standby Pay	390 3,500	24,410 392 3,500	402 3,588	25,646 412 3,677	26,287 422 3,769	433 3,863	27,618 444 3,960	28,308 455 4,059	29,016 466 4,160	478 4,264
318 Personnel Services	1407	Expense Allowances Celiphone Allowance	960	960	960	960	960	960	960	960	960	960
319 Personnel Services	1413		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 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
321 322	Personnel Services 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	2301	Soc Sec/Medicare	75,130	81,535	83,573	85,663	87,804	89,999	92,249	94,556	96,919	99,342
326	Personnel Services	2304	Supplemental Fica	9,547	477	489	501	514	527	540	553	567	581
327 328 329	Personnel Services Personnel Services 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
330 331	Personnel Services Personnel Services Personnel Services	1201 1313	Longevity Pay Standby Pay	15,848	17,077 11,000	17,504 11,275	17,942 11,557	18,390 11,846	18,850 12,142	19,321 12,445	19,804 12,757	20,299 13,076	20,807 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	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
335	Personnel Services	2104	Mileage Reimburse	1,000	1.000	1,025	1.051	1,077	1.104	1,131	1,160	1,189	1.218
336	Personnel Services	2204	Pension - General Emp	121,572	101,377	104,621	107,969	111,424	113,652	115,925	118,244	120,609	123,021
337	Personnel Services	2299	Pension - Del Cont	4,406	8,784	9,004	9,229	9,459	9,696	9,938	10,187	10,441	10,702
338 339 340	Personnel Services Personnel Services Personnel Services	2301 2304 2307	Soc Sec/Medicare Supplemental Fica	48,149 2,785	48,955 139 798	50,179 142 798	51,433 146 798	52,719 150 798	54,037 153 798	55,388 157 798	56,773 161 798	58,192 165	59,647 169
340 341 342	Personnel Services Personnel Services 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	92,703 779,826	92,703 799,322	92,703 819,305	798 92,703 839,787	798 92,703 860,782
343	Personnel Services	1201	Longevity Pay	4,400	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
344	Personnel Services	1313	Standby Pay		8,000	8,200	8,405	8,615	8.831	9.051	9,278	9,509	9,747
345 346 347	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellphone Allowance	960 4,320	960 4,800	960 4,800 66,525							
348	Personnel Services Personnel Services	1501 2204	Overtime 1.5X Pay Pension - General Emp	52,000 57,868	54,600 53,675	55,965 55,393	57,364 57,165	58,798 58,994	60,268 60,174	61,775 61,378	63,319 62,605	64,902 63,857	65,135
349	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
350	Personnel Services	2301	Soc Sec/Medicare	52,384	54,822	56,193	57,597	59,037	60,513	62,026	63,577	65,166	66,795
351	Personnel Services	2304	Supplemental Fica	3,978	199	204	209	214	220	225	231	237	242
352 353	Personnel Services Personnel Services	2307 2404	Year End Fica Accr Health Insurance	90,648	708 113,037								
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
358 359	Personnel Services Personnel Services	2304 2404	Supplemental Fica Health Insurance	175 8,100	10,167	10,167	9 10,167	10 10,167	10 10,167	10 10,167	10 10,167	11 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 Personnel Services	2304	Supplemental Fica	424	21	22	22	23	23	24	24	25	26
364		2404	Health Insurance	8.100	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
365	Personnel Services	1101	Permanent Salaries	187,076	196,963	201,887	206,934	212,108	217,410	222,846	228,417	234,127	239,980
366	Personnel Services	1201	Longevity Pay	5,061	5,190	5,320	5,453	5,589	5,729	5,872	6,019	6,169	6,324
367	Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960
368	Personnel Services	1413	Cellphone Allowance	960	960	960	960	960	960	960	960	960	960
369 370 371	Personnel Services 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
372 373	Personnel Services Personnel Services Personnel Services	2119 2204 2299	Wellness Incentives Pension - General Emp Pension - Def Cont	500 29,737 4,641	27,584 5.043	28,467 5,169	29,378 5.298	30,318 5.431	30,924 5.567	31,543 5.706	32,173 5.848	32,817 5.995	33,473 6.144
374 375	Personnel Services Personnel Services	2301 2304	Soc Sec/Medicare Supplemental Fica	14,845 493	15,611	16,001 26	16,401 26	16,811	17,232	17,662 28	18,104 29	18,557	19,020
376	Personnel Services	2307	Year End Fica Accr	17,715	141	141	141	141	141	141	141	141	141
377	Personnel Services	2404	Health Insurance		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
380 381 382	Personnel Services Personnel Services Personnel Services	1304 1413 1501	Assignment Pay Cellphone Allowance Overtime 1 5X Pay	2,400 12,688	1,175 1,920 13.322	1,204 1,920 13,655	1,234 1,920 13,996	1,265 1,920 14,346	1,297 1,920 14,705	1,329 1,920 15.073	1,363 1,920 15.449	1,397 1,920 15.836	1,432 1,920 16,232
383 384	Personnel Services Personnel Services	1801 2204	Core Adjustments Pension - General Emp	3,113 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	2307	Year End Fica Accr		403	403	403	403	403	403	403	403	403
389	Personnel Services	2404	Health Insurance	81,000	101,670	101,670	101,670	101,670	101,670	101,670	101,670	101,670	101,670
390	Personnel Services	1101	Permanent Salaries	313,300	329,358	337,592	346,032	354,683	363,550	372,638	381,954	391,503	401,291
391	Personnel Services	1201	Longevity Pay	3.070	3,274	3,356	3,440	3,526	3.614	3,704	3,797	3.892	3,989
392	Personnel Services Personnel Services	1401	Car Allowances	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
393		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 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		2301	Soc Sec/Medicare	24,440	25,556	26,195	26,850	27,521	28,209	28,914	29,637	30,378	31,138
396	Personnel Services	2307	Year End Fica Accr	28,361	275	275	275	275	275	275	275	275	275
397	Personnel Services	2404	Health Insurance		34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688
398 399	Personnel Services Personnel Services	1101 1201	Permanent Salaries Longevity Pay	87,980 47	90,044	92,295	94,602	96,968	99,392	101,877	104,423	107,034	109,710
400	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
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
403 404	Personnel Services Personnel Services	2301 2404	Soc Sec/Medicare Health Insurance	6,881 9,063	7,035 10,793	7,211 10,793	7,391 10,793	7,576 10,793	7,765 10,793	7,959 10,793	8,158 10,793	8,362 10,793	8,571 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	1501	Overtime 1.5X Pay	95,680	111,384	114,169	117,023	119,948	122,947	126,021	129,171	132,401	135,711
411	Personnel Services	1504	Overtime 1X Pay	520	546	560	574	588	603	618	633	649	665
412 413	Personnel Services Personnel Services	1801 2204	Core Adjustments Pension - General Emp	79,957 75,135	68,487	70,679	72,940	75,274	76,780	78,315	79,882	81,479	83,109
414	Personnel Services	2299	Pension - Def Cont	31,079	47,214	48,394	49,604	50,844	52,115	53,418	54,754	56,123	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	429	439	450	462	473	485	497
417	Personnel Services	2307	Year End Fica Accr		553	553	553	553	553	553	553	553	553
418	Personnel Services	2404	Health Insurance	99,065	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	1504	Overtime 1X Pay	336	353	362	371	380	390	399	409	420	430
427 428	Personnel Services Personnel Services	1801 2204	Core Adjustments Pension - General Emp	3,164 30,711	12,176	12,566	12,968	13,383	13,650	13,923	14,202	14,486	14,776
430	Personnel Services	2301	Soc Sec/Medicare	49,693	51,381	52,666	53,982	55,332	56,715	58,133	59,586	61,076	62,603
431	Personnel Services	2304	Supplemental Fica	3,208	160	164	168	172	177	181	186	190	195
432	Personnel Services	2307	Year End Fica Accr	90,615	434	434	434	434	434	434	434	434	434
433	Personnel Services	2404	Health Insurance		102,837	102,837	102,837	102,837	102,837	102,837	102,837	102,837	102,837
434 435 436	Personnel Services Personnel Services Personnel Services	1101 1201 1304	Permanent Salaries Longevity Pay Assignment Pay	392,386 9,900 1,170	395,796 7,150	405,691 7,329	415,833 7,512	426,229 7,700	436,885 7,892	447,807 8,090	459,002 8,292	470,477 8,499	482,239 8,712
436 437 438	Personnel Services Personnel Services Personnel Services	1304 1501 2204	Overtime 1.5X Pay Pension - General Emp	1,170 8,320 74,977	8,736 59,389	8,954 61,289	9,178 63,251	9,408 65,275	9,643 66,580	9,884 67,912	10,131 69,270	10,384 70,655	10,644 72,069
439	Personnel Services	2299	Pension - Def Cont	4,412	7,952	8,151	8,355	8,563	8,778	8,997	9,222	9,452	9,689
440	Personnel Services	2301	Soc Sec/Medicare	30,974	30,937	31,710	32,503	33,316	34,149	35,002	35,877	36,774	37,694
441	Personnel Services	2304	Supplemental Fica	636	32	33	34	34	35	36	37	38	39
442	Personnel Services	2307	Year End Fica Accr		483	483	483	483	483	483	483	483	483
443 444	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	58,565 578,573	62,512 590,122	62,512 604,875	62,512 619,997	62,512 635,497	62,512 651,384	62,512 667,669	62,512 684,361 4,606	62,512 701,470	62,512 719,006
445 446 447	Personnel Services Personnel Services Personnel Services	1201 1304 1310	Longevity Pay Assignment Pay Shift Differential	3,843 15,600	3,972 19,575	4,071 20,064	4,173 20,566	4,277 21,080	4,384 21,607 2,452	4,494 22,147	22,701	4,721 23,269	4,839 23,850
447 448 449	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellohone Allowance	1,820 960 480	2,221 960 480	2,277 960 480	2,333 960 480	2,392 960 480	960 480	2,513 960 480	2,576 960 480	2,640 960 480	2,706 960 480
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	1,385	81,135	83,163	85,242	87,374	89,558	91,797	94,092	96,444	98,855
453	Personnel Services	2204	Pension - General Emp	57,570	52,993	54,689	56,439	58,245	59,410	60,598	61,810	63,046	64,307
454	Personnel Services	2299	Pension - Def Cont	29,493	30,167	30,921	31,694	32,487	33,299	34,131	34,984	35,859	36,756
455	Personnel Services	2301	Soc Sec/Medicare	45,995	47,224	48,405	49,615	50,855	52,126	53,430	54,765	56,134	57,538
456	Personnel Services	2304	Supplemental Fica	3,222	161	165	169	173	178	182	187	191	196
457	Personnel Services	2307	Year End Fica Accr	-	392	392	392	392	392	392	392	392	392
458	Personnel Services	2404	Health Insurance	58,215	92,670	92,670	92,670	92,670	92,670	92,670	92,670	92,670	92,670
458 459 460	Personnel Services Personnel Services Personnel Services	1101 1201	Permanent Salaries Longevity Pay	96,076 2,683	92,670 98,422 2,824	92,670 100,883 2,895	92,670 103,405 2,967	92,670 105,990 3,041	92,670 108,639 3,117	92,670 111,355 3,195	92,670 114,139 3,275	92,670 116,993 3,357	92,670 119,918 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
463 464	Personnel Services 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
465 466 467	Personnel Services Personnel Services Personnel Services	2301 2307 2404	Soc Sec/Medicare Year End Fica Accr Health Insurance	7,702 - 9,615	7,892 210 11,334	8,089 210	8,292 210	8,499 210	8,711 210	8,929 210 11,334	9,152 210 11,334	9,381 210 11,334	9,616 210
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
470 471	Personnel Services 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 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		2304	Supplemental Fica	796	40	41	42	43	44	45	46	48	49
476 477 478	Personnel Services Personnel Services 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 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
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 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		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	Personnel Services	1201	Longevity Pay	1,903	2,032	2,083	2,135	2,188	2,243	2,299	2,356	2,415	2,476	2,538
486	Personnel Services	1407	Expense Allowances	960	960	960	960	960	960	960	960	960	960	960
487	Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
488	Personnel Services	1501	Overtime 1.5X Pay	12,480	13,104	13,432	13,767	14,112	14,464	14,826	15,197	15,577	15,966	16,365
489	Personnel Services	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	Personnel Services	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
491 492	Personnel Services Personnel Services	2301 2304	Soc Sec/Medicare Supplemental Fica	15,071 955	15,558 48	15,947 49	16,346 50	16,754 52	17,173 53	17,602 54	18,043 56	18,494 57 311	18,956 58	19,430 60
493 494 495	Personnel Services Personnel Services Personnel Services	2307 2404 1101	Year End Fica Accr Health Insurance Permanent Salaries	25,815 103,409	311 31,668 105.922	311 31,668 108.570	311 31,668 111,284	311 31,668 114,066	311 31,668 116,918	311 31,668 119,841	311 31,668 122,837	31,668 125,908	311 31,668 129,056	311 31,668 132,282
496 497	Personnel Services Personnel Services	1407 1413	Expense Allowances Cellphone Allowance	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
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
500 501	Personnel Services Personnel Services	2301	Soc Sec/Medicare Year End Fica Accr	8,057	8,250 226	8,456 226	8,668 226	8,884 226	9,106 226	9,334 226	9,567 226	9,807 226	10,052 226	10,303 226
502 503	Personnel Services Personnel Services	2404 1101	Health Insurance Permanent Salaries	1,541 65,579	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
504 505	Personnel Services Personnel Services	1201 1501	Longevity Pay Overtime 1.5X Pay Core Adjustments	2,750 10,400 (81,656)	:					:	-		-	
506 507 508	Personnel Services Personnel Services Personnel Services	1801 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	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
512	Personnel Services	1413	Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
513	Personnel Services	2104	Mileage Reimburse	300	100	103	105	108	110	113	116	119	122	125
514	Personnel Services	2301	Soc Sec/Medicare	7,100	7,440	7,626	7,817	8,012	8,212	8,418	8,628	8,844	9,065	9,292
515	Personnel Services	2404	Health Insurance	9,615	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755
516	Personnel Services	1101	Permanent Salaries	528,311	610,630	625,896	641,543	657,582	674,021	690,872	708,144	725,847	743,993	762,593
517 518 519	Personnel Services Personnel Services	1201 1407 1413	Longevity Pay Expense Allowances	5,711 3,360	5,981 3,360	6,131 3,360	6,284 3,360	6,441 3,360	6,602 3,360	6,767 3,360	6,936 3,360	7,110 3,360	7,287 3,360	7,469 3,360 1,920
520 521	Personnel Services Personnel Services Personnel Services	1501 1801	Cellphone Allowance Overtime 1.5X Pay Core Adjustments	1,440 520 66,988	1,920 546	1,920 560	1,920 574	1,920 588	1,920 603	1,920 618	1,920 633	1,920 649	1,920 665	682
522 523	Personnel Services Personnel Services	2104 2204	Mileage Reimburse Pension - General Emp	300 60.297	300 55.824	308 57.610	315 59.454	323 61.356	331 62.584	339 63.835	348 65.112	357 66.414	366 67.742	375 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
528 529 530	Personnel Services Personnel Services	2407 2410	Unemployment Comp Workers' Comp	1,000 568,397	1,000 733,861	1,050 752,208	1,103 771,013	1,158 790,288	1,216 810,045	1,276 830,296	1,340 851,054	1,407 872,330	1,477 894,138	1,551 916,492
531 532	Fixed Operating Costs Personnel Services Personnel Services	4213 2299 2299	Retiree Health Bene Pension - Def Cont Pension - Def Cont	4,800 16,856 3,592	4,800 18,025 18,219	4,920 18,476 18,674	5,043 18,938 19,141	5,169 19,411 19,620	5,298 19,896 20,110	5,431 20,394 20,613	5,567 20,903 21,128	5,706 21,426 21,657	5,848 21,962 22,198	5,995 22,511 22,753
533	Fixed Operating Costs 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		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	Fixed Operating Costs	3249	Security Services	14,488		13,169	13,498	13.836	14,182	14,536	14,900	15,272	15.654	16.045
537 538	Fixed Operating Costs Fixed Operating Costs	3299 3304	Other Services Office Equip Rent	23,505 2,300	13,955 2,300 155,283	14,304 2,358	14,661 2,416 163,144	15,028 2,477 167,223	15,404 2,539 171,403	15,789 2,602	16,184 2,667 180,081	16,588 2,734 184,583	17,003 2,802	17,428 2,872 193,927
539 540	Fixed Operating Costs Fixed Operating Costs	3401 3407	Computer Maint Equip Rep & Maint	136,270 1,500	1,500	159,165 1,538	1,576	1,615	1,656	175,688 1,697	1,740	1,783	189,197 1,828	1,873
541 542 543	Fixed Operating Costs Fixed Operating Costs	3616 3,907	Postage Data Proc Supplies	217,800 8,403	228,336 500 6.000	234,044 513 6.150	239,896 525 6.304	245,893 538	252,040 552 6.623	258,341 566 6.788	264,800 580 6,958	271,420 594	278,205 609	285,160 624
544 545	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3925 3928 3999	Office Equip < \$5000 Office Supplies Other Supplies	22,220 34,800 1,000	34,800	35,670	6,304 36,562	6,461 37,476	38,413	39,373	40,357	7,132 41,366	7,310 42,400	7,493 43,460
546	Fixed Operating Costs	4104	Conferences	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991
547	Fixed Operating Costs	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
554 555 556	Fixed Operating Costs Fixed Operating Costs	4410 3119	General Liability Legal Services	11,346 75,000	14,270	14,627	14,992	15,367	15,751	16,145	16,549	16,963	17,387	17,821
557 558	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3122 3199	Lobbying Services Other Prof Serv Ad/Marketing	40,000 26,260	25,413	26,048	26,700	27,367	28,051	28,752	29,471	30,208	30,963	31,737
559 560	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3201 3216 3249	Costs/Fees/Permits Security Services	5,000 1,000 126,000	5,000 1,000 126,000	5,125 1,025 129,150	5,253 1,051 132,379	5,384 1,077 135,688	5,519 1,104 139,080	5,657 1,131 142,557	5,798 1,160 146,121	5,943 1,189 149,774	6,092 1,218 153,519	6,244 1,249 157,357
561 562	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3299 3304	Other Services Office Equip Rent	24,000	24,000	24,600 1.452	25,215 1,489	25,845 1.526	26,492 1.564	27,154 1.603	27,833 1,643	28,528 1.684	29,242 1,726	29,973
563	Fixed Operating Costs	3401	Computer Maint	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
564	Fixed Operating Costs	3404	Components/Parts	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	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
567 568	Fixed Operating Costs Fixed Operating Costs	3428 3437	Bldg Rep & Maint Imp Rep & Maint	30,000 2,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466
569 570 571	Fixed Operating Costs Fixed Operating Costs	3628 3907 3916	Telephone/Cable Tv Data Proc Supplies Janitorial Supplies	2,968 3,500 2,500	3,500 4,000 3,500	3,588 4,100 3,588	3,677 4,203 3,677	3,769 4,308 3,769	3,863 4,415 3,863	3,960 4,526	4,059 4,639 4,059	4,160 4,755 4,160	4,264 4,874 4,264	4,371 4,995 4,371
572 573	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3925 3928	Office Equip < \$5000 Office Supplies	5,000 5,800	5,250 6,000	5,381 6,150	5,516 6,304	5,654 6,461	5,795 6,623	3,960 5,940 6,788	6,088 6,958	6,241 7,132	6,397 7,310	6,557 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	10,788	11,065 276	11,348	11,639 290	11,937	12,243	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		1,025	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 4116	Conferences Memberships/Dues	4,750 500	4,750 500	4,869 513 1,538	4,990 525	5,115 538	5,243 552 1,656	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	1,873
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	5,995
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 Retiree Health Bene	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		7,600	7,600	7,790	7,985	8,184	8,389	8,599	8,814	9,034	9,260	9,491
604 605 606	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4355 3299 3407	Servchg-Print Shop Other Services Equip Rep & Maint	522,000 4,500	500 536,256 4,500	513 549,662 4,613	526 563,404 4,728	539 577,489 4,846	553 591,926 4,967	567 606,724 5,091	582 621,893 5,219	597 637,440 5,349	612 653,376 5,483	628 669,710 5,620
607	Fixed Operating Costs Fixed Operating Costs	3628 3801	Telephone/Cable Tv Gasoline	5,195 14,930	3,900 16,982	3,998 17.661	4,097 18.368	4,200 19.102	4,305 19.867	4,412 20.661	4,523 21,488	4,636 22,347	4,752 23,241	4,871 24,171
609	Fixed Operating Costs	3928	Office Supplies	500	500	513	525	538	552	566	580	594	609	624
	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		1,025	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 Fixed Operating Costs	3231 3613 3916	Food Services 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	3925	Office Equip < \$5000	225	225	231	236	242	248	255	261	267	274	281
	Fixed Operating Costs	3928	Office Supplies	9,500	9,500	9,738	9,981	10,230	10,486	10,748	11,017	11,293	11,575	11,864
624	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	1,873
625	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
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
628 629	Fixed Operating Costs Fixed Operating Costs	3299 3804	Other Services Diesel Fuel Office Supplies	1,200 3,337	1,200 3,727	1,230 3,876	1,261 4,031	1,292 4,192	1,325 4,360	1,358 4,534	1,392 4,716	1,426 4,904	1,462 5,101	1,499 5,305
630	Fixed Operating Costs	3928	Office Supplies	100	100	103	105	108	110	113	116	119	122	125
631	Fixed Operating Costs	3940	Safety Shoes	250	250	256	263	269	276	283	290	297	305	312
632	Fixed Operating Costs	3949	Uniforms	300	300	308	315	323	331	339	348	357	366	375
632 633 634	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3949 4308 4373	Overhead-Fleet Servchg-Fleet O&M	4,380 16,128	880 1,717	902 1.761	925 1.806	323 948 1.852	971 1.900	339 996 1.948	348 1,021 1,998	1,046 2,050	1,072 2,102	1,099 2,156
635 636	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3925 4116	Office Equip < \$5000 Schools	1,000	1,000 1,000	1,025 1,025	1,051 1,051	1,077 1,077	1,104 1,104	1,131 1,131	1,160 1,160	1,189 1,189	1,218 1,218	1,249 1,249
637	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	Fixed Operating Costs	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	SUBOBJE	CT SUBOBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
641 Fixed Operating C	osts 3304	Office Equip Rent	2,600	2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247
642 Fixed Operating C		Equip Rep & Maint	8,000	5.000	5.125	5,253	5,384	5.519	5.657	5,798	5.943	6.092	6,244
643 Fixed Operating C 644 Fixed Operating C	osts 3437	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	osts 3628	Telephone/Cable Tv	1,412	1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624
646 Fixed Operating C		Gasoline	3.854	5,825	6,058	6,300	6,552	6,814	7,087	7,370	7,665	7,972	8,291
647 Fixed Operating C	osts 3907	Data Proc Supplies	13,400	13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235
648 Fixed Operating C	nets 3925	Office Equip < \$5000	20,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
649 Fixed Operating C	osts 3940	Office Supplies	7,500	7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366
650 Fixed Operating C		Safety Shoes	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
651 Fixed Operating C	osts 4213	Other Supplies	3,500	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
652 Fixed Operating C		Retiree Health Bene	12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
653 Fixed Operating C	osts 4308	Overhead-Fleet	1,576	3,487	3,574	3,664	3,755	3,849	3,945	4,044	4,145	4,249	4,355
654 Fixed Operating C	osts 4373	Servchg-Fleet O&M	5,808	7,877	8,079	8,286	8,498	8,716	8,939	9,168	9,403	9,644	9,891
655 Fixed Operating C 656 Fixed Operating C	osts 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	osts 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	osts 3928	Office Supplies Safety Shoes	1,000 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	osts 3946	Tools/Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
663 Fixed Operating C		Uniforms	9,300	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
664 Fixed Operating C	osts 4113	Memberships/Dues	5,800	5,800	5,945	6,094	6,246	6,402	6,562	6,726	6,894	7,067	7,243
665 Fixed Operating C		Retiree Health Bene	2,400	2,400	2.460	2,522	2,585	2,649	2,715	2,783	2.853	2,924	2,997
666 Fixed Operating C	osts 4308	Overhead-Fleet	7,394	12,786	13,106	13,433	13,769	14,113	14,466	14,828	15,199	15,578	15,968
667 Fixed Operating C		Servchg-Fleet O&M	27,228	30,716	31.503	32,310	33.137	33,986	34.857	35,750	36,665	37,605	38.568
668 Fixed Operating C	osts 3199	Other Prof Serv	524,555	524,555	537,669	551,111	564,888	579,011	593,486	608,323	623,531	639,119	655,097
669 Fixed Operating C	osts 3216	Costs/Fees/Permits	18,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
670 Fixed Operating C	nsts 3237	Custodial Services	18,500	18,500	18,963	19,437	19,922	20,421	20,931	21,454	21,991	22,540	23,104
671 Fixed Operating C		Lawn & Tree Service	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
672 Fixed Operating C	osts 3304	Other Services	611,000	1,361,000	1,395,025	1,429,901	1,465,648	1,502,289	1,539,847	1,578,343	1,617,801	1,658,246	1,699,703
673 Fixed Operating C		Office Equip Rent	600	600	615	630	646	662	679	696	713	731	749
674 Fixed Operating C	osts 3404	Other Equip Rent	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998
675 Fixed Operating C		Components/Parts	300,000	201,300	206,333	211,491	216,778	222,198	227,752	233,446	239,282	245,265	251,396
676 Fixed Operating C	osts 3428	Bidg Rep Materials	250	250	256	263	269	276	283	290	297	305	312
677 Fixed Operating C		Bidg Rep & Maint	4,450	4,450	4,561	4,675	4,792	4,912	5,035	5,161	5,290	5,422	5,557
678 Fixed Operating C		Imo Reo Materials	6,000	6,000	6.150	6,304	6.461	6.623	6,788	6,958	7,132	7.310	7.493
679 Fixed Operating C 680 Fixed Operating C	osts 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 4,371
681 Fixed Operating C 682 Fixed Operating C	osts 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	728 150
683 Fixed Operating C	osts 3916	Janitorial Supplies	1,500	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
684 Fixed Operating C	nets 3925	Office Equip < \$5000	200	200	205	210	215	221	226	232	238	244	250
685 Fixed Operating C	osts 3928	Office Supplies	711	711	729	747	766	785	804	825	845	866	888
686 Fixed Operating C		Tools/Equip < \$5000	12.500	7.500	7.688	7.880	8.077	8,279	8.486	8,698	8.915	9.138	9.366
687 Fixed Operating C	osts 3949	Uniforms	500	500	513	525	538	552	566	580	594	609	624
688 Fixed Operating C		Other Supplies	15,000	15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733
689 Fixed Operating C	osts 4104	Conferences	1,250	1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,486	1,523	1,561
690 Fixed Operating C	osts 4113	Memberships/Dues	220	220	226	231	237	243	249	255	262	268	275
691 Fixed Operating C	osts 4207	Schools	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
692 Fixed Operating C		Promotional Contr	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
693 Fixed Operating C	osts 4101	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
694 Fixed Operating C		Certification Train	500	500	513	525	538	552	566	580	594	609	624
695 Fixed Operating C	osts 4213	Conferences	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
696 Fixed Operating C		Retiree Health Bene	6,800	6,800	6,970	7,144	7,323	7,506	7,694	7,886	8,083	8,285	8,492
697 Fixed Operating C 698 Fixed Operating C	osts 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	osts 3407	Components/Parts Equip Rep & Maint Imp 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	nsts 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	osts 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	osts 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	45,000 475 1,783	49,920 487 1,828	500 1,873
707 Fixed Operating C 708 Fixed Operating C 709 Fixed Operating C	osts 3946	Tools/Equip < \$5000 Uniforms	15,000 15,000 1.000	10,000 10,000	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	osts 3999	Other Supplies Certification Train	4,000 400	4,000 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	osts 4104	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	osts 4213	Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
715 Fixed Operating C		Overhead-Fleet	19,805	33,202	34,032	34,883	35,755	36,649	37,565	38,504	39,467	40,453	41,465
716 Fixed Operating C 717 Fixed Operating C	osts 4355	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	osts 4374	Servichg-Non Fleet	4,500	4,500	4,615	4,733	4,855	4,979	5,107	5,237	5,372	5,509	5,650
719 Fixed Operating C		Other Services	2.000	2,000	2.050	2,101	2.154	2,208	2,263	2,319	2.377	2,437	2,498
720 Fixed Operating C	nsts 3304	Office Equip Rent	600	600	615	630	646	662	679	696	713	731	749
721 Fixed Operating C		Other Equip Rent	1.500	1.500	1.538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
722 Fixed Operating C	osts 3404	Components/Parts	601,000	601,000	616,025	631,426	647,211	663,392	679,976	696,976	714,400	732,260	750,567
723 Fixed Operating C		Bldg Rep & Maint	100	100	103	105	108	110	113	116	119	122	125
724 Fixed Operating C	osts 3434	Imp Rep Materials	22,450	22,600	23,165	23,744	24,338	24,946	25,570	26,209	26,864	27,536	28,224
725 Fixed Operating C	osts 3437		24,000	24,000	24,600	25,215	25,845	26,492	27,154	27,833	28,528	29,242	29,973
726 Fixed Operating C	osts 3628	Telephone/Cable Tv Other Chemicals	4,329	4,300	4,408	4,518	4,631	4,746	4,865	4,987	5,111	5,239	5,370
727 Fixed Operating C	osts 3799		2,500	2,500	2.600	2,704	2.812	2,925	3.042	3,163	3,290	3,421	3.558
728 Fixed Operating C	osts 3804	Gasoline	30,293	29,072	30,235	31,444	32,702	34,010	35,371	36,785	38,257	39,787	41,379
729 Fixed Operating C		Diesel Fuel	2,294	3,147	3,273	3,404	3.540	3.682	3.829	3,982	4,141	4.307	4.479
730 Fixed Operating C 731 Fixed Operating C	osts 3913	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	osts 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
733 Fixed Operating C	osts 3946	Tools/Equip < \$5000	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
734 Fixed Operating C	osts 3999	Uniforms	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
735 Fixed Operating C		Other Supplies	17,500	17,500	17,938	18,386	18,846	19,317	19,800	20,295	20,802	21,322	21,855
736 Fixed Operating C	osts 4116	Certification Train	500	500	513	525	538	552	566	580	594	609	624
737 Fixed Operating C		Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
738 Fixed Operating C	osts 4308	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
739 Fixed Operating C		Overhead-Fleet	12,259	13,921	14,269	14,626	14,991	15,366	15,750	16,144	16,548	16,961	17,385
740 Fixed Operating C 741 Fixed Operating C	osts 4373	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	nsts 3228	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	osts 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	osts 3407	Components/Parts Equip Rep & Maint	1,000	1,000 5,000	256,250 1,025 5,125	262,656 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	osts 3437	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
750 Fixed Operating C 751 Fixed Operating C 752 Fixed Operating C	osts 3804	Diesel Fuel Horticultural Sup	12,467 300	14,011	14,571 308	15,154 315	15,760 323	16,391	17,047 339	17,728 348	18,438 357	19,175 366	19,942 375
753 Fixed Operating C	osts 3928	Office Supplies	500	500	513	525	538	552	566	580	594	609	624
754 Fixed Operating C		Safety/Train Mat	100	100	103	105	108	110	113	116	119	122	125
755 Fixed Operating C	osts 3940	Safety Shoes	1,300	1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624
756 Fixed Operating C	osts 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
757 Fixed Operating C	osts 3949	Uniforms	500	500	513	525	538	552	566	580	594	609	624
758 Fixed Operating C	osts 3999	Other Supplies	500	500	513	525	538	552	566	580	594	609	624
759 Fixed Operating C	osts 4308	Overhead-Fleet	8,630	17,829	18,275	18,732	19,200	19,680	20,172	20,676	21,193	21,723	22,266
760 Fixed Operating C	osts 4373	Servchg-Fleet O&M	31,776	53,491	54,861	56,266	57,708	59,186	60,702	62,257	63,852	65,487	67,165
761 Fixed Operating C	osts 3310	Disposal (Tip) Fees	41,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203
762 Fixed Operating C		Other Equip Rent	35,000	35,000	35,875	36,772	37,691	38,633	39,599	40,589	41,604	42,644	43,710
763 Fixed Operating C	osts 3407	Components/Parts	165,200	165,200	169,330	173,563	177,902	182,350	186,909	191,581	196,371	201,280	206,312
764 Fixed Operating C		Equip Rep & Maint	700	700	718	735	754	773	792	812	832	853	874
765 Fixed Operating C	osts 3434	Bldg Rep & Maint	450	450	461	473	485	497	509	522	535	548	562
766 Fixed Operating C		Imp Rep Materials	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
767 Fixed Operating C	osts 3628	Imp Rep & Maint	25,000	25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222
768 Fixed Operating C		Telephone/Cable Tv	3,606	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
769 Fixed Operating C 770 Fixed Operating C 771 Fixed Operating C	osts 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
772 Fixed Operating C	osts 3925	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 775 Fixed Operating C	osts 3928 osts 3940	Office Supplies Safety Shoes	100 1,600 5,300	1,600 5,300	103 1,640 5.433	105 1,681 5.568	108 1,723 5.708	110 1,766 5.850	113 1,810 5.996	116 1,856 6,146	119 1,902 6,300	122 1,949 6.458	125 1,998 6,619
776 Fixed Operating C	osts 3949	Tools/Equip < \$5000 Uniforms	500	500	513	525	538	552	566	580	594	609	624
777 Fixed Operating C	osts 4101	Other Supplies	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
778 Fixed Operating C		Certification Train	500	500	513	525	538	552	566	580	594	609	624
779 Fixed Operating C	osts 4213	Schools	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
780 Fixed Operating C		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
781 Fixed Operating C		Overhead-Fleet	26,017	23,815	24,410	25.021	25,646	26,287	26.944	27.618	28.309	29.016	29,742
781 Fixed Operating C 782 Fixed Operating C 783 Fixed Operating C	osts 4373	Overhead-Fleet Servchg-Fleet O&M Servchg-Non Fleet	26,017 95,808 1,000	23,815 68,117 1.000	24,410 69,862 1,026	25,021 71,651 1,052	73,487	26,287 75,369 1,106	26,944 77,300 1.135	27,618 79,280 1,164	28,309 81,311 1,194	29,016 83,393 1,224	85,530
784 Fixed Operating C	osts 3310	Servchg-Non Fleet Other Equip Rent Components/Parts	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	osts 3407 osts 3801	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	osts 3804	Diesel Fuel Horticultural Sup	3,775 300	4,725 300	4,914 308	5,111 315	5,315 323	5,528 331	5,749 339	5,979 348	6,218 357	6,466 366	6,725 375
789 Fixed Operating C 790 Fixed Operating C 791 Fixed Operating C	osts 3922	Medical Supplies Office Equip < \$5000	50 300	50 300	51 308	53 315	54 323	55 331	57 339	58 348	59 357	61 366	62 375
791 Fixed Operating C 792 Fixed Operating C 793 Fixed Operating C	osts 3928	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	osts 3940	Safety/Train Mat Safety Shoes Tools/Equip < \$5000	400 5,000	400 5,000	205 410 5,125	420 5,253	431 5,384	442 5,519	453 5,657	232 464 5,798	475 5,943	244 487 6,092	500 6,244
796 Fixed Operating C 797 Fixed Operating C	osts 3949	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	osts 4116	Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
799 Fixed Operating C	osts 4308	Overhead-Fleet	2,389	2,210	2,265	2,322	2,380	2.439	2,500	2,563	2,627	2,693	2,760
800 Fixed Operating C	osts 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 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
801	Fixed Operating Costs	3228	Disposal (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	3310	Other Equip Rent	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
804	Fixed Operating Costs	3404	Components/Parts	185,000	185,000	189,625	194,366	199,225	204,205	209,311	214,543	219,907	225,405	231,040
805	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
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	3913	Horticultural Sup	500	500	513	525	538	552	566	580	594	609	624
811	Fixed Operating Costs	3928	Office Supplies	400	400	410	420	431	442	453	464	475	487	500
812	Fixed Operating Costs	3940	Safety Shoes	600	600	615	630	646	662	679	696	713	731	749
813	Fixed Operating Costs	3949	Uniforms	500	500	513	525	538	552	566	580	594	609	624
814	Fixed Operating Costs	3999	Other Supplies	2,850	2,850	2,921	2,994	3,069	3,146	3,225	3,305	3,388	3,472	3,559
815	Fixed Operating Costs	4308	Overhead-Fleet	9,737	13,503	13,841	14,187	14,541	14,905	15,277	15,659	16,051	16,452	16,863
816	Fixed Operating Costs	4373	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 Other Supplies Certification Train	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		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		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 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		4361	Servchg-Pub Works	2,500	2,500	2,564	2,630	2,697	2,766	2,837	2,910	2,984	3,061	3,139
831	Fixed Operating Costs	4373	Servchg-Fleet O&M	47,304	64,327	65,975	67,665	69,398	71,176	72,999	74,869	76,787	78,753	80,771
832	Fixed Operating Costs	4374	Servchg-Non Fleet	2,000	2,000	2,051	2,104	2,158	2,213	2,270	2,328	2,387	2,449	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
838 839 840	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3434 3437	Imp Rep Materials Imp Rep & Maint	1,000 1,000 1,516	1,000 1,000 8,900	1,025 1,025	1,051 1,051 9,351	1,077 1,077 9,584	1,104 1,104 9,824	1,131 1,131	1,160 1,160	1,189 1,189 10.579	1,218 1,218 10.844	1,249 1,249
841 842	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3628 3801 3804	Telephone/Cable Tv Gasoline Diesel Fuel	54,282 19,498	49,179 22,366	9,123 51,146 23,261	53,192 24,191	55,320 25,159	57,532 26,165	10,070 59,834 27,212	10,321 62,227 28,300	64,716 29,432	67,305 30,609	11,115 69,997 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 Sun	50	50	51	53	54	55	57	58	59	61	62
845 846 847	Fixed Operating Costs Fixed Operating Costs	3916 3925 3928	Janitorial Supplies Office Equip < \$5000 Office Supplies	200 400 700	400 700	410 718	420 735	431	442	453 792	464 812	475 832	487 853	500 874
848 849	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3937 3940	Safety/Train Mat Safety Shoes	200 1,500	200 1,500	205 1,538	210 1,576	754 215 1,615	773 221 1,656	226 1,697	232 1,740	238 1,783	244 1,828	250 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
857 858	Fixed Operating Costs Fixed Operating Costs	4373 4374	Servchg-Fleet O&M Servchg-Non Fleet	75,504 1,400	72,699 1,400	74,561 1,436 513	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	3425	Bldg Rep Materials	250	250	256	263	269	276	283	290	297	305	312
862 863	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3628 3634	Telephone/Cable Tv Water/Sew/Storm	6,926 86,510	6,600 92.606	6,765 94,921	6,934 97,294	7,107 99,727	7,285 102,220	7,467 104,775	7,654 107,395	7,845 110.079	8,041 112,831	8,242 115,652
864	Fixed Operating Costs	3946	Tools/Equip < \$5000	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
865	Fixed Operating Costs	4104	Conferences	622	622	638	653	670	687	704	721	739	758	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	3216	Costs/Fees/Permits	500	500	513	525	538	552	566	580	594	609	624
869	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3228	Disposal (Tip) Fees	50,000	48,200	49,405	50,640	51,906	53,204	54,534	55,897	57,295	58,727	60,195
870		3310	Other Equip Rent	40,000	42,550	43,614	44,704	45,822	46,967	48,141	49,345	50,579	51,843	53,139
871	Fixed Operating Costs	3404	Components/Parts	105,622	281,500	288,538	295,751	303,145	310,723	318,491	326,454	334,615	342,980	351,555
872	Fixed Operating Costs	3434	Imp Rep Materials	6,440	63,400	64,985	66,610	68,275	69,982	71,731	73,525	75,363	77,247	79,178
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
876 877	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3913 3928	Horticultural Sup Office Supplies	5,730 169	5,730 169	5,873 173	6,020 178	6,171 182	6,325 187	6,483 191	6,645 196	6,811 201	6,981 206	7,156 211
878	Fixed Operating Costs	3940	Safety Shoes	1,950	3,750	3,844	3,940	4,038	4,139	4,243	4,349	4,458	4,569	4,683
879	Fixed Operating Costs	3946	Tools/Equip < \$5000	15,000	46,700	47,868	49,064	50,291	51,548	52,837	54,158	55,512	56,899	58,322
880	Fixed Operating Costs	3949	Uniforms Other Supplies Retiree Health Bene	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		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		2,400	9,600	9,840	10,086	10,338	10,597	10.862	11.133	11.411	11.697	11,989
883	Fixed Operating Costs	4308	Overhead-Fleet	23,709	43,470	44,557	45,671	46,812	47,983	49,182	50,412	51,672	52,964	54,288
884	Fixed Operating Costs	4373	Servchg-Fleet O&M	87,312	127,006	130,259	133,596	137,018	140,528	144,128	147,819	151,606	155,489	159,472
885 886	Fixed Operating Costs Fixed Operating Costs	4374 3228	Servchg-Non Fleet Disposal (Tip) Fees	2,500 3,200	2,500	2,564	2,630	2,697	2,766	2,837	2,910	2,984	3,061	3,139
887 888 889	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3310 3404 3434	Other Equip Rent Components/Parts Imp Rep Materials	2,550 6,500 56,960		-			-					
890 891	Fixed Operating Costs Fixed Operating Costs	3628 3801	Telephone/Cable Tv Gasoline	578 128	-	-	-		-	-				
892 893 894	Fixed Operating Costs Fixed Operating Costs	3804 3940	Diesel Fuel Safety Shoes	16,699 800	-	- :	-	:	-	-	- :	:	:	-
895 896	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3946 3949 3999	Tools/Equip < \$5000 Uniforms Other Supplies	1,700 2,500 1,000										
897 898	Fixed Operating Costs Fixed Operating Costs	4213 4308	Retiree Health Bene Overhead-Fleet	7,200 9,885	-			-	-	-				-
899 900 901	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	4373 3228 3252	Servchg-Fleet O&M Disposal (Tip) Fees Sludge Disposal	36,396 8,000	3,200 300	3,280	3,362 315	3,446 323	3,532 331	3,621	3,711	3,804 357	3,899 366	3,996 375
902 903	Fixed Operating Costs	3299 3310	Other Services Other Equip Rent	500	300,000 500	307,500 513	315,188 525	323,067 538	331,144 552	339,422 566	347,908 580	356,606 594	365,521 609	374,659 624
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	3801	Gasoline	16,931	13,318	13,851	14,405	14,981	15,580	16,203	16,852	17,526	18,227	18,956
911	Fixed Operating Costs	3804	Diesel Fuel Office Equip < \$5000 Office Supplies	47,253	84,512	87,892	91,408	95,065	98,867	102,822	106,935	111,212	115,661	120,287
912	Fixed Operating Costs	3925		500	500	513	525	538	552	566	580	594	609	624
913	Fixed Operating Costs	3928		600	600	615	630	646	662	679	696	713	731	749
914 915	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3937 3940	Safety/Train Mat Safety Shoes	862 2,500	862 2,500	884 2,563	906 2,627	928 2,692	951 2,760	975 2,829	1,000 2,899	1,025 2,972	1,050 3,046	1,077 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	3949	Uniforms	3,600	3,600	3,690	3,782	3,877	3,974	4,073	4,175	4,279	4,386	4,496
918	Fixed Operating Costs	3999	Other Supplies	12,500	12,500	12,813	13,133	13,461	13,798	14,143	14,496	14,859	15,230	15,611
919	Fixed Operating Costs	4101	Certification Train	1,619	1,619	1,659	1,701	1,743	1,787	1,832	1,878	1,924	1,973	2,022
920	Fixed Operating Costs	4104	Conferences	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1.873
921	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
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	4373	Servchg-Fleet O&M	161,688	125,860	129,084	132,390	135,782	139,260	142,827	146,486	150,238	154,086	158,033
925	Fixed Operating Costs	4374	Servchg-Non Fleet	3,000	3,000	3,077	3,156	3,236	3,319	3,404	3,492	3,581	3,673	3,767
926	Fixed Operating Costs	3628	Telephone/Cable Tv	4,045	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
927	Fixed Operating Costs	3928	Office Supplies	600	600	615	630	646	662	679	696	713	731	749
928	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
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	Rido Rep Materials	1,000	1,000	1,025	1,051	1,077	1,104	1,131		1,189	1,218	1,249
937	Fixed Operating Costs	3601	Electricity Telephone/Cable Tv	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		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	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	Gasoline	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	Diesel Fuel Oil & Lubricants	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		2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847
944 945 946	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3904 3910 3916	Books & Manuals Electrical Supplies	500 205,000	500 205,000 5.600	513 210,125 5.740	525 215,378 5.884	538 220,763 6.031	552 226,282 6.181	566 231,939 6.336	580 237,737 6.494	594 243,681 6.657	609 249,773 6.823	624 256,017 6.994
946 947 948	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3916 3928 3940	Janitorial Supplies Office Supplies Safety Shoes	2,070 2,500	5,600 2,070 2,500	5,740 2,122 2,563	5,884 2,175 2,627	6,031 2,229 2,692	6,181 2,285 2,760	2,342 2,829	6,494 2,401 2,899	6,657 2,461 2,972	6,823 2,522 3,046	6,994 2,585 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
950	Fixed Operating Costs	3949	Uniforms	3,150	3,150	3,229	3,309	3,392	3,477	3,564	3,653	3,744	3,838	3,934
951	Fixed Operating Costs Fixed Operating Costs Fixed Operating Costs	3999	Other Supplies	75,000	75,000	76,875	78,797	80,767	82,786	84,856	86,977	89,151	91,380	93,665
952		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		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
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	4373	Servchg-Fleet O&M	68,736	68,761	70,522	72,329	74,182	76,082	78,031	80,029	82,079	84,182	86,338
955	Fixed Operating Costs	4374	Servchg-Non Fleet	1,300	1,300	1,333	1,367	1,402	1,438	1,475	1,513	1,552	1,592	1,632
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
500				576	400	4.0	720		***		-0-4	4.5	407	550

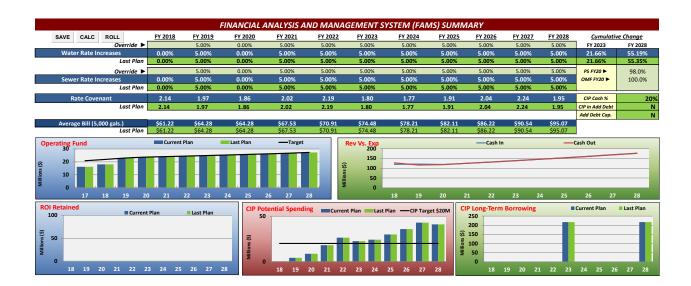
March		TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
March	961 962	Fixed Operating Costs	3801	Gasoline	1,559	1,480	1,539	1,601	1,665	1,731	1,801	1,873	1,948	2,025	2,107
1	963	Fixed Operating Costs 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
Mary	966	Fixed Operating Costs Fixed Operating Costs	3937	Office Supplies Safety/Train Mat	338	338	346	355	1,346 364	373	382	392	402	1,523 412	422
March	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
1	970	Fixed Operating Costs 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
Part	972 973	Fixed Operating Costs Fixed Operating Costs	4308 4373	Overhead-Fleet Servchg-Fleet O&M	8,906 32,796	18,966 56,019	19,440 57,454	19,926 58,926	20,424 60,435	20,935 61,983	21,458 63,571	21,995 65,199	22,545 66,869	23,108 68,582	23,686 70,339
1	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
10   10   10   10   10   10   10   10	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
1	979	Fixed Operating Costs	3904 3910	Books & Manuals	600	600	615	630	646 41,999	662	679	696	713 46,359	731	749 48,706
Mary   Color	982	Fixed Operating Costs	3940 3946	Tools/Equip < \$5000	2,000	850 12,000	871 12,300	12,608	915 12,923	13,246	13,577	13,916	14,264	14,621	1,062 14,986
Mary   Company	984	Fixed Operating Costs	3999	Other Supplies	22,000	22,000	22,550	23,114	23,692	24,284	24,891	25,513	26,151	26,805	27,475
Mary Color	986 987	Fixed Operating Costs Fixed Operating Costs	4373 3404	Servchg-Fleet O&M Components/Parts	18,240	19,179 12,000	19,670 12,300	20,174 12,608	20,691 12,923	21,221 13,246	21,765 13,577	22,322 13,916	22,894 14,264	23,480 14,621	24,082 14,986
March   Marc	989	Fixed Operating Costs	3804	Diesel Fuel		5,955	6,193	6,441	6,699	6,967	7,245	7,535	7,836	8,150	416 8,476
10   10   10   10   10   10   10   10	991	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
Mary Color   1964   1	993 994	Fixed Operating Costs	3999 4308	Other Supplies Overhead-Fleet	1,000 1,968	1,000 7,519	1,025 7,707	7,900	8,097	8,300	1,131 8,507	8.720	8,938	1,218 9,161	1,249 9,390
March   Marc	996	Fixed Operating Costs	3801	Gasoline	1,211	1,142	1,188	1,235	1,285	1,336	1,389	26,801 1,445	1,503	1,563	1,625
March   Marc	998	Fixed Operating Costs	3949	Uniforms	250	250	256	263	269	276	283	290	297	305	312
100   100	1000 1001	Fixed Operating Costs Fixed Operating Costs	4308 4373	Overhead-Fleet Servchg-Fleet O&M	387 1,428	1,090 2,691	1,117 2,760	1,145 2,831	1,174 2,903	1,203 2,978	1,233 3,054	1,264 3,132	1,296 3,212	1,328 3,295	1,361 3,379
March   Marc	1003	Fixed Operating Costs	3928	Office Supplies	200	200	205	3,677 210	215	221	3,960 226	4,059 232	4,160 238	244	4,371 250
Second	1005	Fixed Operating Costs	3940	Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
Second Column	1007	Fixed Operating Costs	3949	Uniforms	250	250	256	263	269	276	283	290	297	305	312
March   Marc	1009 1010	Fixed Operating Costs Fixed Operating Costs	4213 3404	Retiree Health Bene Components/Parts	20,000	4,800 20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	5,848 24,368	5,995 24,977
March   Marc	1012	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
10   10   10   10   10   10   10   10	1014	Fixed Operating Costs	3801	Gasoline	7,883	7,437	7,734	8,044	8,366	8,700	9,048	9,410	9,787	10,178	10,585
March   Marc	1016	Fixed Operating Costs	3928 3937	Office Supplies	100 200	100 200	103	105 210	108 215	110 221	113 226	116 232	119 238	122 244	125 250
	1019	Fixed Operating Costs	3940 3946	Tools/Equip < \$5000	10,000	10,000	10,250	1,734 10,506	10,769	11,038	1,867 11,314	1,913 11,597	11,887	2,010 12,184	2,061 12,489
	1021	Fixed Operating Costs	3999	Other Supplies	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
March   Company   Compan	1023 1024	Fixed Operating Costs Fixed Operating Costs	4213 4308	Retiree Health Bene Overhead-Fleet	2,400 5,888	2,400 13,009	2,460 13,334	2,522 13,668	2,585 14,009	2,649 14,360	2,715 14,718	2,783 15,086	2,853 15,464	2,924 15,850	2,997 16,246
The color of the	1026	Fixed Operating Costs	3199	Other Prof Serv	29,495	29,495	30,232	30,988	31,763	32,557	33,371	34,205	35,060	35,937	36,835
100   Feed Common Common   100   1	1028	Fixed Operating Costs	3304	Office Equip Rent	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
100   100	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
150	1033	Fixed Operating Costs Fixed Operating Costs	3910 3925	Electrical Supplies Office Equip < \$5000	3,000 13,500	13,000	13,325	13,658	3,231 14,000	3,311 14,350	14,708	15,076	3,566 15,453	15,839	3,747 16,235
100   Free Courts Courts   100   1	1035	Fixed Operating Costs	3940	Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
1.50   Frace Country	1037	Fixed Operating Costs	3999 4101	Other Supplies	4,860	4,860	4,982	5,106	5,234	5,365	5,499	5,636	5,777	5,921	6,069
1906   Proc.   Common	1039	Fixed Operating Costs Fixed Operating Costs	4104 4110	Conferences Meetings	6,815 735	6,190 735	6,345 753	6,503 772	6,666 792	6,833 811	7,003 832	7,179 852	7,358 874	7,542 896	7,730 918
1464   First Common C	1042	Fixed Operating Costs	4116	Schools	235	235	241	247	253	259	266	273	279	286	293
1-0.00   1.00	1044	Fixed Operating Costs	3931	Periodicals & Mag	50				-						-
100   First Comment Come	1046	Fixed Operating Costs	3199	Other Prof Serv	10,000	10,000	10,250 1.768	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489 2.154
160   Fine Copening Costs   2010   Many Report   1,000   1,0	1049	Fixed Operating Costs	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
100   Part Copening Come	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
160   Fine Common   Case   1.5   1	1053	Fixed Operating Costs	3310 3404	Other Equip Rent	4,500		-								
1505   Fist Cheming Clast   3-57   Port	1055 1056	Fixed Operating Costs Fixed Operating Costs	3407 3425	Equip Rep & Maint Bldg Rep Materials	46,000 53,000	52,600	53,915	55,263	56,644	58,061	59,512	61,000	62,525	64,088	65,690
100   Fine Comment Content   100	1058	Fixed Operating Costs	3437	Imp Rep & Maint	17,000	17,500	17,938	18,386	18,846	19,317	19,800	20,295	20,802	21,322	21,855
State   Company   Compan	1060 1061	Fixed Operating Costs Fixed Operating Costs	3616	Postage	100	100	103	105	108	110	113	116	119	122	125
1906   Fined Cheminal Costs   1906   Section Supplies   20,000   30,700   30,776   31,519   32,527   33,141   33,842   34,779   35,681   36,552   37,460   1006   Fined Cheminal Costs   34,600   36,00	1062 1063	Fixed Operating Costs Fixed Operating Costs	3804 3807	Diesel Fuel Oil & Lubricants	64,054 3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
1000   Peed Cyneming Costs   2008   2008   2009   2300	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
1,000   1,00	1067	Fixed Operating Costs Fixed Operating Costs	3928	Office Supplies	500	500	513	525	538	552	566	580	594	609	624 2,797
1972   France Operating Costs   4101   Centification Trans   400   4.00   4.10   4.20   4.31   4.42   4.53   4.64   4.75   4.87   5.00   5.0	1070	Fixed Operating Costs		Uniforms		1,700	1,743	1,786	1,831	1,876	1,923	1,971		2,071	13,737 2.123
1677   Free Opening Costs   4219   Retree Health Edward   23,000   24,100   24,100   24,700   25,001   27,000   28,001   27,000   28,001   27,000   28,000	1072	Fixed Operating Costs	3999 4101 4116	Certification Train		400		420	431	442	453	464	10,698 475 1,664	487	11,240 500 1,748
1077   Feat Openhing Costs   2574   2575	1074 1075	Fixed Operating Costs 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	29,473 7,800
109   Feat Openming Costs   3299   Other Services   30,000   30,0700   30,750   31,519   32,307   33,114   33,942   34,781   35,661   36,552   37,660   31,519   32,007   31,519   32,307   33,114   33,942   34,781   35,661   36,552   37,660   31,519   32,007   32	1077	Fixed Operating Costs	4374	Servchg-Non Fleet	300	300	308	316	324	332	340	349	358	367	377
1081 Flexed Operating Costs   2001   Electrically   1,518,1612   1,499,200   1,529,184   1,559,786   1,590,863   1,520,782   1,120,201   1,221   2,126   2,12   2,126   2,12   2,100,100   1,221,175   2,121,175	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
1003 Fixed Operating Costs 3034 WesterBewSterm 134.837 181.775 180.319 190.977 190.752 200.048 21.06.00 25.00.00 291.00 30.00.00 200.00	1081 1082	Fixed Operating Costs Fixed Operating Costs	3601	Electricity Telephone/Cable Tv	1,513,612	1,499,200 200	1,529,184 205	1,559,768	1,590,963 215	1,622,782	1,655,238 226	1,688,343 232	1,722,110 238	1,756,552 244	1,791,683 250
1006   Field Operating Costs   3710   Lime   1,780,000   1,861,200   1,925,248   2,200,238   2,282,268   2,242,369   2,486,053   2,533,465   1,007   Field Operating Costs   3114   Aquerous Ammonia   6,840	1084	Fixed Operating Costs	3701	Water/Sew/Storm Chlorine	280,000	280,000	291,200	302,848	314,962	327,560	340,663	354,289	368,461	383,199	398,527
1008   Fixed Operating Costs   3715   Librorous System   1,000   1,2	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
1000   Fixed Operating Costs   3025   Office Equips + \$5000   1.500   1.500   1.500   1.500   1.500   1.501   1.575   1.717   1.760   1.504   1.499   1.895   1.942   1.931   1.201	1088	Fixed Operating Costs	3715 3919	Hydrofluosilicic Acid	60,000	60,000	62,400 12.300	64,896 12.608	67,492	70,192 13.246	72,999	75,919	78,956	82,114	85.399
1002 Fixed Operating Costs   3637   3404   Sales Pirton Mat   1,000   1,000   1,025   1,051   1,077   1,104   1,131   1,160   1,189   1,218   1,249   1,003   1,004   1,004   1,005   1,005   1,007   1,006   1,007	1090 1091	Fixed Operating Costs Fixed Operating Costs	3925 3928	Office Equip < \$5000 Office Supplies	1,500 1,675	1,500 1,675	1,538 1,717	1,576 1,760	1,615 1,804	1,656 1,849	1,697 1,895	1,740 1,942	1,783 1,991	1,828 2,041	1,873 2,092
1005   Fixed Operating Costs   4101   Certification Train   830   830   851   872   894   916   939   963   987   1,011   1,037	1093	Fixed Operating Costs	3940	Safety Shoes	885	885	1,025 907	930	953	977	1,001	1,026	1,052	1,078	1,105
1007   Fixed Operating Costs   4213   Referen Health Bene   9,600   9,600   9,400   10,086   10,338   10,597   10,862   11,133   11,411   11,697   11,898   11,997   11,998	1095	Fixed Operating Costs	4101	Certification Train	830	830	851	872	894	916	939	963	987	1,011	1,037
1009   Fixed Operating Costs   3199	1097 1098	Fixed Operating Costs Fixed Operating Costs	4213 4355	Retiree Health Bene Servchg-Print Shop	9,600 200	9,600 200	9,840 205	10,086 210	10,338 216	10,597 221	10,862 227	11,133 233	11,411 239	11,697 245	11,989 251
1102 Field Operating Costs 3 299 Ohre Services	1099 1100	Fixed Operating Costs Fixed Operating Costs	3199 3237	Other Prof Serv Lawn & Tree Service	5,000 10,000	5,000 10,000	5,125 10,250	5,253 10,506	5,384 10,769	5,519 11,038	5,657 11,314	5,798 11,597	5,943 11,887	6,092 12,184	6,244 12,489
1105 Field Operating Costs 3404 Components Parts 168,000 182,000 32,000 33,073 30,000 185,000 180,001 180,000 180,000 32,000 33,000 33,000 33,000 40,	1102	Fixed Operating Costs	3299	Other Services	1,180				1,200 1,271						1,200 1,474
1106 Feat Operating Costs 3 425 Bildy Rep Materials 2,000 2,000 2,050 2,101 2,154 2,268 2,263 2,319 2,377 2,437 2,498 1107 Feat Operating Costs 3 425 Bildy Rep A Marti 4 0,000 40,000 41,000 42,025 43,076 44,153 45,256 43,88 47,547 48,736 49,555 1108 Feat Operating Costs 3 001 Gasoline 505 505 588 611 636 661 715 744 773 804 1109 Feat Operating Costs 3 001 Desire Feat Operating	1104	Fixed Operating Costs	3404	Components/Parts	168,000			176,505 36 772	180,918 37,691	185,441 38 633	190,077 39 599	194,828 40 589		204,692 42 644	209,809 43 710
1108 Fixed Operating Costs 3 801 Gasoline 505 565 588 611 636 661 687 715 744 773 804 1109 Fixed Operating Costs 3 804 Dissert Fixed Operating Costs 3 804 Dissert Fixed Operating Costs 3 807 C 84 Lubricants 1 1,000	1106 1107	Fixed Operating Costs Fixed Operating Costs	3425 3428	Bldg Rep Materials Bldg Rep & Maint	2,000 40,000	2,000 40,000	2,050 41,000	2,101 42,025	2,154 43,076	2,208 44,153	2,263 45,256	2,319 46,388	2,377 47,547	2,437 48,736	2,498 49,955
1111 Fixed Operating Costs 3 910 Electrical Supplies 7,000 7,000 7,75 7,354 7,538 7,727 7,520 8,118 8,321 8,529 8,742 1112 Fixed Operating Costs 3 916 Junitorius Supplies 6,000 6,000 6,150 6,344 6,461 6,623 6,788 6,958 7,132 7,310 7,493 1113 Fixed Operating Costs 3 925 Office Equip < 55000 500 500 50 513 525 538 552 566 580 594 609 624 1115 Fixed Operating Costs 3 926 Office Supplies 500 500 500 513 525 538 552 566 580 594 609 624 1115 Fixed Operating Costs 3 937 Sately Firam Mat 1,000 1,000 1,025 1,051 1,077 1,104 1,131 1,160 1,189 1,218 1,248 1,146 Fixed Operating Costs 3 940 Subject Supplies 500 500 500 500 500 500 500 500 500 50	1108 1109	Fixed Operating Costs	3801 3804	Diesel Fuel	505 17,000	565 50,000	588 52,000	611 54,080	636 56,243	661 58,493	687 60,833	715 63,266	744 65,797	773 68,428	804 71,166
1113 Fixed Operating Costs 3825 Office Equip < \$5000 50 50 50 513 525 538 552 566 580 594 609 624 1115 Fixed Operating Costs 3825 Office Supplies 500 500 513 525 538 552 566 580 594 609 624 1115 Fixed Operating Costs 3837 Satisfy Train Mat 1,000 1,000 1,025 1,051 1,077 1,104 1,131 1,160 1,189 1,218 1,248 1,149	1111	Fixed Operating Costs	3910	Electrical Supplies	7,000	7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742
1115 Fixed Operating Costs 3937 SatletyTrian Mat 1,000 1,000 1,025 1,051 1,077 1,104 1,131 1,160 1,189 1,218 1,249 1116 Fixed Operating Costs 3404 Satlety Shoes 1,000 1,000 1,005 1,051 1,077 1,104 1,131 1,160 1,189 1,218 1,249 1,117 Fixed Operating Costs 3440 Satlety Shoes 4,400 4,400 4,510 4,512 4,738 4,857 4,738 1,351 5,200 5,200 5,361 5,361 5,451 1,17 Fixed Operating Costs 344 4,407 4	1113 1114	Fixed Operating Costs Fixed Operating Costs	3925 3928	Office Equip < \$5000 Office Supplies	500 500	500 500	513 513	525 525	538 538	552 552	566 566	580 580	594 594	609 609	624 624
1118 Fixed Operating Costs 3949 Uniforms 1,100 1,100 1,128 1,156 1,185 1,214 1,245 1,276 1,308 1,340 1,374 119 Fixed Operating Costs 4116 Schools 600 600 615 630 648 682 679 696 713 7,31 7,49	1115 1116	Fixed Operating Costs Fixed Operating Costs	3937 3940	Safety/Train Mat Safety Shoes	1,000 1,000	1,000 1,000	1,025 1,025	1,051 1,051	1,077 1,077	1,104 1,104	1,131 1,131	1,160 1,160	1,189 1,189	1,218 1,218	1,249 1,249
1120 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	1118	Fixed Operating Costs	3949	Uniforms	1,100	1,100	1,128	1,156	1,185	1,214	1,245	1,276	1,308	1,340	1,374
	1120	Fixed Operating Costs													

Second		TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
The column	1122	Fixed Operating Costs	4373	Servchg-Fleet O&M	113 420	51	52	54	55	56	58	59	61	62	64
The content	1124	Fixed Operating Costs	3216	Costs/Fees/Permits	12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986
The content	1126	Fixed Operating Costs	3601	Electricity	820,635	791,000	806,820	822,956	839,416	856,204	873,328	890,794	908,610	926,783	945,318
1	1129	Fixed Operating Costs	3715	Hydrofluosilicic Acid	20,000	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466
10   10   10   10   10   10   10   10	1131	Fixed Operating Costs	3717	Sodium Hypochlorite	75,000	75,000	78,000	81,120	84,365	87,739	91,249	94,899	98,695	102,643	106,748
10   10   10   10   10   10   10   10	1133	Fixed Operating Costs	3719	Scale Inhibitor	100,000	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331
1.	1135 1136	Fixed Operating Costs Fixed Operating Costs	3799 3919	Other Chemicals Laboratory Sup	6,000	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
March   Marc	1138	Fixed Operating Costs	3928	Office Equip < \$5000 Office Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1.	1140	Fixed Operating Costs	3949	Uniforms	1,400	1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373
14   10   10   10   10   10   10   10	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
100   100	1145	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
March   Marc	1147	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
Column	1149	Fixed Operating Costs	3928	Office Supplies	400	400	410	420	431	442	453	464	475	487	500
Column	1151 1152	Fixed Operating Costs Fixed Operating Costs	3216	Costs/Fees/Permits	500 4,000	500 4,000	513 4,100	525 4,203	538 4,308	552 4,415	4,526	580 4,639	4,755	609 4,874	624 4,995
March   Marc	1154	Fixed Operating Costs	3404	Components/Parts	10,000	10,000	10,250	10,506	10.769	11.038	11,314	11,597	11,887	12,184	12,489
100   Controlled   150   Contr	1156	Fixed Operating Costs Fixed Operating Costs	3799	Other Chemicals	16,000	16,000	16,640	17,306	17,998	18,718	19,466	20,245	21,055	21,897	22,773
10   10   10   10   10   10   10   10	1159	Fixed Operating Costs	3940	Safety Shoes	250	250	256	263	269	276	283	290	297	305	312
100   100	1161	Fixed Operating Costs	4113	Memberships/Dues	200	200	205	210	215	221	226	232	238	1,218 244 1,218	1,249 250 1,249
100	1163	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
Company   Comp	1166	Fixed Operating Costs	3299	Other Services	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
	1168	Fixed Operating Costs	3799	Other Chemicals	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
100	1170	Fixed Operating Costs	3919	Laboratory Sup	35,000 200	35,000	35,875	36,772 210	37,691 215	38,633 221	39,599 226	40,589	41,604 238	42,644 244	43,710 250
100	1173	Fixed Operating Costs	3949	Uniforms	200	200	205	210	215	221	226	232	238	244	250 250
117   Teacheman   150	1175	Fixed Operating Costs	4308	Overhead-Fleet	700 48	317	325	735 333	341	350	359	812 368	377	386	396
100   March Common   100   March Common   100	1177	Fixed Operating Costs	3299	Other Services	20,000	20,000	20,500	21,013	21,538		22,628		23,774	24,368	24,977
100	1179	Fixed Operating Costs Fixed Operating Costs	3407	Components/Parts Equip Rep & Maint	7,000 10,500	10,500	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113
March   Control   Contro	1182	Fixed Operating Costs	3801	Gasoline	2,163	2,148	2,234	2,323	2,416	2,513	2,613	2,718	2,827	2,940	3,057
The Part Column Column	1184	Fixed Operating Costs	3907	Data Proc Supplies	600	600	615	630	646	662	679	696	713	731	749
The Process of Process   100	1186	Fixed Operating Costs Fixed Operating Costs	3928 3940	Office Supplies Safety Shoes	1,000 400	1,000 400	1,025 410	1,051 420	1,077 431	1,104 442	1,131 453	1,160 464	1,189 475	1,218 487	1,249 500
100   Feed Comment Comment	1189	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
100   Free Comment	1191	Fixed Operating Costs	4104 4113 4116	Memberships/Dues	200	200	205	210	215	221	226	232	238	2,437 244 2,437	250
100   Feed Courts County   1.50   1	1193 1194	Fixed Operating Costs Fixed Operating Costs	4308 4373	Overhead-Fleet Servchg-Fleet O&M	532 1,956	972 2,299	996	1,021	1,047 2,480	1,073 2,544	1,100 2,609	1,127 2,676	1,155 2,744	1,184 2,815	1,214 2,887
160   Field Common Common   160	1196	Fixed Operating Costs	3404	Computer Maint Components/Parts	7,840	7,840	8,036	8,237	8,443	8,654	8,870	9,092	9,319	9,552	9,791
100   Free Courter Courts   1   Montemple	1198	Fixed Operating Costs	3940	Safety Shoes	125	125	128	131	135	138	141	145	149	152	156
100	1200	Fixed Operating Costs	4113	Memberships/Dues	225	225	231	236	242	248	255	261	267	274	281
100   100	1203	Fixed Operating Costs Fixed Operating Costs	4308	Overhead-Fleet	344							-	-		
100   Fired Company Colors   3660	1205	Fixed Operating Costs	3401	Computer Maint	12,500	12,500 15,720	12,813	13,133 16,516	13,461	13,798	14,143 17,786	14,496	14,859 18,686	15,230 19,153	15,611
100   First Contents Color   200	1207	Fixed Operating Costs Fixed Operating Costs	3940	Safety Shoes	100	100	103	105	108	110	113	116	119	122	125
121 Fire Comming Costs 121 Fire Comming Costs 121 Fire Comming Costs 121 Fire Comming Costs 122 Fire Comming Costs 123 Fire Comming Costs 123 Fire Comming Costs 124 Fire Comming Costs 125 Fire Comming Costs 125 Fire Comming Costs 126 Fire Comming Costs 127 Fire Comming Costs 128 Fire Comming Costs 129 Fire Comming Costs 120 Fire	1210	Fixed Operating Costs	4113	Other Supplies Memberships/Dues	100	100	103	105	108	110	113	116	119	122	31,222 125
1214 Find Copening Catts 3-101 Count Teach Pursuits 2,000 2,	1212	Fixed Operating Costs	3199	Other Prof Serv	79,946	75.000	76,875	78,797	80,767	82,786	84,856	86.977	89,151	91,380	93,665
1216 Fisco Common Counts	1214	Fixed Operating Costs	3216	Costs/Fees/Permits Other Services	2 000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2.377	2,437	2,498
1319   Resolvement College	1217	Fixed Operating Costs	3616	Postage	2,250 6,683										2,810
120   Field Cheening Cols   302	1219	Fixed Operating Costs	3799	Other Chemicals	200	200	208	216	225	234	243	253	263	274	285
1222   Fined Coperating Costs   38-06   Select   5000   Sele	1221	Fixed Operating Costs	3925 3928	Office Equip < \$5000 Office Supplies	5,500	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1222 Field Operating Costs   1968   Unforms   1,153   1,555   1,676   1,768   1,768   1,960   1,960   1,944   1,962   2,045	1224	Fixed Operating Costs	3940	Safety Shoes	1,000										
1232   Flace Operating Costs	1226	Fixed Operating Costs	3949	Uniforms	1,153	1,635	1,676	1,718	1,761	1,805	1,850	1,896	1,944	1,992	2,042
1232   Fland Operating Costs   4513	1228	Fixed Operating Costs Fixed Operating Costs	4101 4104	Certification Train Conferences	5,400	5,400	5,535 3,178	5,673 3,257	5,815 3,338	5,961 3,422	6,110 3,507	6,262 3,595	6,419	6,579 3,777	6,744 3,871
1232 France Operating Costs   437	1231	Fixed Operating Costs Fixed Operating Costs	4308	Overhead-Fleet	2,681	6,152	6,306	6,463	6,625	6,791	6,960	7,134	7,313	7,496	7,683
1225   Fraed Coptening Costs   3774   Service Protein   300   37.61	1233	Fixed Operating Costs	4367	Servchg-Radio Shop	400	-						-			-
1238   Fixed Openming Coats	1235	Fixed Operating Costs Fixed Operating Costs	4374 3101	Servchg-Non Fleet Acct & Auditing	300 41,540	37,491	37,491	37,491	37,491	37,491	37,491	37,491	37,491	37,491	37,491
1240   Fixed Operating Costs   4.861   Servicing Pub Works   478.681   494.678   507.349   507.349   507.349   507.349   507.040   777.0500	1238	Fixed Operating Costs	4334	Servchg-Airport	117,963	120,405	123,489	126,652	129,897	133,224	136,637		143,726	147,408	151,184
1242 Fixed Operating Costs   4011	1240	Fixed Operating Costs	4361	Servchg-Pub Works	476,801	494,678	507,349	520,345	533,674	547,345	561,365		590,493	605,618	621,131
1242 Fixed Operating Costs 4410 General Liability (830,667 983,71 1,016,664 1,044,028 1,070,129 1,068,882 1,124,304 1,152,412 1,121,0753 1,241,021 1,242 Fixed Operating Costs 4429 Proper Pensurance 749,208 7,75,666 73,353 751,886 770,479 787,471 809,484 829,721 850,484 437,1451 1,451,441 1,451,4	1242 1243	Pixed Operating Costs Fixed Operating Costs	5604 4401	Writeoff A/R & Other Auto Liability	63,000 290,794	390,000 270,349	399,750 277,108	409,744 284,035	419,987 291,136	430,487 298,415	441,249 305,875	452,280 313,522	463,587 321,360	475,177 329,394	487,057 337,629
1247 Fixed Operating Costs 4431 Pub Officials Labb 3,531 3,701 3,794 3,888 3,986 4,085 4,187 4,292 4,399 4,509 4,502 1248 Fixed Operating Costs 3028 Telephone-Calabi TV 4,530 4,00 4,10 4,20 4,31 442 4,5 4,6 4,6 4,6 4,6 7,6 5,00 5,00 5,00 5,00 5,00 5,00 5,00 5,	1245	Fixed Operating Costs	4410	General Liability	630,567	993,721	1,018,564	1,044,028	1,070,129	1,096,882	1,124,304	1,152,412	1,181,222	1,210,753	1,241,021
1249   Fixed Operating Costs   3628   Telephone Calleb Ty	1247	Fixed Operating Costs	4431	Pub Officials Liab		3,701	3,794	3,888	3,986	4,085	4,187	4,292	4,399	4,509	4,622
1251 Field Operating Costs 3628 Telephone Calle TV 578 400 410 420 431 412 420 427 500 1222 Field Operating Costs 5401 Purchases 10,000 00 10,000 11,845,000 11,815 133,840 11,886,83 2,003,535 2,007,44 213,854 32 133,125 1224 550	1249	Fixed Operating Costs	3628	Telephone/Cable Tv	433 5,500	400	410	420	431	442	453	464	475	487 6,701	500
1226 Fixed Opterstaing Costs 4374 Service/Non-Fleet 1,000 1,000 1,026 1,052 1,079 1,106 1,135 1,164 1,194 1,224 1,256 1,1255 Copial Dutter Comment 200,000 200,000 200,000 210,125 215,378 220,763 226,282 231,939 237,737 243,861 249,773 1,2256 2,225	1251 1252	Fixed Operating Costs Fixed Operating Costs	3628 5401	Telephone/Cable Tv Purchases	578 1,800,000	1,800,000	410 1,845,000	420 1,891,125	431 1,938,403	1,986,863	453 2,036,535	464 2,087,448	475 2,139,634	487 2,193,125	2,247,953
1266 Capital Outley	1254	Fixed Operating Costs	4374	Servchg-Non Fleet	1,000										
1298 Capital Outsy 6416 Vehicles 124,458 34,659	1256	Capital Outlay	6499	Other Equipment	200,000		205,000	210,125	215,378	220,763	226,282	231,939	237,737	243,681	249,773
1261 Capital Outsy	1258	Capital Outlay Capital Outlay	6416 6416	Vehicles Vehicles	129,458 346,243	34,659 388,162	-		-	-	-	-	-	-	-
1283 Capital Outsey 6416 Vehicles 25,299 20,345	1261	Capital Outlay	6416	Vehicles	2,859			-	-	-	-	-	-	-	-
1265 Capital Outsity 6499 Other Equipment 500,000 500,000 512,000 525,313 538,445 551,906 565,704 579,847 594,343 609,201 624,431 (200 Capital Outsity 6416 Vehicles 114,014 74,056 54,000 500,000 512,000 525,313 538,445 551,906 565,704 579,847 594,343 609,201 624,431 (200 Capital Outsity 6499 Other Equipment 500,000 500,000 1210,125 215,78 220,783 226,282 231,339 227,77 243,681 249,773 (200 Capital Outsity 6499 Other Equipment 50,000 50,000 51,250 52,331 53,845 551,91 565,70 57,865 59,434 60,920 62,443 (200 Capital Outsity 6499 Other Equipment 50,000 50,000 51,250 52,331 53,845 551,91 565,70 57,865 59,434 60,920 62,443 (200 Capital Outsity 6499 Other Equipment 50,000 50,000 51,250 52,331 53,845 551,91 565,70 57,865 59,434 60,920 62,443 (200 Capital Outsity 6499 Other Equipment 22,830,000 22,833,40 22,834,840 22,834	1263	Capital Outlay	6416	Vehicles	25,259						-	-			
1288 Capibal Outsey 6416 Vehicles 21,489 27,816	1265 1266	Capital Outlay Capital Outlay	6499 6416	Other Equipment Vehicles	500,000 114,014	500,000	512,500	525,313	538,445	551,906	565,704	579,847	594,343	609,201	624,431
1277 Capible Outsey 6499 Other Equipment 50,000 50,000 51,250 52,331 53,845 55,191 56,570 57,365 59,434 60,920 62,443 1277 Capible Outsey 641 Vehicles 381,752 186,326 278,340	1268	Capital Outlay	6416	Vehicles	21,489	27,816		940 405	945.070			204.000			
1272 Not Used 7101 Bond Principal 2,830,028 2,763,340 2,768,340 2,	1270	Capital Outlay	6499	Other Equipment	50,000	50,000 186,326	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443
1274 Not Used 7201 Bond Interest 5,400,750 5,376,375 5,3	1272 1273	Not Used Not Used	7101 7201	Bond Principal Bond Interest	2,630,028 2,155,370	2,768,340 2,022,117	2,022,117	2,022,117	2,022,117	2,022,117	2,022,117	2,022,117	2,022,117	2,022,117	2,022,117
1277 Not Used 7103 Loan Principal 1,810,054 1,851,419 1,	1274 1275	Not Used Not Used	7201 7103	Bond Interest Loan Principal	864,883	883,874	5,376,375 883,874	5,376,375 883,874							
1279 Personnel Services 1310 Shift Differential 390 392 402 412 422 433 444 455 466 478 490	1277	Not Used	7103	Loan Principal	1,810,054	1,851,419	1,851,419	1,851,419	1,851,419	1,851,419	1,851,419	1,851,419	1,851,419	1,851,419	1,851,419
	1279	Personnel Services	1310		390	392	402	412	422	433	444	455	466	478	490

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 <sup>(1)</sup>	FY 2019 <sup>(1)</sup>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1281 Personnel Services 1282 Personnel Services 1283 Personnel Services	1407 1407 1413	Expense Allowances Expense Allowances Celiphone 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 1291 Fixed Operating Costs 1292 Capital Outlay 1293 Capital Outlay	4101 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	4349 4116 3304	Servchg-Parks & Rec Schools Office Equip Rent	2,000 1,000 1,764	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1300 Fixed Operating Costs 1301 Not Used 1302 Not Used	3228 7101 7201	Disposal (Tip) Fees Bond Principal Bond Interest	1,572 8,247,649 5,065,988	1,572 6,732,084 4,672,437	1,611 6,732,084 4,672,437	1,652 6,732,084 4,672,437	1,693 6,732,084 4,672,437	1,735 6,732,084 4,672,437	1,779 6,732,084 4,672,437	1,823 6,732,084 4,672,437	1,869 6,732,084 4,672,437	1,915 6,732,084 4,672,437	1,963 6,732,084 4,672,437
1303 Personnel Services 1304 Personnel Services 1305 Personnel Services	1304 1413 2299 3628	Assignment Pay Cellphone Allowance Pension - Def Cont	1,170 480 4,627	1,175 5,147	1,204 5,276	1,234 5,408	1,265 5,543	1,297 5,681	1,329 5,823	1,363 5,969	1,397 6,118	1,432 - 6,271 122	1,467 6,428
1306 Fixed Operating Costs 1307 Fixed Operating Costs 1308 Fixed Operating Costs 1309 Fixed Operating Costs	3628 3628 3628 3628	Telephone/Cable Tv Telephone/Cable Tv Telephone/Cable Tv Telephone/Cable Tv	573 573 573 1,155	100 100 100 900	103 103 103 923	105 105 105 946	108 108 108	110 110 110 993	113 113 113 1,018	116 116 116 1,044	119 119 119 1,070	122 122 122 1,097	125 125 125 1,124
1310 Fixed Operating Costs 1311 Personnel Services 1312 Personnel Services	3628 1401 1304	Telephone/Cable Tv Car Allowances Assignment Pay	433 3,000 1,603	400 3,000 1,734	410 3,000 1,777	420 3,000 1,822	969 431 3,000 1,867	442 3,000 1,914	453 3,000 1,962	464 3,000 2,011	475 3,000 2,061	487 3,000 2,113	500 3,000 2,166
1313 Personnel Services 1314 Personnel Services 1315 Fixed Operating Costs	1304 2299 3310	Assignment Pay Pension - Def Cont Other Equip Rent	1,170 8,179 29,400	8,580	8,795	9,014	9,240	9,471	9,707	9,950	10,199	10,454	10,715
1316 Personnel Services 1317 Personnel Services 1318 Personnel Services	1799 1801 1799	Other Term Pay Core Adjustments Other Term Pay	19,200 60,220 17,750										- :
1319 Personnel Services 1320 Personnel Services 1321 Personnel Services 1322 Personnel Services	2304 2299 2304 2304	Supplemental Fica Pension - Def Cont Supplemental Fica Supplemental Fica	796 5,969 61 796	4,123 3	4,226 3	4,332 3	4,440 3	4,551 3	4,665 3	4,781 3	4,901 4	5,023 4	5,149 4
1322 Personnel Services 1323 Personnel Services 1324 Fixed Operating Costs 1325 Fixed Operating Costs	2304 2304 3198 3198	Supplemental Fica Supplemental Fica Backflow Program Backflow Program	796 40 1,000 1,435	1,000 1,435	1,025 1,471	1,051 1,508	1,077 1,545	1,104 1,584	1,131 1,624	1,160 1,664	1,189 1,706	1,218 1,748	1,249 1,792
1326 Fixed Operating Costs 1327 Fixed Operating Costs 1328 Fixed Operating Costs	3198 3198 3198	Backflow Program Backflow Program Backflow Program	68,010 7,205 2,290	68,010 7,205 2,290	69,710 7,385 2,347	71,453 7,570 2,406	73,239 7,759 2,466	75,070 7,953 2,528	76,947 8,152 2,591	78,871 8,356 2,656	80,843 8,564 2,722	82,864 8,779 2,790	84,935 8,998 2,860
1329 Fixed Operating Costs 1330 Capital Outlay 1331 Capital Outlay	4101 6416 6416	Certification Train Vehicles Vehicles	1,400 25,078 344,577	1,400 536,280	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
1332 Capital Outlay 1333 Capital Outlay 1334 Capital Outlay	6416 0 6499 6416	Vehicles Vehicles Replacement Other Equipment	23,996 - 400,000	400,000 82,319	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	6416 4101 4431 4399	Vehicles Certification Train Pub Officials Liab Servchg-Other Funds	25,576 300 392 300,000	82,319 300 370 300,000	308 379 300,000	315 389 300,000	323 398 300,000	331 408 300,000	339 419	348 429 300,000	357 440 300,000	366 451	375 462 300,000
1339 Fixed Operating Costs 1340 Fixed Operating Costs 1341 Personnel Services	4416 4416 1801	Other Ins Charges Other Ins Charges Core Adjustments	11,804 143,539 313,371	19,950 276,193	19,950 276,193	19,950 276,193	19,950 276,193	19,950 276,193	300,000 19,950 276,193	19,950 276,193	19,950 276,193	300,000 19,950 276,193	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	1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481	3,029 6,845 4,481
1351 Personnel Services 1352 Personnel Services 1353 Personnel Services 1354 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196	5,806 1,478 24,821 2,196
1354 Personnel Services 1355 Personnel Services 1356 Personnel Services	1199 1199 1799 1199	Other Reg Salaries Other Term Pay Other Reg Salaries		12,728 16,241 6,845	12,728 16,647 6,845	12,728 17,063 6,845	12,728 17,490 6,845	12,728 17,927 6,845	12,728 18,375 6,845	12,728 18,835 6,845	12,728 19,305 6,845	12,728 19,788 6,845	2,196 12,728 20,283 6,845
1358 Personnel Services 1359 Personnel Services 1360 Personnel Services	1199 1310 1199	Other Reg Salaries Shift Differential Other Reg Salaries		4,545 784 5.803	4,545 804 5.803	4,545 824 5.803	4,545 844 5.803	4,545 865 5.803	4,545 887 5.803	4,545 909 5.803	4,545 932 5.803	4,545 955 5.803	4,545 979 5.803
1361 Personnel Services 1362 Personnel Services 1363 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	1,478 4,544 3,066	1,478 4,544 3,066 15,043	1,478 4,544 3,066	1,478 4,544 3,066	1,478 4,544 3,066	1,478 4,544 3,066	1,478 4,544 3,066	1,478 4,544 3,066 15,043	1,478 4,544 3,066	1,478 4,544 3,066 15,043
1364 Personnel Services 1365 Personnel Services 1366 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	15,043 2,676 4,509	15,043 2,676 4,509 18,239	15,043 2,676 4,509	15,043 2,676 4,509 18,239	15,043 2,676 4,509	15,043 2,676 4,509	15,043 2,676 4,509	2,676 4,509	15,043 2,676 4,509	15,043 2,676 4,509 18,239
1368 Personnel Services 1369 Personnel Services	1199 1199 1401 1199	Other Reg Salaries Other Reg Salaries Car Allowances Other Reg Salaries	:	18,239 16,280 3,000 10,436	18,239 16,280 3,000 10,436	18,239 16,280 3,000 10,436	16,280	18,239 16,280 3,000 10,436	18,239 16,280 3,000 10,436	18,239 16,280 3,000	18,239 16,280 3,000 10,436	18,239 16,280 3,000 10,436	18,239 16,280 3,000 10,436
1370 Personnel Services 1371 Personnel Services 1372 Personnel Services 1373 Personnel Services	1199 1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries Other Reg Salaries		10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272	10,436 9,252 1,840 5,272
1374 Personnel Services 1375 Personnel Services 1376 Personnel Services	1310 1199 1199	Shift Differential Other Reg Salaries Other Reg Salaries		392 3,600 7,228	402 3,600 7,228	412 3,600 7,228	422 3,600 7,228	433 3,600 7,228	444 3,600 7,228	455 3,600 7,228	466 3,600 7,228	478 3,600 7,228	490 3,600 7,228
1377 Personnel Services 1378 Personnel Services 1379 Personnel Services	1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130	5,672 6,320 5,130
1380 Personnel Services 1381 Personnel Services 1382 Personnel Services	1199 1199 1199	Other Reg Salaries Other Reg Salaries Other Reg Salaries	:	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062	2,745 3,123 4,062
1383 Personnel Services 1384 Personnel Services 1385 Fixed Operating Costs 1386 Fixed Operating Costs	1199 1199 2299 3926	Other Reg Salaries Other Reg Salaries Pension - Def Cont Furniture	:	2,954 8,480 7,115 1,680	2,954 8,480 7,293 1,680	2,954 8,480 7,475 1,680	2,954 8,480 7,662 1,680	2,954 8,480 7,854 1,680	2,954 8,480 8,050 1,680	2,954 8,480 8,251 1,680	2,954 8,480 8,457 1,680	2,954 8,480 8,669 1,680	2,954 8,480 8,886 1,680
1387 Fixed Operating Costs 1388 Fixed Operating Costs 1389 Fixed Operating Costs	3216 3210 3231	Costs/Fees/Permits Clerical Services Food Services		75 5,000 1,000	77 5,000 1,025	79 5,000 1,051	81 5,000 1,077	83 5,000 1.104	85 5,000 1.131	87 5,000 1,160	89 5,000 1,189	91 5,000 1,218	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	3926 4104	Costs/Fees/Permits Furniture Conferences	:	1,000	41 1,000 641 25,699	1,000 657	1,000	44 1,000 690	45 1,000 707 28,367	46 1,000 725 29,076	48 1,000 743	49 1,000 762	50 1,000 781 31,311
1396 Capital Outlay 1397 Fixed Operating Costs 1398 Fixed Operating Costs 1399 Fixed Operating Costs	6416 3801 3926 3628	Vehicles Gasoline Furniture Telephone/Cable Tv	:	25,072 2,000 3,000 1,266	25,699 2,080 3,000 1,298	26,341 2,163 3,000 1,330	27,000 2,250 3,000 1,363	27,675 2,340 3,000 1,397	28,367 2,433 3,000 1,432	29,076 2,531 3,000 1,468	29,803 2,632 3,000 1,505	30,548 2,737 3,000 1,542	31,311 2,847 3,000 1,581
1400 Fixed Operating Costs 1401 Fixed Operating Costs 1402 Fixed Operating Costs	3907 3925 3628	Data Proc Supplies Office Equip < \$5000 Telephone/Cable Tv		866 2,520 400	888 2,583 410	910 2,648 420	933 2,714 431	956 2,782 442	980 2,851 453	1,004 2,922 464	1,029 2,995 475	1,055 3,070 487	1,082 3,147 500
1403 Fixed Operating Costs 1404 Fixed Operating Costs 1405 Fixed Operating Costs	3907 3926 6499	Data Proc Supplies Furniture Other Equipment	:	1,300 500 54,820	1,333 500 56,191	1,366 500 57,595	1,400 500 59,035	1,435 500 60,511	1,471 500 62,024	1,508 500 63,574	1,545 500 65,164	1,584 500 66,793	1,624 500 68,463
1406 Capital Outlay 1407 Fixed Operating Costs	6416 0	Vehicles Budget Amd. FY18 SUBTOTAL	5,126,204 \$ 96.013.875	32,000 - 92,216,113	32,800 - 92,221,453	93,362,822	34,461 - 95,524,096	35,322 - 97,073,497	36,205 - 98.835.794	37,110	38,038	38,989	39,964
1409		DEBT SERVICE W & S Rev Ref Ronds Series 2016	\$ 13,616,069	11.663.569	44 670 840	9,322,569	6.952.819	6.955.944	6,956,294	6,954,094	6 961 594	10.118.294	10,110,919
1410 1411 1412		W&S Rev. Ref. Bond, Series 2014 Series 2012 Water & Sewer Revenue Bond Series 2018	5,400,750 5,012,788 647,502	7,351,375 5,018,288 4,443,930	7,336,500 5,021,413 4,443,930	9,682,625 5,024,838 4,443,930	12,045,125 5,032,288 4,443,930	12,042,625 5,035,113 4,443,930	12,027,250 5,047,738 4,443,930	12,018,125 5,055,863 4,443,930	12,014,250 5,059,263 4,443,930	8,843,875 5,065,538 4,443,930	8,839,600 5,077,038 4,443,930
1413 1414 1415 1274		SRF Loan #3 SRF Loan #4 SRF Loan #5 Other Debt Costs	1,045,896 2,852,822 624,174	1,045,896 2,852,822 624,174 1,000	1,045,896 2,852,822 624,174 1,025	1,045,896 2,852,822 624,174 1,051	1,045,896 2,852,822 624,174 1,077	1,045,896 2,852,822 624,174 1,104	1,045,896 2,852,822 624,174 1,131	1,045,896 2,852,822 624,174 1,160	1,045,897 2,852,822 624,174 1,189	2,852,822 624,174 1,218	1,426,412 624,175 1,249
1274 1275 1397 1416		Other Debt Costs Other Debt Costs Other Debt Costs Cumulative New Debt Service	1,000	1,000 2,500 1,000	1,025 2,563 1,025	1,051 2,627 1,051	1,077 2,692 1,077	1,104 2,760 1,104 9,235,098	1,131 2,829 1,131 12,950,485	1,160 2,899 1,160 12,950,485	1,189 2,972 1,189 12,950,485	1,218 3,046 1,218 12,950,485	1,249 3,122 1,249 22,185,583
1417		SUBTOTAL - DEBT SERVICE TRANSFER OUT	\$ 29,202,000	33,004,553	33,009,166	33,001,581	33,001,899	42,240,568	45,953,680	45,950,607	45,957,764	44,904,600	52,713,276
1418 1419 1420 1421		CIP Fund Tr To Special Obligation Bonds Tr To W&S Debt Non Regional SURTOTAL - TRANSFERS OUT	\$ 10,554,481 2,175,202 \$ 12,729,683	4,077,652 - 163,623 4,241,275	8,573,382 2,185,328 163,623 10,922,333	18,037,627 2,217,791 163,623 20,419,040	26,371,659 2,325,957 163,623 28,861,239	22,551,156 2,326,123 163,623 25,040,902	24,217,940 2,326,802 163,623 26,708,365	29,926,038 2,134,089 163,623 32,223,750	35,925,334 1,913,741 163,623 38,002,698	43,074,743 1,779,538 163,623 45,017,905	41,174,637 1,731,481 163,623 43,069,741
1422		OTHER BELOW THE LINE EXPENSE	16,235,798	12,176,849	8,117,899	4,058,950	20,001,209	20,040,502	20,130,300	Ja.,223,750			
1423		Rol Admin Chg SUBTOTAL - OBLE Totals by Category Personnel Sensions	\$ 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
1427 1428 1429		Other Below the Line Expenses Debt Service	12,729,683 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		Totals by Category Personal Services Fixed Operating Costs	100% 100%	100%	98% 100%	98% 100%	98% 100%	98% 100%	98% 100%	98% 100%	98% 100%	98% 100%	98% 100%
1433 1434 1435 1436		Capital Outlay Transfer Out 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% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
1437		Totals by Category Personal Services	\$ 29,432,816	30,732,426	30,800,328	31,500,397	32,218,437	32,928,216	33,655,519	34,400,779	35,164,440	100% 35,946,959	36,748,801
1438 1439 1440		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	35,428,003 2,320,630 28,861,239	36,367,239 2,206,531 25,040,902	37,332,227 2,261,694 26,708,365	38,323,708 2,318,236 32,223,750	39,342,443 2,376,192 38,002,698	40,389,217 2,435,597 45,017,905	41,464,838 2,496,487 43,069,741
1441 1442		Other Below the Line Expenses Debt Service	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
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

<sup>(1)</sup> 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%								
SHIFT DIFFERENTIAL	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
STANDBY PAY UPGRADE PAY	6.00% 6.00%								
CAR ALLOWANCES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	0.00% 0.00%	0.00%							
OVERTIME 1.5X PAY	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
OVERTIME 1X PAY RETIREMENT GIFTS	6.00% 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 SOC SEC/MEDICARE	6.00% 6.00%								
HEALTH INSURANCE	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
UNEMPLOYMENT COMP	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
WORKERS' COMP OPERATIONS AND MAINTENANCE	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
ACCT & AUDITING DATA PROC SERV	1.00%	1.00%	1.00%	1.00%	1.00% 1.00%	1.00% 1.00%	1.00%	1.00%	1.00% 1.00%
FIN & BANK SERV	1.00% 1.00%	1.00% 1.00%	1.00%	1.00% 1.00%	1.00%	1.00%	1.00% 1.00%	1.00%	1.00%
BACKFLOW PROGRAM	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER PROF SERV AD/MARKETING	1.00% 1.00%								
COSTS/FEES/PERMITS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CUSTODIAL SERVICES DISPOSAL (TIP) FEES	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 SECURITY SERVICES	1.00% 1.00%								
SLUDGE DISPOSAL	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SOLID WASTE COLLECTIONS OTHER SERVICES	1.00%	1.00% 1.00%							
HEAVY EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE EQUIP RENT OTHER EQUIP RENT	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% 1.00%
OFFICE SPACE RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COMPUTER MAINT COMPONENTS/PARTS	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% 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 TELEPHONE/CABLE TV	1.00% 1.00%								
WATER/SEW/STORM	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CHLORINE COAGULANTS	1.00% 1.00%								
LIME	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AQUEOUS AMMONIA HYDROFLUOSILICIC ACID	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 OIL & LUBRICANTS	3.10% 3.10%								
BOOKS & MANUALS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
DATA PROC SUPPLIES ELECTRICAL SUPPLIES	1.00% 1.00%								
HORTICULTURAL SUP	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
JANITORIAL SUPPLIES LABORATORY SUP	1.00% 1.00%								
MEDICAL SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE EQUIP < \$5000 OFFICE SUPPLIES	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 OTHER SUPPLIES	1.00% 1.00%								
CERTIFICATION TRAIN	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CONFERENCES MEETINGS	1.00% 1.00%								
MEMBERSHIPS/DUES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SCHOOLS PROMOTIONAL CONTR	1.00% 1.00%								
RETIREE HEALTH BENE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
INDIRECT ADMIN SERV 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 AUTO LIABILITY	2.00% 1.00%								
EMP PROCEEDINGS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
GENERAL LIABILITY PROP/FIRE INSURANCE	1.00% 1.00%								
PUB OFFICIALS LIAB	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PURCHASES ISSUES	1.00% 1.00%								
WRITEOFF A/R & OTHER	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
VEHICLES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER EQUIPMENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Default Inflation Factor (if expense not listed above	) 2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%



			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1	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	9	-	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		0.0%	5.0%	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6	Additional Rate Revenue From Rate Increase	\$	-	6,813,403	-	7,110,376	7,416,649	7,736,357	8,070,102	8,418,514	8,782,252	9,162,003	9,558,489
7	Price Elasticity Adjustment	_		143.081.460	142.643.308	(532,850)	(553,548)	(575,046) 161,888,443	(597,373) 168,874,768	(620,561)	(644,644) 183,782,643	(669,657)	(695,633)
8	Total Rate Revenue	\$	135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,/82,643	191,732,415	200,032,646
9	Plus: Other Operating Revenues												
10	Other Operating Revenues		6.629.282	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989	6.497.989
11	Equals: Total Operating Revenue	s	142,429,282	149,579,449	149.141.297	155.283.037	161.694.063	168,386,432	175,372,757	182.666.225	190,280,632	198,230,404	206.530.635
12	Less: Operating Expenses												
13	Personal Services	\$	(29,432,816)	(30,732,426)	(30,800,328)	(31,500,397)	(32,218,437)	(32,928,216)	(33,655,519)	(34,400,779)	(35,164,440)	(35,946,959)	(36,748,801)
14	Variable O&M Expenses		(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 16	Fixed O&M Expenses Equals: Net Operating Income	s	(35,239,908) 54,767,692	(32,762,245) 57,654,807	(33,628,556)	(34,518,532) 59,019,459	(35,432,849) 63,798,126	(36,372,206) 68.841,360	(37,337,319) 74,135,269	(38,328,927) 79,691,870	(39,347,792) 85,523,749	(40,394,700) 91,555,115	(41,470,458) 97,444,496
16	Equals: Net Operating income	•	34,/6/,692	57,054,007	34,467,763	59,019,459	63,796,126	00,041,300	74,135,269	79,091,070	65,523,749	91,555,115	97,444,496
17	Plus: Non-Operating Income/(Expense)												
18	Interest Earned On Fund Balances	\$	297,948	489,258	533,341	659,145	788,885	1,053,957	1,206,482	1,229,722	1,253,187	1,277,106	1,432,100
19	Capital Projects		11,206,321	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320
20	Transfers In		9,467,658		-		-	-	-	-			
21	Equals: Net Income	\$	75,739,619	58,877,385	55,734,425	60,411,924	65,320,331	70,628,637	76,075,071	81,654,912	87,510,256	93,565,541	99,609,916
22	Less: Revenues Excluded From Coverage Test												
23	Capital Projects	s	(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)	(100,020)	(100,020)	(700,020)	(100,020)	(100,020)	(100,020)	(100,020)	(100,020)	(100,020)	(100,020)
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 Cumulative New Debt Service	\$	25,723,004	29,523,057	29,527,557	29,519,857	29,520,057	29,523,507 9,235,098	29,521,107 12.950.485	29,517,907 12,950,485	29,524,933 12,950,485	28,471,636 12,950,485	28,471,486 22,185,583
28 29	Total Senior-Lien Debt Service	s	25.723.004	29.523.057	29.527.557	29.519.857	29.520.057	9,235,098	12,950,485 42,471,592	12,950,485	12,950,485 42,475,418	12,950,485	50,657,069
30	Calculated Debt Service Coverage (Test I) 1.25 Reg.	•	23,723,004	1.97	1.86	2.02	23,320,037	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	SRF Debt Service Coverage Test												
34 35	Total SRF Debt Service Cumulative New Debt Service 1.25 Reg.	\$	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 Req. 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
				was i				*****		0.01	2.30		
38	Cash Flow Test												
39	Net Income Available For Debt Service	\$	55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,895,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
40	Transfers In		9,467,658										
41 42	Transfers Out Total Senior-Lien Debt Service		(12,729,683) (25,723,004)	(163,623) (29,523,057)	(2,348,951) (29,527,557)	(2,381,414) (29,519,857)	(2,489,580) (29,520,057)	(2,489,746) (38,758,605)	(2,490,425) (42,471,592)	(2,297,712) (42,468,392)	(2,077,364) (42,475,418)	(1,943,161) (41,422,121)	(1,895,104) (50,657,069)
42	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	\$	16,229,103	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822
48 49	Cash Flow Surplus/(Deficit) Cash Flow Deficit Paid with Unrestricted Reserve Fund Balance		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
50	Projects Designated to be Paid with Cash							-	-				
51	Projects Designated to be Paid with Cash  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	s	(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		\$ -	0	0	0	0	200,000,000	0	-	-	-	200,000,000
Cost of Issuance	2.00% of Par	-	-	-	-	-	4,345,928	-	-	-	-	4,345,928
Underwriter's Discount	\$0.00 per \$1,000	-	-	-	-	-	-	-	-	-	-	-
Bond Insurance	0 times total Debt Service	-	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	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 S	Senior Lien Debt Service	\$ -	-	-	-	-	9,235,098	12,950,485	12,950,485	12,950,485	12,950,485	22,185,583

	SUMMARY BY FUND	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1	CAPITAL PROJECTS											
2		\$ (1,019,631)	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570
3	Water Connection Fees	443,520	498,960	498,960	498,960	498,960	498,960	498,960	498,960	498,960	498,960	498,960
4	Sewer Connection Fees	208,320	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360	234,360
5	Additional Annual Revenues	10,554,481	-	-	-	-	-	-	-	-	-	-
6 7	Less: Payment Of Debt Service Subtotal	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
8	Less: Restricted Funds	10,186,690	10,920,010	11,053,330	12,366,650	13,119,970	13,053,290	14,566,610	15,319,930	16,053,250	10,700,570	17,519,690
9 10	Total Amount Available For Projects Amount Paid For Projects	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
11	Subtotal	10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
12 13	Add Back: Restricted Funds Plus: Interest Earnings	- 45,835	131,917	141,083	180,300	223,183	269,733	284,399	299,065	313,732	328,398	343,065
14	Less: Interest Allocated To Cash Flow	(45,835)	(131,917)	(141,083)	(180,300)	(223,183)	(269,733)	(284,399)	(299,065)	(313,732)	(328,398)	(343,065)
15	Balance At End Of Fiscal Year	\$ 10,186,690	10,920,010	11,653,330	12,386,650	13,119,970	13,853,290	14,586,610	15,319,930	16,053,250	16,786,570	17,519,890
16	RENEWAL & IMPROVEMENT											
17 18	Balance At Beginning Of Fiscal Year Additional Annual Revenues	\$ 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
19	Less: Payment Of Debt Service	-		-	-		-	-			-	
20 21	Subtotal Less: Restricted Funds	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
22	Total Amount Available For Projects	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
23 24	Amount Paid For Projects Subtotal	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
25	Add Back: Restricted Funds	-	-	-	-	-	-	-	-	-	-	-
26	Plus: Interest Earnings	30,000	37,500	37,500	45,000	52,500	60,000	60,000	60,000	60,000	60,000	60,000
27 28	Less: Interest Allocated To Cash Flow Balance At End Of Fiscal Year	\$ 3,000,000	(37,500)	3,000,000	(45,000) 3,000,000	(52,500) 3,000,000	(60,000)	3,000,000	3,000,000	(60,000)	3,000,000	3,000,000
20	Balance At End Of Fiscal Teal	\$ 3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
29	ROI											
30	BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	-	-	-	-	-	-	-	-	-	-
31 32	ADDITIONAL ANNUAL REVENUES LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
33	SUBTOTAL SUBTOTAL	<del></del>	<del></del>	<del></del>	<del></del>	<u>:</u>	<del></del>	<del></del>	<del></del>	<del></del>	<u>:</u>	<del></del>
34	LESS: RESTRICTED FUNDS											
35	TOTAL AMOUNT AVAILABLE FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
36	AMOUNT PAID FOR PROJECTS	-	-	-	-			-		-	-	-
37	SUBTOTAL	-	-	-	-	-	-	-	-	-	-	-
38 39	ADD BACK: RESTRICTED FUNDS PLUS: INTEREST EARNINGS	-	-	-	-	-	-	-		-	-	-
40	LESS: INTEREST EARNINGS LESS: INTEREST ALLOCATED TO CASH FLO											
41		s -	-	-	-	-	-	-	-	-	-	
	DEVENUE FUND											
42 43	REVENUE FUND Balance At Beginning Of Fiscal Year	\$ 16.229.103	18.081.708	22.981.161	23.668.383	24.065.895	24.473.984	24.886.268	25.309.372	25.743.589	26.189.221	26.668.822
44	Additional Annual Revenues	1,852,605	8,977,105	9,260,605	18,435,138	26,779,748	22,963,439	24,641,044	30,360,255	36,370,965	43,554,345	41,777,349
45	Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
46	Less: Payment Of Debt Service	40.004.700			-	-			-	-		
47	Subtotal	18,081,708 (18,081,708)	27,058,813 (22,981,161)	32,241,765 (23,668,383)	42,103,521 (24,065,895)	50,845,643 (24,473,984)	47,437,424 (24,886,268)	49,527,312 (25,309,372)	55,669,627 (25,743,589)	62,114,554 (26,189,221)	69,743,566 (26,668,822)	68,446,171 (27,271,535)
48 49	Less: Restricted Funds Total Amount Available For Projects	(18,081,708)	4,077,652	8,573,382	18,037,627	26,371,659	22,551,156	24,217,940	29,926,038	35,925,334	43,074,743	41,174,637
50	Amount Paid For Projects	-	(4,077,652)	(8,573,382)	(18,037,627)	(26,371,659)	(22,551,156)	(24,217,940)	(29,926,038)	(35,925,334)	(43,074,743)	(41,174,637)
51	Subtotal	-	-	-	-	-	-	-	-	-	-	-
52	Add Back: Restricted Funds	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
53	Plus: Interest Earnings	171,554	256,643	291,560	358,007	424,724	493,603	501,956	510,530	519,328	528,580	539,404
54 55	Less: Interest Allocated To Cash Flow	(171,554) \$ 18.081.708	(256,643)	(291,560)	(358,007)	(424,724)	(493,603)	(501,956)	(510,530)	(519,328)	(528,580)	(539,404)
55		\$ 18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
56	RESTRICTED RESERVES	e = 0== 000	E 055 000	E 055 060	E 055 060	E 055 000	E 055 000	40.000.047	40.000.047	40.000.047	40.000.047	40.000.047
57 58	Balance At Beginning Of Fiscal Year Additional Annual Revenues:	\$ 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
59	Debt Service Reserve on New Debt		-	-	-	-	12,950,485	-	-	-	-	12,950,485
60	Other Additional Funds	-	-	-	-	-		-	-	-	-	
61	Subtotal	5,055,862	5,055,862	5,055,862	5,055,862	5,055,862	18,006,347	18,006,347	18,006,347	18,006,347	18,006,347	30,956,832
62 63	Plus: Interest Earnings Less: Interest Allocated To Cash Flow	50,559 (50,559)	63,198 (63,198)	63,198 (63,198)	75,838 (75,838)	88,478 (88,478)	230,622 (230,622)	360,127 (360,127)	360,127 (360,127)	360,127 (360,127)	360,127 (360,127)	489,632
63 64		\$ 5,055,862	(63,198) 5.055.862	(63,198)	(75,838) 5.055.862	(88,478) 5.055.862	(230,622) 18,006,347	(360,127) 18,006,347	18,006,347	18,006,347	18,006,347	(489,632)
04	Datance At Ellu Of Fiscal Teal	y 0,000,002	5,055,002	3,033,002	3,033,002	5,055,002	10,000,347	10,000,347	10,000,347	10,000,347	10,000,347	30,530,032

# APPENDIX B: SUPPORTING SCHEDULES FOR COST OF SERVICE ANALYSIS

Schedule 1 Test Year Expense Allocations to Service Line

Schedule 2 Test Year Water Expense Allocations to Function

Schedule 3 Test Year Water Expense Allocations to Transmission/Distribution

Expense Line Item	Code	FY 2019 Expense for COS	A Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
PERMANENT SALARIES UTILITY BILLING AND COLLECTIO		\$ 1,223,98		54.9%	45.1%	\$ 671,568 \$	552,417
INDIRECT ADMIN SERV UTILITY BILLING AND COLLECTIO POSTAGE UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 427,99 \$ 228,33	6 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 234,829 \$ \$ 125,282 \$	193,165 103,054
HEALTH INSURANCE UTILITY BILLING AND COLLECTIO SERVCHG-INFO SYS UTILITY BILLING AND COLLECTIO		\$ 213,08 \$ 151,58		54.9% 54.9%	45.1% 45.1%	\$ 116,915 \$ \$ 83,170 \$	96,172 68,413
COMPUTER MAINT UTILITY BILLING AND COLLECTIO SOC SEC/MEDICARE UTILITY BILLING AND COLLECTIO		\$ 150,28 \$ 96,15	3 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 82,456 \$ \$ 52,756 \$	67,827 43,396
PENSION - GENERAL EMP UTILITY BILLING AND COLLECTIO PENSION - DEF CONT UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 86,70 \$ 61,12	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 47,570 \$ \$ 33,537 \$	39,130 27,587
FIN & BANK SERV UTILITY BILLING AND COLLECTIO OTHER TERM PAY UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 55,00 \$ 44,79	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 30,177 \$ \$ 24,577 \$	24,823 20,216
SERVCHG-PRINT SHOP UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 40,00	0 Accounts	54.9%	45.1%	\$ 21,947 \$	18,053
OFFICE SUPPLIES UTILITY BILLING AND COLLECTIO LONGEVITY PAY UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 34,80 \$ 28,89	1 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 19,094 \$ \$ 15,852 \$	15,706 13,039
DATA PROC SERV UTILITY BILLING AND COLLECTIO COSTS/FEES/PERMITS UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 22,29 \$ 20,00	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 12,234 \$ \$ 10,973 \$	10,064 9,027
OTHER SERVICES UTILITY BILLING AND COLLECTIO SECURITY SERVICES UTILITY BILLING AND COLLECTIO		\$ 13,95 \$ 12,84		54.9% 54.9%	45.1% 45.1%	\$ 7,657 \$ \$ 7,049 \$	6,298 5,799
OTHER INS CHARGES UTILITY BILLING AND COLLECTIO GENERAL LIABILITY UTILITY BILLING AND COLLECTIO		\$ 11,80 \$ 11,34		54.9% 54.9%	45.1% 45.1%	\$ 6,477 \$ \$ 6,225 \$	5,327 5,121
OVERTIME 1.5X PAY  UTILITY BILLING AND COLLECTIO  CONFERENCES  UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 10,92 \$ 8,00	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 5,992 \$ \$ 4,389 \$	4,928 3,611
OTHER REG SALARIES UTILITY BILLING AND COLLECTIO OFFICE EQUIP < \$5000 UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 7,32 \$ 6,00	1 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 4,017 \$	3,304 2,708
EMP PROCEEDINGS UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 3,43	1 Accounts	54.9%	45.1%	\$ 1,882 \$	1,549
CAR ALLOWANCES UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 3,00 \$ 3,00	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,692 \$ \$ 1,646 \$	1,392 1,354
RETIREE HEALTH BENE UTILITY BILLING AND COLLECTIO OFFICE EQUIP RENT UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 2,40 \$ 2,30	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,317 \$ \$ 1,262 \$	1,083 1,038
FURNITURE UTILITY BILLING AND COLLECTIO EQUIP REP & MAINT UTILITY BILLING AND COLLECTIO		\$ 1,68 \$ 1,50		54.9% 54.9%	45.1% 45.1%	\$ 922 \$ \$ 823 \$	758 677
RETIREMENT GIFTS UTILITY BILLING AND COLLECTIO SCHOOLS UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 1,00 \$ 1,00	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 549 \$ \$ 549 \$	451 451
EXPENSE ALLOWANCES UTILITY BILLING AND COLLECTIO YEAR END FICA ACCR UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 96 \$ 56	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 527 \$ \$ 307 \$	433 253
DATA PROC SUPPLIES UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 50	0 Accounts	54.9%	45.1%	\$ 274 \$	226
PUB OFFICIALS LIAB UTILITY BILLING AND COLLECTIO CERTIFICATION TRAIN UTILITY BILLING AND COLLECTIO	NS FIN100101	\$ 39 \$ 30	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 215 \$ \$ 165 \$	177 135
MEMBERSHIPS/DUES UTILITY BILLING AND COLLECTIO PERMANENT SALARIES ADMINISTRATION	PBS010101	\$ 11 \$ 510,75	8 Weighted Expense	54.9% 44.5%	45.1% 55.5%	\$ 63 \$ \$ 227,371 \$	52 283,387
SECURITY SERVICES ADMINISTRATION MEMBERSHIPS/DUES ADMINISTRATION	PBS010101 PBS010101	\$ 126,00 \$ 72,00	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 56,091 \$ \$ 32,052 \$	69,909 39,948
HEALTH INSURANCE ADMINISTRATION SOC SEC/MEDICARE ADMINISTRATION	PBS010101 PBS010101	\$ 48,71 \$ 37,61	8 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 21,687 \$ \$ 16,771 \$	27,031 20,903
PENSION - DEF CONT ADMINISTRATION COMPUTER MAINT ADMINISTRATION	PBS010101 PBS010101	\$ 34,06 \$ 30,00	4 Weighted Expense	44.5%	55.5% 55.5%	\$ 15,164 \$ \$ 13,355 \$	18,900 16,645
BLDG REP & MAINT ADMINISTRATION	PBS010101 PBS010101	\$ 30,00	0 Weighted Expense	44.5%	55.5%	\$ 13,355 \$	16,645
OTHER PROF SERV ADMINISTRATION PENSION - GENERAL EMP ADMINISTRATION	PBS010101	\$ 25,4° \$ 25,40	5 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 11,313 \$ \$ 11,309 \$	14,100 14,096
OTHER SERVICES ADMINISTRATION CONFERENCES ADMINISTRATION	PBS010101 PBS010101	\$ 24,00 \$ 15,25	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 10,684 \$ \$ 6,789 \$	13,316 8,461
RETIREE HEALTH BENE ADMINISTRATION SERVCHG-PRINT SHOP ADMINISTRATION	PBS010101 PBS010101	\$ 11,4° \$ 10,00		44.5% 44.5%	55.5% 55.5%	\$ 5,081 \$ \$ 4,452 \$	6,333 5,548
CERTIFICATION TRAIN ADMINISTRATION CAR ALLOWANCES ADMINISTRATION	PBS010101 PBS010101	\$ 9,00 \$ 8,76	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 4,006 \$ \$ 3,900 \$	4,994 4,860
OFFICE SUPPLIES ADMINISTRATION ADMARKETING ADMINISTRATION	PBS010101 PBS010101	\$ 6,00 \$ 5,00	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 2,671 \$ \$ 2,226 \$	3,329 2,774
COMPONENTS/PARTS ADMINISTRATION	PBS010101	\$ 5,00	0 Weighted Expense	44.5%	55.5%	\$ 2,226 \$	2,774
BLDG REP MATERIALS ADMINISTRATION EXPENSE ALLOWANCES ADMINISTRATION	PBS010101 PBS010101	\$ 4,00 \$ 3,84	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,781 \$ \$ 1,709 \$	2,219 2,131
OFFICE EQUIP < \$5000 ADMINISTRATION DATA PROC SUPPLIES ADMINISTRATION	PBS010101 PBS010101	\$ 3,75 \$ 3,50	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,669 \$ \$ 1,558 \$	2,081 1,942
JANITORIAL SUPPLIES ADMINISTRATION CELLPHONE ALLOWANCE ADMINISTRATION	PBS010101 PBS010101	\$ 3,50 \$ 3,12		44.5% 44.5%	55.5% 55.5%	\$ 1,558 \$ \$ 1,389 \$	1,942 1,731
TELEPHONE/CABLE TV ADMINISTRATION LONGEVITY PAY ADMINISTRATION	PBS010101 PBS010101	\$ 2,96 \$ 2.3	8 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 1,321 \$ \$ 1,029 \$	1,647 1,282
EQUIP REP & MAINT ADMINISTRATION OTHER SUPPLIES ADMINISTRATION	PBS010101 PBS010101	\$ 2,00 \$ 2,00	0 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 890 \$ \$ 890 \$	1,110
OFFICE EQUIP RENT ADMINISTRATION	PBS010101	\$ 1,41	7 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 631 \$	786
TOOLS/EQUIP < \$5000 ADMINISTRATION	PBS010101 PBS010101	\$ 1,00 \$ 1,00	0 Weighted Expense	44.5%	55.5%	\$ 445 \$ \$ 445 \$	555 555
PERIODICALS & MAG ADMINISTRATION PERMANENT SALARIES ADMINISTRATION	PBS010101 PBS010401	\$ 50 \$ 209,46		44.5% 44.5%	55.5% 55.5%	\$ 223 \$ \$ 93,248 \$	277 116,221
PENSION - GENERAL EMP ADMINISTRATION HEALTH INSURANCE ADMINISTRATION	PBS010401 PBS010401	\$ 40,41 \$ 32,86		44.5% 44.5%	55.5% 55.5%	\$ 17,991 \$ \$ 14,628 \$	22,424 18,232
SOC SEC/MEDICARE ADMINISTRATION RETIREE HEALTH BENE ADMINISTRATION	PBS010401 PBS010401	\$ 16,63 \$ 6,60	5 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 7,405 \$ \$ 2,938 \$	9,230 3,662
LONGEVITY PAY ADMINISTRATION OTHER REG SALARIES ADMINISTRATION	PBS010401 PBS010401	\$ 4,6° \$ 4,0°	8 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 2,056 \$ \$ 1,814 \$	2,562 2,260
EXPENSE ALLOWANCES ADMINISTRATION OFFICE SUPPLIES ADMINISTRATION	PBS010401 PBS010401	\$ 2,40	0 Weighted Expense	44.5% 44.5%	55.5%	\$ 1,068 \$	1,332
CONFERENCES ADMINISTRATION	PBS010401	\$ 1,00 \$ 1,00	0 Weighted Expense	44.5%	55.5% 55.5%	\$ 445 \$	555 555
CELLPHONE ALLOWANCE ADMINISTRATION YEAR END FICA ACCR ADMINISTRATION	PBS010401 PBS010401	\$ 96 \$ 31	2 Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 427 \$ \$ 139 \$	533 173
MILEAGE REIMBURSE ADMINISTRATION OFFICE EQUIP < \$5000 ADMINISTRATION	PBS010401 PBS010401	\$ 25 \$ 25	0 144 1 1 1 1 5	44.5% 44.5%	55.5% 55.5%	\$ 111 \$ \$ 111 \$	139
MEMBERSHIPS/DUES ADMINISTRATION CONTRA LARGE USER FEES - CITY ADMINISTRATION	PBS010401 PBS010501	\$ 25 \$ 28,429,97		44.5% 0.0%	55.5% 100.0%	\$ 111 \$ \$ - \$	139 28,429,971
PERMANENT SALARIES ADMINISTRATION HEALTH INSURANCE ADMINISTRATION	PBS010501 PBS010501	\$ 100,10 \$ 10.53	8 Weighted Revenues	59.6% 59.6%	40.4% 40.4%	\$ 59,676 \$ \$ 6,281 \$	40,432 4,255
PENSION - GENERAL EMP ADMINISTRATION SOC SEC/MEDICARE ADMINISTRATION	PBS010501 PBS010501	\$ 10,42 \$ 7,65	5 Weighted Revenues	59.6% 59.6%	40.4% 40.4%	\$ 6,215 \$ \$ 4,566 \$	4,210
PENSION - DEF CONT ADMINISTRATION	PBS010501	\$ 4,03	9 Weighted Revenues	59.6%	40.4%	\$ 2,408 \$	3,093 1,631
OVERTIME 1.5X PAY ADMINISTRATION SUPPLEMENTAL FICA ADMINISTRATION	PBS010501 PBS010501	\$ 2,18 \$	8 Weighted Revenues	59.6% 59.6%	40.4% 40.4%	\$ 1,302 \$ \$ 5 \$	882
PERMANENT SALARIES CUSTOMER SERVICE PENSION - GENERAL EMP CUSTOMER SERVICE	PBS050101 PBS050101	\$ 108,58 \$ 21,10		54.9% 54.9%	45.1% 45.1%	\$ 59,578 \$ \$ 11,578 \$	49,007 9,523
OTHER SERVICES CUSTOMER SERVICE HEALTH INSURANCE CUSTOMER SERVICE	PBS050101 PBS050101	\$ 16,00 \$ 11,16		54.9% 54.9%	45.1% 45.1%	\$ 8,779 \$ \$ 6,124 \$	7,221 5,038
SOC SEC/MEDICARE CUSTOMER SERVICE OFFICE EQUIP < \$5000 CUSTOMER SERVICE	PBS050101 PBS050101	\$ 8,87 \$ 5,00	3 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 4,868 \$ \$ 2,743 \$	4,005 2,257
RETIREE HEALTH BENE CUSTOMER SERVICE CONFERENCES CUSTOMER SERVICE	PBS050101 PBS050101	\$ 4,80 \$ 4,75	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 2,634 \$	2,166 2,144
POSTAGE CUSTOMER SERVICE	PBS050101	\$ 4,50	0 Accounts	54.9%	45.1%	\$ 2,469 \$	2,031
LONGEVITY PAY CUSTOMER SERVICE OTHER REG SALARIES CUSTOMER SERVICE	PBS050101 PBS050101	\$ 3,19 \$ 3,02	9 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,752 \$ \$ 1,662 \$	1,441 1,367
CAR ALLOWANCES CUSTOMER SERVICE SCHOOLS CUSTOMER SERVICE	PBS050101 PBS050101	\$ 3,00 \$ 1,50	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,646 \$ \$ 823 \$	1,354 677
CELLPHONE ALLOWANCE CUSTOMER SERVICE SERVICHE-PRINT SHOP CUSTOMER SERVICE	PBS050101 PBS050101	\$ 1,20 \$ 1,10	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 658 \$ \$ 604 \$	542 496
MEMBERSHIPS/DUES CUSTOMER SERVICE YEAR END FICA ACCR CUSTOMER SERVICE	PBS050101 PBS050101	\$ 50 \$ 23	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 274 \$ \$ 127 \$	226
PERMANENT SALARIES CUSTOMER SERVICE	PBS050201	\$ 638,86	2 Accounts	54.9%	45.1%	\$ 350,527 \$	288,335
HEALTH INSURANCE CUSTOMER SERVICE PENSION - GENERAL EMP CUSTOMER SERVICE	PBS050201 PBS050201	\$ 118,60 \$ 62,72	7 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 65,076 \$ \$ 34,417 \$	53,530 28,310
SOC SEC/MEDICARE  OVERTIME 1.5X PAY  CUSTOMER SERVICE  CUSTOMER SERVICE	PBS050201 PBS050201	\$ 50,30 \$ 33,30	6 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 27,600 \$ \$ 18,274 \$	22,703 15,032
PENSION - DEF CONT CUSTOMER SERVICE LONGEVITY PAY CUSTOMER SERVICE	PBS050201 PBS050201	\$ 29,01 \$ 13,35	6 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 15,922 \$ \$ 7,328 \$	13,097 6,028
RETIREE HEALTH BENE CUSTOMER SERVICE OTHER REG SALARIES CUSTOMER SERVICE	PBS050201 PBS050201	\$ 7,60 \$ 6,84	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 4,170 \$ \$ 3,756 \$	3,430 3,089
OFFICE SUPPLIES CUSTOMER SERVICE SHIFT DIFFERENTIAL CUSTOMER SERVICE	PBS050201 PBS050201	\$ 2,50 \$ 2,48	0 Accounts	54.9% 54.9%	45.1% 45.1%	\$ 1,372 \$ \$ 1,362 \$	1,128 1,120
EXPENSE ALLOWANCES CUSTOMER SERVICE SCHOOLS CUSTOMER SERVICE	PBS050201 PBS050201	\$ 2,40 \$ 2,00	0 Accounts	54.9% 54.9%	45.1%	\$ 1,317 \$	1,083
	rB5050201	φ 2,00	0 Accounts	1 34.9%	45.1%	\$ 1,097   \$	903

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	
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	
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050201	\$ 273	Accounts	54.9%	45.1%	\$ 150	
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050201	\$ 122	Accounts	54.9%	45.1%	\$ 67	\$ 55
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050201	\$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050201	\$ 75	Accounts	54.9%	45.1%	\$ 41	
OTHER SERVICES	CUSTOMER SERVICE	PBS050301	\$ 536,256	Accounts	54.9%	45.1%	\$ 294,230	
PERMANENT SALARIES HEALTH INSURANCE	CUSTOMER SERVICE	PBS050301	\$ 285,501	Accounts	54.9%	45.1%	\$ 156,647	\$ 128,854
	CUSTOMER SERVICE	PBS050301	\$ 52,680	Accounts	54.9%	45.1%	\$ 28,904	\$ 23,776
PENSION - GENERAL EMP PART TIME SALARIES	CUSTOMER SERVICE	PBS050301	\$ 31,715	Accounts	54.9%	45.1%	\$ 17,401	\$ 14,314
	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 0&M	CUSTOMER SERVICE	PBS050301	\$ 17,941	Accounts	54.9%	45.1%	\$ 9,844	\$ 8,097
GASOLINE	CUSTOMER SERVICE	PBS050301	\$ 16,982	Accounts	54.9%	45.1%	\$ 9,318	\$ 7,664
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050301	\$ 10,971	Accounts	54.9%	45.1%	\$ 6,019	\$ 4,952
TOOLS/EQUIP < \$5000	CUSTOMER SERVICE	PBS050301	\$ 10,000	Accounts	54.9%	45.1%	\$ 5,487	\$ 4,513
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050301	\$ 9,828	Accounts	54.9%	45.1%	\$ 5,392	\$ 4,436
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050301	\$ 5,195	Accounts	54.9%	45.1%	\$ 2,850	\$ 2,345
EQUIP REP & MAINT	CUSTOMER SERVICE	PBS050301	\$ 4,500	Accounts	54.9%	45.1%	\$ 2,469	\$ 2,031
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	\$ 1,986
OVERHEAD-FLEET	CUSTOMER SERVICE	PBS050301	\$ 4,176	Accounts	54.9%	45.1%	\$ 2,291	\$ 1,885
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050301	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050301	\$ 1,400	Accounts	54.9%	45.1%	\$ 768	\$ 632
SAFETY SHOES	CUSTOMER SERVICE	PBS050301	\$ 1,050	Accounts	54.9%	45.1%	\$ 576	\$ 474
UNIFORMS	CUSTOMER SERVICE	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CERTIFICATION TRAIN	CUSTOMER SERVICE	PBS050301	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050301	\$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-NON FLEET	CUSTOMER SERVICE	PBS050301	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050301	\$ 343	Accounts	54.9%	45.1%	\$ 188	\$ 155
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050301	\$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 123
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050301	\$ 151	Accounts	54.9%	45.1%	\$ 83	\$ 68
PERMANENT SALARIES HEALTH INSURANCE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 PBS050601	\$ 331,183 \$ 57,150	Accounts	54.9%	45.1%	\$ 181,711	\$ 149,472
PENSION - GENERAL EMP PART TIME SAI ARIES	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 PBS050601	\$ 55,088 \$ 28,644	Accounts Accounts Accounts	54.9% 54.9%	45.1% 45.1% 45.1%	\$ 31,357 \$ 30,225 \$ 15,716	\$ 24,863
SOC SEC/MEDICARE OFFICE SUPPLIES	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 PBS050601 PBS050601	\$ 28,644 \$ 25,998 \$ 9,500	Accounts	54.9% 54.9%	45.1% 45.1%	\$ 14,264	\$ 12,928 \$ 11,734 \$ 4,288
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050601	\$ 5,806	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 3,186	\$ 2,620
EXPENSE ALLOWANCES	CUSTOMER SERVICE	PBS050601	\$ 4,320	Accounts	54.9%	45.1%	\$ 2,370	\$ 1,950
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050601	\$ 3,694	Accounts	54.9%	45.1%	\$ 2,027	\$ 1,667
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050601	\$ 2,640	Accounts	54.9%	45.1%	\$ 1,448	\$ 1,192
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050601	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
LONGEVITY PAY	CUSTOMER SERVICE	PBS050601	\$ 1,677	Accounts	54.9%	45.1%		\$ 757
SCHOOLS	CUSTOMER SERVICE	PBS050601	\$ 1,500	Accounts	54.9%	45.1%		\$ 677
JANITORIAL SUPPLIES	CUSTOMER SERVICE	PBS050601	\$ 910	Accounts	54.9%	45.1%	\$ 499	\$ 411
FOOD SERVICES	CUSTOMER SERVICE	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050601	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050601	\$ 444	Accounts	54.9%	45.1%	\$ 244	\$ 200
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050601	\$ 433	Accounts	54.9%	45.1%	\$ 238	\$ 195
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050601	\$ 250	Accounts	54.9%	45.1%	\$ 137	\$ 113
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050601	\$ 225	Accounts	54.9%	45.1%	\$ 123	\$ 102
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050601	\$ 104	Accounts	54.9%	45.1%	\$ 57	\$ 47
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050701	\$ 94,659	Accounts	54.9%	45.1%	\$ 51,937	\$ 42,722
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 PENSION - DEF CONT	CUSTOMER SERVICE	PBS050701	\$ 3,727	Accounts	54.9%	45.1%	\$ 2,045	\$ 1,682
	CUSTOMER SERVICE	PBS050701	\$ 3,662	Accounts	54.9%	45.1%	\$ 2,009	\$ 1,653
LONGEVITY PAY	CUSTOMER SERVICE	PBS050701	\$ 2,750	Accounts	54.9%	45.1%	\$ 1,509	\$ 1,241
SERVCHG-FLEET O&M	CUSTOMER SERVICE	PBS050701	\$ 1,717	Accounts	54.9%	45.1%	\$ 942	\$ 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 CELLPHONE ALLOWANCE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 PBS050701	\$ 1,000 \$ 960	Accounts Accounts	54.9% 54.9%	45.1% 45.1%		\$ 451 \$ 433
UNIFORMS SAFETY SHOES	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 PBS050701	\$ 300 \$ 250	Accounts Accounts	54.9%	45.1% 45.1%	\$ 165 \$ 137	\$ 135 \$ 113
COSTS/FEES/PERMITS YEAR END FICA ACCR	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 PBS050701	\$ 125 \$ 113	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 69 \$ 62	\$ 56 \$ 51
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050701	\$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050701	\$ 22		54.9%	45.1%	\$ 12	\$ 10
PERMANENT SALARIES HEALTH INSURANCE	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050801 PBS050801	\$ 84,972 \$ 21,072	Accounts Accounts	54.9% 54.9%	45.1% 45.1% 45.1%		\$ 38,350 \$ 9,510
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050801	\$ 7,648	Accounts Accounts	54.9%	45.1%	\$ 4,196	\$ 3,452
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050801	\$ 6,500	Accounts	54.9%	45.1%	\$ 3,566	\$ 2,934
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050801	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050801	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SCHOOLS	CUSTOMER SERVICE	PBS050801	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
IMP REP & MAINT	UTILITIES ENGINEERING	PBS060101	\$ 1,800,000	Weighted Expense	44.5%	55.5%	\$ 801,294	\$ 998,706
FIN & BANK SERV	UTILITIES ENGINEERING	PBS060101	\$ 1,100,000	Weighted Expense	44.5%	55.5%	\$ 489,680	\$ 610,320
OTHER PROF SERV COSTS/FEES/PERMITS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 PBS060101	\$ 111,220 \$ 19,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 49,511 \$ 8,458	\$ 10,542
OFFICE EQUIP < \$5000	UTILITIES ENGINEERING	PBS060101	\$ 15,000	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 6,677	\$ 8,323
DATA PROC SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 13,000		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	\$ 6,658
SERVCHG-FLEET O&M	UTILITIES ENGINEERING	PBS060101	\$ 7,877		44.5%	55.5%	\$ 3,507	\$ 4,370
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	
CLERICAL SERVICES EQUIP REP & MAINT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 PBS060101	\$ 5,000 \$ 5,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 2,226 \$ 2,226	\$ 2,774
OTHER SUPPLIES	UTILITIES ENGINEERING	PBS060101	\$ 3,000	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 1,335	\$ 1,665
OFFICE EQUIP RENT	UTILITIES ENGINEERING	PBS060101	\$ 2,600		44.5%	55.5%	\$ 1,157	\$ 1,443
OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060101	\$ 1,576	Weighted Expense Weighted Expense	44.5%	55.5%	\$ 702	\$ 874
TELEPHONE/CABLE TV	UTILITIES ENGINEERING	PBS060101	\$ 1,412		44.5%	55.5%	\$ 629	\$ 783
FOOD SERVICES DUPL PAPER/SUPPLIES	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 PBS060101	\$ 1,000 \$ 1,000	Weighted Expense Weighted Expense	44.5% 44.5%	55.5% 55.5%	\$ 445 \$ 445	\$ 555
SAFETY SHOES	UTILITIES ENGINEERING	PBS060101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	
PERMANENT SALARIES	UTILITIES ENGINEERING	PBS060201	\$ 2,734,396	Fixed Assets	45.1%	54.9%	\$ 1,234,481	
HEALTH INSURANCE	UTILITIES ENGINEERING	PBS060201	\$ 370,702	Fixed Assets	45.1%	54.9%	\$ 167,359	\$ 203,343
PENSION - GENERAL EMP	UTILITIES ENGINEERING	PBS060201	\$ 235,841	Fixed Assets	45.1%	54.9%	\$ 106,474	\$ 129,367
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	\$ 118,343
VEHICLES OVERTIME 1.5X PAY	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 87,653 \$ 60,060	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 39,572	\$ 48,081
CERTIFICATION TRAIN	UTILITIES ENGINEERING	PBS060201	\$ 33,400	Fixed Assets	45.1%	54.9%	\$ 15,079	\$ 18,321
SERVCHG-FLEET O&M LONGEVITY PAY	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 30,716 \$ 28,027	Fixed Assets Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 12,653	
OTHER REG SALARIES EXPENSE ALLOWANCES	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 24,821 \$ 22,560	Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 11,206 \$ 10,185	\$ 13,615 \$ 12,375
GASOLINE CELLPHONE ALLOWANCE	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 15,719 \$ 12,840	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 5,797	
CAR ALLOWANCES	UTILITIES ENGINEERING	PBS060201	\$ 12,000	Fixed Assets	45.1%	54.9%	\$ 5,418	
ASSIGNMENT PAY	UTILITIES ENGINEERING	PBS060201	\$ 10,338	Fixed Assets	45.1%	54.9%	\$ 4,667	
OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060201	\$ 7,394	Fixed Assets	45.1%	54.9%	\$ 3,338	\$ 3,291
UNIFORMS	UTILITIES ENGINEERING	PBS060201	\$ 6,000	Fixed Assets	45.1%	54.9%	\$ 2,709	
MEMBERSHIPS/DUES	UTILITIES ENGINEERING	PBS060201	\$ 5,800	Fixed Assets	45.1%	54.9%	\$ 2,618	\$ 3,182
COMPONENTS/PARTS	UTILITIES ENGINEERING	PBS060201	\$ 5,000	Fixed Assets	45.1%	54.9%	\$ 2,257	\$ 2,743
CONFERENCES	UTILITIES ENGINEERING	PBS060201	\$ 4,600	Fixed Assets	45.1%	54.9%	\$ 2,077	\$ 2,523
TELEPHONE/CABLE TV	UTILITIES ENGINEERING	PBS060201	\$ 3,031	Fixed Assets	45.1%	54.9%	\$ 1,368	\$ 1,663
RETIREE HEALTH BENE	UTILITIES ENGINEERING	PBS060201	\$ 2,400	Fixed Assets	45.1%	54.9%	\$ 1,084	\$ 1,042
YEAR END FICA ACCR	UTILITIES ENGINEERING	PBS060201	\$ 1,899	Fixed Assets	45.1%	54.9%	\$ 857	
OFFICE EQUIP RENT SAFETY SHOES	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 1,515 \$ 1,500	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 677	
COSTS/FEES/PERMITS	UTILITIES ENGINEERING	PBS060201	\$ 1,000	Fixed Assets	45.1%	54.9%	\$ 451	
OFFICE SUPPLIES	UTILITIES ENGINEERING	PBS060201	\$ 1,000	Fixed Assets	45.1%	54.9%	\$ 451	
TOOLS/EQUIP < \$5000 SUPPLEMENTAL FICA	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	\$ 500 \$ 219	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 226 \$ 99	

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	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%	\$ 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	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	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	PBS660402	\$ 1,092	Water Only	100.0%	0.0%	\$ 1,092 \$	-
IMP REP MATERIALS UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 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%	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	PBS660402 PBS660402	\$ 400 \$ 328	Water Only Water Only	100.0%	0.0%	\$ 400 \$ \$ 328 \$	-
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 154	Water Only	100.0%	0.0%	\$ 154 \$	-
SERVCHG-PRINT SHOP COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660404	\$ 10 \$ 601,000	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	Accounts	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	DISTRIBUTION AND COLLECTION	PBS660404	\$ 38,220	Accounts	54.9%	45.1%	\$ 20,970 \$	17,250
VEHICLES SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 34,659 \$ 33,555	Accounts Accounts	54.9% 54.9%	45.1% 45.1%	\$ 19,016 \$ \$ 18,411 \$	15,643 15,144
GASOLINE IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 29,072 \$ 24,000	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	54.9% 54.9%	45.1% 45.1%	\$ 8,631 \$ \$ 6,726 \$	
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	Accounts	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 DIESEL FUEL	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 DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 2,500 \$ 2,000	Accounts	54.9% 54.9%	45.1% 45.1% 45.1%	\$ 1,372 \$	1,128
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,500	Accounts	54.9%	45.1%	\$ 1,097 \$ \$ 823 \$	
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	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		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	54.9% 54.9%	45.1% 45.1%	\$ 288 \$ \$ 274 \$	236 226
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
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 137	Accounts	54.9%	45.1%	\$ 75 \$	62
	DISTRIBUTION AND COLLECTION	PBS660404	\$ 100	Accounts	54.9%	45.1%	\$ 55 \$	45
BLDG REP & MAINT PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 405,451	Water Only	100.0%	0.0%	\$ 405,451 \$	-
		PBS660407 PBS660407 PBS660407 PBS660407	\$ 405,451 \$ 250,000 \$ 84,288 \$ 57,658		100.0% 100.0% 100.0% 100.0%	0.0% 0.0% 0.0% 0.0%	\$ 405,451 \$ 250,000 \$ 84,288 \$ 57,658 \$	

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660407	\$ 40,966		100.0%	0.0%	\$ 40,966	-
SOC SEC/MEDICARE IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 31,563 \$ 18,500	Water Only Water Only	100.0%	0.0%	\$ 31,563 \$ 18,500	5 -
PENSION - DEF CONT DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 17,426 \$ 14,011	Water Only Water Only	100.0%	0.0%	\$ 17,426 \$ 14,011	5 - 5 -
DISPOSAL (TIP) FEES OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 12,000 \$ 8,630	Water Only Water Only	100.0%	0.0%	\$ 12,000   \$ 8,630	5 - 5 -
OTHER EQUIP RENT IMP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 8,400 \$ 5,000	Water Only Water Only	100.0%	0.0%	\$ 8,400 \$ 5,000	5 - 5 -
OTHER REG SALARIES LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 4,545 \$ 4,400		100.0%	0.0%	\$ 4,545 \$ 4,400	5 - 5 -
STANDBY PAY CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 2,000 \$ 1,920	Water Only Water Only	100.0%	0.0%	\$ 2,000 : \$ 1,920 :	\$ - \$ -
SAFETY SHOES TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,300 \$ 1,200	Water Only Water Only	100.0%	0.0%	\$ 1,300 : \$ 1,200 :	\$ - \$ -
COSTS/FEES/PERMITS OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,000 \$ 1,000	Water Only Water Only	100.0%	0.0%	\$ 1,000 : \$ 1,000 :	\$ - \$ -
EQUIP REP & MAINT SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,000 \$ 784	Water Only Water Only	100.0%	0.0%	\$ 1,000 : \$ 784 :	\$ - \$ -
TELEPHONE/CABLE TV OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 573 \$ 500	Water Only Water Only	100.0%	0.0%	\$ 573 : \$ 500 :	\$ - \$ -
UNIFORMS OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 500 \$ 500	Water Only Water Only	100.0%	0.0%	\$ 500 : \$ 500 :	\$ - \$ -
YEAR END FICA ACCR HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 348 \$ 300	Water Only Water Only	100.0%	0.0%	\$ 348 \$ 300	\$ - \$ -
SUPPLEMENTAL FICA GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 210 \$ 109	Water Only Water Only	100.0%	0.0%	\$ 210 : \$ 109 :	\$ - \$ -
SAFETY/TRAIN MAT PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660408	\$ 100 \$ 391,305	Water Only Water Only	100.0% 100.0%	0.0%	\$ 100 : \$ 391,305 :	\$ - \$ -
VEHICLES COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 388,162 \$ 165,200	Water Only Water Only	100.0%	0.0%	\$ 388,162 \$ 165,200	\$ - \$ -
HEALTH INSURANCE SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 73,752 \$ 68,117	Water Only Water Only	100.0%	0.0%	\$ 73,752 \$ 68,117	\$ - \$ -
OVERTIME 1.5X PAY PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 57,330 \$ 41,664	Water Only Water Only	100.0%	0.0%	\$ 57,330 \$ 41,664	\$ - \$ -
DIESEL FUEL DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 41,009 \$ 41,000	Water Only Water Only	100.0%	0.0%	\$ 41,009 \$ 41,000	\$ -
OTHER EQUIP RENT SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 35,000 \$ 30,754	Water Only Water Only	100.0%	0.0%	\$ 35,000 \$ 30,754	\$ - \$ .
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 26,017 \$ 25,000	Water Only Water Only	100.0%	0.0%	\$ 26,017 \$ 25,000	
PENSION - DEF CONT LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 25,000 \$ 16,146 \$ 8,800	Water Only Water Only Water Only	100.0%	0.0%	\$ 25,000 \$ 16,146 \$ 8,800	š -
OTHER REG SALARIES TOOLS/FOUR < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 5,803	Water Only	100.0%	0.0%	\$ 5,803	5 -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 5,300 \$ 4,000	Water Only Water Only	100.0%	0.0%	\$ 5,300 \$ 4,000	5 -
GASOLINE HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,838 \$ 3,800	Water Only Water Only	100.0%	0.0%	\$ 3,838 \$ 3,800	5 - 5 -
TELEPHONE/CABLE TV IMP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 3,606 \$ 3,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 3,606 \$ 3,000	5 - 5 -
RETIREE HEALTH BENE SCHOOLS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 2,400 \$ 2,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 2,400 : \$ 2,000 :	5 - 5 -
CELLPHONE ALLOWANCE STANDBY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 1,920 \$ 1,681	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,920 \$ 1,681	\$ - \$ -
SAFETY SHOES SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 1,600 \$ 1,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,600 \$ 1,000	\$ - \$ -
OVERTIME 1X PAY EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 764 \$ 700	Water Only Water Only	100.0% 100.0%	0.0%	\$ 764 : \$ 700 :	\$ - \$ -
UNIFORMS CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 500 \$ 500	Water Only Water Only	100.0%	0.0%	\$ 500 : \$ 500 :	\$ - \$ -
BLDG REP & MAINT YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 450 \$ 444	Water Only Water Only	100.0% 100.0%	0.0%	\$ 450 : \$ 444 :	\$ - \$ -
SUPPLEMENTAL FICA OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 212 \$ 100	Water Only Water Only	100.0% 100.0%	0.0%	\$ 212 : \$ 100 :	\$ - \$ -
OFFICE SUPPLIES PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660409	\$ 100 \$ 53,971	Water Only Water Only	100.0% 100.0%	0.0%	\$ 100 : \$ 53,971 :	\$ - \$ -
COMPONENTS/PARTS OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 41,000 \$ 11,000	Water Only Water Only	100.0%	0.0%	\$ 41,000 \$ 11,000	\$ - \$ -
HEALTH INSURANCE PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 10,536 \$ 10,500	Water Only Water Only	100.0%	0.0%	\$ 10,536 \$ 10,500	\$ - \$ -
SERVCHG-FLEET O&M OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 5,478 \$ 5,460	Water Only Water Only	100.0%	0.0%	\$ 5,478 \$ 5,460	\$ - \$ -
TOOLS/EQUIP < \$5000 DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 5,000 \$ 4,725	Water Only Water Only	100.0%	0.0%	\$ 5,000 \$ 4,725	\$ - \$ -
SOC SEC/MEDICARE GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 4,291 \$ 3,006	Water Only Water Only	100.0%	0.0%	\$ 4,291 \$ 3,006	\$ - \$ -
OVERHEAD-FLEET LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 2,389 \$ 1,650	Water Only Water Only	100.0%	0.0%	\$ 2,389 \$ 1,650	\$ - \$ -
UNIFORMS OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 1,500 \$ 1,478	Water Only Water Only	100.0%	0.0%	\$ 1,500 : \$ 1,478	\$ - \$ -
SCHOOLS OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 1,000 \$ 650	Water Only Water Only	100.0%	0.0%	\$ 1,000 \$ 650	
TELEPHONE/CABLE TV CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 573 \$ 480	Water Only Water Only	100.0%	0.0%	\$ 573 \$ 480	5 -
SAFETY SHOES HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 400 \$ 300	Water Only Water Only	100.0%	0.0%	\$ 400 \$ 300	\$ -
OFFICE EQUIP < \$5000 OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 300 \$ 200	Water Only Water Only Water Only	100.0%	0.0%	\$ 300 \$ 200	\$ -
SAFETY/TRAIN MAT YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 200 \$ 113	Water Only Water Only	100.0%	0.0%	\$ 200	\$ -
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 100	Water Only Water Only Water Only	100.0%	0.0%	\$ 113 \$ 100	\$ -
EQUIP REP & MAINT MEDICAL SUPPLIES SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	\$ 50 \$ 50 \$ 20	Water Only Water Only Water Only	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ 50 : \$ 50 :	, . \$ .
PERMANENT SALARIES COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 235,475 \$ 185,000	Water Only	100.0%	0.0%	\$ 235,475	
VEHICLES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 177,316	Water Only Water Only	100.0%	0.0%	\$ 185,000 \$ 177,316	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660410	\$ 40,978	Water Only Water Only Water Only	100.0%	0.0%	\$ 42,144 \$ 40,978	\$ -
OVERTIME 1.5X PAY PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 33,852 \$ 32,360	Water Only	100.0% 100.0%	0.0%	\$ 33,852 \$ 32,360	5 -
SOC SEC/MEDICARE DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 18,568 \$ 18,507	Water Only	100.0%	0.0%	\$ 18,568   \$ 18,507	5 - 5 -
IMP REP & MAINT DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 15,000 \$ 10,000	Water Only Water Only	100.0%	0.0%	\$ 15,000 \$ 10,000	5 - 5 -
OVERHEAD-FLEET PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 9,737 \$ 6,331	Water Only Water Only	100.0%	0.0%	\$ 9,737 \$ 6,331	5 - 5 -
LONGEVITY PAY OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 5,500 \$ 4,544	Water Only Water Only	100.0%	0.0%	\$ 5,500 : \$ 4,544 :	\$ - \$ -
OTHER SUPPLIES OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 2,850 \$ 2,500	Water Only Water Only	100.0%	0.0%	\$ 2,850 : \$ 2,500 :	\$ - \$ -
STANDBY PAY OTHER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 2,100 \$ 2,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 2,100 : \$ 2,000 :	\$ - \$ -
OVERTIME 1X PAY EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 1,310 \$ 1,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,310 : \$ 1,000 :	S -
IMP REP MATERIALS CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 1,000 \$ 960	Water Only Water Only	100.0%	0.0%	\$ 1,000 : \$ 960 :	\$ - \$ -
SHIFT DIFFERENTIAL SAFETY SHOES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 784 \$ 600	Water Only Water Only	100.0%	0.0%	\$ 784 \$ 600	\$ - \$ -
TELEPHONE/CABLE TV HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 573 \$ 500	Water Only Water Only	100.0%	0.0%	\$ 573 \$ 500	
UNIFORMS OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 500 \$ 400	Water Only Water Only	100.0%	0.0%	\$ 500 \$ 400	\$ -
YEAR END FICA ACCR GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 347 \$ 191	Water Only Water Only	100.0%	0.0%	\$ 347 \$ 191	\$ - \$ -
SUPPLEMENTAL FICA PERMANENT SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660411	\$ 128 \$ 418.114	Water Only Water Only Water Only	100.0%	0.0%	\$ 128 : \$ 418.114	\$ ·
VEHICLES COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 186,326 \$ 125,000	Water Only Water Only	100.0%	0.0%		5 - 5 -
SERVCHG-FLEET O&M HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 64,327 \$ 63,216	Water Only Water Only	100.0%	0.0%	\$ 64,327 \$ 63,216	
PENSION - GENERAL EMP SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 41,651 \$ 32,403	Water Only Water Only	100.0%	0.0%	\$ 41,651 \$ 32,403	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660411	\$ 32,403 \$ 18,219		100.0%	0.0%	\$ 18,219	

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OVERHEAD-FLEET DIESEL FUEL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 12,845 \$ 12,598	Water Only Water Only	100.0% 100.0%	0.0%	\$ 12,845 \$ \$ 12,598 \$	-
OVERTIME 1.5X PAY IMP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 10,920 \$ 5,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 10,920 \$ \$ 5,000 \$	- 5 -
LONGEVITY PAY GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 4,950 \$ 4,400	Water Only Water Only	100.0%	0.0%	\$ 4,950 S \$ 4,400 S	-
DISPOSAL (TIP) FEES TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 4,000 \$ 4,000	Water Only Water Only	100.0%	0.0%	\$ 4,000 S	
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 3,066 \$ 2,500	Water Only Water Only	100.0%	0.0%	\$ 3,066 \$ \$ 2,500 \$	-
SERVCHG-PUB WORKS	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,500	Water Only	100.0% 100.0%	0.0%	\$ 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% 100.0%	0.0%	\$ 2,000 \$ \$ 2,000 \$	- 5 -
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 S	-
UPGRADE PAY OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411	\$ 1,000 \$ 1,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,000 S \$ 1,000 S	-
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 500	Water Only	100.0%	0.0%	\$ 500 \$	-
CELLPHONE ALLOWANCE HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411	\$ 400	Water Only Water Only	100.0% 100.0%	0.0%	\$ 480 S \$ 400 S	-
YEAR END FICA ACCR SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 234 \$ 40	Water Only Water Only	100.0% 100.0%	0.0%	\$ 234 S \$ 40 S	- 5 -
PERMANENT SALARIES HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 905,639 \$ 170,086	Miles of Dist / Collection Pip Miles of Dist / Collection Pip		39.7% 39.7%	\$ 545,710 S \$ 102,489 S	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 Pip	e 60.3%	39.7%	\$ 82,909 5	54,683
/EHICLES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 102,668	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 77,558 \$ \$ 61,865 \$	51,154 40,803
COMPONENTS/PARTS SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 80,000 \$ 72,699	Miles of Dist / Collection Pip Miles of Dist / Collection Pip		39.7% 39.7%	\$ 48,206 S \$ 43,806 S	31,794 28,893
SOC SEC/MEDICARE GASOLINE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 71,112 \$ 49,179	Miles of Dist / Collection Pip Miles of Dist / Collection Pip		39.7%	\$ 42,850 S \$ 29,634	\$ 28,262 \$ 19.545
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 22,366	Miles of Dist / Collection Pip	e 60.3%	39.7%	\$ 13,477	8,889
PENSION - DEF CONT OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412	\$ 21,912 \$ 20,504	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 13,204 ! \$ 12,355 !	\$ 8,708 \$ 8,149
LONGEVITY PAY OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 18,591 \$ 15,043	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3% e 60.3%	39.7% 39.7%	\$ 11,202 \$ \$ 9,064 \$	\$ 7,389 \$ 5,979
OTHER EQUIP RENT FOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 5,000 \$ 5.000	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 3,013 5 \$ 3,013 5	1,987
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412	\$ 4,800	Miles of Dist / Collection Pip	e 60.3%	39.7%	\$ 2,892	1,908
STANDBY PAY JNIFORMS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 4,100	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 2,772 S	1,828 1,629
THER SERVICES ELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 4,000 \$ 3,360	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3% e 60.3%	39.7% 39.7%	\$ 2,410 S \$ 2,025 S	1,590 1,335
ISPOSAL (TIP) FEES QUIP REP & MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 3,250 \$ 2,000	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 1,958 5 \$ 1,205	1,292
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660412	\$ 2,000	Miles of Dist / Collection Pip	e 60.3%	39.7%	\$ 1,205	\$ 795
VERTIME 1X PAY ELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,638 \$ 1,516	Miles of Dist / Collection Pip Miles of Dist / Collection Pip		39.7% 39.7%	\$ 987 : \$ 913 :	651 603
AFETY SHOES THER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,500 \$ 1,500	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3% e 60.3%	39.7% 39.7%	\$ 904 S	\$ 596 \$ 596
ERTIFICATION TRAIN ERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,500 \$ 1,400	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 904 : \$ 844 :	596
EAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660412	\$ 1,151	Miles of Dist / Collection Pip	e 60.3%	39.7%	\$ 694	\$ 457
HIFT DIFFERENTIAL IP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,045 \$ 1,000	Miles of Dist / Collection Pip Miles of Dist / Collection Pip		39.7% 39.7%	\$ 630 S \$ 603 S	\$ 415 \$ 397
IP REP & MAINT KPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 1,000 \$ 960	Miles of Dist / Collection Pip Miles of Dist / Collection Pip		39.7%	\$ 603 S \$ 578 S	397 382
FFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660412	\$ 700	Miles of Dist / Collection Pip	e 60.3%	39.7%	\$ 422 5	\$ 278
UPPLEMENTAL FICA OOKS & MANUALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 507 \$ 500	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 306 S \$ 301 S	5 201 5 199
ATA PROC SUPPLIES FFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 500 \$ 400	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3% e 60.3%	39.7% 39.7%	\$ 301 S \$ 241 S	5 199 5 159
PGRADE PAY AFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 300 \$ 200	Miles of Dist / Collection Pip Miles of Dist / Collection Pip	e 60.3%	39.7% 39.7%	\$ 181 S \$ 121 S	119 79
IORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660412	\$ 50	Miles of Dist / Collection Pip	e 60.3%	39.7%	\$ 30 5	20
PERMANENT SALARIES VATER/SEW/STORM	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 165,300 \$ 92,606	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 110,751 \$ \$ 62,046 \$	\$ 54,549 \$ 30,560
OOLS/EQUIP < \$5000 ENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 20,000 \$ 13,784	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0%	\$ 13,400 S \$ 9,235 S	6,600 4,549
OC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 13,545 \$ 12.053	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 9,075 S	4,470 3,977
ETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660501	\$ 8,400	Staff Input 4	67.0%	33.0%	\$ 5,628	\$ 2,772
ELEPHONE/CABLE TV ONGEVITY 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%	\$ 4,640 : \$ 3,977 :	\$ 2,286 \$ 1,959
THER REG SALARIES EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 2,676 \$ 2,400	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,793 S \$ 1,608 S	\$ 883 \$ 792
IILEAGE REIMBURSE OMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 2,000 \$ 2,000	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0% 33.0%	\$ 1,340 ! \$ 1,340 !	\$ 660
SSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660501	\$ 1,734	Staff Input 4	67.0%	33.0%	\$ 1,162	5 660 572
ELLPHONE ALLOWANCE CHOOLS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 1,680 \$ 1,000	Staff Input 4 Staff Input 4	67.0% 67.0%	33.0%	\$ 1,126 S \$ 670 S	554 5 330
ONFERENCES 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 S \$ 335 S	205 5 165
LDG REP MATERIALS FAR 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 \$	83
ERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 467,546	Sewer Only	0.0%	100.0%	\$ 137 S	467,546
OMPONENTS/PARTS EHICLES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 200,000 \$ 118,964	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - S	118,964
EALTH INSURANCE VERTIME 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%	\$ - S	84,288 71,079
ERVCHG-FLEET O&M ENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 70,903 \$ 62,188	Sewer Only Sewer Only	0.0%	100.0%	\$ - 5	70,903 62,188
ISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 45,000	Sewer Only	0.0%	100.0%	\$ - 5	45,000
THER EQUIP RENT OC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 40,000 \$ 36,436	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - S	36,436
IESEL FUEL VERHEAD-FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 34,762 \$ 23,709	Sewer Only Sewer Only	0.0%	100.0%	\$ - S	
MP REP & MAINT OOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 20,000	Sewer Only	0.0%	100.0%	\$ - !	20,000
ENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503	\$ 15,000 \$ 13,132	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - 5	15,000 13,132
DNGEVITY PAY IP REP MATERIALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 6,600 \$ 6,440	Sewer Only Sewer Only	0.0%	100.0%	\$ - S	
ORTICULTURAL SUP THER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 5,730 \$ 4,509	Sewer Only Sewer Only	0.0%	100.0%	\$ - S	5,730
THER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 3,500	Sewer Only	0.0%	100.0%	\$ - 5	3,50
ASOLINE ERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 2,542 \$ 2,500	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - S	2,50
TANDBY PAY ETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 2,400 \$ 2,400	Sewer Only Sewer Only	0.0%	100.0%	\$ - 5	2,400 2,400
AFETY SHOES NIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 1,950 \$ 1,500	Sewer Only	0.0%	100.0%	\$ - S	1,950
SSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660503	\$ 1,175	Sewer Only Sewer Only	0.0%	100.0%	\$ - 5	1,175
ELLPHONE ALLOWANCE OSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 960 \$ 500	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - S	50
EAR END FICA ACCR UPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660503	\$ 345 \$ 259	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - S	34
FFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660503	\$ 169	Sewer Only	0.0%	100.0%	\$ - 5	169
PGRADE PAY ERVCHG-OTHER FUNDS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660506	\$ 101 \$ 300,000	Sewer Only Equal	0.0% 50.0%	100.0% 50.0%	\$ - ! \$ 150,000 !	
ERMANENT SALARIES EALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 96,179 \$ 10,167	Equal Equal	50.0% 50.0%	50.0%	\$ 48,090 S \$ 5,084 S	5,084 5,084
OC SEC/MEDICARE ENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ 7,394 \$ 3,749	Equal Equal	50.0%	50.0%	\$ 3,697	3,697
ELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660506	\$ 480	Equal	50.0%	50.0%	\$ 1,875 \$ \$ 240 \$	1,873
TANDBY PAY VERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - 5	
ENSION - GENERAL EMP UPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - !	
DISPOSAL (TIP) FEES OTHER FOUR RENT	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	\$ - 5	
OMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - 5	
IP REP MATERIALS ELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ - \$ -	Equal Equal	50.0% 50.0%	50.0% 50.0%	\$ - 5	-
ASOLINE	DISTRIBUTION AND COLLECTION	PBS660506	\$ -	Equal	50.0%	50.0%	e i	

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%	\$ ·	\$ 125,860 \$ 120,120
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660510	\$ 84,512	Sewer Only	0.0%	100.0%	\$ -	\$ 84,512
SOC SEC/MEDICARE COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 57,066 \$ 55,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 57,066 \$ 55,000
OVERHEAD-FLEET LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 43,907 \$ 24,956	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 43,907 \$ 24,956
VEHICLES OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 20,345 \$ 18,239	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 20,345 \$ 18,239
GASOLINE OTHER SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 13,318 \$ 12,500	Sewer Only Sewer Only	0.0%	100.0% 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	DISTRIBUTION AND COLLECTION	PBS660510	\$ 7,200	Sewer Only	0.0%	100.0%	\$ -	\$ 7,200
STANDBY PAY PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 4,922 \$ 4,499	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 4,922 \$ 4,499
EQUIP REP & MAINT UNIFORMS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 3,965 \$ 3,600	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 3,965 \$ 3,600
DISPOSAL (TIP) FEES SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 3,200 \$ 3,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 3,200 \$ 3,000
SAFETY SHOES CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 2,500 \$ 1,920	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 2,500 \$ 1,920
CERTIFICATION TRAIN COMPUTER MAINT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 1,619 \$ 1,500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 1,619 \$ 1,500
CONFERENCES BACKFLOW PROGRAM	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 1,500 \$ 1,435	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660510	\$ 1,395	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 1,435 \$ 1,395
SCHOOLS EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 1,000 \$ 960	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 1,000 \$ 960
SAFETY/TRAIN MAT OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 862 \$ 600	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 862 \$ 600
OTHER EQUIP RENT OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 500 \$ 500	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 500 \$ 500
TOOLS/EQUIP < \$5000 SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 500 \$ 438	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 500 \$ 438
UPGRADE PAY SLUDGE DISPOSAL	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 PBS660510	\$ 300 \$ 300	Sewer Only	0.0%	100.0%	\$ -	\$ 300
SPECIAL DELIVERY	DISTRIBUTION AND COLLECTION	PBS660510	\$ 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% 70.0%	\$ 3,600	\$ 55,340 \$ 8,400
PENSION - DEF CONT SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 7,115 \$ 6,158	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 2,135 \$ 1,847	\$ 4,981 \$ 4,311
RETIREE HEALTH BENE TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 4,800 \$ 4,045	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 1,440 \$ 1,214	\$ 3,360 \$ 2,832
EXPENSE ALLOWANCES MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 1,440 \$ 1,200	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 432 \$ 360	\$ 1,008 \$ 840
OVERTIME 1.5X PAY OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 832 \$ 600	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0% 70.0%	\$ 250 \$ 180	\$ 582 \$ 420
STANDBY PAY SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 PBS660601	\$ 400 \$ 3	Staff Input 2 Staff Input 2	30.0% 30.0%	70.0%	\$ 120	\$ 280
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,030,030	Sewer Only	0.0%	100.0%	\$ 1 \$ -	\$ 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%	\$ -	\$ 906,107 \$ 500,000
EQUIP REP & MAINT COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 266,885 \$ 205,000	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 266,885 \$ 205,000
ELECTRICAL SUPPLIES PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 205,000 \$ 159,705	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 205,000 \$ 159,705
WATER/SEW/STORM HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 152,467 \$ 149.838	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 152,467 \$ 149.838
OVERTIME 1.5X PAY TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 131,040 \$ 105,277	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 131,040 \$ 105,277
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660602	\$ 81,535	Sewer Only	0.0%	100.0%	\$ -	\$ 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% 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% 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%		\$ 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% 100.0%	\$ - \$ -	\$ 24,410 \$ 18,795
OVERHEAD-FLEET OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 18,667 \$ 16,280	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 18,667 \$ 16,280
GASOLINE LAWN & TREE SERVICE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 14,764 \$ 14,000	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 14,764 \$ 14,000
COMPUTER MAINT VEHICLES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 13,500	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 13,500
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660602	\$ 10,000	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% 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% 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 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	DISTRIBUTION AND COLLECTION	PBS660602	\$ 1,245	Sewer Only	0.0%	100.0%	\$ -	\$ 1,245
BLDG REP MATERIALS EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 1,000 \$ 960	Sewer Only Sewer Only	0.0%	100.0% 100.0%		\$ 1,000 \$ 960
MILEAGE REIMBURSE BOOKS & MANUALS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 600 \$ 500	Sewer Only Sewer Only	0.0%	100.0% 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%	\$ - \$ -	\$ 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	PBS660604 PBS660604	\$ 400,000 \$ 101,377	Water Only Water Only	100.0%	0.0%		\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604	\$ 96,024	Water Only Water Only Water Only	100.0%	0.0%	\$ 96,024	
COMPONENTS/PARTS SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 58,000 \$ 56,019	Water Only	100.0%	0.0%	\$ 58,000 \$ 56,019	\$ -
SOC SEC/MEDICARE OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 48,955 \$ 38,220	Water Only Water Only	100.0%	0.0%	\$ 48,955 \$ 38,220	5 - 5 -
OTHER SERVICES LONGEVITY PAY	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 25,000 \$ 17,077	Water Only Water Only	100.0% 100.0%	0.0%	\$ 25,000	\$ - \$ -
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	
STANDBY PAY OTHER REG SALARIES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 11,000 \$ 10,436	Water Only Water Only	100.0%	0.0%	\$ 11,000 \$ 10,436	
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660604	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	5 -
OVERHEAD-FLEET PENSION - DEF CONT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 8,906 \$ 8,784	Water Only Water Only	100.0% 100.0%	0.0%	\$ 8,906 \$ 8,784	\$ -
ELECTRICAL SUPPLIES TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 6,000 \$ 5,600	Water Only Water Only	100.0% 100.0%	0.0%	\$ 6,000 \$ 5,600	\$ -
RETIREE HEALTH BENE CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 4,800 \$ 4,320	Water Only Water Only	100.0% 100.0%	0.0%	\$ 4,800 \$ 4,320	\$ - \$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660604	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660604	\$ 1,600	Water Only	100.0%	0.0%	\$ 1,600	5

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
	BUTION AND COLLECTION	PBS660604	\$ 1,00		100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660604 PBS660604	\$ 1,00 \$ 96	0 Water Only	100.0% 100.0%	0.0%	\$ 1,000 \$ 960	\$ - \$ -
TELEPHONE/CABLE TV DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660604 PBS660604	\$ 79 \$ 57	B Water Only	100.0% 100.0%	0.0%	\$ 798 \$ 578	\$ -
OTHER EQUIP RENT DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660604 PBS660604	\$ 33 \$ 25	0 Water Only	100.0% 100.0%	0.0%	\$ 338 \$ 250	\$ -
PERMANENT SALARIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660604 PBS660605	\$ 13 \$ 706,48	4 Staff Input 3	100.0% 25.0%	75.0%	\$ 139 \$ 176,621	\$ 529,863
SOC SEC/MEDICARE DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 117,09 \$ 54,82	2 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 29,274 \$ 13,706	\$ 87,822 \$ 41,117
PENSION - GENERAL EMP DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 54,60 \$ 53,67	5 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 13,650 \$ 13,419	\$ 40,950 \$ 40,256
PENSION - DEF CONT DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 39,00 \$ 38,39	Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 9,750 \$ 9,598	\$ 29,250 \$ 28,793
SERVCHG-FLEET O&M DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 22,00 \$ 19,17		25.0% 25.0%	75.0% 75.0%	\$ 5,500 \$ 4,795	\$ 16,500 \$ 14,384
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 17,59 \$ 17,00	7 Staff Input 3 D Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 4,399 \$ 4,250	\$ 13,198 \$ 12,750
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 14,14 \$ 12,00	1 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 3,535 \$ 3,000	\$ 10,606 \$ 9,000
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 9,25 \$ 8,00	2 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 2,313 \$ 2,000	\$ 6,939 \$ 6,000
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 4,95 \$ 4,80		25.0% 25.0%	75.0% 75.0%	\$ 1,238 \$ 1,200	\$ 3,714 \$ 3,600
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 4,40 \$ 1,50	D Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 1,100 \$ 375	\$ 3,300 \$ 1,125
TELEPHONE/CABLE TV DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 1,15 \$ 1,00	5 Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 289 \$ 250	\$ 866 \$ 750
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 96 \$ 85	Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 240 \$ 213	\$ 720 \$ 638
YEAR END FICA ACCR DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 70	B Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 177 \$ 150	\$ 531 \$ 450
OTHER EQUIP RENT DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660605 PBS660605	\$ 20 \$ 19	Staff Input 3	25.0% 25.0%	75.0% 75.0%	\$ 50 \$ 50	\$ 150 \$ 149
PERMANENT SALARIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606 PBS660606	\$ 55,60 \$ 23,02	B Equal	50.0% 50.0%	50.0%	\$ 27,804 \$ 11,514	\$ 27,804 \$ 11,514
COMPONENTS/PARTS DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606 PBS660606	\$ 12,00 \$ 10.53	D Equal	50.0% 50.0%	50.0%	\$ 6,000 \$ 5,268	\$ 6,000 \$ 5,268
DIESEL FUEL DISTRIE	BUTION AND COLLECTION	PBS660606 PBS660606	\$ 5,95	5 Equal	50.0%	50.0%	\$ 2,978	\$ 2,978
SOC SEC/MEDICARE DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606	\$ 5,00 \$ 4,29	D Equal	50.0% 50.0%	50.0% 50.0%	\$ 2,503 \$ 2,145	\$ 2,503 \$ 2,145 \$ 1,201
OVERHEAD-FLEET DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606 PBS660606 PBS660606	\$ 2,40 \$ 1,96	B Equal	50.0% 50.0%	50.0%	\$ 1,201 \$ 984	\$ 1,201 \$ 984
OTHER SUPPLIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606	\$ 1,20 \$ 1,00	D Equal	50.0% 50.0%	50.0% 50.0%	\$ 600 \$ 500	\$ 600 \$ 500
UNIFORMS DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606 PBS660606	\$ 60 \$ 50	D Equal	50.0% 50.0%	50.0% 50.0%	\$ 300 \$ 250	\$ 300 \$ 250
TELEPHONE/CABLE TV DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606 PBS660606	\$ 48 \$ 43	3 Equal	50.0% 50.0%	50.0% 50.0%	\$ 240 \$ 217	\$ 240 \$ 217
SUPPLEMENTAL FICA DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660606 PBS660606		9 Equal	50.0% 50.0%	50.0% 50.0%	\$ 146 \$ 5	\$ 146 \$ 5
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660607 PBS660607	\$ 57,18 \$ 10,53		50.0% 50.0%	50.0% 50.0%	\$ 28,593 \$ 5,268	\$ 28,593 \$ 5,268
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660607 PBS660607	\$ 5,82 \$ 5,14		50.0% 50.0%	50.0% 50.0%	\$ 2,910 \$ 2,574	\$ 2,910 \$ 2,574
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660607 PBS660607	\$ 4,37 \$ 2,69		50.0% 50.0%	50.0% 50.0%	\$ 2,187 \$ 1,346	\$ 2,187 \$ 1,346
GASOLINE DISTRIE OTHER SUPPLIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660607 PBS660607	\$ 1,14 \$ 50	2 Equal	50.0% 50.0%	50.0% 50.0%	\$ 571 \$ 250	\$ 571 \$ 250
OVERHEAD-FLEET DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660607 PBS660607	\$ 38 \$ 25	7 Equal	50.0% 50.0%	50.0% 50.0%	\$ 194 \$ 125	\$ 194 \$ 125
UNIFORMS DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660607 PBS660607	\$ 25 \$ 2	D Equal	50.0% 50.0%	50.0% 50.0%	\$ 125 \$ 11	\$ 125 \$ 11
PERMANENT SALARIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 196,98 \$ 27,58	3 Equal	50.0% 50.0%	50.0%	\$ 98,482 \$ 13,792	\$ 98,482 \$ 13,792
HEALTH INSURANCE DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 22,23 \$ 15,61	9 Equal	50.0% 50.0%	50.0%	\$ 11,120 \$ 7,806	\$ 11,120 \$ 7,806
OVERTIME 1.5X PAY DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 6,77 \$ 5,19	D Equal	50.0% 50.0%	50.0%	\$ 3,385	\$ 3,385
PENSION - DEF CONT DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608	\$ 5,04	3 Equal	50.0%	50.0%	\$ 2,595 \$ 2,522	\$ 2,595 \$ 2,522 \$ 2,400
TOOLS/EQUIP < \$5000 DISTRIE	BUTION AND COLLECTION	PBS660608 PBS660608	\$ 4,00	0 Equal	50.0%	50.0%	\$ 2,400 \$ 2,000	\$ 2,000
OTHER REG SALARIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 3,50 \$ 1,84	0 Equal	50.0% 50.0%	50.0%	\$ 1,750 \$ 920	\$ 1,750 \$ 920
CELLPHONE ALLOWANCE DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 96 \$ 96	0 Equal	50.0% 50.0%	50.0%	\$ 480 \$ 480	\$ 480 \$ 480
SAFETY SHOES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 50 \$ 30	0 Equal	50.0% 50.0%	50.0% 50.0%	\$ 250 \$ 150	\$ 250 \$ 150
OFFICE SUPPLIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 25 \$ 20	D Equal	50.0% 50.0%	50.0% 50.0%	\$ 125 \$ 100	\$ 125 \$ 100
SAFETY/TRAIN MAT DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660608	\$ 14 \$ 10	D Equal	50.0% 50.0%	50.0% 50.0%	\$ 71 \$ 50	\$ 71 \$ 50
PERMANENT SALARIES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660608 PBS660609	\$ 2 \$ 547,97	2 Equal	50.0% 50.0%	50.0% 50.0%	\$ 13 \$ 273,986	\$ 13 \$ 273,986
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 105,36 \$ 74,05		50.0% 50.0%	50.0% 50.0%	\$ 52,680 \$ 37,028	\$ 52,680 \$ 37,028
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 50,00 \$ 48,76		50.0% 50.0%	50.0% 50.0%	\$ 25,000 \$ 24,380	\$ 25,000 \$ 24,380
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 42,73 \$ 33,31		50.0% 50.0%	50.0% 50.0%	\$ 21,368 \$ 16,659	\$ 21,368 \$ 16,659
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 26,85 \$ 20,00	5 Equal	50.0% 50.0%	50.0% 50.0%	\$ 13,428 \$ 10,000	\$ 13,428 \$ 10,000
OVERTIME 1.5X PAY DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 13,32 \$ 10.00	2 Equal	50.0%	50.0%	\$ 6,661 \$ 5,000	\$ 6,661 \$ 5,000
	BUTION AND COLLECTION	PBS660609 PBS660609	\$ 10,00 \$ 7,43	0 Equal	50.0% 50.0%	50.0% 50.0%	\$ 5,000 \$ 3,719	\$ 5,000 \$ 3,719
	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 7,15 \$ 5,88	0 Equal	50.0% 50.0%	50.0%	\$ 3,575 \$ 2,944	\$ 3,575 \$ 2,944
DIESEL FUEL DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 5,60 \$ 5,50	7 Equal	50.0% 50.0%	50.0%	\$ 2,804 \$ 2,750	\$ 2,804 \$ 2,750
OTHER REG SALARIES DISTRIE	BUTION AND COLLECTION	PBS660609 PBS660609	\$ 5,27 \$ 5.00	2 Equal	50.0%	50.0%	\$ 2,636 \$ 2,500	\$ 2,636 \$ 2,500
RETIREE HEALTH BENE DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 2,40 \$ 1,92	0 Equal	50.0% 50.0%	50.0%	\$ 1,200 \$ 960	\$ 1,200 \$ 960
SAFETY SHOES DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 1,65 \$ 1,17	0 Equal	50.0% 50.0%	50.0%	\$ 825 \$ 588	\$ 825
OTHER CHEMICALS DISTRIE	BUTION AND COLLECTION	PBS660609	\$ 1,00	D Equal	50.0%	50.0%	\$ 500	\$ 500
CERTIFICATION TRAIN DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 57 \$ 50	D Equal	50.0% 50.0%	50.0%	\$ 289 \$ 250	\$ 289 \$ 250
SHIFT DIFFERENTIAL DISTRIE	BUTION AND COLLECTION	PBS660609 PBS660609	\$ 40 \$ 39	2 Equal	50.0% 50.0%	50.0%	\$ 202 \$ 196	\$ 202 \$ 196
SAFETY/TRAIN MAT DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 25 \$ 20	D Equal	50.0% 50.0%	50.0%	\$ 125 \$ 100	\$ 125 \$ 100
SUPPLEMENTAL FICA DISTRIE	BUTION AND COLLECTION BUTION AND COLLECTION	PBS660609 PBS660609	\$ 10 \$ 4	9 Equal	50.0% 50.0%	50.0%	\$ 50 \$ 25	\$ 50 \$ 25
PERMANENT SALARIES COMPONENTS/PARTS	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 329,35 \$ 87,13	7 Treated Volume	56.1% 56.1%	43.9% 43.9%	\$ 184,757 \$ 48,880	\$ 144,601 \$ 38,257
COMPUTER MAINT OTHER SERVICES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 60,00 \$ 35,82	Treated Volume	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	\$ 35,79 \$ 29,49	5 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	\$ 25,55 \$ 24,98	6 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	\$ 18,02 \$ 13,00	Treated Volume	56.1% 56.1%	43.9% 43.9%	\$ 10,111 \$ 7,292	\$ 7,914 \$ 5,708
TELEPHONE/CABLE TV CONFERENCES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 10,61 \$ 6,19	Treated Volume Treated Volume	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	\$ 4,86 \$ 3,60	Treated Volume	56.1% 56.1%	43.9% 43.9%	\$ 2,726 \$ 2,019	\$ 2,134 \$ 1,581
LONGEVITY PAY CAR ALLOWANCES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 3,27 \$ 3,00	Treated Volume Treated Volume	56.1% 56.1%	43.9% 43.9%	\$ 1,837 \$ 1,683	\$ 1,437
OFFICE EQUIP RENT ELECTRICAL SUPPLIES	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 3,00 \$ 3,00		56.1% 56.1%	43.9% 43.9%	\$ 1,683 \$ 1,683	\$ 1,317 \$ 1,317

Columber	Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
SAME ADDRESS   16.00000					Treated Volume				
California Trade   California	MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	836
Section   Proceedings   Proceedings   Process   Proces	CERTIFICATION TRAIN	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	351
SATT PACKED  THE ALMERS  THE A	FURNITURE	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	220
March   Marc	SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	132
Telephone   Tele	YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	132
Section   Sect	PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044		100.0%	0.0%		103
SOCIAL DELINAMES  FEMALE ALLES AND STATEMENT OF SERVICE AND STATEMENT O	HEALTH INSURANCE	TREATMENT							- -
ERIONALE ILLUMINALE PROPERTY OF A 1 140									- -
PROMOTE   PROMOTE   PROMOTE					Water Only				
ORDER CALLESTON OF THE PROPERTY OF THE PROPERT	PERMANENT SALARIES	TREATMENT	PBS670302	\$ 872,388					
DESTRUCTION   THE ADMINIST   THE A			PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	
SECREPANDES OF THE ATTEMPT   PROPERTY   PROP		TREATMENT		\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	
FERSON_CONTENTS   THE ADMINITY   T	SOC SEC/MEDICARE		PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	
RECEIVED, SERVINES  PREAMENT PROSPOSED 1 3000 WANDERS COME 1 3000	PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	-
RETERE SET MESSAGE  THE CAME TO THE SECOND TO THE CAME	ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	-
LANSA TREE SERVICE   TREATMENT   PRESTORE   1   1000   MINITORY   1002, 1001, 1   1008     1   1000   MINITORY   1002, 1   1008     1   1000   MINITORY   1002, 1   1008     1   1000   MINITORY   1002, 1   1000   MINITORY   1	RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	-
SENCEGIF 18T COM	LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	- 5 -
TOCASEONS   TREATMENT   PROPRIES   1   1000   WINDOW   100, 2   200, 3   1,000   1,000   1   1,000	OTHER SERVICES SERVCHG-FLEET O&M	TREATMENT TREATMENT		\$ 15,000 \$ 13,664					- -
ORDER SERVE STEEL				\$ 12,650 \$ 11,000					-
CHIEF SERVICES   TREATMENT   PRESTORED   1   100   TREATMENT   TREATMENT   PRESTORED   1   1   1   1   1   1   1   1   1	OTHER PROF SERV	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	
JANTONIA, SPEPRISE	OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	
OA ALBERGATE PROPERTY	JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	
ORBITACH SET   TREATMENT   PRESTORE   \$ 2.240   Water Date   \$100.00   \$ 2.250   \$ 2.2	OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	-
SMET PROCES   TREATMENT   PROPRINGED     2.00   Mark Colu.   10000.   2.00     2.20	OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	- 5 -
DEPOSAL (FIFE SET)   TREATMENT   PROFESTION									- -
UMPOWERS    THEATMENT   PROPRIED   1 1.700   Verse Column   1000   1 1.700									
HEAVE DURING   TREATMENT   PRESTORE   S   1,000   Water Col.   10,000   Col.   S   1,000   Col.	UNIFORMS	TREATMENT	PBS670302	\$ 1,700	Water Only	100.0%	0.0%	\$ 1,700	-
VARIED   TREATMENT   PROPRINGED   S   50   Washer Cody   100.0%   0.0%   5   50.0   0.0%   1   0.	HEAVY EQUIP RENT	TREATMENT	PBS670302	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	
OFFICE SEPPLIES  TREATMENT PROPRINGE TREATMENT TREATMENT PROPRINGE TREATMENT TREATMENT TREATMENT PROPRINGE TREATMENT	YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	-
SUPPLIENT   PERFORMENT   FEBRUARY   PERFORMENT   PERFOR	OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	-
BOOKS AMMUNES	SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	
SPECIAL DELIVERY	BOOKS & MANUALS			\$ 400 \$ 300					- 5 -
LIME									
ELECTRICITY					Water Only Water Only				· ·
CHADNEE    TREATMENT   PSSE77003   \$ 280,000   \$ 280,000   \$ 3 280,000   \$ 4 280,000	ELECTRICITY PERMANENT SALARIES	TREATMENT	PBS670303	\$ 1,513,612	Water Only	100.0%	0.0%	\$ 1,513,612	
HEALTH INSURANCE	CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	
HORDER_LOSALCE ADD	HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	-
PENDON: DEF CONT  TREATMENT  PESGY00033 \$ 4,80.00  VERTING 15, PAY  TREATMENT  PESGY00033 \$ 1,0.00  VERTING 15, PAY  TREATMENT  TREATME	HYDROFLUOSILICIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	-
OTHER REFWOLES  TREATMENT  TREATM	PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	- 5 -
ASSENMENT PAY PERSONO-GENERAL EMP PERSONO-S \$ 1,560 PERSONO-GENERAL EMP PERSONO-S \$ 1,100 Water Coh Visite Coh	OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000		100.0%	0.0%		5 -
BADDRATORY SUP									
COSTSPEESPEEMITS  TREATMENT PRESTROOD \$ 9,060   Water Chip. 100.07%   0.07%   3 9,800   5									
COMPONENTSPARTS		TREATMENT	PBS670303	\$ 9,960	Water Only	100.0%	0.0%	\$ 9,960	
OTHER REG SALARIES  TREATMENT PSER70303 \$ 5.672 Water Cohy 100.0% 0.0% \$ 5.572 \$	COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	
SHIFT DIFFERENTIAL  TREATMENT PROSTO303 \$ 3.266 Water Only 100.0% 0.0% \$ 3.266 \$	OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	-
SPECE EQUIP - \$5000   TREATMENT	SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	-
SAFETY/TRAN MAT  TREATMENT  PBS670303  TREATMENT  PBS670304  TREAT	OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	-
EXPENSE ALLOWANCES TREATMENT PSS670303 S S850 Water Only 100.0% 0.0% S S85 S	SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	- 5 -
CERTIFICATION TRAIN   TREATMENT			PBS670303 PBS670303	\$ 1,000 \$ 960					- -
YEAR END FICA ACCR TREATMENT PBS670303 \$ 434 Water Only 10.0.0% 0.0% \$ 434 \$									-
OVERTIME 1X PAY SERVICHO-PRINT SHOPP TREATMENT PBS670303 \$ 20 Water Only 10.00% 10.00% \$ 3.53 \$ 5.  Water Only 10.00% 10.00% \$ 3.53 \$ 5.  SERVICHO-PRINT SHOPP TREATMENT PBS670303 \$ 160 Water Only 10.00% 10.00% 9 \$ 3.60 \$ 5.  COMPONENTS TREATMENT PBS670304 \$ 3.67,769 Water Only 10.00% 9 \$ 3.67,769 Water Only 1					Water Only Water Only				-
SUPPLEMENTAL FICA TREATMENT PBS670303 \$ \$160 Water Only 10.00% 0.00% \$ \$365.00 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$168,000 Water Only 10.00% 0.00% \$ \$365.70 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$168,000 Water Only 10.00% 0.00% \$ \$168,000 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$64,728 Water Only 10.00% 0.00% \$ \$168,000 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$59,388 Water Only 10.00% 0.00% \$ \$59,389 \$ \$- PERMANENT PBS670304 \$ \$0,000 Water Only 10.00% 0.00% \$ \$0,000 \$	OVERTIME 1X PAY	TREATMENT	PBS670303	\$ 353	Water Only	100.0%	0.0%	\$ 353	
COMPONENTSPARTS   TREATMENT   PBS670304   \$   168,000   Water Only   100,0%   0.0%   \$   168,000	SUPPLEMENTAL FICA	TREATMENT	PBS670303	\$ 160	Water Only	100.0%	0.0%	\$ 160	-
PENSION - GENERAL EMP	COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	-
DTHER EQUIPMENT	PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	-
EQUIP REP & MAINT STOC SECMEDICARE TREATMENT PBS670304 \$ 35,000 \$ 35,000 \$ \$ 35,000 \$ \$ 30,937 Water Only 10,00% 0,0% \$ 30,937 \$ \$ - LAWN & TREE SERVICE TREATMENT PBS670304 \$ 10,000 Water Only 10,00% 0,0% \$ 10,000 \$ - OVERTIME 1,5X PAY TREATMENT PBS670304 \$ 7,952 Water Only 10,00% 0,0% \$ 7,952 \$ - ENSION - DEF CONT TREATMENT PBS670304 \$ 7,952 Water Only 10,00% 0,0% \$ 7,952 \$ - ELICOTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 10,00% 0,0% \$ 7,952 \$ - ELICOTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 10,00% 0,0% \$ 7,952 \$ - ELICOTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 10,00% 0,0% \$ 7,950 \$ - OTHER REG SALARIES TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER REG SERVICE TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 4,400 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 4,400 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 2,000 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 2,000 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 2,000 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0,0%	OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	- 5 -
LAWN A TREE SERVICE TREATMENT PBS670304 \$ 10,000 Water Only 100,0% 0.0% \$ 10,000 \$ - 0	EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000		100.0%			- 5 -
PENSION - DEF CONT TREATMENT PISS 670304 PISS 7,952 PENSION - DEF CONT TREATMENT PISS 670304 PISS 7,952 PISS 7									- 5 -
LONGE VITY PAY  TREATMENT PBS670304 \$ 7,150 Water Only 100.0% 0.0% \$ 7,150 \$ - ELECTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 100.0% 0.0% \$ 7,000 \$ - OTHER REG SALARIES TREATMENT PBS670304 \$ 6,200 Water Only 100.0% 0.0% \$ 6,200 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 6,000 Water Only 100.0% 0.0% \$ 6,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 6,000 Water Only 100.0% 0.0% \$ 6,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 6,000 Water Only 100.0% 0.0% \$ 5,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 2,000 Water Only 100.0% 0.0% \$ 5,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 2,000 Water Only 100.0% 0.0% \$ 2,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 2,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,200 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000									-
OTHER REG SALARIES TREATMENT PBS670304 \$ 6,000 Water Only 10,00% \$ 6,000 \$ 5,000 \$ 5,000 Water Only 10,00% \$ 6,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 6	LONGEVITY PAY	TREATMENT	PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	-
OTHER PROF SERV TREATMENT PBS670304 \$ 5,000 Water Only 100.0% 0.0% \$ 5,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 2,400 Water Only 100.0% 0.0% \$ 4,400 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 2,400 Water Only 100.0% 0.0% \$ 2,400 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 2,000 Water Only 100.0% 0.0% \$ 2,400 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,572 Water Only 100.0% 0.0% \$ 1,572 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,160 Water Only 100.0% 0.0% \$ 1,160 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,160 Water Only 100.0% 0.0% \$ 1,160 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,160 Water Only 100.0% 0.0% \$ 1,160 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,0	OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	
RETIREE HEALTH BENE  TREATMENT PBS670304 \$ 2.400 Water Only 10.00% 0.0% \$ 2.400 \$ -  BLDG REP MATERIALS  TREATMENT PBS670304 \$ 1.572  DISPOSAL (TIP) FEES  TREATMENT PBS670304 \$ 1.572  Water Only 10.00% 0.0% \$ 2.400 \$ -  DISPOSAL (TIP) FEES  TREATMENT PBS670304 \$ 1.572  Water Only 10.00% 0.0% \$ 1.572 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.180  Water Only 10.00% 0.0% \$ 1.180 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.180  Water Only 10.00% 0.0% \$ 1.180 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.180  Water Only 10.00% 0.0% \$ 1.180 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETYTRAIN MAT  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETY SHOES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETY SHOES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETY SHOES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SCHOOLS  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 9.600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  OFFICE SUPPLES  TREATMENT PBS670304 \$ 500  Water Only 10.00% 0.0% \$ 500 \$ -  OFFICE SUPPLES	OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	
DISPOSAL (TIP) FEES TREATMENT PBS670304 \$ 1.572	RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	
SOLID WASTE COLLECTIONS   TREATMENT   PBS670304   S   1,200   Walter Only   100,0%   0,0%   S   1,200   S   - 1,000   C   - 1,100   C   - 1,	DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	-
UNIFORMS	OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	- 5 -
SAFETY/TRAIN MAT   TREATMENT   PBS670304   S   1,000   Water Only   100.0%   0.0%   S   1,000   S   SAFETY/SHOES   TREATMENT   PBS670304   S   1,000   Water Only   100.0%   0.0%   S   1,000   S   SAFETY SHOES   TREATMENT   PBS670304   S   960   Water Only   100.0%   0.0%   S   960   S   S   SAFETY SHOES   TREATMENT   PBS670304   S   960   Water Only   100.0%   0.0%   S   960   S   S   SAFETY SHOES   S   S   S   S   S   S   S   S   S	UNIFORMS	TREATMENT		\$ 1,100		100.0%			-
EXPENSE ALLOWANCES         TREATMENT         PBS670304         \$         960         Water Only         100.0%         0.0%         \$         960         \$           SCHOOLS         TREATMENT         PBS670304         \$         600         Water Only         100.0%         0.0%         \$         600         \$           GASOLINE         TREATMENT         PBS670304         \$         566         Water Only         100.0%         0.0%         \$         565         \$           OFFICE EQUIP < \$5000	SAFETY/TRAIN MAT	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	
GASQUINE TREATMENT PBS670304 \$ 565 Water Only 100.0% 0.0% \$ 565 \$ - OFFICE EQUIP < \$5000 TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 WATER PBS670304 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 WATER PBS670304 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 WATER PBS670304 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ - OFFICE S	EXPENSE ALLOWANCES	TREATMENT	PBS670304	\$ 960	Water Only	100.0%	0.0%	\$ 960	
OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ -	GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	-
YEAR END FICA ACCR TREATMENT PBS670304 \$ 483 Water Only 100.0% 0.0% \$ 483 \$ -					Water Only	100.0%	0.0%	\$ 500	-

Columber	Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
SAME ADDRESS   16.00000					Treated Volume				
California Trade   California	MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	836
Section   Proceedings   Proceedings   Process   Proces	CERTIFICATION TRAIN	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	351
SATT PACKED  THE ALMERS  THE A	FURNITURE	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	220
March   Marc	SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	132
Telephone   Tele	YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	132
Section   Sect	PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044		100.0%	0.0%		103
SOCIAL DELINAMES  FEMALE ALLES AND STATEMENT OF SERVICE AND STATEMENT O	HEALTH INSURANCE	TREATMENT							- -
ERIONALE ILLUMINALE PROPERTY OF A 1 140									- -
PROMOTE   PROMOTE   PROMOTE					Water Only				
ORDER CALLESTON OF THE PROPERTY OF THE PROPERT	PERMANENT SALARIES	TREATMENT	PBS670302	\$ 872,388					
DESTRUCTION   THE ADMINIST   THE A			PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	
SECREPANDES OF THE ATTEMPT   PROPERTY   PROP		TREATMENT		\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	
FERSON_CONTENTS   THE ADMINITY   T	SOC SEC/MEDICARE		PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	
RECEIVED, SERVINES  PREAMENT PROSPOSED 1 3000 WANDERS COME 1 3000	PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	-
RETERE SET MESSAGE	ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	-
LANSA TREE SERVICE   TREATMENT   PRESTORE   1   1000   MINITORY   1002, 1001, 1   1008     1   1000   MINITORY   1002, 1   1008     1   1000   MINITORY   1002, 1   1008     1   1000   MINITORY   1002, 1   1000   MINITORY   1	RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	-
SENCEGIF 18T COM	LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	- 5 -
TOCASEONS   TREATMENT   PROPRIES   1   1000   WINDOW   100, 2   200, 3   1,000   1,000   1   1,000	OTHER SERVICES SERVCHG-FLEET O&M	TREATMENT TREATMENT		\$ 15,000 \$ 13,664					- -
ORDER SERVE STEEL				\$ 12,650 \$ 11,000					-
CHIEF SERVICES   TREATMENT   PRESTORED   1   100   TREATMENT   TREATMENT   PRESTORED   1   1   1   1   1   1   1   1   1	OTHER PROF SERV	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	
JANTONIA, SPEPRISE	OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	
OA ALBERGATE PROPERTY	JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	
ORBITACH SET   TREATMENT   PRESTORE   \$ 2.240   Water Date   \$100.00   \$ 2.250   \$ 2.2	OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	-
SMET PROCES   TREATMENT   PROPRINGED     2.00   Mark Colu.   10000.   2.00     2.20	OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	- 5 -
DEPOSAL (FIFE SET)   TREATMENT   PROFESTION									- -
UMPOWERS    THEATMENT   PROPRIED   1 1.700   Verse Column   1000   1 1.700									
HEAVE DURING   TREATMENT   PRESTORE   S   1,000   Water Col.   10,000   Col.   S   1,000   Col.	UNIFORMS	TREATMENT	PBS670302	\$ 1,700	Water Only	100.0%	0.0%	\$ 1,700	-
VARIED   TREATMENT   PROPRINGED   S   50   Washer Cody   100.0%   0.0%   5   50.0   0.0%   1   0.	HEAVY EQUIP RENT	TREATMENT	PBS670302	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	
OFFICE SEPPLIES  TREATMENT PROPRINGE TREATMENT TREATMENT PROPRINGE TREATMENT TREATMENT TREATMENT PROPRINGE TREATMENT	YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	-
SUPPLIENT   PERFORMENT   FEBRUARY   PERFORMENT   PERFOR	OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	-
BOOKS AMMUNES	SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	
SPECIAL DELIVERY	BOOKS & MANUALS			\$ 400 \$ 300					- 5 -
LIME									
ELECTRICITY					Water Only Water Only				· ·
CHADNEE    TREATMENT   PSSE77003   \$ 280,000   \$ 280,000   \$ 3 280,000   \$ 4 280,000	ELECTRICITY PERMANENT SALARIES	TREATMENT	PBS670303	\$ 1,513,612	Water Only	100.0%	0.0%	\$ 1,513,612	
HEALTH INSURANCE	CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	
HORDER_LOSALCE ADD	HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	-
PENDON: DEF CONT  TREATMENT  PESGY00033 \$ 4,80.00  VERTING 15, PAY  TREATMENT  PESGY00033 \$ 1,0.00  VERTING 15, PAY  TREATMENT  TREATME	HYDROFLUOSILICIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	-
OTHER REFWOLES  TREATMENT  TREATM	PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	- 5 -
ASSENMENT PAY PERSONO-GENERAL EMP PERSONO-S \$ 1,560 PERSONO-GENERAL EMP PERSONO-S \$ 1,100 Water Coh Visite Coh	OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000		100.0%	0.0%		- 5 -
BADDRATORY SUP									
COSTSPEESPEEMITS  TREATMENT PRESTROOD \$ 9,060   Water Chip. 100.07%   0.07%   3 9,800   5									
COMPONENTSPARTS		TREATMENT	PBS670303	\$ 9,960	Water Only	100.0%	0.0%	\$ 9,960	
OTHER REG SALARIES  TREATMENT PSER70303 \$ 5.672 Water Cohy 100.0% 0.0% \$ 5.572 \$	COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	
SHIFT DIFFERENTIAL  TREATMENT PROSTO303 \$ 3.266 Water Only 100.0% 0.0% \$ 3.266 \$	OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	-
SPECE EQUIP - \$5000   TREATMENT	SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	-
SAFETY/TRAN MAT  TREATMENT  PBS670303  TREATMENT  PBS670304  TREAT	OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	-
EXPENSE ALLOWANCES TREATMENT PSS670303 S S850 Water Only 100.0% 0.0% S S85 S	SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	- 5 -
CERTIFICATION TRAIN   TREATMENT			PBS670303 PBS670303	\$ 1,000 \$ 960					- -
YEAR END FICA ACCR TREATMENT PBS670303 \$ 434 Water Only 10.0.0% 0.0% \$ 434 \$									-
OVERTIME 1X PAY SERVICHO-PRINT SHOPP TREATMENT PBS670303 \$ 20 Water Only 10.00% 10.00% \$ 3.53 \$ 5.  Water Only 10.00% 10.00% \$ 3.53 \$ 5.  SERVICHO-PRINT SHOPP TREATMENT PBS670303 \$ 160 Water Only 10.00% 10.00% 9 \$ 3.60 \$ 5.  COMPONENTS TREATMENT PBS670304 \$ 3.67,769 Water Only 10.00% 9 \$ 3.67,769 Water Only 1					Water Only Water Only				-
SUPPLEMENTAL FICA TREATMENT PBS670303 \$ \$160 Water Only 10.00% 0.00% \$ \$365.00 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$168,000 Water Only 10.00% 0.00% \$ \$365.70 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$168,000 Water Only 10.00% 0.00% \$ \$168,000 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$64,728 Water Only 10.00% 0.00% \$ \$168,000 \$ \$- PERMANENT STREATMENT PBS670304 \$ \$59,388 Water Only 10.00% 0.00% \$ \$59,389 \$ \$- PERMANENT PBS670304 \$ \$0,000 Water Only 10.00% 0.00% \$ \$0,000 \$	OVERTIME 1X PAY	TREATMENT	PBS670303	\$ 353	Water Only	100.0%	0.0%	\$ 353	
COMPONENTSPARTS   TREATMENT   PBS670304   \$   168,000   Water Only   100,0%   0.0%   \$   168,000	SUPPLEMENTAL FICA	TREATMENT	PBS670303	\$ 160	Water Only	100.0%	0.0%	\$ 160	-
PENSION - GENERAL EMP	COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	-
DTHER EQUIPMENT	PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	-
EQUIP REP & MAINT STOC SECMEDICARE TREATMENT PBS670304 \$ 35,000 \$ 35,000 \$ \$ 35,000 \$ \$ 30,937 Water Only 10,00% 0,0% \$ 30,937 \$ \$ - LAWN & TREE SERVICE TREATMENT PBS670304 \$ 10,000 Water Only 10,00% 0,0% \$ 10,000 \$ - OVERTIME 1,5X PAY TREATMENT PBS670304 \$ 7,952 Water Only 10,00% 0,0% \$ 7,952 \$ - ENSION - DEF CONT TREATMENT PBS670304 \$ 7,952 Water Only 10,00% 0,0% \$ 7,952 \$ - ELICOTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 10,00% 0,0% \$ 7,952 \$ - ELICOTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 10,00% 0,0% \$ 7,952 \$ - ELICOTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 10,00% 0,0% \$ 7,950 \$ - OTHER REG SALARIES TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER REG SERVICE TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 6,000 Water Only 10,00% 0,0% \$ 6,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 4,400 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 4,400 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 2,000 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 2,000 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 2,000 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 2,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,100 Water Only 10,00% 0,0% \$ 1,000 \$ - OTHER PROF SERV TREATMENT PBS670304 \$ 1,000 Water Only 10,00% 0,0%	OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	- 5 -
LAWN A TREE SERVICE TREATMENT PBS670304 \$ 10,000 Water Only 100,0% 0.0% \$ 10,000 \$ - 0	EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000		100.0%			- 5 -
PENSION - DEF CONT TREATMENT PISS 670304 PISS 7,952 PENSION - DEF CONT TREATMENT PISS 670304 PISS 7,952 PISS 7									- -
LONGE VITY PAY  TREATMENT PBS670304 \$ 7,150 Water Only 100.0% 0.0% \$ 7,150 \$ - ELECTRICAL SUPPLIES TREATMENT PBS670304 \$ 7,000 Water Only 100.0% 0.0% \$ 7,000 \$ - OTHER REG SALARIES TREATMENT PBS670304 \$ 6,200 Water Only 100.0% 0.0% \$ 6,200 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 6,000 Water Only 100.0% 0.0% \$ 6,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 6,000 Water Only 100.0% 0.0% \$ 6,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 6,000 Water Only 100.0% 0.0% \$ 5,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 2,000 Water Only 100.0% 0.0% \$ 5,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 2,000 Water Only 100.0% 0.0% \$ 2,000 \$ - OTHER PACE SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 2,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,200 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,100 Water Only 100.0% 0.0% \$ 1,100 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - OTHER SERV TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000									-
OTHER REG SALARIES TREATMENT PBS670304 \$ 6,000 Water Only 10,00% \$ 6,000 \$ 5,000 \$ 5,000 Water Only 10,00% \$ 6,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 6	LONGEVITY PAY	TREATMENT	PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	-
OTHER PROF SERV TREATMENT PBS670304 \$ 5,000 Water Only 100.0% 0.0% \$ 5,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 2,400 Water Only 100.0% 0.0% \$ 4,400 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 2,400 Water Only 100.0% 0.0% \$ 2,400 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 2,000 Water Only 100.0% 0.0% \$ 2,400 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,572 Water Only 100.0% 0.0% \$ 1,572 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,160 Water Only 100.0% 0.0% \$ 1,160 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,160 Water Only 100.0% 0.0% \$ 1,160 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,160 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ - TOOLSPCOUPLY \$5000 TREATMENT PBS670304 \$ 1,000 Water Only 100.0% 0.0% \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,0	OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	
RETIREE HEALTH BENE  TREATMENT PBS670304 \$ 2.400 Water Only 10.00% 0.0% \$ 2.400 \$ -  BLDG REP MATERIALS  TREATMENT PBS670304 \$ 1.572  DISPOSAL (TIP) FEES  TREATMENT PBS670304 \$ 1.572  Water Only 10.00% 0.0% \$ 2.400 \$ -  DISPOSAL (TIP) FEES  TREATMENT PBS670304 \$ 1.572  Water Only 10.00% 0.0% \$ 1.572 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.180  Water Only 10.00% 0.0% \$ 1.180 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.180  Water Only 10.00% 0.0% \$ 1.180 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.180  Water Only 10.00% 0.0% \$ 1.180 \$ -  OTHER SERVICES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETYTRAIN MAT  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETY SHOES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETY SHOES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SAFETY SHOES  TREATMENT PBS670304 \$ 1.000  Water Only 10.00% 0.0% \$ 1.000 \$ -  SCHOOLS  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 9.600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  GASOLINE  TREATMENT PBS670304 \$ 600  Water Only 10.00% 0.0% \$ 600 \$ -  OFFICE SUPPLES  TREATMENT PBS670304 \$ 500  Water Only 10.00% 0.0% \$ 500 \$ -  OFFICE SUPPLES	OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	
DISPOSAL (TIP) FEES TREATMENT PBS670304 \$ 1.572	RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	
SOLID WASTE COLLECTIONS   TREATMENT   PBS670304   S   1,200   Walter Only   100,0%   0,0%   S   1,200   S   - 1,000   C   - 1,100   C   - 1,	DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	-
UNIFORMS	OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	- 5 -
SAFETY/TRAIN MAT   TREATMENT   PBS670304   S   1,000   Water Only   100.0%   0.0%   S   1,000   S   SAFETY/SHOES   TREATMENT   PBS670304   S   1,000   Water Only   100.0%   0.0%   S   1,000   S   SAFETY SHOES   TREATMENT   PBS670304   S   960   Water Only   100.0%   0.0%   S   960   S   S   SAFETY SHOES   TREATMENT   PBS670304   S   960   Water Only   100.0%   0.0%   S   960   S   S   SAFETY SHOES   S   S   S   S   S   S   S   S   S	UNIFORMS	TREATMENT		\$ 1,100		100.0%			-
EXPENSE ALLOWANCES         TREATMENT         PBS670304         \$         960         Water Only         100.0%         0.0%         \$         960         \$           SCHOOLS         TREATMENT         PBS670304         \$         600         Water Only         100.0%         0.0%         \$         600         \$           GASOLINE         TREATMENT         PBS670304         \$         566         Water Only         100.0%         0.0%         \$         565         \$           OFFICE EQUIP < \$5000	SAFETY/TRAIN MAT	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	
GASQUINE TREATMENT PBS670304 \$ 565 Water Only 100.0% 0.0% \$ 565 \$ - OFFICE EQUIP < \$5000 TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 WATER PBS670304 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 WATER PBS670304 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 WATER PBS670304 \$ - OFFICE SUPPLIES TREATMENT PBS670304 \$ - OFFICE S	EXPENSE ALLOWANCES	TREATMENT	PBS670304	\$ 960	Water Only	100.0%	0.0%	\$ 960	
OFFICE SUPPLIES TREATMENT PBS670304 \$ 500 Water Only 100.0% 0.0% \$ 500 \$ -	GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	-
YEAR END FICA ACCR TREATMENT PBS670304 \$ 483 Water Only 100.0% 0.0% \$ 483 \$ -					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
CELLPHONE ALLOWANCE	TREATMENT	PBS670304	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
OVERHEAD-FLEET SERVCHG-FLEET O&M	TREATMENT TREATMENT	PBS670304 PBS670304	\$ 113 \$ 51	Water Only Water Only	100.0%	0.0%	\$ 113 \$ 51	\$ - \$ -
SUPPLEMENTAL FICA ELECTRICITY	TREATMENT TREATMENT	PBS670304 PBS670305	\$ 32 \$ 820,635	Water Only Water Only	100.0% 100.0%	0.0%	\$ 32 \$ 820,635	\$ - \$ -
PERMANENT SALARIES SULFURIC ACID	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 590,122 \$ 290,000	Water Only Water Only	100.0%	0.0%	\$ 590,122 \$ 290,000	S -
SODIUM HYDROXIDE SCALE INHIBITOR	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 190,000 \$ 100,000	Water Only Water Only	100.0%	0.0%	\$ 190,000 \$ 100,000	\$ - \$ -
HEALTH INSURANCE CORROSION INHIBITOR	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 95,991 \$ 75,000	Water Only Water Only	100.0%	0.0%	\$ 95,991 \$ 75,000	5 -
SODIUM HYPOCHLORITE PENSION - GENERAL EMP	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 75,000 \$ 52,993	Water Only Water Only	100.0%	0.0%	\$ 75,000 \$ 75,000 \$ 52,993	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670305	\$ 47,224	Water Only	100.0%	0.0%	\$ 47,224	\$ -
OVERTIME 1.5X PAY PENSION - DEF CONT	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 43,680 \$ 30,167	Water Only Water Only	100.0% 100.0%	0.0%	\$ 43,680 \$ 30,167	\$ - \$ -
WATER/SEW/STORM HYDROFLUOSILICIC ACID	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 26,334 \$ 20,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 26,334 \$ 20,000	5 - 5 -
ASSIGNMENT PAY OTHER SUPPLIES	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 19,575 \$ 18,500	Water Only Water Only	100.0%	0.0%	\$ 19,575 \$ 18,500	\$ - \$ -
COSTS/FEES/PERMITS AQUEOUS AMMONIA	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 12,000 \$ 11,550	Water Only Water Only	100.0%	0.0%	\$ 12,000 \$ 11,550	\$ - \$ -
LABORATORY SUP OTHER CHEMICALS	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 10,000 \$ 6,000	Water Only Water Only	100.0%	0.0%	\$ 10,000 \$ 6,000	\$ - \$ -
OTHER REG SALARIES OTHER PROF SERV	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 5,130 \$ 5,000	Water Only Water Only	100.0%	0.0%	\$ 5,130 \$ 5,000	\$ -
LONGEVITY PAY RETIREE HEALTH BENE	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 3,972 \$ 2,400	Water Only Water Only	100.0%	0.0%	\$ 3,972 \$ 2,400	5 .
BACKFLOW PROGRAM SHIFT DIFFERENTIAL	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 2,290 \$ 2,221	Water Only Water Only	100.0%	0.0%	\$ 2,290 \$ 2,221	\$ -
CONFERENCES	TREATMENT	PBS670305	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SCHOOLS SAFETY/TRAIN MAT	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 2,000 \$ 1,500	Water Only Water Only	100.0%	0.0%	\$ 2,000 \$ 1,500	\$ - \$ -
SAFETY SHOES UNIFORMS	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 1,500 \$ 1,400	Water Only Water Only	100.0%	0.0%	\$ 1,500 \$ 1,400	5 - \$ -
OFFICE EQUIP RENT OFFICE SUPPLIES	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 1,200 \$ 1,000	Water Only Water Only	100.0%	0.0%	\$ 1,200 \$ 1,000	5 - 5 -
EXPENSE ALLOWANCES CERTIFICATION TRAIN	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 960 \$ 700	Water Only Water Only	100.0%	0.0%	\$ 960 \$ 700	S -
OVERTIME 1X PAY CELLPHONE ALLOWANCE	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 546 \$ 480	Water Only Water Only	100.0%	0.0%	\$ 546 \$ 480	S -
YEAR END FICA ACCR SUPPLEMENTAL FICA	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 392 \$ 161	Water Only Water Only	100.0%	0.0%	\$ 392	\$ - \$ -
PERMANENT SALARIES OTHER PROF SERV	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 98,422 \$ 55,000	Water Only Water Only Water Only	100.0%	0.0%	\$ 98,422 \$ 55,000	5 -
OTHER PROF SERV PENSION - GENERAL EMP HEALTH INSURANCE	TREATMENT	PBS670601	\$ 19,113	Water Only Water Only Water Only	100.0%	0.0%	\$ 19,113	\$ -
SOC SEC/MEDICARE	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 11,703 \$ 7,892	Water Only	100.0% 100.0%	0.0%	\$ 11,703 \$ 7,892	5 - 5 -
LONGEVITY PAY OTHER REG SALARIES	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 2,824 \$ 2,745	Water Only Water Only	100.0% 100.0%	0.0%	\$ 2,824 \$ 2,745	\$ - \$ -
COMPONENTS/PARTS EXPENSE ALLOWANCES	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 2,000 \$ 1,440	Water Only Water Only	100.0%	0.0%	\$ 2,000 \$ 1,440	\$ - \$ -
CONFERENCES BOOKS & MANUALS	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 1,200 \$ 500	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,200 \$ 500	\$ - \$ -
MEMBERSHIPS/DUES CELLPHONE ALLOWANCE	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 500 \$ 480	Water Only Water Only	100.0%	0.0%	\$ 500 \$ 480	S -
BLDG REP MATERIALS OFFICE SUPPLIES	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 400 \$ 400	Water Only Water Only	100.0% 100.0%	0.0%	\$ 400 \$ 400	\$ -
YEAR END FICA ACCR MILEAGE REIMBURSE	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 210 \$ 30	Water Only Water Only	100.0%	0.0%	\$ 210 \$ 30	5 -
PERMANENT SALARIES	TREATMENT TREATMENT	PBS670602	\$ 162,335	Sewer Only	0.0%	100.0%	\$ -	\$ 162,335
HEALTH INSURANCE PENSION - GENERAL EMP	TREATMENT	PBS670602 PBS670602	\$ 31,608 \$ 22,045	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 31,608 \$ 22,045
OTHER CHEMICALS SOC SEC/MEDICARE	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 16,000 \$ 12,628	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 16,000 \$ 12,628
OVERTIME 1.5X PAY COMPONENTS/PARTS	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 10,920 \$ 10,000	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 10,920 \$ 10,000
LABORATORY SUP EQUIP REP & MAINT	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 9,000 \$ 8,500	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 9,000 \$ 8,500
OTHER SERVICES PENSION - DEF CONT	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 8,000 \$ 4,348	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 8,000 \$ 4,348
COSTS/FEES/PERMITS OTHER REG SALARIES	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 4,000 \$ 3,123	Sewer Only Sewer Only	0.0%	100.0% 100.0%		\$ 4,000 \$ 3,123
LONGEVITY PAY RETIREE HEALTH BENE	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 2,750 \$ 2,400	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 2,750 \$ 2,400
CERTIFICATION TRAIN SCHOOLS	TREATMENT TREATMENT	PBS670602	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -	\$ 1,000
GASOLINE	TREATMENT	PBS670602 PBS670602	\$ 544	Sewer Only Sewer Only	0.0%	100.0%	\$ -	\$ 1,000 \$ 544
SAFETY SHOES YEAR END FICA ACCR	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 250 \$ 239	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ -	\$ 250 \$ 239
SERVCHG-FLEET O&M MEMBERSHIPS/DUES	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 227 \$ 200	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ -	\$ 227 \$ 200
OVERHEAD-FLEET SUPPLEMENTAL FICA	TREATMENT TREATMENT	PBS670602 PBS670602	\$ 159 \$ 40	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ -	\$ 159 \$ 40
PERMANENT SALARIES LABORATORY SUP	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 157,238 \$ 35,000	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 94,343 \$ 21,000	\$ 62,895 \$ 14,000
HEALTH INSURANCE OVERTIME 1.5X PAY	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 21,072 \$ 14,196	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 12,643 \$ 8,518	\$ 8,429 \$ 5,678
PENSION - DEF CONT SOC SEC/MEDICARE	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 14,151 \$ 12,028	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 8,491 \$ 7,217	\$ 5,660 \$ 4,811
OTHER CHEMICALS OTHER SERVICES	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 3,000 \$ 1,500	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 1,800 \$ 900	\$ 1,200 \$ 600
COMPONENTS/PARTS GASOLINE	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 1,500 \$ 1,500 \$ 1,250	Staff Input Staff Input Staff Input	60.0%	40.0% 40.0% 40.0%	\$ 900 \$ 750	\$ 600 \$ 500
OTHER SUPPLIES OFFICE SUPPLIES	TREATMENT TREATMENT TREATMENT	PBS670603 PBS670603 PBS670603	\$ 700 \$ 200	Staff Input	60.0%	40.0% 40.0% 40.0%	\$ 420 \$ 120	\$ 280 \$ 80
OFFICE SUPPLIES SAFETY SHOES UNIFORMS	TREATMENT	PBS670603	\$ 200	Staff Input Staff Input	60.0%	40.0%	\$ 120	\$ 80
SERVCHG-FLEET O&M	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 200 \$ 137	Staff Input Staff Input	60.0%	40.0%	\$ 120 \$ 82	\$ 80 \$ 55
SUPPLEMENTAL FICA OVERHEAD-FLEET	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 52 \$ 48	Staff Input Staff Input	60.0% 60.0%	40.0% 40.0%	\$ 31 \$ 29	\$ 21 \$ 19
PERMANENT SALARIES HEALTH INSURANCE	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 199,916 \$ 32,775	Water Only Water Only	100.0%	0.0%	\$ 199,916 \$ 32,775	\$ - \$ -
VEHICLES OTHER SERVICES	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 25,072 \$ 20,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 25,072 \$ 20,000	\$ - \$ -
SOC SEC/MEDICARE OVERTIME 1.5X PAY	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 15,558 \$ 13,104	Water Only Water Only	100.0%	0.0%	\$ 15,558 \$ 13,104	S -
PENSION - GENERAL EMP EQUIP REP & MAINT	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 12,089 \$ 10,500	Water Only Water Only	100.0%	0.0%	\$ 12,089 \$ 10,500	\$ - \$ -
LABORATORY SUP OTHER CHEMICALS	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 10,000 \$ 8.000	Water Only Water Only	100.0%	0.0%	\$ 10,000 \$ 8,000	\$ - \$ -
COMPONENTS/PARTS PENSION - DEF CONT	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 7,000 \$ 4,781	Water Only Water Only	100.0%	0.0%	\$ 7,000 \$ 4,781	5 -
OTHER REG SALARIES	TREATMENT	PBS670605	\$ 4,062	Water Only Water Only Water Only	100.0%	0.0%	\$ 4,062	5 -
SERVCHG-FLEET O&M GASOLINE	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 2,299 \$ 2,148	Water Only	100.0%	0.0%	\$ 2,299 \$ 2,148	5 -
LONGEVITY PAY CONFERENCES	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 2,032 \$ 2,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 2,032 \$ 2,000	\$ -
SCHOOLS UNIFORMS	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 2,000 \$ 1,400	Water Only Water Only	100.0% 100.0%	0.0%	\$ 2,000 \$ 1,400	\$ - \$ -
CERTIFICATION TRAIN OFFICE SUPPLIES	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 1,400 \$ 1,000	Water Only Water Only	100.0% 100.0%	0.0%	\$ 1,400 \$ 1,000	\$ - \$ -
OTHER SUPPLIES EXPENSE ALLOWANCES	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 1,000 \$ 960	Water Only Water Only	100.0%	0.0%	\$ 1,000 \$ 960	\$ - \$ -
DATA PROC SUPPLIES OVERHEAD-FLEET	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 600 \$ 532	Water Only Water Only	100.0%	0.0%	\$ 600 \$ 532	S -
CELLPHONE ALLOWANCE SAFETY SHOES	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 480 \$ 400	Water Only Water Only	100.0%	0.0%	\$ 480 \$ 400	
YEAR END FICA ACCR BOOKS & MANUALS	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 311 \$ 200	Water Only	100.0%	0.0%	\$ 311 \$ 200	\$ -
MEMBERSHIPS/DUES	TREATMENT	PBS670605	\$ 200	Water Only Water Only	100.0%	0.0%	\$ 200	\$ -
SUPPLEMENTAL FICA PERMANENT SALARIES	TREATMENT TREATMENT	PBS670605 PBS670801	\$ 48 \$ 105,922	Water Only Water Only	100.0%	0.0%	\$ 48 \$ 105,922	\$ -
COMPUTER MAINT	TREATMENT	PBS670801	\$ 40,000	Water Only	100.0%	0.0%	\$ 40,000	\$ -

Expense Line Item		Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OTHER SUPPLIES	TREATMENT	PBS670801	\$ 16,940	Water Only	100.0%	0.0%	\$ 16,940 \$	
PENSION - DEF CONT	TREATMENT	PBS670801	\$ 9,533	Water Only	100.0%	0.0%	\$ 9,533 \$	-
SOC SEC/MEDICARE COMPONENTS/PARTS	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 8,250 \$ 7,840	Water Only Water Only	100.0%	0.0%	\$ 8,250 \$ \$ 7,840 \$	-
TELEPHONE/CABLE TV SCHOOLS	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 6,824 \$ 4,000	Water Only Water Only	100.0%	0.0%	\$ 6,824 \$ \$ 4,000 \$	-
OTHER REG SALARIES	TREATMENT	PBS670801	\$ 2,954	Water Only	100.0%	0.0%	\$ 2,954 \$	-
HEALTH INSURANCE EXPENSE ALLOWANCES	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 1,510 \$ 1,440	Water Only Water Only	100.0%	0.0%	\$ 1,510 \$ \$ 1,440 \$	-
CELLPHONE ALLOWANCE	TREATMENT	PBS670801	\$ 480	Water Only	100.0%	0.0%	\$ 480 \$	-
MILEAGE REIMBURSE YEAR END FICA ACCR	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 249 \$ 226	Water Only Water Only	100.0%	0.0%	\$ 249 \$ \$ 226 \$	-
MEMBERSHIPS/DUES SAFETY SHOES	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 225 \$ 125	Water Only Water Only	100.0%	0.0%	\$ 225 \$ \$ 125 \$	-
PERMANENT SALARIES	TREATMENT	PBS670901	\$ 95,337	Sewer Only	0.0%	100.0%	\$ - \$	95,337
OTHER SUPPLIES COMPONENTS/PARTS	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 25,000 \$ 15,720	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ \$ - \$	25,000 15,720
COMPUTER MAINT	TREATMENT	PBS670901	\$ 12,500	Sewer Only	0.0%	100.0%	\$ - \$	12,500
HEALTH INSURANCE PENSION - DEF CONT	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 11,124 \$ 8,580	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ \$ - \$	11,124 8,580
SOC SEC/MEDICARE RETIREE HEALTH BENE	TREATMENT	PBS670901 PBS670901	\$ 7,440 \$ 4,800	Sewer Only	0.0%	100.0%	\$ - \$	7,440
SCHOOLS	TREATMENT	PBS670901	\$ 3,900	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ \$ - \$	4,800 3,900
EXPENSE ALLOWANCES CONFERENCES	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 1,440 \$ 625	Sewer Only Sewer Only	0.0%	100.0% 100.0%	\$ - \$ \$ - \$	1,440 625
CELLPHONE ALLOWANCE	TREATMENT	PBS670901	\$ 480	Sewer Only	0.0%	100.0%	\$ - \$	480
MILEAGE REIMBURSE SAFETY SHOES	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 100 \$ 100	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ \$ - \$	100
TOOLS/EQUIP < \$5000	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ - \$	100
MEMBERSHIPS/DUES COSTS/FEES/PERMITS	TREATMENT TREATMENT	PBS670901 PBS670901	\$ 100 \$ 40	Sewer Only Sewer Only	0.0%	100.0%	\$ - \$ \$ - \$	100
PERMANENT SALARIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 610,630	Staff Input	60.0%	40.0%	\$ 366,378 \$	244,252
OTHER SERVICES HEALTH INSURANCE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 99,069 \$ 87,624	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 59,441 \$ \$ 52,574 \$	39,628 35,050
VEHICLES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 82,319	Staff Input	60.0%	40.0%	\$ 49,391 \$	32,928
OTHER PROF SERV PENSION - GENERAL EMP	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 75,000 \$ 55,824	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 45,000 \$ \$ 33,494 \$	30,000 22,330
SOC SEC/MEDICARE	ENVIRONMENTAL RESOURCES 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%	40.0% 40.0%	\$ 17,329 \$ \$ 9,463 \$	11,552 6,308
OTHER REG SALARIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 8,480	Staff Input	60.0%	40.0%	\$ 5,088 \$	3,392
CERTIFICATION TRAIN	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 5,981 \$ 5,400	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 3,589 \$ \$ 3,240 \$	2,392 2,160
TELEPHONE/CABLE TV GASOLINE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 4,859 \$ 4,052	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 2,915 \$ \$ 2,431 \$	1,944 1,621
EXPENSE ALLOWANCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 3,360	Staff Input	60.0%	40.0%	\$ 2,016 \$	1,344
CONFERENCES OVERHEAD-FLEET	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 3,100 \$ 2,681	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 1,860 \$ \$ 1,609 \$	1,240 1,072
OFFICE SUPPLIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,500	Staff Input	60.0%	40.0%	\$ 1,500 \$	1,000
COMPUTER MAINT COSTS/FEES/PERMITS	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 2,250 \$ 2,000	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 1,350 \$ \$ 1,200 \$	900
TOOLS/EQUIP < \$5000	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200 \$	800
SERVCHG-PRINT SHOP CELLPHONE ALLOWANCE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 2,000 \$ 1,920	Staff Input Staff Input	60.0%	40.0%	\$ 1,200 \$ \$ 1,152 \$	800 768
UNIFORMS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,635	Staff Input	60.0%	40.0%	\$ 981 \$	654
AD/MARKETING OFFICE EQUIP < \$5000	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 1,500 \$ 1,000	Staff Input Staff Input	60.0%	40.0%	\$ 900 \$ \$ 600 \$	600 400
FURNITURE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,000	Staff Input	60.0%	40.0%	\$ 600 \$	400
SAFETY SHOES YEAR END FICA ACCR	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 875 \$ 649	Staff Input Staff Input	60.0%	40.0%	\$ 525 \$ \$ 389 \$	350 260
OVERTIME 1.5X PAY	ENVIRONMENTAL RESOURCES	PBS690602	\$ 546	Staff Input	60.0%	40.0%	\$ 328 \$	218
MEMBERSHIPS/DUES MILEAGE REIMBURSE	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 390 \$ 300	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 234 \$ \$ 180 \$	156 120
OTHER CHEMICALS OTHER SUPPLIES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 200 \$ 200	Staff Input Staff Input	60.0%	40.0% 40.0%	\$ 120 \$ \$ 120 \$	80 80
SUPPLEMENTAL FICA	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2	Staff Input	60.0%	40.0%	\$ 1 \$	1
ROI ADMIN CHG INDIRECT ADMIN SERV	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 12,176,849 \$ 3,817,055	Staff Input Staff Input	45.0% 59.6%	55.0% 40.4%	\$ 5,476,717 \$ \$ 2,276,594 \$	6,700,132 1,540,461
SERVCHG-INFO SYS	DEPT SUPPORT	PBS700101	\$ 2,709,257	Weighted Expense	44.5%	55.5%	\$ 1,206,063 \$	1,503,194
SERVCHG-PUB WORKS WRITEOFF A/R & OTHER	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 476,801 \$ 390,000	Weighted Expense Weighted Revenues	44.5% 59.6%	55.5% 40.4%	\$ 212,254 \$ \$ 232,487 \$	264,547 157,513
SERVCHG-AIRPORT	DEPT SUPPORT	PBS700101	\$ 117,963	Weighted Expense	44.5%	55.5%	\$ 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 \$ \$ (770,000) \$	20,801
PROP/FIRE INSURANCE GENERAL LIABILITY	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401	\$ 749,208 \$ 630,567	Water Only	100.0%	0.0% 38.6%	\$ 749,208 \$ \$ 387,157 \$	243,410
WORKERS' COMP	DEPT SUPPORT	PBS700401	\$ 568,397	Staff Input 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%	43.1% 55.5%	\$ 165,550 \$ \$ 63,898 \$	125,244 79,641
EMP PROCEEDINGS	DEPT SUPPORT	PBS700401	\$ 104,144	Staff Input	61.3%	38.7%	\$ 63,839 \$	40,305
PUB OFFICIALS LIAB UNEMPLOYMENT COMP	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401	\$ 3,531 \$ 1,000	Staff Input Weighted Expense	42.3% 44.5%	57.7% 55.5%	\$ 1,495 \$ \$ 445 \$	2,036 555
PURCHASES	DEPT SUPPORT	PBS704135	\$ 1,800,000	Weighted Expense	44.5%	55.5%	\$ 801,294 \$	998,706
ISSUES	DEPT SUPPORT	PBS704135	\$ (1,800,000) \$ 104,472,719	Weighted Expense	44.5%	55.5%	\$ (801,294) \$ \$ 43,930,548 \$	(998,706) 60,542,171
			\$ 104,472,719				\$ 43,930,546 \$	60,542,171
Debt Service BOND PRINCIPAL	REVENUE BONDS	REV2012.450	\$ 2,768,340	Fixed Assets	45.1%	54.9%	\$ 1,249,806 \$	1,518,534
BOND INTEREST	REVENUE BONDS	REV2012.450	\$ 2,022,117	Fixed Assets	45.1%	54.9%	\$ 912,913 \$	1,109,204
OTHER DEBT COSTS 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% 54.9%	\$ 451 \$ \$ 891,641 \$	1,083,359
BOND INTEREST	REVENUE BONDS	REV2014.450	\$ 5,376,375	Fixed Assets	45.1%	54.9%	\$ 2,427,239 \$	2,949,136
OTHER DEBT COSTS 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 \$	1,371 3,692,791
BOND INTEREST	REVENUE BONDS	REV2016.450	\$ 4,672,437	Fixed Assets	45.1%	54.9%	\$ 2,109,437 \$	2,563,000
BOND INTEREST OTHER DEBT COSTS	REVENUE BONDS REVENUE BONDS	REV2018.450 REV2018.450	\$ 4,443,930 \$ 1,000	Staff Input Staff Input	45.0% 45.0%	55.0% 55.0%	\$ 1,998,723 \$ \$ 450 \$	2,445,207 550
LOAN PRINCIPAL	STATE REVOLVING FUND LOANS	SRF03.450 SRF03.450	\$ 883,874	Fixed Assets	45.1% 45.1%	54.9%	\$ 399,037 \$	484,837
LOAN INTEREST LOAN PRINCIPAL	STATE REVOLVING FUND LOANS STATE REVOLVING FUND LOANS	SRF04.450	\$ 162,022 \$ 1,851,419	Fixed Assets Fixed Assets	45.1% 45.1%	54.9% 54.9%	\$ 73,147 \$ \$ 835,849 \$	88,875 1,015,570
LOAN INTEREST TR TO SPECIAL OBLIGATION BONDS	STATE REVOLVING FUND LOANS UTILITY BILLING AND COLLECTIONS	SRF04.450 FIN100101	\$ 430,839 \$ 88,974	Fixed Assets Weighted Revenues	45.1% 59.6%	54.9% 40.4%	\$ 194,508 \$ \$ 53,039 \$	236,331 35,935
TR TO SPECIAL OBLIGATION BONDS	DEPT SUPPORT	PBS700401	\$ 2,030,515	Weighted Revenues	59.6%	40.4%	\$ 1,210,433 \$	820,082
CUMULATIVE NEW DEBT SERVICE (CALC)		DEBT	\$ - \$ 33,442,426	Fixed Assets	45.1%	54.9%	\$ - \\$ \$ 15,397,096 \$	18,045,330
Cash-Funded Capital TR TO W&S GEN CAP PROJ - Fund 454		CIP	\$ 20,000,000	Staff Input	60.8%		\$ 12,154,665 \$	7,845,335
		CIP	\$	Fixed Assets	45.1%	54.9%	\$ - \$	7 0 4F 20 5
Budget Calibration			\$ 20,000,000				\$ 12,154,665 \$ \$ 71,482,308 \$	<b>7,845,335</b> 86,432,836
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%	40.4% 40.4%	\$ 7,245,964 \$ \$ (11,922,423) \$	4,909,223 (8,077,577)
			\$ (7,844,814)				\$ (4,676,459) \$	(3,168,354)
			\$ 150,070,331				\$ 66,805,849 \$	83,264,482

Expense Line Item		Code	FY 2019 Expense Allocation Facto	Utility Billing Custo	mer 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%	\$ 671,568	\$ .	s - S	
INDIRECT ADMIN SERV POSTAGE HEALTH INSURANCE	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS		234,829 Utility Billing 125,282 Utility Billing 116,915 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0% % 0.0%	0.0%	\$ 234,829 \$ 125,282 \$ 116,915	S -	S - S S - 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 Utilty Billing \$ 82,456 Utilty Billing \$ 52,756 Utility Billing	100.0% 0.0 100.0% 0.0		0.0%	\$ 83,170	s .	\$ - \$	
SOC SEC/MEDICARE PENSION - GENERAL EMP	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101		100.0% 0.0 100.0% 0.0	% 0.0% % 0.0%	0.0%	\$ 82,456 \$ 52,756 \$ 47,570	\$ - \$ -	\$ - \$ \$ - \$	
PENSION - DEF CONT FIN & BANK SERV	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 UTILITY BILLING AND COLLECTIONS FIN100101	\$ 33,537 Utility Billing \$ 30,177 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 47,570 \$ 33,537 \$ 30,177	\$ - \$ -	\$ - \$	
OTHER TERM PAY SERVCHG-PRINT SHOP OFFICE SUPPLIES	LITH IT'S BILLING AND COLLECTIONS	LITH ITY BILLING AND COLLECTIONS ENLOyed	\$ 24,577 Utility Billing \$ 21,947 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 24,577 \$ 21,947	\$ ·	5 - S	
LONGEVITY PAY DATA PROC SERV	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101	\$ 19,094 Utility Billing \$ 15,852 Utility Billing \$ 12,234 Utility Billing	100.0% 0.0 100.0% 0.0 100.0% 0.0	% 0.0% % 0.0%	0.0%	\$ 19,094 \$ 15,852 \$ 12,234	s .	S - S S - S	
COSTS/FEES/PERMITS OTHER SERVICES SECURITY SERVICES	LITH ITY BILLING AND COLLECTIONS	LITH ITY BILLING AND COLLECTIONS ENLOgged	\$ 10,973 Utility Billing \$ 7,657 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0% % 0.0%	0.0%	\$ 10,973 \$ 7,657	\$ - \$ -	\$ - \$ \$ - \$	:
SECURITY SERVICES OTHER INS CHARGES GENERAL LIABILITY	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	G UTILITY BILLING AND COLLECTIONS FIN100101 G UTILITY BILLING AND COLLECTIONS FIN100101 UTILITY BILLING AND COLLECTIONS FIN100101 UTILITY BILLING AND COLLECTIONS FIN100101	\$ 6,477 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 7,049 \$ 6,477	S -	\$ - \$	- :
OVERTIME 1.5X PAY CONFERENCES	LITTLITY BILLING AND COLLECTIONS	LITERTY BILLING AND COLLECTIONS SINGSOLD	6,225 Utility Billing 5,992 Utility Billing 4 389 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0% % 0.0%	0.0%	\$ 6,225 \$ 5,992 \$ 4,389	\$ -	5 - 5 5 - 5	-
OTHER REG SALARIES OFFICE EQUIP < \$5000	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101	\$ 4,389 Utility Billing \$ 4,017 Utility Billing \$ 3,292 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 4,389 \$ 4,017 \$ 3,292	\$ .	\$ - \$ \$ - \$	:
EMP PROCEEDINGS WORKERS' COMP	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 : UTILITY BILLING AND COLLECTIONS FIN100101 :	1,882 Utility Biling 1,692 Utility Biling 1,646 Utility Biling	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 1,882 \$ 1,692	\$ - \$ -	\$ - \$ \$ - \$	:
CAR ALLOWANCES RETIREE HEALTH BENE OFFICE FOUR RENT	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101	1,646 Utility Billion	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 1,692 \$ 1,646 \$ 1,317 \$ 1,262	\$ ·	\$ - \$ \$ - \$	- :
FURNITURE EQUIP REP & MAINT	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	LITH ITY BILLING AND COLLECTIONS FIN100101	1,262 Utility Billing 922 Utility Billing 823 Utility Billing	100.0% 0.0 100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 922	\$ -	5 · 5 5 · 5	
RETIREMENT GIFTS	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101	5 549 Utility Billing 5 549 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 823 \$ 549 \$ 549	\$ - \$ -	\$ - \$ \$ - \$	
EXPENSE ALLOWANCES YEAR END FICA ACCR	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101 UTILITY BILLING AND COLLECTIONS FIN100101	\$ 549 Utility Billing \$ 527 Utility Billing \$ 307 Utility Billing	100.0% 0.0	% 0.0%	0.0%	\$ 549 \$ 527 \$ 307	\$ -	\$ - \$ \$ - \$	:
DATA PROC SUPPLIES PUB OFFICIALS LIAB CERTIFICATION TRAIN	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS FIN100101	\$ 274 Utility Billing \$ 215 Utility Billing \$ 165 Utility Billing	100.0% 0.0 100.0% 0.0	% 0.0%	0.0%	\$ 274 \$ 215	\$ -	\$ - \$ \$ - \$	- :
MEMBERSHIPS/DUES PERMANENT SALARIES	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS PUBLIC SERVICES DIRECTORS	B UTILITY BILLING AND COLLECTIONS FIN100101  B UTILITY BILLING AND COLLECTIONS FIN100101  ADMINISTRATION PBS010101	\$ 63 Utility Billing \$ 227,371 Weighted Expense	100.0% 0.0 100.0% 0.0 0.0% 11.	% 0.0%	0.0%	\$ 63	\$ . \$ . \$ 25,262	\$ - \$ \$ 125,540 \$	76,569
SECURITY SERVICES MEMBERSHIPS/DLIES	DI IDI IC SEDVICES DIDECTORS	ADMINISTRATION PBS010101	55 001 Weighted Evpense	0.0% 11. 0.0% 11.	1% 55.2% 1% 55.2%	33.7% 33.7%	\$ .	\$ 6,232 \$ 3,561	\$ 30,970 \$ \$ 17,697 \$ \$ 11,974 \$	18,889 10,794
HEALTH INSURANCE SOC SEC/MEDICARE	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	\$ 16,771 Weighted Expense	0.0% 11.	1% 55.2%	33.7% 33.7%	\$ -	\$ 2,410 \$ 1,863		5,648
PENSION - DEF CONT COMPLITER MAINT	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 :	15,164 Weighted Expense 13,355 Weighted Expense	0.0% 11. 0.0% 11.	1% 55.2% 1% 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 PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	11 313 Weighted Expense	0.0% 11	1% 55.2%	33.7% 33.7%	\$ .			4,497 3,810
PENSION - GENERAL EMP OTHER SERVICES CONFERENCES	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION DESCRIPTION	\$ 11,309 Weighted Expense \$ 10,684 Weighted Expense \$ 6,789 Weighted Expense	0.0% 11. 0.0% 11. 0.0% 11.	1% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 1,257 \$ 1,187 \$ 754	\$ 5,244 \$ \$ 5,899 \$ \$ 3,748 \$	3,809 3,598 2,286
RETIREE HEALTH BENE SERVCHG-PRINT SHOP	PUBLIC SERVICES DIRECTORS  DI IDI IC SERVICES DIRECTORS	ADMINISTRATION PBS010101	5 5,081 Weighted Expense 4 452 Weighted Expense	0.0% 11. 0.0% 11. 0.0% 11.	1% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 565 \$ 495	\$ 2,805 \$ \$ 2,458 \$	1,711
CERTIFICATION TRAIN CAR ALLOWANCES	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	\$ 4,006 Weighted Expense \$ 3,900 Weighted Expense	0.0% 11. 0.0% 11.	1% 55.2% 1% 55.2%	33.7% 33.7%	\$ .	\$ 445 \$ 433	\$ 2,212 \$ \$ 2,153 \$	1,349 1,313
OFFICE SUPPLIES AD/MARKETING	PUBLIC SERVICES DIRECTORS  DIRECTORS	ADMINISTRATION PBS010101 :	2,671 Weighted Expense 2,226 Weighted Expense	0.0% 11	1% 55.2% 1% 55.2%	33.7% 33.7%	\$ .	\$ 297 \$ 247 \$ 247	\$ 1,475 \$ \$ 1,229 \$ \$ 1,229 \$	899 750 750
COMPONENTS/PARTS BLDG REP MATERIALS	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	1,781 Weighted Expense	0.0% 11.	1% 55.2%	33.7% 33.7%	\$ -	\$ 198	\$ 983 \$	600
EXPENSE ALLOWANCES OFFICE EQUIP < \$5000 DATA PROC SUPPLIES	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	\$ 1,709 Weighted Expense \$ 1,669 Weighted Expense \$ 1,558 Weighted Expense	0.0% 11.	1% 55.2%	33.7% 33.7%	\$ .	\$ 190 \$ 185 \$ 173	\$ 944 \$ \$ 922 \$ \$ 860 \$	576 562 525
JANITORIAL SUPPLIES CELLPHONE ALLOWANCE	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	1,558 Weighted Expense	0.0% 11.	1% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 173 \$ 154	\$ 860   \$	525 468
TELEPHONE/CABLE TV LONGEVITY PAY EQUIP REP & MAINT	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	1,321 Weighted Expense 1,029 Weighted Expense 890 Weighted Expense	0.0% 11. 0.0% 11.	1% 55.2%	33.7% 33.7%	\$ - \$ -	\$ 147 \$ 114	\$ 730 \$ \$ 568 \$	445 346
EQUIP REP & MAINT OTHER SUPPLIES OFFICE FOLIP RENT	PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	\$ 890 Weighted Expense \$ 890 Weighted Expense	0.0% 11.	1% 55.2% 1% 55.2%	33.7%	\$ -	\$ 99 \$ 99	\$ 492 \$ \$ 492 \$	300
OFFICE EQUIP RENT COSTS/FEES/PERMITS TOOLS/EQUIP < \$5000 PERIODICALS & MAG	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION PBS010101 ADMINISTRATION PBS010101 ADMINISTRATION PBS010101 ADMINISTRATION PBS010101	631 Weighted Expense 445 Weighted Expense	0.0% 11. 0.0% 11.	1% 55.2%	33.7% 33.7%	\$ ·	\$ 70 \$ 49	\$ 348 \$ \$ 246 \$	212 150
PERIODICALS & MAG PERMANENT SALARIES	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010101 ADMINISTRATION PBS010401 ADMINISTRATION PBS010401	\$ 445 Weighted Expense \$ 223 Weighted Expense \$ 93,248 Weighted Expense	0.0% 11.	1% 55.2%	33.7% 33.7% 33.7%	\$ -	\$ 49 \$ 25 \$ 10,360	\$ 123 \$ \$ 51486 \$	150 75 31,402
PENSION - GENERAL EMP HEALTH INSURANCE SOC SECIMEDICARE	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 ADMINISTRATION PBS010401	\$ 17,991 Weighted Expense \$ 14,628 Weighted Expense \$ 7,405 Weighted Expense	0.0% 11. 0.0% 11. 0.0% 11.	1% 55.2% 1% 55.2%	33.7% 33.7%	\$ .	\$ 1,999 \$ 1,625 \$ 823	\$ 9,934 \$ \$ 8,077 \$ \$ 4,089 \$ \$ 1,622 \$	6,059 4,926 2,494
RETIREE HEALTH BENE	PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401	\$ 7,405 Weighted Expense \$ 2,938 Weighted Expense			33.7%	\$ .	\$ 326	\$ 4,089 \$ \$ 1,622 \$	989
LONGEVITY PAY OTHER REG SALARIES	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 ADMINISTRATION PBS010401 ADMINISTRATION PBS010401	\$ 2,056 Weighted Expense \$ 1,814 Weighted Expense \$ 1,068 Weighted Expense	0.0% 11. 0.0% 11. 0.0% 11.	1% 55.2% 1% 55.2%	33.7% 33.7%	\$ .	\$ 228 \$ 202 \$ 119	\$ 1,135 \$ \$ 1,001 \$ \$ 590 \$	692 611 360
EXPENSE ALLOWANCES OFFICE SUPPLIES CONFERENCES	PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401	\$ 1,068 Weighted Expense \$ 445 Weighted Expense \$ 445 Weighted Expense			33.7% 33.7% 33.7%	\$ .	\$ 49		150
CELLPHONE ALLOWANCE YEAR END FICA ACCR	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT	ADMINISTRATION PBS010401 ADMINISTRATION PBS010401 ADMINISTRATION PBS010401	\$ 445 Weighted Expense \$ 427 Weighted Expense \$ 139 Weighted Expense	0.0% 11. 0.0% 11. 0.0% 11.	1% 55.2% 1% 55.2%	33.7% 33.7%	\$ .	\$ 49 \$ 47 \$ 15	\$ 246 \$ \$ 236 \$ \$ 77 \$ \$ 61 \$	150 144 47
MILEAGE REIMBURSE OFFICE EQUIP < \$5000	PERSONNEL SERVICES SUPPORT PERSONNEL SERVICES SUPPORT		\$ 111 Weighted Expense \$ 111 Weighted Expense	0.0% 11. 0.0% 11.	1% 55.2%	33.7% 33.7%	\$ -	\$ 12 \$ 12	\$ 61 \$ \$ 61 \$ \$ 61 \$	37 37 37
MEMBERSHIPS/DUES PERMANENT SALARIES HEALTH INSURANCE	PERSONNEL SERVICES SUPPORT FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION PBS010401 ADMINISTRATION PBS010501 ADMINISTRATION PBS010501	\$ 111 Weighted Expense \$ 59,676 Weighted Expense \$ 6,281 Weighted Expense	0.0% 11.	1% 55.2% 1% 55.2% 1% 55.2%	33.7%	\$ .	\$ 12 \$ 6,630 \$ 698	\$ 61 \$ \$ 32,950 \$ \$ 3,468 \$	20,096 2,115
PENSION - GENERAL EMP SOC SECMEDICARE	DIMANCE SERVICES SUPPORT	ADMINISTRATION PBS010501 ADMINISTRATION PBS010501	6,215 Weighted Expense 4,566 Weighted Expense	0.0% 11. 0.0% 11. 0.0% 11.	1% 55.2% 1% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 690 \$ 507	\$ 3,431 \$ \$ 2,521 \$ \$ 1,329 \$	2,115 2,093 1,538
PENSION - DEF CONT OVERTIME 1.5X PAY	FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION PBS010501 ADMINISTRATION PBS010501	\$ 1,302 Weighted Expense	0.0% 11.	1% 55.2%	33.7% 33.7%	\$ .	\$ 268 \$ 145	\$ 1,329 \$ \$ 719 \$	811 438
SUPPLEMENTAL FICA PERMANENT SALARIES PENSION - GENERAL EMP	FINANCE SERVICES SUPPORT CUSTOMER SERVICE SUPPORT	ADMINISTRATION PBS010501  CUSTOMER SERVICE PBS050101  CUSTOMER SERVICE PBS050101	\$ 5 Weighted Expense \$ 59,578 Customer Service	0.0% 11. 0.0% 100	0% 0.0%	33.7%	\$ .	\$ 1 \$ 59,578 \$ 11,578	\$ 3 \$ \$ - \$	2
PENSION - GENERAL EMP OTHER SERVICES HEALTH INSURANCE	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 CUSTOMER SERVICE PBS050101 CUSTOMER SERVICE PBS050101	\$ 11,578 Customer Service \$ 8,779 Customer Service \$ 6,124 Customer Service	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .		\$ - \$ \$ - \$	- :
SOC SECIMEDICARE OFFICE EQUIP < \$5000	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 CUSTOMER SERVICE PBS050101 CUSTOMER SERVICE PBS050101	\$ 4,868	0.0% 100 0.0% 100 0.0% 100	0% 0.0% 0% 0.0% 0% 0.0%	0.0%	\$ .	\$ 5,124 \$ 4,868 \$ 2,743	\$ . \$	
RETIREE HEALTH BENE CONFERENCES	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 CUSTOMER SERVICE PBS050101	\$ 2,634 Customer Service	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .		\$ . \$	
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% 100	0% 0.0% 0% 0.0%	0.0%	\$ -	\$ 2,606 \$ 2,469 \$ 1,752	\$ - \$ \$ - \$	:
OTHER REG SALARIES CAR ALLOWANCES	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101  CUSTOMER SERVICE PBS050101  CUSTOMER SERVICE PBS050101	\$ 1,662 Customer Service \$ 1,646 Customer Service	0.0% 100 0.0% 100 0.0% 100	0% 0.0% 0% 0.0%	0.0%	\$ -	\$ 1,662 \$ 1,646	\$ - \$ \$ - \$	- :
SCHOOLS CELLPHONE ALLOWANCE SERVCHG-PRINT SHOP	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101  CUSTOMER SERVICE PBS050101  CUSTOMER SERVICE PBS050101	\$ 823	0.0% 100 0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 823 \$ 658 \$ 604	\$ . \$	
MEMBERSHIPS/DUES YEAR END FICA ACCR PERMANENT SALARIES	CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE PBS050101 CUSTOMER SERVICE PBS050101	S 274 Customer Service 127 Customer Service	0.0% 100 0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 274	\$ · \$	
HEALTH INSURANCE	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	\$ 65,076 Customer Service	0.0% 100 0.0% 100	0% 0.0% 0% 0.0%	0.0%	s .	\$ 127 \$ 350,527 \$ 65,076	S · S	:
PENSION - GENERAL EMP SOC SECIMEDICARE OVERTIME 1.5X PAY	OFFICE OPERATIONS OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 : CUSTOMER SERVICE PBS050201 : CUSTOMER SERVICE PBS050201 :	34,417	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 34,417 \$ 27,600 \$ 18,274	S · S	
PENSION - DEF CONT LONGEVITY PAY	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 : CUSTOMER SERVICE PBS050201	5 15,922 Customer Service 5 7.328 Customer Service	0.0% 100 0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .		\$ . \$	
RETIREE HEALTH BENE OTHER REG SALARIES	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	\$ 4,170 Customer Service \$ 3,756 Customer Service	0.0% 100 0.0% 100	0% 0.0% 0% 0.0%	0.0%	\$ .	\$ 7,328 \$ 4,170 \$ 3,756	\$ . \$	
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% 100 0.0% 100 0.0% 100 0.0% 100		0.0% 0.0% 0.0%	\$ .	\$ 1,317 \$ 1,097 \$ 549 \$ 549	\$ · \$	-
OFFICE EQUIP < \$5000 OTHER SUPPLIES	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	S 549 Customer Service S 549 Customer Service	0.0% 100 0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ -	\$ 549 \$ 549	3 - 3 \$ - 5 \$ - 5	
TELEPHONE/CABLE TV YEAR END FICA ACCR	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	\$ 357 Customer Service \$ 288 Customer Service	0.0% 100 0.0% 100	0% 0.0% 0% 0.0%	0.0%	\$ -	\$ 357 \$ 288	\$ - \$ \$ - \$	-
UNIFORMS SERVCHG-PRINT SHOP	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	S 274 Customer Service 274 Customer Service	0.0% 100 0.0% 100		0.0%	\$ -	\$ 274 \$ 274	\$ - \$ \$ - \$	- :
CELLPHONE ALLOWANCE OVERTIME 1X PAY SUPPLEMENTAL FICA	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	263 Customer Service	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 274 \$ 263 \$ 150	\$ . \$	:
	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE PBS050201 CUSTOMER SERVICE PBS050201	5 67 Customer Service 55 Customer Service	0.0% 100 0.0% 100		0.0%	\$ .	\$ 67 \$ 55 \$ 41	\$ · \$	-
COSTS/FEES/PERMITS OTHER SERVICES PERMANENT SALARIES	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 294,230 Customer Service \$ 156,647 Customer Service	0.0% 100 0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 294,230 \$ 156,647	\$ . \$	
HEALTH INSURANCE PENSION - GENERAL EMP PART TIME SALARIES	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 28,904 Customer Service \$ 17,401 Customer Service \$ 17,144 Customer Service	0.0% 100 0.0% 100	0% 0.0% 0% 0.0%	0.0%	\$ .	\$ 28,904 \$ 17,401 \$ 17,144	\$ . \$	
SOC SEC/MEDICARE		CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 12,210 Customer Service	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .		\$ - \$ \$ - \$	:
SERVCHG-FLEET O&M	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	9,844 Customer Service 9,318 Customer Service	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 9,844 \$ 9,318 \$ 6,019	\$ · \$	:
PENSION - DEF CONT TOOLS/EQUIP < \$5000 OVERTIME 1.5X PAY	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 6,019 <u>Customer Service</u> \$ 5,487 <u>Customer Service</u> \$ 5,392 <u>Customer Service</u>	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .		\$ . \$	- :
TELEPHONE/CABLE TV EQUIP REP & MAINT	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301  CUSTOMER SERVICE PBS050301  CUSTOMER SERVICE PBS050301	\$ 5,392 Customer Service \$ 2,850 Customer Service \$ 2,469 Customer Service	0.0% 100 0.0% 100 0.0% 100	0.0%	0.0%	\$ .	\$ 5,392 \$ 2,850 \$ 2,469	\$	
OTHER REG SALARIES LONGEVITY PAY	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 2,459 Customer Service \$ 2,414 Customer Service	0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 2,459 \$ 2,414	\$ . \$	
OVERHEAD-FLEET RETIREE HEALTH BENE	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 2,291 Customer Service \$ 1,317 Customer Service	0.0% 100 0.0% 100	0% 0.0% 0% 0.0%	0.0%	\$ .	\$ 2,291 \$ 1,317	\$ - \$ \$ - \$	:
SERVCHG-PRINT SHOP SAFETY SHOES UNIFORMS	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301  CUSTOMER SERVICE PBS050301  CUSTOMER SERVICE PBS050301	\$ 768 Customer Service \$ 576 Customer Service	0.0% 100 0.0% 100 0.0% 100	0% 0.0%	0.0%	\$ .	\$ 768 \$ 576 \$ 549	\$ . \$	- :
UNIFORMS CERTIFICATION TRAIN CELLPHONE ALLOWANCE	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301 CUSTOMER SERVICE PBS050301	\$ 549 <u>Customer Service</u> \$ 549 <u>Customer Service</u> \$ 527 <u>Customer Service</u>	0.0% 100 0.0% 100 0.0% 100	0.0%	0.0%	\$ .	\$ 549 \$ 549 \$ 527	s · \$	
CLUB FROM ALCOWANGE	I ALLO SERVICES CHERATIONS	COUTOMER SERVICE PROUBUSUS	- Customer Service	100	0.0%	0.0%		927		

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utilty Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist
OFFICE SUPPLIES SERVCHG-NON FLEET YEAR END FICA ACCR	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 5 PBS050301 5	274 274	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	s :	\$ 274 \$ 274	\$ · \$	
OVERTIME 1X PAY	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 5	274 188 150	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ - \$ -	\$ 188 \$ 150	S - 5	-
SUPPLEMENTAL FICA PERMANENT SALARIES HEALTH INSURANCE	FIELD SERVICES OPERATIONS OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 1 PBS050601 1 PBS050601 1	83 181,711 31,357	Customer Service Customer Service Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	S -	\$ 83 \$ 181,711 \$ 31,357	S - S	
PENSION - GENERAL EMP PART TIME SALARIES	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PB\$050601 5	30,225	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ . \$ .	\$ 30,225 \$ 15,716	s - 5	-
SOC SECIMEDICARE OFFICE SUPPLIES	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 5 PBS050601 5	14,264 5,212	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 14,264 \$ 5,212	S - 5	-
OTHER REG SALARIES EXPENSE ALLOWANCES DENISION - DEE CONT	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 5 PBS050601 5 PBS050601 5	3,186 2,370 2.027	Customer Service Customer Service Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	S -	\$ 3,186 \$ 2,370 \$ 2,027	S - S	
PENSION - DEF CONT CELLPHONE ALLOWANCE RETIREE HEALTH BENE	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1	1,448 1,317	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 1,448	\$ - S	-
LONGEVITY PAY SCHOOLS JANITORIAL SUPPLIES	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1 PBS050601 1	920 823	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	s .	\$ 920 \$ 823	\$ - 5 \$ - 5	-
FOOD SERVICES SERVCHG-PRINT SHOP	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1	499 274 274	Customer Service Customer Service Customer Service	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$ ·	\$ 499 \$ 274 \$ 274	S - S	-
YEAR END FICA ACCR	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PB\$050601 5	244 238 137	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 244 \$ 238 \$ 137	\$ - 5	
MILEAGE REIMBURSE OFFICE EQUIP < \$5000 SUPPLEMENTAL FICA	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 1 PBS050601 1 PBS050601 1	137 123 57	Customer Service Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 123	S - S	
PERMANENT SALARIES HEALTH INSURANCE	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 1	51,937 11,562	Customer Service Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$ .	\$ 51,937 \$ 11,562	\$ - 5	-
PENSION - GENERAL EMP	INVENTORY	CUSTOMER SERVICE	PBS050701 5 PBS050701 5 PBS050701 5	5,875 4,128 3,295	Customer Service Customer Service	0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$ ·		\$ - \$	
OVERTIME 1.5X PAY OVERHEAD-FLEET DIESEL FUEL	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5 PBS050701 5	2,403 2,045	Customer Service Customer Service Customer Service	0.0% 0.0% 0.0%	100.0%	0.0%	0.0%	\$ . \$ .	\$ 4,128 \$ 3,295 \$ 2,403 \$ 2,045	s - 1	
PENSION - DEF CONT LONGEVITY PAY SERVCHG-FLEET O&M	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE	PB\$050701 5	2,009 1,509 942	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ .	\$ 2,009 \$ 1,509 \$ 942	\$ - !	-
OTHER REG SALARIES	INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 1 PBS050701 1 PBS050701 1	942 811 658	Customer Service Customer Service	0.0%	100.0% 100.0%	0.0%	0.0%	\$ -		\$ - S	
SCHOOLS CELLPHONE ALLOWANCE	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 1	549 527	Customer Service Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	0.0%	\$ .	\$ 658 \$ 549 \$ 527	S - S	5 -
UNIFORMS SAFETY SHOES COSTS/FEES/PERMITS	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 5 PBS050701 5 PBS050701 5	165 137 69	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 165 \$ 137	\$ - \$	
YEAR END FICA ACCR OFFICE SUPPLIES	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 1 PBS050701 1	62	Customer Service Customer Service Customer Service	0.0% 0.0% 0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 62 \$ 55	S - 3	
SUPPLEMENTAL FICA PERMANENT SALARIES	INVENTORY DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PB\$050701 5	12 45 522	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ ·	\$ 12 \$ 46,622	\$ - 5 \$ - 5	-
HEALTH INSURANCE PENSION - DEF CONT SOC SEC/MEDICARE	DATA CONTROL DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050801 1 PBS050801 1 PBS050801 1	11,562 4,196 3,566	Customer Service Customer Service	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	0.0%	\$ -	\$ 11,562 \$ 4,196 \$ 3,566	\$ - S	
RETIREE HEALTH BENE OFFICE EQUIP < \$5000	DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050801 1 PBS050801 1	1,317 549	Customer Service Customer Service	0.0%	100.0%	0.0%	0.0%	\$ .	\$ 1,317 \$ 549	\$ - 5	\$ -
SCHOOLS MD DED & MAINT	DATA CONTROL	CUSTOMER SERVICE	PBS050801 5 PBS060101 5 PBS060101 5	549 801,294 489 680	Customer Service Weighted Expense Weighted Expense	0.0%	100.0% 11.1% 11.1%	0.0% 55.2%	0.0% 33.7%	\$ ·	\$ 549 \$ 89,029 \$ 54,407	\$ - ! \$ 442,424 ! \$ 270,370 ! \$ 27,337 !	\$ 269,842 \$ 164,903 \$ 16,673
FIN & BANK SERV OTHER PROF SERV COSTS/FEES/PERMITS	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1	49,511 8,458	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 5,501		
OFFICE EQUIP < \$5000 DATA PROC SUPPLIES RETIREE HEALTH BENE	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060101 1 PBS060101 1	6,677 5,787 5,342	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ ·	\$ 742 \$ 643	\$ 3,687 ! \$ 3,195 !	\$ 2,249 \$ 1,949 \$ 1,799 \$ 1,181
SERVCHG-FLEET O&M	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PBS060101 5	3,507 3,339	Weighted Expense 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%	\$ .	\$ 594 \$ 390 \$ 371	\$ 2,949 \$ 1,936 \$ 1,843 \$ 1,432 \$	1,181 1,124
GASOLINE CLERICAL SERVICES EQUIP REP & MAINT	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 5 PBS060101 5 PBS060101 5	2,593 2,226	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%	s .	\$ 371 \$ 288 \$ 247 \$ 247	5 1,229 3	5 1,124 5 873 5 750 5 750
OTHER SUPPLIES OFFICE EQUIP RENT OVERHEAD-FLEET	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PB\$060101 5	1,335 1,157 702	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ . \$ .	\$ 148 \$ 129 \$ 78	\$ 737 \$	\$ 450 \$ 390
OVERHEAD-FLEET TELEPHONE/CABLE TV FOOD SERVICES	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 1 PBS060101 1 PBS060101 1		Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7% 33.7%	\$ ·	\$ 70	\$ 347 3	\$ 236
DUPL PAPER'SUPPLIES SAFETY SHOES PERMANENT SALARIES	LITE ITIES ENGINEEDING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PB\$060101 PB\$060101 PB\$060201	445 445	Weighted Expense Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1% 11.1%	55.2% 55.2% 55.2%	33.7% 33.7%	\$ .	\$ 49 \$ 49 \$ 49	\$ 246 \$ 246 \$ \$ 246 \$ \$ \$ 681,602 \$	\$ 150 \$ 150 \$ 150
PERMANENT SALARIES HEALTH INSURANCE PENSION - GENERAL EMP	UTILITIES ENGINEERING OPERATIONS PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 : PBS060201 : PBS060201 :	167,359		0.0%		55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 137,159 \$ 18,595 \$ 11.830	\$ 92,405 3	\$ 415,720 \$ 56,359 \$ 35,856
SOC SECIMEDICARE PENSION - DEF CONT	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1	61,900	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$ .	\$ 10,822 \$ 6,877	\$ 53,778 5 \$ 34,177 5	\$ 32,800 \$ 20,845
VEHICLES OVERTIME 1.5X PAY CERTIFICATION TRAIN	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING LITH ITIES ENGINEERING	PBS060201 1 PBS060201 1 PBS060201 1	39,572 27,115 15,079	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%	\$ .	\$ 4,397 \$ 3,013 \$ 1,675 \$ 1,541	\$ 21,849 5 \$ 14,971 5 \$ 8,326 5	\$ 13,326 \$ 9,131 \$ 5,078
CERTIFICATION TRAIN SERVCHG-FLEET O&M LONGEVITY PAY	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	15,079 13,867 12,653	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ .		\$ 8,326 \$ 7,657 \$ 6,986 \$	5,078 4,670 4,261
OTHER REG SALARIES EXPENSE ALLOWANCES GASOLINE CELLPHONE ALLOWANCE	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 1 PBS060201 1 PBS060201 1	11,206 10,185 7,097	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%	\$ ·	\$ 1,245 \$ 1,132 \$ 788	\$ 6,187 \$ \$ 5,624 \$ \$ 3,918 \$	\$ 3,774 \$ 3,430 \$ 2,390 \$ 1,952
CELLPHONE ALLOWANCE CAR ALLOWANCES ASSIGNMENT PAY	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 1 PBS060201 1 PBS060201 1	5,797 5,418 4,667	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$ .	\$ 644 \$ 602 \$ 519		1,952 1,824
OVERHEAD-FLEET LINIFORMS	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 PBS060201	3,338 2,709	Weighted Expense	0.0%	11.1%	55.2% 55.2% 55.2%	33.7% 33.7% 33.7%	\$ .	\$ 371	\$ 2,991 ! \$ 2,577 ! \$ 1,843 ! \$ 1,496 !	1,824 1,572 1,124 912
MEMBERSHIPS/DUES COMPONENTS/PARTS	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PB\$060201 : PB\$060201 : PB\$060201 :	2,618 2,257 2,077	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ .	\$ 291 \$ 251	\$ 1,446 ! \$ 1,246 ! \$ 1,147 !	\$ 882 \$ 760 \$ 699
TELEPHONE/CABLE TV RETIREE HEALTH BENE	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 1	1,368 1,084	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%	\$ .	\$ 231 \$ 152 \$ 120		
YEAR END FICA ACCR OFFICE EQUIP RENT	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 5 PBS060201 5	857 684	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%	\$ ·	\$ 120 \$ 95 \$ 76	\$ 598 ! \$ 473 ! \$ 378 ! \$ 374 !	\$ 365 \$ 289 \$ 230
SAFETY SHOES COSTS/FEES/PERMITS OFFICE SUPPLIES TOOLS/EQUIP < \$5000	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 5 PBS060201 5 PBS060201 5	677 451 451	Weighted Expense Weighted Expense Weighted Expense	0.0%	11.1% 11.1% 11.1%	55.2% 55.2%	33.7%	\$ .	\$ 50	\$ 249 5 \$ 249 5	\$ 228 \$ 152 \$ 152
TOOLS/EQUIP < \$5000 SUPPLEMENTAL FICA OTHER SERVICES	PROJECT MANAGEMENT PROJECT MANAGEMENT DISTRIBUTION & COLLECTION OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING DISTRIBUTION AND COLLECTION	PBS060201 1 PBS060201 1 PBS660101 1	226 99 183.300	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7% 100.0%	\$ ·	\$ 25 \$ 11	\$ 249 ! \$ 249 ! \$ 125 ! \$ 55 !	\$ 76
OTHER PROF SERV COMPONENTS/PARTS	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1	183,300 157,367 60,390	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ ·	\$ ·	\$ . !	\$ 183,300 \$ 157,367 \$ 60,390
OTHER EQUIPMENT PERMANENT SALARIES IMP REP & MAINT	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1 PBS660101 1	60,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ · !	\$ 60,000 \$ 35,170
PENSION - GENERAL EMP CUSTODIAL SERVICES	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	7,500 6,835 5,550	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ .	\$ .	\$ . !	\$ 7,500 \$ 6,835 \$ 5,550
OTHER SUPPLIES HEALTH INSURANCE COSTS/FEES/PERMITS	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 : PBS66010 : P	4,500 3,614 3,600	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ :	\$ .	\$ · !	\$ 4,500 \$ 3,614 \$ 3,600
SOC SECMEDICARE TOOLS/EQUIP < \$5000	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1	2,866 2,250	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ . \$ .	\$ .	\$ . !	\$ 2,866
MP REP MATERIALS TELEPHONE/CABLE TV BLDG REP & MAINT	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1 PBS660101 1	1,800 1,385 1,335	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ . \$ .	\$ .	\$ . !	\$ 2,250 \$ 1,800 \$ 1,385 \$ 1,335
LONGEVITY PAY CAR ALLOWANCES	DICTRIBUTION & COLLECTION OREDATIONS	DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	1,035 900	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ :	\$ .	\$ . !	\$ 1,035 \$ 900
SCHOOLS PROMOTIONAL CONTR SERVCHG-PRINT SHOP	DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1 PBS660101 1	900 750 600	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0%	0.0%	100.0% 100.0%	\$ . \$ .	\$ ·	\$ - 1 \$ - 1	\$ 900 \$ 750 \$ 600
OTHER EQUIP RENT	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1	480 420	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ .	\$ .	\$ . !	\$ 480 \$ 420 \$ 375
CONFERENCES CELLPHONE ALLOWANCE BACKFLOW PROGRAM	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1	375 360 300	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ .	\$ .	\$ - 1	\$ 375 \$ 360 \$ 300
FOOD SERVICES LAWN & TREE SERVICE	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	300	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ - !	\$ 300 \$ 300
OFFICE SUPPLIES OFFICE EQUIP RENT WATER/SEW/STORM	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 : PBS660101 : PBS660101 :	213 180 175	ransmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ . \$ .	\$ .	\$ · !	\$ 213 \$ 180 \$ 175 \$ 150
UNIFORMS BLDG REP MATERIALS	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660101	175 150 75	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ . !	\$ 75
MEMBERSHIPSIDUES OFFICE EQUIP < \$5000 HORTICULTURAL SUP	DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS DISTRIBUTION & COLLECTION OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 1 PBS660101 1 PBS660101 1	66 60 36	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%	\$ . \$ .	\$ .	\$ . !	\$ 66 \$ 60 \$ 36
PERMANENT SALARIES	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1	126,385 22,993	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ . !	126,385 22,993 18,800
PENSION - GENERAL EMP SOC SECIMEDICARE RETIREE HEALTH BENE	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1 PBS660401 1 PBS660401 1	18,800 10,114 4,556	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ . \$ .	\$ .	\$ . !	\$ 10,114
LONGEVITY PAY PENSION - DEF CONT	WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660401 1	3,889 2,762 1,471	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ . !	3,889 \$ 2,762 \$ 1,471
OTHER REG SALARIES EXPENSE ALLOWANCES MILEAGE REIMBURSE	WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1 PBS660401 1 PBS660401 1	1,286	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ . \$ .	\$ .	\$ . ! \$ . !	1,286
CONFERENCES CELLPHONE ALLOWANCE	WATERWASTEWATER SERVICES WATERWASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 1	1,005 643	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ . !	\$ 1,005 \$ 643
CERTIFICATION TRAIN UPGRADE PAY YEAR END FICA ACCR	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 : PBS660401 : PBS660401 :	335 114 113	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%	\$ .	\$ .	\$ . !	\$ 114 \$ 113
PERMANENT SALARIES VEHICLES HEALTH INSURANCE	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 1 PBS660402 1 PBS660402 1	1,084,041 341,887 161,884	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ . \$ .	\$ .	\$ . !	\$ 1,084,041 \$ 341,887 \$ 161,884
COMPONENTS/PARTS PENSION - GENERAL EMP	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 1 PBS660402 1	161,884 122,500 109,474	Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ . !	\$ 122,500 \$ 109,474

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility 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		PB\$660402 PB\$660402 PB\$660402	\$ 84,452 \$ 30,227	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ - \$ -	\$ .	\$ -	\$ 88,998 \$ 84,452 \$ 29,337
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%	\$ . \$ .	\$ ·	s .	\$ 39,227 \$ 36,476 \$ 22,000
	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB\$660402 : PB\$660402 :	\$ 19,805 \$ 16,241	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	PB\$660402 PB\$660402 PB\$660402	\$ 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	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	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 4,000 \$ 3,878	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ ·	s -	\$ 3,878
OTHER EQUIP RENT EXPENSE ALLOWANCES	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402 PBS660402	\$ 3,840 \$ 3,500 \$ 2,880	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%	\$ - \$ -	\$ .	\$ -	\$ 3,840 \$ 3,500 \$ 2,880
GASOLINE GASOLINE	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 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 DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660402 PB\$660402 PB\$660402	\$ 1,500 \$ 1,500 \$ 1,155	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0%	\$ - \$ -	\$ .	\$ ·	\$ 1,500 \$ 1,500 \$ 1,155
OVERTIME 1X PAY IMP REP MATERIALS	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PB\$660402 : PB\$660402 :	\$ 1,092 \$ 1,090	Transmission Distribution Transmission Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ ·	\$ ·	\$ ·	\$ 1,092 \$ 1,000
UNIFORMS SCHOOLS	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 1,000 \$ 1,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ ·	\$ 1,000 \$ 1,000
YEAR END FICA ACCR	PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402 PBS660402	\$ 974 \$ 400 \$ 400	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0%	0.0%	100.0% 100.0%	\$ - \$ -	\$ .	\$ ·	\$ 974 \$ 400
OFFICE SUPPLIES CERTIFICATION TRAIN SUPPLEMENTAL FICA	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 PBS660402	\$ 400 \$ 328	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	s .	\$ 400 \$ 400 \$ 328
UPGRADE PAY SERVCHG-PRINT SHOP COMPONENTS/PARTS	PIPE CONSTRUCTION PIPE CONSTRUCTION		PBS660402 PBS660402	\$ 154 \$ 10	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 154
COMPONENTS/PARTS PERMANENT SALARIES HEALTH INSURANCE	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404 PBS660404	\$ 329,753 \$ 316,378 \$ 63,589	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 329,753 \$ 316,378
PENSION - GENERAL EMP SOC SECIMEDICARE	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% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ .	\$ .	\$ .	\$ 63,589 \$ 42,117 \$ 24,445
OVERTIME 1.5X PAY	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 :	\$ 20,970	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 20,970 \$ 19,016
SERVCHG-FLEET OBM GASOLINE IMP REP & MAINT	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404 PBS660404	\$ 18,411 \$ 15,951 \$ 13,168	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ ·	\$ .	\$ -	\$ 18,411 \$ 15,951 \$ 13,168
	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PB\$660404 :	\$ 12,400	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ .	\$ .	\$ .	\$ 13,168 \$ 12,400 \$ 9,602 \$ 8,631
OTHER SUPPLIES PENSION - DEF CONT OVERHEAD-FLEET	METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	9,602 8 8,631 6,726	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	s .	s .	
OTHER REG SALARIES UNIFORMS RETIREE HEALTH BENE	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404 PBS660404	\$ 3,756 \$ 2,743 \$ 2,634	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%	\$ .	\$ .	\$ ·	\$ 3,756 \$ 2,743 \$ 2,634
LONGEVITY PAY	METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 2,414 \$ 2,375	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ .	\$ .	\$ . \$ .	
HORTICULTURAL SUP DIESEL FUEL OTHER CHEMICALS	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 2,085 \$ 1,727	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ ·	\$ .	s .	\$ 2,375 \$ 2,085 \$ 1,727
OTHER CHEMICALS OTHER SERVICES OTHER EQUIP RENT	METER SHOP METER SHOP METER SHOP		PBS660404 PBS660404 PBS660404	\$ 1,372 \$ 1,097	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ - \$ -	\$ .	\$ -	\$ 1,372 \$ 1,097
SAFETY SHOES SERVCHG-PRINT SHOP	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 : PBS660404 :	\$ 823 \$ 823 \$ 818	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%	\$ - \$ -	\$ .	\$ .	\$ 823 \$ 823 \$ 818
TOOLS/EQUIP < \$5000 SCHOOLS	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 549 \$ 549	Transmission Distribution Transmission Distribution	0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ ·	\$ ·	\$ 549 \$ 549 \$ 549
SCHOOLS SERVCHG-NON FLEET CELLPHONE ALLOWANCE OVERTIME 1X PAY	METER SHOP METER SHOP METER SHOP		PBS660404 PBS660404 PBS660404	\$ 549 \$ 527 \$ 386	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ ·	\$ .	S -	\$ 527
STANDBY PAY OFFICE EQUIP RENT	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 329 \$ 329	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ - \$ -	\$ 386 \$ 329 \$ 329
YEAR END FICA ACCR	METER SHOP	DISTRIBUTION AND COLLECTION	PBS660404 PBS660404 PBS660404	\$ 288 \$ 274	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	\$ .	\$ ·	\$ 288 \$ 274 \$ 215
SHIFT DIFFERENTIAL SUPPLEMENTAL FICA UPGRADE PAY	METER SHOP METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 PBS660404	\$ 215 \$ 78 \$ 75	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%	\$ · \$ ·	\$ ·	\$ · · · · · · · · · · · · · · · · · · ·	\$ 215 \$ 78 \$ 75
BLDG REP & MAINT PERMANENT SALARIES COMPONENTS/PARTS	METER SHOP		PBS660404 PBS660407 PBS660407	\$ 55 \$ 405,451 \$ 250,000	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ .	\$ -	\$ -	\$ 55 \$ 405,451
COMPONENTS/PARTS HEALTH INSURANCE OVERTIME 1.5X PAY	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	\$ 250,000 \$ 84,288 \$ 57,658	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ .	\$ .	\$ -	\$ 250,000 \$ 84,288 \$ 57,658
SERVCHG-FLEET OBM PENSION - GENERAL EMP SOC SECMEDICARE	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PB\$660407 PB\$660407	\$ 53,491 \$ 40,966 \$ 31,563	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 53,491 \$ 40,966 \$ 31,563
IMP REP & MAINT	NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 18,500	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ .	\$ 18,500
PENSION - DEF CONT DIESEL FUEL DISPOSAL (TIP) FEES	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	\$ 17,426 \$ 14,011 \$ 12,000	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%	\$ ·	\$ .	\$ ·	\$ 17,426 \$ 14,011 \$ 12,000
OVERHEAD-FLEET	NEW SERVICES	DISTRIBUTION AND COLLECTION	PB\$660407 PB\$660407	\$ 8,630 \$ 8,400	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 8,630
IMP REP MATERIALS OTHER REG SALARIES	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 5,000 \$ 4,545	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0%	\$ ·	\$ .	\$ .	\$ 8,400 \$ 5,000 \$ 4,545
LONGEVITY PAY STANDBY PAY CELLPHONE ALLOWANCE	NEW SERVICES NEW SERVICES NEW SERVICES		PBS660407 PBS660407 PBS660407	\$ 4,400 \$ 2,000 \$ 1,920	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0% 100.0%	\$ .	\$ .	\$ . \$ .	\$ 4,400 \$ 2,000 \$ 1,920 \$ 1,300
CELLPHONE ALLOWANCE SAFETY SHOES TOOLS/EQUIP < \$5000	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 1,920 \$ 1,300 \$ 1,200	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 1,200
COSTS/FEES/PERMITS OTHER SERVICES EQUIP REP & MAINT	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	\$ 1,000 \$ 1,000 \$ 1,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ .	\$ .	\$ .	\$ 1,000 \$ 1,000 \$ 1,000
SHIFT DIFFERENTIAL TELEPHONE/CABLE TV	NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 784 \$ 573	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%	\$ .	\$ .	\$ .	\$ 784 \$ 573
OFFICE SUPPLIES UNIFORMS	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 500 \$ 500	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 500 \$ 500
OTHER SUPPLIES YEAR END FICA ACCR	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION	PBS660407 PBS660407 PBS660407	\$ 500 \$ 348 \$ 300	Transmission/Distribution Transmission/Distribution	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 500 \$ 348 \$ 300
HORTICULTURAL SUP SUPPLEMENTAL FICA GASOLINE	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660407	\$ 210 \$ 109	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	\$ .	\$ .	\$ .	\$ 210 \$ 109
SAFETY/TRAIN MAT PERMANENT SALARIES	NEW SERVICES SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 PBS660408	\$ 100 \$ 391,305	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	\$ .	\$ ·	\$ 100 \$ 391,305 \$ 388,162
VEHICLES COMPONENTS/PARTS HEALTH INSURANCE	SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 388,162 \$ 165,200 \$ 73,752	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%	\$ .	\$ .	\$ .	
SERVCHG-FLEET O&M OVERTIME 1.5X PAY	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 68,117 \$ 57,330	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0%	\$ ·	\$ .	s .	\$ 73,752 \$ 68,117 \$ 57,330
PENSION - GENERAL EMP	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	\$ 41,664 \$ 41,000	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%	\$ .	\$ .	\$ .	\$ 41,664 \$ 41,009
DISPOSAL (TIP) FEES OTHER EQUIP RENT SOC SECIMEDICARE	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 41,000 \$ 35,000 \$ 30,754	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ -	\$ ·	\$ 41,000 \$ 35,000 \$ 30,754
OVERHEAD-FLEET IMP REP & MAINT PENSION - DEF CONT	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	\$ 25,017 \$ 25,000 \$ 16,146	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%	\$ . \$ .	\$ .	\$ ·	\$ 26,017 \$ 25,000 \$ 16,146
OTHER REG SALARIES	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 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	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660409	\$ 5,300 \$ 4,000 \$ 3,838	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 ·	\$ 5,803 \$ 5,300 \$ 4,000 \$ 3,838
HORTICULTURAL SUP	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 3,800 \$ 3,606	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ ·	\$ 3,800 \$ 3,606
IMP REP MATERIALS RETIREE HEALTH BENE	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 3,000 \$ 2,400	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ -	\$ -	\$ 3,000 \$ 2,400
SCHOOLS CELLPHONE ALLOWANCE STANDBY PAY	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	\$ 2,000 \$ 1,920 \$ 1,691	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 2,000 \$ 1,920 \$ 1,681
SAFETY SHOES SERVCHG-NON FLEET	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 1,681 \$ 1,600 \$ 1,000	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ .	\$ .	\$ .	\$ 1,600 \$ 1,000
	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660408	\$ 764 \$ 700 \$ 500	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	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	PB\$660408 PB\$660408	\$ 500 \$ 450	Transmission/Distribution Transmission/Distribution	0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	\$ .	\$ .	\$ .	\$ 500
YEAR END FICA ACCR SUPPLEMENTAL FICA	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408	\$ 444 \$ 212	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 450 \$ 444 \$ 212
OFFICE EQUIP < \$5000 OFFICE SUPPLIES DEDMANENT GALADIES	SERVICE LINE REPAIR SERVICE LINE REPAIR VALVESHYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 PBS660408 PBS660409	\$ 100 \$ 100 \$ 53.971	Transmission/Distribution Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0% 100.0%	\$ ·	\$ .	\$ .	\$ 100
COMPONENTS/PARTS OTHER EQUIP RENT	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 41,000 \$ 11,000	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%	\$ .	\$ .	\$ .	\$ 100 \$ 53,971 \$ 41,000 \$ 11,000
HEALTH INSURANCE PENSION - GENERAL EMP SERVCHG-FLEET OBM	VALVESHYDRANTS VALVESHYDRANTS VALVESHYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 10,536 \$ 10,500 \$ 5,478	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ .	\$ 10,536 \$ 10,500 \$ 5,478
SERVCHG-FLEET O&M OVERTIME 1.5X PAY TOOLS/EQUIP < \$5000	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	\$ 5,478 \$ 5,460 \$ 5,000	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%	\$ .	\$ .	\$ .	\$ 5,460
DIESEL FUEL SOC SEC/MEDICARE	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 4,725 \$ 4,291	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 5,000 \$ 4,725 \$ 4,291
GASOLINE OVERHEAD-FLEET LONGEVITY PAY	VALVESHYDRANTS VALVESHYDRANTS VALVESHYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409 PBS660409	\$ 3,006 \$ 2,389	Transmission/Distribution Transmission/Distribution	0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ ·	\$ 3,006 \$ 2,389
LONGEVITY PAY UNIFORMS OTHER REG SALARIES	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	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
						2.370							.,410

Column	Expense Line Item			Code	FY 2019 Expense Allocation Fa	Utility Billing	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist
STATE OF THE PARTY	SCHOOLS	VALVESHYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,000 Transmission/Dist	bution 0.0%	0.0%			\$ .	\$ .	\$ . !	5 1,000
March   Marc		VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 573 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	S .	\$ ·	\$ - :	5 573 5 490
Column	SAFETY SHOES HORTICULTURAL SUP	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660409	\$ 400 Transmission/Dist	bution 0.0% bution 0.0%			100.0%	\$ .	s -	s - :	\$ 400
March   Marc	OFFICE EQUIP < \$5000 OFFICE SUPPLIES	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 300 Transmission/Dist \$ 200 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$ - :	\$ 300
Section   Sect	YEAR END FICA ACCR	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660409	\$ 200 Transmission.Dist \$ 113 Transmission.Dist	bution 0.0%	0.0%	0.0%	100.0%	s ·	\$ ·	s - :	\$ 113
Column	EQUIP REP & MAINT	VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION	PRSEE0409	\$ 50 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	S .	S -	S - :	\$ 50
Series Marie	SUPPLEMENTAL FICA PERMANENT SALARIES	VALVES/HYDRANTS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660409 PBS660410	\$ 20 Transmission.Dist \$ 235,475 Transmission.Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ ·	s .	S - :	\$ 20 \$ 235.475
Series Marie	COMPONENTS/DADTS	ALTERATIONS & DELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 195,000 Transmission Diet	bution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	s -	\$ - :	\$ 185,000 \$ 177,316
Series Menter and Control of March Series (1988)   1989	SERVCHG-FLEET O&M	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 40,978 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ -	\$ 40,978
Margin   M	DENISION - GENERAL EMP	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 33,852   Transmission/Dist \$ 32,360   Transmission/Dist \$ 18,568   Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ .	33,852 32,360 18,568
SAME ALL AND A		ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 15,000 Transmission/Dist	bution 0.0%	0.0%		100.0%	\$ -	\$ -	\$ .	\$ 18,507 \$ 15,000
March   Marc	DISPOSAL (TIP) FEES OVERHEAD-FLEET	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PR\$660410	\$ 9,737 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - : \$ - :	\$ 10,000 \$ 9,737
March   Marc	LONGEVITY PAY		DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410	\$ 6,331 Transmission/Dist \$ 5,500 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - :	6,331 5 5,500
Column	OTHER SUPPLIES OTHER SUPPLIES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 2.850 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ -	S -	S - :	2,850
March 1965   March	OTHER SERVICES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,100 Transmission Dist \$ 2,000 Transmission Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ - \$ -	\$ - : \$ - :	
March 1965   March	OVERTIME 1X PAY EQUIP REP & MAINT	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,310 Transmission/Dist \$ 1,000 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 1,310 \$ 1,000
Second Column	CELLPHONE ALLOWANCE	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,000 Transmission/Dist \$ 960 Transmission/Dist	bution 0.0%	0.0%			\$ - \$ -	\$ - \$ -	\$ -	\$ 1,000
March   Marc	SAFETY SHOES	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410	\$ 784 Transmission/Dist \$ 600 Transmission/Dist	bution 0.0%	0.0%	0.0%		\$ .	S -	\$ -	\$ 600
STANDARD A COLLEGE OF STANDARD	LICOTICUI TUDAL CUD	ALTERATIONS & DELOCATIONS	DISTRIBUTION AND COLLECTION	PB\$660410 PB\$660410	\$ 500 Transmission/Dist	buton 0.0% buton 0.0%	0.0%			\$ .	\$ ·	\$ ·	\$ 500 \$ 500
Angle	YEAR END FICA ACCR	ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 PBS660410	\$ 347 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ . \$ .	\$ -	\$ .	\$ 347
March   Marc	GASOLINE	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS		PBS660410 PBS660410	\$ 191 Transmission/Dist \$ 128 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	s -	\$ .	\$ 191
March   Marc	VEHICLES	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 418,114 Transmission/Dist \$ 186,326 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ · :	
March   Marc	SERVCHG-FLEET O&M HEALTH INSURANCE	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PRS660411	\$ 125,000 Transmission/Dist \$ 64,327 Transmission/Dist \$ 63,216 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	s .	\$ .	\$ .	125,000 64,327
Mathematics	PENSION - GENERAL EMP SOC SEC/MEDICARE	FIRE HYDRANT & VALVES		PBS660411 PBS660411	\$ 41,651 Transmission/Dist \$ 23,402 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 41,651
Marging	PENSION - DEF CONT OVERHEAD-FLEET	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 18,219 Transmission/Dist \$ 12,845 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ -	\$ .	\$ 18,219 \$ 12,845
Column	DIESEL FUEL	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 12,598 Transmission/Dist \$ 10,920 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ -	\$ .	
Section   Property	IMP REP & MAINT LONGEVITY PAY	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411	\$ 5,000 Transmission/Dist \$ 4,950 Transmission/Dist	bution U.U%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 4,950
March   Marc	DISPOSAL (TIP) FEES TOOLS/FOLIP = \$5000	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES		PBS660411	\$ 4,400 Transmission/Dist \$ 4,000 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 4.000
STOCK MARKET PROPERTY AND ADMINISTRATION OF THE PRO	OTHER REG SALARIES	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660411	\$ 3,066 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	s -	s - :	\$ 3,066
SECRETARY OF THE MARKET VALUE OF THE PROPERTY	SERVICUS, DUD WINDYS	EIDE LIVIDANT & VALVES		PB\$660411	\$ 2,500 Transmission/Dist \$ 2,000 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ - \$ -	\$ - :	\$ 2,500 \$ 2,000
UMBER 20	SERVCHG-NON FLEET	FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 2,000 Transmission/Dist \$ 2,000 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 2,000
STATE   Company   Compan	SAFETY SHOES UPGRADE PAY OTHER SURBLIES	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES EIDE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 1,350 Transmission/Dist \$ 1,000 Transmission/Dist \$ 1,000 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ -	
STATE AND PART   PROPERTY AND PART   STREET AND PART   P	STANDBY PAY CELLPHONE ALLOWANCE	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 PBS660411	\$ 500 Transmission/Dist \$ 480 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ -	\$ -	\$ 500 \$ 480
Ministry	VEAR END FIGA ACCD	EIDE LIVIDANT & VALVES		PB\$660411	\$ 400 Transmission/Dist				100.0% 100.0%	\$ - \$ -	\$ - \$ -	\$ - ! \$ - !	\$ 400
Comment   Comm	SUPPLEMENTAL FICA PERMANENT SALARIES	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 40 Transmission/Dist \$ 545,710 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ - \$ -	\$ - :	\$ 40 \$ 545,710
MARCHAN   MILTONIA DE COLLETON   MERCAN   MERC	OVERTIME 1.5X PAY	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 102,489 Transmission/Dist \$ 82,909 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	\$ -	102,489 82,909
Second   Control   Contr	VEHICLES COMPONIENTS/PARTS	LITH ITV EIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412 PBS660412	\$ 61,865 Transmission/Dist \$ 49,306 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ -	\$ ·	\$ 49.206
SMALE M. STATE COLUMN C	SERVCHG-FLEET O&M SOC SEC/MEDICARE	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PRS660412	\$ 43,806 Transmission/Dist \$ 42,850 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ - \$ -	\$ -	\$ - :	\$ 43,806 \$ 42,850
General Part   Control	GASOLINE DIESEL ELIEL	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS		PB\$660412 PB\$660412	\$ 29,634 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ -	\$ 29,634
OTHER BOARDES  UTILITYEE DISCHOOLS  UTILITYEE DISCH	PENSION - DEF CONT OVERHEAD-FLEET	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412	\$ 13,204 Transmission/Dist \$ 12,355 Transmission/Dist	bution 0.0%	0.0%			\$ .	\$ -	\$ -	\$ 13,204 \$ 12,355
INTERNATION   UTILITY RELLOCATION   DOTRESTICA MICROSCALETON   PRESENT	OTHER DEG CALADIES	LITH ITV EIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 9,064 Transmission/Dist	ibution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	9,064 9,064
CHAPTER PART OF THE DUCKTON BY STREET OF THE	RETIREE HEALTH BENE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 3,013 Transmission/Dist \$ 2,892 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	
CHAPTER PART OF THE DUCKTON BY STREET OF THE	UNIFORMS	LITH ITY EIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 2,772 Transmission/Dist \$ 2,471 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ - \$ -	\$ - :	\$ 2,772 \$ 2,471
Court   Fig.   Court	CELLPHONE ALLOWANCE	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 2,025 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ 2,025
SPET BIRDS	EQUIP REP & MAINT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PRS660412	\$ 1,205 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ -	S	1,958
CHITTER DOCUMENT OF THE PROPERTY OF THE PROPER	OVERTIME 1X PAY	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PB\$660412 PB\$660412	\$ 987 Transmission/Dist \$ 913 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 987
CHITTER DOCUMENT OF THE PROPERTY OF THE PROPER	SAFETY SHOES OTHER SUPPLIES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 904 Transmission/Dist \$ 904 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	904 \$ 904
SP REP SAMENTS UTITY FEED LOCATIONS USE DETABLEMENT AND COLLECTOR PROPER ABOVE UTITY FEED LOCATIONS USE DETABLEMENT AND COLLECTOR PROPER ABOVE UTITY FEED LOCATIONS USE DETABLEMENT AND COLLECTOR PROPER ABOVE UTITY FEED LOCATIONS USE DETABLEMENT AND COLLECTOR PROPER ABOVE PROPER ABOVE UTITY FEED LOCATIONS USE DETABLEMENT AND COLLECTOR PROPER ABOVE PROPER A	SERVCHG-NON FLEET	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 904 Transmission/Dist \$ 844 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 904 \$ 844
MR REP AMAPT  WITH TYPES   UTILITY FEEL LOCATIONS   DETRIBUTION AND COLLECTION   FEED   FEED	SHIFT DIFFERENTIAL	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412	\$ 630 Transmission/Dist	button U.U%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 630
## APPRILIPMENT OF THE PRESENCE OF THE PRESENC	IMP REP & MAINT	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412	\$ 603 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ . \$ .	\$ .	\$ ·	\$ 603
URSHAFT AN UTITY FEED LOCATIONS OF REPARKS WITH AN EXPENDITURE AND COLLECTION PROBLEMS OF REPARKS WITH AN EXPENSIVE AND COLLECTION PROBLEMS OF REPARKS WITH AND COLLECTION PROBLEMS OF REPARKS WITH AN EXPENSIVE AND COLLECTION PROBLEMS OF REPARKS	OFFICE SUPPLIES SUPPLEMENTAL FICA	UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION	PBS660412 PBS660412	\$ 306 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	s .	\$ .	\$ · :	\$ 306
URSHAFT AN UTITY FEED LOCATIONS OF REPARKS WITH AN EXPENDITURE AND COLLECTION PROBLEMS OF REPARKS WITH AN EXPENSIVE AND COLLECTION PROBLEMS OF REPARKS WITH AND COLLECTION PROBLEMS OF REPARKS WITH AN EXPENSIVE AND COLLECTION PROBLEMS OF REPARKS	BOOKS & MANUALS DATA PROC SUPPLIES	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PRS660412	\$ 301 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	301
INDITION LIGHT   PERMANENT BLAKES   REPARROY MATERIANCE   DISTRUTION AND COLLECTION   PROBABILITY BLAKES   REPARROY MATERIANCE	UPGRADE PAY			PB\$660412 PB\$660412	\$ 181 Transmission/Dist \$ 17 Transmission/Dist \$ 17 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	s :	\$ .	\$ .	\$ 181
WATERS(WATCHER)  ### PARROW MANTENACE  ### P	HORTICULTURAL SUP PERMANENT SALARIES	UTILITY FIELD LOCATIONS REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 PBS660501	\$ 30 Transmission/Dist \$ 110,751 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 30 \$ 110,751
HALTH RIGHANCE   REPARROW MANTENANCE   DISTRIBUTION AND COLLECTION   PS650001   S. 1	WATER/SEW/STORM TOOLS/EQUIP < \$5000	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501	\$ 62,046 Transmission/Dist \$ 13,400 Transmission/Dist	ibution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 62,046
RETREE MEATHERE  REPARROY MANTENANCE DETREITOR AND COLLETTON PERSONS P	SOC SECMEDICARE	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 9,075 Transmission/Dist		0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	9,235 9,075
INDICATE   PRINCE   REPARROY MATERIANCE   DETREBUTION AND COLLECTION   PRINCE   PR	RETIREE HEALTH BENE TELEPHONE/CARLE TV	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501	\$ 5,628 Transmission/Dist \$ 4,640 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 4.640
EPPERE LLOWARES	LONGEVITY PAY OTHER REG SALARIES	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 3,977 Transmission/Dist \$ 1,793 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ -	\$ .	\$ 3,977 \$ 1,793
CILINFOR ALLOWANCE   REPARROW MANTENANCE   DISTRIBUTION AND COLLECTION   P8600001   1/10   Immunisoral Distribution   0.9%   0	EXPENSE ALLOWANCES	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501	\$ 1,608 Transmission/Dist \$ 1,340 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ -	1,608 5 1,340
CILINFOR ALLOWANCE   REPARROW MANTENANCE   DISTRIBUTION AND COLLECTION   P8600001   1/10   Immunisoral Distribution   0.9%   0	ASSIGNMENT PAY	REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION	PB\$660501	\$ 1,162 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ ·	\$ .	\$ .	1,340 1,162
APPAIL   DETRIBUTION AND COLLECTION   PROSECUTION   PROS	SCHOOLS CONFERENCES	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501	\$ 670 Transmission/Dist	0.0% bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 1,126
VAR BRO FRA ACCES  REPARRIOW MANTENANCE  DISTRIPTION AND COLLECTION  DISTRIPTION AND COLLECTION  PROSPECTIVE COLLEGISTRATION AND COLLECTION  PROSPECTIVE C	OTHER EQUIP RENT BLDG REP MATERIALS	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 PBS660501	\$ 168 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 335 \$ 168
HEALT RESIDENCE   ASPHALT   OST REMETTON AND COLLECTION   PSESSORIS   5.00   100	VEAD END EICA ACCD	REPAIR/ROW MAINTENANCE ASPHALT	DISTRIBUTION AND COLLECTION	PB\$660501 PB\$660506	\$ 137 Transmission/Dist \$ 150,000 Transmission/Dist	bution 0.0% bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 127
SCO ELECTROCAME   ASPHALT   DISTRIBUTION AND COLLECTION   PS660000   1.00   1	HEALTH INSURANCE	ASPHALT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506	\$ 5,084 Transmission/Dist	ibution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 5,084
CORE AUXILITY/SEPTICAL   PROPERTY   PROPER	SOC SECMEDICARE PENSION - DEF CONT	ASPHALT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660506 PB\$660506	\$ 1.875 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	3,697 5 1,875
HEALTH RISINANCE	CORE ADJUSTMENTS	ASPHALT INSTALLATION/DEPAIDS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 PBS660506	\$ (58,985) Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	(58,985) \$ 22,747
STREET   S	HEALTH INSURANCE	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PRS660601	\$ 3,600 Transmission/Dist \$ 2,135 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	3,600 \$ 2125
TELEPHORECABLE TV 8874LAITONREPRAS OPERATIONS DISTREBUTION AND COLLECTION PS860001 5 1214   Tearminess/Debthouto 07% 07% 07% 100.07% 5 1 5 1 214   Tearminess/Debthouto 07% 0.07% 100.07% 5 1 5 1 5 242   Tearminess/Debthouto 07% 0.07% 100.07% 5 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	SOC SEC/MEDICARE RETIRES HEALTH BENS	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PB\$660601 PB\$660601	\$ 1,847 Transmission/Dist	bution 0.0% bution 0.0%	0.0%		100.0%	\$ .	\$ -	\$ .	\$ 1,847
MEAGE REMINISES INSTALLATION REPRETATIONS DISTRIBUTION AND COLLECTION PROSECOUS \$ 300 Transmission Chebrical Conf. 0.0% 0.0% 100.0% \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	EXPENSE ALLOWANCES	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660601	\$ 1,214 Transmission/Dist \$ 432 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	1,214 \$ 432
	MILEAGE REIMBURSE OVERTIME 1.5X PAY	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660601	\$ 360 Transmission/Dist \$ 250 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	\$ 360 \$ 250
	STANDBY PAY SUPPLEMENTAL FICA	INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION	PBS660601	\$ 120 Transmission/Dist \$ 1 Transmission/Dist	bution 0.0%	0.0%	0.0%	100.0%	\$ .	\$ .	\$ .	120 \$ 1

SEATH MESS   COSE, MANTHANCE   CORRESTION AND COLLETION   PROSECUTE   COSE, MANTHANCE   COSE, MANTHANCE   CORRESTION AND COLLETION   PROSECUTE   COSE, MANTHANCE   COSE, MANTHANCE   CORRESTION AND COLLETION   PROSECUTE   COSE, MANTHANCE   COSE, MANTHA	Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
Section   Sect	PERMANENT SALARIES	wellfield/tanks	DISTRIBUTION AND COLLECTION F	PBS660604	[n \$ 617,538	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 617,538	\$ .
March   Marc	OTHER EQUIPMENT	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F	PBS660604 PBS660604	\$ 400,000 \$ 101,377	Supply Supply Supply	0.0%		100.0%	0.0%	\$ ·	S -	\$ 400,000	\$ ·
	HEALTH INSURANCE COMPONENTS/PARTS	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION P		\$ 96,024 \$ 58,000		0.0%		100.0%	0.0%	\$ .	s -	\$ 96,024	\$ :
Sander Sa	SERVCHG-FLEET O&M SOC SEC/MEDICARE	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F	PBS660604	\$ 56,019 \$ 48,955	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s -	\$ 56,019 \$ 48,955	\$ ·
March   Marc	OTHER SERVICES	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660604	\$ 25,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 25,000	\$ ·
Column	DIESEL FUEL	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F	PBS660604	\$ 16,123 \$ 12,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	s -	\$ 16,123	\$ :
March   Marc	STANDBY PAY OTHER REG SALARIES	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION P	PBS660604 PBS660604	\$ 10,436	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	S -	\$ 11,000	\$ . \$ .
March   Marc	EQUIP REP & MAINT OVERHEAD-FLEET	WELLEIFL D/TANKS	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PRSEEDED4	\$ 9,000 \$ 8,906	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s -	\$ 9,000 \$ 8,906	\$ ·
Selection of the control of the cont	ELECTRICAL SUPPLIES	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F	PBS660604	\$ 6,000	Supply Supply	0.0%		100.0%	0.0%	\$ ·	S -	\$ 6,000	\$ ·
Marie   Mari	RETIREE HEALTH BENE CELLPHONE ALLOWANCE	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F	PBS660604	\$ 4,800 \$ 4,320	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ ·	\$ 4,800 \$ 4,320	\$ ·
March   Marc	SAFETY SHOES	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION P	PBS660604 PBS660604	\$ 1,600	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ ·	\$ 1,600	\$ ·
Margin and   Mar	OFFICE SUPPLIES MILEAGE REIMPLIESE	WELLEIFLD/TANKS	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PRSEEDED4	\$ 1,480 \$ 1,250 \$ 1,000	Supply Supply	0.0%	0.0%			\$ ·	S -	\$ 1,480 \$ 1,250 \$ 1,000	\$ ·
March   Marc	OIL & LUBRICANTS EYPENSE ALLOWANCES	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION F	PBS660604 PBS660604	\$ 1,000 \$ 960	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s -		\$ :
Selection of the control of the cont	YEAR END FICA ACCR TELEPHONE/CABLE TV	WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION P	PBS660604	\$ 798 \$ 578		0.0%	0.0%	100.0%	0.0%	\$ ·	\$ ·	\$ 798 \$ 578	\$ ·
Column   C	OTHER COLID DENT	WELLFIELD/TANKS		PBS660604	\$ 250	Supply		0.0%	100.0%	0.0%	\$ .	\$ -	\$ 338 \$ 250 \$ 139	\$ .
March   Marc	PERMANENT SALARIES HEALTH INSURANCE	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION P	PBS660605	\$ 176,621		0.0%	0.0%	100.0%		\$ .	\$ -	\$ 176,621 \$ 29,274	\$ .
March   Marc	SOC SEC/MEDICARE OVERTIME 1.5X PAY	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION F	PBS660605	¢ 12.706		0.0%	0.0%	100.0%	0.0%	\$ ·	\$ - \$ -		\$ -
Column	ELECTRICAL SUPPLIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION P	PBS660605 PBS660605	\$ 9,750	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ - \$ -		\$ ·
Column	OTHER SUPPLIES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION F	PRSEEDEDS	\$ 9,598 \$ 5,500 \$ 4.705	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	S -	\$ 9,598 \$ 5,500 \$ 4,795	\$ .
Commonweight   Comm	COMPONENTS/PARTS	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660605 PBS660605	\$ 4,399 \$ 4,250	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .		\$ :
March   Marc	DIESEL FUEL TOOLS/EQUIP < \$5000	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION FOR DISTRIBUTION AND COLLECTION F	PBS660605 PBS660605	\$ 3,535 \$ 3,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s .	\$ 3,000	s .
Column   C	OTHER REG SALARIES STANDBY PAY	LITH IT'VELECTRIC	DISTRIBUTION AND COLLECTION F	PBS660605	\$ 2,313	Supply			100.0%		s .	S .	\$ 2,313 \$ 2,000	S -
Section   Column	CELLPHONE ALLOWANCE LONGEVITY PAY	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION F	PBS660605 PBS660605	\$ 1,100	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 1,200 \$ 1,100	\$ .
Section   Continue	UNIFORMS TELEPHONE/CABLE TV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION F	PBS660605	S 375	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 375 \$ 289	\$ :
March   Marc	EQUIP REP & MAINT EXPENSE ALLOWANCES	UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION P	PBS660605 PBS660605	\$ 240	Supply	0.0%	0.0%	100.0%	0.0%	s :	s .	\$ 250	s .
Company   Comp	SAFETY SHOES YEAR END FICA ACCR BOOKS & MANUALS	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION FOR DISTRIBUTION FOR DISTRIBUTI	PRSEEDEDS	\$ 213 \$ 177		0.0%	0.0%	100.0%	0.0%	s .	S -	\$ 213 \$ 177 \$ 450	\$ .
Column	OTHER EQUIP RENT SUPPLEMENTAL FICA	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION F	PBS660605 PBS660605	\$ 50 \$ 50		0.0%	0.0%	100.0%	0.0%	\$ . \$ .	s -	\$ 50 \$ 50	\$ ·
Column	PERMANENT SALARIES SERVCHG-FLEET O&M	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION FOR DISTRIBUTION AND COLLECTION F	PBS660606 PBS660606	\$ 27,804 \$ 11,514	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ ·	S 1,279	\$ 15,352 \$ 6,357	\$ 9,363 \$ 3,877
Section   Column	COMPONENTS/PARTS	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION F	PBS660606	\$ 6,000 \$ 5,268	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ - \$ -	\$ 667 \$ 585		\$ 2,021 \$ 1,774
Column   C	PENSION - DEF CONT	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660606	\$ 2,978 \$ 2,503 \$ 2,445	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ ·	\$ 278	\$ 1,382	\$ 1,003 \$ 843 \$ 722
Content	OVERTIME 1.5X PAY	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION F	PBS660606	\$ 1,201	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ . \$ .	\$ 133 \$ 109	\$ 663 \$ 543	\$ 404 \$ 331
Company	TOOLS/EQUIP < \$5000 OTHER SUPPLIES	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660606 PBS660606	\$ 600 \$ 500	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ .	\$ 56	\$ 331	\$ 202 \$ 168
Section   Column	LINICODMO	DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION F	PBS660606	\$ 250	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ ·	\$ 33 \$ 28	\$ 166 \$ 138	\$ 101 \$ 84
Section   Column	TELEPHONE/CABLE TV GASOLINE	DIESEL MAINTENANCE DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660606	\$ 240 \$ 217 \$ 146	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ .	\$ 24	\$ 133 \$ 120 \$ 81	\$ 81 \$ 73 \$ 49
Miles   Mile	SUPPLEMENTAL FICA	DIESEL MAINTENANCE SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION F	PBS660606	\$ 5 \$ 28.593	Weighted Expense Weighted Expense	0.0%	11.1%		33.7% 33.7%	\$ .	\$ 0		
General Section   Continue   Co	OVERTIME 1.5X PAY	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION P	PBS660607 PBS660607	\$ 2,910	Weighted Expense Weighted Expense	0.0%	11.1%		33.7%	\$ ·		\$ 2,909 \$ 1,607	
General Section   Continue   Co	PENSION - DEF CONT SOC SEC/MEDICARE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION F	PRSSSSSS	\$ 2,574 \$ 2,187	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ ·	\$ 286 \$ 243	\$ 1,421 \$ 1,208	\$ 867 \$ 736
STORY	GASOLINE	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION F	PBS660607	\$ 571	Weighted Expense	0.0%	11 1%	55.2%	33.7%	\$ .		\$ 315	\$ 453 \$ 192 \$ 84
SPENSON COLORS OF CONTROL OF C	OVERHEAD, ELECT	SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION F	PBS660607 PBS660607	\$ 194	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ .	\$ 21 \$ 14	\$ 107 \$ 69	\$ 65 \$ 42
MATHEMATICAL   MATH	UNIFORMS SUPPLEMENTAL FICA	SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION F	PBS660607	\$ 125 \$ 11	Weighted Expense Weighted Expense	0.0%	11 1%	55.2% 55.2%	33.7%	\$ .		\$ 69 \$ 6	\$ 42 \$ 4
See State (Control   Michael Sop   Control   Michael	PENSION - GENERAL EMP	MACHINE SHOP	DISTRIBUTION AND COLLECTION F	PBS660608	\$ 13,792	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ ·	\$ 10,942 \$ 1,532	\$ 54,375 \$ 7,615	\$ 33,164 \$ 4,645
Windle   Composition   Compo	SOC SEC/MEDICARE OVERTIME 1 5X PAY	MACHINE SHOP	DISTRIBUTION AND COLLECTION F	PBS660608	¢ 7 000	Weighted Evenne	0.0%	11.1%	55.2%	33.7%	\$ :	\$ 867 \$ 376		\$ 2,629 \$ 1,140
Windle   Composition   Compo	LONGEVITY PAY PENSION - DEF CONT	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660608 PBS660608	\$ 2,522		0.0%	11 1%	55.2% 55.2%	33.7%	\$ .	\$ 288		\$ 874 \$ 849
OTHER BILLANGE  MORNES BOPP  CERTIFICITY AND COLLECTION PROBABILITY AND COL	RETIREE HEALTH BENE TOOLS/EQUIP < \$5000	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PRSSSOR	\$ 2,400 \$ 2,000	Weighted Expense Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ .	\$ 267 \$ 222	\$ 1,325 \$ 1,104	\$ 808 \$ 674
MATERIAL STATE   1	OTHER REG SALARIES	MACHINE SHOP	DISTRIBUTION AND COLLECTION F	PBS660608	\$ 920	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ .	\$ 102	\$ 508	\$ 589 \$ 310
MATERIAL STATE   1	CELLPHONE ALLOWANCE	MACHINE SHOP	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660608 PBS660608	\$ 480 \$ 250	Weighted Expense Weighted Expense	0.0%		55.2%	33.7%	\$ .	\$ 53 \$ 28		\$ 162 \$ 84
SAFETY FOR ALL   PRINCIPLE	SAFETY SHOES UNICODMS	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION F	PBS660608	\$ 150 \$ 125	Weighted Expense	0.0%		55.2% 55.2%	33.7%	\$ .	\$ 17	\$ 83	
SUPPLEMENT   SLAPE   CORPORATION AND COLLETTON   PRESSORING   STATE	OFFICE SUPPLIES YEAR END FICA ACCR	MACHINE SHOP	DISTRIBUTION AND COLLECTION F	PBS660608	\$ 100 \$ 71 e	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ ·	\$ 8	\$ 39	\$ 24
MALTH SIGNAME   WILDING   DITMENTION AND COLLECTION   P8580000 \$ 3   2.6   10   11   11   12   12   13   14   15   15	SUPPLEMENTAL FICA PERMANENT SALARIES	MACHINE SHOP WELDING	DISTRIBUTION AND COLLECTION F	PBS660608	\$ 13 \$ 273 986	Weighted Expense Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ .	\$ 1	\$ 7	\$ 4
SERVICIO FLETE COM  VELINO  DETREBETION AND COLLETTON  PERSONO  PERSON	HEALTH INSURANCE VEHICLES	WELDING WELDING	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660609 PBS660609	\$ 52,680 \$ 37,028	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ .	\$ 5,853 \$ 4.114	\$ 29,087 \$ 20,445	
SERVICIO FLETE COM  VELINO  DETREBETION AND COLLETTON  PERSONO  PERSON	IMP REP MATERIALS PENSION - GENERAL EMP	WELDING	DISTRIBUTION AND COLLECTION F	PRSSSSSSS	\$ 24,380	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ ·	\$ 2,778 \$ 2,709	\$ 13,803 \$ 13,461	\$ 8,419 \$ 8,210
OFFIRE STATE   WILDING   DISTRIBUTION AND COLLECTION   PRESERVING   STATE	PENSION - DEF CONT	WELDING WELDING	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660609 PBS660609	\$ 16,659 \$ 12,429	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ .	\$ 2,374	\$ 11,798	\$ 5,510
OFFIRE STATE   WILDING   DISTRIBUTION AND COLLECTION   PRESERVING   STATE	COMPONENTS/PARTS OVERTIME 1.5X PAY	WELDING WELDING	DISTRIBUTION AND COLLECTION FOR DISTRIBUTION AND COLLECTION F	PBS660609 PBS660609	\$ 10,000 \$ 6,661	Weighted Expense Weighted Expense	0.0%	11.1%	55.2%	33.7% 33.7%	\$ .	\$ 1,111 \$ 740	\$ 5,521 \$ 3,678	\$ 3,368 \$ 2,243
OKERNEGALARET WILDOW DISTRIBUTION AND COLLECTION PRESSOROUS PROPRIES WILDOW DISTRIBUTION AND COLLECTION PROPRI	TOOLS/EQUIP < \$5000 OTHER SUPPLIES	WELDING WELDING	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660609	\$ 5,000 \$ 5.000		0.0%	11.1%	55.2% 55.2%	33.7%	\$ ·	\$ 556		\$ 1,684
DEFORM   TERMINA   WILDING   DETREMENTOR AND COLLETTOR   PERSONOD   1.70   Weighted Exercise   0.70   1.11   0.27   0.2	LONGEVITY PAY OVERHEAD FLEET	WELDING	DISTRIBUTION AND COLLECTION F	PBS660609	\$ 3,719 \$ 3,575 \$	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%		\$ .	\$ 397	\$ 2,053 \$ 1,974 \$ 4,600	\$ 1,252 \$ 1,204
## OFFICE ALCONANCE   WILDING   DISTRIBUTION AND COLLECTION   PSSS00000   \$ 2.268   Wighted Expenses   20%   11.1%   5.278   3.27%   \$ 1 \$ 209   \$ 1.860   \$	DIESEL FUEL DISPOSAL (TIP) FEES	WELDING WELDING	DISTRIBUTION AND COLLECTION F	PBS660609	\$ 2,804 \$ 2,750	Weighted Expense Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7%	\$ .	\$ 311	\$ 1,548 \$ 1,548	\$ 944 \$ 926
RETREE (RATHERDS WILDING DETREINTON AND COLLETTON PROBRESSOR WILDING WILDI	OTHER REG SALARIES BLDG REP MATERIALS	WELDING WELDING	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660609 PBS660609	\$ 2,636 \$ 2,500	Weighted Expense	0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ .		\$ 1,380	\$ 842
THE CHEMICAL WILDING DISTRESSION AND COLLETION PROBRESSION S 5 0 Wagning Execute (0.7). 11.1% (0.7). 3.7% (0.7) (0	RETIREE HEALTH BENE	WELDING WELDING	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660609	\$ 1,200 \$ 960				55.2% 55.2%		\$ ·	\$ 133 \$ 107	\$ 663 \$ 530	\$ 404 \$ 323
TRESPINGEMENT WILDING DISTRESSION AND COLLETION PROBESSIONS 5 28 Weighted Egenete 0.07h 11.7h 52.7h 3.7h 5 . \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 10.5h 5.7f 5 . \$ 20 \$ 20 \$ 20 \$ 20 \$ 20 \$ 20 \$ 20 \$	ASSIGNMENT PAY	WELDING	DISTRIBUTION AND COLLECTION F	PBS660609	\$ 588	Weighted Expense	0.0%	11.1%	55.2% 55.2%		\$ .	\$ 92 \$ 65	\$ 324	\$ 278 \$ 198 \$
Non-Pite February   Non-	TELEPHONE/CABLE TV CERTIFICATION TRAIN	WELDING WELDING	DISTRIBUTION AND COLLECTION F	PBS660609	S 289	Weighted Expense	0.0%		55.2% 55.2%	33.7%	\$ .	\$ 32	\$ 160 \$ 138	
UNFORM WILDING DISTRESSION AND COLLETION PROSESSION S 10 Weight Express 0.00 11 11 15 6.25 327 327 8 1 1 1 1 6 6 1 2 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	SHIFT DIFFERENTIAL	WELDING	DISTRIBUTION AND COLLECTION F DISTRIBUTION AND COLLECTION F	PBS660609 PBS660609	\$ 196	Weighted Expense	0.0%	11.1%	55.2%	33.7%	\$ .	\$ 22	\$ 108	\$ 68 \$ 66
COMPRESSIVE   CONTEMPLE   CO		WELDING	DISTRIBUTION AND COLLECTION F	PRSSSOR	\$ 100	Weighted Expense	0.0%		55.2%	33.7%	\$ .	\$ 14 \$ 11	\$ 69 \$ 55	\$ 42 \$ 34
TREATMENT OPERATIONS	PERMANENT SALARIES	WELDING TREATMENT OPERATIONS	DISTRIBUTION AND COLLECTION F TREATMENT F	PBS660609 PBS670101	\$ 25 \$ 194.757	Weighted Expense Sunniv	0.0%	11.1%	55.2%	33.7%	\$ .	\$ 3	\$ 28 \$ 14 \$ 184.757	\$ 17 \$ 8
TREATMENT OPERATIONS	COMPONENTS/PARTS	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT F	PBS670101 PBS670101	\$ 48,880 \$ 33,658		0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 48,880 \$ 33,658	\$ .
SCÉ SEARSCLASE   TREATMENT OFFERATIONS   TREATMENT OFF	OTHER SERVICES HEALTH INSURANCE	TREATMENT OPERATIONS	TREATMENT F	PBS670101	\$ 20,094 \$ 20,080	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 20,094	\$ -
PENSION - DEF COMT   TREATMENT OPERATIONS   TREATMENT   PESSTOID   \$ 10,111   \$ 5,000 \	SOC SEC/MEDICARE	TREATMENT OPERATIONS	TREATMENT F	PBS670101	\$ 14,336	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ .	\$ 14,336	\$ .
OTHER REPUBLIES PERSONNELS TREATMENT OFFICE TO STATE OF THE POSSION STAT	PENSION - DEF CONT	TREATMENT OPERATIONS	TREATMENT F	PBS670101	\$ 10,111	Supply Supply Supply	0.0%				\$ .	\$ .	\$ 14,016 \$ 10,111 \$ 7,202	\$ .
OTHER REPUBLIES PERSONNELS TREATMENT OFFICE TO STATE OF THE POSSION STAT	TELEPHONE/CABLE TV CONFERENCES	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT F	PBS670101 PBS670101	\$ 3,472	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 5,952 \$ 3,472	\$ .
	OTHER SUPPLIES OTHER REG SALARIES	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	000070404	¢ 2726	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ .	\$ 2,726	\$ ·
	CAR ALLOWANCES	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT F	PBS670101	\$ 1,837 \$ 1,683	Supply			100.0%		\$ :	\$	\$ 1,837	\$

Expense Line Item			Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
OCCICE COLID DENT	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 S	[1 5 1,683 5 1,683	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	S -	\$ 1,683 \$ \$ 1.683 \$	
ELECTRICAL SUPPLIES EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 S PBS670101 S PBS670101 S	1,683 1,616 1,212	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ ·	\$ 1,683 \$ \$ 1,616 \$ \$ 1,212 \$	
MEMBERSHIPS/DUES OFFICE SUPPLIES CERTIFICATION TRAIN	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 S PBS670101 S PBS670101 S	1,069 968 449	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ -	\$ -	\$ 1,069 \$ \$ 968 \$ \$ 449 \$	-
MEETINGS	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 \$	412	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ .	\$ 412 \$	
TOOLS/EQUIP < \$5000 SAFETY SHOES SERVCHG-PRINT SHOP	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670101 S	280 168	Supply Supply	0.0%	0.0%	100.0%	0.0%	s .	s ·	\$ 280 \$ \$ 280 \$ \$ 168 \$	:
VEAD END EICA ACCD	TREATMENT OPERATIONS TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 S PBS670101 S PBS670101 S	168 154 132	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	S -	S .	\$ 168 \$ \$ 154 \$ \$ 132 \$	
SCHOOLS PERMANENT SALARIES PENSION - GENERAL EMP	WATER SUPPORT WATER SUPPORT	TREATMENT TREATMENT	PBS670101 S PBS670301 S PBS670301 S	90,044	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ ·	\$ 16,998 \$	:
HEALTH INSURANCE SOC SEC/MEDICARE SCHOOLS	WATER SUPPORT WATER SUPPORT WATER SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670301 S PBS670301 S PBS670301 S	11,162 7,035 1,830	Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$ .	\$ 11,162 \$ \$ 7,035 \$	:
CELLPHONE ALLOWANCES	WATER SUPPORT WATER SUPPORT	TREATMENT	PBS670301 \$ PBS670301 \$	1,440 480	Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ .	\$ -	\$ 1,830 S \$ 1,440 S \$ 480 S	
PERMANENT SALARIES COMPONENTS/PARTS	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	872,388 492,003 200,000	Supply Supply Supply Supply	0.0%	0.0%	100.0% 100.0%	0.0%	\$ ·	\$ .	\$ 872,388 \$ \$ 492,003 \$ \$ 200,000 \$ \$ 138,432 \$	
OTHER EQUIPMENT HEALTH INSURANCE OVERTIME 1.5X PAY	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	138,432	Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ .	\$ -		
PENSION - GENERAL EMP SOC SECMEDICARE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 PBS670302	68,487 67,996 52,600	Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ ·	\$ .	\$ 68,487 \$ \$ 67,996 \$ \$ 52,600 \$	:
BLDG REP MATERIALS PENSION - DEF CONT EQUIP REP & MAINT ELECTRICAL SUPPLIES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$ PBS670302 \$ PBS670302 \$	47 244	Supply Supply Supply	0.0%	0.0%	100.0%	0.0% 0.0% 0.0%	\$ - \$ -	\$ ·	\$ 52,600 \$ \$ 47,214 \$ \$ 46,000 \$	-
ELECTRICAL SUPPLIES VEHICLES RETIREE HEALTH BENE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	46,000 30,000 27,816	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ -	\$ 27.816 \$	:
IMP REP & MAINT LAWN & TREE SERVICE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	23,600 17,500 15,000	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ .	\$ .	\$ 23,600 \$ \$ 17,500 \$ \$ 15,000 \$	
OTHER SERVICES	FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	15,000	Supply	0.0%	0.0%	100.0% 100.0%	0.0%	\$ .	\$ .		:
LONGEVITY PAY TOOLS/EQUIP < \$5000 OTHER PROF SERV	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$ PBS670302 \$	12,650 11,000 10,000	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ .	\$ .	\$ 13,664 \$ \$ 12,650 \$ \$ 11,000 \$ \$ 10,000 \$	-
BLDG REP & MAINT OTHER SUPPLIES OTHER REG SALARIES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 10,000 \$ \$ 10,000 \$ \$ 9,000 \$	
OTHER REG SALARIES JANITORIAL SUPPLIES GASOLINE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	9,000 7,228 5,000 4,039	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ .	\$ 7,228 \$	
OL & LUBRICANTS SOLID WASTE COLLECTIONS	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$ PBS670302 \$	4,035 3,000 2,550	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ - \$ -	S .	\$ 4,039 \$ \$ 3,000 \$ \$ 2,550 \$	
OVERHEAD-FLEET ASSIGNMENT PAY	FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	2,368	Supply	0.0%	0.0%	100.0%	0.0%	s .	s -	\$ 2,368 \$	
SAFETY SHOES OFFICE EQUIP RENT DISPOSAL (TIP) FEES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	2,240 2,000 1,725	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ . \$ .	\$ .	\$ 2,240 \$ \$ 2,000 \$ \$ 1,725 \$	
UNFORMS SCHOOLS HEAVY EQUIP RENT	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	1,700 1,400 1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ :	\$ ·	\$ 1,700 \$ \$ 1,400 \$	
HEAVY EQUIP RENT EXPENSE ALLOWANCES YEAR END FICA ACCR	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$ PBS670302 \$	1,000 960 553	Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	s .	s ·	\$ 1,000 \$	-
OVERTIME 1X PAY OFFICE SUPPLIES	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 S PBS670302 S	546 500	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ ·	\$ 553 \$ \$ 546 \$ \$ 500 \$	
CELLPHONE ALLOWANCE	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	480	Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ .	\$ ·	\$ 480 S \$ 408 S \$ 400 S	
CERTIFICATION TRAIN BOOKS & MANUALS SERVCHG-NON FLEET	FIVEASH MAINTENANCE FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670302 S PBS670302 S PBS670302 S	400 300 300	Supply Supply Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0%	S -	\$ ·	\$ 300 S \$ 300 S	-
	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT	PBS670302 S PBS670302 S PBS670303 S	100 100 1,780,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ .	\$ 100 S \$ 100 S	
POSTAGE LIME ELECTRICITY PERMANENT SALARIES	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$ PBS670303 \$	1,780,000 1,513,612 646,159	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	s ·	\$ 1,780,000 \$ \$ 1,513,612 \$	-
CHLORINE WATER/SEW/STORM HEALTH INSURANCE	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$ PBS670303 \$	280,000 181,775 106,527	Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ .	\$ .	\$ 646,159 \$ 280,000 \$ 181,775 \$ 106,527 \$	
HEALTH INSURANCE AQUEOUS AMMONIA HYDROFLUOSILICIC ACID	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 S PBS670303 S PBS670303 S	106,527 63,450 60,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ .		:
SOC SEC/MEDICARE PENSION - DEF CONT	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$ PBS670303 \$	51,381 51,381 46,935	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ - \$ -	\$ ·	\$ 60,000 \$ \$ 51,381 \$ \$ 46,935 \$	-
OVERTIME 1.5X PAY OTHER SERVICES	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT	PBS670303 \$	43,680	Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ -	\$ -	\$ 43,680 \$	-
COAGULANTS ASSIGNMENT PAY PENSION - GENERAL EMP	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 S PBS670303 S PBS670303 S	20,300 15,660 12,176	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ - \$ -	S -	\$ 20,300 \$ \$ 15,660 \$ \$ 12,176 \$	-
LABORATORY SUP COSTS/FEES/PERMITS	FIVEASH OPERATIONS	TREATMENT	PBS670303 \$	12,000 9,960 9,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 12,000 \$ \$ 9,960 \$ \$ 9,600 \$	
RETIREE HEALTH BENE COMPONENTS/PARTS BACKFLOW PROGRAM	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 S PBS670303 S PBS670303 S	9,600 8,800 7,205	Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ .	\$ .		-
OTHER REG SALARIES LONGEVITY PAY SHIFT DIFFERENTIAL	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 S PBS670303 S	5,672 5,133	Supply Supply Supply	0.0% 0.0% 0.0%	0.0% 0.0% 0.0%	100.0%	0.0%	\$ .	\$ .	\$ 7,205 \$ \$ 5,672 \$ \$ 5,133 \$	
	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT	PBS670303 \$	3,266 1,675	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	\$ ·		:
OFFICE EQUIP < \$5000 UNIFORMS SAFETY/TRAIN MAT	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$ PBS670303 \$	1,500 1,200 1,000	Supply Supply Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ - \$ -	S -	\$ 1,675 \$ \$ 1,500 \$ \$ 1,200 \$ \$ 1,000 \$	
	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT	PBS670303 S PBS670303 S PBS670303 S	1,000 960 885	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ ·	\$ 1,000 \$ \$ 960 \$ \$ 885 \$	-
EXPENSE ALLOWANCES SAFETY SHOES CERTIFICATION TRAIN CELLPHONE ALLOWANCE	FIVEASH OPERATIONS FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$ PBS670303 \$	885 830 480	Supply	0.0% 0.0% 0.0%	0.0%	100.0% 100.0%	0.0%	\$ -	\$ -	\$ 830   \$	-
YEAR END FICA ACCR OVERTIME 1X PAY	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 S	434 353	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 480 \$ \$ 434 \$ \$ 353 \$	:
SERVCHG-PRINT SHOP SUPPLEMENTAL FICA DEDMANENT SALADIES	FIVEASH OPERATIONS FIVEASH OPERATIONS PEEL EDIVID MAINTENANCE	TREATMENT TREATMENT	PBS670303 5 PBS670303 5	5 200 5 160 205 705	Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ .	\$ .	\$ 200 \$ \$ 160 \$ \$ 395,796 \$	
PERMANENT SALARIES COMPONENTS/PARTS HEALTH INSURANCE	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 S PBS670304 S PBS670304 S	395,796 168,000 64,726	Supply Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ .	\$ 168,000 \$	
PENSION - GENERAL EMP DIESEL FUEL OTHER EQUIPMENT	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 S PBS670304 S PBS670304 S	59,385 50,000 50,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ :	\$ .	\$ 59,389 \$ \$ 50,000 \$ \$ 50,000 \$	
BLDG REP & MAINT FOLIP REP & MAINT	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 \$	5 40,000 35,000	Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ .	\$ .		
SOC SEC/MEDICARE LAWN & TREE SERVICE OVERTIME 1 5Y PAY	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 S	30,937 10,000	Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0%	0.0%	\$ :	\$ .	\$ 35,000 \$ \$ 30,937 \$ \$ 10,000 \$	:
OVERTIME 1.5X PAY PENSION - DEF CONT LONGEVITY PAY ELECTRICAL SUPPLIES	PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 S PBS670304 S PBS670304 S	8,736 7,952 7,150	Cupply	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 \$	
OTHER REG SALARIES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 S PBS670304 S PBS670304 S	7,150 7,000 6,320	Supply	0.0%	0.0%	100.0%	0.0%	s .	s .	\$ 6320 5	
JANITORIAL SUPPLIES OTHER PROF SERV TOOLS/EQUIP < \$5000	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 S PBS670304 S PBS670304 S PBS670304 S	5,000 5,000 6 4,400 5 2,400	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	s .	\$ .	\$ 6,000 \$ \$ 5,000 \$ \$ 4,400 \$	
TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE BLDG REP MATERIALS	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT TREATMENT		5 2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 4,400 \$ \$ 2,400 \$ \$ 2,000 \$	
DISPOSAL (TIP) FEES SOLID WASTE COLLECTIONS OTHER SERVICES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 S PBS670304 S PBS670304 S	1,572 1,200 1,180	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0%	0.0% 0.0% 0.0%	\$ .	\$ -	\$ 1,572 \$ \$ 1,200 \$ \$ 1,180 \$	-
UNIFORMS OIL & LUBRICANTS	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$	1,100	Supply	0.0%	0.0%	100.0% 100.0% 100.0%	0.0%	\$ .	\$ -	\$ 1,100 \$ \$ 1,000 \$	
SAFETY/TRAIN MAT SAFETY SHOES EXPENSE ALLOWANCES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 S	1,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 1,000 \$ \$ 1,000 \$	:
SCHOOLS GASOLINE	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$ PBS670304 \$	960 600		0.0%	0.0%	100.0%	0.0%	\$ ·	S -	\$ 960 \$ \$ 600 \$ \$ 565 \$	
OFFICE EQUIP < \$5000 OFFICE SUPPLIES	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$	565 500 500	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 500 \$	
YEAR END FICA ACCR CELLPHONE ALLOWANCE OVERHEAD-FLEET	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670304 S PBS670304 S PBS670304 S	483 480 5 113	Supply	0.0%	0.0%	100.0% 100.0%	0.0% 0.0%	\$ . \$ .	\$ .	\$ 483 \$ \$ 480 \$ \$ 113 \$	
SERVCHG-FLEET O&M	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 \$	5 51 5 32	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ .	\$ .	\$ 51 \$ \$ 32 \$	
ELECTRICITY PERMANENT SALARIES	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 S PBS670305 S	820,635 590,122	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	s .	\$ 820,635 \$ \$ 590,122 \$	:
SOLIFURIC ACID SODIUM HYDROXIDE SCALE INHIBITOR	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 S PBS670305 S PBS670305 S	290,000 190,000 100,000	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0%	\$ . \$ .	\$ .	\$ 290,000 \$ \$ 190,000 \$ \$ 100,000 \$	
HEALTH INSURANCE CORROSION INHIBITOR	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	95,991 75,000	Supply Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 95,991 \$	
SODIUM HYPOCHLORITE PENSION - GENERAL EMP SOC SEC/MEDICARE	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$ PBS670305 \$	75,000 52,993 47,224	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ .	\$ ·	\$ 75,000 \$ \$ 52,993 \$ \$ 47,224 \$	
OVERTIME 1.5X PAY PENSION - DEF CONT	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 \$	43,680	Supply	0.0%	0.0%	100.0%	0.0%	\$ :	\$ .	\$ 43,680 \$ \$ 30,167 \$ \$ 26,334 \$	
WATER/SEW/STORM HYDROFLUOSILICIC ACID ASSIGNMENT PAY	PEELE/DIXE OPERATIONS PEELE/DIXE OPERATIONS PEELE/DIXE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305 S PBS670305 S PBS670305 S	26,334 20,000 19,575	Supply Supply Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ . \$ .	\$ .	\$ 26,334 \$ \$ 20,000 \$ \$ 19,575 \$	-
OTHER SUPPLIES COSTS/FEES/PERMITS	PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 \$	18 500	Supply	0.0%	0.0% 0.0% 0.0%	100.0% 100.0% 100.0%	0.0% 0.0% 0.0%	\$ .	\$ .	\$ 18,500 \$	
AQUEOUS AMMONIA	PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305	12,000 11,550	Supply	0.0%	0.0%	100.0%	0.0%	\$ .	\$ -	\$ 12,000 \$ \$ 11,550 \$	

SECOLOGY FINE DEPTH   SECONOME PROVIDED   SE	Expense Line Item			Code	FY 2019 Expense Alloca	Utility Billing lion Factor %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist
Column	OTHER CHEMICALS	PEELE/DIXIE OPERATIONS	TREATMENT	PB\$670305			0.0%			\$ ·	\$ ·	\$ 10,000 \$ 6,000	\$ ·
March   Marc	OTHER REG SALARIES OTHER PROF SERV LONGEVITY PAY	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305	\$ 5,000 5	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ - \$ -	s . s .	\$ 5,000	\$ - \$ -
Column	DETIDEE HEALTH DENE	DEEL E/DIVIE ODED ATYONIC	TREATMENT	PBS670305 PBS670305	\$ 2,400 \$	upply 0.0% upply 0.0%		100.0%	0.0%	\$ - \$ -	s .	\$ 2,400 \$ 2,290	\$ - \$ -
The column	CONFERENCES SCHOOLS	PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT TREATMENT	PBS670305	\$ 2,000 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ · .	\$ · · · · · · · · · · · · · · · · · · ·	\$ 2,000	\$ - \$ -
The column   The		PEELE/DIXIE OPERATIONS DEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305	\$ 1,400 5	upply 0.0%	0.0%	100.0%	0.0%	\$ · .	S .	\$ 1,500	\$ · .
Column	OFFICE SUPPLIES EXPENSE ALLOWANCES	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 PBS670305	\$ 1,000 S \$ 960 S	upply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 960	\$ . \$ .
The color of the	OVEDTIME 1Y DAY	DEEL E/DIVIE ODED ATIONIC	TREATMENT	DD9670306	\$ 546 <u>\$</u> \$ 480 <u>\$</u>	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	S .	\$ 546 \$ 480	\$ .
The color of the	SUPPLEMENTAL FICA PERMANENT SALARIES OTHER PROF SERV	PEELE/DIXIE OPERATIONS TREATMENT SUPPORT	TREATMENT	PBS670305 PBS670601	\$ 161 \$ \$ 98,422 \$	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ . \$ .	\$ 161 \$ 98,422	\$ · · · · · · · · · · · · · · · · · · ·
Column   C	PENSION - GENERAL EMP HEALTH INSURANCE	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670601 PBS670601	\$ 19,113 \$ \$ 11,703 \$	upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ ·	\$ 19,113 \$ 11,703	\$ · .
	LONGEVITY DAY	TREATMENT SUPPORT	TREATMENT	DD SETTLENT	\$ 2,824 \$ \$ 2,745 \$	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ . \$ .	\$ 2,824 \$ 2,745 \$ 2,000	\$ · .
Column	CONFERENCES BOOKS & MANUAL S	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT TREATMENT	PBS670601 PBS670601 PBS670601	\$ 1,440 S \$ 1,200 S \$ 500 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ . \$ .	\$ 1,440 \$ 1,200 \$ 500	\$ · .
Column	MEMBERSHIPS/DUES CELLPHONE ALLOWANCE	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670601 PBS670601 PBS670601	\$ 500 8	upply 0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 480	\$ .
Company	OFFICE SUPPLIES YEAR END FICA ACCR	TREATMENT SUPPORT TREATMENT SUPPORT	TREATMENT	PBS670601 PBS670601	\$ 400 S \$ 210 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$	\$ .	\$ 400	\$ .
Second content	PERMANENT SALARIES	BIOLOGY LAB BIOLOGY LAB	TREATMENT	PB\$670603 PB\$670603	\$ 94.343 5	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ · .		\$ · .
Column	OVERTIME 1.5X PAY	BIOLOGY LAB	TREATMENT	PBS670603	\$ 8,518 S \$ 8,491 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$	\$ .		\$ .
March	OTHER SERVICES	BIOLOGY LAB	TREATMENT	PBS670603	\$ 900   8	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	\$ . \$ .		\$ . \$ .
Section   Sect	GASOLINE OTHER SUPPLIES	BIOLOGY LAB BIOLOGY LAB	TREATMENT TREATMENT	PBS670603 PBS670603	\$ 750 S \$ 420 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 750 \$ 420	\$ . \$ .
March   Marc	CAECTY CUICE	DIOLOGY LAD	TREATMENT	DDS670602	\$ 120 <u>\$</u> \$ 120 <u>\$</u>	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 120	\$ . \$ .
Column   C	SUPPLEMENTAL FICA OVERHEAD-FLEET PERMANENT SALARIES	BIOLOGY LAB	TREATMENT	PBS670603	\$ 31 5	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 31 \$ 29	\$ . \$ .
Column	HEALTH INSURANCE VEHICLES	WATER LAB	TREATMENT	PBS670605	\$ 32,775 <u>\$</u> \$ 25,072 \$	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ . \$ .	\$ 32,775 \$ 25,072	\$ · · · · · · · · · · · · · · · · · · ·
March   Marc	SOC SEC/MEDICARE OVERTIME 1.5X PAY	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 15,558 \$ \$ 13,104 \$	uppry 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ . \$ .	\$ 15,558 \$ 13,104	\$ · · · · · · · · · · · · · · · · · · ·
September 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	EQUIP REP & MAINT	WATER LAB	TREATMENT	PBS670605 PBS670605	\$ 10,500 S \$ 10,000 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	S .	\$ 10,500 \$ 10,000	\$ . \$ .
Section   Control   Cont	COMPONENTS/PARTS	WATER LAB	TREATMENT	PBS670605	\$ 7,000 S \$ 4,781 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 7,000	\$ . \$ .
Control	GASOLINE LONGEVITY DAY	WATER LAB	TREATMENT	PBS670605	\$ 2,299 S \$ 2,148 S	upply 0.0%	0.0%	100.0%	0.0%	\$ ·	S .	\$ 2,299 \$ 2,148	\$ . \$ .
State	CONFERENCES SCHOOLS LINIFORMS	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 2,000 \$ \$ 2,000 \$	upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	S .	\$ 2,000	\$ · .
Section   Column		WATER LAB	TREATMENT	PBS670605	\$ 1,000 \$	upply 0.0% upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ - \$ -	\$ . \$ .	\$ 1,400 \$ 1,000 \$ 1,000	\$ - \$ -
Section   Sect	DATA PROC SUPPLIES	WATER LAB	TREATMENT	PBS670605	\$ 600   8	upply 0.0%	0.0%	100.0%		\$ · · · · · · · · · · · · · · · · · · ·	\$ · .	\$ 600	\$ . \$ .
Section   Sect	CELLPHONE ALLOWANCE SAFETY SHOES	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 PBS670605	\$ 480 S \$ 400 S	upply 0.0%	0.0%	100.0%	0.0%	\$ · · · · · · · · · · · · · · · · · · ·	\$ .	\$ 480 \$ 400	\$ · · · · · · · · · · · · · · · · · · ·
March   Marc		WATERIAR	TREATMENT	DESCRIPTION	\$ 200 5	uppry 0.0%	0.0%	100.0%	0.0%	\$ .	\$ .	\$ 200 \$ 200	\$ .
Company   Comp	PERMANENT SALARIES	TREATMENT OPERATIONS - WATER	TREATMENT	PBS670801 PBS670801	\$ 40,000 \$	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	\$ . \$ .	\$ 105,922	\$ .
State   Stat	SOC SEC/MEDICARE	TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 8,250 S	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	\$ . \$ .		\$ . \$ .
Second Column	TELEPHIONE/CARLE TV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670801 PBS670801	\$ 6,824 \$ \$ 4,000 \$	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	\$ ·	\$ 6,824 \$ 4,000	\$ ·
March   Marc		TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT	PBS670801 PBS670801	\$ 1,510 \$	upply 0.0% upply 0.0%	0.0%	100.0%	0.0%	\$ ·	\$ ·	\$ 1,510 \$ 1,440	\$ ·
March   1995	MILEAGE REIMBURSE VEAR END EVA ACCR	TREATMENT OPERATIONS - WATER	TREATMENT	PBS670801 PBS670801	\$ 249 S \$ 226 S	upply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 249	\$ . \$ .
Company   Comp	PERMANENT SALARIES	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS670801 PBS690602	\$ 366,378 Weight	upply 0.0% ed Expense 0.0%	0.0%	55.2%	0.0% 33.7%	\$ . \$ .		\$ 125	\$ . \$ 123,380 \$ 20,017
March   Control   Contro	HEALTH INSURANCE VEHICLES	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 52,574 Weight \$ 49,391 Weight	ed Expense 0.0% ed Expense 0.0%	11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$ .	\$ 5,841 \$ 5,488		
Comment   Comm		WATER & SEWER ENVIRONMENTAL RESOURCES	ENIVIDONIMENTAL DESCRIBORS	DD@concor	\$ 33,494 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 3,721 \$ 3,171	\$ 18,493 \$ 15,760 \$ 9,568	\$ 11,279 \$ 9,613 \$ 5,836
## 1				PBS690602	\$ 9,463 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 1,051 \$ 565	\$ 5,225 \$ 2,809 \$ 1,981	\$ 3,187 \$ 1,713
OWER LEADY OF THE STATE OF THE	TELEPHONE/CABLE TV	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,915 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2% 55.2%	33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 360 \$ 324		\$ 982
Control   Cont	EXPENSE ALLOWANCES CONFERENCES OVERHEAD FLEET	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 2,016 Weight \$ 1,860 Weight	ed Expense 0.0% ed Expense 0.0%	11.1% 11.1%	55.2% 55.2%	33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 207	\$ 1,113 \$ 1,027 \$ 888	\$ 679 \$ 626 \$ 542
Teaching   Teach   T	OFFICE SUPPLIES COMPLITED MAINT	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1 500 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2% 55.2%	33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 167 \$ 150	\$ 828 \$ 745	\$ 505 \$ 455 \$ 404
MARKET   M	TOOLS/EQUIP < \$5000 SERVCHG-PRINT SHOP CELL PHONE ALLOWANCE	WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,200 Weight \$ 1,200 Weight	ed Expense 0.0%	11.1%	55.2% 55.2%	33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 133	\$ 663 \$ 663	5 404
MARIE ADDRESS   MARIE ADDRES	UNIFORMS AD/MARKETING	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 981 Weight \$ 900 Weight \$ 600 Weight	ed Expense 0.0% ed Expense 0.0%			33.7% 33.7% 33.7%	\$ · · · · · · · · · · · · · · · · · · ·	\$ 109 \$ 100 \$ 67	\$ 542 \$ 497 \$ 331	\$ 330 \$ 303 \$ 202
WATER SEVER ROWSHAMERTA, RESIDURES   WATER SEV	FURNITURE SAFETY SHOES	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602 PBS690602	\$ 600 Weight		11.1%	55.2% 55.2% 55.2%	33.7%	\$ - \$ - \$ -	\$ 67 \$ 58 \$ 43	\$ 331 \$ 290 \$ 215	\$ 202 \$ 177 \$ 131
## Common	OVERTIME 1.5X PAY MEMBERSHIPS/DUES MILEAGE REIMPLIESE	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 328 Weight \$ 234 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2% 55.2% 55.2%	33.7%	\$ - \$ - \$ -	\$ 36	\$ 181	\$ 110 \$ 79 \$ 61
## SERVICE SERVICE SERVICE CORPORATION SERVICE	OTHER SUPPLIES SUPPLEMENTAL FICA	WATER & SEWER ENVIRONMENTAL RESOURCES WATER & SEWER ENVIRONMENTAL RESOURCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 120 Weight \$ 120 Weight \$ 1 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2% 55.2% 55.2%	33.7%	\$ - \$ - \$ -	\$ 13 \$ 13 \$ 0	\$ 66 \$ 66 \$ 1	\$ 0
ERYPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORT SERVER RUBLANCE DEFT SUPPORT SERVER RUBLANCE DEFT SUPPORT SERVER RUBLANCE DEFT SUPPORT SERVER R	INDIRECT ADMIN SERV SERVCHG-INFO SYS	WATER & SEWER GENERAL EXPENDITURES	DEPT SUPPORT	PBS700101	\$ 2,276,594 Weight \$ 1,206,063 Weight	ed Expense 0.0% ed Expense 0.0%	11.1%	55.2%	33.7% 33.7% 33.7%	\$ - \$ -	\$ 134,001	\$ 665,911	\$ 1,844,324 \$ 766,660 \$ 406,150
ERYPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORTER BLADE WATER SERVER RUBLANCE DEFT SUPPORT PROPORT SERVER RUBLANCE DEFT SUPPORT SERVER RUBLANCE DEFT SUPPORT SERVER RUBLANCE DEFT SUPPORT SERVER R	WRITEOFF AIR & OTHER SERVCHG-AIRPORT	WATER & SEWER GENERAL EXPENDITURES WATER & SEWER GENERAL EXPENDITURES	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 232,487 Weight \$ 52,513 Weight	ed Expense 0.0%	11.1%	55.2% 55.2%	33.7%	\$ - \$ -	\$ 5,835	\$ 128,365 \$ 28,994	\$ 71,478 \$ 78,292 \$ 17,684
WORKER COMP	ACCT & AUDITING SERVCHG-OTHER FUNDS	WATER & SEWER GENERAL EXPENDITURES WATER & SEWER GENERAL EXPENDITURES WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT	PBS700101	\$ 16,690 Weight \$ (770,000) Weight	ed Expense 0.0%	11.1% 11.1% 0.0%		33.7% 33.7% 0.0%	\$ - \$ - \$ -	\$ 1,854 \$ (85,552) \$ .	\$ (425 145)	\$ 5,620 \$ (259,303) \$ -
## PRINCIPALISANE WATER SERVER NUMBER CORP   PRINCIPAL   PRINCIPAL		WATER & SEWER INSURANCE	DEPT SUPPORT	PBS700401 PBS700401	\$ 358,736 \$ \$ 165,550 \$	tupply 0.0% tupply 0.0% 0.0% 0.0% 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 387,157 \$ 358,736 \$ 165,550	\$ . \$ .
PRICHAGES PREVARION NENTONY DET SUPPORT PRICHAGE PREVARIO	PUB OFFICIALS LIAB		DEPT SUPPORT	PBS700401 PBS700401	\$ 63,839 5 \$ 1,495 5	kupply 0.0% kupply 0.0% kupply 0.0%	0.0%	100.0%	0.0%	\$ . \$ .	\$ . \$ .	\$ 53,839 \$ 1,495	\$ . \$ .
BOAD PRICIPAL  REVENUE BOADS R	PURCHASES	DIDEVADO INIVENTODA	DEPT SUPPORT	PBS704135 PBS704135	\$ 801,294 \$ (801,294) \$	upply 0.0%	0.0% 0.0% 0.0%	0.0%	100.0% 100.0%	\$ . \$ .	\$ . \$ .	\$ ·	
BYCHILES SHOW REVENUE BORDS RE	Debt Service									\$ 1,640,228	\$ 3,240,732		
STATE PRIVATE PRIVAT	OTHER DEBT COSTS		REVENUE BONDS	REV2012.450	\$ 912,913 Fixe	d Assets 0.0%	0.0%	45.1% 45.1%	54.9% 54.9%	\$ · · · · · · · · · · · · · · · · · · ·	\$ - \$ -	\$ 412 147	\$ 500.766
Comparing   Comp	BOND INTEREST OTHER DEBT COSTS		REVENUE BONDS	REV2014.450	\$ 2,427,239 F000 \$ 1,129 F000	d Assets 0.0% d Assets 0.0% d Assets 0.0%	0.0%	45.1% 45.1%	54.9% 54.9%	\$ · \$ · \$	\$ . \$ .		\$ 489,097 \$ 1,331,428 \$ 619
Comparing   Comp	BOND INTEREST BOND INTEREST		REVENUE BONDS REVENUE BONDS	REV2016.450 REV2018.450	\$ 2,109,437 Fixe \$ 1,998,723 Fixe	d Assets 0.0% d Assets 0.0%	0.0%	45.1% 45.1%	54.9% 54.9%	\$ . \$ .	\$ . \$ .	\$ 952,335 \$ 902,351	\$ 1,667,162 \$ 1,157,102 \$ 1,096,372
SIA   SECOND CONTROL   C	OTHER DEBT COSTS LOAN PRINCIPAL LOAN INTEREST		REVENUE BONDS	REV2018.450	\$ 450 Fixe	d Assets 0.0% d Assets 0.0% d Assets 0.0%	0.0% 0.0% 0.0%	45.1% 45.1%	54.9% 54.9% 54.9%	\$ . \$ .	\$ . \$ .	\$ 203 \$ 180,151	
\$ 1,337,996 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	LOAN INTEREST TR TO SPECIAL OBLIGATION BONDS		STATE REVOLVING FUND LOAN UTILITY BILLING AND COLLECTIO	S SRF04.450 NS FIN100101	\$ 194,508 Fixe \$ 53,039 Fixe	d Assets 0.0% d Assets 0.0% d Assets 0.0%	0.0%	45.1% 45.1%	54.9% 54.9% 54.9%	\$ . \$ .	\$ . \$ .	\$ 87,813 \$ 23,945	
TR TOWNS CIENCUP PROJ - Funed 464  CP \$ 12,154,6605 Fised Access 0.07% 0.07% 45.1% 45.7% \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$			DEPT SUPPORT	PB\$700401		a Assets 0.0%	0.0%	45.1%	54.9%	\$ .	\$ .		\$ 663,966 \$ 8,445,862
Budget Californian FUND 5 7,245,564 Weenhed Sevence 0,076 11,176 55,76 33,776 5 5 5 05,007,2 5 4,000,76 5 2,446,137 Change of Fund Balance -CP FUND 5 (1,522,425) Fleed Assets 0,076 0,076 45,15 45,76 5 5 5 5 5 5,532,446,135 (6,532,446) 5 6,632,446,135 (6,532,446) 5 6 (4,522,447) 5 6 (4,	Cash-Funded Capital TR TO W&S GEN CAP PROJ - Fund 454			CIP		d Assets 0.0%	0.0%	45.1%	54.9%	s -	\$ ·		
\$ (4,676,459) \$ - \$ 805,072 \$ (1,381,783) \$ (4,099,748	Budget Calibration Change of Fund Balance			FUND	\$ 7.245.964 Weight	ed Expense 0.0%	11.1%	55.2%	33.7%	s -	\$ 805,072		
	Grange or rund Balance - CIP				\$ (4,676,459)	0.0%	0.0%	45.1%	54.51%	s -	\$ 805,072	\$ (1,381,783)	\$ (4,099,748)

	Expense Line Item				Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
Company	PERMANENT SALARIES SECURITY SERVICES	OI OI	F OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050301 \$ PBS050601 \$	18,889	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,312 \$	\$ 42,876 \$ 10,577
Column	HEALTH INSURANCE	ON	F OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PBS050601 \$	7,303	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 3,214 \$	\$ 6,044 \$ 4,090 \$ 3,163
Section Continued Continue	PENSION - DEF CONT COMPUTER MAINT	OI OI	F OFFICE SUPPORT CLERICAL F OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	5,107 4,497	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,247 \$ \$ 1,979 \$	\$ 2,860 \$ 2,518
Commonweight   Comm	OTHER PROF SERV PENSION - GENERAL EMP	OI OI	F INVENTORY F INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$	3,810 3,809	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,676 \$	\$ 2,518 \$ 2,133 \$ 2,133
Service of the control of the contro	CONFERENCES	ON	F INVENTORY	CUSTOMER SERVICE	PBS050701 \$	2,286	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 1,006 \$	\$ 2,015 \$ 1,280 \$ 958
STATE AND STATE OF THE PROPERTY OF THE PROPERY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY	SERVCHG-PRINT SHOP CERTIFICATION TRAIN	OI OI	F 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
March   Marc	CAR ALLOWANCES OFFICE SUPPLIES AD/MARKETING	ON	F PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 \$	899	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 396 \$	\$ 735 \$ 504 \$ 420
March   Marc	COMPONENTS/PARTS BLDG REP MATERIALS EXPENSE ALL OWANGES	ON	F PROJECT MANAGEMENT	UTILITIES ENGINEERING	PBS060201 \$	600	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0%	\$ 264 \$	\$ 420 \$ 336 \$ 322
Margan   M	OFFICE EQUIP < \$5000 DATA PROC SUPPLIES	ON ON	F STRIBUTION & COLLECTION OPERATIO F STRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 \$ PBS660101 \$	562 525	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 247 \$ \$ 231 \$	\$ 315 \$ 294
Margin   M	JANITORIAL SUPPLIES CELLPHONE ALLOWANCE TELEPHONE/CABLE TV	ON	F STRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION	PBS660101 \$	468	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 231 \$ \$ 206 \$ \$ 196 \$	\$ 294 \$ 262 \$ 249
Marging   1969	LONGEVITY PAY EQUIP REP & MAINT OTHER SUPPLIES	ON	F WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION	PBS660401 \$	300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 152 \$ \$ 132 \$	\$ 194 \$ 168 \$ 168
Second column	OFFICE EQUIP RENT COSTS/FEES/PERMITS	OI OI	F 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
Company	TOOLS/EQUIP < \$5000 PERIODICALS & MAG PERMANENT SALARIES	ON	F PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION	PBS660402 \$	75	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0%		\$ 84 \$ 42 \$ 17,584
Margarithm   Mar	PENSION - GENERAL EMP HEALTH INSURANCE	ON ON	F PIPE CONSTRUCTION F PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$	4,926	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,666 \$ \$ 2,168 \$	3,393 2,758
Margin   M	RETIREE HEALTH BENE LONGEVITY PAY	ON ON	F PIPE CONSTRUCTION F PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	989	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 435 \$ \$ 305 \$	\$ 554 \$ 388
Company	EXPENSE ALLOWANCES	ON	F PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$		Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 158 \$	\$ 342 \$ 201 \$ 84
March   Marc	CONFERENCES CELLPHONE ALLOWANCE	ON ON	F METER SHOP F 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 S \$ 63 S	84 8 81
Management	MILEAGE REIMBURSE OFFICE EQUIP < \$5000	ON ON	F METER SHOP F METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660404 \$	37 37	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 16 S \$ 16 S	\$ 26 \$ 21 \$ 21
Section   Column	PERMANENT SALARIES HEALTH INSURANCE	ON	F METER SHOP F NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660407 \$	20,096	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 8,843 \$	\$ 21 \$ 11,253 \$ 1,184
West	PENSION - GENERAL EMP SOC SEC/MEDICARE	ON ON	F NEW SERVICES F NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	2,093 1,538	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 921 \$ \$ 677 \$	\$ 1,172 \$ 861 \$ 454
WEST AND COMPANY THE COMPANY OF THE	OVERTIME 1.5X PAY SUPPLEMENTAL FICA	ON ON	F NEW SERVICES F 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 5	\$ 246 \$ 1
College   Coll	IMP REP & MAINT FIN & BANK SERV OTHER PROF SERV	ON ON	F WATER SUPPORT F WATER SUPPORT	TREATMENT TREATMENT	PBS670301 \$ PBS670301 \$	164,903	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 72.563 \$	151,102 92,340 9,336
## STEELE OF THE PROPERTY OF T	COSTS/FEES/PERMITS OFFICE EQUIP < \$5000	ON ON	F FIVEASH MAINTENANCE F FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	2,848 2,249	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
PRINT   PRIN	RETIREE HEALTH BENE	ON	F FIVEASH MAINTENANCE F FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	1,799	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 792 \$	\$ 1,091 \$ 1,007 \$ 661
Column   C	OFFICE SUPPLIES GASOLINE	OI OI	F FIVEASH MAINTENANCE F FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	1,124 873	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 495 S \$ 384 S	\$ 630 \$ 489
WILLIAM   Color   Free   Color   F	EQUIP REP & MAINT OTHER SUPPLIES	ON ON	F FIVEASH OPERATIONS F FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	750 450	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 330 \$	\$ 420 \$ 420 \$ 252
MATHEMATICAL   1985   1885	OVERHEAD-FLEET	ON	F FIVEASH OPERATIONS	TREATMENT	PBS670303 \$	236	Miles of Trans / Dist Pipe	44.0%	56.0%		\$ 252 \$ 218 \$ 132 \$ 119
## ## ## ## ## ## ## ## ## ## ## ## ##	FOOD SERVICES DUPL PAPER/SUPPLIES	OA OA	V FIVEASH OPERATIONS V FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	150 150	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 66 5	\$ 84 \$ 84
## PROPRIES OF STATES OF THE PROPRIES OF THE	PERMANENT SALARIES HEALTH INSURANCE	ON.	V FIVEASH OPERATIONS	TREATMENT	PBS670303 \$	415,720	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 182,932 \$	\$ 84 \$ 232,788 \$ 31,559
PRESCRIPTION   OW   OW   OW   OW   OW   OW   OW	PENSION - GENERAL EMP SOC SEC/MEDICARE	ON.	V PEELE/DIXIE MAINTENANCE	TREATMENT	PBS670304 \$	32,800	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 15,778 \$	\$ 20,078 \$ 18,367
OWNER ALLOWINGS   OWN	VEHICLES OVERTIME 1.5X PAY	OA OA	V PEELE/DIXIE MAINTENANCE V PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$	13,326 9,131	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,018	5.113
ORGENIES ON PERLECCIO CPENATIONS PRELECCIO CPENATIO	CERTIFICATION TRAIN SERVCHG-FLEET O&M LONGEVITY PAY	ON.	V PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 \$	4,670	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 2,055   \$	2,843 2,615 2,386
CELL-PAPEC, ALLOWANCE   COLV   PREEDED COPENTORS   TREATMENT   PROPERTIES   1.10   Many of English   1.00	OTHER REG SALARIES EXPENSE ALLOWANCES CASOLINE	ON.	V PEELE/DIXIE OPERATIONS V PEELE/DIXIE OPERATIONS	TREATMENT	PBS670305 \$	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
UNIFORMS  OUN THE ATTEMPT SPECTRON   1	CELLPHONE ALLOWANCE CAR ALLOWANCES	OA OA	V PEELE/DIXIE OPERATIONS V PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	1,952 1,824	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 859 \$ \$ 803 \$	\$ 1,093 \$ 1,022
MERIESTAND-POINT   TREATMENT   PROPOSED   1	OVERHEAD-FLEET UNIFORMS	ON.	V TREATMENT SUPPORT V TREATMENT SUPPORT	TREATMENT	PBS670601 \$	1,124	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 495 \$	880 629 5 511
TREATMENT OF MATERIAL AS TREATMENT PRESTORE \$ 0.00   0.00	MEMBERSHIPS/DUES COMPONENTS/PARTS	OA OA	V TREATMENT SUPPORT V TREATMENT SUPPORT	TREATMENT TREATMENT	PBS670601 \$ PBS670601 \$	760	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 388 \$ \$ 335 \$	\$ 494 \$ 426 \$ 392
OFFICE LODGE BENT ON ON ONE DOLLO LABOR THE ATTEMPT PRESTROSS ON ON ONE DOLLO LABOR THE ATTEMPT PRESTROSS ON ON ON ONLO LABOR THE ATTEMPT PRESTROSS ON ON ON ONLO LABOR THE ATTEMPT PRESTROSS ON ON ON ONLO LABOR THE ATTEMPT PRESTROSS ON ON ON ON ONLO LABOR THE ATTEMPT PRESTROSS ON	TELEPHONE/CABLE TV RETIREE HEALTH BENE	ON ON	V WASTEWATER LAB V 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
COSTATE REPRESENTATION  ONLY WATER LAB TREATMENT PRESENTATION  ONLY WATER LAB TREATMENT PRESENTA	YEAR END FICA ACCR OFFICE EQUIP RENT SAFETY SHOES	ON.	V WASTEWATER LAB	TREATMENT	PBS670602 \$	230	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 101 \$	\$ 162 \$ 129 \$ 128
SUPPLEMENT   PROPRINGE   100   WATER LAB   THEATMENT   PROPRINGE   100   WATER LAB   WATER LAB   THEATMENT   PROPRINGE   100   WATER LAB   WAT	COSTS/FEES/PERMITS OFFICE SUPPLIES	ON.	V WATER LAB	TREATMENT	PBS670605 \$	152	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 67 \$	85 85 85 43
COMPONENTS PARTS  OW/ WATER AB  TREATMENT POPENTIONS - WATER  TREA	SUPPLEMENTAL FICA OTHER SERVICES	OA OA	V WATER LAB V WATER LAB	TREATMENT TREATMENT	PBS670605 \$ PBS670605 \$	33 183,300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 15 \$ \$ 80,659 \$	19 102,641
FERMANENT GALINES  OW TREATMENT OPERATIONS - WATER  THEATMENT  PRESSON - GENERAL EMP  OW TREATMENT OPERATIONS - WATER  OW TREATMENT OPERATIONS - WATER  OW TREATMENT OPERATIONS - WATER  THEATMENT  PRESSON - GENERAL EMP  OW TREATMENT OPERATIONS - WATER  THEATMENT  THEATMENT  PRESSON - GENERAL EMP  OW TREATMENT OPERATIONS - WATER  THEATMENT  THEATMENT  THEATMENT  PRESSON - GENERAL EMP  OW TREATMENT OPERATIONS - WATER  THEATMENT	OTHER PROF SERV COMPONENTS/PARTS OTHER EQUIPMENT	ON.	V WATER LAB	TREATMENT	PBS670605 \$	157,367 60,390 60,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0%	\$ 26,574 \$	
CUSTODIAL SERVICES  CAV   ELATIMENT OPERATIONS-WASTEWATI   TREATMENT   PS807001 \$   5.550   Miles of Treat (Die Pille   44.07). \$6.0%. \$   2.442   \$1.15   Miles of Treat (Die Pille   44.07). \$6.0%. \$   2.442   \$1.15   Miles of Treat (Die Pille   44.07). \$6.0%. \$   2.442   \$1.15   Miles of Treat (Die Pille   44.07). \$6.0%. \$   2.442   \$1.15   Miles of Treat (Die Pille   44.07). \$6.0%. \$   2.442   \$1.15   Miles of Treat (Die Pille   44.07). \$6.0%. \$   1.500   \$1.20   Miles of Treat (Die Pille   44.07). \$6.0%. \$   1.500   \$1.20   Miles of Treat (Die Pille   44.07). \$6.0%. \$   1.500   \$1.20   Miles of Treat (Die Pille   44.07). \$6.0%. \$   1.500   \$1.20   Miles of Treat (Die Pille   44.07). \$6.0%. \$   1.500   \$1.20   Miles of Treat (Die Pille   44.07). \$6.0%. \$   1.500   Mile	PERMANENT SALARIES IMP REP & MAINT	OA OA	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT	PBS670801 \$ PBS670801 \$	35,170 7,500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 15,476 \$ \$ 3,300 \$	\$ 19,694 \$ 4,200
HEALTH MISSIANCE	CUSTODIAL SERVICES OTHER SUPPLIES	ON ON	V REATMENT OPERATIONS-WASTEWATE V 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
TOLSEQUE - 55000  OMV R. & SEWER ENVIRONMENTAL RESOUL ENVIRONMENTAL RESOULCES PRESENCES  PERSONNEL SEWER ENVIRONMENTAL RESOULCES PRESENCES  OMV R. & SEWER ENVIRONMENTAL RESOULCES PRESENCES  DELICA REP. & MANT  OMV R. & SEWER ENVIRONMENTAL RESOULCES PRESENCES  ENVIRONMENTAL RESOULCES PRESENCES  ENVIRONMENTAL RESOULCES PRESENCES  OMV UTLITY BELIANG AND COLLECTIONS IN THITY BELIANG AND CLICECTIONS PROTOCOLLECTIONS	COSTS/FEES/PERMITS SOC SEC/MEDICARE	ON ON	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$	3,600	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,584 \$ \$ 1,261 \$	\$ 2,024 \$ 2,016 \$ 1,605
BLOG REP. & MANT OW UTLITY BLLING AND COLLECTIONS PROBRES OW PUBLIC SERVICES DIRECTORS ADMINISTRATION PROBRES OW PERSONNEL SERVICES SUPPORT AD	TOOLS/EQUIP < \$5000 IMP REP MATERIALS	OA OA	V R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$	2,250 1,800	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 990 \$	\$ 1,260 \$ 1,008 \$ 776
SCHOOLS OMV UTLITY BILLING AND COLLECTIONS UTLITY PELLING AND COLLECTIONS PROPRIORS OMV UTLITY BILLING AND COLLECTIONS UTLITY PELLING AND COLLECTIONS PROPRIORS OMV UTLITY BILLING AND COLLECTIONS UTLITY PELLING AND COLLECTIONS PROPRIORS OMV UTLITY BILLING AND COLLECTIONS UTLITY PELLING AND COLLECTIONS PROPRIORS OMV PUBLIC SERVICES DIRECTORS PROPRIORS OMV PUBLIC SERVICES DIRECTORS ADMINISTRATION PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS ADMINISTRATION PROPRIORS OF PROPRIORS	BLDG REP & MAINT LONGEVITY PAY	OA OA	V R & SEWER ENVIRONMENTAL RESOU V UTILITY BILLING AND COLLECTIONS	ENVIRONMENTAL RESOURCES UTILITY BILLING AND COLLECTIONS	PBS690602 \$ FIN100101 \$	1,335 1,035	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 587 \$ \$ 456 \$	748 5 580
SERVICH-PRINT SHOP  OMV UTLITY BILLING AND COLLECTIONS UTLITY PELNA AND COLLECTIONS PRO10011 \$ 000    Miles of Trans / Die Poel 44.07% 56.0% \$ 204 \$ 3 2	SCHOOLS	ON.	V UTILITY BILLING AND COLLECTIONS	LITH ITY BILLING AND COLLECTIONS.	FIN100101 \$	900	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 396 \$	\$ 504 \$ 504 \$ 420
AMTORIAL SUPPLES  OW PLBUL SERVICES DIRECTORS ADMINISTRATION PBS010101 \$ 420 Miles of Trains / Direct Pole Pipe 44.0% \$6.0% \$ 185 \$ 2.2 Miles of Trains / Dire	SERVCHG-PRINT SHOP OTHER EQUIP RENT	OA OA	V UTILITY BILLING AND COLLECTIONS V UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	600 480	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 264 \$ \$ 211 \$	336 269
BACKFLOW PROGRAM OM PUBLIC SERVICES DIRECTORS ADMINISTRATION PB301001 \$ 300 Meet of Trans / Direct Pope 44.07%, 56.0%, \$ 132 \$ 11 Meet of Trans / Direct Pop	CONFERENCES CELLPHONE ALLOWANCE	OA OA	V PUBLIC SERVICES DIRECTORS V PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	375	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 165 \$ \$ 158 \$	5 235 5 210
OFFICE GEORPIES  OMV PERSONNEL SERVICES SUPPORT ADMINISTRATION PB3010401 \$ 121	BACKFLOW PROGRAM FOOD SERVICES	OA OA	V PUBLIC SERVICES DIRECTORS V PERSONNEL SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010401 \$	300 300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 132 \$ \$ 132 \$	\$ 202 \$ 168 \$ 168 \$ 168
VALCES SURVINE SEPPORT ADMINISTRATION PROTOCOL P	OFFICE SUPPLIES OFFICE EQUIP RENT	OA OA	V PERSONNEL SERVICES SUPPORT V PERSONNEL SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010401 \$ PBS010401 \$	213 180	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 94 S \$ 79 S	119 101
MEMBERSHIPSOLUSS OMV FRANCE SERVICES SUPPORT ADMINISTRATION PROFISED 1 6 bit Memor 17mm / 10m Pep 4 44.0%, 56.0% \$ 29 \$  ADMINISTRATION PROFISED 1 6 bit Memor 17mm / 10m Pep 4 44.0%, 56.0% \$ 26 \$  ADMINISTRATION PROFISED 1 6 bit Memor 17mm / 10m Pep 4 44.0%, 56.0% \$ 26 \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$ 26 \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$ 26 \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$ 5.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$ 5.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 7 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$  ADMINISTRATION PROFISED 1 mm / 10m Pep 4 44.0%, 56.0% \$	UNIFORMS BLDG REP MATERIALS	OA OA	FINANCE SERVICES SUPPORT FINANCE SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010501 \$ PBS010501 \$	150 75	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%	\$ 77   \$ \$ 66   \$ \$ 33   \$	\$ 98 \$ 84 \$ 42
PRINCE   PRINCE SERVICE SEPPORT   CUSTOMER SERVICE   PRINCE SERVICE   PR	MEMBERSHIPS/DUES OFFICE EQUIP < \$5000	ON ON	V FINANCE SERVICES SUPPORT V FINANCE SERVICES SUPPORT	ADMINISTRATION ADMINISTRATION	PBS010501 \$ PBS010501 \$	66 60	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 29 \$ \$ 26 \$	\$ 37 \$ 34
PENSION - GENERAL EMP OMY CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE PROSPOSION 1 18.00 Miles of Trans / Dim Pope 1 44.0% 56.0% \$ 8.272 \$ 10.5	PERMANENT SALARIES HEALTH INSURANCE	OA OA	V CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 \$ PBS050101 \$	126,385 22,993	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 55,614 \$ \$ 10,118 \$	\$ 20 \$ 70,771 \$ 12,875
PENSION -DEF COMT OMV OFFICE OPERATIONS CUSTOMER SERVICE PRISOSCO21 \$ 2,722   Miles of Trains / Dist Pope 1 44.07% 56.0% \$ 1,216 \$ 1,5	PENSION - GENERAL EMP SOC SEC/MEDICARE	OA OA	V CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 \$	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 5 663
EXPENSE ALLOWANCES OMV OFFICE OPERATIONS CUSTOMER SERVICE PR\$9050201 \$ 1.888   Miles of Timer / Dile Pope   44.07%   55.07%   \$ 566   \$ 7.7	LONGEVITY PAY PENSION - DEF CONT	OA OA	V OFFICE OPERATIONS V OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$	3,889 2,762	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,711 \$ \$ 1,216 \$	1,547
ONFERENCES OMV OFFICE OPERATIONS CUSTOMER SERVICE PR3090201 \$ 1.000 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.42 \$ 5.95 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.22 \$ 5.95 Miles of Timer () Die Pipe 44.07% 56.07% \$ 233 \$ 3.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 233 \$ 3.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.77 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.77 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.77 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.77 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.77 Miles of Timer () Die Pipe 44.07% 56.07% \$ 4.77 Miles of Timer () Die Pipe 44.07% 56.07% \$ 1.00 Miles of Timer () Die Pipe 44.07	OTHER REG SALARIES EXPENSE ALLOWANCES MILEAGE REIMBURSE	OA OA	V OFFICE OPERATIONS V OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$	1,286	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 566 \$	\$ 824 \$ 720 \$ 563
YEAR RISH FIGARACER         OMV         FIELD SERVICES OPERATIONS         CUSTOMER SERVICE         PBS0950301         \$ 113         Miles of Trans / Dist Pipe         44.0%         56.0%         \$ 50 \$         \$ 077,017         \$ 607,00           PERIAMENT SALARIES         OMV         FIELD SERVICES OPERATIONS         CUSTOMER SERVICE         PBS0950301         \$ 1,084,041         Miles of Trans / Dist Pipe         44.0%         58.0%         \$ 477,017         \$ 607,00           VEHICLES         OMV         FIELD SERVICES OPERATIONS         CUSTOMER SERVICE         PBS0950301         \$ 341,887         Miles of Trans / Dist Pipe         44.0%         58.0%         \$ 150,443         \$ 191,4	CONFERENCES CELLPHONE ALLOWANCE	OA OA	V OFFICE OPERATIONS V FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050301 \$	1,005 643	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 442 \$ \$ 283 \$	5 563 360
PERMANENT SALARIES OMV FIELD SERVICES OPERATIONS CUSTOMER SERVICE PB5050301 \$ 1,084,041   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 477,017   \$ 607.00   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 104,443   \$ 191,445   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 477,017   \$ 607.00   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 477,017   \$ 607.00   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 477,017   \$ 607.00   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 477,017   \$ 607.00   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 477,017   \$ 607.00   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 50,443   \$ 191,40   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 50,443   \$ 191,40   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 50,443   \$ 191,40   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 50,443   \$ 191,40   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   Miles of Trans / Dist Pipe   44.0%   56.0%   \$ 50,443   \$ 191,40   FIELD SERVICES OPERATIONS CUSTOMER SERVICE   PB5050301 \$ 31,887   MILES OPERATIONS CUSTOMER SERVICE   FB5050301 \$ 31,887   MILES OPER	UPGRADE PAY YEAR END FICA ACCR	OA OA	V FIELD SERVICES OPERATIONS V FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	114 113	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 50 S \$ 50 S	\$ 188 \$ 64 \$ 63
HEALTH INSURANCE OMV OFFICE SUPPORT CLERICAL CUSTOMER SERVICE PBS050601 \$ 161,884 Miles of Trans / Dist Pipe 44.0% 56.0% \$ 71,235 \$ 90,61	PERMANENT SALARIES VEHICLES HEALTH INSURANCE	ON.	V FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE		341,887	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 477,017 \$	\$ 607,024 \$ 191,444 \$ 90,649

Expense Line Item				Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
COMPONENTS/PARTS PENSION - GENERAL EMP	OMV OMV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	122,500 109,474	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 53,904 \$ \$ 48,173 \$	68,596
SERVCHG-FLEET O&M OVERTIME 1.5X PAY	OMV OMV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	93,787 88,998	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 41,270 \$ \$ 39,162 \$	61,301 52,517 49,836
SOC SEC/MEDICARE PENSION - DEF CONT	OMV OMV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	84,452 39,227	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 37,162 \$ \$ 17,261 \$	47,290 21,966
DIESEL FUEL DISPOSAL (TIP) FEES OVERHEAD-FLEET	OMV OMV OMV	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$ PBS050701 \$	36,476 22,000 19.805	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%	\$ 16,051 \$ \$ 9,681 \$ \$ 8,715 \$	20,425 12,319 11,090
OTHER TERM PAY LONGEVITY PAY	OMV OMV	INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$	16,241 13,159	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 7,147 \$ \$ 5,790 \$	9,094 7,369
OTHER REG SALARIES TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE	OMV OMV	INVENTORY DATA CONTROL DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050801 \$ PBS050801 \$	12,728 10,000 4,800	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 5,601 \$ \$ 4,400 \$	7,127 5,600 2,688
SERVCHG-NON FLEET OTHER SUPPLIES	OMV OMV	DATA CONTROL PROJECT MANAGEMENT	CUSTOMER SERVICE UTILITIES ENGINEERING	PBS050801 \$ PBS060201 \$	4,500 4,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,980 \$ \$ 1,760 \$	2,520
STANDBY PAY CELLPHONE ALLOWANCE	OMV OMV	PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$	3,878 3,840	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,706 \$ \$ 1,690 \$	2,240 2,172 2,150
OTHER EQUIP RENT EXPENSE ALLOWANCES CONFERENCES	OMV OMV	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$ PBS060201 \$	3,500 2,880 2,128	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 1,540 \$ \$ 1,267 \$ \$ 936 \$	1,960 1,613 1,192
GASOLINE IMP REP & MAINT	OMV OMV	STRIBUTION & COLLECTION OPERATIO STRIBUTION & COLLECTION OPERATIO	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 \$ PBS660101 \$	1,667 1,500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 734 \$ \$ 660 \$	933 840
SAFETY SHOES TELEPHONE/CABLE TV OVERTIME 1X PAY	OMV OMV	TRIBUTION & COLLECTION OPERATIO WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 \$ PBS660401 \$ PBS660401 \$	1,500 1,155 1,092	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%	\$ 660 \$ \$ 508 \$ \$ 481 \$	647 611
IMP REP MATERIALS UNIFORMS	OMV OMV	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 \$ PBS660401 \$	1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 440 \$ \$ 440 \$	560 560
SCHOOLS YEAR END FICA ACCR EQUIP REP & MAINT	OMV OMV	WATER/WASTEWATER SERVICES WATER/WASTEWATER SERVICES PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660401 \$ PBS660401 \$ PBS660402 \$	1,000 974 400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 440 \$ \$ 429 \$ \$ 176 \$	560 545 224
OFFICE SUPPLIES CERTIFICATION TRAIN	OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	400 400 400	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 176 \$ \$ 176 \$	224
SUPPLEMENTAL FICA LIPGRADE PAY	OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	328 154	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 144 \$ \$ 68 \$	224 184 86
SERVCHG-PRINT SHOP COMPONENTS/PARTS PERMANENT SALARIES	OMV OMV	PIPE CONSTRUCTION METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660404 \$ PBS660404 \$	10 329,753 316,378	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 4 \$ \$ 145,103 \$	184,650
HEALTH INSURANCE PENSION - GENERAL EMP	OMV	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660404 \$	63,589 42,117	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 139,218 \$ \$ 27,981 \$ \$ 18,533 \$	177,161 35,608 23,584
SOC SEC/MEDICARE OVERTIME 1.5X PAY	OMV OMV	METER SHOP METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660404 \$	24,445 20,970	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 10,757 \$ \$ 9,228 \$	13,688 11,743
VEHICLES SERVCHG-FLEET O&M GASOLINE	OMV OMV	NEW SERVICES NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$ PBS660407 \$	19,016 18,411 15.951	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 8,368 \$ \$ 8,101 \$ \$ 7,019 \$	10,649 10,309 8,932
IMP REP & MAINT IMP REP MATERIALS	OMV OMV	NEW SERVICES NEW SERVICES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660407 \$	13,168 12,400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 5,794 \$ \$ 5,456 \$	7,374 6,944
OTHER SUPPLIES PENSION - DEF CONT	OMV OMV	NEW SERVICES SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660407 \$ PBS660408 \$	9,602 8,631	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 4,225 \$ \$ 3,798 \$	5,377 4,833 3,766
OVERHEAD-FLEET OTHER REG SALARIES UNIFORMS	OMV OMV	SERVICE LINE REPAIR SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 \$ PBS660408 \$ PBS660408 \$	6,726 3,756 2,743	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 2,960 \$ \$ 1,653 \$ \$ 1,207 \$	2,103
RETIREE HEALTH BENE LONGEVITY PAY	OMF OMF	SERVICE LINE REPAIR SERVICE LINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660408 \$ PBS660408 \$	2,634 2,414	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,207 \$ \$ 1,159 \$ \$ 1,062 \$	1,536 1,475 1,352
TELEPHONE/CABLE TV HORTICULTURAL SUP	OMF OMF	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$	2,375 2,085	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,045 \$ \$ 917 \$	1,330 1,168
DIESEL FUEL OTHER CHEMICALS OTHER SERVICES	OMF OMF	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$ PBS660409 \$	1,727 1,372 1,097	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%	\$ 760 \$ \$ 604 \$ \$ 483 \$	967 768
OTHER EQUIP RENT SAFETY SHOES	OMF OMF	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 \$ PBS660410 \$	823 823	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 362 \$ \$ 362 \$	461 461
SERVCHG-PRINT SHOP TOOLS/EQUIP < \$5000	OMF OMF	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 \$ PBS660410 \$	818 549	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 360 \$ \$ 241 \$	458 307
SCHOOLS SERVCHG-NON FLEET CELLPHONE ALLOWANCE	OMF OMF OMF	ALTERATIONS & RELOCATIONS ALTERATIONS & RELOCATIONS FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660410 \$ PBS660410 \$ PBS660411 \$	549 549 527	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%	\$ 241 \$ \$ 241 \$ \$ 232 \$	307 307 295
OVERTIME 1X PAY STANDBY PAY	OMF OMF	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 \$ PBS660411 \$	386 329	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 170 \$ \$ 145 \$	216
OFFICE EQUIP RENT YEAR END FICA ACCR	OMF OMF	FIRE HYDRANT & VALVES FIRE HYDRANT & VALVES	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 \$ PBS660411 \$	329 288	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 145 \$ \$ 127 \$	184 184 161
CERTIFICATION TRAIN SHIFT DIFFERENTIAL SUPPLEMENTAL FICA	OMF OMF	FIRE HYDRANT & VALVES UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660411 \$ PBS660412 \$ PRS660412 \$	274 215 78	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%	\$ 121 \$ \$ 95 \$ \$ 34 \$	154 120 44
UPGRADE PAY BLDG REP & MAINT	OMF OMF	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 \$ PBS660412 \$	75 55	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 33 \$ \$ 24 \$	42
PERMANENT SALARIES COMPONENTS/PARTS	OMF OMF	UTILITY FIELD LOCATIONS UTILITY FIELD LOCATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660412 \$ PBS660412 \$ PBS660501 \$	405,451 250,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 178,413 \$ \$ 110,009 \$ \$ 37,090 \$	227,038 139,991 47,198
HEALTH INSURANCE OVERTIME 1.5X PAY SERVCHG-FLEET O&M	OMF OMF OMF	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 \$ PBS660501 \$ PBS660501 \$	84,288 57,658 53,491	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%	\$ 25,372 \$ \$ 23,538 \$	32,286 29,953
PENSION - GENERAL EMP SOC SEC/MEDICARE	OMF OMF	REPAIR/ROW MAINTENANCE REPAIR/ROW MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660501 \$ PBS660501 \$	40,966 31,563	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 18,027 \$ \$ 13,889 \$ \$ 8,141 \$	22,939 17,674 10,359
IMP REP & MAINT PENSION - DEF CONT DIESEL FUEL	OMF OMF	WASTEWATER REPAIRS WASTEWATER REPAIRS WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 \$ PBS660503 \$ PBS660503 \$	18,500 17,426 14,011	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 7,668 \$	9.758
DISPOSAL (TIP) FEES OVERHEAD-FLEET	OMF OMF	WASTEWATER REPAIRS WASTEWATER REPAIRS WASTEWATER REPAIRS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 \$ PBS660503 \$ PBS660503 \$	14,011 12,000 8,630	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%	\$ 6,165 \$ \$ 5,280 \$ \$ 3,798 \$	7,846 6,720 4,832
OTHER EQUIP RENT IMP REP MATERIALS	OMF OMF	WASTEWATER REPAIRS ASPHALT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 \$ PBS660506 \$	8,400 5,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 3,696 \$ \$ 2,200 \$	4,704 2,800
OTHER REG SALARIES LONGEVITY PAY STANDBY PAY	OMF OMV	ASPHALT ASPHALT ASPHALT	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 \$ PBS660506 \$ PBS660506 \$	4,545 4,400 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%	\$ 2,000 \$ \$ 1,936 \$ \$ 880 \$	2,545 2,464 1,120
CELLPHONE ALLOWANCE SAFETY SHOES	OMV OMV	ASPHALT COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660506 \$ PBS660510 \$	1,920 1,300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 845 \$ \$ 572 \$	1,075
TOOLS/EQUIP < \$5000 COSTS/FEES/PERMITS	OMV OMV	COLLECTIONS SYSTEM MAINTENANCE COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 \$ PBS660510 \$	1,200 1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 528 \$ \$ 440 \$	672 560
OTHER SERVICES EQUIP REP & MAINT SHIFT DIFFERENTIAL	OMV OMV	COLLECTIONS SYSTEM MAINTENANCE COLLECTIONS SYSTEM MAINTENANCE COLLECTIONS SYSTEM MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660510 \$ PBS660510 \$ PBS660510 \$	1,000 1,000 784	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%	\$ 440 \$ \$ 440 \$ \$ 345 \$	560 560 439
TELEPHONE/CABLE TV OFFICE SUPPLIES	OMV OMV	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 \$ PBS660601 \$	573 500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 252 \$ \$ 220 \$	321
UNIFORMS OTHER SUPPLIES	OMV OMV	INSTALLATION/REPAIRS OPERATIONS INSTALLATION/REPAIRS OPERATIONS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 \$ PBS660601 \$	500 500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 220 \$ \$ 220 \$	280 280
YEAR END FICA ACCR HORTICULTURAL SUP SUPPLEMENTAL FICA	OMV OMV	INSTALLATION/REPAIRS OPERATIONS PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660601 \$ PBS660602 \$ PBS660602 \$	348 300 210	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 153 \$ \$ 132 \$ \$ 92 \$	195 168 118
GASOLINE SAFETY/TRAIN MAT	OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 \$ PBS660602 \$	109 100	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 48 S \$ 44 S	61
PERMANENT SALARIES VEHICLES	OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 \$ PBS660602 \$ 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
COMPONENTS/PARTS HEALTH INSURANCE SERVCHG-FLEET O&M	OMV OMV	PUMP STATION MAINTENANCE WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$	165,200 73,752 68,117	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%	\$ 72,694 \$ \$ 32,454 \$ \$ 29,974 \$	92,506 41,298 38,143
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 Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 25,227 \$ \$ 18,334 \$	32,103
DIESEL FUEL DISPOSAL (TIP) FEES OTHER EQUIP RENT	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 \$ PBS660604 \$ PBS660604 \$	41,009 41,000 35,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 18,045 \$ \$ 18,041 \$ \$ 15,401 \$	22,964 22,959 19,599
SOC SEC/MEDICARE OVERHEAD-FLEET	OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$	35,000 30,754 26,017	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 15,401 \$ \$ 13,533 \$ \$ 11,448 \$	19,599 17,221 14,569 13,999
IMP REP & MAINT PENSION - DEF CONT LONGEVITY PAY	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$ PBS660605 \$	25,000 16,146	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 11,001 \$ \$ 7,105 \$	9,041
LONGEVITY PAY OTHER REG SALARIES TOOLS/EQUIP < \$5000	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 \$ PBS660605 \$ PBS660606 \$	8,800 5,803 5,300	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 3,872 \$ \$ 2,554 \$ \$ 2,332 \$	4,928 3,249 2,968
OTHER SUPPLIES GASOLINE	OMV OMV	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660606 \$	4,000 3,838	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,760 \$ \$ 1,689 \$	2,240 2,149
HORTICULTURAL SUP TELEPHONE/CABLE TV	OMV OMV	DIESEL MAINTENANCE SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 \$ PBS660607 \$ PBS660607 \$	3,800 3,606	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 1,672 \$ \$ 1,587 \$	2,128 2,019 1,680
IMP REP MATERIALS RETIREE HEALTH BENE SCHOOLS	OMV OMV OMV	SMALL ENGINE REPAIR SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 \$ PBS660607 \$ PBS660607 \$	3,000 2,400 2,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 1,320 \$ \$ 1,056 \$ \$ 880 \$	1,680 1,344 1,120
CELLPHONE ALLOWANCE STANDBY PAY	OMV	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	1,920 1,681	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 845 S \$ 740 S	1,075
SAFETY SHOES SERVCHG-NON FLEET	OMV OMV	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$	1,600 1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 704 S \$ 440 S	896 560
OVERTIME 1X PAY EQUIP REP & MAINT UNIFORMS	OMV OMV	MACHINE SHOP MACHINE SHOP WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 \$ PBS660608 \$ PBS660609 \$	764 700 500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 336 \$ \$ 308 \$ \$ 220 \$	428 392 280
CERTIFICATION TRAIN BLDG REP & MAINT	OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	500 450	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 220 \$ \$ 198 \$	
YEAR END FICA ACCR SUPPLEMENTAL FICA	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 \$ PBS660609 \$	444 212	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 195 \$ \$ 93 \$	249 119
OFFICE EQUIP < \$5000 OFFICE SUPPLIES PERMANENT SALARIES	OMV OMV	WELDING TREATMENT OPERATIONS TREATMENT OPERATIONS	DISTRIBUTION AND COLLECTION TREATMENT TREATMENT	PBS660609 \$ PBS670101 \$ PBS670101 \$	100 100 53 971	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%	\$ 44 \$ \$ 44 \$ \$ 23.749 \$	56 56 30,222
COMPONENTS/PARTS OTHER EQUIP RENT	OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 \$ PBS670101 \$	41,000 11,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 18,041 \$ \$ 4,840 \$	22,959
HEALTH INSURANCE PENSION - GENERAL EMP	OMV OMV	TREATMENT OPERATIONS WATER SUPPORT	TREATMENT TREATMENT	PBS670101 \$ PBS670301 \$	10,536 10,500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,636 \$ \$ 4,620 \$	5,900 5,880
SERVCHG-FLEET O&M OVERTIME 1.5X PAY TOOLS/EQUIP < \$5000	OMV OMV	WATER SUPPORT WATER SUPPORT FIVEASH MAINTENANCE	TREATMENT TREATMENT TREATMENT	PBS670301 \$ PBS670301 \$ PBS670302 \$	5,478 5,460 5,000	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%	\$ 2,411 \$ \$ 2,403 \$ \$ 2,200 \$	3,067 3,057 2,800
DIESEL FUEL SOC SEC/MEDICARE	OMV OMV	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	4,725 4,291	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,200 \$ \$ 2,079 \$ \$ 1,888 \$	2,800 2,646 2,403
GASOLINE OVERHEAD-FLEET	OMV OMV	FIVEASH MAINTENANCE FIVEASH MAINTENANCE	TREATMENT TREATMENT	PBS670302 \$ PBS670302 \$	3,006 2,389	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,323 \$ \$ 1,051 \$	1,683 1,338
LONGEVITY PAY	OMV	FIVEASH MAINTENANCE	TREATMENT	PBS670302 \$	1,650	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 726   \$	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% 44.0%	56.0% 56.0%	\$ 650 \$ \$ 440 \$	828 560
OTHER SUPPLIES TELEPHONE/CABLE TV		OMV	FIVEASH OPERATIONS FIVEASH OPERATIONS	TREATMENT TREATMENT	PBS670303 \$ PBS670303 \$	650 573	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 \$	480 400	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 211 \$ \$ 176 \$	269 224
OFFICE EQUIP < \$5000 OFFICE SUPPLIES		OMV OMV	PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE PEELE/DIXIE MAINTENANCE	TREATMENT TREATMENT	PBS670304 \$ PBS670304 \$ PBS670304 \$	300 300 200	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 132 \$ \$ 132 \$ \$ 88 \$	168 168 112
SAFETY/TRAIN MAT YEAR END FICA ACCR		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	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 S \$ 22 S	56 28
MEDICAL SUPPLIES SUPPLEMENTAL FICA		OMV OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	50 20	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 22 \$ \$ 9 \$	28
PERMANENT SALARIES COMPONENTS/PARTS		OMV	PEELE/DIXIE OPERATIONS PEELE/DIXIE OPERATIONS	TREATMENT TREATMENT	PBS670305 \$ PBS670305 \$	235,475 185,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 103,617 \$ \$ 81,407 \$	131,858 103,593
VEHICLES HEALTH INSURANCE SERVCHG-FLEET O&M		OMV OMV	TREATMENT SUPPORT 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	44.0%	56.0% 56.0% 56.0%	\$ 78,025 \$ \$ 18,545 \$ \$ 18,032 \$	99,291 23,599
OVERTIME 1.5X PAY PENSION - GENERAL EMP		OMV 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	WASTEWATER LAB WASTEWATER LAB	TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$	18,568 18,507	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 8,171 \$ \$ 8,144 \$	10,397 10,363
IMP REP & MAINT DISPOSAL (TIP) FEES		OMV	WASTEWATER LAB WASTEWATER LAB	TREATMENT	PBS670602 \$ PBS670602 \$	15,000 10,000	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 6,601 S \$ 4,400 S	8,399
OVERHEAD-FLEET PENSION - DEF CONT		OMV	WASTEWATER LAB WASTEWATER LAB	TREATMENT TREATMENT	PBS670602 \$ PBS670602 \$	9,737 6,331	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 4,285 \$ \$ 2,786 \$	5,600 5,452 3,545
LONGEVITY PAY OTHER REG SALARIES		OMV OMV	BIOLOGY LAB BIOLOGY LAB	TREATMENT TREATMENT	PBS670603 \$ PBS670603 \$	5,500 4,544 2,850	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,420 \$ \$ 2,000 \$	3,080 2,544
OTHER SUPPLIES OTHER EQUIP RENT STANDBY PAY		OMV OMV	BIOLOGY LAB BIOLOGY LAB WATER LAB	TREATMENT TREATMENT TREATMENT	PBS670603 \$ PBS670603 \$ PBS670605 \$	2,850 2,500 2,100	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%	\$ 1,254 \$ \$ 1,100 \$ \$ 924 \$	1,596 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 Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 880 \$ \$ 576 \$	1,120 734
EQUIP REP & MAINT IMP REP MATERIALS		OMV	WATER LAB WATER LAB	TREATMENT TREATMENT	PBS670605 \$ PBS670605 \$	1,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 440 S \$ 440 S	560 560
CELLPHONE ALLOWANCE SHIFT DIFFERENTIAL		OMV	WATER LAB TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670805 \$ PBS670801 \$	960 784	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 422 \$ \$ 345 \$	538 439
SAFETY SHOES TELEPHONE/CABLE TV		OMV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER	TREATMENT TREATMENT	PBS670801 \$ PBS670801 \$	600 573	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 264 \$ \$ 252 \$	336 321
HORTICULTURAL SUP UNIFORMS OFFICE SUPPLIES		OMV OMV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT TREATMENT	PBS670801 \$ PBS670801 \$ PBS670901 \$	500 500	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 220 \$ \$ 220 \$ \$ 176 \$	280 280
YEAR END FICA ACCR GASOLINE		OMV OMV	REATMENT OPERATIONS-WASTEWATE REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT	PBS670901 \$ PBS670901 \$ PBS670901 \$	400 347 191	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 153 \$ \$ 84 \$	224 194 107
SUPPLEMENTAL FICA PERMANENT SALARIES		OMV OMV	R & SEWER ENVIRONMENTAL RESOU	TREATMENT ENVIRONMENTAL RESOURCES	PBS670901 \$ PBS670901 \$ PBS690602 \$	128 418,114	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 56 \$ \$ 183,985 \$	72
VEHICLES COMPONENTS/PARTS		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 \$	234,129 104,336 69,995
SERVCHG-FLEET O&M HEALTH INSURANCE		OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$	64,327 63,216	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 28,306 \$ \$ 27,817 \$	36,021 35,399
PENSION - GENERAL EMP SOC SEC/MEDICARE		OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 \$ PBS690602 \$	41,651 32,403	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 18,328 \$ \$ 14,258 \$	23,323 18,145 10,202
PENSION - DEF CONT OVERHEAD-FLEET DIESEL FUEL		OMV OMV	WATER & SEWER INSURANCE WATER & SEWER INSURANCE UTILITY BILLING AND COLLECTIONS	DEPT SUPPORT DEPT SUPPORT UTILITY BILLING AND COLLECTIONS	PBS700401 \$ PBS700401 \$ FIN100101 \$	18,219 12,845 12,598	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 8,017 \$ \$ 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 UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$ FIN100101 \$	10,920 5.000	Miles of Trans / Dist Pipe 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	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	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		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
SERVCHG-PUB WORKS IMP REP MATERIALS		OMV	UTILITY BILLING AND COLLECTIONS	UTILITY BILLING AND COLLECTIONS UTILITY BILLING AND COLLECTIONS	FIN100101 \$ FIN100101 \$	2,500 2,000	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,100 \$ \$ 880 \$	1,400 1,120 1,120
CERTIFICATION TRAIN SERVCHG-NON FLEET SAFETY SHOES		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 \$	2,000 2,000 1,350	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 880 \$ \$ 880 \$ \$ 594 \$	1,120
UPGRADE PAY OTHER SUPPLIES		OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$ PBS010101 \$	1,350 1,000 1,000	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%	\$ 594 \$ \$ 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 Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 220 \$ \$ 211 \$	280 269
HORTICULTURAL SUP YEAR END FICA ACCR		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	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%	56.0% 56.0%	\$ 18 \$ \$ 240,132 \$	305,578 57,390
HEALTH INSURANCE OVERTIME 1.5X PAY		OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$	102,489 82,909	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 ADMINISTRATION	PBS010101 \$ PBS010101 \$ PBS010101 \$	77,558 61,865 48,206	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 34,128 \$ \$ 27,223 \$	43,430 34,642
SERVCHG-FLEET O&M SOC SEC/MEDICARE		OMV OMV	PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS PUBLIC SERVICES DIRECTORS	ADMINISTRATION ADMINISTRATION ADMINISTRATION	PBS010101 \$ PBS010101 \$ PBS010101 \$	43,806 42,850	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 21,212 \$ \$ 19,276 \$ \$ 18,856 \$	26,993 24,530 23,994
GASOLINE DIESEL FLIEL		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		56.0% 56.0%	\$ 13,040 \$ \$ 5,930 \$	16,594
PENSION - DEF CONT OVERHEAD-FLEET		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% 44.0%	56.0% 56.0%	\$ 5,810 S \$ 5,437 S	7,547 7,393 6,918
LONGEVITY PAY OTHER REG SALARIES		OMV	PERSONNEL SERVICES SUPPORT CUSTOMER SERVICE SUPPORT	ADMINISTRATION CUSTOMER SERVICE	PBS010401 \$ PBS050101 \$	11,202 9,064	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 4,929 \$ \$ 3,989 \$	6,273 5,076
OTHER EQUIP RENT TOOLS/EQUIP < \$5000 RETIREE HEALTH BENE		OMV OMV	CUSTOMER SERVICE SUPPORT CUSTOMER SERVICE SUPPORT OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050101 \$ PBS050101 \$ PBS050201 \$	3,013 3,013 2,892	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 1,326 \$ \$ 1,326 \$ \$ 1,273 \$	1,687 1,687 1,620
STANDBY PAY UNIFORMS		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 1,383
OTHER SERVICES CELLPHONE ALLOWANCE		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		56.0% 56.0%	\$ 1,061 S \$ 891 S	1,350 1,134
DISPOSAL (TIP) FEES EQUIP REP & MAINT		OMV	OFFICE OPERATIONS OFFICE OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050201 \$ PBS050201 \$	1,958 1,205	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 862 \$ \$ 530 \$	1,097
SERVCHG-PRINT SHOP OVERTIME 1X PAY		OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$	1,205 987	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 530 \$ \$ 434 \$	675 553
TELEPHONE/CABLE TV SAFETY SHOES OTHER SUPPLIES		OMV OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$ PBS050301 \$	913 904 904	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 402 \$ \$ 398 \$ \$ 398 \$	512 506 506
CERTIFICATION TRAIN SERVICHG-NON FLIFFT		OMV	FIELD SERVICES OPERATIONS FIELD SERVICES OPERATIONS	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050301 \$ PBS050301 \$	904 904 844	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pine		56.0% 56.0%	\$ 398 \$ \$ 371 \$	506 506 472
YEAR END FICA ACCR SHIFT DIFFERENTIAL		OMV OMV	FIELD SERVICES OPERATIONS OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050301 \$ PBS050601 \$	694 630	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 305 \$ \$ 277 \$	388 353
IMP REP MATERIALS IMP REP & MAINT		OMV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	603 603	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 265 \$ \$ 265 \$ \$ 255 \$	337 337 324
EXPENSE ALLOWANCES OFFICE SUPPLIES		OMV OMV	OFFICE SUPPORT CLERICAL OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050601 \$ PBS050601 \$	578 422	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 186 \$	236
SUPPLEMENTAL FICA BOOKS & MANUALS DATA PROC SUPPLIES		OMV OMV	INVENTORY INVENTORY INVENTORY	CUSTOMER SERVICE CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050701 \$ PBS050701 \$	306 301 301	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%	\$ 134 \$ \$ 133 \$ \$ 133 \$	171 169 169
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	INVENTORY DATA CONTROL	CUSTOMER SERVICE CUSTOMER SERVICE	PBS050701 \$ PBS050801 \$	121	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 53 \$ \$ 13 \$	67
PERMANENT SALARIES WATER/SEW/STORM		OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	110,751 62,046	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 48,734 \$ \$ 27,302 \$ \$ 5,896 \$	62,017 34,744 7,504
TOOLS/EQUIP < \$5000 PENSION - GENERAL EMP		OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	13,400 9,235	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 4,064 \$	5,171
SOC SEC/MEDICARE HEALTH INSURANCE RETIREE HEALTH BENE		OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$ PBS060101 \$	9,075 8,076 5,628	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 3,993 \$ \$ 3,554 \$	5,082 4,522
TELEPHONE/CABLE TV LONGEVITY PAY		OMV OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$ PBS060101 \$	4,640 3,977	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 2,477 \$ \$ 2,042 \$ \$ 1,750 \$	3,151 2,598 2,227
OTHER REG SALARIES EXPENSE ALLOWANCES		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		56.0% 56.0%	\$ 789 \$ \$ 708 \$	1,004
MILEAGE REIMBURSE COMPONENTS/PARTS		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		56.0% 56.0%	\$ 590 \$ \$ 590 \$	750 750
ASSIGNMENT PAY CELLPHONE ALLOWANCE		OMV	UTILITIES ENGINEERING OPERATIONS UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060101 \$	1,162 1,126	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 511 S \$ 495 S	651
SCHOOLS CONFERENCES		OMV OMV	UTILITIES ENGINEERING OPERATIONS PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060101 \$ PBS060201 \$ PBS060201 \$	670 417	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 295 \$ \$ 183 \$	375 233
OTHER EQUIP RENT BLDG REP MATERIALS YEAR END FICA ACCR		OMV OMV	PROJECT MANAGEMENT PROJECT MANAGEMENT PROJECT MANAGEMENT	UTILITIES ENGINEERING UTILITIES ENGINEERING UTILITIES ENGINEERING	PBS060201 \$ PBS060201 \$ PBS060201 \$	335 168 137	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 147 \$ \$ 74 \$ \$ 60 \$	188 94 77
YEAR END FICA ACCR SERVCHG-OTHER FUNDS PERMANENT SALARIES		OMV OMV	PROJECT MANAGEMENT PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS060201 \$ PBS660402 \$ PBS660402 \$	137 150,000 48.090	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0% 56.0%	\$ 66,005 \$ \$ 21,161 \$	83,995 26,928
HEALTH INSURANCE SOC SEC/MEDICARE		OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	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		OMV	PIPE CONSTRUCTION PIPE CONSTRUCTION	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660402 \$ PBS660402 \$	1,875 240	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 825 \$ \$ 106 \$	1,050
CORE ADJUSTMENTS PERMANENT SALARIES		OMV OMV	METER SHOP VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660404 \$ PBS660409 \$	(58,985) 23,717	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ (25,955) \$ \$ 10,436 \$	(33,029) 13,281
HEALTH INSURANCE PENSION - DEF CONT SOC SEC/MEDICARE		OMV OMV	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$ PBS660409 \$	3,600 2,135 1.847	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 1,584 \$ \$ 939 \$ \$ 813 \$	2,016 1,195
SOC SEC/MEDICARE RETIREE HEALTH BENE TELEPHONE/CABLE TV		OMV OMV	VALVES/HYDRANTS VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$ PBS660409 \$	1,847 1,440 1,214	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ 813 \$ \$ 634 \$ \$ 534 \$	1,034 806 680
EXPENSE ALLOWANCES MILEAGE REIMBURSE		OMV	VALVES/HYDRANTS VALVES/HYDRANTS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660409 \$ PBS660409 \$	432 360	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 190 \$	242
OVERTIME 1.5X PAY OFFICE SUPPLIES		OMV 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 Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 158 \$ \$ 110 \$ \$ 79 \$	202 140 101

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 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 SECMEDICARE 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 Pipe	44.0%	56.0% 56.0% 56.0%	\$ 146 S \$ 89 S	186
OTHER SUPPLIES SAFETY SHOES	OMV OMV	PUMP STATION MAINTENANCE PUMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660602 PBS660602	\$ 168 \$ 101	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 74 S \$ 44 S	113 94 57 47
UNIFORMS CELLPHONE ALLOWANCE	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 84 \$ 81	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 37 \$ \$ 36 \$	45
TELEPHONE/CABLE TV GASOLINE SUPPLEMENTAL FICA	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604 PBS660604	\$ 73 \$ 49	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 32 \$ \$ 22 \$	41 28
PERMANENT SALARIES HEALTH INSURANCE	OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 9,629 \$ 1,774		44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 4,237 \$ \$ 781 \$	5,392
OVERTIME 1.5X PAY PENSION - DEF CONT	OMV OMV	WELLFIELD/TANKS WELLFIELD/TANKS	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660604 PBS660604	\$ 980 \$ 867	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	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	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	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		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		44.0% 44.0%	56.0% 56.0%	\$ 29 \$ \$ 19 \$	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	44.0% 44.0%	56.0% 56.0%	\$ 19 \$ \$ 2 \$	24
PERMANENT SALARIES PENSION - GENERAL EMP HEALTH INSURANCE	OMV OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605 PBS660605	\$ 4,645 \$ 3,745	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 14,594 \$ \$ 2,044 \$ \$ 1,648 \$	18,571 2,601 2,097
SOC SEC/MEDICARE OVERTIME 1.5X PAY	OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 2,629 \$ 1,140	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,157 \$ \$ 502 \$	1,472
LONGEVITY PAY PENSION - DEF CONT	OMV OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 874 \$ 849	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 385 \$ \$ 374 \$	638 489 475
RETIREE HEALTH BENE TOOLS/EQUIP < \$5000	OMV	UTILITY ELECTRIC UTILITY ELECTRIC	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660605	\$ 808 \$ 674	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 356 \$ \$ 296 \$	453 377
COMPONENTS/PARTS OTHER REG SALARIES	OMV OMV	UTILITY ELECTRIC DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660605 PBS660606	\$ 589 \$ 310	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 259 \$ \$ 136 \$	330 173
EXPENSE ALLOWANCES CELLPHONE ALLOWANCE	OMV OMV	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660606	\$ 162 \$ 162	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 71 \$ \$ 71 \$	91 91 47
OTHER SUPPLIES SAFETY SHOES	OMV OMV	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660606 PBS660606	\$ 84 \$ 51	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 37 \$ \$ 22 \$ \$ 19 \$	47 28 24
UNIFORMS OFFICE SUPPLIES YEAR END FICA ACCR	OMV OMV	DIESEL MAINTENANCE DIESEL MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606	\$ 42 \$ 34	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 15 \$	19
YEAR END FICA ACCR SAFETY/TRAIN MAT SUPPLEMENTAL FICA	OMV OMV	DIESEL MAINTENANCE SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660606 PBS660607 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
PERMANENT SALARIES	OMV OMV OMV	SMALL ENGINE REPAIR SMALL ENGINE REPAIR SMALL ENGINE REPAIR	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 PBS660607 PBS660607	\$ 92,267 \$ 17,740		44.0% 44.0%	56.0% 56.0%	\$ 2 \$ \$ 40,601 \$	51,666
HEALTH INSURANCE VEHICLES IMP REP MATERIALS	OMV OMV OMV	SMALL ENGINE REPAIR MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660607 PBS660608 PBS660608	\$ 17,740 \$ 12,469 \$ 8,419		44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 7,806 \$ \$ 5,487 \$ \$ 3,705 \$	9,934 6,982 4,714
PENSION - GENERAL EMP SOC SEC/MEDICARE	OMV OMV	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 8,210 \$ 7,196	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 3,613 \$ \$ 3,166 \$	4,714 4,597 4,029
SERVCHG-FLEET O&M PENSION - DEF CONT	OMV	MACHINE SHOP MACHINE SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660608 PBS660608	\$ 5,610 \$ 4,522	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 2,469 \$ \$ 1,990 \$	3,141
COMPONENTS/PARTS OVERTIME 1.5X PAY	OMV	MACHINE SHOP WELDING	DISTRIBUTION AND COLLECTION	PBS660608 PBS660609	\$ 3,368 \$ 2,243	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,482 \$	2,532 1,886 1,256
TOOLS/EQUIP < \$5000 OTHER SUPPLIES	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 1,684 \$ 1,684	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 987 \$ \$ 741 \$ \$ 741 \$	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		44.0%	56.0% 56.0%	\$ 436 \$ \$ 415 \$	555
DISPOSAL (TIP) FEES OTHER REG SALARIES	OMV OMV	WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609	\$ 926 \$ 888	Miles of Trans / Dist Pipe	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 OMV	WELDING WELDING WELDING	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660609 PBS660609 PBS660609	\$ 323 \$ 278 \$ 198	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 142 \$ \$ 122 \$ \$ 87 \$	181 156
OTHER CHEMICALS TELEPHONE/CABLE TV	OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 168 \$ 97	Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 74 \$ \$ 43 \$	94
CERTIFICATION TRAIN YEAR END FICA ACCR	OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT	PBS670101 PBS670101	\$ 84	Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 37 \$	47
SHIFT DIFFERENTIAL UNIFORMS	OMV OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 66 \$ 42	Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 30 \$ \$ 29 \$ \$ 19 \$	38 37 24
SAFETY/TRAIN MAT OFFICE SUPPLIES	OMV OMV	TREATMENT OPERATIONS TREATMENT OPERATIONS	TREATMENT TREATMENT	PBS670101 PBS670101	\$ 34 \$ 17	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 15 S \$ 7 S	19 9
SUPPLEMENTAL FICA PERMANENT SALARIES	OMV OMV	TREATMENT OPERATIONS WATER LAB	TREATMENT TREATMENT	PBS670101 PBS670605	\$ 123,380	Miles of Trans / Dist Pipe 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%	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 PENSION - DEF CONT	OMV OMV OMV	TREATMENT OPERATIONS - WATER TREATMENT OPERATIONS - WATER REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT TREATMENT	PBS670801 PBS670801 PBS670901	\$ 11,279 \$ 9,613 \$ 5.836	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 4,963 \$ \$ 4,230 \$ \$ 2,568 \$	5,383
SERVCHG-FLEET O&M OTHER REG SALARIES	OMV OMV	REATMENT OPERATIONS-WASTEWATE REATMENT OPERATIONS-WASTEWATE	TREATMENT TREATMENT	PBS670901 PBS670901 PBS670901	\$ 3,187 \$ 1,713	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 1,402 \$ \$ 754 \$	3,268 1,784 959
LONGEVITY PAY CERTIFICATION TRAIN	OMV OMV	R & SEWER ENVIRONMENTAL RESOU	TREATMENT ENVIRONMENTAL RESOURCES	PBS670901 PBS690602	\$ 1,208 \$ 1,091	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 532 S \$ 480 S	677 611
TELEPHONE/CABLE TV GASOLINE	OMV OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 982 \$ 819	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 432 S \$ 360 S	550 458
EXPENSE ALLOWANCES CONFERENCES	OMV	R & SEWER ENVIRONMENTAL RESOU R & SEWER ENVIRONMENTAL RESOU	ENVIRONMENTAL RESOURCES ENVIRONMENTAL RESOURCES	PBS690602 PBS690602	\$ 679 \$ 626	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0%	\$ 299 \$ \$ 276 \$	380
OVERHEAD-FLEET OFFICE SUPPLIES	OMV OMV	R & SEWER ENVIRONMENTAL RESOU TER & SEWER GENERAL EXPENDITUR	ENVIRONMENTAL RESOURCES DEPT SUPPORT	PBS690602 PBS700101	\$ 542 \$ 505		44.0% 44.0%	56.0% 56.0%	\$ 238 \$ \$ 222 \$	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 CELLPHONE ALLOWANCE	OMV OMV OMV	TER & SEWER GENERAL EXPENDITUR.  TER & SEWER GENERAL EXPENDITUR.  TER & SEWER GENERAL EXPENDITUR.	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700101	\$ 404 \$ 404	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 178 \$ \$ 178 \$ \$ 171 \$	226 226 217
UNIFORMS ADMARKETING	OMV OMV OMV	TER & SEWER GENERAL EXPENDITUR WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS700401 PBS700401	\$ 388 \$ 330 \$ 303	Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0% 56.0%	\$ 171 S \$ 145 S \$ 133 S	217 185
ADMARKETING OFFICE EQUIP < \$5000 FURNITURE	OMV OMV	WATER & SEWER INSURANCE WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401 PBS700401	\$ 202 \$ 202			56.0% 56.0%	\$ 133 \$ \$ 89 \$	170
SAFETY SHOES YEAR END FICA ACCR	OMV OMV	WATER & SEWER INSURANCE WATER & SEWER INSURANCE WATER & SEWER INSURANCE	DEPT SUPPORT DEPT SUPPORT	PBS700401 PBS700401 PBS700401	\$ 177 \$ 131	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe		56.0% 56.0%	\$ 78 \$ \$ 58 \$	99
OVERTIME 1.5X PAY MEMBERSHIPS/DUES	OMV OMV	TER & SEWER GENERAL EXPENDITUR PIPEYARD INVENTORY	DEPT SUPPORT DEPT SUPPORT	PBS700101 PBS704135	\$ 110 \$ 79	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 49 S \$ 35 S	62
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
OTHER SUPPLIES ROI ADMIN CHG	OMV OMV	STRIBUTION & COLLECTION OPERATIO METER SHOP	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660101 PBS660404	\$ 40 \$ 1,844,324	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0% 44.0% 44.0%	56.0% 56.0%	\$ 18 S \$ 811.569 S	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%	56.0% 56.0%	\$ 337,358 \$ \$ 178,721 \$	429,302 227,430
SERVCHG-PUB WORKS WRITEOFF AIR & 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 PLIMP STATION MAINTENANCE	DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION DISTRIBUTION AND COLLECTION	PBS660503 PBS660510 PBS660602	\$ 17,684 \$ 5,620	Miles of Trans / Dist Pipe	44.0% 44.0%	56.0% 56.0%	\$ 7,782 \$ \$ 2,473 \$	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	Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe Miles of Trans / Dist Pipe	44.0%	56.0% 56.0% 56.0%	\$ (114,103) \$ \$ 288,938 \$ \$ (288,938) \$	(145,200 367,685 (367,685
	Omv				\$ 14,793,930			22.070	\$ 6,509,862 \$	
Debt Service					· 14,793,930				ψ 0,009,862 S	6,284,068
BOND PRINCIPAL BOND INTEREST	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%	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
LOAN PRINCIPAL LOAN INTEREST LOAN PRINCIPAL	DEBT DEBT		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 \$	122,568 22,468
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 DEBT		DEPT SUPPORT	PBS700401 DEBT	\$ 29,094 \$ 663,966 \$		44.0%	56.0% 56.0%	\$ 12,802 \$ \$ 292,169 \$	371,797
outvoc (orac)	5551				\$ 8,445,862				\$ 3,716,484 \$	4,729,379
Cash-Funded Capital TR TO W&S GEN CAP PROJ - Fund 454	CIP			CIP	\$ 6.667.272	Miles of Trans / Dist Pipe	44.0%	56.0%	\$ 2,933,840 \$	3,733,432
THUS SERVER PROSPERING 454	CIP			CIP	\$ -	Miles of Trans / Dist Pipe	44.0%	56.0%	s - s	
Budget Calibration					\$ 6,667,272				\$ 2,933,840 \$	3,733,432
Budget Calibration 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
	FOND			. 0.40	\$ (4,099,748	)	44.070	00.070	\$ (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

Outstailuing i i incipic	Outstan	ding	Prin	cip	le
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Outstallu	ing Principie
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	\$3,04
Credit for Debt Service included in Usage Rate	-\$456	-\$672	-\$1,12
Calculated Fee per ERU	\$776	\$1,144	\$1,9 <sup>2</sup>
Reduction for Contingency 0.00%	\$776	\$1,144	\$1,9°
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			\$1,38
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	