



CITY OF FORT LAUDERDALE

APPROVED
BUDGET ADVISORY BOARD MEETING
CITY OF FORT LAUDERDALE
100 NORTH ANDREWS AVENUE
8th FLOOR CONFERENCE ROOM
FORT LAUDERDALE, FLORIDA, 33301
APRIL 17, 2019 – 6:00 P.M.

Board Member	Attendance	10/2018 through 9/2019	
		Present	Absent
Brian Donaldson, Chair	P	6	0
David Orshefsky, Vice Chair	P	6	0
William Goetz	P	4	0
Jeff Lowe	P	5	1
Gregg McKee	P	6	0
Eric Metz	P	5	1
Prabhuling Patel	P	3	0
Johnnie Smith	P	5	1
Christopher Williams	P	4	0

Also Attending

- Chris Lagerbloom, City Manager [via phone]
- John Herbst, City Auditor
- Laura Reece, Budget Director
- Charmaine Crawford, Budget Division and Board Liaison
- Anastasia Gurrier, Prototype Inc. Recording Secretary

Communications to the City Commission

None

Purpose: To Provide the City with input regarding the taxpayers’ perspective in the development of the annual operating budget; to review projections and estimates from the City Manager regarding revenues and expenditures for upcoming fiscal year; to advise the City Commission on service levels and priorities and fiscal solvency; and to submit recommendations to the City Commission no later than August 15 of each year regarding a budget for the upcoming fiscal year.

I. Call to Order

The meeting of the Budget Advisory Board was called to order at 6:00 p.m.

II. Roll Call

Roll was called, and it was determined a quorum was present.

III. Approval of Meeting Minutes

A. March 20, 2019

Mr. Orshefsky noted a change to the minutes.

Motion made by Mr. Patel, seconded by Mr. Lowe, to approve the minutes of the Board's March 20, meeting as amended. In a voice vote, motion passed unanimously.

IV. Floor Open for Neighbor Input

Paul Chettle, resident, thanked Stantec for providing their study document in advance of the meeting. Mr. Chettle said the City Commission had suggested revisiting the ordinance that called for the rebate of Water and Sewer Fund money back to users once ROI was discontinued.

Mr. Chettle said there was a requirement to automatically raise the Water/Sewer fees in September by 5%, so this needed to be addressed prior to September.

Mr. Chettle asked if the fiscal year 2020 zero increase was on the current \$66.27 base rate or \$73.00 proposed rate.

V. Old Business

None

VI. New Business

A. FY 2018 Water and Wastewater Comprehensive Rate Study Presentation –
Kyle Stevens & Andy Burnham, Stantec Consulting

Mr. Burnham and Mr. Stevens provided a Power Point presentation, a copy of which is attached to these minutes for the public record.

Mr. Burnham stated this study was different from a traditional evaluation; they had addressed equity questions. He said they had incorporated feedback from the City Commission and stakeholders the previous day into the presentation the BAB was seeing.

Mr. Burnham explained that as an enterprise fund, the Water Sewer Fund was meant to be self-sustaining and the City had been increasing the rates by 5% per year in order to meet cost requirements, which was in line with the Water and Sewer CPI series, maintained by the Bureau of Labor Statistics that tracked the cost of water and sewer services to households.

Mr. Burnham stated this study was meant to determine how much money rates must generate, how costs should be distributed, how rates should be set for types of customers and impact fees. It had been at least 10 years since a study of this depth and breadth had been conducted.

Mr. Stevens described the points of the analyses. He said they recommended raising the revenue for water service by 3.6% each year and the revenue for wastewater by 7% per year. This would align revenues with the costs of service. They also recommended re-evaluating in three to five years. He described different fixed charge options for single, multi-family and commercial applications. The options included continuing to use the current method of charging by meter size. Mr. Stevens then described options for usage charging and said they recommended that customers with significant irrigation demands have the cap removed and avail themselves of a secondary meter that would only charge for water usage, nothing for sewer usage. For those wholesale customers outside the City's limits, they recommended a surcharge of 25%, which was permitted per State statute. They also recommended expanding the multi-family tiers to reflect the most current data.

Ms. Reece confirmed that the ordinance would have to be amended to implement these recommendations.

Mr. Stevens explained the impact on customers of the new rate structures and agreed to perform a revenue comparison summary for options A and B for all customer classes.

For impact fees, they were recommending the City update them to full cost recovery and consider recovering impact fees from new connections on the wholesale side of the system.

Mr. Patel pointed out that the study did not indicate if costs could be improved or reduced. Mr. Stevens agreed that this analysis had been driven by the City's cost data.

Mr. Lowe wanted to know the current delinquency rate for water/sewer bills and credits that were offered for things such as filling a pool.

Mr. Orshefsky asked how the \$20 million for cash funded capital projects had been calculated. Mr. Stevens said this was the amount cited by staff as the target amount they wanted for capital level funds. Mr. Orshefsky asked how much the deficit in sewer cost recovery was due to capital versus operational. Mr. Stevens stated there was a

table in the report that broke down the operations, debt service and capital components. He stated in the future, the big change would be the distribution of capital spending.

B. FY 2020 Personnel Costs Projection – Budget Office

Ms. Reece provided a PDF, a copy of which is attached to these minutes for the public record.

Ms. Reece pointed out that Police, Fire and Parks were the biggest cost drivers and 70.4% of those costs were personnel-related. She explained that most employees were covered by a bargaining unit agreement, so they knew how much to budget each year. Ms. Reece stated they were still comparing their contracts to other municipalities.

Mr. Lagerbloom agreed to discuss the implementation of the Fire and Police union contracts at the next meeting when he could be present.

Ms. Reece reported that based on initial projections, salaries and wages for 2020 were anticipated to be 4.8%, or \$12.1 million over the 2019 adopted budget.

C. Infrastructure Task Force Update – Vice Chair Orshefsky

Mr. Orshefsky reported that in January, the Task Force had a joint meeting with the City Commission to discuss how the Task Force could evolve from its current structure to a regular advisory board with 11 members. The City Commission had talked about the options at their meeting the previous day and there was an understanding that the Task Force would sunset in early 2020 and there would need to be additional tasks assigned to the Task Force while the Commission decided how to move forward.

VII. Communications to/from the City Commission

Chair Donaldson asked if the City Commission wanted the BAB to weigh in on the water/sewer study and Mr. Lagerbloom said the Board could make a recommendation if they wished, but the City Commission would make a decision regardless. He suggested they wait until the Commission had the benefit of the additional information they had requested.

VIII. Board Member Comments

Chair Donaldson announced there would be training for Board members on April 24 at 6 p.m. in City Commission chambers.

Chair Donaldson advised that all Board members should shift to using their City email accounts directly for BAB business. Ms. Crawford agreed to send Board members information for accessing their accounts.

IX. Adjourn

Upon motion duly made and seconded, the meeting was adjourned at 7:42 p.m.



City of Fort Lauderdale, FL

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

April 8, 2019





April 8, 2019

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

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

Dear Mr. Lagerbloom,

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

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

Sincerely,

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

Michael Burton
Vice President

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

Enclosure

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1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

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

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

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

1.2 OBJECTIVES

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

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

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

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

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

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

1.3 RESULTS

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

1.3.1 Financial Sustainability

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

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

Table 1.3.1 Recommended Water and Wastewater Rate Revenue Adjustments

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

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

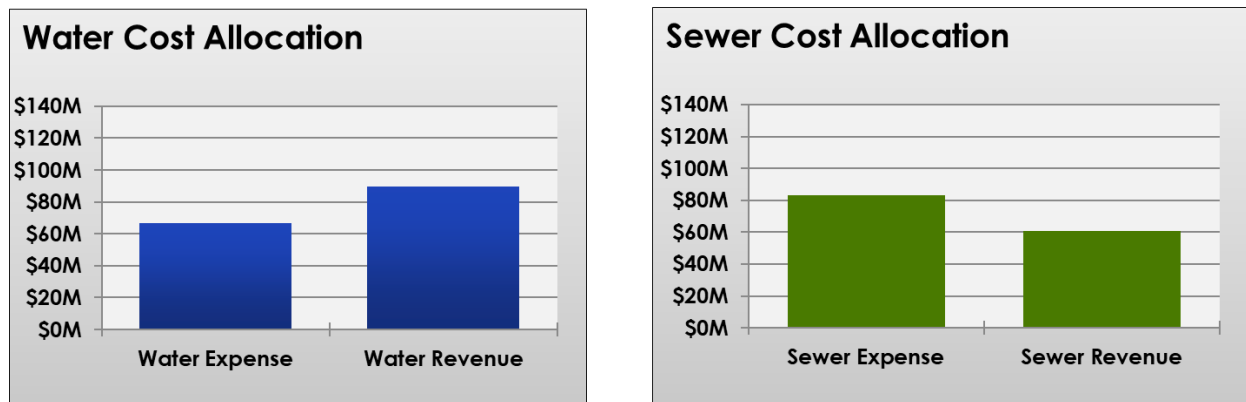
1.3.2 Cost of Service

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

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

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

Table 1.3.2 – 2019 Cost of Service Results



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

1.3.3 Rate Design

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

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

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

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

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

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

1.3.4 Impact Fee Update

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

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

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

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

Table 1.3.4 Level of Service

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

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

Table 1.3.5 Water & Sewer Impact Fees per ERU

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

1.4 RECOMMENDATIONS

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

1.4.1 Proposed Inside-City Monthly Fixed Charges

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

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

* Outside City customers are surcharged an additional 25%

1.4.2 Proposed Retail Usage Rates

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

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

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

* Outside City customers are surcharged an additional 25%

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

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

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

*The first tier represents typical essential domestic requirements.

1.4.3 Wholesale Water Rates

	Proposed*
All Use per Thousand Gallon	\$2.77

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

1.5 CUSTOMER IMPACTS

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

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

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

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

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

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

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

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

Figure 1.5.4 Select Wholesale Accounts Annual Water Bill Impacts*

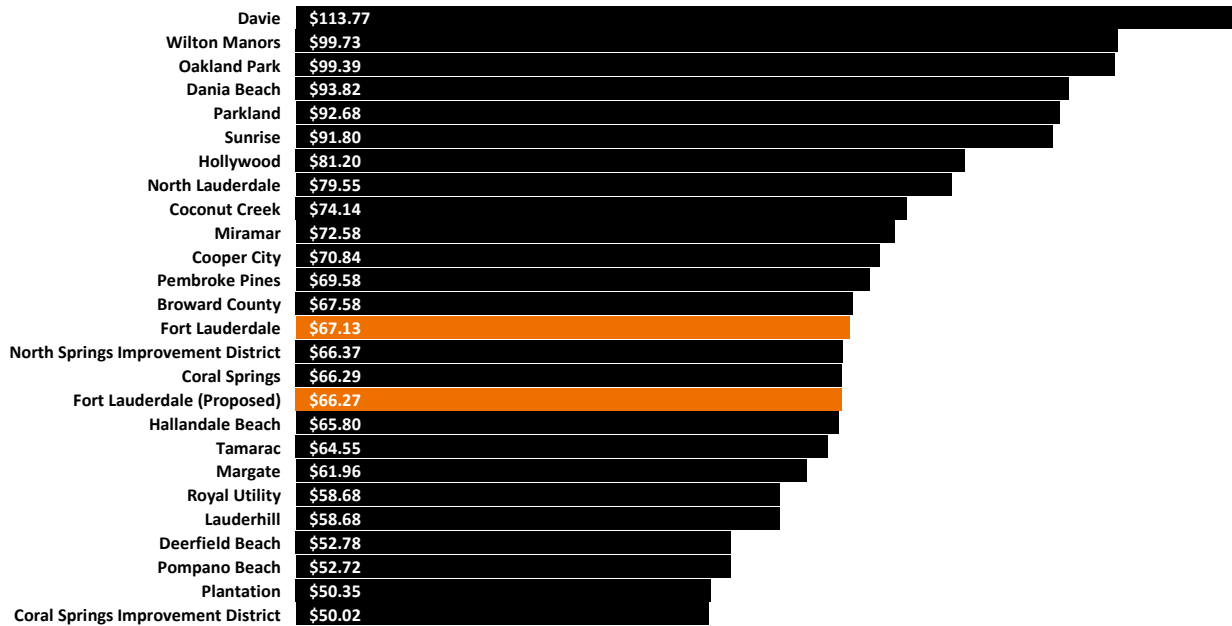
Account	Usage (Kgal)	Current Total	Proposed Total	\$ Change	% Change
Account 1	30,504	\$ 159,867.72	\$ 142,631.83	\$ (17,235.89)	-10.8%
Account 2	105,646	\$ 550,235.72	\$ 453,518.07	\$ (96,717.65)	-17.6%
Account 3	745	\$ 24,101.90	\$ 46,438.96	\$ 22,337.06	92.7%
Account 4	845	\$ 24,583.90	\$ 46,785.21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

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

1.6 RESIDENTIAL BILL SURVEY

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

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



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

2. FINANCIAL SUSTAINABILITY ANALYSIS (FSA)

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

2.1 DESCRIPTION

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

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

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

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

2.2 SOURCE DATA

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

2.2.1 Fund Balance

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

2.2.2 Revenues

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

2.2.3 Operating Expenditures

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

2.2.4 Capital Improvement Program

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

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

2.2.5 Existing Debt Service

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

2.3 ASSUMPTIONS

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

2.3.1 Cost Escalation

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

2.3.2 Interest Earnings on Invested Funds

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

2.3.3 Return on Investment Charge

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

2.3.4 Minimum Reserve Policy

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

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

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

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

2.3.5 Future Borrowing & Capital Funding

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

2.3.6 Debt Service and Coverage

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

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

2.4 RESULTS

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

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

Table 2.4.1 Recommended Water and Wastewater Rate Revenue Adjustments

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

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

2.5 FINANCIAL SUSTAINABILITY ANALYSIS - CONCLUSIONS & RECOMMENDATIONS

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

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

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

3. COST OF SERVICE ANALYSIS

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

3.1 DESCRIPTION

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

The following steps were completed to perform the COSA analysis:

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

3.2 SUMMARY OF BUDGETED EXPENDITURES

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

Table 3.2.1 – 2019 Expenditure Basis

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

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

3.3 SERVICE LINE SYSTEM COSTS

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

Table 3.2.2 – FY2019 Service Line Cost

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

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

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

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

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

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

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

3.4 WHOLESALE CUSTOMERS

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

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

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

Table 3.4.1 – FY 2019 Water Functional Cost

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

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

Table 3.4.2 – FY 2019 Wholesale Cost Basis

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

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

4. RATE DESIGN

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

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

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

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

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

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

4.1 PROPOSED CHARGES

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

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

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

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

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

Multi-Family Fixed Charges

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

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

Wholesale Water Fixed Charges

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

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

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

Table 4.1.1 Proposed Monthly Water Fixed Charges

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

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

Table 4.1.2 Proposed Monthly Wastewater Fixed Charges

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

Volumetric Rates

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

Multi-Family Water Volumetric Rates

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

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

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

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

Wholesale Rate Calculation

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

Table 4.2.2 Calculated Wholesale Rates and Charges*

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

*Rates shown before 25% outside City surcharge

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

Table 4.2.3 Proposed Wholesale Water Volumetric Charges

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

**Rates shown before 25% outside City surcharge*

Single Family, Sprinkler, and Commercial Water Volumetric Rates

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

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

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

Wastewater Volumetric Charges

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

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

Table 4.2.4 Proposed Wastewater Volumetric Charges (Per Thousand Gallons)

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

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

4.2 CUSTOMER BILL IMPACTS

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

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

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

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

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

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

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

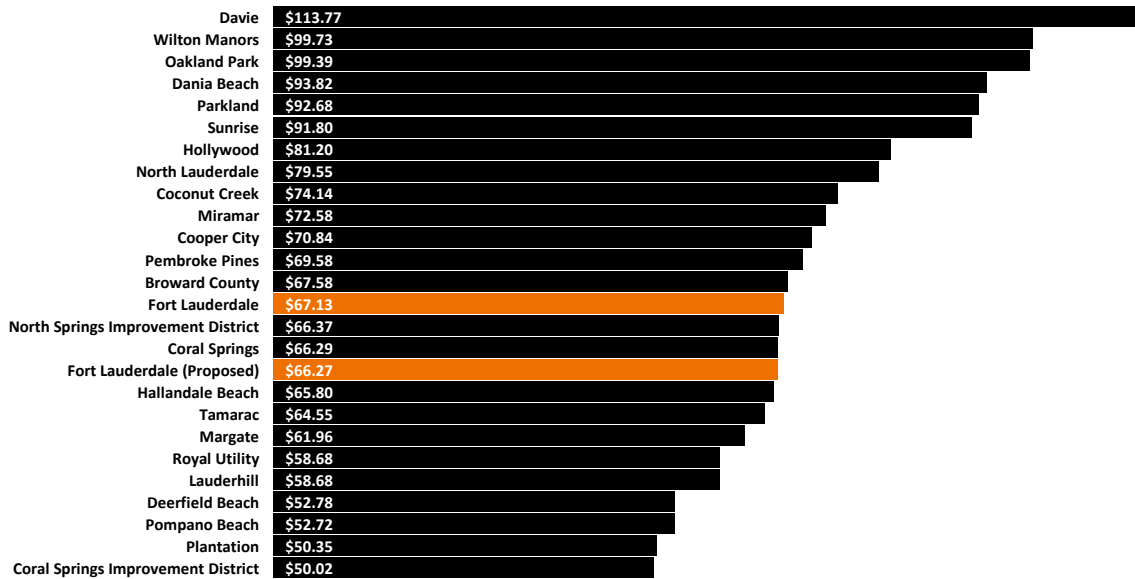
Figure 4.2.8 Select Wholesale Accounts Annual Water Bill Impacts

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

5. COMPARABLE RATE SURVEY

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

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



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

6. IMPACT FEES

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

6.1 GENERAL METHODOLOGY

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

Buy-In Method

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

Incremental/Marginal Cost Method

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

Combined/Hybrid Cost Method

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

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

6.2 BASIS OF ANALYSIS

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

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

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

6.3 NET SYSTEM VALUE

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

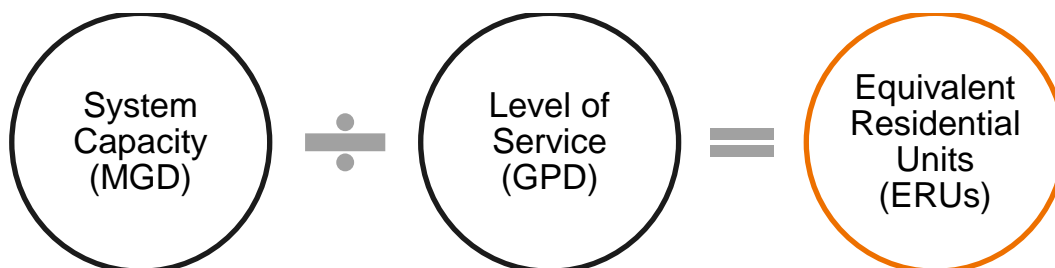
6.4 CREDITS

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

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

6.5 SYSTEM CAPACITIES

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



6.5.1 System Capacity

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

Table 6.5.1 System Capacities

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

6.5.2 Level of Service Standards

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

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

Table 6.2.2 Level of Service

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

6.6 RESULTS

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

6.6.1 Calculated Impact Fees

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

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

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

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

Table 6.6.1 Current and Calculated Impact Fees per ERU

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

7. FINAL RECOMMENDATIONS

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

7.1 FINANCIAL SUSTAINABILITY ANALYSIS

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

Table 7.1.1 Proposed Revenue Adjustment Plan

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

7.2 COST OF SERVICE ANALYSIS

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

7.3 RATE DESIGN MODIFICATIONS

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

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

7.4 IMPACT FEE MODIFICATIONS

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

Disclaimer

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

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

APPENDIX A: SUPPORTING SCHEDULES FOR FINANCIAL SUSTAINABILITY ANALYSIS

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

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

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

Source: Trial Balances 17

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

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

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

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

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
161	Personnel Services	2307 Year End Fica Accr	-	974	974	974	974	974	974	974	974	974
162	Personnel Services	2404 Health Insurance	147,315	156,349	156,349	156,349	156,349	156,349	156,349	156,349	156,349	156,349
163	Personnel Services	2301 Permanent Salaries	589,251	576,624	591,040	605,816	620,991	636,485	652,397	668,425	684,225	702,560
164	Personnel Services	1101 Longevity Pay	6,000	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210
165	Personnel Services	1313 Standby Pay	600	610	610	610	610	610	610	610	610	610
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	2301 Core Adjustments	-	(11,951)	-	-	-	-	-	-	-	-
171	Personnel Services	2204 Pension - General Emp	104,327	76,762	79,218	81,753	84,369	86,957	89,524	92,074	94,611	97,135
172	Personnel Services	2301 Soc. Sec/Medicare	44,156	44,553	45,687	46,808	47,919	49,020	50,112	51,195	52,269	53,334
173	Personnel Services	2301 Supplemental Fica	2,336	142	146	149	153	157	161	165	169	173
174	Personnel Services	2307 Year End Fica Accr	-	524	524	524	524	524	524	524	524	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	415,287	425,077	434,828	444,542	454,219	463,858	473,458	483,019
177	Personnel Services	1201 Longevity Pay	1,150	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	1,940	1,940	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
180	Personnel Services	1501 Overtime 1.5X Pay	54,912	57,658	59,099	60,577	62,091	63,644	65,235	66,866	68,537	70,251
181	Personnel Services	1504 Core Adjustments	(19,311)	-	-	-	-	-	-	-	-	-
182	Personnel Services	2204 Pension - General Emp	77,328	40,966	42,277	43,630	45,026	46,456	47,922	49,425	50,957	52,517
183	Personnel Services	2299 Pension - Def Cont	6,952	17,426	18,762	18,308	18,766	19,235	19,716	20,209	20,714	21,232
184	Personnel Services	2301 Soc. Sec/Medicare	33,986	31,563	32,352	33,161	33,990	34,840	35,711	36,603	37,518	38,456
185	Personnel Services	2304 Supplemental Fica	4,201	210	215	221	226	231	236	241	246	251
186	Personnel Services	2307 Year End Fica Accr	-	348	348	348	348	348	348	348	348	348
187	Personnel Services	2404 Health Insurance	64,800	81,336	81,336	81,336	81,336	81,336	81,336	81,336	81,336	81,336
188	Personnel Services	2301 Permanent Salaries	338,682	393,088	401,088	411,115	421,333	431,739	442,328	453,105	464,065	475,208
189	Personnel Services	1201 Longevity Pay	1,150	8,800	9,020	9,246	9,477	9,714	9,955	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	1,413	1,413	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
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	774	783	803	823	843	864	886	908	931
194	Personnel Services	2301 Core Adjustments	(11,718)	-	-	-	-	-	-	-	-	-
195	Personnel Services	2204 Pension - General Emp	56,490	41,664	42,997	44,373	45,793	47,259	48,763	50,306	51,888	53,509
196	Personnel Services	2299 Pension - Def Cont	11,591	16,146	16,963	16,963	17,387	17,822	18,268	18,724	19,193	19,672
197	Personnel Services	2301 Soc. Sec/Medicare	30,468	31,822	32,523	33,211	33,897	34,581	35,263	35,944	36,624	37,303
198	Personnel Services	2304 Supplemental Fica	4,233	212	217	223	228	234	240	246	252	258
199	Personnel Services	2404 Year End Fica Accr	-	444	444	444	444	444	444	444	444	444
200	Personnel Services	2307 Health Insurance	66,704	71,169	71,169	71,169	71,169	71,169	71,169	71,169	71,169	71,169
201	Personnel Services	1101 Permanent Salaries	52,887	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	1,820	1,867	1,913	1,961	2,010
203	Personnel Services	1316 Upgrade Pay	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316
204	Personnel Services	1501 Overtime 1.5X Pay	5,200	5,400	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	10,530	10,836	11,163	11,541	11,971	12,407	12,842	13,276	13,720
206	Personnel Services	2301 Soc. Sec/Medicare	4,152	4,291	4,398	4,528	4,658	4,788	4,918	5,048	5,178	5,308
207	Personnel Services	2304 Supplemental Fica	398	20	21	21	22	22	23	23	24	24
208	Personnel Services	2307 Year End Fica Accr	-	113	113	113	113	113	113	113	113	113
209	Personnel Services	2404 Health Insurance	81,404	101,167	101,167	101,167	101,167	101,167	101,167	101,167	101,167	101,167
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	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310
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	1501 Overtime 1.5X Pay	32,240	33,962	34,698	35,456	36,236	37,040	37,868	38,721	39,599	40,502
216	Personnel Services	1504 Overtime 1X Pay	1,248	1,310	1,343	1,376	1,411	1,446	1,482	1,519	1,557	1,596
217	Personnel Services	2301 Core Adjustments	(16,150)	-	-	-	-	-	-	-	-	-
218	Personnel Services	2204 Pension - General Emp	32,300	32,300	33,396	34,464	35,567	36,728	37,904	39,196	40,516	41,864
219	Personnel Services	2299 Pension - Def Cont	10,288	6,331	6,489	6,652	6,818	6,988	7,163	7,342	7,526	7,714
220	Personnel Services	2301 Soc. Sec/Medicare	17,389	18,568	19,032	19,508	19,996	20,496	21,008	21,533	22,072	22,623
221	Personnel Services	2304 Supplemental Fica	2,562	138	138	138	138	138	138	138	138	138
222	Personnel Services	2307 Year End Fica Accr	-	347	347	347	347	347	347	347	347	347
223	Personnel Services	2404 Health Insurance	40,560	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668	40,668
224	Personnel Services	1101 Permanent Salaries	293,218	418,114	428,567	439,281	450,263	461,528	473,087	484,844	496,800	508,957
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	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316
228	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480
229	Personnel Services	1501 Overtime 1.5X Pay	10,400	10,920	11,193	11,473	11,760	12,054	12,355	12,664	12,980	13,305
230	Personnel Services	1504 Overtime 1X Pay	184,635	-	-	-	-	-	-	-	-	-
231	Personnel Services	2204 Pension - General Emp	54,400	41,651	42,984	44,359	45,779	47,238	48,736	50,274	51,852	53,466
232	Personnel Services	2301 Soc. Sec/Medicare	27,764	32,403	33,213	34,043	34,894	35,767	36,661	37,578	38,517	39,480
233	Personnel Services	2304 Supplemental Fica	726	41	41	41	41	41	41	41	41	41
234	Personnel Services	2307 Year End Fica Accr	-	234	234	234	234	234	234	234	234	234
235	Personnel Services	2404 Health Insurance	40,560	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	905,260	920,260	935,260	950,260	965,260	980,260	995,260	1,010,260	1,025,260
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	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430
239	Personnel Services	1313 Standby Pay	4,000	4,000	4,115	4,234	4,357	4,484	4,615	4,750	4,889	5,031
240	Personnel Services	1316 Upgrade Pay	300	300	308	315	323	331	339	348	357	366
241	Personnel Services	1407 Expense Allowances	960	960	960	960	960	960	960	960	960	960
242	Personnel Services	1413 Cellphone Allowance	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320
243	Personnel Services	1501 Overtime 1.5X Pay	131,040	137,592	141,032	144,558	148,172	151,876	155,673	159,565		

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
321	Personnel Services	897	897	-	-	-	-	-	-	-	-	-
322	Personnel Services	2104	600	600	615	630	646	662	679	696	713	731
323	Personnel Services	2204	162,606	159,705	164,816	170,990	175,533	179,043	182,624	186,277	190,002	193,802
324	Personnel Services	2204	18,264	18,264	18,265	18,746	20,240	21,265	22,341	23,441	24,564	25,711
325	Personnel Services	2301	75,130	81,535	83,573	85,663	87,804	89,999	92,249	94,556	96,919	99,342
326	Personnel Services	2304	9,547	10,477	10,859	11,251	11,654	12,077	12,520	12,983	13,466	13,969
327	Personnel Services	2307	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245
328	Personnel Services	2404	144,672	144,672	144,672	144,672	144,672	144,672	144,672	144,672	144,672	144,672
329	Personnel Services	1404	123,015	117,538	112,061	106,584	101,107	95,630	90,153	84,676	79,200	73,723
330	Personnel Services	1101	60,793	61,737	62,681	63,625	64,569	65,513	66,457	67,401	68,345	69,289
331	Personnel Services	1313	15,848	11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402
332	Personnel Services	1407	960	960	960	960	960	960	960	960	960	960
333	Personnel Services	1413	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
334	Personnel Services	1501	36,400	38,220	39,176	40,155	41,159	42,188	43,242	44,322	45,428	46,561
335	Personnel Services	2104	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218
336	Personnel Services	2204	121,572	101,377	104,851	107,269	111,424	113,652	116,244	119,009	122,059	125,401
337	Personnel Services	2299	9,004	9,004	9,004	9,229	9,459	9,696	9,938	10,187	10,441	10,702
338	Personnel Services	2301	48,149	48,955	50,179	51,433	52,719	54,037	55,388	56,773	58,193	59,647
339	Personnel Services	2304	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795
340	Personnel Services	2307	798	798	798	798	798	798	798	798	798	798
341	Personnel Services	2404	66,548	62,703	58,858	55,013	51,168	47,323	43,478	39,633	35,788	31,943
342	Personnel Services	1404	87,502	70,844	72,703	74,562	76,421	78,280	80,139	82,000	83,861	85,722
343	Personnel Services	1201	4,400	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
344	Personnel Services	1313	8,000	8,000	8,200	8,400	8,615	8,831	9,051	9,276	9,506	9,747
345	Personnel Services	1407	960	960	960	960	960	960	960	960	960	960
346	Personnel Services	1413	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
347	Personnel Services	1501	32,000	34,600	35,960	37,360	38,796	40,266	41,771	43,311	44,886	46,497
348	Personnel Services	2204	57,698	53,984	50,270	46,556	42,842	39,128	35,414	31,700	28,000	24,296
349	Personnel Services	2299	36,330	36,330	36,330	40,333	41,442	42,575	43,735	44,921	46,134	47,374
350	Personnel Services	2301	52,278	54,622	56,966	59,310	61,654	64,000	66,346	68,692	71,038	73,384
351	Personnel Services	2304	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074
352	Personnel Services	2307	798	798	798	798	798	798	798	798	798	798
353	Personnel Services	2404	90,848	113,037	113,037	113,037	113,037	113,037	113,037	113,037	113,037	113,037
354	Personnel Services	1101	55,628	55,628	55,628	55,628	55,628	55,628	55,628	55,628	55,628	55,628
355	Personnel Services	1501	2,288	2,402	2,462	2,524	2,587	2,651	2,718	2,786	2,855	2,925
356	Personnel Services	2299	5,024	5,005	5,130	5,258	5,389	5,523	5,660	5,800	5,943	6,089
357	Personnel Services	2301	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270
358	Personnel Services	2304	175	9	9	9	9	9	9	9	9	9
359	Personnel Services	2404	8,100	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
360	Personnel Services	1101	51,407	57,167	58,915	60,663	62,411	64,159	65,907	67,655	69,403	71,151
361	Personnel Services	1501	5,543	5,864	5,963	6,115	6,268	6,424	6,585	6,749	6,918	7,091
362	Personnel Services	2301	3,969	4,370	4,483	4,615	4,758	4,904	5,054	5,208	5,366	5,529
363	Personnel Services	2304	22	22	22	22	22	22	22	22	22	22
364	Personnel Services	2404	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167
365	Personnel Services	1101	187,076	196,963	201,287	206,934	212,100	217,410	222,864	228,471	234,127	239,980
366	Personnel Services	1201	5,091	5,091	5,200	5,309	5,418	5,527	5,636	5,745	5,854	5,963
367	Personnel Services	1407	960	960	960	960	960	960	960	960	960	960
368	Personnel Services	1413	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
369	Personnel Services	1501	6,448	6,448	6,448	6,448	6,448	6,448	6,448	6,448	6,448	6,448
370	Personnel Services	1801	4,092	-	-	-	-	-	-	-	-	-
371	Personnel Services	2119	500	27,584	28,467	29,378	30,318	30,824	31,543	32,173	32,817	33,475
372	Personnel Services	2204	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091
373	Personnel Services	2299	4,641	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
374	Personnel Services	2301	14,845	15,611	16,001	16,401	16,811	17,232	17,662	18,104	18,557	19,020
375	Personnel Services	2304	26	26	26	26	26	26	26	26	26	26
376	Personnel Services	2307	798	798	798	798	798	798	798	798	798	798
377	Personnel Services	2404	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501	21,501
378	Personnel Services	1101	513,546	547,972	561,871	575,713	590,168	604,890	619,902	635,200	650,800	666,600
379	Personnel Services	1201	4,400	4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361
380	Personnel Services	1304	1,175	1,204	1,234	1,264	1,294	1,324	1,354	1,384	1,414	1,444
381	Personnel Services	1413	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
382	Personnel Services	1501	12,688	13,655	13,998	14,346	14,705	15,073	15,446	15,824	16,207	16,594
383	Personnel Services	1801	3,113	-	-	-	-	-	-	-	-	-
384	Personnel Services	2104	40,890	48,760	50,320	51,931	53,592	54,864	55,757	56,873	58,010	59,170
385	Personnel Services	2299	29,307	26,855	27,526	28,215	28,920	29,641	30,384	31,144	31,922	32,720
386	Personnel Services	2301	39,805	42,735	43,803	44,898	46,021	47,171	48,351	49,569	50,826	52,114
387	Personnel Services	2304	971	971	971	971	971	971	971	971	971	971
388	Personnel Services	2307	403	403	403	403	403	403	403	403	403	403
389	Personnel Services	2404	81,600	101,670	101,670	101,670	101,670	101,670	101,670	101,670	101,670	101,670
390	Personnel Services	1101	313,300	313,300	313,300	313,300	313,300	313,300	313,300	313,300	313,300	313,300
391	Personnel Services	1201	3,070	3,274	3,356	3,440	3,526	3,614	3,704	3,797	3,892	3,989
392	Personnel Services	1401	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
393	Personnel Services	1413	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
394	Personnel Services	2204	24,986	25,786	26,586	27,386	28,186	28,986	29,786	30,586	31,386	32,186
395	Personnel Services	2301	24,440	25,556	26,195	26,850	27,521	28,209	28,914	29,637	30,378	31,136
396	Personnel Services	2304	276	276	276	276	276	276	276	276	276	276
397	Personnel Services	2404	28,361	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688
398	Personnel Services	1101	87,980	90,044	92,295	94,602	96,968	99,392	101,877	104,423	107,034	109,710
399	Personnel Services	1201	47	-	-	-	-	-	-	-	-	-
400	Personnel Services	1407	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
401	Personnel Services	1413	480	480	480	480	480	480	480	480	480	480
402	Personnel Services	2204	18,921	17,942	18,193	18,458	18,736	19,018	19,304	19,594	19,888	20,186
403	Personnel Services	2301	6,881	7,035	7,211	7,391	7,576	7,765	7,958	8,156	8,362	8,571
404	Personnel Services	2404	9,063	10,793	10,793	10,793	10,793					

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
481	Personnel Services	3301 Soc Sec/Medicare	11,395	12,028	12,329	12,637	12,953	13,277	13,609	13,949	14,298	14,655	15,021
482	Personnel Services	2304 Supplemental Fica	1,034	52	53	55	56	57	59	60	62	63	65
483	Personnel Services	2404 Health Insurance	24,300	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334
484	Personnel Services	1101 Permanent Salaries	193,674	204,914	210,244	215,574	220,904	226,234	231,564	236,894	242,224	247,554	252,884
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	15,977	16,385
489	Personnel Services	2207 Pension - General Emp	13,234	13,234	13,234	13,234	13,234	13,234	13,234	13,234	13,234	13,234	13,234
490	Personnel Services	2299 Pension - Del Cont	4,532	4,781	4,901	5,023	5,149	5,279	5,409	5,544	5,684	5,825	5,971
491	Personnel Services	2301 Soc Sec/Medicare	15,071	15,558	15,947	16,346	16,754	17,173	17,602	18,043	18,494	18,956	19,430
492	Personnel Services	2304 Supplemental Fica	955	48	50	51	52	53	54	55	56	57	58
493	Personnel Services	2307 Year End Fica Acz	-	311	311	311	311	311	311	311	311	311	311
494	Personnel Services	2404 Health Insurance	25,815	31,668	31,668	31,668	31,668	31,668	31,668	31,668	31,668	31,668	31,668
495	Personnel Services	2404 Permanent Salaries	103,409	105,922	108,570	111,284	114,066	116,918	119,841	122,837	125,900	129,036	132,252
496	Personnel Services	1407 Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
497	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
498	Personnel Services	2104 Mileage Reimburse	240	240	255	262	268	275	282	289	296	303	311
499	Personnel Services	2299 Pension - Del Cont	9,307	9,533	9,771	10,016	10,266	10,523	10,786	11,055	11,332	11,615	11,905
500	Personnel Services	2301 Soc Sec/Medicare	8,057	8,250	8,456	8,668	8,884	9,106	9,334	9,567	9,807	10,052	10,303
501	Personnel Services	2307 Year End Fica Acz	-	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
502	Personnel Services	2404 Health Insurance	1,541	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
503	Personnel Services	1101 Permanent Salaries	65,579	-	-	-	-	-	-	-	-	-	-
504	Personnel Services	1201 Longevity Pay	2,750	-	-	-	-	-	-	-	-	-	-
505	Personnel Services	1501 Overtime 1.5X Pay	10,400	-	-	-	-	-	-	-	-	-	-
506	Personnel Services	1801 Core Adjustments	(81,856)	-	-	-	-	-	-	-	-	-	-
507	Personnel Services	2204 Pension - General Emp	14,455	-	-	-	-	-	-	-	-	-	-
508	Personnel Services	2301 Soc Sec/Medicare	5,227	-	-	-	-	-	-	-	-	-	-
509	Personnel Services	2404 Health Insurance	8,100	-	-	-	-	-	-	-	-	-	-
510	Personnel Services	1101 Permanent Salaries	90,862	95,337	97,720	100,163	102,668	105,234	107,865	110,562	113,326	116,159	119,063
511	Personnel Services	1407 Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
512	Personnel Services	1413 Cellphone Allowance	480	480	480	480	480	480	480	480	480	480	480
513	Personnel Services	2104 Mileage Reimburse	300	100	103	105	108	110	113	116	119	122	125
514	Personnel Services	2301 Soc Sec/Medicare	7,100	7,440	7,626	7,817	8,012	8,212	8,418	8,628	8,844	9,065	9,292
515	Personnel Services	2404 Health Insurance	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	Personnel Services	1201 Longevity Pay	5,711	5,981	6,131	6,284	6,441	6,602	6,767	6,936	7,110	7,287	7,469
518	Personnel Services	1407 Expense Allowances	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
519	Personnel Services	1413 Cellphone Allowance	1,440	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
520	Personnel Services	1501 Overtime 1.5X Pay	520	546	560	574	588	603	618	633	649	665	682
521	Personnel Services	1801 Core Adjustments	66,988	-	-	-	-	-	-	-	-	-	-
522	Personnel Services	2104 Mileage Reimburse	300	300	308	315	323	331	339	348	357	366	375
523	Personnel Services	2204 Pension - General Emp	60,297	55,824	57,610	59,454	61,366	63,348	65,399	67,521	69,714	71,970	74,291
524	Personnel Services	2299 Pension - Del Cont	31,490	32,881	34,339	35,867	37,467	39,142	40,895	42,728	44,641	46,635	48,710
525	Personnel Services	2301 Soc Sec/Medicare	41,219	47,474	48,763	49,882	51,232	52,613	54,028	55,471	56,945	58,449	60,000
526	Personnel Services	2307 Year End Fica Acz	252	649	649	649	649	649	649	649	649	649	649
527	Personnel Services	2404 Health Insurance	61,074	84,674	84,674	84,674	84,674	84,674	84,674	84,674	84,674	84,674	84,674
528	Personnel Services	2407 Unemployment Comp	1,000	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551
529	Personnel Services	2410 Workers Comp	568,397	733,861	752,206	771,013	790,288	810,045	830,296	851,054	872,330	894,136	916,492
530	Fixed Operating Costs	4213 Retiree Health Bene	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200
531	Personnel Services	2299 Pension - Del Cont	16,856	18,025	18,476	18,938	19,411	19,896	20,394	20,903	21,426	21,962	22,511
532	Personnel Services	2299 Pension - Del Cont	53,556	56,120	57,874	59,718	61,652	63,676	65,790	67,994	70,288	72,672	75,147
533	Fixed Operating Costs	3107 Data Proc Serv	21,951	118,888	118,888	124,769	124,769	124,769	124,769	124,769	124,769	124,769	124,769
534	Fixed Operating Costs	3113 Fin & Bank Serv	40,000	55,000	56,375	57,784	59,229	60,714	62,227	63,780	65,372	67,012	68,687
535	Fixed Operating Costs	3200 Cust/Info/Permits	20,000	20,000	20,000	21,013	22,076	23,190	24,364	25,598	26,882	28,216	29,600
536	Fixed Operating Costs	3249 Security Services	14,668	12,848	13,169	13,498	13,836	14,182	14,536	14,900	15,272	15,654	16,045
537	Fixed Operating Costs	3299 Other Services	23,505	13,955	14,304	14,661	15,028	15,404	15,789	16,184	16,588	17,003	17,428
538	Fixed Operating Costs	3401 Computer Maint	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
539	Fixed Operating Costs	3407 Equip Rep & Maint	136,270	155,283	159,165	163,144	167,223	171,403	175,688	180,081	184,583	189,197	193,927
540	Fixed Operating Costs	3407 Equip Rep & Maint	217,800	228,338	234,944	241,694	248,593	255,642	262,841	270,190	277,690	285,340	293,140
541	Fixed Operating Costs	3507 Data Proc Serv	8,403	500	513	525	538	552	566	580	594	609	624
542	Fixed Operating Costs	3525 Office Equip < \$5000	22,220	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
543	Fixed Operating Costs	3408 Computer Equip	34,800	34,800	35,870	36,952	38,047	39,157	40,281	41,420	42,574	43,843	45,128
544	Fixed Operating Costs	3999 Other Supplies	1,000	-	-	-	-	-	-	-	-	-	-
545	Fixed Operating Costs	4104 Conferences	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,276	9,509	9,747	9,991
546	Fixed Operating Costs	4116 Schools	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,187	1,216	1,246
547	Fixed Operating Costs	4213 Retiree Health Bene	2,400	2,400	2,400	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
548	Fixed Operating Costs	4343 Servch-Info Sys	376,485	438,960	450,208	461,743	473,574	485,709	498,154	510,918	524,000	537,420	551,180
549	Fixed Operating Costs	4343 Servch-Info Sys	151,583	129,558	132,877	136,280	139,771	143,352	147,024	150,790	154,652	158,614	162,677
550	Fixed Operating Costs	4355 Servch-Perit Shop	44,460	40,000	41,025	42,075	43,153	44,259	45,392	46,554	47,744	48,971	50,225
551	Fixed Operating Costs	4407 Emp Proc/Exec	4,431	4,846	5,091	5,349	5,619	5,902	6,198	6,508	6,832	7,170	7,523
552	Fixed Operating Costs	4410 General Liability	11,346	14,270	14,627	15,007	15,412	15,843	16,297	16,775	17,278	17,803	18,352
553	Fixed Operating Costs	3119 Legal Services	75,000	-	-	-	-	-	-	-	-	-	-
554	Fixed Operating Costs	3122 Lodging Services	40,000	-	-	-	-	-	-	-	-	-	-
555	Fixed Operating Costs	3199 Other Prof Serv	26,260	25,413	26,048	26,700	27,367	28,051	28,752	29,477	30,226	30,999	31,797
556	Fixed Operating Costs	3200 Cust/Info/Permits	5,000	5,125	5,263	5,413	5,575	5,748	5,933	6,130	6,340	6,563	6,800
557	Fixed Operating Costs	3216 Security Services	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,187	1,216	1,246
558	Fixed Operating Costs	3249 Security Services	126,000	126,000	129,150	132,379	135,688	139,080	142,557	146,121	149,774	1	

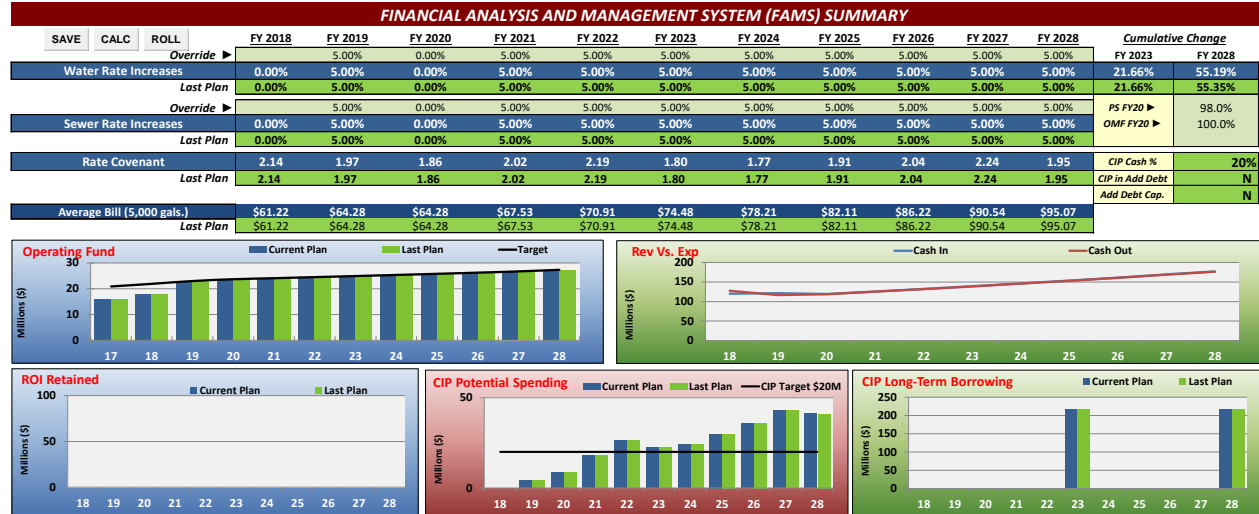
TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
641	Fixed Operating Costs	3304 Office Equip Rent	2,800	2,800	2,855	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247
642	Fixed Operating Costs	3407 Imp Rep & Maint	8,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
643	Fixed Operating Costs	3437 Imp Rep & Maint	1,800,000	1,800,000	1,845,000	1,891,120	1,938,400	1,986,863	2,036,536	2,087,448	2,139,634	2,193,125	2,247,953
644	Fixed Operating Costs	3504 Dupl P/Equip/Supplies					1,000	1,000	1,000	1,000	1,000	1,000	1,000
645	Fixed Operating Costs	3628 Telephone/Cable TV	1,412	1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624
646	Fixed Operating Costs	3901 Gasoline	6,814	6,814	6,938	6,938	7,072	7,216	7,370	7,534	7,707	7,887	8,071
647	Fixed Operating Costs	3907 Data Proc. Supplies	13,400	13,000	13,325	13,658	14,000	14,350	14,700	15,070	15,453	15,838	16,235
648	Fixed Operating Costs	3925 Office Equip < \$5000	20,000	15,000	15,375	15,750	16,153	16,557	16,971	17,395	17,830	18,276	18,733
649	Fixed Operating Costs	3928 Office Supplies	7,500	7,500	7,625	7,750	7,875	8,000	8,125	8,250	8,375	8,500	8,625
650	Fixed Operating Costs	3940 Safety Shoes	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,187	1,216	1,246
651	Fixed Operating Costs	3999 Other Supplies	3,500	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
652	Fixed Operating Costs	4213 Retiree Health Bene	12,000	12,000	12,300	12,600	12,900	13,200	13,577	13,916	14,264	14,621	14,986
653	Fixed Operating Costs	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 Costs	4373 Servch-Fleet O&M	5,808	7,877	8,079	8,286	8,498	8,716	8,939	9,168	9,403	9,644	9,891
655	Fixed Operating Costs	3216 Costs/Fees/Permits	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,188	1,218	1,249
656	Fixed Operating Costs	3304 Office Equip Rent		1,515	1,553	1,592	1,631	1,672	1,714	1,757	1,801	1,846	1,892
657	Fixed Operating Costs	3628 Telephone/Cable TV	3,031	3,300	3,383	3,467	3,554	3,643	3,734	3,827	3,923	4,021	4,121
658	Fixed Operating Costs	3801 Gasoline	16,628	16,245	16,365	16,487	16,611	16,738	16,867	17,000	17,136	17,274	17,415
659	Fixed Operating Costs	3904 Books & Manuals	1,000										
660	Fixed Operating Costs	3928 Office Supplies	2,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,189	1,218	1,249
661	Fixed Operating Costs	3940 Safety Shoes	2,870	2,870	2,915	2,961	3,008	3,056	3,104	3,153	3,203	3,254	3,306
662	Fixed Operating Costs	3946 Tools/Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
663	Fixed Operating Costs	3949 Uniforms	9,300	6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493
664	Fixed Operating Costs	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 Costs	4213 Retiree Health Bene	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,782	2,851	2,924	2,997
666	Fixed Operating Costs	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 Costs	4373 Servch-Fleet O&M	27,228	30,715	31,203	32,310	33,137	33,986	34,857	35,750	36,665	37,603	38,564
668	Fixed Operating Costs	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 Costs	3216 Costs/Fees/Permits	18,000	18,000	18,300	18,600	18,900	19,200	19,500	19,800	20,100	20,400	20,700
670	Fixed Operating Costs	3222 Outdort Services	7,500	7,500	7,625	7,750	7,875	8,000	8,125	8,250	8,375	8,500	8,625
671	Fixed Operating Costs	3237 Lawn & Tree Service	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,188	1,218	1,249
672	Fixed Operating Costs	3259 Other Services	611,200	1,361,000	1,395,025	1,429,901	1,465,648	1,502,289	1,539,847	1,578,343	1,617,801	1,658,240	1,699,700
673	Fixed Operating Costs	3304 Office Equip Rent		600	615	630	646	662	679	696	713	731	749
674	Fixed Operating Costs	3310 Other Equip Rent	1,600	1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998
675	Fixed Operating Costs	3401 Gasoline	300,240	201,827	206,333	211,491	216,778	222,188	227,752	233,466	239,326	245,265	251,386
676	Fixed Operating Costs	3425 Bldg Rep Materials			256	263	269	276	283	290	297	305	312
677	Fixed Operating Costs	3428 Bldg Rep & Maint	4,450	4,450	4,550	4,675	4,792	4,912	5,035	5,161	5,290	5,422	5,557
678	Fixed Operating Costs	3434 Imp Rep Materials	6,800	6,800	6,950	7,100	7,250	7,400	7,550	7,700	7,850	8,000	8,150
679	Fixed Operating Costs	3437 Imp Rep & Maint	25,000	25,000	25,625	26,266	26,922	27,595	28,286	28,992	29,712	30,446	31,222
680	Fixed Operating Costs	3628 Imp Rep & Maint	4,617	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
681	Fixed Operating Costs	3634 Water/Sewer/Biom	584	584	598	613	628	644	660	676	693	710	728
682	Fixed Operating Costs	3913 Horticultural Sup	120	120	123	126	129	132	136	139	143	146	150
683	Fixed Operating Costs	3916 Janitorial Supplies	1,500	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
684	Fixed Operating Costs	3925 Office Equip < \$5000	2,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,188	1,218	1,249
685	Fixed Operating Costs	3928 Office Supplies	711	711	729	747	766	785	804	825	846	868	891
686	Fixed Operating Costs	3946 Tools/Equip < \$5000	12,500	7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366
687	Fixed Operating Costs	3949 Uniforms	16,719	16,719	17,125	17,538	17,958	18,384	18,816	19,254	19,697	20,145	20,598
688	Fixed Operating Costs	3999 Other Supplies	15,000	15,000	15,375	15,750	16,153	16,579	16,971	17,395	17,830	18,276	18,733
689	Fixed Operating Costs	4104 Conferences	1,250	1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,488	1,528	1,569
690	Fixed Operating Costs	4113 Memberships/Dues	213	213	215	218	221	224	227	230	233	236	239
691	Fixed Operating Costs	4118 Schools	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
692	Fixed Operating Costs	4207 Promotional Cont	2,500	2,500	2,563	2,627	2,692	2,760	2,829	2,900	2,972	3,046	3,122
693	Fixed Operating Costs	4355 Servch-Fleet Shop	4,200	4,200	4,300	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,100
694	Fixed Operating Costs	4101 Certification Train	500	500	513	525	538	552	566	580	594	609	624
695	Fixed Operating Costs	4104 Conferences	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
696	Fixed Operating Costs	4213 Retiree Health Bene	6,800	6,800	6,970	7,144	7,323	7,506	7,694	7,886	8,083	8,285	8,492
697	Fixed Operating Costs	3228 Disposal (T) Fees	20,000	22,000	22,550	23,114	23,692	24,284	24,891	25,513	26,151	26,805	27,475
698	Fixed Operating Costs	3310 Other Equip Rent	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
699	Fixed Operating Costs	3404 Components/Parts	122,500	122,500	125,563	131,919	135,217	138,569	142,062	145,614	149,254	152,986	156,818
700	Fixed Operating Costs	3407 Imp Rep & Maint	400	400	410	420	431	442	453	464	475	487	500
701	Fixed Operating Costs	3407 Imp Rep Materials	1,204	1,204	1,225	1,246	1,267	1,289	1,311	1,334	1,357	1,380	1,404
702	Fixed Operating Costs	3437 Imp Rep & Maint	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
703	Fixed Operating Costs	3628 Telephone/Cable TV	1,155	900	923	946	969	993	1,018	1,044	1,070	1,097	1,124
704	Fixed Operating Costs	3801 Gasoline	1,230	1,174	1,193	1,214	1,235	1,256	1,278	1,300	1,322	1,344	1,367
705	Fixed Operating Costs	3804 Diesel Fuel	27,327	36,478	37,395	39,452	41,031	42,672	44,380	46,154	48,000	49,920	51,917
706	Fixed Operating Costs	3928 Office Supplies	400	400	410	420	431	442	453	464	475	487	500
707	Fixed Operating Costs	3946 Tools/Equip < \$5000	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
708	Fixed Operating Costs	3946 Tools/Equip < \$5000	15,000	10,000	10,250	10,500	10,769	11,038	11,314	11,597	11,887	12,184	12,488
709	Fixed Operating Costs	3949 Uniforms	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,188	1,218	1,249
710	Fixed Operating Costs	3999 Other Supplies	4,000	4,000	4,100	4,200	4,300	4,400	4,500	4,600	4,700	4,800	4,900
711	Fixed Operating Costs	4101 Certification Train	400	400	410	420	431	442	453	464	475	487	500
712	Fixed Operating Costs	4104 Conferences	2,128	2,128	2,181	2,236	2,292	2,349	2,408	2,468	2,530	2,593	2,658
713	Fixed Operating Costs	4106 Schools	1,106	1,106	1,128	1,150	1,172	1,194	1,216	1,239	1,261	1,284	1,307
714	Fixed Operating Costs	4213 Retiree Health Bene	1,200	1,200	1,238	1,276	1,315	1,354	1,394	1,434	1,475	1,516	1,558
715	Fixed Operating Costs	4308 Overhead-Fleet	19,806	33,202	34,032	34,863	35,705	36,549	37,405	38,274	39,156	40,051	41,000
716	Fixed Operating Costs	4355 Servch-Fleet O&M	105	105	108	111	114	117	120</				

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
801	Fixed Operating Costs	3228 Disposal (T/F) 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	2,107	2,164	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	2,768	2,829	2,899	2,972	3,048	3,128
804	Fixed Operating Costs	3404 Components/Parts	185,000	185,000	189,250	194,206	199,226	204,543	210,261	216,397	222,970	229,990	237,460
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	3437 Imp Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
807	Fixed Operating Costs	3437 Imp Rep & Maint	15,000	15,000	15,375	15,759	16,153	16,577	17,031	17,509	18,013	18,544	19,103
808	Fixed Operating Costs	3801 Gasoline	181	191	199	207	215	223	232	242	251	261	272
809	Fixed Operating Costs	3804 Diesel Fuel	10,504	18,547	19,207	20,077	20,817	21,611	22,427	23,271	24,145	25,049	25,984
810	Fixed Operating Costs	3913 Horticultural Sup	513	513	525	538	552	566	582	598	614	631	649
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	510	520	530	542	552	566	580	594	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 Servch-Fleet O&M	35,856	40,978	42,028	43,104	44,208	45,341	46,502	47,693	48,915	50,168	51,453
817	Fixed Operating Costs	3228 Disposal (T/F) 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	131,571	135,311	139,377	143,678	148,226	153,046	158,156	163,578
819	Fixed Operating Costs	3434 Imp Rep & Maint	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
820	Fixed Operating Costs	3437 Imp Rep & Maint	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
821	Fixed Operating Costs	3310 Other Equip Rent	2,000	2,000	2,051	2,103	2,156	2,210	2,265	2,320	2,376	2,433	2,491
822	Fixed Operating Costs	3804 Diesel Fuel	12,460	12,588	13,102	13,622	14,171	14,738	15,327	15,940	16,578	17,241	17,931
823	Fixed Operating Costs	3913 Horticultural Sup	400	400	410	420	431	442	453	464	475	487	500
824	Fixed Operating Costs	3940 Safety Shoes	1,350	1,350	1,384	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686
825	Fixed Operating Costs	3946 Tools/Equip < \$5000	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
826	Fixed Operating Costs	3949 Uniforms	2,500	2,500	2,563	2,627	2,692	2,768	2,829	2,899	2,972	3,048	3,128
827	Fixed Operating Costs	3999 Other Supplies	2,000	2,000	2,050	2,107	2,164	2,208	2,263	2,319	2,377	2,437	2,498
828	Fixed Operating Costs	4101 Certification Train	2,000	2,000	2,050	2,107	2,164	2,208	2,263	2,319	2,377	2,437	2,498
829	Fixed Operating Costs	4308 Overhead-Fleet	12,845	21,024	21,550	22,081	22,617	23,207	23,787	24,381	24,991	25,616	26,276
830	Fixed Operating Costs	4361 Servch-Pub Works	2,500	2,500	2,563	2,630	2,697	2,766	2,830	2,910	2,984	3,061	3,169
831	Fixed Operating Costs	4373 Servch-Fleet O&M	47,304	64,327	65,975	67,665	69,398	71,176	72,999	74,869	76,787	78,753	80,777
832	Fixed Operating Costs	4374 Servch-Non Fleet	2,000	2,000	2,051	2,103	2,156	2,210	2,265	2,320	2,376	2,433	2,491
833	Fixed Operating Costs	3228 Disposal (T/F) 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	3404 Components/Parts	80,000	80,000	82,000	84,050	86,151	88,305	90,513	92,775	95,095	97,472	99,908
836	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
837	Fixed Operating Costs	3437 Imp Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
838	Fixed Operating Costs	3437 Imp Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
839	Fixed Operating Costs	3437 Imp Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
840	Fixed Operating Costs	3628 Telephone/Cable Tv	1,516	8,900	9,123	9,351	9,584	9,824	10,070	10,321	10,579	10,844	11,115
841	Fixed Operating Costs	3801 Gasoline	49,282	49,175	51,146	53,129	55,309	57,523	59,834	62,227	64,716	67,305	69,987
842	Fixed Operating Costs	3804 Diesel Fuel	19,488	22,366	23,261	24,191	25,159	26,165	27,212	28,300	29,432	30,609	31,834
843	Fixed Operating Costs	3904 Books & Manuals	500	500	513	525	538	552	566	580	594	609	624
844	Fixed Operating Costs	3913 Horticultural Sup	513	513	525	538	552	566	582	598	614	631	649
845	Fixed Operating Costs	3916 Janitorial Supplies	200	-	-	-	-	-	-	-	-	-	-
846	Fixed Operating Costs	3925 Office Equip < \$5000	400	400	410	420	431	442	453	464	475	487	500
847	Fixed Operating Costs	3928 Office Supplies	718	718	730	743	757	772	787	802	817	833	849
848	Fixed Operating Costs	3937 Safety/Train Mat	200	200	205	210	215	221	226	232	238	244	250
849	Fixed Operating Costs	3940 Safety Shoes	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
850	Fixed Operating Costs	3946 Tools/Equip < \$5000	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
851	Fixed Operating Costs	3949 Uniforms	4,100	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
852	Fixed Operating Costs	3999 Other Supplies	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
853	Fixed Operating Costs	4101 Certification Train	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
854	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
855	Fixed Operating Costs	4308 Overhead-Fleet	29,764	26,689	27,639	28,630	29,664	30,744	31,271	32,355	33,456	34,584	35,739
856	Fixed Operating Costs	4355 Servch-Print Shop	2,000	2,000	2,051	2,104	2,158	2,213	2,270	2,328	2,387	2,449	2,511
857	Fixed Operating Costs	4373 Servch-Fleet O&M	75,504	72,899	74,561	76,471	78,430	80,439	82,499	84,613	86,780	89,003	91,283
858	Fixed Operating Costs	4374 Servch-Non Fleet	1,400	1,400	1,425	1,451	1,478	1,506	1,534	1,563	1,593	1,624	1,655
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	3434 Imp Rep & Maint	250	250	255	260	265	270	276	281	287	292	298
862	Fixed Operating Costs	3628 Telephone/Cable Tv	6,928	6,600	6,765	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242
863	Fixed Operating Costs	3634 Water/Steam	86,510	92,066	94,921	97,294	99,727	102,220	104,775	107,395	110,079	112,831	115,652
864	Fixed Operating Costs	3904 Tools/Equip < \$5000	20,000	20,000	20,200	21,013	21,838	22,676	23,528	24,394	25,274	26,169	27,089
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	6,100	6,100	6,225	6,353	6,484	6,618	6,755	6,894	7,036	7,181	7,329
868	Fixed Operating Costs	3216 Costs/Fees/Permits	500	500	513	525	538	552	566	580	594	609	624
869	Fixed Operating Costs	3228 Disposal (T/F) Fees	50,000	48,200	49,405	50,640	51,906	53,204	54,534	55,897	57,295	58,727	60,195
870	Fixed Operating Costs	3310 Other Equip Rent	40,651	40,651	41,756	42,901	44,086	45,311	46,576	47,881	49,226	50,611	52,037
871	Fixed Operating Costs	3404 Components/Parts	105,622	181,500	188,538	195,751	203,145	210,723	218,491	226,454	234,611	242,964	251,515
872	Fixed Operating Costs	3434 Imp Rep & Maint	6,440	63,000	64,985	66,610	68,275	69,982	71,731	73,525	75,365	77,247	79,178
873	Fixed Operating Costs	3437 Imp Rep & Maint	20,000	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
874	Fixed Operating Costs	3801 Gasoline	930	7,768	8,079	8,402	8,738	9,087	9,451	9,821	10,222	10,631	11,056
875	Fixed Operating Costs	3804 Diesel Fuel	32,744	49,022	50,983	53,022	55,143	57,349	59,643	62,028	64,510	67,090	69,774
876	Fixed Operating Costs	3913 Horticultural Sup	169	169	173	178	182	187	191	196	201	206	211
877	Fixed Operating Costs	3928 Office Supplies	1,169	1,169	1,183	1,200	1,217	1,234	1,251	1,269	1,287	1,305	1,323
878	Fixed Operating Costs	3940 Safety Shoes	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
879	Fixed Operating Costs	3946 Tools/Equip < \$5000	15,000	15,000	15,375	15,759	16,153	16,577	17,031	17,509	18,013	18,544	19,103
880	Fixed Operating Costs	3949 Uniforms	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
881	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
882	Fixed Operating Costs	4213 Retiree Health Bene	2,400	2,400	2,460	2,520	2,580	2,640	2,700	2,760	2,820	2,880	2,940
883	Fixed Operating Costs	4308 Overhead-Fleet	23,709	43,470	43,600	43,858	44,127	44,398	44,671	44,946	45,222	45,500	45,780
884	Fixed Operating Costs	4373 Servch-Fleet O&M	87,213	132,259	133,288	134,351	135,449	136,582	137,750	138,953	140,191	141,465	142,776
885	Fixed Operating Costs												

TYPE	SUBJECT	SUBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
961	Fixed Operating Costs	3801 Gasoline	1,559	1,480	1,539	1,601	1,665	1,731	1,801	1,873	1,948	2,025	2,107
962	Fixed Operating Costs	3804 Diesel Fuel	14,502	16,123	16,768	17,439	18,136	18,862	19,616	20,401	21,217	22,065	22,948
963	Fixed Operating Costs	3807 Oil & Lubricants	1,000	1,000	1,040	1,082	1,125	1,170	1,216	1,265	1,316	1,369	1,423
964	Fixed Operating Costs	3810 Electrical Supplies	6,000	6,000	6,150	6,304	6,461	6,620	6,781	6,944	7,110	7,279	7,450
965	Fixed Operating Costs	3828 Office Supplies	1,250	1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,486	1,523	1,561
966	Fixed Operating Costs	3837 Safety/Train Mat	338	338	347	356	365	374	383	392	401	410	419
967	Fixed Operating Costs	3840 Safety Shoes	1,600	1,600	1,640	1,681	1,723	1,765	1,808	1,851	1,902	1,948	1,998
968	Fixed Operating Costs	3946 Tools/Equip < \$5000	5,800	5,800	5,740	5,884	6,031	6,181	6,336	6,494	6,657	6,823	6,994
969	Fixed Operating Costs	3949 Uniforms	2,500	2,500	2,563	2,627	2,692	2,759	2,826	2,895	2,973	3,054	3,137
970	Fixed Operating Costs	3999 Other Supplies	12,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,624	14,986
971	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
972	Fixed Operating Costs	4308 Overhead-Fleet	8,206	18,966	19,440	19,928	20,424	20,935	21,458	21,995	22,545	23,099	23,666
973	Fixed Operating Costs	4373 Serch/Fleet O&M	32,796	56,019	57,454	58,926	60,435	61,983	63,571	65,199	66,869	68,582	70,339
974	Fixed Operating Costs	3310 Other Equip Rent	200	200	205	210	215	221	226	232	238	244	250
975	Fixed Operating Costs	3404 Components/Parts	9,000	17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231
976	Fixed Operating Costs	3407 Equip Rep & Maint	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
977	Fixed Operating Costs	3801 Gasoline	20,194	17,597	18,301	19,033	19,794	20,586	21,409	22,266	23,156	24,083	25,046
978	Fixed Operating Costs	3804 Diesel Fuel	506	14,141	14,707	15,295	15,907	16,543	17,205	17,893	18,609	19,353	20,127
979	Fixed Operating Costs	3904 Books & Manuals	600	600	615	630	646	662	679	696	713	731	749
980	Fixed Operating Costs	3910 Electrical Supplies	39,000	39,000	39,975	40,974	41,999	43,049	44,125	45,228	46,359	47,518	48,706
981	Fixed Operating Costs	3807 Oil & Lubricants	2,918	2,918	2,965	3,014	3,064	3,115	3,167	3,220	3,275	3,331	3,389
982	Fixed Operating Costs	3840 Safety Shoes	2,000	2,000	2,040	2,081	2,122	2,164	2,207	2,251	2,296	2,342	2,389
983	Fixed Operating Costs	3949 Uniforms	600	1,200	1,230	1,261	1,292	1,324	1,357	1,391	1,426	1,461	1,498
984	Fixed Operating Costs	3999 Other Supplies	22,000	22,500	23,025	23,574	24,147	24,744	25,365	26,010	26,680	27,374	28,092
985	Fixed Operating Costs	4308 Overhead-Fleet	4,952	8,211	8,211	8,417	8,627	8,843	9,064	9,290	9,520	9,761	10,005
986	Fixed Operating Costs	4373 Serch/Fleet O&M	18,240	19,179	19,870	20,174	20,691	21,221	21,765	22,322	22,894	23,480	24,082
987	Fixed Operating Costs	3404 Components/Parts	6,000	12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,624	14,986
988	Fixed Operating Costs	3801 Gasoline	-	292	304	316	328	342	355	369	384	400	416
989	Fixed Operating Costs	3804 Diesel Fuel	2,218	8,665	6,193	6,441	6,697	6,967	7,245	7,535	7,836	8,149	8,476
990	Fixed Operating Costs	3810 Electrical Supplies	600	600	615	630	646	662	679	696	713	731	749
991	Fixed Operating Costs	3946 Tools/Equip < \$5000	1,000	1,200	1,230	1,261	1,292	1,324	1,357	1,391	1,426	1,461	1,498
992	Fixed Operating Costs	3949 Uniforms	500	500	513	525	538	552	566	581	594	609	624
993	Fixed Operating Costs	3999 Other Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
994	Fixed Operating Costs	4308 Overhead-Fleet	1,968	7,519	7,707	7,901	8,097	8,300	8,507	8,720	8,938	9,161	9,390
995	Fixed Operating Costs	4373 Serch/Fleet O&M	12,248	23,009	23,344	23,692	24,053	24,427	24,814	25,214	25,627	26,054	26,494
996	Fixed Operating Costs	3801 Gasoline	1,211	1,142	1,188	1,235	1,285	1,338	1,389	1,445	1,503	1,563	1,625
997	Fixed Operating Costs	3940 Safety Shoes	250	250	256	263	269	276	283	290	297	305	312
998	Fixed Operating Costs	3949 Uniforms	250	250	256	263	269	276	283	290	297	305	312
999	Fixed Operating Costs	3999 Other Supplies	500	500	513	525	538	552	566	580	594	609	624
1000	Fixed Operating Costs	4308 Overhead-Fleet	387	1,090	1,117	1,145	1,174	1,203	1,233	1,264	1,296	1,328	1,361
1001	Fixed Operating Costs	4373 Serch/Fleet O&M	1,423	7,693	7,767	7,845	7,927	8,012	8,100	8,191	8,285	8,381	8,479
1002	Fixed Operating Costs	3404 Components/Parts	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
1003	Fixed Operating Costs	3928 Office Supplies	200	200	205	210	215	221	226	232	238	244	250
1004	Fixed Operating Costs	3937 Safety/Train Mat	100	100	102	105	108	111	114	117	120	123	126
1005	Fixed Operating Costs	3940 Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
1006	Fixed Operating Costs	3946 Tools/Equip < \$5000	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995
1007	Fixed Operating Costs	3949 Uniforms	500	500	513	525	538	552	566	581	594	609	624
1008	Fixed Operating Costs	3999 Other Supplies	500	500	513	525	538	552	566	580	594	609	624
1009	Fixed Operating Costs	4213 Retiree Health Bene	4,800	4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995
1010	Fixed Operating Costs	4308 Overhead-Fleet	20,000	20,000	20,500	21,000	21,538	22,076	22,629	23,194	23,774	24,369	24,978
1011	Fixed Operating Costs	3425 Bldg Rep Materials	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
1012	Fixed Operating Costs	3434 Bldg Rep Materials	50,000	50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443
1013	Fixed Operating Costs	3799 Other Chemicals	1,000	1,000	1,040	1,082	1,125	1,170	1,216	1,265	1,316	1,369	1,423
1014	Fixed Operating Costs	3801 Gasoline	7,883	7,437	7,734	8,044	8,366	8,700	9,048	9,410	9,787	10,178	10,585
1015	Fixed Operating Costs	3804 Diesel Fuel	4,664	5,607	5,331	5,605	6,065	6,599	7,198	7,862	8,594	9,394	10,258
1016	Fixed Operating Costs	3928 Office Supplies	100	100	103	106	108	110	113	116	119	122	125
1017	Fixed Operating Costs	3937 Safety/Train Mat	200	200	205	210	215	221	226	232	238	244	250
1018	Fixed Operating Costs	3940 Safety Shoes	1,650	1,650	1,687	1,724	1,761	1,799	1,837	1,876	1,915	1,954	2,000
1019	Fixed Operating Costs	3946 Tools/Equip < \$5000	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1020	Fixed Operating Costs	3949 Uniforms	250	250	256	263	269	276	283	290	297	305	312
1021	Fixed Operating Costs	3999 Other Supplies	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,800
1022	Fixed Operating Costs	4101 Certification Train	500	500	513	525	538	552	566	580	594	609	624
1023	Fixed Operating Costs	4213 Retiree Health Bene	2,400	2,400	2,460	2,522	2,586	2,649	2,715	2,783	2,853	2,924	2,997
1024	Fixed Operating Costs	4308 Overhead-Fleet	14,888	13,009	13,344	13,692	14,053	14,427	14,814	15,214	15,627	16,054	16,494
1025	Fixed Operating Costs	4373 Serch/Fleet O&M	21,684	33,318	34,171	35,047	35,945	36,865	37,810	38,779	39,771	40,790	41,835
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
1027	Fixed Operating Costs	3801 Gasoline	39,829	36,715	37,645	38,607	39,599	40,621	41,674	42,756	43,868	44,999	46,150
1028	Fixed Operating Costs	3304 Office Equip Rent	3,000	3,000	3,075	3,152	3,231	3,314	3,394	3,479	3,566	3,655	3,747
1029	Fixed Operating Costs	3401 Computer Maint	60,000	60,000	61,500	63,038	64,613	66,224	67,884	69,582	71,317	73,084	74,883
1030	Fixed Operating Costs	3404 Components/Parts	9,137	9,137	9,315	9,501	9,695	9,897	10,105	10,319	10,539	10,764	10,994
1031	Fixed Operating Costs	3628 Telephone/Cable Tv	10,610	25,300	25,933	26,577	27,242	27,928	28,625	29,340	30,076	30,826	31,589
1032	Fixed Operating Costs	3910 Electrical Supplies	3,000	3,000	3,075	3,152	3,231	3,314	3,394	3,479	3,566	3,655	3,747
1033	Fixed Operating Costs	3928 Office Equip < \$5000	13,500	13,500	13,825	14,160	14,506	14,864	15,234	15,614	16,006	16,410	16,826
1034	Fixed Operating Costs	3928 Office Supplies	1,725	1,725	1,768	1,812	1,858	1,904	1,952	2,000	2,050	2,102	2,154
1035	Fixed Operating Costs	3940 Safety Shoes	300	300	308	315	323	331	339	348	357	366	375
1036	Fixed Operating Costs	3946 Tools/Equip < \$5000	500	500	513	525	538	552	566	580	594	609	624
1037	Fixed Operating Costs	3999 Other Supplies	4,860	4,860	4,982	5,106</							

TYPE	SUBOBJECT	SUBOBJECT DESCRIPTION	FY 2018 ⁽¹⁾	FY 2019 ⁽¹⁾	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1121	Fixed Operating Costs	4308 Overhead-Fleet	113	291	298	306	313	321	329	337	346	355	363
1122	Fixed Operating Costs	4373 Servch-Fleet O&M	420	51	52	54	55	56	58	59	61	62	64
1123	Fixed Operating Costs	3199 Other Prof Serv	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
1124	Fixed Operating Costs	3216 Costs/Fees/Permits	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
1125	Fixed Operating Costs	3304 Office Equip	1,200	1,200	1,200	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
1126	Fixed Operating Costs	3601 Electricity	806,026	791,000	806,713	822,930	838,114	853,298	868,482	883,666	898,850	914,034	929,218
1127	Fixed Operating Costs	3634 Water/Sewer/Storm	22,756	26,334	27,667	27,667	28,008	28,349	28,690	29,031	29,372	29,713	30,054
1128	Fixed Operating Costs	3714 Aqueous Ammonia	11,550	11,550	12,012	12,492	12,992	13,512	14,052	14,614	15,199	15,807	16,439
1129	Fixed Operating Costs	3715 Hydrofluoric Acid	20,000	20,000	20,000	21,633	22,497	23,397	24,333	25,303	26,319	27,377	28,466
1130	Fixed Operating Costs	3716 Corrosion Inhibitor	75,000	75,000	78,000	81,480	84,365	87,739	91,249	94,999	98,996	102,643	106,748
1131	Fixed Operating Costs	3717 Sodium Hypochlorite	75,000	75,000	78,000	81,480	84,365	87,739	91,249	94,999	98,996	102,643	106,748
1132	Fixed Operating Costs	3718 Oyster Chemicals	115,000	197,000	205,500	205,500	213,724	222,273	231,164	240,411	250,027	260,028	270,429
1133	Fixed Operating Costs	3719 Scale Inhibitor	100,000	100,000	104,000	108,160	112,488	116,988	121,665	126,532	131,593	136,857	142,311
1134	Fixed Operating Costs	3720 Sulfuric Acid	290,000	290,000	301,600	313,664	326,211	339,259	352,829	366,943	381,620	396,885	412,760
1135	Fixed Operating Costs	3799 Other Chemicals	8,000	8,000	8,240	8,490	8,749	9,019	9,290	9,572	9,866	10,172	10,489
1136	Fixed Operating Costs	3919 Laboratory Sup	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1137	Fixed Operating Costs	3925 Office Equip < \$5000	1,000	2,270	2,327	2,385	2,445	2,506	2,568	2,633	2,698	2,766	2,835
1138	Fixed Operating Costs	3929 Office Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1139	Fixed Operating Costs	3940 Safety Shoes	1,500	1,750	1,794	1,839	1,885	1,932	1,980	2,029	2,080	2,132	2,186
1140	Fixed Operating Costs	3949 Uniforms	4,000	1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373
1141	Fixed Operating Costs	3999 Other Supplies	18,500	18,500	19,100	19,723	20,369	21,037	21,727	22,440	23,176	23,936	24,720
1142	Fixed Operating Costs	4101 Certification Train	700	700	718	735	754	773	792	812	832	853	874
1143	Fixed Operating Costs	4104 Conferences	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1144	Fixed Operating Costs	4116 Schools	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1145	Fixed Operating Costs	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
1146	Fixed Operating Costs	3199 Other Prof Serv	55,000	55,000	56,375	57,784	59,229	60,710	62,227	63,781	65,372	67,000	68,667
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
1148	Fixed Operating Costs	3904 Books & Manuals	500	500	513	525	538	552	566	580	594	609	624
1149	Fixed Operating Costs	4104 Office Supplies	400	400	410	420	431	442	453	464	475	487	500
1150	Fixed Operating Costs	4104 Conferences	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
1151	Fixed Operating Costs	4113 Membership/Dues	500	500	513	525	538	552	566	580	594	609	624
1152	Fixed Operating Costs	4113 Costs/Fees/Permits	4,000	4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,754	4,872	4,995
1153	Fixed Operating Costs	3299 Other Services	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,274	9,509	9,747	9,989
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
1155	Fixed Operating Costs	3404 Equip Rep & Maint	8,000	8,000	8,175	8,350	8,526	8,703	8,881	9,061	9,243	9,428	9,615
1156	Fixed Operating Costs	3799 Other Chemicals	16,000	16,000	16,640	17,306	17,988	18,674	19,382	20,105	20,855	21,626	22,418
1157	Fixed Operating Costs	3801 Gasoline	1,097	544	566	588	612	636	661	688	716	745	774
1158	Fixed Operating Costs	3919 Laboratory Sup	9,259	9,004	9,259	9,520	9,787	10,061	10,341	10,628	10,921	11,220	11,524
1159	Fixed Operating Costs	3940 Safety Shoes	250	250	256	263	269	276	283	290	297	305	312
1160	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
1161	Fixed Operating Costs	4113 Membership/Dues	200	200	210	216	222	228	234	240	246	252	259
1162	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
1163	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
1164	Fixed Operating Costs	4308 Overhead-Fleet	348	348	354	362	370	378	386	394	402	410	419
1165	Fixed Operating Costs	4373 Servch-Fleet O&M	588	227	233	239	245	251	257	264	271	278	285
1166	Fixed Operating Costs	3299 Other Services	1,500	1,500	1,538	1,576	1,615	1,655	1,697	1,740	1,783	1,828	1,873
1167	Fixed Operating Costs	3404 Components/Parts	1,500	1,500	1,538	1,576	1,615	1,655	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	3,509	3,646	3,786	3,929	4,076	4,226
1169	Fixed Operating Costs	3801 Gasoline	953	1,250	1,300	1,352	1,406	1,462	1,520	1,580	1,641	1,711	1,779
1170	Fixed Operating Costs	3919 Laboratory Sup	35,019	35,000	36,172	37,411	38,719	40,099	41,554	43,087	44,699	46,392	48,167
1171	Fixed Operating Costs	3928 Office Supplies	200	200	205	210	215	221	226	232	238	244	250
1172	Fixed Operating Costs	3940 Safety Shoes	200	200	205	210	215	221	226	232	238	244	250
1173	Fixed Operating Costs	3949 Uniforms	200	200	205	210	215	221	226	232	238	244	250
1174	Fixed Operating Costs	3999 Other Supplies	700	700	718	735	754	773	792	812	832	853	874
1175	Fixed Operating Costs	4308 Overhead-Fleet	180	180	187	193	199	206	212	219	226	233	240
1176	Fixed Operating Costs	4373 Servch-Fleet O&M	48	137	141	144	148	152	156	160	164	168	172
1177	Fixed Operating Costs	3299 Other Services	20,000	20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977
1178	Fixed Operating Costs	3404 Components/Parts	7,000	7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742
1180	Fixed Operating Costs	3407 Equip Rep & Maint	10,500	10,500	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113
1181	Fixed Operating Costs	3799 Other Chemicals	4,000	4,000	4,200	4,403	4,609	4,827	5,048	5,273	5,503	5,738	5,978
1182	Fixed Operating Costs	3801 Gasoline	2,163	2,148	2,234	2,323	2,416	2,513	2,612	2,714	2,820	2,940	3,067
1183	Fixed Operating Costs	3904 Books & Manuals	200	200	205	210	215	221	226	232	238	244	250
1184	Fixed Operating Costs	3919 Laboratory Sup	800	800	816	832	849	866	884	902	920	939	958
1185	Fixed Operating Costs	3919 Laboratory Sup	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489
1186	Fixed Operating Costs	3928 Office Supplies	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1187	Fixed Operating Costs	3940 Safety Shoes	1,500	1,500	1,538	1,576	1,615	1,655	1,697	1,740	1,783	1,828	1,873
1188	Fixed Operating Costs	3949 Uniforms	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
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
1190	Fixed Operating Costs	4104 Conferences	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1191	Fixed Operating Costs	4113 Membership/Dues	200	200	205	210	215	221	226	232	238	244	250
1192	Fixed Operating Costs	4116 Schools	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
1193	Fixed Operating Costs	4308 Overhead-Fleet	308	308	314	320	326	332	338	344	350	356	362
1194	Fixed Operating Costs	4373 Servch-Fleet O&M	1,956	2,299	2,358	2,418	2,480	2,544	2,609	2,676	2,744	2,812	2,881
1195	Fixed Operating Costs	3401 Computer Maint	40,000	40,000	41,000	42,025	43,077	44,153	45,256	46,388	47,547	48,734	49,958
1196	Fixed Operating Costs	3404 Components/Parts	7,840	7,840	8,036	8,243	8,461	8,690	8,931	9,184	9,449	9,726	10,015
1197	Fixed Operating Costs	3628 Telephone/Cable Tv	6,824	11,800	12,095	12,407	12,736	13,025	13,371	13,684	14,027	14,377	14,737
1198	Fixed Operating Costs	3940 Safety Shoes	125	125	128	131							

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



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Subject to Growth & Rate Adjustments											
2 Residential Parcels, Unimproved Land, & Commercial Parcels	\$ 135,800,000	135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415
3 Additional Revenue From Growth	-	468,057	(438,152)	(435,786)	(452,075)	(488,941)	(486,405)	(504,485)	(523,201)	(542,574)	(562,626)
4 Subtotal: Base Revenue With Growth	\$ 135,800,000	136,268,057	142,643,308	142,207,522	148,332,973	154,727,132	161,402,038	168,370,283	175,645,035	183,240,069	191,169,789
5 Weighted Average Rate Increase	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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	-	-	(632,850)	(632,850)	(653,548)	(675,046)	(697,373)	(720,561)	(744,644)	(769,637)	(795,633)
8 Total Rate Revenue	\$ 135,800,000	143,081,460	142,643,308	148,785,048	155,196,074	161,888,443	168,874,768	176,168,236	183,782,643	191,732,415	200,032,646
9 Plus: Other Operating Revenues											
10 Other Operating Revenues	\$ 6,629,282	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989	6,497,989
11 Equals: Total Operating Revenue	\$ 142,429,282	149,579,449	149,141,297	155,283,037	161,694,063	168,386,432	175,372,757	182,666,225	190,280,632	198,230,404	206,530,635
12 Less: Operating Expenses											
13 Personal Services	\$ (29,432,816)	(30,732,426)	(30,800,328)	(31,500,397)	(32,218,437)	(32,928,218)	(33,655,519)	(34,400,778)	(35,164,440)	(35,946,959)	(36,748,801)
14 Variable O&M Expenses	(22,988,866)	(29,429,971)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,244,650)	(30,333,631)	(30,868,879)
15 Fixed O&M Expenses	(35,239,908)	(32,762,245)	(33,628,556)	(34,518,532)	(35,432,849)	(36,372,206)	(37,337,319)	(38,328,927)	(39,347,792)	(40,394,700)	(41,470,458)
16 Equals: Net Operating Income	\$ 54,767,692	57,654,807	54,467,763	59,019,459	63,798,126	68,841,360	74,135,269	79,691,870	85,523,749	91,555,115	97,444,896
17 Plus: Non-Operating Income/Expense											
18 Interest Earned On Fund Balances	\$ 297,948	489,258	533,341	659,145	788,885	1,053,957	1,206,482	1,229,722	1,253,187	1,277,106	1,432,100
19 Capital Projects	11,206,321	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320	733,320
20 Transfers In	-	9,467,658	-	-	-	-	-	-	-	-	-
21 Equals: Net Income	\$ 75,739,619	58,877,385	55,734,425	60,411,924	65,320,331	70,626,637	76,075,071	81,654,912	87,510,256	93,565,541	99,609,916
22 Less: Revenues Excluded From Coverage Test											
23 Capital Projects	\$ (11,206,321)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)	(733,320)
24 Transfers In	(9,467,658)	-	-	-	-	-	-	-	-	-	-
25 Equals: Net Income Available For Debt Service	\$ 55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,893,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
26 Senior-Lien Debt Service Coverage Test											
27 Existing Debt Service	\$ 25,723,004	29,523,057	29,527,557	29,519,857	29,520,057	29,523,507	29,521,107	29,517,907	29,524,933	28,471,636	28,471,486
28 Cumulative New Debt Service	-	-	-	-	-	9,238,098	12,950,485	17,950,485	23,950,485	30,950,485	37,950,485
29 Total Senior-Lien Debt Service	\$ 25,723,004	29,523,057	29,527,557	29,519,857	29,520,057	38,758,605	42,471,592	42,468,392	42,475,418	41,422,121	50,657,069
30 Calculated Debt Service Coverage (Test I)	1.25 Req.	2.14	1.97	1.86	2.02	2.19	1.80	1.77	1.91	2.04	2.24
31 Calculated Debt Service Coverage (Test II)	1.25 Req.	2.58	1.99	1.89	2.05	2.21	1.82	1.79	1.92	2.06	2.26
32 Net Income Available For SRF Debt Service	\$ 22,911,885	21,240,243	18,091,658	22,778,752	27,686,939	21,447,081	22,252,281	27,836,101	33,682,963	41,054,569	35,555,280
33 SRF Debt Service Coverage Test											
34 Total SRF Debt Service	\$ 3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	2,050,587
35 Cumulative New Debt Service	-	-	-	-	-	-	-	-	-	-	-
36 Total SRF Debt Service	\$ 3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	3,476,996	2,050,587
37 Calculated Debt Service Coverage	6.59	6.11	5.20	6.55	7.96	6.17	6.40	6.01	6.99	11.81	17.34
38 Cash Flow Test											
39 Net Income Available For Debt Service	\$ 55,065,640	58,144,065	55,001,105	59,678,604	64,587,011	69,893,317	75,341,751	80,921,592	86,776,936	92,832,221	98,876,596
40 Transfers In	9,467,658	-	-	-	-	-	-	-	-	-	-
41 Transfers Out	(12,729,683)	(163,623)	(2,348,951)	(2,381,414)	(2,489,580)	(2,489,746)	(2,490,425)	(2,297,712)	(2,077,364)	(1,943,161)	(1,895,104)
42 Total Senior-Lien Debt Service	(25,723,004)	(29,523,057)	(29,527,557)	(29,519,857)	(29,520,057)	(38,758,605)	(42,471,592)	(42,468,392)	(42,475,418)	(41,422,121)	(50,657,069)
43 Total SRF Debt Service	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(3,476,996)	(2,050,587)
44 Capital Outlay	(4,515,219)	(3,826,435)	(2,269,097)	(1,808,249)	(2,320,630)	(2,206,631)	(2,281,694)	(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 Balance At Beginning Of Fiscal Year	\$ 16,229,103	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822
48 Cash Flow Surplus/(Deficit)	1,852,605	8,977,105	9,260,605	18,435,138	26,779,748	22,963,439	24,641,044	30,360,255	36,370,965	43,554,345	41,777,349
49 Cash Flow Deficit Paid with Unrestricted Reserve Fund Balance	-	-	-	-	-	-	-	-	-	-	-
50 Projects Designated to be Paid with Cash	-	-	-	-	-	-	-	-	-	-	-
51 Projects Paid with Unrestricted Reserve Fund Balance	-	(4,077,652)	(6,573,382)	(18,037,627)	(26,371,659)	(22,551,156)	(24,217,840)	(29,926,038)	(35,925,334)	(43,074,743)	(41,174,637)
52 Balance At End Of Fiscal Year	18,081,708	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
53 Minimum Working Capital Reserve Target	21,815,398	22,981,161	23,668,383	24,065,895	24,473,984	24,886,268	25,309,372	25,743,589	26,189,221	26,668,822	27,271,535
54 Excess Working Capital Above Target	\$ (3,833,690)	-	-	-	-	-	-	-	-	-	-

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

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

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

APPENDIX B: SUPPORTING SCHEDULES FOR COST OF SERVICE ANALYSIS

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

Expense Line Item	Code	FY 2019		Allocation Factor	Water %	Sewer %	FY 2019	
		Expense for COSA					Water	Sewer
PERMANENT SALARIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,223,985	Accounts	54.9%	45.1%	\$ 671,568	\$ 552,417
INDIRECT ADMIN SERV	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 427,994	Accounts	54.9%	45.1%	\$ 234,829	\$ 193,165
POSTAGE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 228,336	Accounts	54.9%	45.1%	\$ 125,282	\$ 103,054
HEALTH INSURANCE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 213,087	Accounts	54.9%	45.1%	\$ 116,915	\$ 96,172
SERVCHG-INFO SYS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 151,583	Accounts	54.9%	45.1%	\$ 83,170	\$ 68,413
COMPUTER MAINT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 150,283	Accounts	54.9%	45.1%	\$ 82,456	\$ 67,827
SOC SEC/MEDICARE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 96,152	Accounts	54.9%	45.1%	\$ 52,756	\$ 43,396
PENSION - GENERAL EMP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 86,700	Accounts	54.9%	45.1%	\$ 47,570	\$ 39,130
PENSION - DEF CONT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 61,124	Accounts	54.9%	45.1%	\$ 33,537	\$ 27,587
FIN & BANK SERV	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 55,000	Accounts	54.9%	45.1%	\$ 30,177	\$ 24,823
OTHER TERM PAY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 44,793	Accounts	54.9%	45.1%	\$ 24,577	\$ 20,216
SERVCHG-PRINT SHOP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 40,000	Accounts	54.9%	45.1%	\$ 21,947	\$ 18,053
OFFICE SUPPLIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 34,800	Accounts	54.9%	45.1%	\$ 19,094	\$ 15,706
LONGEVITY PAY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 28,891	Accounts	54.9%	45.1%	\$ 15,852	\$ 13,039
DATA PROC SERV	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 22,298	Accounts	54.9%	45.1%	\$ 12,234	\$ 10,064
COSTS/FEES/PERMITS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 20,000	Accounts	54.9%	45.1%	\$ 10,973	\$ 9,027
OTHER SERVICES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 13,955	Accounts	54.9%	45.1%	\$ 7,657	\$ 6,298
SECURITY SERVICES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 12,848	Accounts	54.9%	45.1%	\$ 7,049	\$ 5,799
OTHER INS CHARGES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 11,804	Accounts	54.9%	45.1%	\$ 6,477	\$ 5,327
GENERAL LIABILITY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 11,346	Accounts	54.9%	45.1%	\$ 6,225	\$ 5,121
OVERTIME 1.5X PAY	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 10,920	Accounts	54.9%	45.1%	\$ 5,992	\$ 4,928
CONFERENCES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 8,000	Accounts	54.9%	45.1%	\$ 4,389	\$ 3,611
OTHER REG SALARIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 7,321	Accounts	54.9%	45.1%	\$ 4,017	\$ 3,304
OFFICE EQUIP < \$500	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 6,000	Accounts	54.9%	45.1%	\$ 3,292	\$ 2,708
EMP PROCEEDINGS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 3,431	Accounts	54.9%	45.1%	\$ 1,882	\$ 1,549
WORKERS' COMP	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 3,084	Accounts	54.9%	45.1%	\$ 1,692	\$ 1,392
CAR ALLOWANCES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 3,000	Accounts	54.9%	45.1%	\$ 1,646	\$ 1,354
RETIREE HEALTH BENE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
OFFICE EQUIP RENT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 2,300	Accounts	54.9%	45.1%	\$ 1,262	\$ 1,038
FURNITURE	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,680	Accounts	54.9%	45.1%	\$ 922	\$ 758
EQUIP REP & MAINT	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
RETIREMENT GIFTS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SCHOOLS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
EXPENSE ALLOWANCES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 660	Accounts	54.9%	45.1%	\$ 357	\$ 293
YEAR END FICA ACCR	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 560	Accounts	54.9%	45.1%	\$ 307	\$ 253
DATA PROC SUPPLIES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
PUB OFFICIALS LIAB	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 392	Accounts	54.9%	45.1%	\$ 215	\$ 177
CERTIFICATION TRN	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 300	Accounts	54.9%	45.1%	\$ 165	\$ 135
MEMBERSHIPS/DUES	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 115	Accounts	54.9%	45.1%	\$ 63	\$ 52
ADMINISTRATION	ADMINISTRATION	PBS010101	\$ 510,768	Weighted Expense	44.5%	55.5%	\$ 227,371	\$ 283,397
SECURITY SERVICES	ADMINISTRATION	PBS010101	\$ 126,000	Weighted Expense	44.5%	55.5%	\$ 56,091	\$ 69,909
MEMBERSHIPS/DUES	ADMINISTRATION	PBS010101	\$ 72,000	Weighted Expense	44.5%	55.5%	\$ 32,052	\$ 39,948
HEALTH INSURANCE	ADMINISTRATION	PBS010101	\$ 48,718	Weighted Expense	44.5%	55.5%	\$ 21,687	\$ 27,031
SOC SEC/MEDICARE	ADMINISTRATION	PBS010101	\$ 37,674	Weighted Expense	44.5%	55.5%	\$ 16,771	\$ 20,903
PENSION - DEF CONT	ADMINISTRATION	PBS010101	\$ 34,064	Weighted Expense	44.5%	55.5%	\$ 15,164	\$ 18,900
COMPUTER MAINT	ADMINISTRATION	PBS010101	\$ 30,000	Weighted Expense	44.5%	55.5%	\$ 13,355	\$ 16,645
BLDG REP & MAINT	ADMINISTRATION	PBS010101	\$ 30,000	Weighted Expense	44.5%	55.5%	\$ 13,355	\$ 16,645
OTHER PROF SERV	ADMINISTRATION	PBS010101	\$ 25,413	Weighted Expense	44.5%	55.5%	\$ 11,313	\$ 14,100
PENSION - GENERAL EMP	ADMINISTRATION	PBS010101	\$ 25,405	Weighted Expense	44.5%	55.5%	\$ 11,309	\$ 14,096
OTHER SERVICES	ADMINISTRATION	PBS010101	\$ 24,000	Weighted Expense	44.5%	55.5%	\$ 10,684	\$ 13,316
RETIREE HEALTH BENE	ADMINISTRATION	PBS010101	\$ 11,414	Weighted Expense	44.5%	55.5%	\$ 5,081	\$ 6,333
SERVCHG-PRINT SHOP	ADMINISTRATION	PBS010101	\$ 10,000	Weighted Expense	44.5%	55.5%	\$ 4,452	\$ 5,548
CERTIFICATION TRN	ADMINISTRATION	PBS010101	\$ 9,000	Weighted Expense	44.5%	55.5%	\$ 4,006	\$ 4,994
CAR ALLOWANCES	ADMINISTRATION	PBS010101	\$ 8,760	Weighted Expense	44.5%	55.5%	\$ 3,900	\$ 4,860
OFFICE SUPPLIES	ADMINISTRATION	PBS010101	\$ 6,000	Weighted Expense	44.5%	55.5%	\$ 2,671	\$ 3,329
ADMARKETING	ADMINISTRATION	PBS010101	\$ 6,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 2,774
COMPONENTS/PARTS	ADMINISTRATION	PBS010101	\$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 2,774
BLDG REP MATERIALS	ADMINISTRATION	PBS010101	\$ 4,000	Weighted Expense	44.5%	55.5%	\$ 1,781	\$ 2,219
EXPENSE ALLOWANCES	ADMINISTRATION	PBS010101	\$ 3,840	Weighted Expense	44.5%	55.5%	\$ 1,709	\$ 2,131
OFFICE EQUIP < \$500	ADMINISTRATION	PBS010101	\$ 3,750	Weighted Expense	44.5%	55.5%	\$ 1,669	\$ 2,081
DATA PROC SUPPLIES	ADMINISTRATION	PBS010101	\$ 3,500	Weighted Expense	44.5%	55.5%	\$ 1,558	\$ 1,942
JANITORIAL SUPPLIES	ADMINISTRATION	PBS010101	\$ 3,500	Weighted Expense	44.5%	55.5%	\$ 1,558	\$ 1,942
CELLPHONE ALLOWANCE	ADMINISTRATION	PBS010101	\$ 3,120	Weighted Expense	44.5%	55.5%	\$ 1,389	\$ 1,731
TELEPHONE/CABLE TV	ADMINISTRATION	PBS010101	\$ 2,968	Weighted Expense	44.5%	55.5%	\$ 1,321	\$ 1,647
LONGEVITY PAY	ADMINISTRATION	PBS010101	\$ 2,311	Weighted Expense	44.5%	55.5%	\$ 1,029	\$ 1,282
EQUIP REP & MAINT	ADMINISTRATION	PBS010101	\$ 2,000	Weighted Expense	44.5%	55.5%	\$ 890	\$ 1,110
OTHER SUPPLIES	ADMINISTRATION	PBS010101	\$ 2,000	Weighted Expense	44.5%	55.5%	\$ 890	\$ 1,110
OFFICE EQUIP RENT	ADMINISTRATION	PBS010101	\$ 1,417	Weighted Expense	44.5%	55.5%	\$ 631	\$ 786
COSTS/FEES/PERMITS	ADMINISTRATION	PBS010101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
TOOLS/EQUIP < \$5000	ADMINISTRATION	PBS010101	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
PERIODICALS & MAG	ADMINISTRATION	PBS010101	\$ 500	Weighted Expense	44.5%	55.5%	\$ 223	\$ 277
PERMANENT SALARIES	ADMINISTRATION	PBS010401	\$ 208,469	Weighted Revenues	59.6%	40.4%	\$ 93,248	\$ 116,221
PENSION - GENERAL EMP	ADMINISTRATION	PBS010401	\$ 40,415	Weighted Revenues	59.6%	40.4%	\$ 17,981	\$ 22,434
HEALTH INSURANCE	ADMINISTRATION	PBS010401	\$ 32,860	Weighted Revenues	59.6%	40.4%	\$ 14,828	\$ 18,232
SOC SEC/MEDICARE	ADMINISTRATION	PBS010401	\$ 16,635	Weighted Revenues	59.6%	40.4%	\$ 7,405	\$ 9,230
RETIREE HEALTH BENE	ADMINISTRATION	PBS010401	\$ 6,600	Weighted Revenues	59.6%	40.4%	\$ 2,938	\$ 3,662
LONGEVITY PAY	ADMINISTRATION	PBS010401	\$ 4,618	Weighted Revenues	59.6%	40.4%	\$ 2,056	\$ 2,562
OTHER REG SALARIES	ADMINISTRATION	PBS010401	\$ 4,074	Weighted Revenues	59.6%	40.4%	\$ 1,814	\$ 2,260
EXPENSE ALLOWANCES	ADMINISTRATION	PBS010401	\$ 2,400	Weighted Revenues	59.6%	40.4%	\$ 1,066	\$ 1,332
OFFICE SUPPLIES	ADMINISTRATION	PBS010401	\$ 1,000	Weighted Revenues	59.6%	40.4%	\$ 445	\$ 555
CONFERENCES	ADMINISTRATION	PBS010401	\$ 1,000	Weighted Revenues	59.6%	40.4%	\$ 445	\$ 555
CELLPHONE ALLOWANCE	ADMINISTRATION	PBS010401	\$ 960	Weighted Revenues	59.6%	40.4%	\$ 427	\$ 533
YEAR END FICA ACCR	ADMINISTRATION	PBS010401	\$ 312	Weighted Revenues	59.6%	40.4%	\$ 139	\$ 173
DATA PROC SUPPLIES	ADMINISTRATION	PBS010401	\$ 250	Weighted Revenues	59.6%	40.4%	\$ 111	\$ 139
OFFICE EQUIP < \$5000	ADMINISTRATION	PBS010401	\$ 250	Weighted Revenues	59.6%	40.4%	\$ 111	\$ 139
MEMBERSHIPS/DUES	ADMINISTRATION	PBS010401	\$ 250	Weighted Revenues	59.6%	40.4%	\$ 111	\$ 139
CONTRA LARGE USER FEES - CITY	ADMINISTRATION	PBS010501	\$ 28,429,971	Sewer Only	0.0%	100.0%	\$ -	\$ 28,429,971
PERMANENT SALARIES	ADMINISTRATION	PBS010501	\$ 100,108	Weighted Revenues	59.6%	40.4%	\$ 59,676	\$ 40,432
HEALTH INSURANCE	ADMINISTRATION	PBS010501	\$ 10,536	Weighted Revenues	59.6%	40.4%	\$ 6,281	\$ 4,255
PENSION - GENERAL EMP	ADMINISTRATION	PBS010501	\$ 7,659	Weighted Revenues	59.6%	40.4%	\$ 4,506	\$ 3,093
SOC SEC/MEDICARE	ADMINISTRATION	PBS010501	\$ 4,039	Weighted Revenues	59.6%	40.4%	\$ 2,408	\$ 1,631
PENSION - DEF CONT	ADMINISTRATION	PBS010501	\$ 2,184	Weighted Revenues	59.6%	40.4%	\$ 1,302	\$ 882
OVERTIME 1.5X PAY	ADMINISTRATION	PBS010501	\$ 8	Weighted Revenues	59.6%	40.4%	\$ 5	\$ 3
SUPPLEMENTAL FICA	ADMINISTRATION	PBS010501	\$ 8	Weighted Revenues	59.6%	40.4%	\$ 5	\$ 3
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050101	\$ 108,585	Accounts	54.9%	45.1%	\$ 59,578	\$ 49,007
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050101	\$ 21,101	Accounts	54.9%	45.1%	\$ 11,579	\$ 9,523
OTHER SERVICES	CUSTOMER SERVICE	PBS050101	\$ 16,000	Accounts	54.9%	45.1%	\$ 8,779	\$ 7,221
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050101	\$ 11,162	Accounts	54.9%	45.1%	\$ 6,124	\$ 5,038
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050101	\$ 8,873	Accounts	54.9%	45.1%	\$ 4,868	\$ 4,005
OFFICE EQUIP < \$500	CUSTOMER SERVICE	PBS050101	\$ 5,000	Accounts	54.9%	45.1%	\$ 2,743	\$ 2,257
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050101	\$ 4,800	Accounts	54.9%	45.1%	\$ 2,634	\$ 2,166
CONFERENCES	CUSTOMER SERVICE	PBS050101	\$ 4,750	Accounts	54.9%	45.1%	\$ 2,606	\$ 2,144
POSTAGE	CUSTOMER SERVICE	PBS050101	\$ 4,500	Accounts	54.9%	45.1%	\$ 2,469	\$ 2,031
LONGEVITY PAY	CUSTOMER SERVICE	PBS050101	\$ 3,193	Accounts	54.9%	45.1%	\$ 1,752	\$ 1,441
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050101	\$ 3,029	Accounts	54.9%	45.1%	\$ 1,662	\$ 1,367
CAR ALLOWANCES	CUSTOMER SERVICE	PBS050101	\$ 3,000	Accounts	54.9%	45.1%	\$ 1,646	\$ 1,354
SCHOOLS	CUSTOMER SERVICE	PBS050101	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050101	\$ 1,200	Accounts	54.9%	45.1%	\$ 658	\$ 542
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050101	\$ 1,100	Accounts	54.9%	45.1%	\$ 604	\$ 496
MEMBERSHIPS/DUES	CUSTOMER SERVICE	PBS050101	\$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050101	\$ 232	Accounts	54.9%	45.1%	\$ 127	\$ 105
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050201	\$ 638,862	Accounts	54.9%	45.1%	\$ 350,527	\$ 288,335
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050201	\$ 118,606	Accounts	54.9%	45.1%	\$ 65,076	\$ 53,530
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050201	\$ 62,727	Accounts	54.9%	45.1%	\$ 34,417	\$ 28,310
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050201	\$ 50,303	Accounts	54.9%	45.1%	\$ 27,600	\$ 22,703
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050201	\$ 33,306	Accounts	54.9%			

Appendix B: Supporting Schedules for Cost of Service Analysis

Schedule 1: Test Year Expense Allocations

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019 Water	FY 2019 Sewer
OTHER SUPPLIES	CUSTOMER SERVICE	PBS050201 \$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050201 \$ 650	Accounts	54.9%	45.1%	\$ 357	\$ 293
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050201 \$ 524	Accounts	54.9%	45.1%	\$ 288	\$ 236
UNIFORMS	CUSTOMER SERVICE	PBS050201 \$ 200	Accounts	54.9%	45.1%	\$ 110	\$ 90
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050201 \$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050201 \$ 480	Accounts	54.9%	45.1%	\$ 263	\$ 217
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050201 \$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 123
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050201 \$ 122	Accounts	54.9%	45.1%	\$ 67	\$ 55
MILEAGE REIMBURSE	CUSTOMER SERVICE	PBS050201 \$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050201 \$ 75	Accounts	54.9%	45.1%	\$ 41	\$ 34
OTHER SERVICES	CUSTOMER SERVICE	PBS050301 \$ 536,256	Accounts	54.9%	45.1%	\$ 294,230	\$ 242,026
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050301 \$ 285,501	Accounts	54.9%	45.1%	\$ 156,647	\$ 128,854
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050301 \$ 52,680	Accounts	54.9%	45.1%	\$ 29,804	\$ 23,776
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050301 \$ 31,715	Accounts	54.9%	45.1%	\$ 17,444	\$ 14,274
PART TIME SALARIES	CUSTOMER SERVICE	PBS050301 \$ 31,246	Accounts	54.9%	45.1%	\$ 17,144	\$ 14,102
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050301 \$ 22,253	Accounts	54.9%	45.1%	\$ 12,210	\$ 10,043
SERVCHG-FLEET O&M	CUSTOMER SERVICE	PBS050301 \$ 17,941	Accounts	54.9%	45.1%	\$ 9,844	\$ 8,097
GASOLINE	CUSTOMER SERVICE	PBS050301 \$ 16,982	Accounts	54.9%	45.1%	\$ 9,319	\$ 7,664
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050301 \$ 10,971	Accounts	54.9%	45.1%	\$ 6,019	\$ 4,952
TOOLS/EQUIP < \$5000	CUSTOMER SERVICE	PBS050301 \$ 10,000	Accounts	54.9%	45.1%	\$ 5,487	\$ 4,513
OVERTIME 1.5X PAY	CUSTOMER SERVICE	PBS050301 \$ 9,828	Accounts	54.9%	45.1%	\$ 5,392	\$ 4,436
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050301 \$ 5,195	Accounts	54.9%	45.1%	\$ 2,850	\$ 2,345
EQUIP REP & MAINT	CUSTOMER SERVICE	PBS050301 \$ 4,900	Accounts	54.9%	45.1%	\$ 2,469	\$ 2,031
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050301 \$ 4,481	Accounts	54.9%	45.1%	\$ 2,459	\$ 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	\$ 451
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050301 \$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050301 \$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-NON FLEET	CUSTOMER SERVICE	PBS050301 \$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050301 \$ 343	Accounts	54.9%	45.1%	\$ 188	\$ 155
OVERTIME 1X PAY	CUSTOMER SERVICE	PBS050301 \$ 273	Accounts	54.9%	45.1%	\$ 150	\$ 123
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050301 \$ 151	Accounts	54.9%	45.1%	\$ 83	\$ 68
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050601 \$ 331,183	Accounts	54.9%	45.1%	\$ 181,711	\$ 149,472
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050601 \$ 57,150	Accounts	54.9%	45.1%	\$ 31,357	\$ 25,793
PENSION - GENERAL EMP	CUSTOMER SERVICE	PBS050601 \$ 55,088	Accounts	54.9%	45.1%	\$ 30,225	\$ 24,863
PART TIME SALARIES	CUSTOMER SERVICE	PBS050601 \$ 38,644	Accounts	54.9%	45.1%	\$ 21,516	\$ 17,624
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050601 \$ 25,998	Accounts	54.9%	45.1%	\$ 14,264	\$ 11,734
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050601 \$ 9,500	Accounts	54.9%	45.1%	\$ 5,212	\$ 4,288
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050601 \$ 5,806	Accounts	54.9%	45.1%	\$ 3,186	\$ 2,620
EXPENSE ALLOWANCES	CUSTOMER SERVICE	PBS050601 \$ 4,320	Accounts	54.9%	45.1%	\$ 2,370	\$ 1,950
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050601 \$ 3,664	Accounts	54.9%	45.1%	\$ 2,027	\$ 1,667
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050601 \$ 2,640	Accounts	54.9%	45.1%	\$ 1,448	\$ 1,192
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050601 \$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
LONGEVITY PAY	CUSTOMER SERVICE	PBS050601 \$ 1,677	Accounts	54.9%	45.1%	\$ 920	\$ 757
SCHOOLS	CUSTOMER SERVICE	PBS050601 \$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
JANITORIAL SUPPLIES	CUSTOMER SERVICE	PBS050601 \$ 910	Accounts	54.9%	45.1%	\$ 499	\$ 411
FOOD SERVICES	CUSTOMER SERVICE	PBS050601 \$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
SERVCHG-PRINT SHOP	CUSTOMER SERVICE	PBS050601 \$ 500	Accounts	54.9%	45.1%	\$ 274	\$ 226
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050601 \$ 444	Accounts	54.9%	45.1%	\$ 244	\$ 200
TELEPHONE/CABLE TV	CUSTOMER SERVICE	PBS050601 \$ 433	Accounts	54.9%	45.1%	\$ 238	\$ 196
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 \$ 4,390	Accounts	54.9%	45.1%	\$ 2,403	\$ 1,977
DIESEL FUEL	CUSTOMER SERVICE	PBS050701 \$ 3,727	Accounts	54.9%	45.1%	\$ 2,045	\$ 1,682
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050701 \$ 3,662	Accounts	54.9%	45.1%	\$ 2,009	\$ 1,653
LONGEVITY PAY	CUSTOMER SERVICE	PBS050701 \$ 2,750	Accounts	54.9%	45.1%	\$ 1,509	\$ 1,241
SERVCHG-FLEET O&M	CUSTOMER SERVICE	PBS050701 \$ 1,717	Accounts	54.9%	45.1%	\$ 942	\$ 773
OTHER REG SALARIES	CUSTOMER SERVICE	PBS050701 \$ 1,478	Accounts	54.9%	45.1%	\$ 811	\$ 667
OTHER SERVICES	CUSTOMER SERVICE	PBS050701 \$ 1,200	Accounts	54.9%	45.1%	\$ 658	\$ 542
SCHOOLS	CUSTOMER SERVICE	PBS050701 \$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
CELLPHONE ALLOWANCE	CUSTOMER SERVICE	PBS050701 \$ 960	Accounts	54.9%	45.1%	\$ 527	\$ 433
UNIFORMS	CUSTOMER SERVICE	PBS050701 \$ 900	Accounts	54.9%	45.1%	\$ 495	\$ 405
SAFETY SHOES	CUSTOMER SERVICE	PBS050701 \$ 250	Accounts	54.9%	45.1%	\$ 137	\$ 113
COSTS/FEES/PERMITS	CUSTOMER SERVICE	PBS050701 \$ 125	Accounts	54.9%	45.1%	\$ 69	\$ 56
YEAR END FICA ACCR	CUSTOMER SERVICE	PBS050701 \$ 113	Accounts	54.9%	45.1%	\$ 62	\$ 51
OFFICE SUPPLIES	CUSTOMER SERVICE	PBS050701 \$ 100	Accounts	54.9%	45.1%	\$ 55	\$ 45
SUPPLEMENTAL FICA	CUSTOMER SERVICE	PBS050701 \$ 22	Accounts	54.9%	45.1%	\$ 12	\$ 10
PERMANENT SALARIES	CUSTOMER SERVICE	PBS050801 \$ 84,972	Accounts	54.9%	45.1%	\$ 46,622	\$ 38,350
HEALTH INSURANCE	CUSTOMER SERVICE	PBS050801 \$ 21,072	Accounts	54.9%	45.1%	\$ 11,562	\$ 9,510
PENSION - DEF CONT	CUSTOMER SERVICE	PBS050801 \$ 7,648	Accounts	54.9%	45.1%	\$ 4,196	\$ 3,452
SOC SEC/MEDICARE	CUSTOMER SERVICE	PBS050801 \$ 6,500	Accounts	54.9%	45.1%	\$ 3,566	\$ 2,934
RETIREE HEALTH BENE	CUSTOMER SERVICE	PBS050801 \$ 2,400	Accounts	54.9%	45.1%	\$ 1,317	\$ 1,083
OFFICE EQUIP < \$5000	CUSTOMER SERVICE	PBS050801 \$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
SCHOOLS	CUSTOMER SERVICE	PBS050801 \$ 1,000	Accounts	54.9%	45.1%	\$ 549	\$ 451
IMP REP & MAINT	UTILITIES ENGINEERING	PBS060101 \$ 1,800,000	Weighted Expense	44.5%	55.5%	\$ 801,294	\$ 698,706
FIN & BANK SERV	UTILITIES ENGINEERING	PBS060101 \$ 1,100,000	Weighted Expense	44.5%	55.5%	\$ 489,680	\$ 423,320
OTHER PROF SERV	UTILITIES ENGINEERING	PBS060101 \$ 111,220	Weighted Expense	44.5%	55.5%	\$ 49,511	\$ 42,709
COSTS/FEES/PERMITS	UTILITIES ENGINEERING	PBS060101 \$ 19,000	Weighted Expense	44.5%	55.5%	\$ 8,458	\$ 7,542
OFFICE EQUIP < \$5000	UTILITIES ENGINEERING	PBS060101 \$ 15,000	Weighted Expense	44.5%	55.5%	\$ 6,677	\$ 5,823
DATA PROC SUPPLIES	UTILITIES ENGINEERING	PBS060101 \$ 13,000	Weighted Expense	44.5%	55.5%	\$ 5,837	\$ 5,163
RETIREE HEALTH BENE	UTILITIES ENGINEERING	PBS060101 \$ 12,000	Weighted Expense	44.5%	55.5%	\$ 5,342	\$ 4,658
SERVCHG-FLEET O&M	UTILITIES ENGINEERING	PBS060101 \$ 7,877	Weighted Expense	44.5%	55.5%	\$ 3,507	\$ 3,070
OFFICE SUPPLIES	UTILITIES ENGINEERING	PBS060101 \$ 7,500	Weighted Expense	44.5%	55.5%	\$ 3,339	\$ 2,911
GASOLINE	UTILITIES ENGINEERING	PBS060101 \$ 5,825	Weighted Expense	44.5%	55.5%	\$ 2,593	\$ 2,222
CLEARIAL SERVICES	UTILITIES ENGINEERING	PBS060101 \$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 1,924
EQUIP REP & MAINT	UTILITIES ENGINEERING	PBS060101 \$ 5,000	Weighted Expense	44.5%	55.5%	\$ 2,226	\$ 1,924
OTHER SUPPLIES	UTILITIES ENGINEERING	PBS060101 \$ 3,000	Weighted Expense	44.5%	55.5%	\$ 1,335	\$ 1,166
OFFICE EQUIP RENT	UTILITIES ENGINEERING	PBS060101 \$ 2,600	Weighted Expense	44.5%	55.5%	\$ 1,157	\$ 1,003
OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060101 \$ 1,576	Weighted Expense	44.5%	55.5%	\$ 702	\$ 614
TELEPHONE/CABLE TV	UTILITIES ENGINEERING	PBS060101 \$ 1,412	Weighted Expense	44.5%	55.5%	\$ 629	\$ 543
FOOD SERVICES	UTILITIES ENGINEERING	PBS060101 \$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 385
DUPPL PAPER/SUPPLIES	UTILITIES ENGINEERING	PBS060101 \$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 385
SAFETY SHOES	UTILITIES ENGINEERING	PBS060101 \$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 385
PERMANENT SALARIES	UTILITIES ENGINEERING	PBS060201 \$ 2,734,296	Fixed Assets	45.1%	54.9%	\$ 1,234,481	\$ 1,499,815
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	UTILITIES ENGINEERING	PBS060201 \$ 215,744	Fixed Assets	45.1%	54.9%	\$ 97,401	\$ 118,343
PENSION - DEF CONT	UTILITIES ENGINEERING	PBS060201 \$ 137,109	Fixed Assets	45.1%	54.9%	\$ 61,900	\$ 75,209
VEHICLES	UTILITIES ENGINEERING	PBS060201 \$ 97,653	Fixed Assets	45.1%	54.9%	\$ 43,672	\$ 53,981
OVERTIME 1.5X PAY	UTILITIES ENGINEERING	PBS060201 \$ 60,060	Fixed Assets	45.1%	54.9%	\$ 27,115	\$ 32,945
CERTIFICATION TRAIN	UTILITIES ENGINEERING	PBS060201 \$ 33,400	Fixed Assets	45.1%	54.9%	\$ 15,079	\$ 18,321
SERVCHG-FLEET O&M	UTILITIES ENGINEERING	PBS060201 \$ 30,716	Fixed Assets	45.1%	54.9%	\$ 13,867	\$ 16,849
LONGEVITY PAY	UTILITIES ENGINEERING	PBS060201 \$ 28,027	Fixed Assets	45.1%	54.9%	\$ 12,653	\$ 15,374
OTHER REG SALARIES	UTILITIES ENGINEERING	PBS060201 \$ 24,821	Fixed Assets	45.1%	54.9%	\$ 11,206	\$ 13,615
EXPENSE ALLOWANCES	UTILITIES ENGINEERING	PBS060201 \$ 22,560	Fixed Assets	45.1%	54.9%	\$ 10,185	\$ 12,375
GASOLINE	UTILITIES ENGINEERING	PBS060201 \$ 15,719	Fixed Assets	45.1%	54.9%	\$ 7,097	\$ 8,622
CELLPHONE ALLOWANCE	UTILITIES ENGINEERING	PBS060201 \$ 12,840	Fixed Assets	45.1%	54.9%	\$ 5,797	\$ 7,043
CAR ALLOWANCES	UTILITIES ENGINEERING	PBS060201 \$ 12,000	Fixed Assets	45.1%	54.9%	\$ 5,418	\$ 6,582
ASSIGNMENT PAY	UTILITIES ENGINEERING	PBS060201 \$ 10,338	Fixed Assets	45.1%	54.9%	\$ 4,667	\$ 5,671
OVERHEAD-FLEET	UTILITIES ENGINEERING	PBS060201 \$ 7,394	Fixed Assets	45.1%	54.9%	\$ 3,338	\$ 4,056
UNIFORMS	UTILITIES ENGINEERING	PBS060201 \$ 6,000	Fixed Assets	45.1%	54.9%	\$ 2,709	\$ 3,291
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,

Appendix B: Supporting Schedules for Cost of Service Analysis

Schedule 1: Test Year Expense Allocations

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019		
						Water	Sewer	
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 611,000	Staff Input 2	30.0%	70.0%	\$ 183,300	\$ 427,700
OTHER PROF SERV	DISTRIBUTION AND COLLECTION	PBS660101	\$ 524,555	Staff Input 2	30.0%	70.0%	\$ 157,367	\$ 367,189
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 201,300	Staff Input 2	30.0%	70.0%	\$ 60,390	\$ 140,910
OTHER EQUIPMENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 200,000	Staff Input 2	30.0%	70.0%	\$ 60,000	\$ 140,000
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 117,234	Staff Input 2	30.0%	70.0%	\$ 35,170	\$ 82,064
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 25,000	Staff Input 2	30.0%	70.0%	\$ 7,500	\$ 17,500
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 22,783	Staff Input 2	30.0%	70.0%	\$ 6,835	\$ 15,948
CUSTODIAL SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 18,500	Staff Input 2	30.0%	70.0%	\$ 5,550	\$ 12,950
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 15,000	Staff Input 2	30.0%	70.0%	\$ 4,500	\$ 10,500
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 12,046	Staff Input 2	30.0%	70.0%	\$ 3,614	\$ 8,432
COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 12,000	Staff Input 2	30.0%	70.0%	\$ 3,600	\$ 8,400
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 9,554	Staff Input 2	30.0%	70.0%	\$ 2,866	\$ 6,688
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660101	\$ 7,500	Staff Input 2	30.0%	70.0%	\$ 2,250	\$ 5,250
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 6,000	Staff Input 2	30.0%	70.0%	\$ 1,800	\$ 4,200
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660101	\$ 4,617	Staff Input 2	30.0%	70.0%	\$ 1,385	\$ 3,232
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 4,450	Staff Input 2	30.0%	70.0%	\$ 1,335	\$ 3,115
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660101	\$ 3,451	Staff Input 2	30.0%	70.0%	\$ 1,035	\$ 2,416
CAR ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 3,000	Staff Input 2	30.0%	70.0%	\$ 900	\$ 2,100
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 3,000	Staff Input 2	30.0%	70.0%	\$ 900	\$ 2,100
PROMOTIONAL CONTR	DISTRIBUTION AND COLLECTION	PBS660101	\$ 2,500	Staff Input 2	30.0%	70.0%	\$ 750	\$ 1,750
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 2,000	Staff Input 2	30.0%	70.0%	\$ 600	\$ 1,400
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,600	Staff Input 2	30.0%	70.0%	\$ 480	\$ 1,120
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,400	Staff Input 2	30.0%	70.0%	\$ 420	\$ 980
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,250	Staff Input 2	30.0%	70.0%	\$ 375	\$ 875
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,200	Staff Input 2	30.0%	70.0%	\$ 360	\$ 840
BACKFLOW PROGRAM	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,000	Staff Input 2	30.0%	70.0%	\$ 300	\$ 700
FOOD SERVICES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,000	Staff Input 2	30.0%	70.0%	\$ 300	\$ 700
LAWN & TREE SERVICE	DISTRIBUTION AND COLLECTION	PBS660101	\$ 1,000	Staff Input 2	30.0%	70.0%	\$ 300	\$ 700
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 711	Staff Input 2	30.0%	70.0%	\$ 213	\$ 498
OFFICE EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660101	\$ 600	Staff Input 2	30.0%	70.0%	\$ 180	\$ 420
WATER/SEW/STORM	DISTRIBUTION AND COLLECTION	PBS660101	\$ 583	Staff Input 2	30.0%	70.0%	\$ 175	\$ 408
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 400	Staff Input 2	30.0%	70.0%	\$ 120	\$ 280
BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660101	\$ 250	Staff Input 2	30.0%	70.0%	\$ 75	\$ 175
MEMBERSHIPS/DUES	DISTRIBUTION AND COLLECTION	PBS660101	\$ 220	Staff Input 2	30.0%	70.0%	\$ 66	\$ 154
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660101	\$ 200	Staff Input 2	30.0%	70.0%	\$ 60	\$ 140
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660101	\$ 200	Staff Input 2	30.0%	70.0%	\$ 60	\$ 140
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 188,635	Staff Input 4	67.0%	33.0%	\$ 126,385	\$ 62,250
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 34,318	Staff Input 4	67.0%	33.0%	\$ 22,993	\$ 11,325
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660401	\$ 28,059	Staff Input 4	67.0%	33.0%	\$ 18,800	\$ 9,259
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 15,095	Staff Input 4	67.0%	33.0%	\$ 10,114	\$ 4,981
RETIREE HEALTH/BENE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 8,800	Staff Input 4	67.0%	33.0%	\$ 5,891	\$ 2,909
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660401	\$ 5,805	Staff Input 4	67.0%	33.0%	\$ 3,889	\$ 1,916
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660401	\$ 4,123	Staff Input 4	67.0%	33.0%	\$ 2,762	\$ 1,361
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 2,196	Staff Input 4	67.0%	33.0%	\$ 1,471	\$ 725
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,920	Staff Input 4	67.0%	33.0%	\$ 1,286	\$ 634
MILEAGE REBURSE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,500	Staff Input 4	67.0%	33.0%	\$ 1,005	\$ 495
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660401	\$ 1,500	Staff Input 4	67.0%	33.0%	\$ 1,005	\$ 495
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660401	\$ 960	Staff Input 4	67.0%	33.0%	\$ 643	\$ 317
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660401	\$ 500	Staff Input 4	67.0%	33.0%	\$ 335	\$ 165
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660401	\$ 170	Staff Input 4	67.0%	33.0%	\$ 114	\$ 56
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660401	\$ 168	Staff Input 4	67.0%	33.0%	\$ 113	\$ 55
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,084,041	Water Only	100.0%	0.0%	\$ 1,084,041	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 341,887	Water Only	100.0%	0.0%	\$ 341,887	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 161,884	Water Only	100.0%	0.0%	\$ 161,884	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 122,500	Water Only	100.0%	0.0%	\$ 122,500	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660402	\$ 109,474	Water Only	100.0%	0.0%	\$ 109,474	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660402	\$ 93,787	Water Only	100.0%	0.0%	\$ 93,787	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 89,998	Water Only	100.0%	0.0%	\$ 89,998	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 84,452	Water Only	100.0%	0.0%	\$ 84,452	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 39,227	Water Only	100.0%	0.0%	\$ 39,227	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660402	\$ 36,476	Water Only	100.0%	0.0%	\$ 36,476	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 22,000	Water Only	100.0%	0.0%	\$ 22,000	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660402	\$ 19,805	Water Only	100.0%	0.0%	\$ 19,805	\$ -
OTHER TERM PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 16,241	Water Only	100.0%	0.0%	\$ 16,241	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 13,159	Water Only	100.0%	0.0%	\$ 13,159	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 12,728	Water Only	100.0%	0.0%	\$ 12,728	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660402	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
RETIREE HEALTH/BENE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 4,800	Water Only	100.0%	0.0%	\$ 4,800	\$ -
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660402	\$ 4,500	Water Only	100.0%	0.0%	\$ 4,500	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,878	Water Only	100.0%	0.0%	\$ 3,878	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,840	Water Only	100.0%	0.0%	\$ 3,840	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 2,880	Water Only	100.0%	0.0%	\$ 2,880	\$ -
CONFERENCES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 2,128	Water Only	100.0%	0.0%	\$ 2,128	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,667	Water Only	100.0%	0.0%	\$ 1,667	\$ -
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,155	Water Only	100.0%	0.0%	\$ 1,155	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,092	Water Only	100.0%	0.0%	\$ 1,092	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660402	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660402	\$ 974	Water Only	100.0%	0.0%	\$ 974	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660402	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660402	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660402	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660402	\$ 328	Water Only	100.0%	0.0%	\$ 328	\$ -
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660402	\$ 154	Water Only	100.0%	0.0%	\$ 154	\$ -
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660402	\$ 10	Water Only	100.0%	0.0%	\$ 10	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 601,000	Accounts	54.9%	45.1%	\$ 329,753	\$ 271,247
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 576,624	Accounts	54.9%	45.1%	\$ 316,378	\$ 260,246
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 115,896	Accounts	54.9%	45.1%	\$ 63,589	\$ 52,307
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660404	\$ 76,762	Accounts	54.9%	45.1%	\$ 42,117	\$ 34,645
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 44,553	Accounts	54.9%	45.1%	\$ 24,445	\$ 20,108
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 39,220	Accounts	54.9%	45.1%	\$ 20,970	\$ 17,250
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 34,659	Accounts	54.9%	45.1%	\$ 19,016	\$ 15,643
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660404	\$ 33,555	Accounts	54.9%	45.1%	\$ 18,411	\$ 15,144
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 29,072	Accounts	54.9%	45.1%	\$ 15,951	\$ 13,121
IMP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 24,000	Accounts	54.9%	45.1%	\$ 13,168	\$ 10,832
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 22,600	Accounts	54.9%	45.1%	\$ 12,400	\$ 10,200
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 17,500	Accounts	54.9%	45.1%	\$ 9,602	\$ 7,898
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 15,730	Accounts	54.9%	45.1%	\$ 8,631	\$ 7,099
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660404	\$ 12,259	Accounts	54.9%	45.1%	\$ 6,726	\$ 5,533
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 6,845	Accounts	54.9%	45.1%	\$ 3,756	\$ 3,089
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 5,000	Accounts	54.9%	45.1%	\$ 2,743	\$ 2,257
RETIREE HEALTH/BENE	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,800	Accounts	54.9%	45.1%	\$ 2,634	\$ 2,166
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,400	Accounts	54.9%	45.1%	\$ 2,414	\$ 1,986
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,329	Accounts	54.9%	45.1%	\$ 2,375	\$ 1,954
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660404	\$ 4,000	Accounts	54.9%	45.1%	\$ 2,095	\$ 1,715
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660404	\$ 3,147	Accounts	54.9%	45.1%	\$ 1,727	\$ 1,420
OTHER CHEMICALS	DISTRIBUTION AND COLLECTION	PBS660404	\$ 2,500	Accounts	54.9%	45.1%	\$ 1,372	\$ 1,128
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 2,000	Accounts	54.9%	45.1%	\$ 1,097	\$ 903
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,500	Accounts	54.9%	45.1%	\$ 823	\$ 677
SERVCHG-PRINT SHOP	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,490	Accounts	54.9%	45.1%	\$ 818	\$ 672
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660404	\$ 1,000	Accounts	54.9%	45.		

Appendix B: Supporting Schedules for Cost of Service Analysis

Schedule 1: Test Year Expense Allocations

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019		
						Water	Sewer	
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660407	\$ 40,966	Water Only	100.0%	0.0%	\$ 40,966	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660407	\$ 31,563	Water Only	100.0%	0.0%	\$ 31,563	\$ -
MP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 18,500	Water Only	100.0%	0.0%	\$ 18,500	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 17,426	Water Only	100.0%	0.0%	\$ 17,426	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660407	\$ 14,011	Water Only	100.0%	0.0%	\$ 14,011	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660407	\$ 8,630	Water Only	100.0%	0.0%	\$ 8,630	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 8,400	Water Only	100.0%	0.0%	\$ 8,400	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 4,545	Water Only	100.0%	0.0%	\$ 4,545	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660407	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660407	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,920	Water Only	100.0%	0.0%	\$ 1,920	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,300	Water Only	100.0%	0.0%	\$ 1,300	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
COSTS/FEES/PERMITS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660407	\$ 784	Water Only	100.0%	0.0%	\$ 784	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660407	\$ 573	Water Only	100.0%	0.0%	\$ 573	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660407	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660407	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660407	\$ 348	Water Only	100.0%	0.0%	\$ 348	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660407	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660407	\$ 210	Water Only	100.0%	0.0%	\$ 210	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660407	\$ 109	Water Only	100.0%	0.0%	\$ 109	\$ -
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660407	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 391,305	Water Only	100.0%	0.0%	\$ 391,305	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 388,162	Water Only	100.0%	0.0%	\$ 388,162	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 165,200	Water Only	100.0%	0.0%	\$ 165,200	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 73,752	Water Only	100.0%	0.0%	\$ 73,752	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660408	\$ 68,117	Water Only	100.0%	0.0%	\$ 68,117	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 57,330	Water Only	100.0%	0.0%	\$ 57,330	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660408	\$ 41,664	Water Only	100.0%	0.0%	\$ 41,664	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660408	\$ 41,009	Water Only	100.0%	0.0%	\$ 41,009	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 41,000	Water Only	100.0%	0.0%	\$ 41,000	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 30,754	Water Only	100.0%	0.0%	\$ 30,754	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660408	\$ 26,017	Water Only	100.0%	0.0%	\$ 26,017	\$ -
MP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 16,146	Water Only	100.0%	0.0%	\$ 16,146	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 5,803	Water Only	100.0%	0.0%	\$ 5,803	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660408	\$ 5,300	Water Only	100.0%	0.0%	\$ 5,300	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,838	Water Only	100.0%	0.0%	\$ 3,838	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,800	Water Only	100.0%	0.0%	\$ 3,800	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,606	Water Only	100.0%	0.0%	\$ 3,606	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,920	Water Only	100.0%	0.0%	\$ 1,920	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,881	Water Only	100.0%	0.0%	\$ 1,881	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,600	Water Only	100.0%	0.0%	\$ 1,600	\$ -
SERVCHG-NON FLEET	DISTRIBUTION AND COLLECTION	PBS660408	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660408	\$ 764	Water Only	100.0%	0.0%	\$ 764	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660408	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660408	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
BLDG REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660408	\$ 450	Water Only	100.0%	0.0%	\$ 450	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660408	\$ 444	Water Only	100.0%	0.0%	\$ 444	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660408	\$ 212	Water Only	100.0%	0.0%	\$ 212	\$ -
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660408	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660408	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 53,971	Water Only	100.0%	0.0%	\$ 53,971	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 41,000	Water Only	100.0%	0.0%	\$ 41,000	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660409	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 10,536	Water Only	100.0%	0.0%	\$ 10,536	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660409	\$ 10,500	Water Only	100.0%	0.0%	\$ 10,500	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660409	\$ 5,478	Water Only	100.0%	0.0%	\$ 5,478	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 5,460	Water Only	100.0%	0.0%	\$ 5,460	\$ -
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660409	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660409	\$ 4,725	Water Only	100.0%	0.0%	\$ 4,725	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 4,291	Water Only	100.0%	0.0%	\$ 4,291	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 3,006	Water Only	100.0%	0.0%	\$ 3,006	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660409	\$ 2,389	Water Only	100.0%	0.0%	\$ 2,389	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,650	Water Only	100.0%	0.0%	\$ 1,650	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,478	Water Only	100.0%	0.0%	\$ 1,478	\$ -
SCHOOLS	DISTRIBUTION AND COLLECTION	PBS660409	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 650	Water Only	100.0%	0.0%	\$ 650	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660409	\$ 573	Water Only	100.0%	0.0%	\$ 573	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660409	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660409	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
OFFICE EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660409	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660409	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660409	\$ 113	Water Only	100.0%	0.0%	\$ 113	\$ -
UPGRADE PAY	DISTRIBUTION AND COLLECTION	PBS660409	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660409	\$ 50	Water Only	100.0%	0.0%	\$ 50	\$ -
MEDICAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660409	\$ 50	Water Only	100.0%	0.0%	\$ 50	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660409	\$ 20	Water Only	100.0%	0.0%	\$ 20	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 235,475	Water Only	100.0%	0.0%	\$ 235,475	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 185,000	Water Only	100.0%	0.0%	\$ 185,000	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 177,316	Water Only	100.0%	0.0%	\$ 177,316	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 42,144	Water Only	100.0%	0.0%	\$ 42,144	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660410	\$ 40,978	Water Only	100.0%	0.0%	\$ 40,978	\$ -
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 33,852	Water Only	100.0%	0.0%	\$ 33,852	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660410	\$ 32,360	Water Only	100.0%	0.0%	\$ 32,360	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 18,568	Water Only	100.0%	0.0%	\$ 18,568	\$ -
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660410	\$ 18,507	Water Only	100.0%	0.0%	\$ 18,507	\$ -
MP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
DISPOSAL (TIP) FEES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660410	\$ 9,737	Water Only	100.0%	0.0%	\$ 9,737	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 6,331	Water Only	100.0%	0.0%	\$ 6,331	\$ -
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 5,500	Water Only	100.0%	0.0%	\$ 5,500	\$ -
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 4,544	Water Only	100.0%	0.0%	\$ 4,544	\$ -
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,850	Water Only	100.0%	0.0%	\$ 2,850	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,100	Water Only	100.0%	0.0%	\$ 2,100	\$ -
OTHER SERVICES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
OVERTIME 1X PAY	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,210	Water Only	100.0%	0.0%	\$ 1,210	\$ -
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660410	\$ 784	Water Only	100.0%	0.0%	\$ 784	\$ -
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660410	\$ 573	Water Only	100.0%	0.0%	\$ 573	\$ -
HORTICULTURAL SUP	DISTRIBUTION AND COLLECTION	PBS660410	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660410	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660410	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660410	\$ 347	Water Only	100.0%	0.0%	\$ 347	\$ -
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660410	\$ 191	Water Only	100.0%	0.0%	\$ 191	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660410	\$ 128	Water Only	100.0%	0.0%	\$ 128	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 418,114	Water Only	100.0%	0.0%	\$ 418,114	\$ -
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660411	\$ 196,326	Water Only	100.0%	0.0%	\$ 196,326	\$ -
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660411	\$ 125,000	Water Only	100.0%	0.0%	\$ 125,000	\$ -
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660411	\$ 64,327	Water Only	100.0%	0.0%	\$ 64,327	\$ -
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660411	\$ 63,216	Water Only	100.0%	0.0%	\$ 63,216	\$ -
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660411	\$ 41,651	Water Only	100.0%	0.0%	\$ 41,651	\$ -
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660411	\$ 32,403	Water Only	100.0%	0.0%	\$ 32,403	\$ -
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660411	\$ 18,219	Water Only	100.0%	0.0%	\$ 18,219	\$ -

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019	
						Water	Sewer
OVERHEAD-FLEET	PBS660411	\$ 12,845	Water Only	100.0%	0.0%	\$ 12,845	\$ -
DIESEL FUEL	PBS660411	\$ 12,598	Water Only	100.0%	0.0%	\$ 12,598	\$ -
OVERTIME 1.5X PAY	PBS660411	\$ 10,920	Water Only	100.0%	0.0%	\$ 10,920	\$ -
MP REP & MAINT	PBS660411	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
LONGEVITY PAY	PBS660411	\$ 4,950	Water Only	100.0%	0.0%	\$ 4,950	\$ -
GASOLINE	PBS660411	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
DISPOSAL (TIP) FEES	PBS660411	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
TOOLS/EQUIP < \$5000	PBS660411	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
OTHER REG SALARIES	PBS660411	\$ 3,066	Water Only	100.0%	0.0%	\$ 3,066	\$ -
UNIFORMS	PBS660411	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
SERVCHG-PUB WORKS	PBS660411	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
MP REP MATERIALS	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
CERTIFICATION TRAIN	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SERVCHG-NON FLEET	PBS660411	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
SAFETY SHOES	PBS660411	\$ 1,350	Water Only	100.0%	0.0%	\$ 1,350	\$ -
UPGRADE PAY	PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OTHER SUPPLIES	PBS660411	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
CELLPHONE ALLOWANCE	PBS660411	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
HORTICULTURAL SUP	PBS660411	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
YEAR END FICA ACCR	PBS660411	\$ 234	Water Only	100.0%	0.0%	\$ 234	\$ -
SUPPLEMENTAL FICA	PBS660411	\$ 40	Water Only	100.0%	0.0%	\$ 40	\$ -
PERMANENT SALARIES	PBS660412	\$ 905,639	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 545,710	\$ 359,929
HEALTH INSURANCE	PBS660412	\$ 170,086	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 102,489	\$ 67,597
OVERTIME 1.5X PAY	PBS660412	\$ 137,592	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 82,909	\$ 54,683
PENSION - GENERAL EMP	PBS660412	\$ 128,712	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 77,558	\$ 51,154
VEHICLES	PBS660412	\$ 102,668	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 61,865	\$ 40,803
COMPONENTS/PARTS	PBS660412	\$ 80,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 48,206	\$ 31,794
SERVCHG-FLEET O&M	PBS660412	\$ 72,899	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 43,806	\$ 28,893
SOC SEC/MEDICARE	PBS660412	\$ 71,112	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 42,850	\$ 28,262
GASOLINE	PBS660412	\$ 49,179	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 29,834	\$ 19,545
DIESEL FUEL	PBS660412	\$ 22,366	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 13,477	\$ 8,889
PENSION - DEF CONT	PBS660412	\$ 21,912	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 13,204	\$ 8,708
OVERHEAD-FLEET	PBS660412	\$ 20,504	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 12,355	\$ 8,149
LONGEVITY PAY	PBS660412	\$ 18,591	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 11,202	\$ 7,389
OTHER REG SALARIES	PBS660412	\$ 15,043	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 9,064	\$ 5,979
OTHER EQUIP RENT	PBS660412	\$ 5,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013	\$ 1,987
TOOLS/EQUIP < \$5000	PBS660412	\$ 5,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 3,013	\$ 1,987
RETIREE HEALTH BENE	PBS660412	\$ 4,800	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,892	\$ 1,908
STANDBY PAY	PBS660412	\$ 4,600	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,772	\$ 1,828
UNIFORMS	PBS660412	\$ 4,100	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,471	\$ 1,629
OTHER SERVICES	PBS660412	\$ 4,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,410	\$ 1,590
CELLPHONE ALLOWANCE	PBS660412	\$ 3,360	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 2,025	\$ 1,335
DISPOSAL (TIP) FEES	PBS660412	\$ 3,250	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,958	\$ 1,292
EQUIP REP & MAINT	PBS660412	\$ 2,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,205	\$ 795
SERVCHG-PRINT SHOP	PBS660412	\$ 2,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 1,205	\$ 795
OVERTIME 1X PAY	PBS660412	\$ 1,638	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 987	\$ 651
TELEPHONE/CABLE TV	PBS660412	\$ 1,516	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 913	\$ 603
SAFETY SHOES	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
OTHER SUPPLIES	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
CERTIFICATION TRAIN	PBS660412	\$ 1,500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 904	\$ 596
SERVCHG-NON FLEET	PBS660412	\$ 1,400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 844	\$ 556
YEAR END FICA ACCR	PBS660412	\$ 1,151	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 694	\$ 457
SHIFT DIFFERENTIAL	PBS660412	\$ 1,045	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 630	\$ 415
MP REP MATERIALS	PBS660412	\$ 1,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 603	\$ 397
MP REP & MAINT	PBS660412	\$ 1,000	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 603	\$ 397
EXPENSE ALLOWANCES	PBS660412	\$ 960	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 578	\$ 382
OFFICE SUPPLIES	PBS660412	\$ 700	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 422	\$ 278
SUPPLEMENTAL FICA	PBS660412	\$ 507	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 306	\$ 201
BOOKS & MANUALS	PBS660412	\$ 500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 301	\$ 199
DATA PROC SUPPLIES	PBS660412	\$ 500	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 301	\$ 199
OFFICE EQUIP < \$5000	PBS660412	\$ 400	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 241	\$ 159
UPGRADE PAY	PBS660412	\$ 300	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 181	\$ 119
SAFETY TRAIN MAT	PBS660412	\$ 200	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 121	\$ 79
HORTICULTURAL SUP	PBS660412	\$ 50	Miles of Dist / Collection Pipe	60.3%	39.7%	\$ 30	\$ 20
PERMANENT SALARIES	PBS660501	\$ 165,300	Staff Input 4	67.0%	33.0%	\$ 110,751	\$ 54,549
WATER/SEW/STORM	PBS660501	\$ 92,606	Staff Input 4	67.0%	33.0%	\$ 62,046	\$ 30,560
TOOLS/EQUIP < \$5000	PBS660501	\$ 20,000	Staff Input 4	67.0%	33.0%	\$ 13,400	\$ 6,600
PENSION - GENERAL EMP	PBS660501	\$ 13,784	Staff Input 4	67.0%	33.0%	\$ 9,235	\$ 4,549
SOC SEC/MEDICARE	PBS660501	\$ 13,545	Staff Input 4	67.0%	33.0%	\$ 9,075	\$ 4,470
HEALTH INSURANCE	PBS660501	\$ 12,053	Staff Input 4	67.0%	33.0%	\$ 8,076	\$ 3,977
RETIREE HEALTH BENE	PBS660501	\$ 8,400	Staff Input 4	67.0%	33.0%	\$ 5,628	\$ 2,772
TELEPHONE/CABLE TV	PBS660501	\$ 6,926	Staff Input 4	67.0%	33.0%	\$ 4,640	\$ 2,286
LONGEVITY PAY	PBS660501	\$ 5,936	Staff Input 4	67.0%	33.0%	\$ 3,977	\$ 1,959
OTHER REG SALARIES	PBS660501	\$ 2,676	Staff Input 4	67.0%	33.0%	\$ 1,793	\$ 883
EXPENSE ALLOWANCES	PBS660501	\$ 2,400	Staff Input 4	67.0%	33.0%	\$ 1,608	\$ 792
MILEAGE REIMBURSE	PBS660501	\$ 2,000	Staff Input 4	67.0%	33.0%	\$ 1,340	\$ 660
COMPONENTS/PARTS	PBS660501	\$ 2,000	Staff Input 4	67.0%	33.0%	\$ 1,340	\$ 660
ASSIGNMENT PAY	PBS660501	\$ 1,734	Staff Input 4	67.0%	33.0%	\$ 1,162	\$ 572
CELLPHONE ALLOWANCE	PBS660501	\$ 1,680	Staff Input 4	67.0%	33.0%	\$ 1,126	\$ 554
SCHOOLS	PBS660501	\$ 1,000	Staff Input 4	67.0%	33.0%	\$ 670	\$ 330
CONFERENCES	PBS660501	\$ 622	Staff Input 4	67.0%	33.0%	\$ 417	\$ 201
OTHER EQUIP RENT	PBS660501	\$ 500	Staff Input 4	67.0%	33.0%	\$ 335	\$ 165
BLDG REP MATERIALS	PBS660501	\$ 250	Staff Input 4	67.0%	33.0%	\$ 168	\$ 83
YEAR END FICA ACCR	PBS660501	\$ 205	Staff Input 4	67.0%	33.0%	\$ 137	\$ 68
PERMANENT SALARIES	PBS660503	\$ 467,546	Sewer Only	0.0%	100.0%	\$ -	\$ 467,546
COMPONENTS/PARTS	PBS660503	\$ 200,000	Sewer Only	0.0%	100.0%	\$ -	\$ 200,000
VEHICLES	PBS660503	\$ 118,964	Sewer Only	0.0%	100.0%	\$ -	\$ 118,964
HEALTH INSURANCE	PBS660503	\$ 84,288	Sewer Only	0.0%	100.0%	\$ -	\$ 84,288
OVERTIME 1.5X PAY	PBS660503	\$ 71,079	Sewer Only	0.0%	100.0%	\$ -	\$ 71,079
SERVCHG-FLEET O&M	PBS660503	\$ 70,903	Sewer Only	0.0%	100.0%	\$ -	\$ 70,903
PENSION - GENERAL EMP	PBS660503	\$ 62,188	Sewer Only	0.0%	100.0%	\$ -	\$ 62,188
DISPOSAL (TIP) FEES	PBS660503	\$ 45,000	Sewer Only	0.0%	100.0%	\$ -	\$ 45,000
OTHER EQUIP RENT	PBS660503	\$ 40,000	Sewer Only	0.0%	100.0%	\$ -	\$ 40,000
SOC SEC/MEDICARE	PBS660503	\$ 36,436	Sewer Only	0.0%	100.0%	\$ -	\$ 36,436
DIESEL FUEL	PBS660503	\$ 34,762	Sewer Only	0.0%	100.0%	\$ -	\$ 34,762
OVERHEAD-FLEET	PBS660503	\$ 23,709	Sewer Only	0.0%	100.0%	\$ -	\$ 23,709
MP REP & MAINT	PBS660503	\$ 20,000	Sewer Only	0.0%	100.0%	\$ -	\$ 20,000
TOOLS/EQUIP < \$5000	PBS660503	\$ 15,000	Sewer Only	0.0%	100.0%	\$ -	\$ 15,000
DIESEL FUEL	PBS660503	\$ 13,132	Sewer Only	0.0%	100.0%	\$ -	\$ 13,132
LONGEVITY PAY	PBS660503	\$ 6,600	Sewer Only	0.0%	100.0%	\$ -	\$ 6,600
MP REP MATERIALS	PBS660503	\$ 6,440	Sewer Only	0.0%	100.0%	\$ -	\$ 6,440
HORTICULTURAL SUP	PBS660503	\$ 5,730	Sewer Only	0.0%	100.0%	\$ -	\$ 5,730
OTHER REG SALARIES	PBS660503	\$ 4,509	Sewer Only	0.0%	100.0%	\$ -	\$ 4,509
OTHER SUPPLIES	PBS660503	\$ 3,500	Sewer Only	0.0%	100.0%	\$ -	\$ 3,500
GASOLINE	PBS660503	\$ 2,542	Sewer Only	0.0%	100.0%	\$ -	\$ 2,542
SERVCHG-NON FLEET	PBS660503	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -	\$ 2,500
STANDBY PAY	PBS660503	\$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400
RETIREE HEALTH BENE	PBS660503	\$ 2,400	Sewer Only	0.0%	100.0%	\$ -	\$ 2,400
SAFETY SHOES	PBS660503	\$ 1,950	Sewer Only	0.0%	100.0%	\$ -	\$ 1,950
UNIFORMS	PBS660503	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -	\$ 1,500
ASSIGNMENT PAY	PBS660503	\$ 1,175	Sewer Only	0.0%	100.0%	\$ -	\$ 1,175
CELLPHONE ALLOWANCE	PBS660503	\$ 960	Sewer Only	0.0%	100.0%	\$ -	\$ 960
COSTS/FES/PERMITS	PBS660503	\$ 600	Sewer Only	0.0%	100.0%	\$ -	\$ 600
YEAR END FICA ACCR	PBS660503	\$ 345	Sewer Only	0.0%	100.0%	\$ -	\$ 345
SUPPLEMENTAL FICA	PBS660503	\$ 259	Sewer Only	0.0%	100.0%	\$ -	\$ 259
OFFICE SUPPLIES	PBS660503	\$ 169	Sewer Only	0.0%	100.0%	\$ -	\$ 169
UPGRADE PAY	PBS660506	\$ 01	Sewer Only	0.0%	100.0%	\$ -	\$ 01
SERVCHG-OTHER FUNDS	PBS660506	\$ 300,000	Equal	50.0%	50.0%	\$ 150,000	\$ 150,000
PERMANENT SALARIES	PBS660506	\$ 96,179	Equal	50.0%	50.0%	\$ 48,090	\$ 48,090
HEALTH INSURANCE	PBS660506	\$ 10,167	Equal	50.0%	50.0%	\$ 5,084	\$ 5,084
SOC SEC/MEDICARE	PBS660506	\$ 7,394	Equal	50.0%	50.0%	\$ 3,697	\$ 3,697
PENSION - DEF CONT	PBS660506	\$ 3,749	Equal	50.0%	50.0%	\$ 1,875	\$ 1,875
CELLPHONE ALLOWANCE	PBS660506	\$ 480	Equal	50.0%	50.0%	\$ 240	\$ 240
STANDBY PAY	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
OVERTIME 1.5X PAY	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
PENSION - GENERAL EMP	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
SUPPLEMENTAL FICA	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
DISPOSAL (TIP) FEES	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
OTHER EQUIP RENT	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
COMPONENTS/PARTS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
MP REP MATERIALS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
TELEPHONE/CABLE TV	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -
GASOLINE	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -	\$ -

Appendix B: Supporting Schedules for Cost of Service Analysis

Schedule 1: Test Year Expense Allocations

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor		FY 2019 Water	FY 2019 Sewer
			Water %	Sewer %		
DIESEL FUEL	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
SAFETY SHOES	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
TOOLS/EQUIP < \$5000	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
UNIFORMS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
OTHER SUPPLIES	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
RETIREE HEALTH BENE	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
OVERHEAD-FLEET	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
SERVCHG-FLEET O&M	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
CORE ADJUSTMENTS	PBS660506	\$ -	Equal	50.0%	50.0%	\$ -
PERMANENT SALARIES	PBS660510	\$ 718,107	Sewer Only	0.0%	100.0%	\$ (58,895)
PENSION - GENERAL EMP	PBS660510	\$ 130,838	Sewer Only	0.0%	100.0%	\$ -
HEALTH INSURANCE	PBS660510	\$ 127,942	Sewer Only	0.0%	100.0%	\$ -
SERVCHG-FLEET O&M	PBS660510	\$ 125,860	Sewer Only	0.0%	100.0%	\$ -
OVERTIME 1.5X PAY	PBS660510	\$ 120,120	Sewer Only	0.0%	100.0%	\$ -
DIESEL FUEL	PBS660510	\$ 84,512	Sewer Only	0.0%	100.0%	\$ -
SOC SEC/MEDICARE	PBS660510	\$ 57,086	Sewer Only	0.0%	100.0%	\$ -
COMPONENTS/PARTS	PBS660510	\$ 55,000	Sewer Only	0.0%	100.0%	\$ -
OVERHEAD-FLEET	PBS660510	\$ 43,907	Sewer Only	0.0%	100.0%	\$ -
LONGEVITY PAY	PBS660510	\$ 24,956	Sewer Only	0.0%	100.0%	\$ -
VEHICLES	PBS660510	\$ 20,345	Sewer Only	0.0%	100.0%	\$ -
OTHER REG SALARIES	PBS660510	\$ 18,239	Sewer Only	0.0%	100.0%	\$ -
GASOLINE	PBS660510	\$ 13,318	Sewer Only	0.0%	100.0%	\$ -
OTHER SUPPLIES	PBS660510	\$ 12,500	Sewer Only	0.0%	100.0%	\$ -
OTHER CHEMICALS	PBS660510	\$ 11,000	Sewer Only	0.0%	100.0%	\$ -
WATER/SEW/STORM	PBS660510	\$ 7,974	Sewer Only	0.0%	100.0%	\$ -
RETIREE HEALTH BENE	PBS660510	\$ 7,200	Sewer Only	0.0%	100.0%	\$ -
STANDBY PAY	PBS660510	\$ 4,922	Sewer Only	0.0%	100.0%	\$ -
PENSION - DEF CONT	PBS660510	\$ 4,499	Sewer Only	0.0%	100.0%	\$ -
EQUIP REP & MAINT	PBS660510	\$ 3,965	Sewer Only	0.0%	100.0%	\$ -
UNIFORMS	PBS660510	\$ 3,600	Sewer Only	0.0%	100.0%	\$ -
DISPOSAL (TIP) FEES	PBS660510	\$ 3,200	Sewer Only	0.0%	100.0%	\$ -
SERVCHG-NON FLEET	PBS660510	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -
SAFETY SHOES	PBS660510	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -
CELLPHONE ALLOWANCE	PBS660510	\$ 1,920	Sewer Only	0.0%	100.0%	\$ -
CERTIFICATION TRAIN	PBS660510	\$ 1,619	Sewer Only	0.0%	100.0%	\$ -
COMPUTER MAINT	PBS660510	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -
CONFERENCES	PBS660510	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -
BACKFLOW PROGRAM	PBS660510	\$ 1,435	Sewer Only	0.0%	100.0%	\$ -
YEAR END FICA ACCR	PBS660510	\$ 1,395	Sewer Only	0.0%	100.0%	\$ -
SCHOOLS	PBS660510	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -
EXPENSE ALLOWANCES	PBS660510	\$ 960	Sewer Only	0.0%	100.0%	\$ -
SAFETY/TRAIN MAT	PBS660510	\$ 862	Sewer Only	0.0%	100.0%	\$ -
OFFICE SUPPLIES	PBS660510	\$ 600	Sewer Only	0.0%	100.0%	\$ -
OTHER EQUIP RENT	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -
OFFICE EQUIP < \$5000	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -
TOOLS/EQUIP < \$5000	PBS660510	\$ 500	Sewer Only	0.0%	100.0%	\$ -
SUPPLEMENTAL FICA	PBS660510	\$ 438	Sewer Only	0.0%	100.0%	\$ -
UPGRADE PAY	PBS660510	\$ 300	Sewer Only	0.0%	100.0%	\$ -
SLUDGE DISPOSAL	PBS660510	\$ 300	Sewer Only	0.0%	100.0%	\$ -
SPECIAL DELIVERY	PBS660510	\$ 250	Sewer Only	0.0%	100.0%	\$ -
PERMANENT SALARIES	PBS660601	\$ 79,057	Staff Input 2	30.0%	70.0%	\$ 23,717
HEALTH INSURANCE	PBS660601	\$ 12,000	Staff Input 2	30.0%	70.0%	\$ 3,600
PENSION - DEF CONT	PBS660601	\$ 7,115	Staff Input 2	30.0%	70.0%	\$ 2,135
SOC SEC/MEDICARE	PBS660601	\$ 6,158	Staff Input 2	30.0%	70.0%	\$ 1,847
RETIREE HEALTH BENE	PBS660601	\$ 4,900	Staff Input 2	30.0%	70.0%	\$ 1,440
TELEPHONE/CABLE TV	PBS660601	\$ 4,045	Staff Input 2	30.0%	70.0%	\$ 1,214
EXPENSE ALLOWANCES	PBS660601	\$ 1,440	Staff Input 2	30.0%	70.0%	\$ 432
MILEAGE REBURSE	PBS660601	\$ 1,200	Staff Input 2	30.0%	70.0%	\$ 360
OVERTIME 1.5X PAY	PBS660601	\$ 832	Staff Input 2	30.0%	70.0%	\$ 250
OFFICE SUPPLIES	PBS660601	\$ 600	Staff Input 2	30.0%	70.0%	\$ 180
STANDBY PAY	PBS660601	\$ 400	Staff Input 2	30.0%	70.0%	\$ 120
SUPPLEMENTAL FICA	PBS660601	\$ 3	Staff Input 2	30.0%	70.0%	\$ 1
PERMANENT SALARIES	PBS660602	\$ 1,030,030	Sewer Only	0.0%	100.0%	\$ -
ELECTRICITY	PBS660602	\$ 905,107	Sewer Only	0.0%	100.0%	\$ -
OTHER EQUIPMENT	PBS660602	\$ 500,000	Sewer Only	0.0%	100.0%	\$ -
EQUIP REP & MAINT	PBS660602	\$ 266,885	Sewer Only	0.0%	100.0%	\$ -
COMPONENTS/PARTS	PBS660602	\$ 205,000	Sewer Only	0.0%	100.0%	\$ -
ELECTRICAL SUPPLIES	PBS660602	\$ 205,000	Sewer Only	0.0%	100.0%	\$ -
PENSION - GENERAL EMP	PBS660602	\$ 159,705	Sewer Only	0.0%	100.0%	\$ -
WATER/SEW/STORM	PBS660602	\$ 152,467	Sewer Only	0.0%	100.0%	\$ -
HEALTH INSURANCE	PBS660602	\$ 149,838	Sewer Only	0.0%	100.0%	\$ -
OVERTIME 1.5X PAY	PBS660602	\$ 131,040	Sewer Only	0.0%	100.0%	\$ -
TELEPHONE/CABLE TV	PBS660602	\$ 105,777	Sewer Only	0.0%	100.0%	\$ -
SOC SEC/MEDICARE	PBS660602	\$ 81,535	Sewer Only	0.0%	100.0%	\$ -
OTHER SUPPLIES	PBS660602	\$ 75,000	Sewer Only	0.0%	100.0%	\$ -
SERVCHG-FLEET O&M	PBS660602	\$ 68,761	Sewer Only	0.0%	100.0%	\$ -
BACKFLOW PROGRAM	PBS660602	\$ 68,010	Sewer Only	0.0%	100.0%	\$ -
OTHER SERVICES	PBS660602	\$ 60,000	Sewer Only	0.0%	100.0%	\$ -
DIESEL FUEL	PBS660602	\$ 27,756	Sewer Only	0.0%	100.0%	\$ -
TOOLS/EQUIP < \$5000	PBS660602	\$ 26,000	Sewer Only	0.0%	100.0%	\$ -
LONGEVITY PAY	PBS660602	\$ 24,410	Sewer Only	0.0%	100.0%	\$ -
PENSION - DEF CONT	PBS660602	\$ 18,795	Sewer Only	0.0%	100.0%	\$ -
OVERHEAD-FLEET	PBS660602	\$ 18,667	Sewer Only	0.0%	100.0%	\$ -
OTHER REG SALARIES	PBS660602	\$ 16,280	Sewer Only	0.0%	100.0%	\$ -
GASOLINE	PBS660602	\$ 14,764	Sewer Only	0.0%	100.0%	\$ -
LAWN & TREE SERVICE	PBS660602	\$ 14,000	Sewer Only	0.0%	100.0%	\$ -
COMPUTER MAINT	PBS660602	\$ 13,500	Sewer Only	0.0%	100.0%	\$ -
VEHICLES	PBS660602	\$ 10,912	Sewer Only	0.0%	100.0%	\$ -
OTHER EQUIP RENT	PBS660602	\$ 10,000	Sewer Only	0.0%	100.0%	\$ -
RETIREE HEALTH BENE	PBS660602	\$ 8,400	Sewer Only	0.0%	100.0%	\$ -
CELLPHONE ALLOWANCE	PBS660602	\$ 6,960	Sewer Only	0.0%	100.0%	\$ -
JANITORIAL SUPPLIES	PBS660602	\$ 5,600	Sewer Only	0.0%	100.0%	\$ -
STANDBY PAY	PBS660602	\$ 3,500	Sewer Only	0.0%	100.0%	\$ -
UNIFORMS	PBS660602	\$ 3,150	Sewer Only	0.0%	100.0%	\$ -
CAR ALLOWANCES	PBS660602	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -
OTHER CHEMICALS	PBS660602	\$ 3,000	Sewer Only	0.0%	100.0%	\$ -
SAFETY SHOES	PBS660602	\$ 2,500	Sewer Only	0.0%	100.0%	\$ -
OFFICE SUPPLIES	PBS660602	\$ 2,070	Sewer Only	0.0%	100.0%	\$ -
OIL & LUBRICANTS	PBS660602	\$ 2,000	Sewer Only	0.0%	100.0%	\$ -
COSTS/FEES/PERMITS	PBS660602	\$ 1,500	Sewer Only	0.0%	100.0%	\$ -
SERVCHG-NON FLEET	PBS660602	\$ 1,300	Sewer Only	0.0%	100.0%	\$ -
YEAR END FICA ACCR	PBS660602	\$ 1,245	Sewer Only	0.0%	100.0%	\$ -
BLDG REP MATERIALS	PBS660602	\$ 1,000	Sewer Only	0.0%	100.0%	\$ -
EXPENSE ALLOWANCES	PBS660602	\$ 960	Sewer Only	0.0%	100.0%	\$ -
MILEAGE REBURSE	PBS660602	\$ 600	Sewer Only	0.0%	100.0%	\$ -
BOOKS & MANUALS	PBS660602	\$ 500	Sewer Only	0.0%	100.0%	\$ -
SUPPLEMENTAL FICA	PBS660602	\$ 477	Sewer Only	0.0%	100.0%	\$ -
SHIFT DIFFERENTIAL	PBS660602	\$ 392	Sewer Only	0.0%	100.0%	\$ -
PERMANENT SALARIES	PBS660604	\$ 617,538	Water Only	100.0%	0.0%	\$ 617,538
VEHICLES	PBS660604	\$ 536,280	Water Only	100.0%	0.0%	\$ 536,280
OTHER EQUIPMENT	PBS660604	\$ 400,000	Water Only	100.0%	0.0%	\$ 400,000
PENSION - GENERAL EMP	PBS660604	\$ 101,377	Water Only	100.0%	0.0%	\$ 101,377
HEALTH INSURANCE	PBS660604	\$ 96,024	Water Only	100.0%	0.0%	\$ 96,024
COMPONENTS/PARTS	PBS660604	\$ 68,000	Water Only	100.0%	0.0%	\$ 68,000
SERVCHG-FLEET O&M	PBS660604	\$ 56,019	Water Only	100.0%	0.0%	\$ 56,019
SOC SEC/MEDICARE	PBS660604	\$ 48,955	Water Only	100.0%	0.0%	\$ 48,955
OVERTIME 1.5X PAY	PBS660604	\$ 38,220	Water Only	100.0%	0.0%	\$ 38,220
OTHER SERVICES	PBS660604	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000
LONGEVITY PAY	PBS660604	\$ 17,077	Water Only	100.0%	0.0%	\$ 17,077
DIESEL FUEL	PBS660604	\$ 16,123	Water Only	100.0%	0.0%	\$ 16,123
OTHER SUPPLIES	PBS660604	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000
STANDBY PAY	PBS660604	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000
OTHER REG SALARIES	PBS660604	\$ 10,436	Water Only	100.0%	0.0%	\$ 10,436
EQUIP REP & MAINT	PBS660604	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000
OVERHEAD-FLEET	PBS660604	\$ 8,906	Water Only	100.0%	0.0%	\$ 8,906
PENSION - DEF CONT	PBS660604	\$ 8,784	Water Only	100.0%	0.0%	\$ 8,784
ELECTRICAL SUPPLIES	PBS660604	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000
TOOLS/EQUIP < \$5000	PBS660604	\$ 5,600	Water Only	100.0%	0.0%	\$ 5,600
RETIREE HEALTH BENE	PBS660604	\$ 4,800	Water Only	100.0%	0.0%	\$ 4,800
CELLPHONE ALLOWANCE	PBS660604	\$ 4,320	Water Only	100.0%	0.0%	\$ 4,320
UNIFORMS	PBS660604	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500
SAFETY SHOES	PBS660604	\$ 1,600	Water Only	100.0%	0.0%	\$ 1,600
GASOLINE	PBS660604	\$ 1,480	Water Only	100.0%	0.0%	\$ 1,480
OFFICE SUPPLIES	PBS660604	\$ 1,250	Water Only	100.0%	0.0%	\$ 1,250

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019		
						Water	Sewer	
MILEAGE REIMBURSE	DISTRIBUTION AND COLLECTION	PBS660604	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
OIL & LUBRICANTS	DISTRIBUTION AND COLLECTION	PBS660604	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660604	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660604	\$ 798	Water Only	100.0%	0.0%	\$ 798	\$ -
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660604	\$ 578	Water Only	100.0%	0.0%	\$ 578	\$ -
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660604	\$ 338	Water Only	100.0%	0.0%	\$ 338	\$ -
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660604	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660604	\$ 139	Water Only	100.0%	0.0%	\$ 139	\$ -
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 706,484	Staff Input 3	25.0%	75.0%	\$ 176,621	\$ 529,863
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 117,096	Staff Input 3	25.0%	75.0%	\$ 29,274	\$ 87,822
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 54,822	Staff Input 3	25.0%	75.0%	\$ 13,706	\$ 41,117
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660605	\$ 54,600	Staff Input 3	25.0%	75.0%	\$ 13,650	\$ 40,950
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660605	\$ 53,675	Staff Input 3	25.0%	75.0%	\$ 13,419	\$ 40,256
ELECTRICAL SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 38,000	Staff Input 3	25.0%	75.0%	\$ 9,500	\$ 28,500
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660605	\$ 38,390	Staff Input 3	25.0%	75.0%	\$ 9,598	\$ 28,793
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 22,000	Staff Input 3	25.0%	75.0%	\$ 5,500	\$ 16,500
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660605	\$ 19,179	Staff Input 3	25.0%	75.0%	\$ 4,795	\$ 14,384
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 17,997	Staff Input 3	25.0%	75.0%	\$ 4,499	\$ 13,498
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660605	\$ 17,000	Staff Input 3	25.0%	75.0%	\$ 4,250	\$ 12,750
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660605	\$ 14,141	Staff Input 3	25.0%	75.0%	\$ 3,535	\$ 10,606
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660605	\$ 12,000	Staff Input 3	25.0%	75.0%	\$ 3,000	\$ 9,000
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 9,252	Staff Input 3	25.0%	75.0%	\$ 2,313	\$ 6,939
STANDBY PAY	DISTRIBUTION AND COLLECTION	PBS660605	\$ 8,000	Staff Input 3	25.0%	75.0%	\$ 2,000	\$ 6,000
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660605	\$ 4,952	Staff Input 3	25.0%	75.0%	\$ 1,238	\$ 3,714
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660605	\$ 4,800	Staff Input 3	25.0%	75.0%	\$ 1,200	\$ 3,600
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660605	\$ 4,400	Staff Input 3	25.0%	75.0%	\$ 1,100	\$ 3,300
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660605	\$ 1,500	Staff Input 3	25.0%	75.0%	\$ 375	\$ 1,125
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660605	\$ 1,155	Staff Input 3	25.0%	75.0%	\$ 289	\$ 866
EQUIP REP & MAINT	DISTRIBUTION AND COLLECTION	PBS660605	\$ 1,000	Staff Input 3	25.0%	75.0%	\$ 250	\$ 750
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 960	Staff Input 3	25.0%	75.0%	\$ 240	\$ 720
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660605	\$ 850	Staff Input 3	25.0%	75.0%	\$ 213	\$ 638
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660605	\$ 708	Staff Input 3	25.0%	75.0%	\$ 177	\$ 531
BOOKS & MANUALS	DISTRIBUTION AND COLLECTION	PBS660605	\$ 600	Staff Input 3	25.0%	75.0%	\$ 150	\$ 450
OTHER EQUIP RENT	DISTRIBUTION AND COLLECTION	PBS660605	\$ 200	Staff Input 3	25.0%	75.0%	\$ 50	\$ 150
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660605	\$ 199	Staff Input 3	25.0%	75.0%	\$ 50	\$ 149
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660606	\$ 55,008	Equal	50.0%	50.0%	\$ 27,804	\$ 27,804
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660606	\$ 23,027	Equal	50.0%	50.0%	\$ 11,514	\$ 11,514
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660606	\$ 12,000	Equal	50.0%	50.0%	\$ 6,000	\$ 6,000
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 10,536	Equal	50.0%	50.0%	\$ 5,268	\$ 5,268
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660606	\$ 5,955	Equal	50.0%	50.0%	\$ 2,978	\$ 2,978
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660606	\$ 5,005	Equal	50.0%	50.0%	\$ 2,503	\$ 2,503
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 4,290	Equal	50.0%	50.0%	\$ 2,145	\$ 2,145
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660606	\$ 2,402	Equal	50.0%	50.0%	\$ 1,201	\$ 1,201
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660606	\$ 1,968	Equal	50.0%	50.0%	\$ 984	\$ 984
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660606	\$ 1,200	Equal	50.0%	50.0%	\$ 600	\$ 600
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660606	\$ 800	Equal	50.0%	50.0%	\$ 400	\$ 400
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660606	\$ 600	Equal	50.0%	50.0%	\$ 300	\$ 300
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660606	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 480	Equal	50.0%	50.0%	\$ 240	\$ 240
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660606	\$ 433	Equal	50.0%	50.0%	\$ 217	\$ 217
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660606	\$ 292	Equal	50.0%	50.0%	\$ 146	\$ 146
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660606	\$ 9	Equal	50.0%	50.0%	\$ 5	\$ 5
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660607	\$ 57,185	Equal	50.0%	50.0%	\$ 28,593	\$ 28,593
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660607	\$ 10,536	Equal	50.0%	50.0%	\$ 5,268	\$ 5,268
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660607	\$ 5,820	Equal	50.0%	50.0%	\$ 2,910	\$ 2,910
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660607	\$ 5,147	Equal	50.0%	50.0%	\$ 2,574	\$ 2,574
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660607	\$ 4,374	Equal	50.0%	50.0%	\$ 2,187	\$ 2,187
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660607	\$ 2,691	Equal	50.0%	50.0%	\$ 1,346	\$ 1,346
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660607	\$ 1,142	Equal	50.0%	50.0%	\$ 571	\$ 571
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660607	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660607	\$ 387	Equal	50.0%	50.0%	\$ 194	\$ 194
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660607	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660607	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660607	\$ 21	Equal	50.0%	50.0%	\$ 11	\$ 11
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 196,963	Equal	50.0%	50.0%	\$ 98,482	\$ 98,482
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660608	\$ 27,584	Equal	50.0%	50.0%	\$ 13,792	\$ 13,792
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 22,239	Equal	50.0%	50.0%	\$ 11,120	\$ 11,120
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 15,511	Equal	50.0%	50.0%	\$ 7,806	\$ 7,806
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660608	\$ 6,770	Equal	50.0%	50.0%	\$ 3,385	\$ 3,385
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660608	\$ 5,190	Equal	50.0%	50.0%	\$ 2,595	\$ 2,595
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660608	\$ 5,043	Equal	50.0%	50.0%	\$ 2,522	\$ 2,522
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 4,800	Equal	50.0%	50.0%	\$ 2,400	\$ 2,400
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660608	\$ 4,000	Equal	50.0%	50.0%	\$ 2,000	\$ 2,000
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660608	\$ 3,500	Equal	50.0%	50.0%	\$ 1,750	\$ 1,750
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 1,840	Equal	50.0%	50.0%	\$ 920	\$ 920
EXPENSE ALLOWANCES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 960	Equal	50.0%	50.0%	\$ 480	\$ 480
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660608	\$ 960	Equal	50.0%	50.0%	\$ 480	\$ 480
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 300	Equal	50.0%	50.0%	\$ 150	\$ 150
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660608	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660608	\$ 200	Equal	50.0%	50.0%	\$ 100	\$ 100
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660608	\$ 141	Equal	50.0%	50.0%	\$ 71	\$ 71
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660608	\$ 100	Equal	50.0%	50.0%	\$ 50	\$ 50
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660608	\$ 25	Equal	50.0%	50.0%	\$ 13	\$ 13
PERMANENT SALARIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 547,972	Equal	50.0%	50.0%	\$ 273,986	\$ 273,986
HEALTH INSURANCE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 105,360	Equal	50.0%	50.0%	\$ 52,680	\$ 52,680
VEHICLES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 74,056	Equal	50.0%	50.0%	\$ 37,028	\$ 37,028
IMP REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 50,000	Equal	50.0%	50.0%	\$ 25,000	\$ 25,000
PENSION - GENERAL EMP	DISTRIBUTION AND COLLECTION	PBS660609	\$ 48,760	Equal	50.0%	50.0%	\$ 24,380	\$ 24,380
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 42,735	Equal	50.0%	50.0%	\$ 21,368	\$ 21,368
SERVCHG-FLEET O&M	DISTRIBUTION AND COLLECTION	PBS660609	\$ 33,318	Equal	50.0%	50.0%	\$ 16,659	\$ 16,659
PENSION - DEF CONT	DISTRIBUTION AND COLLECTION	PBS660609	\$ 26,855	Equal	50.0%	50.0%	\$ 13,428	\$ 13,428
COMPONENTS/PARTS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 20,000	Equal	50.0%	50.0%	\$ 10,000	\$ 10,000
OVERTIME 1.5X PAY	DISTRIBUTION AND COLLECTION	PBS660609	\$ 13,322	Equal	50.0%	50.0%	\$ 6,661	\$ 6,661
TOOLS/EQUIP < \$5000	DISTRIBUTION AND COLLECTION	PBS660609	\$ 10,000	Equal	50.0%	50.0%	\$ 5,000	\$ 5,000
OTHER SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 7,437	Equal	50.0%	50.0%	\$ 3,719	\$ 3,719
GASOLINE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 7,150	Equal	50.0%	50.0%	\$ 3,575	\$ 3,575
LONGEVITY PAY	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,888	Equal	50.0%	50.0%	\$ 2,944	\$ 2,944
DIESEL FUEL	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,007	Equal	50.0%	50.0%	\$ 2,504	\$ 2,504
OVERHEAD-FLEET	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,500	Equal	50.0%	50.0%	\$ 2,750	\$ 2,750
OTHER REG SALARIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,272	Equal	50.0%	50.0%	\$ 2,636	\$ 2,636
BLDG REP MATERIALS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 5,000	Equal	50.0%	50.0%	\$ 2,500	\$ 2,500
RETIREE HEALTH BENE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 2,400	Equal	50.0%	50.0%	\$ 1,200	\$ 1,200
CELLPHONE ALLOWANCE	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,920	Equal	50.0%	50.0%	\$ 960	\$ 960
SAFETY SHOES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,650	Equal	50.0%	50.0%	\$ 825	\$ 825
ASSIGNMENT PAY	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,175	Equal	50.0%	50.0%	\$ 588	\$ 588
OTHER CHEMICALS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 1,000	Equal	50.0%	50.0%	\$ 500	\$ 500
TELEPHONE/CABLE TV	DISTRIBUTION AND COLLECTION	PBS660609	\$ 578	Equal	50.0%	50.0%	\$ 289	\$ 289
CERTIFICATION TRAIN	DISTRIBUTION AND COLLECTION	PBS660609	\$ 500	Equal	50.0%	50.0%	\$ 250	\$ 250
YEAR END FICA ACCR	DISTRIBUTION AND COLLECTION	PBS660609	\$ 403	Equal	50.0%	50.0%	\$ 202	\$ 202
SHIFT DIFFERENTIAL	DISTRIBUTION AND COLLECTION	PBS660609	\$ 392	Equal	50.0%	50.0%	\$ 196	\$ 196
UNIFORMS	DISTRIBUTION AND COLLECTION	PBS660609	\$ 250	Equal	50.0%	50.0%	\$ 125	\$ 125
SAFETY/TRAIN MAT	DISTRIBUTION AND COLLECTION	PBS660609	\$ 200	Equal	50.0%	50.0%	\$ 100	\$ 100
OFFICE SUPPLIES	DISTRIBUTION AND COLLECTION	PBS660609	\$ 100	Equal	50.0%	50.0%	\$ 50	\$ 50
SUPPLEMENTAL FICA	DISTRIBUTION AND COLLECTION	PBS660609	\$ 49	Equal	50.0%	50.0%	\$ 25	\$ 25
PERMANENT SALARIES	TREATMENT	PBS670101	\$ 329,358	Treated Volume	56.1%	43.9%	\$ 184,757	\$ 144,601
COMPONENTS/PARTS	TREATMENT	PBS670101	\$ 87,137	Treated Volume	56.1%	43.9%	\$ 48,880	\$ 38,257
COMPUTER MAINT	TREATMENT	PBS670101	\$ 80,000	Treated Volume				

Appendix B: Supporting Schedules for Cost of Service Analysis

Schedule 1: Test Year Expense Allocations

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019		
						Water	Sewer	
EXPENSE ALLOWANCES	TREATMENT	PBS670101	\$ 2,880	Treated Volume	56.1%	43.9%	\$ 1,616	\$ 1,264
CELLPHONE ALLOWANCE	TREATMENT	PBS670101	\$ 2,160	Treated Volume	56.1%	43.9%	\$ 1,212	\$ 948
MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	\$ 836
OFFICE SUPPLIES	TREATMENT	PBS670101	\$ 1,725	Treated Volume	56.1%	43.9%	\$ 968	\$ 757
CERTIFICATION TRAIN	TREATMENT	PBS670101	\$ 900	Treated Volume	56.1%	43.9%	\$ 504	\$ 396
MEETINGS	TREATMENT	PBS670101	\$ 735	Treated Volume	56.1%	43.9%	\$ 412	\$ 323
FURNITURE	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
TOOLS/EQUIP < \$5000	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
SAFETY SHOES	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
SERVCHG-PRINT SHOP	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	\$ 121
SCHOOLS	TREATMENT	PBS670101	\$ 235	Treated Volume	56.1%	43.9%	\$ 132	\$ 103
PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044	Water Only	100.0%	0.0%	\$ 90,044	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670301	\$ 16,998	Water Only	100.0%	0.0%	\$ 16,998	\$ -
HEALTH INSURANCE	TREATMENT	PBS670301	\$ 11,162	Water Only	100.0%	0.0%	\$ 11,162	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670301	\$ 7,035	Water Only	100.0%	0.0%	\$ 7,035	\$ -
SCHOOLS	TREATMENT	PBS670301	\$ 1,830	Water Only	100.0%	0.0%	\$ 1,830	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670301	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670301	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
PERMANENT SALARIES	TREATMENT	PBS670302	\$ 872,388	Water Only	100.0%	0.0%	\$ 872,388	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670302	\$ 492,003	Water Only	100.0%	0.0%	\$ 492,003	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670302	\$ 138,432	Water Only	100.0%	0.0%	\$ 138,432	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670302	\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670302	\$ 68,487	Water Only	100.0%	0.0%	\$ 68,487	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670302	\$ 52,600	Water Only	100.0%	0.0%	\$ 52,600	\$ -
PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670302	\$ 46,000	Water Only	100.0%	0.0%	\$ 46,000	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
VEHICLES	TREATMENT	PBS670302	\$ 27,816	Water Only	100.0%	0.0%	\$ 27,816	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	\$ -
IMP REP & MAINT	TREATMENT	PBS670302	\$ 17,500	Water Only	100.0%	0.0%	\$ 17,500	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
OTHER SERVICES	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
SERVCHG-FLEET O&M	TREATMENT	PBS670302	\$ 13,664	Water Only	100.0%	0.0%	\$ 13,664	\$ -
LONGEVITY PAY	TREATMENT	PBS670302	\$ 12,650	Water Only	100.0%	0.0%	\$ 12,650	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670302	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670302	\$ 7,228	Water Only	100.0%	0.0%	\$ 7,228	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
GASOLINE	TREATMENT	PBS670302	\$ 4,039	Water Only	100.0%	0.0%	\$ 4,039	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670302	\$ 2,550	Water Only	100.0%	0.0%	\$ 2,550	\$ -
OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670302	\$ 2,350	Water Only	100.0%	0.0%	\$ 2,350	\$ -
SAFETY SHOES	TREATMENT	PBS670302	\$ 2,240	Water Only	100.0%	0.0%	\$ 2,240	\$ -
OFFICE EQUIP RENT	TREATMENT	PBS670302	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670302	\$ 1,725	Water Only	100.0%	0.0%	\$ 1,725	\$ -
UNIFORMS	TREATMENT	PBS670302	\$ 1,700	Water Only	100.0%	0.0%	\$ 1,700	\$ -
SCHOOLS	TREATMENT	PBS670302	\$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
HEAVY EQUIP RENT	TREATMENT	PBS670302	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670302	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670302	\$ 546	Water Only	100.0%	0.0%	\$ 546	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670302	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670302	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
BOOKS & MANUALS	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SERVCHG-NON FLEET	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SPECIAL DELIVERY	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
POSTAGE	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
LIME	TREATMENT	PBS670303	\$ 1,780,000	Water Only	100.0%	0.0%	\$ 1,780,000	\$ -
ELECTRICITY	TREATMENT	PBS670303	\$ 1,513,612	Water Only	100.0%	0.0%	\$ 1,513,612	\$ -
PERMANENT SALARIES	TREATMENT	PBS670303	\$ 646,159	Water Only	100.0%	0.0%	\$ 646,159	\$ -
CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	\$ -
WATER/SEW/STORM	TREATMENT	PBS670303	\$ 181,775	Water Only	100.0%	0.0%	\$ 181,775	\$ -
HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	\$ -
AQUEOUS AMMONIA	TREATMENT	PBS670303	\$ 63,450	Water Only	100.0%	0.0%	\$ 63,450	\$ -
HYDROFLUORIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670303	\$ 51,381	Water Only	100.0%	0.0%	\$ 51,381	\$ -
PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670303	\$ 43,680	Water Only	100.0%	0.0%	\$ 43,680	\$ -
OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
COAGULANTS	TREATMENT	PBS670303	\$ 20,300	Water Only	100.0%	0.0%	\$ 20,300	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670303	\$ 15,660	Water Only	100.0%	0.0%	\$ 15,660	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670303	\$ 12,176	Water Only	100.0%	0.0%	\$ 12,176	\$ -
LABORATORY SUP	TREATMENT	PBS670303	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
COSTS/FES/PERMITS	TREATMENT	PBS670303	\$ 9,860	Water Only	100.0%	0.0%	\$ 9,860	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670303	\$ 9,600	Water Only	100.0%	0.0%	\$ 9,600	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -
BACKFLOW PROGRAM	TREATMENT	PBS670303	\$ 7,205	Water Only	100.0%	0.0%	\$ 7,205	\$ -
OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	\$ -
LONGEVITY PAY	TREATMENT	PBS670303	\$ 5,133	Water Only	100.0%	0.0%	\$ 5,133	\$ -
SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670303	\$ 1,675	Water Only	100.0%	0.0%	\$ 1,675	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
UNIFORMS	TREATMENT	PBS670303	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SCHOOLS	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670303	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SAFETY SHOES	TREATMENT	PBS670303	\$ 885	Water Only	100.0%	0.0%	\$ 885	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670303	\$ 830	Water Only	100.0%	0.0%	\$ 830	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670303	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670303	\$ 434	Water Only	100.0%	0.0%	\$ 434	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670303	\$ 353	Water Only	100.0%	0.0%	\$ 353	\$ -
SERVCHG-PRINT SHOP	TREATMENT	PBS670303	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670303	\$ 160	Water Only	100.0%	0.0%	\$ 160	\$ -
PERMANENT SALARIES	TREATMENT	PBS670304	\$ 395,796	Water Only	100.0%	0.0%	\$ 395,796	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670304	\$ 64,726	Water Only	100.0%	0.0%	\$ 64,726	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	\$ -
DIESEL FUEL	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670304	\$ 40,000	Water Only	100.0%	0.0%	\$ 40,000	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670304	\$ 30,937	Water Only	100.0%	0.0%	\$ 30,937	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670304	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670304	\$ 8,736	Water Only	100.0%	0.0%	\$ 8,736	\$ -
PENSION - DEF CONT	TREATMENT	PBS670304	\$ 7,952	Water Only	100.0%	0.0%	\$ 7,952	\$ -
LONGEVITY PAY	TREATMENT	PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670304	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670304	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670304	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670304	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670304	\$ 1,200	Water Only	100.0%	0.0%		

Expense Line Item	Code	FY 2019 Expense for COSA	Allocation Factor	Water %	Sewer %	FY 2019		
						Water	Sewer	
EXPENSE ALLOWANCES	TREATMENT	PBS670101	\$ 2,880	Treated Volume	56.1%	43.9%	\$ 1,616	\$ 1,264
CELLPHONE ALLOWANCE	TREATMENT	PBS670101	\$ 2,160	Treated Volume	56.1%	43.9%	\$ 1,212	\$ 948
MEMBERSHIPS/DUES	TREATMENT	PBS670101	\$ 1,905	Treated Volume	56.1%	43.9%	\$ 1,069	\$ 836
OFFICE SUPPLIES	TREATMENT	PBS670101	\$ 1,725	Treated Volume	56.1%	43.9%	\$ 968	\$ 757
CERTIFICATION TRAIN MEETINGS	TREATMENT	PBS670101	\$ 800	Treated Volume	56.1%	43.9%	\$ 449	\$ 351
FURNITURE	TREATMENT	PBS670101	\$ 735	Treated Volume	56.1%	43.9%	\$ 412	\$ 323
TOOLS/EQUIP < \$5000	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
SAFETY SHOES	TREATMENT	PBS670101	\$ 500	Treated Volume	56.1%	43.9%	\$ 280	\$ 220
SERVCHG-PRINT SHOP	TREATMENT	PBS670101	\$ 300	Treated Volume	56.1%	43.9%	\$ 168	\$ 132
YEAR END FICA ACCR	TREATMENT	PBS670101	\$ 275	Treated Volume	56.1%	43.9%	\$ 154	\$ 121
SCHOOLS	TREATMENT	PBS670101	\$ 235	Treated Volume	56.1%	43.9%	\$ 132	\$ 103
PERMANENT SALARIES	TREATMENT	PBS670301	\$ 90,044	Water Only	100.0%	0.0%	\$ 90,044	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670301	\$ 16,998	Water Only	100.0%	0.0%	\$ 16,998	\$ -
HEALTH INSURANCE	TREATMENT	PBS670301	\$ 11,162	Water Only	100.0%	0.0%	\$ 11,162	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670301	\$ 7,035	Water Only	100.0%	0.0%	\$ 7,035	\$ -
SCHOOLS	TREATMENT	PBS670301	\$ 1,830	Water Only	100.0%	0.0%	\$ 1,830	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670301	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670301	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
PERMANENT SALARIES	TREATMENT	PBS670302	\$ 872,388	Water Only	100.0%	0.0%	\$ 872,388	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670302	\$ 492,003	Water Only	100.0%	0.0%	\$ 492,003	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670302	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670302	\$ 138,432	Water Only	100.0%	0.0%	\$ 138,432	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670302	\$ 111,384	Water Only	100.0%	0.0%	\$ 111,384	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670302	\$ 68,487	Water Only	100.0%	0.0%	\$ 68,487	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670302	\$ 67,996	Water Only	100.0%	0.0%	\$ 67,996	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670302	\$ 52,600	Water Only	100.0%	0.0%	\$ 52,600	\$ -
PENSION - DEF CONT	TREATMENT	PBS670302	\$ 47,214	Water Only	100.0%	0.0%	\$ 47,214	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670302	\$ 46,000	Water Only	100.0%	0.0%	\$ 46,000	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670302	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
VEHICLES	TREATMENT	PBS670302	\$ 27,816	Water Only	100.0%	0.0%	\$ 27,816	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670302	\$ 23,600	Water Only	100.0%	0.0%	\$ 23,600	\$ -
IMP REP & MAINT	TREATMENT	PBS670302	\$ 17,500	Water Only	100.0%	0.0%	\$ 17,500	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
OTHER SERVICES	TREATMENT	PBS670302	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -
SERVCHG-FLEET O&M	TREATMENT	PBS670302	\$ 13,664	Water Only	100.0%	0.0%	\$ 13,664	\$ -
LONGEVITY PAY	TREATMENT	PBS670302	\$ 12,650	Water Only	100.0%	0.0%	\$ 12,650	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670302	\$ 11,000	Water Only	100.0%	0.0%	\$ 11,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670302	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OTHER SUPPLIES	TREATMENT	PBS670302	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670302	\$ 7,228	Water Only	100.0%	0.0%	\$ 7,228	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670302	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
GASOLINE	TREATMENT	PBS670302	\$ 4,039	Water Only	100.0%	0.0%	\$ 4,039	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670302	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670302	\$ 2,650	Water Only	100.0%	0.0%	\$ 2,650	\$ -
OVERHEAD-FLEET	TREATMENT	PBS670302	\$ 2,368	Water Only	100.0%	0.0%	\$ 2,368	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670302	\$ 2,350	Water Only	100.0%	0.0%	\$ 2,350	\$ -
SAFETY SHOES	TREATMENT	PBS670302	\$ 2,240	Water Only	100.0%	0.0%	\$ 2,240	\$ -
OFFICE EQUIP RENT	TREATMENT	PBS670302	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670302	\$ 1,725	Water Only	100.0%	0.0%	\$ 1,725	\$ -
UNIFORMS	TREATMENT	PBS670302	\$ 1,700	Water Only	100.0%	0.0%	\$ 1,700	\$ -
SCHOOLS	TREATMENT	PBS670302	\$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -
HEAVY EQUIP RENT	TREATMENT	PBS670302	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670302	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670302	\$ 553	Water Only	100.0%	0.0%	\$ 553	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670302	\$ 546	Water Only	100.0%	0.0%	\$ 546	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670302	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670302	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670302	\$ 408	Water Only	100.0%	0.0%	\$ 408	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670302	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -
BOOKS & MANUALS	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SERVCHG-NON FLEET	TREATMENT	PBS670302	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -
SPECIAL DELIVERY	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
POSTAGE	TREATMENT	PBS670302	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -
LIME	TREATMENT	PBS670303	\$ 1,780,000	Water Only	100.0%	0.0%	\$ 1,780,000	\$ -
ELECTRICITY	TREATMENT	PBS670303	\$ 1,513,612	Water Only	100.0%	0.0%	\$ 1,513,612	\$ -
PERMANENT SALARIES	TREATMENT	PBS670303	\$ 646,159	Water Only	100.0%	0.0%	\$ 646,159	\$ -
CHLORINE	TREATMENT	PBS670303	\$ 280,000	Water Only	100.0%	0.0%	\$ 280,000	\$ -
WATER/SEW/STORM	TREATMENT	PBS670303	\$ 181,775	Water Only	100.0%	0.0%	\$ 181,775	\$ -
HEALTH INSURANCE	TREATMENT	PBS670303	\$ 106,527	Water Only	100.0%	0.0%	\$ 106,527	\$ -
AQUEOUS AMMONIA	TREATMENT	PBS670303	\$ 63,450	Water Only	100.0%	0.0%	\$ 63,450	\$ -
HYDROFLUORIC ACID	TREATMENT	PBS670303	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670303	\$ 51,381	Water Only	100.0%	0.0%	\$ 51,381	\$ -
PENSION - DEF CONT	TREATMENT	PBS670303	\$ 46,935	Water Only	100.0%	0.0%	\$ 46,935	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670303	\$ 43,680	Water Only	100.0%	0.0%	\$ 43,680	\$ -
OTHER SERVICES	TREATMENT	PBS670303	\$ 30,000	Water Only	100.0%	0.0%	\$ 30,000	\$ -
COAGULANTS	TREATMENT	PBS670303	\$ 20,300	Water Only	100.0%	0.0%	\$ 20,300	\$ -
ASSIGNMENT PAY	TREATMENT	PBS670303	\$ 15,660	Water Only	100.0%	0.0%	\$ 15,660	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670303	\$ 12,176	Water Only	100.0%	0.0%	\$ 12,176	\$ -
LABORATORY SUP	TREATMENT	PBS670303	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
COSTS/FEES/PERMITS	TREATMENT	PBS670303	\$ 9,860	Water Only	100.0%	0.0%	\$ 9,860	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670303	\$ 9,600	Water Only	100.0%	0.0%	\$ 9,600	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670303	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -
BACKFLOW PROGRAM	TREATMENT	PBS670303	\$ 7,205	Water Only	100.0%	0.0%	\$ 7,205	\$ -
OTHER REG SALARIES	TREATMENT	PBS670303	\$ 5,672	Water Only	100.0%	0.0%	\$ 5,672	\$ -
LONGEVITY PAY	TREATMENT	PBS670303	\$ 5,133	Water Only	100.0%	0.0%	\$ 5,133	\$ -
SHIFT DIFFERENTIAL	TREATMENT	PBS670303	\$ 3,266	Water Only	100.0%	0.0%	\$ 3,266	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670303	\$ 1,675	Water Only	100.0%	0.0%	\$ 1,675	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670303	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -
UNIFORMS	TREATMENT	PBS670303	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SCHOOLS	TREATMENT	PBS670303	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670303	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SAFETY SHOES	TREATMENT	PBS670303	\$ 885	Water Only	100.0%	0.0%	\$ 885	\$ -
CERTIFICATION TRAIN	TREATMENT	PBS670303	\$ 830	Water Only	100.0%	0.0%	\$ 830	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670303	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670303	\$ 434	Water Only	100.0%	0.0%	\$ 434	\$ -
OVERTIME 1X PAY	TREATMENT	PBS670303	\$ 353	Water Only	100.0%	0.0%	\$ 353	\$ -
SERVCHG-PRINT SHOP	TREATMENT	PBS670303	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
SUPPLEMENTAL FICA	TREATMENT	PBS670303	\$ 160	Water Only	100.0%	0.0%	\$ 160	\$ -
PERMANENT SALARIES	TREATMENT	PBS670304	\$ 395,796	Water Only	100.0%	0.0%	\$ 395,796	\$ -
COMPONENTS/PARTS	TREATMENT	PBS670304	\$ 168,000	Water Only	100.0%	0.0%	\$ 168,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670304	\$ 64,726	Water Only	100.0%	0.0%	\$ 64,726	\$ -
PENSION - GENERAL EMP	TREATMENT	PBS670304	\$ 59,389	Water Only	100.0%	0.0%	\$ 59,389	\$ -
DIESEL FUEL	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
OTHER EQUIPMENT	TREATMENT	PBS670304	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -
BLDG REP & MAINT	TREATMENT	PBS670304	\$ 40,000	Water Only	100.0%	0.0%	\$ 40,000	\$ -
EQUIP REP & MAINT	TREATMENT	PBS670304	\$ 35,000	Water Only	100.0%	0.0%	\$ 35,000	\$ -
SOC SEC/MEDICARE	TREATMENT	PBS670304	\$ 30,937	Water Only	100.0%	0.0%	\$ 30,937	\$ -
LAWN & TREE SERVICE	TREATMENT	PBS670304	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -
OVERTIME 1.5X PAY	TREATMENT	PBS670304	\$ 8,736	Water Only	100.0%	0.0%	\$ 8,736	\$ -
PENSION - DEF CONT	TREATMENT	PBS670304	\$ 7,952	Water Only	100.0%	0.0%	\$ 7,952	\$ -
LONGEVITY PAY	TREATMENT	PBS670304	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	\$ -
ELECTRICAL SUPPLIES	TREATMENT	PBS670304	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -
OTHER REG SALARIES	TREATMENT	PBS670304	\$ 6,320	Water Only	100.0%	0.0%	\$ 6,320	\$ -
JANITORIAL SUPPLIES	TREATMENT	PBS670304	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -
OTHER PROF SERV	TREATMENT	PBS670304	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -
TOOLS/EQUIP < \$5000	TREATMENT	PBS670304	\$ 4,400	Water Only	100.0%	0.0%	\$ 4,400	\$ -
RETIREE HEALTH BENE	TREATMENT	PBS670304	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
BLDG REP MATERIALS	TREATMENT	PBS670304	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -
DISPOSAL (TIP) FEES	TREATMENT	PBS670304	\$ 1,572	Water Only	100.0%	0.0%	\$ 1,572	\$ -
SOLID WASTE COLLECTIONS	TREATMENT	PBS670304	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
OTHER SERVICES	TREATMENT	PBS670304	\$ 1,180	Water Only	100.0%	0.0%	\$ 1,180	\$ -
UNIFORMS	TREATMENT	PBS670304	\$ 1,100	Water Only	100.0%	0.0%	\$ 1,100	\$ -
OIL & LUBRICANTS	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SAFETY/TRAIN MAT	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
SAFETY SHOES	TREATMENT	PBS670304	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670304	\$ 960	Water Only	100.0%	0.0%	\$ 960	\$ -
SCHOOLS	TREATMENT	PBS670304	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -
GASOLINE	TREATMENT	PBS670304	\$ 565	Water Only	100.0%	0.0%	\$ 565	\$ -
OFFICE EQUIP < \$5000	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
OFFICE SUPPLIES	TREATMENT	PBS670304	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670304	\$ 483	Water Only	100.0%	0.0%	\$ 483	\$ -

Appendix B: Supporting Schedules for Cost of Service Analysis

Schedule 1: Test Year Expense Allocations

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

Schedule 1: Test Year Expense Allocations

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	PBS670801	\$ 8,250	Water Only	100.0%	0.0%	\$ 8,250	\$ -
TELEPHONE/CABLE TV	TREATMENT	PBS670801	\$ 7,840	Water Only	100.0%	0.0%	\$ 7,840	\$ -
SCHOOLS	TREATMENT	PBS670801	\$ 6,824	Water Only	100.0%	0.0%	\$ 6,824	\$ -
OTHER REG SALARIES	TREATMENT	PBS670801	\$ 4,000	Water Only	100.0%	0.0%	\$ 4,000	\$ -
HEALTH INSURANCE	TREATMENT	PBS670801	\$ 2,954	Water Only	100.0%	0.0%	\$ 2,954	\$ -
EXPENSE ALLOWANCES	TREATMENT	PBS670801	\$ 1,510	Water Only	100.0%	0.0%	\$ 1,510	\$ -
CELLPHONE ALLOWANCE	TREATMENT	PBS670801	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -
MILEAGE REIMBURSE	TREATMENT	PBS670801	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -
YEAR END FICA ACCR	TREATMENT	PBS670801	\$ 249	Water Only	100.0%	0.0%	\$ 249	\$ -
MEMBERSHIPS/DUES	TREATMENT	PBS670801	\$ 226	Water Only	100.0%	0.0%	\$ 226	\$ -
SAFETY SHOES	TREATMENT	PBS670801	\$ 225	Water Only	100.0%	0.0%	\$ 225	\$ -
PERMANENT SALARIES	TREATMENT	PBS670901	\$ 125	Water Only	100.0%	0.0%	\$ 125	\$ -
OTHER SUPPLIES	TREATMENT	PBS670901	\$ 95,337	Sewer Only	0.0%	100.0%	\$ -	\$ 95,337
COMPONENTS/PARTS	TREATMENT	PBS670901	\$ 25,000	Sewer Only	0.0%	100.0%	\$ -	\$ 25,000
COMPUTER MAINT	TREATMENT	PBS670901	\$ 15,720	Sewer Only	0.0%	100.0%	\$ -	\$ 15,720
HEALTH INSURANCE	TREATMENT	PBS670901	\$ 12,500	Sewer Only	0.0%	100.0%	\$ -	\$ 12,500
PENSION - DEF CONT	TREATMENT	PBS670901	\$ 11,124	Sewer Only	0.0%	100.0%	\$ -	\$ 11,124
SOC SEC/MEDICARE	TREATMENT	PBS670901	\$ 8,580	Sewer Only	0.0%	100.0%	\$ -	\$ 8,580
RETIREE HEALTH BENE	TREATMENT	PBS670901	\$ 7,440	Sewer Only	0.0%	100.0%	\$ -	\$ 7,440
SCHOOLS	TREATMENT	PBS670901	\$ 4,800	Sewer Only	0.0%	100.0%	\$ -	\$ 4,800
EXPENSE ALLOWANCES	TREATMENT	PBS670901	\$ 3,900	Sewer Only	0.0%	100.0%	\$ -	\$ 3,900
CONFERENCES	TREATMENT	PBS670901	\$ 1,440	Sewer Only	0.0%	100.0%	\$ -	\$ 1,440
CELLPHONE ALLOWANCE	TREATMENT	PBS670901	\$ 625	Sewer Only	0.0%	100.0%	\$ -	\$ 625
MILEAGE REIMBURSE	TREATMENT	PBS670901	\$ 480	Sewer Only	0.0%	100.0%	\$ -	\$ 480
SAFETY SHOES	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
TOOLS/EQUIP < \$5000	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
MEMBERSHIPS/DUES	TREATMENT	PBS670901	\$ 100	Sewer Only	0.0%	100.0%	\$ -	\$ 100
COSTS/FEE'S/PERMITS	TREATMENT	PBS670901	\$ 40	Sewer Only	0.0%	100.0%	\$ -	\$ 40
PERMANENT SALARIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 610,630	Staff Input	60.0%	40.0%	\$ 366,378	\$ 244,252
OTHER SERVICES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 99,069	Staff Input	60.0%	40.0%	\$ 59,441	\$ 39,628
HEALTH INSURANCE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 87,624	Staff Input	60.0%	40.0%	\$ 52,574	\$ 35,050
VEHICLES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 82,319	Staff Input	60.0%	40.0%	\$ 49,391	\$ 32,928
OTHER PROF SERV	ENVIRONMENTAL RESOURCES	PBS690602	\$ 45,859	Staff Input	60.0%	40.0%	\$ 27,515	\$ 18,344
PENSION - GENERAL EMP	ENVIRONMENTAL RESOURCES	PBS690602	\$ 55,824	Staff Input	60.0%	40.0%	\$ 33,494	\$ 22,330
SOC SEC/MEDICARE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 47,574	Staff Input	60.0%	40.0%	\$ 28,544	\$ 19,030
PENSION - DEF CONT	ENVIRONMENTAL RESOURCES	PBS690602	\$ 28,881	Staff Input	60.0%	40.0%	\$ 17,329	\$ 11,552
SERVCHG-FLEET O&M	ENVIRONMENTAL RESOURCES	PBS690602	\$ 15,771	Staff Input	60.0%	40.0%	\$ 9,463	\$ 6,308
OTHER REG SALARIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 8,480	Staff Input	60.0%	40.0%	\$ 5,088	\$ 3,392
LONGEVITY PAY	ENVIRONMENTAL RESOURCES	PBS690602	\$ 5,981	Staff Input	60.0%	40.0%	\$ 3,589	\$ 2,392
CERTIFICATION TRAIN	ENVIRONMENTAL RESOURCES	PBS690602	\$ 5,400	Staff Input	60.0%	40.0%	\$ 3,240	\$ 2,160
TELEPHONE/CABLE TV	ENVIRONMENTAL RESOURCES	PBS690602	\$ 4,859	Staff Input	60.0%	40.0%	\$ 2,915	\$ 1,944
GASOLINE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 4,052	Staff Input	60.0%	40.0%	\$ 2,431	\$ 1,621
EXPENSE ALLOWANCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 3,360	Staff Input	60.0%	40.0%	\$ 2,016	\$ 1,344
CONFERENCES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 3,100	Staff Input	60.0%	40.0%	\$ 1,860	\$ 1,240
OVERHEAD-FLEET	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,681	Staff Input	60.0%	40.0%	\$ 1,609	\$ 1,072
OFFICE SUPPLIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,500	Staff Input	60.0%	40.0%	\$ 1,500	\$ 1,000
COMPUTER MAINT	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,250	Staff Input	60.0%	40.0%	\$ 1,350	\$ 900
COSTS/FEE'S/PERMITS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200	\$ 800
TOOLS/EQUIP < \$5000	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200	\$ 800
SERVCHG-PRINT SHOP	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2,000	Staff Input	60.0%	40.0%	\$ 1,200	\$ 800
CELLPHONE ALLOWANCE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,920	Staff Input	60.0%	40.0%	\$ 1,152	\$ 768
UNIFORMS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,635	Staff Input	60.0%	40.0%	\$ 981	\$ 654
AD/MARKETING	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,500	Staff Input	60.0%	40.0%	\$ 900	\$ 600
OFFICE EQUIP < \$5000	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,000	Staff Input	60.0%	40.0%	\$ 600	\$ 400
FURNITURE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 1,000	Staff Input	60.0%	40.0%	\$ 600	\$ 400
SAFETY SHOES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 875	Staff Input	60.0%	40.0%	\$ 525	\$ 350
YEAR END FICA ACCR	ENVIRONMENTAL RESOURCES	PBS690602	\$ 649	Staff Input	60.0%	40.0%	\$ 389	\$ 260
OVERTIME 1.5X PAY	ENVIRONMENTAL RESOURCES	PBS690602	\$ 546	Staff Input	60.0%	40.0%	\$ 328	\$ 218
MEMBERSHIPS/DUES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 490	Staff Input	60.0%	40.0%	\$ 294	\$ 196
MILEAGE REIMBURSE	ENVIRONMENTAL RESOURCES	PBS690602	\$ 300	Staff Input	60.0%	40.0%	\$ 180	\$ 120
OTHER CHEMICALS	ENVIRONMENTAL RESOURCES	PBS690602	\$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
OTHER SUPPLIES	ENVIRONMENTAL RESOURCES	PBS690602	\$ 200	Staff Input	60.0%	40.0%	\$ 120	\$ 80
SUPPLEMENTAL FICA	ENVIRONMENTAL RESOURCES	PBS690602	\$ 2	Staff Input	60.0%	40.0%	\$ 1	\$ 1
ROI ADMIN CHG	DEPT SUPPORT	PBS700101	\$ 12,176,849	Staff Input	45.0%	55.0%	\$ 5,476,717	\$ 6,700,132
INDIRECT ADMIN SERV	DEPT SUPPORT	PBS700101	\$ 3,817,055	Staff Input	59.6%	40.4%	\$ 2,276,594	\$ 1,540,461
SERVCHG-INFO SYS	DEPT SUPPORT	PBS700101	\$ 2,709,257	Weighted Expense	44.3%	55.5%	\$ 1,206,063	\$ 1,503,194
SERVCHG-PUB WORKS	DEPT SUPPORT	PBS700101	\$ 476,801	Weighted Expense	44.5%	55.5%	\$ 212,554	\$ 264,247
WRITEOFF A/R & OTHER	DEPT SUPPORT	PBS700101	\$ 390,000	Weighted Revenues	59.8%	40.4%	\$ 232,487	\$ 157,513
SERVCHG-AIRPORT	DEPT SUPPORT	PBS700101	\$ 117,963	Weighted Expense	44.5%	55.5%	\$ 52,513	\$ 65,450
ACCT & AUDITING	DEPT SUPPORT	PBS700101	\$ 37,491	Weighted Expense	44.5%	55.5%	\$ 16,690	\$ 20,801
SERVCHG-OTHER FUNDS	DEPT SUPPORT	PBS700101	\$ (770,000)	Water Only	100.0%	0.0%	\$ (770,000)	\$ -
PROP/FIRE INSURANCE	DEPT SUPPORT	PBS700401	\$ 749,208	Water Only	100.0%	0.0%	\$ 749,208	\$ -
GENERAL LIABILITY	DEPT SUPPORT	PBS700401	\$ 630,567	Staff Input	61.4%	38.6%	\$ 387,157	\$ 243,410
WORKERS' COMP	DEPT SUPPORT	PBS700401	\$ 568,397	Staff Input	63.1%	36.9%	\$ 358,736	\$ 209,661
AUTO LIABILITY	DEPT SUPPORT	PBS700401	\$ 293,794	Staff Input	56.9%	43.1%	\$ 165,550	\$ 128,244
OTHER INS CHARGES	DEPT SUPPORT	PBS700401	\$ 143,539	Weighted Expense	44.5%	55.5%	\$ 63,998	\$ 79,541
EMP PROCEEDINGS	DEPT SUPPORT	PBS700401	\$ 104,144	Staff Input	61.3%	38.7%	\$ 63,839	\$ 40,305
PUB OFFICIALS LIAB	DEPT SUPPORT	PBS700401	\$ 3,531	Staff Input	42.3%	57.7%	\$ 1,495	\$ 2,036
UNEMPLOYMENT COMP	DEPT SUPPORT	PBS700401	\$ 1,000	Weighted Expense	44.5%	55.5%	\$ 445	\$ 555
PURCHASES	DEPT SUPPORT	PBS704135	\$ 1,800,000	Weighted Expense	44.5%	55.5%	\$ 801,294	\$ 998,706
ISSUES	DEPT SUPPORT	PBS704135	\$ (1,800,000)	Weighted Expense	44.5%	55.5%	\$ (801,294)	\$ (998,706)
			\$ 104,472,719			\$ 43,930,548	\$ 60,542,171	
Debt Service								
BOND PRINCIPAL	REVENUE BONDS	REV2012.450	\$ 2,768,340	Fixed Assets	45.1%	54.9%	\$ 1,249,806	\$ 1,518,534
BOND INTEREST	REVENUE BONDS	REV2012.450	\$ 2,022,117	Fixed Assets	45.1%	54.9%	\$ 912,913	\$ 1,109,204
OTHER DEBT COSTS	REVENUE BONDS	REV2012.450	\$ 1,000	Fixed Assets	45.1%	54.9%	\$ 451	\$ 549
BOND PRINCIPAL	REVENUE BONDS	REV2014.450	\$ 1,975,000	Fixed Assets	45.1%	54.9%	\$ 891,641	\$ 1,083,359
BOND INTEREST	REVENUE BONDS	REV2014.450	\$ 5,376,375	Fixed Assets	45.1%	54.9%	\$ 2,427,239	\$ 2,949,136
OTHER DEBT COSTS	REVENUE BONDS	REV2014.450	\$ 2,500	Fixed Assets	45.1%	54.9%	\$ 1,129	\$ 1,371
BOND PRINCIPAL	REVENUE BONDS	REV2016.450	\$ 6,732,084	Fixed Assets	45.1%	54.9%	\$ 3,039,293	\$ 3,692,791
BOND INTEREST	REVENUE BONDS	REV2016.450	\$ 4,672,437	Fixed Assets	45.1%	54.9%	\$ 2,109,437	\$ 2,563,000
BOND INTEREST	REVENUE BONDS	REV2018.450	\$ 4,443,930	Staff Input	45.0%	55.0%	\$ 1,998,723	\$ 2,445,207
OTHER DEBT COSTS	REVENUE BONDS	REV2018.450	\$ 1,000	Staff Input	45.0%	55.0%	\$ 450	\$ 550
LOAN PRINCIPAL	STATE REVOLVING FUND LOANS	SRF03.450	\$ 853,874	Fixed Assets	45.1%	54.9%	\$ 389,037	\$ 464,837
LOAN INTEREST	STATE REVOLVING FUND LOANS	SRF03.450	\$ 162,022	Fixed Assets	45.1%	54.9%	\$ 73,147	\$ 88,875
LOAN PRINCIPAL	STATE REVOLVING FUND LOANS	SRF04.450	\$ 1,851,419	Fixed Assets	45.1%	54.9%	\$ 835,849	\$ 1,015,570
LOAN INTEREST	STATE REVOLVING FUND LOANS	SRF04.450	\$ 430,839	Fixed Assets	45.1%	54.9%	\$ 194,508	\$ 236,331
TR TO SPECIAL OBLIGATION BONDS	UTILITY BILLING AND COLLECTIONS	FIN100101	\$ 88,974	Weighted Revenues	59.6%	40.4%	\$ 53,039	\$ 35,935
TR TO SPECIAL OBLIGATION BONDS	DEPT SUPPORT	PBS700401	\$ 2,030,515	Weighted Revenues	59.6%	40.4%	\$ 1,210,433	\$ 820,082
CUMULATIVE NEW DEBT SERVICE (CALC)	DEBT		\$ -	Fixed Assets	45.1%	54.9%	\$ -	\$ -
			\$ 33,442,426			\$ 15,397,096	\$ 18,045,330	
Cash-Funded Capital								
TR TO W&S GEN CAP PROJ - Fund 454	CIP		\$ 20,000,000	Staff Input	60.8%	39.2%	\$ 12,154,665	\$ 7,845,335
	CIP		\$ -	Fixed Assets	45.1%	54.9%	\$ -	\$ -
			\$ 20,000,000			\$ 12,154,665	\$ 7,845,335	
						\$ 71,482,308	\$ 86,432,836	
Budget Calibration								
Change of Fund Balance	FUND		\$ 12,155,186	Weighted Revenues	59.6%	40.4%	\$ 7,245,964	\$ 4,909,223
Change of Fund Balance - CIP	FUND		\$ (20,000,000)	Weighted Revenues	59.6%	40.4%	\$ (11,922,423)	\$ (8,077,577)
			\$ (7,844,814)			\$ (4,676,459)	\$ (3,168,354)	
			\$ 150,070,331			\$ 66,805,849	\$ 83,264,482	

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 2: Allocation of Water Expenditures to System Functions

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer \$	Supply/Prod \$	Trans/Dist \$
PERMANENT SALARIES	FNH01001	\$ 67,158	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 67,158	\$ -	\$ -	\$ -
INDIRECT ADMIN SERV	FNH01001	\$ 234,829	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 234,829	\$ -	\$ -	\$ -
POSTAGE	FNH01001	\$ 129,262	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 129,262	\$ -	\$ -	\$ -
HEALTH INSURANCE	FNH01001	\$ 116,915	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 116,915	\$ -	\$ -	\$ -
SOC SECURITY AND DISC	FNH01001	\$ 11,170	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 11,170	\$ -	\$ -	\$ -
COMPUTER MAINT	FNH01001	\$ 82,456	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 82,456	\$ -	\$ -	\$ -
SOC SECURITY AND DISC	FNH01001	\$ 52,756	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 52,756	\$ -	\$ -	\$ -
PENSION - GENERAL EMP	FNH01001	\$ 47,570	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 47,570	\$ -	\$ -	\$ -
PENSION - DEF CONT	FNH01001	\$ 33,537	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 33,537	\$ -	\$ -	\$ -
FN & BANK SERV	FNH01001	\$ 30,177	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 30,177	\$ -	\$ -	\$ -
OTHER TERM PAY	FNH01001	\$ 24,577	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 24,577	\$ -	\$ -	\$ -
SERVICES-PRINT SHOP	FNH01001	\$ 21,947	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 21,947	\$ -	\$ -	\$ -
OFFICE SUPPLIES	FNH01001	\$ 19,084	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 19,084	\$ -	\$ -	\$ -
DATA PROC SVCS	FNH01001	\$ 19,073	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 19,073	\$ -	\$ -	\$ -
COSTS-FEES-PERMITS	FNH01001	\$ 18,957	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 18,957	\$ -	\$ -	\$ -
OTHER SERVICES	FNH01001	\$ 17,244	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 17,244	\$ -	\$ -	\$ -
SECURITY SERVICES	FNH01001	\$ 7,249	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 7,249	\$ -	\$ -	\$ -
SECUR INC CHARGES	FNH01001	\$ 6,477	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 6,477	\$ -	\$ -	\$ -
GENERAL LIABILITY	FNH01001	\$ 6,225	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 6,225	\$ -	\$ -	\$ -
OVERTIME 1X PAY	FNH01001	\$ 5,952	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 5,952	\$ -	\$ -	\$ -
CONFERENCE	FNH01001	\$ 4,389	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 4,389	\$ -	\$ -	\$ -
OTHER REG SALARIES	FNH01001	\$ 4,389	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 4,389	\$ -	\$ -	\$ -
OFFICE EQUIP - \$5000	FNH01001	\$ 3,292	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 3,292	\$ -	\$ -	\$ -
EMP PROCEEDINGS	FNH01001	\$ 2,862	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 2,862	\$ -	\$ -	\$ -
WORKERS COMP	FNH01001	\$ 1,862	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 1,862	\$ -	\$ -	\$ -
CAR ALLOWANCES	FNH01001	\$ 1,846	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 1,846	\$ -	\$ -	\$ -
RETIREE HEALTH BENE	FNH01001	\$ 1,317	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 1,317	\$ -	\$ -	\$ -
OFFICE EQUIP RENT	FNH01001	\$ 1,262	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 1,262	\$ -	\$ -	\$ -
FURNITURE	FNH01001	\$ 922	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 922	\$ -	\$ -	\$ -
EQUIP REP & MAINT	FNH01001	\$ 823	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 823	\$ -	\$ -	\$ -
RETIREE HEALTH BENE	FNH01001	\$ 549	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 549	\$ -	\$ -	\$ -
SCHOOLS	FNH01001	\$ 549	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 549	\$ -	\$ -	\$ -
EXPENSE ALLOWANCES	FNH01001	\$ 527	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 527	\$ -	\$ -	\$ -
YEAR END FICA ACQR	FNH01001	\$ 307	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 307	\$ -	\$ -	\$ -
DATA PROC SUPPLIES	FNH01001	\$ 274	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 274	\$ -	\$ -	\$ -
PUBLIC AFFAIRS	FNH01001	\$ 214	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 214	\$ -	\$ -	\$ -
CERTIFICATION TRAIN	FNH01001	\$ 165	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 165	\$ -	\$ -	\$ -
MEMBERSHIPS/DUES	FNH01001	\$ 63	Utility Billing	100.0%	0.0%	0.0%	0.0%	\$ 63	\$ -	\$ -	\$ -
PERMANENT SALARIES	FRS01001	\$ 227,317	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 25,262	\$ 125,540	\$ 76,669
SECURITY SERVICES	FRS01001	\$ 96,364	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 6,232	\$ 30,970	\$ 18,889
MEMBERSHIPS/DUES	FRS01001	\$ 32,052	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 3,661	\$ 17,608	\$ 10,784
HEALTH INSURANCE	FRS01001	\$ 21,667	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 2,410	\$ 11,674	\$ 7,303
SOC SECURITY AND DISC	FRS01001	\$ 19,771	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 2,215	\$ 9,861	\$ 5,848
PENSION - GENERAL EMP	FRS01001	\$ 15,164	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,685	\$ 8,373	\$ 5,107
PENSION - DEF CONT	FRS01001	\$ 13,956	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,561	\$ 7,974	\$ 4,897
COMPUTER MAINT	FRS01001	\$ 13,395	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,484	\$ 7,374	\$ 4,487
BLD REP & MAINT	FRS01001	\$ 11,938	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,327	\$ 6,520	\$ 3,810
OTHER SERV SUPP	FRS01001	\$ 11,309	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,247	\$ 6,253	\$ 3,809
PUBLIC SERVICES DIRECTORS	FRS01001	\$ 10,684	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,167	\$ 5,899	\$ 3,598
CONFERENCES	FRS01001	\$ 9,789	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,085	\$ 5,428	\$ 2,996
RETIREE HEALTH BENE	FRS01001	\$ 8,081	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 895	\$ 2,805	\$ 1,711
PUBLIC SERVICES DIRECTORS	FRS01001	\$ 4,52	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 493	\$ 2,468	\$ 1,494
CERTIFICATION TRAIN	FRS01001	\$ 4,006	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 445	\$ 2,212	\$ 1,349
CAR ALLOWANCES	FRS01001	\$ 2,901	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 313	\$ 1,583	\$ 987
OFFICE SUPPLIES	FRS01001	\$ 2,871	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 297	\$ 1,475	\$ 899
ADMINISTRATIVE	FRS01001	\$ 2,226	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 241	\$ 1,229	\$ 750
COMPONENTS/PARTS	FRS01001	\$ 2,226	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 241	\$ 1,229	\$ 750
BLD REP MATERIALS	FRS01001	\$ 1,978	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 215	\$ 1,081	\$ 660
EXPENSE ALLOWANCES	FRS01001	\$ 1,709	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 186	\$ 933	\$ 576
OFFICE EQUIP - \$5000	FRS01001	\$ 1,669	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 183	\$ 922	\$ 562
DATA PROC SUPPLIES	FRS01001	\$ 1,558	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 171	\$ 850	\$ 505
JANITORIAL SUPPLIES	FRS01001	\$ 1,558	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 171	\$ 850	\$ 505
PHONIC ALLOWANCE	FRS01001	\$ 1,308	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 144	\$ 713	\$ 440
TELEPHONE CABLE TV	FRS01001	\$ 1,308	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 144	\$ 713	\$ 440
LONGEVITY PAY	FRS01001	\$ 1,201	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 129	\$ 648	\$ 396
EQUIP REP & MAINT	FRS01001	\$ 1,029	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 111	\$ 562	\$ 330
OTHER SUPPLIES	FRS01001	\$ 885	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 95	\$ 492	\$ 290
OFFICE EQUIP RENT	FRS01001	\$ 445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 47	\$ 241	\$ 145
COSTS-FEES-PERMITS	FRS01001	\$ 445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 47	\$ 241	\$ 145
PERIODICALS & MAG	FRS01001	\$ 223	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 23	\$ 123	\$ 75
PERMANENT SALARIES	FRS01001	\$ 17,991	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,958	\$ 9,838	\$ 5,982
PENSION - GENERAL EMP	FRS01001	\$ 12,291	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,327	\$ 6,520	\$ 3,810
HEALTH INSURANCE	FRS01001	\$ 10,428	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,125	\$ 5,617	\$ 3,382
SOC SECURITY AND DISC	FRS01001	\$ 9,450	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 1,018	\$ 5,098	\$ 2,998
RETIREE HEALTH BENE	FRS01001	\$ 8,238	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 885	\$ 2,805	\$ 1,711
LONGEVITY PAY	FRS01001	\$ 6,056	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 648	\$ 3,241	\$ 1,944
OTHER REG SALARIES	FRS01001	\$ 4,814	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 514	\$ 2,597	\$ 1,573
EXPENSE ALLOWANCES	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
OFFICE SUPPLIES	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
CONFERENCE	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
CELPHONE ALLOWANCE	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
YEAR END FICA ACQR	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
MILEAGE REIMBURSE	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
OFFICE EQUIP - \$5000	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
MEMBERSHIPS/DUES	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
PERMANENT SALARIES	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
HEALTH INSURANCE	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
PENSION - GENERAL EMP	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
PENSION - DEF CONT	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
COMPUTER MAINT	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
BLD REP & MAINT	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
OTHER SERV SUPP	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
PUBLIC SERVICES DIRECTORS	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
CONFERENCES	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
RETIREE HEALTH BENE	FRS01001	\$ 4,445	Waighted Expense	0.0%	11.1%	55.2%	33.7%	\$ -	\$ 471	\$ 2,362	\$ 1,450
OFFICE EQUIP RENT	FRS010										

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 2: Allocation of Water Expenditures to System Functions

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer \$	Supply/Prod \$	Trans/Dist \$		
OFFICE SUPPLIES	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PRSS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	274	\$	
SERVICHO NON FLEET	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PRSS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	274	\$	
YEAR END FICA ACOR	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PRSS05001	188	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	188	\$	
OVERTIME 1X PAY	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PRSS05001	150	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	150	\$	
PERMANENT SALARIES	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PRSS05001	188	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	188	\$	
HEALTH INSURANCE	FIELD SERVICES OPERATIONS	CUSTOMER SERVICE	PRSS05001	188	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	188	\$	
OFFICE EQUIP - \$5000	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	181,711	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	181,711	\$	
RETIREE HEALTH BENEFIT	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	31,362	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	31,362	\$	
PENSIION - GENERAL EMP	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	30,225	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	30,225	\$	
PART TIME SALARIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	15,716	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	15,716	\$	
SOC SEC/MEDICARE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	14,264	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	14,264	\$	
OFFICE SUPPLIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	5,212	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	5,212	\$	
OTHER REG SALARIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	3,186	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	3,186	\$	
EXPENSE ALLOWANCES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	2,370	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	2,370	\$	
PENSIION - DEF CONT	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	1,448	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	1,448	\$	
CELLPHONE ALLOWANCE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	1,448	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	1,448	\$	
RETIREE HEALTH BENEFIT	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	1,377	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	1,377	\$	
LONGEVITY PAY	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	901	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	901	\$	
SCHOOLS	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	823	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	823	\$	
JANITORIAL SUPPLIES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	499	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	499	\$	
FOOD SERVICES	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	274	\$	
SERVICHO PRINT SHOP	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	274	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	274	\$	
YEAR END FICA ACOR	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	244	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	244	\$	
TELEPHONE CABLE TV	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	238	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	238	\$	
MILEAGE REIMBURSE	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	137	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	137	\$	
SUPPLEMENTAL FICA	OFFICE SUPPORT CLERICAL	CUSTOMER SERVICE	PRSS05001	123	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	123	\$	
PERMANENT SALARIES	INVENTORY	CUSTOMER SERVICE	PRSS05001	51,937	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	51,937	\$	
HEALTH INSURANCE	INVENTORY	CUSTOMER SERVICE	PRSS05001	97	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	97	\$	
PENSIION - GENERAL EMP	INVENTORY	CUSTOMER SERVICE	PRSS05001	11,562	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	11,562	\$	
SOC SEC/MEDICARE	INVENTORY	CUSTOMER SERVICE	PRSS05001	3,295	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	3,295	\$	
OVERTIME 1X PAY	INVENTORY	CUSTOMER SERVICE	PRSS05001	4,020	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	4,020	\$	
RETIREE HEALTH BENEFIT	INVENTORY	CUSTOMER SERVICE	PRSS05001	2,045	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	2,045	\$	
DIESEL FUEL	INVENTORY	CUSTOMER SERVICE	PRSS05001	2,045	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	2,045	\$	
PENSIION - DEF CONT	INVENTORY	CUSTOMER SERVICE	PRSS05001	2,045	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	2,045	\$	
LONGEVITY PAY	INVENTORY	CUSTOMER SERVICE	PRSS05001	1,209	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	1,209	\$	
SERVICHO FLEET O&M	INVENTORY	CUSTOMER SERVICE	PRSS05001	812	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	812	\$	
OTHER REG SALARIES	INVENTORY	CUSTOMER SERVICE	PRSS05001	812	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	812	\$	
OTHER SERVICES	INVENTORY	CUSTOMER SERVICE	PRSS05001	658	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	658	\$	
SCHOOLS	INVENTORY	CUSTOMER SERVICE	PRSS05001	627	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	627	\$	
CELLPHONE ALLOWANCE	INVENTORY	CUSTOMER SERVICE	PRSS05001	160	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	160	\$	
SAFETY SHOES	INVENTORY	CUSTOMER SERVICE	PRSS05001	137	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	137	\$	
COSTS/FEE/PERMITS	INVENTORY	CUSTOMER SERVICE	PRSS05001	69	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	69	\$	
YEAR END FICA ACOR	INVENTORY	CUSTOMER SERVICE	PRSS05001	69	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	69	\$	
OFFICE SUPPLIES	INVENTORY	CUSTOMER SERVICE	PRSS05001	55	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	55	\$	
SUPPLEMENTAL FICA	INVENTORY	CUSTOMER SERVICE	PRSS05001	13	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	13	\$	
PERMANENT SALARIES	DATA CONTROL	CUSTOMER SERVICE	PRSS05001	46,622	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	46,622	\$	
HEALTH INSURANCE	DATA CONTROL	CUSTOMER SERVICE	PRSS05001	11,562	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	11,562	\$	
PENSIION - DEF CONT	DATA CONTROL	CUSTOMER SERVICE	PRSS05001	4,196	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	4,196	\$	
SOC SEC/MEDICARE	DATA CONTROL	CUSTOMER SERVICE	PRSS05001	3,569	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	3,569	\$	
RETIREE HEALTH BENEFIT	DATA CONTROL	CUSTOMER SERVICE	PRSS05001	1,317	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	1,317	\$	
SCHOOLS	DATA CONTROL	CUSTOMER SERVICE	PRSS05001	549	Customer Service	0.0%	100.0%	0.0%	0.0%	\$	549	\$	
MP REP & MANT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	801,224	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	89,029	442,424	289,842
FINA BAK SERVICE	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	488,091	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	54,857	270,213	164,021
OTHER PROF SERV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	491,224	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	55,091	27,337	16,673
COSTS/FEE/PERMITS	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	6,408	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	742	4,670	2,648
OFFICE EQUIP - \$5000	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	5,677	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	643	3,195	1,749
DATA PROC SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	5,789	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	664	3,195	1,749
RETIREE HEALTH BENEFIT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	49,172	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	5,643	2,849	1,794
SERVICHO FLEET O&M	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	3,507	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	390	1,936	1,111
OFFICE SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	12,336	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	1,371	6,830	3,824
GASOLINE	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	2,593	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	288	1,432	817
JANITORIAL SERVICES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	12,298	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	140	709	393
EQUIP REP & MANT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	1,235	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	147	729	393
OTHER SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	2,200	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	248	1,229	660
OFFICE EQUIP RENT	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	1,157	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	130	656	330
OVERHEAD FLEET	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	702	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	78	387	206
TELEPHONE CABLE TV	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	445	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	49	246	130
FOOD SERVICES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	445	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	49	246	130
DUPES/PAPER SUPPLIES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	445	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	49	246	130
SAFETY SHOES	UTILITIES ENGINEERING OPERATIONS	UTILITIES ENGINEERING	PRSS05001	445	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	49	246	130
PERMANENT SALARIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	1,234,491	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	137,165	685,625	415,700
HEALTH INSURANCE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	167,359	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	18,595	92,405	56,359
PENSIION - GENERAL EMP	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	196,474	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	21,830	58,788	35,656
SOC SEC/MEDICARE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	97,401	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	10,822	53,718	32,800
PENSIION - DEF CONT	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	61,900	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	6,877	34,777	20,845
VEHICLES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	1,529	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	169	837	450
OVERTIME 1X PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	27,116	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	3,013	14,971	9,131
CERTIFICATION TRAIN	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	13,867	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	1,541	7,657	4,670
SERVICHO FLEET O&M	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	10,206	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	1,132	5,624	3,401
LONGEVITY PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	1,200	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	134	666	374
OTHER REG SALARIES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	10,188	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	1,132	5,624	3,401
EXPENSE ALLOWANCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	1,097	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	121	618	348
CELLPHONE ALLOWANCE	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	5,497	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	614	3,021	1,652
CAR ALLOWANCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	4,689	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	523	2,602	1,524
ASSIGNMENT PAY	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	4,877	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	549	2,577	1,472
UNIFORMS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	2,709	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	306	1,524	824
MEMBERSHIPS/DUES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	2,819	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	319	1,486	812
COMPONENTS/PARTS	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	2,427	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$	281	1,446	802
CONFERENCES	PROJECT MANAGEMENT	UTILITIES ENGINEERING	PRSS05001	2,074	Wagepaid Expense	0.0%	11.1%	55.2%	33.7%	\$			

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 2: Allocation of Water Expenditures to System Functions

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
SERVICES-FLEET O&M	PIPE CONSTRUCTION	93,787	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 93,787
OVERTIME 1X PAY	PIPE CONSTRUCTION	84,968	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 84,968
SOC SEC/MEDICARE	DISTRIBUTION AND COLLECTION	84,452	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 84,452
PENSION - DEFIC CONT	PIPE CONSTRUCTION	39,227	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 39,227
DIESEL FUEL	PIPE CONSTRUCTION	26,476	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 26,476
DISPOSAL (TP) FEES	PIPE CONSTRUCTION	22,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 22,000
OVERHEAD-FLEET	PIPE CONSTRUCTION	12,728	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 12,728
OTHER TERM PAY	PIPE CONSTRUCTION	16,241	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 16,241
LONGEVITY PAY	PIPE CONSTRUCTION	13,159	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 13,159
CELLPHONE ALLOWANCE	PIPE CONSTRUCTION	12,728	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 12,728
OTHER EQUIP RENT	PIPE CONSTRUCTION	10,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 10,000
EXPENSE ALLOWANCES	PIPE CONSTRUCTION	4,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 4,800
CONFERENCE	PIPE CONSTRUCTION	4,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 4,500
MP REP & MAINT	PIPE CONSTRUCTION	3,876	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 3,876
SAFETY SHOES	PIPE CONSTRUCTION	3,844	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 3,844
TELEPHONE/CABLE TV	PIPE CONSTRUCTION	2,880	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 2,880
UNIFORMS	PIPE CONSTRUCTION	2,128	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 2,128
SCHOOLS	PIPE CONSTRUCTION	1,667	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,667
YEAR END FICA ACRR	PIPE CONSTRUCTION	1,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,500
EQUIP REP & MAINT	PIPE CONSTRUCTION	1,159	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,159
OFFICE SUPPLIES	PIPE CONSTRUCTION	1,092	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,092
CERTIFICATION TRAIN	PIPE CONSTRUCTION	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,000
EQUIP REP & MAINT	PIPE CONSTRUCTION	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,000
UPGRADE PAY	PIPE CONSTRUCTION	874	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 874
SERVICES-PRINT SHOP	PIPE CONSTRUCTION	400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 400
COMPONENTS/PARTS	PIPE CONSTRUCTION	328	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 328
PERMANENT SALARIES	PIPE CONSTRUCTION	154	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 154
HEALTH INSURANCE	PIPE CONSTRUCTION	10	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 10
PENSION - GENERAL EMP	METER SHOP	329	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 329
SOC SEC/MEDICARE	METER SHOP	316,378	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 316,378
DISPOSAL (TP) FEES	METER SHOP	316,378	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 316,378
OVERHEAD-FLEET	METER SHOP	62,589	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 62,589
OTHER TERM PAY	METER SHOP	42,117	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 42,117
LONGEVITY PAY	METER SHOP	41,461	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 41,461
CELLPHONE ALLOWANCE	METER SHOP	20,970	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 20,970
OTHER EQUIP RENT	METER SHOP	19,016	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 19,016
EXPENSE ALLOWANCES	METER SHOP	18,411	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 18,411
CONFERENCE	METER SHOP	15,951	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 15,951
MP REP & MAINT	METER SHOP	14,168	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 14,168
SAFETY SHOES	METER SHOP	12,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 12,400
TELEPHONE/CABLE TV	METER SHOP	11,592	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 11,592
UNIFORMS	METER SHOP	8,631	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 8,631
SCHOOLS	METER SHOP	8,376	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 8,376
YEAR END FICA ACRR	METER SHOP	7,758	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 7,758
EQUIP REP & MAINT	METER SHOP	7,424	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 7,424
OFFICE SUPPLIES	METER SHOP	6,244	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 6,244
CERTIFICATION TRAIN	METER SHOP	4,272	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 4,272
EQUIP REP & MAINT	METER SHOP	3,285	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 3,285
UPGRADE PAY	METER SHOP	2,985	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 2,985
SERVICES-FLEET O&M	METER SHOP	1,727	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,727
VEHICLE	METER SHOP	1,372	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,372
SERVICES-PRINT SHOP	METER SHOP	1,097	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,097
COMPONENTS/PARTS	METER SHOP	803	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 803
PERMANENT SALARIES	METER SHOP	823	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 823
HEALTH INSURANCE	METER SHOP	818	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 818
PENSION - GENERAL EMP	METER SHOP	549	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 549
SOC SEC/MEDICARE	METER SHOP	549	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 549
DISPOSAL (TP) FEES	METER SHOP	549	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 549
OVERHEAD-FLEET	METER SHOP	527	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 527
OTHER TERM PAY	METER SHOP	386	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 386
LONGEVITY PAY	METER SHOP	329	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 329
CELLPHONE ALLOWANCE	METER SHOP	298	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 298
OTHER EQUIP RENT	METER SHOP	274	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 274
EXPENSE ALLOWANCES	METER SHOP	215	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 215
CONFERENCE	METER SHOP	192	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 192
MP REP & MAINT	METER SHOP	154	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 154
SAFETY SHOES	METER SHOP	148	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 148
TELEPHONE/CABLE TV	METER SHOP	125	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 125
UNIFORMS	METER SHOP	75	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 75
SCHOOLS	METER SHOP	75	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 75
YEAR END FICA ACRR	METER SHOP	65	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 65
EQUIP REP & MAINT	METER SHOP	406,451	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 406,451
OFFICE SUPPLIES	METER SHOP	250,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 250,000
CERTIFICATION TRAIN	METER SHOP	84,288	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 84,288
EQUIP REP & MAINT	METER SHOP	57,684	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 57,684
UPGRADE PAY	METER SHOP	44,481	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 44,481
SERVICES-FLEET O&M	METER SHOP	40,966	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 40,966
VEHICLE	METER SHOP	31,563	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 31,563
SERVICES-PRINT SHOP	METER SHOP	18,500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 18,500
COMPONENTS/PARTS	METER SHOP	17,428	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 17,428
PERMANENT SALARIES	METER SHOP	15,011	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 15,011
HEALTH INSURANCE	METER SHOP	12,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 12,000
PENSION - GENERAL EMP	METER SHOP	8,430	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 8,430
SOC SEC/MEDICARE	METER SHOP	8,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 8,400
DISPOSAL (TP) FEES	METER SHOP	8,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 8,400
OVERHEAD-FLEET	METER SHOP	4,545	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 4,545
OTHER TERM PAY	METER SHOP	4,400	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 4,400
LONGEVITY PAY	METER SHOP	2,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 2,000
CELLPHONE ALLOWANCE	METER SHOP	1,800	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,800
OTHER EQUIP RENT	METER SHOP	1,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,200
EXPENSE ALLOWANCES	METER SHOP	1,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,200
CONFERENCE	METER SHOP	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,000
MP REP & MAINT	METER SHOP	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,000
SAFETY SHOES	METER SHOP	1,000	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 1,000
TELEPHONE/CABLE TV	METER SHOP	784	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 784
UNIFORMS	METER SHOP	974	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 974
SCHOOLS	METER SHOP	900	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 900
YEAR END FICA ACRR	METER SHOP	500	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 500
EQUIP REP & MAINT	METER SHOP	348	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 348
UPGRADE PAY	METER SHOP	300	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 300
SERVICES-FLEET O&M	METER SHOP	210	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 210
VEHICLE	METER SHOP	109	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 109
SERVICES-PRINT SHOP	METER SHOP	100	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 100
COMPONENTS/PARTS	METER SHOP	391,300	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 391,300
PERMANENT SALARIES	METER SHOP	388,162	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 388,162
HEALTH INSURANCE	METER SHOP	165,200	Transmission-Distributor	0.0%	0.0%	0.0%	100.0%	\$	\$	\$	\$ 165,200
PENSION - GENERAL EMP	METER SHOP	73,752	Transmission-Distributor	0.0%	0.0%	0.0%					

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 2: Allocation of Water Expenditures to System Functions

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$
OFFICE EQUIP RENT	PRSS7011	1,683	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,683	\$ -
ELECTRICAL SUPPLIES	PRSS7011	1,683	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,683	\$ -
EXPENSE ALLOWANCES	PRSS7011	1,683	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,683	\$ -
CELLPHONE ALLOWANCE	PRSS7011	1,212	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,212	\$ -
MEMBERSHIP/FEES	PRSS7011	1,069	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,069	\$ -
OFFICE SUPPLIES	PRSS7011	988	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 988	\$ -
CERTIFICATION TRAN	PRSS7011	449	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 449	\$ -
MEETINGS	PRSS7011	412	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 412	\$ -
FURNITURE	PRSS7011	280	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 280	\$ -
TOOLSEQUIP < \$5000	PRSS7011	280	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 280	\$ -
SAFETY SHOES	PRSS7011	168	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 168	\$ -
SERVICES/PRINT SHOP	PRSS7011	168	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 168	\$ -
YEAR END FICA ACCR	PRSS7011	154	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 154	\$ -
SCHOOLS	PRSS7011	152	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 152	\$ -
PERMANENT SALARIES	PRSS7031	90,044	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 90,044	\$ -
PENSION - GENERAL EMP	PRSS7031	16,986	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 16,986	\$ -
HEALTH INSURANCE	PRSS7031	11,162	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 11,162	\$ -
SOC SEC/MEDICARE	PRSS7031	7,035	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 7,035	\$ -
SCHOOLS	PRSS7031	8,830	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 8,830	\$ -
EXPENSE ALLOWANCES	PRSS7031	1,440	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,440	\$ -
CELLPHONE ALLOWANCE	PRSS7032	492,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 492,600	\$ -
PERMANENT SALARIES	PRSS7032	872,388	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 872,388	\$ -
COMPONENTS/PARTS	PRSS7032	492,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 492,600	\$ -
OTHER EQUIPMENT	PRSS7032	200,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 200,000	\$ -
HEALTH INSURANCE	PRSS7032	138,432	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 138,432	\$ -
OVERTIME 1.5X PAY	PRSS7032	111,384	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 111,384	\$ -
PENSION - GENERAL EMP	PRSS7032	66,487	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 66,487	\$ -
SOC SEC/MEDICARE	PRSS7032	67,956	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 67,956	\$ -
BLDG REP MAINT	PRSS7032	52,800	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 52,800	\$ -
FY 2019 EXP	PRSS7032	47,214	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 47,214	\$ -
EQUIP REP & MAINT	PRSS7032	46,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 46,000	\$ -
CELLPHONE SUPPLIES	PRSS7032	29,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 29,000	\$ -
VEHICLES	PRSS7032	27,616	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 27,616	\$ -
RETIREE HEALTH BENEFIT	PRSS7032	23,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 23,600	\$ -
REP REPAIR & MAINT	PRSS7032	17,200	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 17,200	\$ -
LAWN & TREE SERVICE	PRSS7032	15,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 15,000	\$ -
OTHER SERVICES	PRSS7032	15,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 15,000	\$ -
SERVICES/FLEET O&M	PRSS7032	13,864	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 13,864	\$ -
UNIFORMS	PRSS7032	12,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 12,600	\$ -
TOOLSEQUIP < \$5000	PRSS7032	11,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 11,000	\$ -
OTHER PROF SERV	PRSS7032	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 10,000	\$ -
BLDG REP & MAINT	PRSS7032	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 10,000	\$ -
OTHER SUPPLIES	PRSS7032	9,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 9,000	\$ -
OTHER REG SALARIES	PRSS7032	7,200	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 7,200	\$ -
JANITORIAL SUPPLIES	PRSS7032	5,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 5,000	\$ -
GASOLINE	PRSS7032	4,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 4,000	\$ -
OIL & LUBRICANTS	PRSS7032	3,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 3,000	\$ -
SOLID WASTE COLLECTIONS	PRSS7032	2,368	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 2,368	\$ -
OVERHEAD-FLEET	PRSS7032	2,360	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 2,360	\$ -
ASSIGNMENT PAY	PRSS7032	2,360	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 2,360	\$ -
SAFETY SHOES	PRSS7032	2,240	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 2,240	\$ -
OFFICE EQUIP RENT	PRSS7032	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 2,000	\$ -
DISPOSAL (TPY FEES)	PRSS7032	1,728	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,728	\$ -
UNIFORMS	PRSS7032	1,700	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,700	\$ -
SCHOOLS	PRSS7032	1,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,600	\$ -
HEAVY EQUIP RENT	PRSS7032	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,000	\$ -
EXPENSE ALLOWANCES	PRSS7032	963	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 963	\$ -
YEAR END FICA ACCR	PRSS7032	953	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 953	\$ -
OVERTIME 1.5X PAY	PRSS7032	846	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 846	\$ -
OFFICE SUPPLIES	PRSS7032	800	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 800	\$ -
CELLPHONE ALLOWANCE	PRSS7032	480	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 480	\$ -
SUPPLEMENTAL FICA	PRSS7032	408	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 408	\$ -
CERTIFICATION TRAN	PRSS7032	400	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 400	\$ -
BOOKS & MANUALS	PRSS7032	300	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 300	\$ -
SERVICES-NON FLEET	PRSS7032	300	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 300	\$ -
SPECIAL DELIVERY	PRSS7032	100	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 100	\$ -
POSTAGE	PRSS7032	110	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 110	\$ -
LINE	PRSS7033	1,780,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,780,000	\$ -
ELECTRICITY	PRSS7033	1,518,116	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,518,116	\$ -
PERMANENT SALARIES	PRSS7033	646,159	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 646,159	\$ -
CHORINE	PRSS7033	646,159	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 646,159	\$ -
WATER/SEWITORM	PRSS7033	181,775	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 181,775	\$ -
HEALTH INSURANCE	PRSS7033	168,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 168,000	\$ -
AQUEOUS AMMONIA	PRSS7033	63,450	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 63,450	\$ -
HYDROFLUOROSULFURIC ACID	PRSS7033	60,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 60,000	\$ -
SOC SEC/MEDICARE	PRSS7033	51,361	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 51,361	\$ -
PENSION - DEP CONT	PRSS7033	46,835	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 46,835	\$ -
OVERTIME 1.5X PAY	PRSS7033	43,680	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 43,680	\$ -
OTHER SERVICES	PRSS7033	30,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 30,000	\$ -
SOC SEC/MEDICARE	PRSS7033	29,937	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 29,937	\$ -
ASSIGNMENT PAY	PRSS7033	15,660	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 15,660	\$ -
LABORATORY SUP	PRSS7033	12,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 12,000	\$ -
RETIREE HEALTH BENEFIT	PRSS7033	9,960	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 9,960	\$ -
COMPONENTS/PARTS	PRSS7033	8,800	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 8,800	\$ -
OTHER REG SALARIES	PRSS7033	8,200	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 8,200	\$ -
BLDG REP MAINT	PRSS7033	5,672	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 5,672	\$ -
FY 2019 EXP	PRSS7033	5,153	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 5,153	\$ -
SHIFT DIFFERENTIAL	PRSS7033	3,266	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 3,266	\$ -
OFFICE SUPPLIES	PRSS7033	1,675	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,675	\$ -
OFFICE EQUIP < \$5000	PRSS7033	1,600	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,600	\$ -
SAFETY TRAN MAT	PRSS7033	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,200	\$ -
SCHOOLS	PRSS7033	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 1,000	\$ -
EXPENSE ALLOWANCES	PRSS7033	960	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 960	\$ -
SAFETY SHOES	PRSS7033	885	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 885	\$ -
CERTIFICATION TRAN	PRSS7033	850	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 850	\$ -
CELLPHONE ALLOWANCE	PRSS7033	480	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 480	\$ -
YEAR END FICA ACCR	PRSS7033	434	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 434	\$ -
OVERTIME 1.5X PAY	PRSS7033	363	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 363	\$ -
SERVICES/PRINT SHOP	PRSS7033	200	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 200	\$ -
SUPPLEMENTAL FICA	PRSS7033	200	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 200	\$ -
PERMANENT SALARIES	PRSS7034	395,796	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 395,796	\$ -
COMPONENTS/PARTS	PRSS7034	188,000	Supply	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 188,	

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 2: Allocation of Water Expenditures to System Functions

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Utility Billing %	Customer %	Supply/Prod %	Trans/Dist %	Utility Billing \$	Customer Service \$	Supply/Prod \$	Trans/Dist \$	
LABORATORY SUP	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	10,000	\$
OTHER CHEMICALS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	6,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	6,000	\$
OTHER REG SALARIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	1,130	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,130	\$
OTHER PROF SERV	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	5,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	5,000	\$
LONGEVITY PAY	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	972	Supply	0.0%	0.0%	100.0%	0.0%	\$	972	\$
RETIREE HEALTH BENEF	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	2,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,400	\$
BACKLOG PROGRAM	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	2,290	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,290	\$
SHIFT DIFFERENTIAL	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	2,221	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,221	\$
CONFERENCES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,000	\$
SCHOOLS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,000	\$
SAFETY/TRAIN MAT	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	1,800	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,800	\$
SAFETY SHOES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	1,800	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,800	\$
UNIFORMS	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,400	\$
OFFICE EQUIP RENT	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,000	\$
OFFICE SUPPLIES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	960	Supply	0.0%	0.0%	100.0%	0.0%	\$	960	\$
EXPENSE ALLOWANCES	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	700	Supply	0.0%	0.0%	100.0%	0.0%	\$	700	\$
CERTIFICATION TRAIN	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	480	\$
OVERTIME 1.5X PAY	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	546	Supply	0.0%	0.0%	100.0%	0.0%	\$	546	\$
CELLPHONE ALLOWANCE	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	392	Supply	0.0%	0.0%	100.0%	0.0%	\$	392	\$
YEAR END FICA ACRR	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	161	Supply	0.0%	0.0%	100.0%	0.0%	\$	161	\$
SUPPLEMENTAL FICA	PELLEDIOE OPERATIONS	TREATMENT	PESS70305	98,422	Supply	0.0%	0.0%	100.0%	0.0%	\$	98,422	\$
PERMANENT SALARIES	TREATMENT SUPPORT	TREATMENT	PESS70601	60,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	60,000	\$
OTHER PROF SERV	TREATMENT SUPPORT	TREATMENT	PESS70601	19,113	Supply	0.0%	0.0%	100.0%	0.0%	\$	19,113	\$
PENSION - GENERAL EMP	TREATMENT SUPPORT	TREATMENT	PESS70601	11,703	Supply	0.0%	0.0%	100.0%	0.0%	\$	11,703	\$
SOC SEC/MEDICARE	TREATMENT SUPPORT	TREATMENT	PESS70601	2,824	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,824	\$
LONGEVITY PAY	TREATMENT SUPPORT	TREATMENT	PESS70601	2,746	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,746	\$
OTHER REG SALARIES	TREATMENT SUPPORT	TREATMENT	PESS70601	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,000	\$
COMPONENTSPARTS	TREATMENT SUPPORT	TREATMENT	PESS70601	1,440	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,440	\$
EXPENSE ALLOWANCES	TREATMENT SUPPORT	TREATMENT	PESS70601	1,200	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,200	\$
CONFERENCES	TREATMENT SUPPORT	TREATMENT	PESS70601	500	Supply	0.0%	0.0%	100.0%	0.0%	\$	500	\$
BOOKS & MANUALS	TREATMENT SUPPORT	TREATMENT	PESS70601	500	Supply	0.0%	0.0%	100.0%	0.0%	\$	500	\$
MEMBERSHIPS/DUES	TREATMENT SUPPORT	TREATMENT	PESS70601	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	480	\$
CELLPHONE ALLOWANCE	TREATMENT SUPPORT	TREATMENT	PESS70601	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	400	\$
BIOS RENT MATERIALS	TREATMENT SUPPORT	TREATMENT	PESS70601	400	Supply	0.0%	0.0%	100.0%	0.0%	\$	400	\$
OFFICE SUPPLIES	TREATMENT SUPPORT	TREATMENT	PESS70601	210	Supply	0.0%	0.0%	100.0%	0.0%	\$	210	\$
YEAR END FICA ACRR	TREATMENT SUPPORT	TREATMENT	PESS70601	30	Supply	0.0%	0.0%	100.0%	0.0%	\$	30	\$
MILEAGE REIMBURSE	TREATMENT SUPPORT	TREATMENT	PESS70601	94	Supply	0.0%	0.0%	100.0%	0.0%	\$	94	\$
PERMANENT SALARIES	TREATMENT SUPPORT	TREATMENT	PESS70601	21,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	21,000	\$
LABORATORY SUP	BIOLOGY LAB	TREATMENT	PESS70603	12,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	12,000	\$
HEALTH INSURANCE	BIOLOGY LAB	TREATMENT	PESS70603	4,514	Supply	0.0%	0.0%	100.0%	0.0%	\$	4,514	\$
OVERTIME 1.5X PAY	BIOLOGY LAB	TREATMENT	PESS70603	8,491	Supply	0.0%	0.0%	100.0%	0.0%	\$	8,491	\$
CONFERENCES	BIOLOGY LAB	TREATMENT	PESS70603	2,417	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,417	\$
SOC SEC/MEDICARE	BIOLOGY LAB	TREATMENT	PESS70603	800	Supply	0.0%	0.0%	100.0%	0.0%	\$	800	\$
OTHER CHEMICALS	BIOLOGY LAB	TREATMENT	PESS70603	900	Supply	0.0%	0.0%	100.0%	0.0%	\$	900	\$
OTHER SERVICES	BIOLOGY LAB	TREATMENT	PESS70603	750	Supply	0.0%	0.0%	100.0%	0.0%	\$	750	\$
COMPONENTSPARTS	BIOLOGY LAB	TREATMENT	PESS70603	420	Supply	0.0%	0.0%	100.0%	0.0%	\$	420	\$
OTHER SUPPLIES	BIOLOGY LAB	TREATMENT	PESS70603	120	Supply	0.0%	0.0%	100.0%	0.0%	\$	120	\$
SAFETY SHOES	BIOLOGY LAB	TREATMENT	PESS70603	120	Supply	0.0%	0.0%	100.0%	0.0%	\$	120	\$
UNIFORMS	BIOLOGY LAB	TREATMENT	PESS70603	120	Supply	0.0%	0.0%	100.0%	0.0%	\$	120	\$
SERVICES/FLEET ODM	BIOLOGY LAB	TREATMENT	PESS70603	82	Supply	0.0%	0.0%	100.0%	0.0%	\$	82	\$
SUPPLEMENTAL FICA	BIOLOGY LAB	TREATMENT	PESS70603	31	Supply	0.0%	0.0%	100.0%	0.0%	\$	31	\$
OVERHEAD-FLEET	BIOLOGY LAB	TREATMENT	PESS70603	19	Supply	0.0%	0.0%	100.0%	0.0%	\$	19	\$
PERMANENT SALARIES	WATER LAB	TREATMENT	PESS70605	199,916	Supply	0.0%	0.0%	100.0%	0.0%	\$	199,916	\$
HEALTH INSURANCE	WATER LAB	TREATMENT	PESS70605	32,775	Supply	0.0%	0.0%	100.0%	0.0%	\$	32,775	\$
VEHICLES	WATER LAB	TREATMENT	PESS70605	28,072	Supply	0.0%	0.0%	100.0%	0.0%	\$	28,072	\$
OTHER SERVICES	WATER LAB	TREATMENT	PESS70605	Supply	0.0%	0.0%	100.0%	0.0%	\$	20,000	\$	
SOC SEC/MEDICARE	WATER LAB	TREATMENT	PESS70605	1,658	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,658	\$
OVERTIME 1.5X PAY	WATER LAB	TREATMENT	PESS70605	13,104	Supply	0.0%	0.0%	100.0%	0.0%	\$	13,104	\$
PENSION - GENERAL EMP	WATER LAB	TREATMENT	PESS70605	10,098	Supply	0.0%	0.0%	100.0%	0.0%	\$	10,098	\$
LONGEVITY PAY	WATER LAB	TREATMENT	PESS70605	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	10,000	\$
EQUIP RENT & MAINT	WATER LAB	TREATMENT	PESS70605	10,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	10,000	\$
LABORATORY SUP	WATER LAB	TREATMENT	PESS70605	8,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	8,000	\$
OTHER CHEMICALS	WATER LAB	TREATMENT	PESS70605	7,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	7,000	\$
COMPONENTSPARTS	WATER LAB	TREATMENT	PESS70605	4,781	Supply	0.0%	0.0%	100.0%	0.0%	\$	4,781	\$
PENSION - DEF CONT	WATER LAB	TREATMENT	PESS70605	4,062	Supply	0.0%	0.0%	100.0%	0.0%	\$	4,062	\$
OTHER REG SALARIES	WATER LAB	TREATMENT	PESS70605	2,259	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,259	\$
SERVICES/FLEET ODM	WATER LAB	TREATMENT	PESS70605	2,148	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,148	\$
GASOLINE	WATER LAB	TREATMENT	PESS70605	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,000	\$
CONFERENCES	WATER LAB	TREATMENT	PESS70605	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,000	\$
SCHOOLS	WATER LAB	TREATMENT	PESS70605	2,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,000	\$
UNIFORMS	WATER LAB	TREATMENT	PESS70605	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,400	\$
CERTIFICATION TRAIN	WATER LAB	TREATMENT	PESS70605	1,400	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,400	\$
OFFICE SUPPLIES	WATER LAB	TREATMENT	PESS70605	1,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,000	\$
OTHER SUPPLIES	WATER LAB	TREATMENT	PESS70605	860	Supply	0.0%	0.0%	100.0%	0.0%	\$	860	\$
EXPENSE ALLOWANCES	WATER LAB	TREATMENT	PESS70605	600	Supply	0.0%	0.0%	100.0%	0.0%	\$	600	\$
DATA PROC SUPPLIES	WATER LAB	TREATMENT	PESS70605	600	Supply	0.0%	0.0%	100.0%	0.0%	\$	600	\$
OVERHEAD-FLEET	WATER LAB	TREATMENT	PESS70605	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	480	\$
CELLPHONE ALLOWANCE	WATER LAB	TREATMENT	PESS70605	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	480	\$
SAFETY SHOES	WATER LAB	TREATMENT	PESS70605	480	Supply	0.0%	0.0%	100.0%	0.0%	\$	480	\$
YEAR END FICA ACRR	WATER LAB	TREATMENT	PESS70605	311	Supply	0.0%	0.0%	100.0%	0.0%	\$	311	\$
PERMANENT SALARIES	WATER LAB	TREATMENT	PESS70605	200	Supply	0.0%	0.0%	100.0%	0.0%	\$	200	\$
SUPPLEMENTAL FICA	WATER LAB	TREATMENT	PESS70605	200	Supply	0.0%	0.0%	100.0%	0.0%	\$	200	\$
PERMANENT SALARIES	WATER LAB	TREATMENT	PESS70605	48	Supply	0.0%	0.0%	100.0%	0.0%	\$	48	\$
COMPUTER MAINT	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	40,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	40,000	\$
OTHER SUPPLIES	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	19,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	19,000	\$
PENSION - DEF CONT	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	9,533	Supply	0.0%	0.0%	100.0%	0.0%	\$	9,533	\$
SOC SEC/MEDICARE	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	8,250	Supply	0.0%	0.0%	100.0%	0.0%	\$	8,250	\$
COMPONENTSPARTS	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	7,840	Supply	0.0%	0.0%	100.0%	0.0%	\$	7,840	\$
SCHOOLS	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	6,824	Supply	0.0%	0.0%	100.0%	0.0%	\$	6,824	\$
OTHER REG SALARIES	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	4,000	Supply	0.0%	0.0%	100.0%	0.0%	\$	4,000	\$
HEALTH INSURANCE	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	2,954	Supply	0.0%	0.0%	100.0%	0.0%	\$	2,954	\$
EXPENSE ALLOWANCES	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	1,610	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,610	\$
CELLPHONE ALLOWANCE	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	1,440	Supply	0.0%	0.0%	100.0%	0.0%	\$	1,440	\$
MILEAGE REIMBURSE	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	940	Supply	0.0%	0.0%	100.0%	0.0%	\$	940	\$
YEAR END FICA ACRR	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	295	Supply	0.0%	0.0%	100.0%	0.0%	\$	295	\$
MEMBERSHIPS/DUES	TREATMENT OPERATIONS - WATER	TREATMENT	PESS70801	225	Supply	0.0%	0.0%	100.0%	0.0%	\$	225	\$

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 3: Allocation of Water Exp. To Transmission/Dist.

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
PERMANENT SALARIES	OMF	75,869	Miles of Trans / Dist Pipe	44.0%	56.0%	33,693	42,176
SECURITY SERVICES	OMF	18,889	Miles of Trans / Dist Pipe	44.0%	56.0%	8,312	10,577
MEMBERSHIPS/SIDUES	OMF	10,794	Miles of Trans / Dist Pipe	44.0%	56.0%	4,750	6,044
HEALTH INSURANCE	OMF	7,303	Miles of Trans / Dist Pipe	44.0%	56.0%	3,214	4,090
SOC SEC/MEDICARE	OMF	6,648	Miles of Trans / Dist Pipe	44.0%	56.0%	2,909	3,739
PENSION - DEF CONT	OMF	5,107	Miles of Trans / Dist Pipe	44.0%	56.0%	2,247	2,860
COMPUTER MAINT	OMF	4,487	Miles of Trans / Dist Pipe	44.0%	56.0%	1,979	2,518
BLDG REP & MAINT	OMF	4,487	Miles of Trans / Dist Pipe	44.0%	56.0%	1,979	2,518
OTHER PROF SERV	OMF	3,810	Miles of Trans / Dist Pipe	44.0%	56.0%	1,678	2,133
PENSION - GENERAL EMP	OMF	3,809	Miles of Trans / Dist Pipe	44.0%	56.0%	1,676	2,133
OTHER SERVICES	OMF	3,598	Miles of Trans / Dist Pipe	44.0%	56.0%	1,581	2,015
CONFERENCES	OMF	2,286	Miles of Trans / Dist Pipe	44.0%	56.0%	1,006	1,280
RETIREE HEALTH BENE	OMF	1,711	Miles of Trans / Dist Pipe	44.0%	56.0%	753	958
CELLPHONE ALLOWANCE	OMF	1,599	Miles of Trans / Dist Pipe	44.0%	56.0%	703	896
FOOD SERVICES	OMF	1,349	Miles of Trans / Dist Pipe	44.0%	56.0%	594	756
CERTIFICATION TRAIN	OMF	1,313	Miles of Trans / Dist Pipe	44.0%	56.0%	578	735
CAR ALLOWANCES	OMF	989	Miles of Trans / Dist Pipe	44.0%	56.0%	437	552
OFFICE SUPPLIES	OMF	750	Miles of Trans / Dist Pipe	44.0%	56.0%	330	420
ADMARKETING	OMF	730	Miles of Trans / Dist Pipe	44.0%	56.0%	320	410
COMPONENTS/PARTS	OMF	600	Miles of Trans / Dist Pipe	44.0%	56.0%	264	336
BLDG REP MATERIALS	OMF	576	Miles of Trans / Dist Pipe	44.0%	56.0%	253	323
EXPENSE ALLOWANCES	OMF	562	Miles of Trans / Dist Pipe	44.0%	56.0%	247	315
OFFICE EQUIP - \$5000	OMF	525	Miles of Trans / Dist Pipe	44.0%	56.0%	231	294
DATA PROC SUPPLIES	OMF	468	Miles of Trans / Dist Pipe	44.0%	56.0%	206	262
JANITORIAL SUPPLIES	OMF	445	Miles of Trans / Dist Pipe	44.0%	56.0%	196	249
CELLPHONE CABLE TV	OMF	348	Miles of Trans / Dist Pipe	44.0%	56.0%	152	194
LONGEVITY PAY	OMF	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
EQUIP REP & MAINT	OMF	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
OTHER SUPPLIES	OMF	212	Miles of Trans / Dist Pipe	44.0%	56.0%	93	119
OFFICE EQUIP RENT	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
COSTS/FEES/PERMITS	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
TOOLS/EQUIP - \$5000	OMF	75	Miles of Trans / Dist Pipe	44.0%	56.0%	33	42
PERIODICALS & MAG	OMF	31,474	Miles of Trans / Dist Pipe	44.0%	56.0%	13,848	17,626
HEALTH INSURANCE	OMF	6,059	Miles of Trans / Dist Pipe	44.0%	56.0%	2,663	3,393
PENSION - GENERAL EMP	OMF	4,926	Miles of Trans / Dist Pipe	44.0%	56.0%	2,168	2,758
HEALTH INSURANCE	OMF	2,404	Miles of Trans / Dist Pipe	44.0%	56.0%	1,067	1,336
SOC SEC/MEDICARE	OMF	989	Miles of Trans / Dist Pipe	44.0%	56.0%	437	552
PENSION - DEF CONT	OMF	692	Miles of Trans / Dist Pipe	44.0%	56.0%	305	387
LONGEVITY PAY	OMF	611	Miles of Trans / Dist Pipe	44.0%	56.0%	269	342
OTHER RECI SALARIES	OMF	960	Miles of Trans / Dist Pipe	44.0%	56.0%	424	536
EXPENSE ALLOWANCES	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
OFFICE SUPPLIES	OMF	144	Miles of Trans / Dist Pipe	44.0%	56.0%	63	81
CONFERENCES	OMF	47	Miles of Trans / Dist Pipe	44.0%	56.0%	21	26
CELLPHONE ALLOWANCE	OMF	37	Miles of Trans / Dist Pipe	44.0%	56.0%	16	21
YEAR END FICA ACCR	OMF	37	Miles of Trans / Dist Pipe	44.0%	56.0%	16	21
MILEAGE REIMBURSE	OMF	37	Miles of Trans / Dist Pipe	44.0%	56.0%	16	21
OFFICE EQUIP - \$5000	OMF	20,065	Miles of Trans / Dist Pipe	44.0%	56.0%	8,843	11,222
MEMBERSHIPS/SIDUES	OMF	2,115	Miles of Trans / Dist Pipe	44.0%	56.0%	931	1,184
HEALTH INSURANCE	OMF	2,093	Miles of Trans / Dist Pipe	44.0%	56.0%	921	1,172
PENSION - GENERAL EMP	OMF	1,038	Miles of Trans / Dist Pipe	44.0%	56.0%	457	581
SOC SEC/MEDICARE	OMF	911	Miles of Trans / Dist Pipe	44.0%	56.0%	405	506
PENSION - DEF CONT	OMF	438	Miles of Trans / Dist Pipe	44.0%	56.0%	193	245
OVERTIME 1.5X PAY	OMF	269,842	Miles of Trans / Dist Pipe	44.0%	56.0%	118,740	151,102
SUPPLEMENTAL FICA	OMF	164,803	Miles of Trans / Dist Pipe	44.0%	56.0%	72,563	92,240
IMP REP & MAINT	OMF	2,848	Miles of Trans / Dist Pipe	44.0%	56.0%	1,253	1,595
FIN & BANK SERV	OMF	2,249	Miles of Trans / Dist Pipe	44.0%	56.0%	990	1,259
COSTS/FEES/PERMITS	OMF	1,949	Miles of Trans / Dist Pipe	44.0%	56.0%	858	1,091
OFFICE EQUIP - \$5000	OMF	1,799	Miles of Trans / Dist Pipe	44.0%	56.0%	792	1,007
OTHER PROF SERV	OMF	1,181	Miles of Trans / Dist Pipe	44.0%	56.0%	520	661
COSTS/FEES/PERMITS	OMF	1,181	Miles of Trans / Dist Pipe	44.0%	56.0%	520	661
RETIREE HEALTH BENE	OMF	673	Miles of Trans / Dist Pipe	44.0%	56.0%	384	489
CELLPHONE ALLOWANCE	OMF	750	Miles of Trans / Dist Pipe	44.0%	56.0%	330	420
CERCLER SERVICES	OMF	750	Miles of Trans / Dist Pipe	44.0%	56.0%	330	420
EQUIP REP & MAINT	OMF	450	Miles of Trans / Dist Pipe	44.0%	56.0%	198	252
OTHER SUPPLIES	OMF	390	Miles of Trans / Dist Pipe	44.0%	56.0%	172	218
OFFICE EQUIP RENT	OMF	336	Miles of Trans / Dist Pipe	44.0%	56.0%	150	186
OVERHEAD-FLEET	OMF	212	Miles of Trans / Dist Pipe	44.0%	56.0%	93	119
TELEPHONE-CABLE TV	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
FOOD SERVICES	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
PAPER/SUPPLIES	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
SAFETY SHOES	OMF	415,720	Miles of Trans / Dist Pipe	44.0%	56.0%	182,932	232,788
PERMANENT SALARIES	OMF	35,856	Miles of Trans / Dist Pipe	44.0%	56.0%	15,778	20,078
HEALTH INSURANCE	OMF	32,800	Miles of Trans / Dist Pipe	44.0%	56.0%	14,433	18,367
PENSION - GENERAL EMP	OMF	14,433	Miles of Trans / Dist Pipe	44.0%	56.0%	6,373	8,060
SOC SEC/MEDICARE	OMF	13,328	Miles of Trans / Dist Pipe	44.0%	56.0%	5,864	7,464
PENSION - DEF CONT	OMF	9,131	Miles of Trans / Dist Pipe	44.0%	56.0%	4,018	5,113
VEHICLES	OMF	6,070	Miles of Trans / Dist Pipe	44.0%	56.0%	2,665	3,405
OVERTIME 1.5X PAY	OMF	4,261	Miles of Trans / Dist Pipe	44.0%	56.0%	1,875	2,386
CERTIFICATION TRAIN	OMF	3,714	Miles of Trans / Dist Pipe	44.0%	56.0%	1,641	2,113
RETIREE HEALTH BENE	OMF	3,430	Miles of Trans / Dist Pipe	44.0%	56.0%	1,509	1,921
CELLPHONE ALLOWANCE	OMF	2,390	Miles of Trans / Dist Pipe	44.0%	56.0%	1,062	1,328
CAR ALLOWANCES	OMF	1,824	Miles of Trans / Dist Pipe	44.0%	56.0%	803	1,022
ASSIGNMENT PAY	OMF	1,572	Miles of Trans / Dist Pipe	44.0%	56.0%	692	880
OVERHEAD-FLEET	OMF	1,124	Miles of Trans / Dist Pipe	44.0%	56.0%	495	629
UNIFORMS	OMF	912	Miles of Trans / Dist Pipe	44.0%	56.0%	401	511
MEMBERSHIPS/SIDUES	OMF	882	Miles of Trans / Dist Pipe	44.0%	56.0%	388	494
CONFERENCES	OMF	690	Miles of Trans / Dist Pipe	44.0%	56.0%	305	385
CELLPHONE CABLE TV	OMF	699	Miles of Trans / Dist Pipe	44.0%	56.0%	308	391
TELEPHONE-CABLE TV	OMF	461	Miles of Trans / Dist Pipe	44.0%	56.0%	203	258
YEAR END FICA ACCR	OMF	465	Miles of Trans / Dist Pipe	44.0%	56.0%	205	260
OFFICE EQUIP RENT	OMF	289	Miles of Trans / Dist Pipe	44.0%	56.0%	127	162
SAFETY SHOES	OMF	230	Miles of Trans / Dist Pipe	44.0%	56.0%	101	129
COSTS/FEES/PERMITS	OMF	128	Miles of Trans / Dist Pipe	44.0%	56.0%	56	72
OTHER SERVICES	OMF	152	Miles of Trans / Dist Pipe	44.0%	56.0%	67	85
COMPONENTS/PARTS	OMF	76	Miles of Trans / Dist Pipe	44.0%	56.0%	33	43
OFFICE SUPPLIES	OMF	33	Miles of Trans / Dist Pipe	44.0%	56.0%	15	19
OTHER PROF SERV	OMF	183,300	Miles of Trans / Dist Pipe	44.0%	56.0%	80,659	102,641
COMPONENTS/PARTS	OMF	157,487	Miles of Trans / Dist Pipe	44.0%	56.0%	69,447	88,040
OTHER EQUIPMENT	OMF	60,390	Miles of Trans / Dist Pipe	44.0%	56.0%	26,574	33,816
PERMANENT SALARIES	OMF	60,000	Miles of Trans / Dist Pipe	44.0%	56.0%	26,400	33,600
IMP REP & MAINT	OMF	35,170	Miles of Trans / Dist Pipe	44.0%	56.0%	15,476	19,694
PENSION - GENERAL EMP	OMF	7,500	Miles of Trans / Dist Pipe	44.0%	56.0%	3,300	4,200
OTHER SUPPLIES	OMF	6,835	Miles of Trans / Dist Pipe	44.0%	56.0%	3,008	3,827
HEALTH INSURANCE	OMF	5,550	Miles of Trans / Dist Pipe	44.0%	56.0%	2,442	3,108
SOC SEC/MEDICARE	OMF	4,500	Miles of Trans / Dist Pipe	44.0%	56.0%	1,980	2,520
PENSION - DEF CONT	OMF	3,614	Miles of Trans / Dist Pipe	44.0%	56.0%	1,580	2,034
OTHER SERVICES	OMF	3,800	Miles of Trans / Dist Pipe	44.0%	56.0%	1,684	2,116
CONFERENCES	OMF	2,866	Miles of Trans / Dist Pipe	44.0%	56.0%	1,261	1,605
CELLPHONE ALLOWANCE	OMF	2,250	Miles of Trans / Dist Pipe	44.0%	56.0%	990	1,260
CAR ALLOWANCES	OMF	1,800	Miles of Trans / Dist Pipe	44.0%	56.0%	792	1,008
ASSIGNMENT PAY	OMF	1,385	Miles of Trans / Dist Pipe	44.0%	56.0%	609	776
OVERHEAD-FLEET	OMF	1,335	Miles of Trans / Dist Pipe	44.0%	56.0%	587	748
UNIFORMS	OMF	1,035	Miles of Trans / Dist Pipe	44.0%	56.0%	456	579
MEMBERSHIPS/SIDUES	OMF	900	Miles of Trans / Dist Pipe	44.0%	56.0%	396	504
CONFERENCES	OMF	900	Miles of Trans / Dist Pipe	44.0%	56.0%	396	504
CELLPHONE CABLE TV	OMF	600	Miles of Trans / Dist Pipe	44.0%	56.0%	264	336
TELEPHONE-CABLE TV	OMF	480	Miles of Trans / Dist Pipe	44.0%	56.0%	211	269
YEAR END FICA ACCR	OMF	420	Miles of Trans / Dist Pipe	44.0%	56.0%	185	235
OFFICE EQUIP RENT	OMF	375	Miles of Trans / Dist Pipe	44.0%	56.0%	165	210
SAFETY SHOES	OMF	360	Miles of Trans / Dist Pipe	44.0%	56.0%	158	202
FOOD SERVICES	OMF	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
LAWN & TREE SERVICE	OMF	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
OFFICE SUPPLIES	OMF	319	Miles of Trans / Dist Pipe	44.0%	56.0%	141	178
OFFICE EQUIP RENT	OMF	180	Miles of Trans / Dist Pipe	44.0%	56.0%	79	101
WATER/SEWER/STORM	OMF	175	Miles of Trans / Dist Pipe	44.0%	56.0%	77	98
COMPONENTS/PARTS	OMF	150	Miles of Trans / Dist Pipe	44.0%	56.0%	66	84
BLDG REP MATERIALS	OMF	75	Miles of Trans / Dist Pipe	44.0%	56.0%	33	42
MEMBERSHIPS/SIDUES	OMF	66	Miles of Trans / Dist Pipe	44.0%	56.0%	29	37
OFFICE EQUIP - \$5000	OMF	60	Miles of Trans / Dist Pipe	44.0%	56.0%	26	34
HORTICULTURAL SUP	OMF	36	Miles of Trans / Dist Pipe	44.0%	56.0%	16	20
PERMANENT SALARIES	OMF	126,385	Miles of Trans / Dist Pipe	44.0%	56.0%	55,614	70,771
HEALTH INSURANCE	OMF	18,800	Miles of Trans / Dist Pipe	44.0%	56.0%	8,312	10,488
PENSION - GENERAL EMP	OMF	18,800	Miles of Trans / Dist Pipe	44.0%	56.0%	8,272	10,528
SOC SEC/MEDICARE	OMF	10,114	Miles of Trans / Dist Pipe	44.0%	56.0%	4,450	5,663
RETIREE HEALTH BENE	OMF	4,556	Miles of Trans / Dist Pipe	44.0%	56.0%	2,005	2,551
LONGEVITY PAY	OMF	3,889	Miles of Trans / Dist Pipe	44.0%	56.0%	1,711	2,178
PENSION - DEF CONT	OMF	2,762	Miles of Trans / Dist Pipe	44.0%	56.0%	1,216	1,547
OTHER RECI SALARIES	OMF	1,471	Miles of Trans / Dist Pipe	44.0%	56.0%	647	824
EXPENSE ALLOWANCES	OMF	1,286	Miles of Trans / Dist Pipe	44.0%	56.0%	566	72

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 3: Allocation of Water Exp. To Transmission/Dist.

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
COMPONENTS/PARTS	OMV						
PENSION - GENERAL EMP	OMV						
SERVICNG-FLEET O&M	OMV						
OVERTIME 1.5X PAY	OMV						
SOC SEC/MEDICARE	OMV						
PENSION - DEF CONT	OMV						
DIESEL FUEL	OMV						
DISPOSAL (TIP) FEES	OMV						
OVERHEAD-FLEET	OMV						
OTHER TERM PAY	OMV						
LONGEVITY PAY	OMV						
OTHER REG SALARIES	OMV						
TOOLS/EQUIP < \$5000	OMV						
RETIREE HEALTH BENE	OMV						
SERVICNG-NON FLEET	OMV						
OTHER SUPPLIES	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER EQUIP RENT	OMV						
EXPENSE ALLOWANCES	OMV						
CONFERENCES	OMV						
GASOLINE	OMV						
IMP REP & MAINT	OMV						
SAFETY SHOES	OMV						
TELEPHONE/CABLE TV	OMV						
OVERTIME 1X PAY	OMV						
IMP REP MATERIALS	OMV						
UNIFORMS	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
OFFICE SUPPLIES	OMV						
CERTIFICATION TRAIN	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
SERVICNG-PRNT SHOP	OMV						
COMPONENTS/PARTS	OMV						
PERMANENT SALARIES	OMV						
HEALTH INSURANCE	OMV						
PENSION - GENERAL EMP	OMV						
SOC SEC/MEDICARE	OMV						
OVERTIME 1.5X PAY	OMV						
SERVICNG-FLEET O&M	OMV						
GASOLINE	OMV						
IMP REP & MAINT	OMV						
IMP REP MATERIALS	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						
LONGEVITY PAY	OMV						
TELEPHONE/CABLE TV	OMV						
HORTICULTURAL SUP	OMV						
DIESEL FUEL	OMV						
OTHER CHEMICALS	OMV						
OTHER SERVICES	OMV						
OTHER EQUIP RENT	OMV						
SAFETY SHOES	OMV						
SERVICNG-PRNT SHOP	OMV						
TOOLS/EQUIP < \$5000	OMV						
SCHOOLS	OMV						
YEAR END FICA ACRR	OMV						
SUPPLEMENTAL FICA	OMV						
UPGRADE PAY	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
PENSION - DEF CONT	OMV						
OVERHEAD-FLEET	OMV						
OTHER REG SALARIES	OMV						
UNIFORMS	OMV						
RETIREE HEALTH BENE	OMV						

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 3: Allocation of Water Exp. To Transmission/Dist.

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
UNIFORMS	OMV	5,500	Miles of Trans / Dist Pipe	44.0%	56.0%	2,420	3,080
OTHER REG SALARIES	OMV	1,478	Miles of Trans / Dist Pipe	44.0%	56.0%	650	828
SCHOOLS	OMV	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
OTHER SUPPLIES	OMV	650	Miles of Trans / Dist Pipe	44.0%	56.0%	286	364
TELEPHONE/CABLE TV	OMV	573	Miles of Trans / Dist Pipe	44.0%	56.0%	252	321
CELLPHONE ALLOWANCE	OMV	480	Miles of Trans / Dist Pipe	44.0%	56.0%	211	269
SAFETY SHOES	OMV	400	Miles of Trans / Dist Pipe	44.0%	56.0%	176	224
HORTICULTURAL SUP	OMV	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
OFFICE EQUIP < \$5000	OMV	300	Miles of Trans / Dist Pipe	44.0%	56.0%	132	168
SAFETY/TRAIN MAT	OMV	200	Miles of Trans / Dist Pipe	44.0%	56.0%	88	112
YEAR END FICA ACCR	OMV	113	Miles of Trans / Dist Pipe	44.0%	56.0%	50	63
UPGRADE PAY	OMV	100	Miles of Trans / Dist Pipe	44.0%	56.0%	44	56
EQUIP REP & MAINT	OMV	50	Miles of Trans / Dist Pipe	44.0%	56.0%	22	28
MEDICAL SUPPLIES	OMV	20	Miles of Trans / Dist Pipe	44.0%	56.0%	9	11
SUPPLEMENTAL FICA	OMV	235.47	Miles of Trans / Dist Pipe	44.0%	56.0%	103.67	131.80
PERMANENT SALARIES	OMV	185,000	Miles of Trans / Dist Pipe	44.0%	56.0%	81,400	103,600
COMPONENTS/PARTS	OMV	177,316	Miles of Trans / Dist Pipe	44.0%	56.0%	78,025	99,291
VEHICLES	OMV	42,144	Miles of Trans / Dist Pipe	44.0%	56.0%	18,549	23,595
SERVICHG-FLEET OAM	OMV	40,978	Miles of Trans / Dist Pipe	44.0%	56.0%	18,032	22,946
OVERTIME 1.5X PAY	OMV	33,862	Miles of Trans / Dist Pipe	44.0%	56.0%	14,896	18,966
PENSION - GENERAL EMP	OMV	32,360	Miles of Trans / Dist Pipe	44.0%	56.0%	14,240	18,120
SOC SEC/MEDICARE	OMV	18,568	Miles of Trans / Dist Pipe	44.0%	56.0%	8,171	10,397
DIESEL FUEL	OMV	18,507	Miles of Trans / Dist Pipe	44.0%	56.0%	8,144	10,363
IMP REP & MAINT	OMV	15,000	Miles of Trans / Dist Pipe	44.0%	56.0%	6,601	8,399
DISPOSAL/TYPI FEES	OMV	10,000	Miles of Trans / Dist Pipe	44.0%	56.0%	4,400	5,600
OVERHEAD-FLEET	OMV	9,737	Miles of Trans / Dist Pipe	44.0%	56.0%	4,285	5,452
PENSION - DEF CONT	OMV	6,331	Miles of Trans / Dist Pipe	44.0%	56.0%	2,788	3,543
LONGEVITY PAY	OMV	5,500	Miles of Trans / Dist Pipe	44.0%	56.0%	2,420	3,080
OTHER REG SALARIES	OMV	4,344	Miles of Trans / Dist Pipe	44.0%	56.0%	1,900	2,444
OTHER SUPPLIES	OMV	2,850	Miles of Trans / Dist Pipe	44.0%	56.0%	1,256	1,594
OTHER EQUIP RENT	OMV	2,500	Miles of Trans / Dist Pipe	44.0%	56.0%	1,100	1,400
STANDBY PAY	OMV	2,100	Miles of Trans / Dist Pipe	44.0%	56.0%	924	1,176
OTHER SERVICES	OMV	2,000	Miles of Trans / Dist Pipe	44.0%	56.0%	880	1,120
OVERTIME 1X PAY	OMV	1,310	Miles of Trans / Dist Pipe	44.0%	56.0%	576	734
EQUIP REP & MAINT	OMV	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
IMP REP MATERIALS	OMV	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
CELLPHONE ALLOWANCE	OMV	960	Miles of Trans / Dist Pipe	44.0%	56.0%	422	538
SHIFT DIFFERENTIAL	OMV	784	Miles of Trans / Dist Pipe	44.0%	56.0%	345	439
SAFETY SHOES	OMV	600	Miles of Trans / Dist Pipe	44.0%	56.0%	264	336
TELEPHONE/CABLE TV	OMV	573	Miles of Trans / Dist Pipe	44.0%	56.0%	252	321
HORTICULTURAL SUP	OMV	500	Miles of Trans / Dist Pipe	44.0%	56.0%	220	280
UNIFORMS	OMV	500	Miles of Trans / Dist Pipe	44.0%	56.0%	220	280
OFFICE SUPPLIES	OMV	400	Miles of Trans / Dist Pipe	44.0%	56.0%	176	224
YEAR END FICA ACCR	OMV	347	Miles of Trans / Dist Pipe	44.0%	56.0%	153	194
GASOLINE	OMV	191	Miles of Trans / Dist Pipe	44.0%	56.0%	84	107
SUPPLEMENTAL FICA	OMV	128	Miles of Trans / Dist Pipe	44.0%	56.0%	56	72
PERMANENT SALARIES	OMV	410,114	Miles of Trans / Dist Pipe	44.0%	56.0%	183,845	226,269
VEHICLES	OMV	166,326	Miles of Trans / Dist Pipe	44.0%	56.0%	73,199	93,127
COMPONENTS/PARTS	OMV	125,000	Miles of Trans / Dist Pipe	44.0%	56.0%	55,000	69,999
SERVICHG-FLEET OAM	OMV	125,000	Miles of Trans / Dist Pipe	44.0%	56.0%	55,000	69,999
HEALTH INSURANCE	OMV	63,216	Miles of Trans / Dist Pipe	44.0%	56.0%	27,817	35,399
PENSION - GENERAL EMP	OMV	63,216	Miles of Trans / Dist Pipe	44.0%	56.0%	27,817	35,399
SOC SEC/MEDICARE	OMV	41,681	Miles of Trans / Dist Pipe	44.0%	56.0%	18,328	23,353
PENSION - DEF CONT	OMV	32,403	Miles of Trans / Dist Pipe	44.0%	56.0%	14,258	18,145
VEHICLES	OMV	19,219	Miles of Trans / Dist Pipe	44.0%	56.0%	8,017	11,202
OVERHEAD-FLEET	OMV	12,845	Miles of Trans / Dist Pipe	44.0%	56.0%	5,652	7,193
OVERTIME 1.5X PAY	OMV	10,920	Miles of Trans / Dist Pipe	44.0%	56.0%	4,805	6,115
IMP REP & MAINT	OMV	5,000	Miles of Trans / Dist Pipe	44.0%	56.0%	2,200	2,800
LONGEVITY PAY	OMV	4,400	Miles of Trans / Dist Pipe	44.0%	56.0%	1,936	2,464
GASOLINE	OMV	4,000	Miles of Trans / Dist Pipe	44.0%	56.0%	1,760	2,240
DISPOSAL/TYPI FEES	OMV	4,000	Miles of Trans / Dist Pipe	44.0%	56.0%	1,760	2,240
OTHER REG SALARIES	OMV	3,066	Miles of Trans / Dist Pipe	44.0%	56.0%	1,349	1,717
UNIFORMS	OMV	2,500	Miles of Trans / Dist Pipe	44.0%	56.0%	1,100	1,400
SERVICHG-PUB WORKS	OMV	2,000	Miles of Trans / Dist Pipe	44.0%	56.0%	880	1,120
IMP REP MATERIALS	OMV	2,000	Miles of Trans / Dist Pipe	44.0%	56.0%	880	1,120
CERTIFICATION TRAIN	OMV	2,000	Miles of Trans / Dist Pipe	44.0%	56.0%	880	1,120
SERVICHG-NON FLEET	OMV	1,350	Miles of Trans / Dist Pipe	44.0%	56.0%	594	756
SAFETY SHOES	OMV	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
UPGRADE PAY	OMV	1,000	Miles of Trans / Dist Pipe	44.0%	56.0%	440	560
OTHER SUPPLIES	OMV	500	Miles of Trans / Dist Pipe	44.0%	56.0%	220	280
STANDBY PAY	OMV	480	Miles of Trans / Dist Pipe	44.0%	56.0%	211	269
CELLPHONE ALLOWANCE	OMV	400	Miles of Trans / Dist Pipe	44.0%	56.0%	176	224
DISPOSAL/TYPI FEES	OMV	234	Miles of Trans / Dist Pipe	44.0%	56.0%	103	131
YEAR END FICA ACCR	OMV	40	Miles of Trans / Dist Pipe	44.0%	56.0%	18	22
SUPPLEMENTAL FICA	OMV	545.37	Miles of Trans / Dist Pipe	44.0%	56.0%	240.57	304.80
PERMANENT SALARIES	OMV	102,489	Miles of Trans / Dist Pipe	44.0%	56.0%	45,099	57,390
HEALTH INSURANCE	OMV	62,909	Miles of Trans / Dist Pipe	44.0%	56.0%	27,817	35,092
PENSION - GENERAL EMP	OMV	77,688	Miles of Trans / Dist Pipe	44.0%	56.0%	34,238	43,450
SOC SEC/MEDICARE	OMV	61,865	Miles of Trans / Dist Pipe	44.0%	56.0%	27,223	34,642
PENSION - DEF CONT	OMV	48,206	Miles of Trans / Dist Pipe	44.0%	56.0%	21,212	26,994
VEHICLES	OMV	42,850	Miles of Trans / Dist Pipe	44.0%	56.0%	18,856	23,994
GASOLINE	OMV	29,634	Miles of Trans / Dist Pipe	44.0%	56.0%	13,040	16,594
DIESEL FUEL	OMV	12,845	Miles of Trans / Dist Pipe	44.0%	56.0%	5,652	7,193
IMP REP & MAINT	OMV	13,204	Miles of Trans / Dist Pipe	44.0%	56.0%	5,810	7,393
OVERHEAD-FLEET	OMV	12,355	Miles of Trans / Dist Pipe	44.0%	56.0%	5,437	6,918
LONGEVITY PAY	OMV	11,305	Miles of Trans / Dist Pipe	44.0%	56.0%	4,979	6,326
OTHER REG SALARIES	OMV	9,064	Miles of Trans / Dist Pipe	44.0%	56.0%	3,989	5,075
UNIFORMS	OMV	3,013	Miles of Trans / Dist Pipe	44.0%	56.0%	1,326	1,687
SERVICHG-PUB WORKS	OMV	2,892	Miles of Trans / Dist Pipe	44.0%	56.0%	1,273	1,619
IMP REP MATERIALS	OMV	2,772	Miles of Trans / Dist Pipe	44.0%	56.0%	1,220	1,552
CERTIFICATION TRAIN	OMV	2,471	Miles of Trans / Dist Pipe	44.0%	56.0%	1,087	1,384
SERVICHG-NON FLEET	OMV	2,410	Miles of Trans / Dist Pipe	44.0%	56.0%	1,061	1,350
SAFETY SHOES	OMV	2,025	Miles of Trans / Dist Pipe	44.0%	56.0%	891	1,134
UPGRADE PAY	OMV	1,968	Miles of Trans / Dist Pipe	44.0%	56.0%	862	1,097
OTHER SUPPLIES	OMV	1,205	Miles of Trans / Dist Pipe	44.0%	56.0%	530	675
STANDBY PAY	OMV	1,205	Miles of Trans / Dist Pipe	44.0%	56.0%	530	675
CELLPHONE ALLOWANCE	OMV	913	Miles of Trans / Dist Pipe	44.0%	56.0%	402	511
DISPOSAL/TYPI FEES	OMV	904	Miles of Trans / Dist Pipe	44.0%	56.0%	398	506
OTHER REG SALARIES	OMV	904	Miles of Trans / Dist Pipe	44.0%	56.0%	398	506
UNIFORMS	OMV	904	Miles of Trans / Dist Pipe	44.0%	56.0%	398	506
SERVICHG-PUB WORKS	OMV	844	Miles of Trans / Dist Pipe	44.0%	56.0%	371	472
IMP REP MATERIALS	OMV	684	Miles of Trans / Dist Pipe	44.0%	56.0%	295	389
CERTIFICATION TRAIN	OMV	630	Miles of Trans / Dist Pipe	44.0%	56.0%	277	353
SERVICHG-NON FLEET	OMV	603	Miles of Trans / Dist Pipe	44.0%	56.0%	265	337
SAFETY SHOES	OMV	603	Miles of Trans / Dist Pipe	44.0%	56.0%	265	337
UPGRADE PAY	OMV	578	Miles of Trans / Dist Pipe	44.0%	56.0%	255	324
OTHER SUPPLIES	OMV	422	Miles of Trans / Dist Pipe	44.0%	56.0%	186	236
SUPPLEMENTAL FICA	OMV	308	Miles of Trans / Dist Pipe	44.0%	56.0%	134	171
BOOKS & MANUALS	OMV	301	Miles of Trans / Dist Pipe	44.0%	56.0%	133	169
DATA PROC SUPPLIES	OMV	301	Miles of Trans / Dist Pipe	44.0%	56.0%	133	169
EQUIP EQUIP < \$5000	OMV	181	Miles of Trans / Dist Pipe	44.0%	56.0%	80	101
UPGRADE PAY	OMV	121	Miles of Trans / Dist Pipe	44.0%	56.0%	53	67
SAFETY/TRAIN MAT	OMV	30	Miles of Trans / Dist Pipe	44.0%	56.0%	13	17
PERMANENT SALARIES	OMV	110,751	Miles of Trans / Dist Pipe	44.0%	56.0%	48,734	62,017
WATER/SERVISWORK	OMV	62,046	Miles of Trans / Dist Pipe	44.0%	56.0%	27,302	34,744
YEAR END FICA ACCR	OMV	13,400	Miles of Trans / Dist Pipe	44.0%	56.0%	5,896	7,504
PENSION - GENERAL EMP	OMV	9,235	Miles of Trans / Dist Pipe	44.0%	56.0%	4,064	5,171
SOC SEC/MEDICARE	OMV	9,075	Miles of Trans / Dist Pipe	44.0%	56.0%	3,993	5,082
HEALTH INSURANCE	OMV	8,076	Miles of Trans / Dist Pipe	44.0%	56.0%	3,554	4,522
RETIREE HEALTH BENE	OMV	5,628	Miles of Trans / Dist Pipe	44.0%	56.0%	2,477	3,151
TELEPHONE/CABLE TV	OMV	4,640	Miles of Trans / Dist Pipe	44.0%	56.0%	2,042	2,598
LONGEVITY PAY	OMV	3,977	Miles of Trans / Dist Pipe	44.0%	56.0%	1,749	2,227
OTHER REG SALARIES	OMV	1,793	Miles of Trans / Dist Pipe	44.0%	56.0%	789	1,004
EXPENSE ALLOWANCES	OMV	1,608	Miles of Trans / Dist Pipe	44.0%	56.0%	708	900
MILEAGE REIMBURSE	OMV	1,340	Miles of Trans / Dist Pipe	44.0%	56.0%	590	750
COMPONENTS/PARTS	OMV	1,162	Miles of Trans / Dist Pipe	44.0%	56.0%	511	651
ASSIGNMENT PAY	OMV	1,136	Miles of Trans / Dist Pipe	44.0%	56.0%	500	636
CELLPHONE ALLOWANCE	OMV	670	Miles of Trans / Dist Pipe	44.0%	56.0%	295	375
SCHOOLS	OMV	417	Miles of Trans / Dist Pipe	44.0%	56.0%	183	233
CONFERENCE	OMV	386	Miles of Trans / Dist Pipe	44.0%	56.0%	170	216
OTHER EQUIP RENT	OMV	168	Miles of Trans / Dist Pipe	44.0%	56.0%	74	94
BLDG REP MATERIALS	OMV	137	Miles of Trans / Dist Pipe	44.0%	56.0%	60	77
YEAR END FICA ACCR	OMV	150,000	Miles of Trans / Dist Pipe	44.0%	56.0%	66,000	83,999
SERVICHG-OTHER FUNDS	OMV	48,090	Miles of Trans / Dist Pipe	44.0%	56.0%	21,161	26,928
PERMANENT SALARIES	OMV	5,084	Miles of Trans / Dist Pipe	44.0%	56.0%	2,237	2,847
HEALTH INSURANCE	OMV	4,890	Miles of Trans / Dist Pipe	44.0%	56.0%	2,157	2,733
PENSION - DEF CONT	OMV	1,875	Miles of Trans / Dist Pipe	44.0%	56.0%	825	1,050

Appendix B: Supporting Schedules for Cost of Service Analysis Schedule 3: Allocation of Water Exp. To Transmission/Dist.

Expense Line Item	Code	FY 2019 Expense	Allocation Factor	Transmission %	Distribution %	Transmission \$	Distribution \$
STANDBY PAY	OMV						
SUPPLEMENTAL FICA	OMV						
PERMANENT SALARIES	OMV						
SERVICING-FLEET OAM	OMV						
COMPONENTS/PARTS	OMV						
HEALTH INSURANCE	OMV						
PENSION - DEF CONT	OMV						
SOC SECMEDICARE	OMV						
OVERTIME 1.5X PAY	OMV						
TOOLSEQUIP - \$5000	OMV						
OTHER SUPPLIES	OMV						
SAFETY SHOES	OMV						
UNIFORMS	OMV						
CELLPHONE ALLOWANCE	OMV						
TELEPHONE/CABLE TV	OMV						
GASOLINE	OMV						
SUPPLEMENTAL FICA	OMV						
PERMANENT SALARIES	OMV						
HEALTH INSURANCE	OMV						
PENSION - DEF CONT	OMV						
SOC SECMEDICARE	OMV						
OVERTIME 1.5X PAY	OMV						
TOOLSEQUIP - \$5000	OMV						
OTHER REG SALARIES	OMV						
EXPENSE ALLOWANCES	OMV						
CELLPHONE ALLOWANCE	OMV						
OTHER SUPPLIES	OMV						
SAFETY SHOES	OMV						
UNIFORMS	OMV						
OFFICE SUPPLIES	OMV						
YEAR END FICA ACCR	OMV						
SUPPLEMENTAL FICA	OMV						
PERMANENT SALARIES	OMV						
HEALTH INSURANCE	OMV						
VEHICLES	OMV						
REP REPAIR MATERIALS	OMV						
PENSION - GENERAL EMP	OMV						
SOC SECMEDICARE	OMV						
SERVICING-FLEET OAM	OMV						
PENSION - DEF CONT	OMV						
COMPONENTS/PARTS	OMV						
TOOLSEQUIP - \$5000	OMV						
OTHER SUPPLIES	OMV						
GASOLINE	OMV						
LONGEVITY PAY	OMV						
OVERHEAD-FLEET	OMV						
DIESEL FUEL	OMV						
DISPOSAL (TP) FEES	OMV						
OTHER REG SALARIES	OMV						
BLDG REPAIR MATERIALS	OMV						
RETIREE HEALTH BENE	OMV						
CELLPHONE ALLOWANCE	OMV						
SAFETY SHOES	OMV						
ASSIGNMENT PAY	OMV						
OTHER CHEMICALS	OMV						
TELEPHONE/CABLE TV	OMV						
CERTIFICATION TRAIN	OMV						
YEAR END FICA ACCR	OMV						
SHIFT DIFFERENTIAL	OMV						
UNIFORMS	OMV						
SAFETY TRAIN MAT	OMV						
OFFICE SUPPLIES	OMV						
SUPPLEMENTAL FICA	OMV						
PERMANENT SALARIES	OMV						
OTHER SERVICES	OMV						
HEALTH INSURANCE	OMV						
VEHICLES	OMV						
OTHER PROF SERV	OMV						
PENSION - GENERAL EMP	OMV						
SOC SECMEDICARE	OMV						
PENSION - DEF CONT	OMV						
SERVICING-FLEET OAM	OMV						
OTHER REG SALARIES	OMV						
LONGEVITY PAY	OMV						
CERTIFICATION TRAIN	OMV						
TELEPHONE/CABLE TV	OMV						
GASOLINE	OMV						
EXPENSE ALLOWANCES	OMV						
CONFERENCES	OMV						
OVERHEAD-FLEET	OMV						
SAFETY TRAIN MAT	OMV						
OFFICE SUPPLIES	OMV						
COMPUTER MAINT	OMV						
COSTS/FEES/PERMITS	OMV						
TOOLSEQUIP - \$5000	OMV						
SERVICING-PRINT SHOP	OMV						
CELLPHONE ALLOWANCE	OMV						
UNIFORMS	OMV						
ADMARKETING	OMV						
OFFICE EQUIP - \$5000	OMV						
FURNITURE	OMV						
SAFETY SHOES	OMV						
YEAR END FICA ACCR	OMV						
OVERTIME 1.5X PAY	OMV						
MEMBERSHIPS/DOUES	OMV						
MILEAGE REIMBURSE	OMV						
OTHER CHEMICALS	OMV						
OTHER SUPPLIES	OMV						
ROI ADMIN CHG	OMV						
INDRECT ADMIN SERV	OMV						
SERVICING-INFO SYS	OMV						
SERVICING-PUB WORKS	OMV						
WRITEOFF AIR & OTHER	OMV						
SERVICING-AIRPORT	OMV						
ACCT & AUDITING	OMV						
SERVICING-OTHER FUNDS	OMV						
PURCHASES	OMV						
ISSUES	OMV						
		\$ 14,793,930				\$ 6,509,862	\$ 8,284,068
Debt Service							
BOND PRINCIPAL	DEBT						
BOND INTEREST	DEBT						
OTHER DEBT COSTS	DEBT						
BOND PRINCIPAL	DEBT						
BOND INTEREST	DEBT						
OTHER DEBT COSTS	DEBT						
BOND PRINCIPAL	DEBT						
BOND INTEREST	DEBT						
OTHER DEBT COSTS	DEBT						
LOAN PRINCIPAL	DEBT						
LOAN INTEREST	DEBT						
LOAN PRINCIPAL	DEBT						
LOAN INTEREST	DEBT						
TR TO SPECIAL OBLIGATION BONDS	DEBT						
TR TO SPECIAL OBLIGATION BONDS	DEBT						
CUMULATIVE NEW DEBT SERVICE (CALC)	DEBT						
		\$ 8,445,862				\$ 3,716,484	\$ 4,729,379
Cash-Funded Capital							
TR TO WAS GEN CAP PROJ - Fund 454	CIP						
	CIP						
		\$ 6,667,272				\$ 2,933,840	\$ 3,733,432
		\$ 6,667,272				\$ 2,933,840	\$ 3,733,432
Budget Calibration							
Change of Fund Balance	FUND						
Change of Fund Balance - CIP	FUND						
		\$ (4,099,748)				\$ (1,904,037)	\$ (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 Admin Costs	Function Costs + Allocated Admin
Water	Source of Supply / Treatment	\$ -	0.00%	\$ 5,038,639	\$ 215,837,709
Water	Transmission / Distribution	\$ -	0.00%	\$ -	\$ 318,053,745
Sewer	Conveyance / Collection	\$ -	0.00%	\$ 5,038,639	\$ 704,055,664
Sewer	Treatment / Disposal	\$ -	0.00%	\$ -	\$ 234,978,706
Total Costs		\$ -		\$ 10,077,278	\$ 1,472,925,824



Outstanding Principle

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

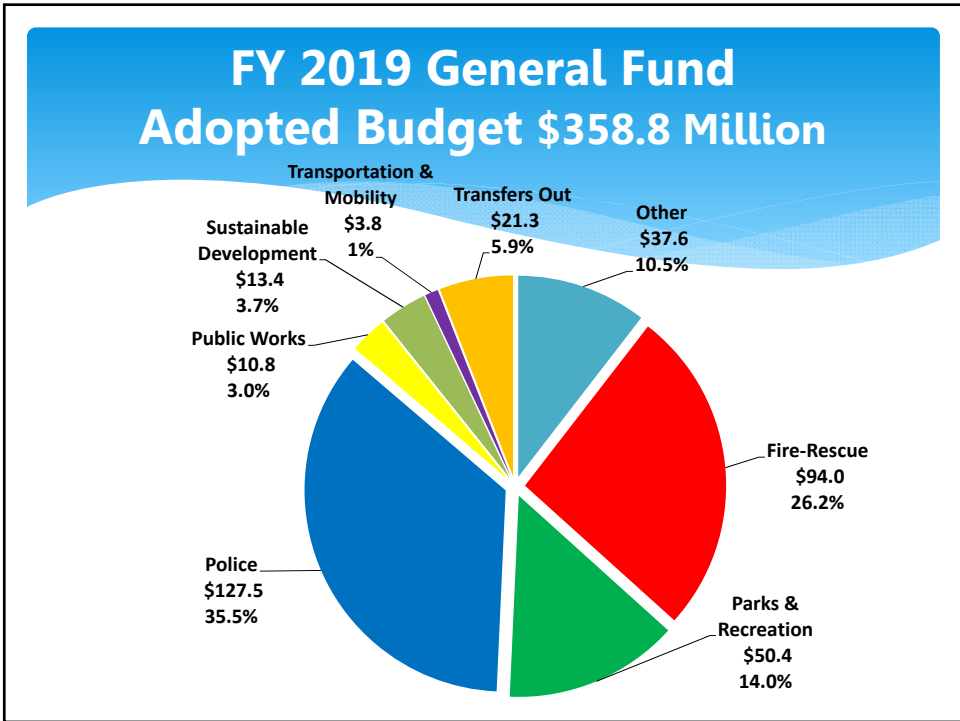
Functional Component:	Source of Supply / Treatment	Transmission / Distribution	Total
Plant in Service Value	\$215,837,709	\$318,053,745	\$533,891,454
Total System Value (incl. CIP)	\$215,837,709	\$318,053,745	\$533,891,454
<i>Credits:</i>			
Outstanding Principal	(\$79,939,945)	(\$117,797,762)	(\$197,737,707)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

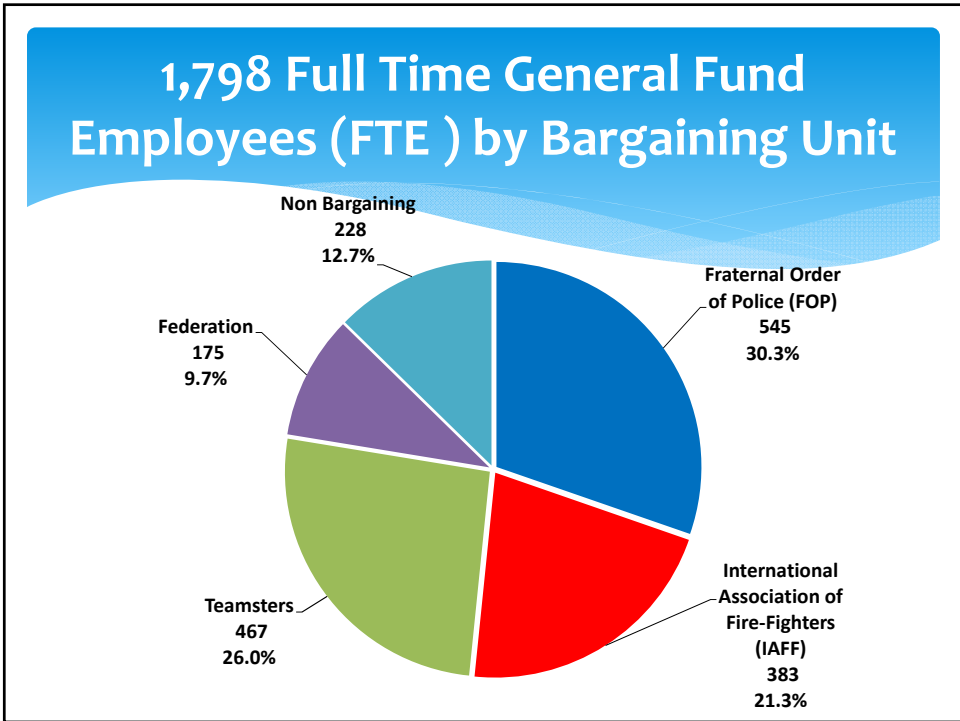
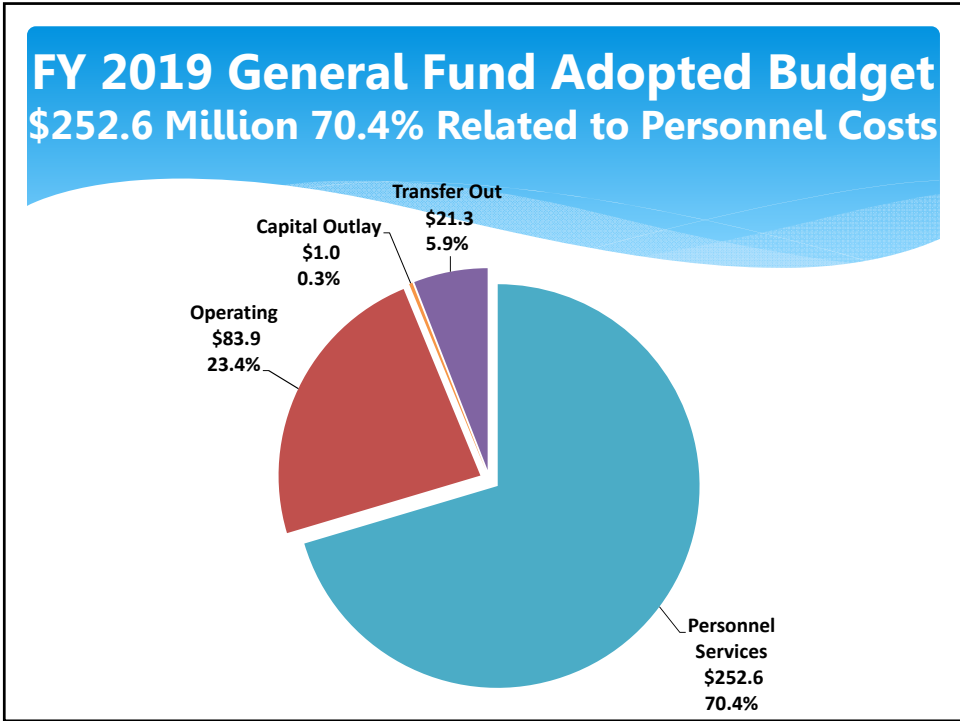
Functional Component:	Conveyance / Collection	Treatment / Disposal	Total
Plant in Service Value	\$704,055,664	\$234,978,706	\$939,034,371
Total System Value (incl. CIP)	\$704,055,664	\$234,978,706	\$939,034,371
<i>Credits:</i>			
Outstanding Principal	(\$259,701,331)	(\$86,675,366)	(\$346,376,697)
Net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

General Fund Budget Key Personnel Expenditure Drivers



WE BUILD COMMUNITY





Current Contract Agreements

Bargaining Unit	Effective Start Date	Effective End Date
Police Officers & Sergeants (FOP) ¹	October 1, 2017	September 30, 2020
Police Lieutenants & Captains (FOP) ¹	October 1, 2017	September 30, 2020
Battalion Chiefs (IAFF) ²	October 1, 2017	September 30, 2020
Fire Rank & File (IAFF) ²	October 1, 2017	September 30, 2020
Teamsters Local Union 769	October 1, 2016	September 30, 2019
Federation of Public Employees	November 7, 2017	September 30, 2019

¹FOP – Fraternal Order of Police

²IAFF - International Association of Fire-Fighters

City's General Fund Health Contribution

FY 2018 Actual	FY 2019 Adopted	FY 2020 Budget Estimate	FY 2020 vs FY 2019 Variance	Percent Change
\$15,892,268	\$16,720,931	\$18,387,128	\$1,666,197	10.0%

Collective Bargaining Health Language:

Effective January 1, 2019 or the first month following ratification of this Agreement, whichever comes later, and again on January 1, 2020 or the first month following ratification of this Agreement, whichever comes later, the City contribution shall adjust by the Total Medical and Pharmacy Trend for Plans with a Medium Level of Member Cost sharing plus 2%, as published in the Arthur J. Gallagher & Co. GBS Actuarial Consensus Trend Forecast for the 2nd quarter of 2018 and 2019 respectively.

Pension Comparison

Pension Plan	FY 2018 Actual	FY 2019 Adopted	FY 2020 Budget Estimate	FY 2020 vs FY 2019 Variance	Percent Change
General Employee (GERS)	\$5,426,689	\$4,673,672	\$4,284,493	(\$389,179)	-8.3%
Police & Fire	\$19,328,568	\$18,108,528	\$17,923,079	(\$185,449)	-1.0%
Defined Contribution	\$2,309,413	\$2,933,723	\$3,244,468	\$310,745	10.6%
OPEB Post Employment Steps	\$0	\$1,457,703	\$1,610,830	\$153,127	10.5%
Pension Obligation Debt	\$21,856,812	\$22,233,385	\$22,575,936	\$342,551	1.5%
Grand Total	\$48,921,482	\$49,407,011	\$9,638,806	\$231,795	0.5%

Post-Retirement Pay Steps (PPS)

The City shall pay approximately 1.75% PPS directly to the member based on the retirement benefit amount information provided by the Police and Fire Retirement System. The postretirement pay steps shall not constitute a benefit under the Retirement Plan of the Police and Fire Retirement System or otherwise be a provision of the Retirement Plan, but shall be a direct appropriation by the City in the same manner as the employee payroll. The PPS shall be funded through the City OPEB Trust or other direct City appropriation and shall not be an actuarial liability or obligation of the Police and Fire Retirement System.

IAFF/Police 75th Percentile Contract Changes

- *Section 1.4 Upon publication of the City's ongoing Classification and Compensation Study, the pay range shall be additionally adjusted effective the first full pay period of **October 2017** by the percentage necessary to bring the maximum annual rate of the pay range as of the date the Classification and Compensation Study is released to the 75th percentile of the maximum annual rate for all Broward County public employers (or 25th from the top out of 100 comparators) with the same classification as of the date the Classification and Compensation study is released.*

IAFF/Police 75th Percentile Contract Changes continued

- *Section 1.5 Effective the first full pay period beginning **October 2018**, the pay range shall be further adjusted by the percentage necessary to bring the maximum annual rate of the **pay range as of April 1, 2018** to the 75th percentile of the maximum annual rate for all Broward County public employers (or 25th from the top out of 100 comparators) with the same job classification as of April 1, 2018.*
- *Section 1.6 Effective the first full pay period beginning **October 2019**, the pay range shall be further adjusted by the percentage necessary to bring the maximum annual rate of the **pay range as of April 1, 2019** to the 75th percentile of the maximum annual rate for all Broward County public employers (or 25th from the top out of 100 comparators) with the same job classification as of April 1, 2019*

75th Percentile Example

- * Example, if the maximum annual rate for a city Battalion Chief is \$80,000 and the 75th percentile of maximum annual rate for the comparators is \$88,000, the pay range would be increased by ten percent (10%) effective the first full pay period of October 2017.

One-time Annual Lump Sum Payment

- * Effective October 1, 2017 for the remainder of the term of this Agreement, employees topped out of the established pay range set forth in Schedule A *shall receive a onetime annual lump sum payment of one and one-half percent (1.5%) of base annual rate for an overall performance evaluation rating of satisfactory or a one-time annual lump sum payment of three percent (3%) of base annual rate for an overall performance evaluation rating of above satisfactory or outstanding.* The base annual rate used to calculate the lump sum payment shall be the rate in effect on the date the employee's annual performance evaluation is due. The parties agree the lump sum payments are not considered pensionable

Salaries & Wages

FY 2020 includes COLA 2.22%

Salary Type	FY 2018 Actual	FY 2019 Adopted	FY 2020 Budget Request	FY 2020 vs FY 2019 Variance	Percent Change
Salaries ¹	142,397,842	154,351,323	163,317,416	8,966,093	5.8%
Longevity	2,158,933	2,062,929	1,950,062	(112,867)	-5.5%
Allowances	1,238,619	1,327,950	1,703,647	375,697	28.3%
Overtime	8,789,002	8,928,458	10,012,177	1,083,719	12.1%
Other	290,308	317,655	318,406	751	0.2%
Pension	48,921,482	49,407,011	49,638,806	231,795	0.5%
FICA	11,130,226	11,934,973	11,848,372	(86,601)	-0.7%
Health	15,892,268	16,720,931	18,387,128	1,666,197	10.0%
Insurance ²	5,992,903	7,544,160	7,544,160	0	0.0%
Grand Total	236,741,583	252,595,390	264,720,174	12,124,784	4.8%

¹Salaries assume \$1.8 Million Police & Fire 75th Percentile Increase in FY 2020

²Other Insurance costs have not yet been adjusted for FY 2020



Fort Lauderdale, FL

Water and Sewer
Rate Study

Discussion of Results

April 16, 2019

*Andrew Burnham
Kyle Stevens*

Utility's bond
rated Aa1

Background

- Water and sewer systems are combined within a single enterprise fund and supported by user rates
- The City applies an annual 5.00% indexing adjustment to its water and sewer rates
- Stantec has reviewed the financial sustainability of the combined system annually since 2013 and supported the 2018 bond issuance
- Current rate structure and impact fees have not been updated in over ten years

Rate Study Overview

Key Elements

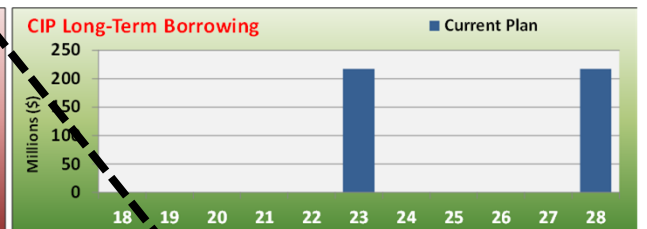
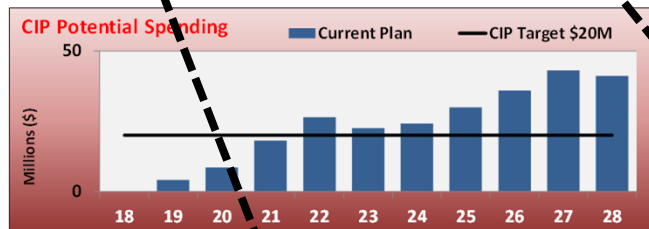
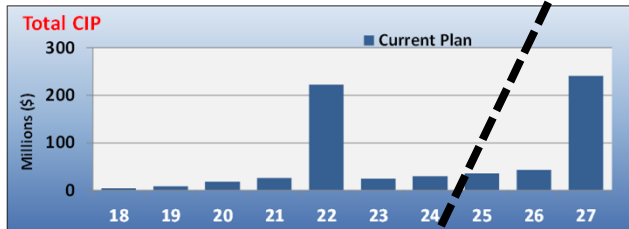
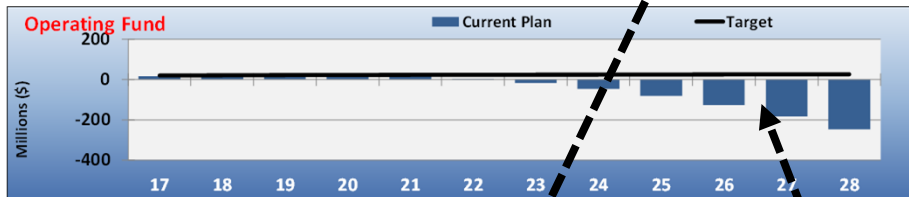
- 1 Revenue Sufficiency
- 2 Cost of Service
- 3 User Rates
- 4 Impact Fees

Basic Parameters

- 10 year financial forecasting model
 - Updated annually as part of the budget process
- Reflects the most current data and assumptions:
 - FY 2019 budget (Revenues & Expenses)
 - 5-Year capital spending per public works
 - Billing data and account growth forecast
 - Forecasted debt issuance every 5 years (FY 2023)
 - ROI Phase out over a 4 year period (FY 2021)
- Analysis will be updated as part of FY 2020 budget

FY 2019 Financial Forecast (No Adjustment)

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY															
SAVE	CALC	ROLL	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change	
		Override ▶		5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	FY 2023	FY 2028
		Water Rate Increases	0.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%	4.96%
		Override ▶		5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	PS FY20 ▶	98.0%
		Sewer Rate Increases	0.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	OMF FY20 ▶	100.0%
		Rate Covenant	2.14	1.97	1.84	1.80	1.73	1.26	1.09	1.02	0.95	0.90	0.66	CIP Cash %	20%



0.00% Rate increase

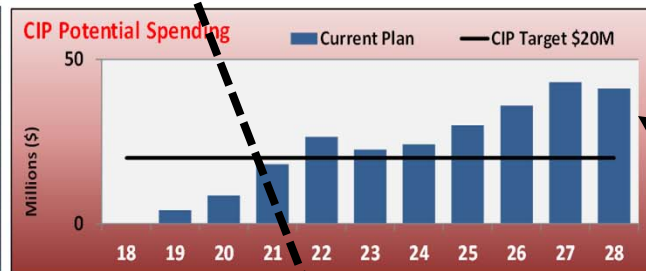
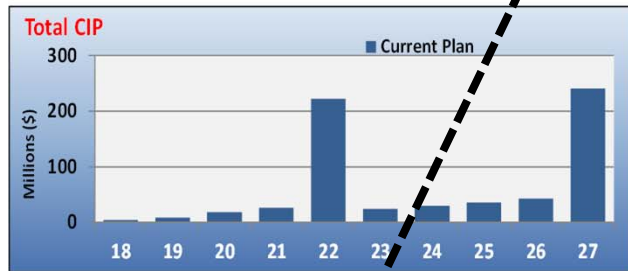
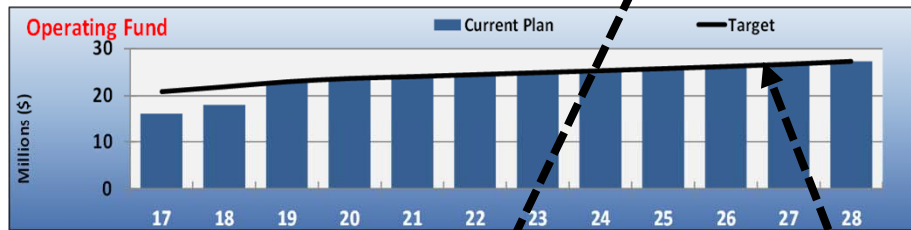
Minimum Reserves
Depleted

Coverage Impaired

FY 2019 Financial Forecast (Recommended Plan)

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change	
		Override ▶		5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	FY 2023	FY 2028
		Water Rate Increases	0.00%	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	21.66%	55.19%
		Override ▶		5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	PS FY20 ▶	98.0%
		Sewer Rate Increases	0.00%	5.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	OMF FY20 ▶	100.0%
		Rate Covenant	2.14	1.97	1.86	2.02	2.19	1.80	1.77	1.91	2.04	2.24	1.95	CIP Cash %	20%



5.00% Rate increase
needed FY 21
Forward

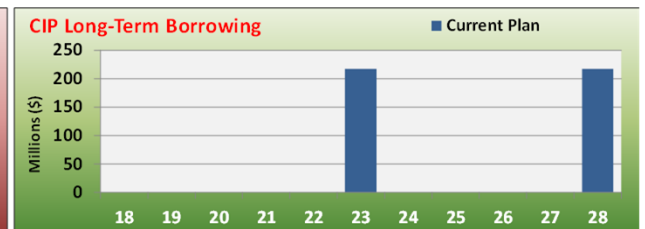
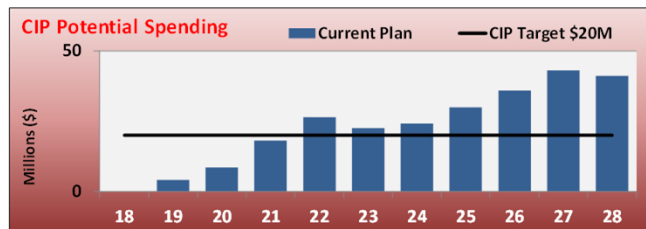
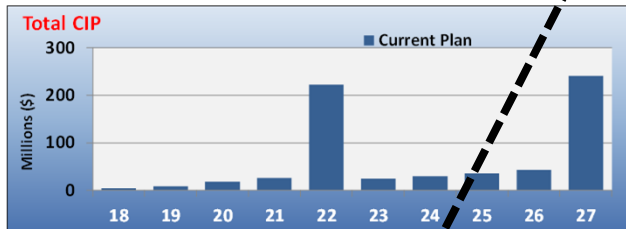
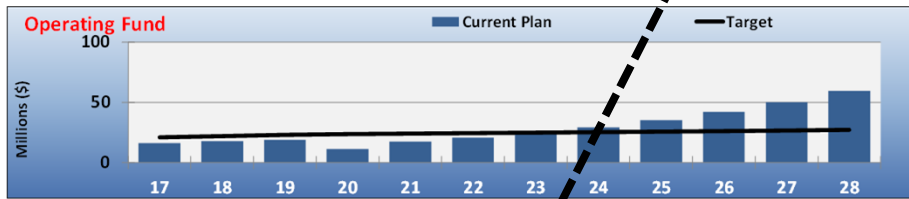
Minimum Reserves
Maintained

Full Funding Cash
CIP and New Debt

FY 2019 Financial Forecast (No ROI Phase Out)

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change	
		Override ▶		5.00%	0.00%	19.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	FY 2023	FY 2028
		Water Rate Increases	0.00%	5.00%	0.00%	19.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	37.73%	75.92%
		Override ▶		5.00%	0.00%	19.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	PS FY20 ▶	98.0%
		Sewer Rate Increases	0.00%	5.00%	0.00%	19.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	OMF FY20 ▶	100.0%
		Rate Covenant	2.14	1.97	1.86	2.63	2.83	2.31	2.26	2.42	2.58	2.82	2.45	CIP Cash %	20%



19.00% Rate
increase needed
FY 2021

Rate Study Overview

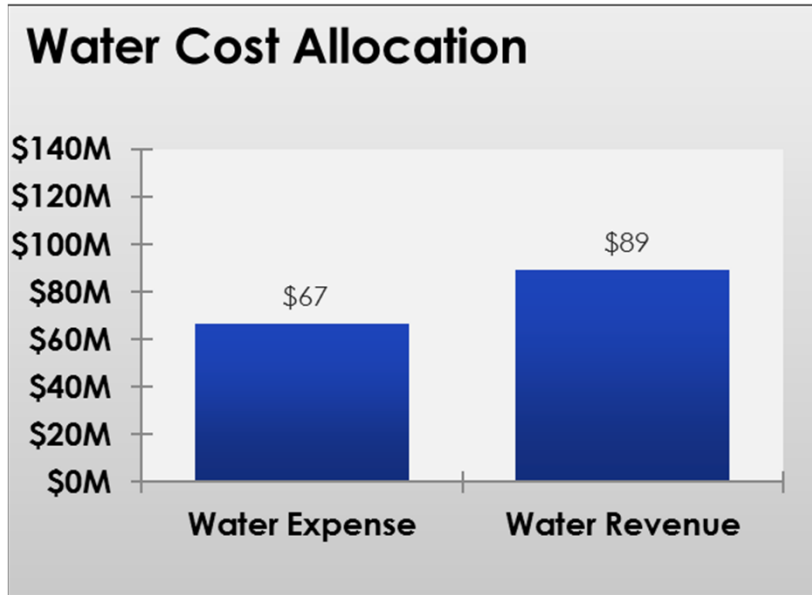
Key Elements


- 1 Revenue Sufficiency
- 2 Cost of Service
- 3 User Rates
- 4 Impact Fees

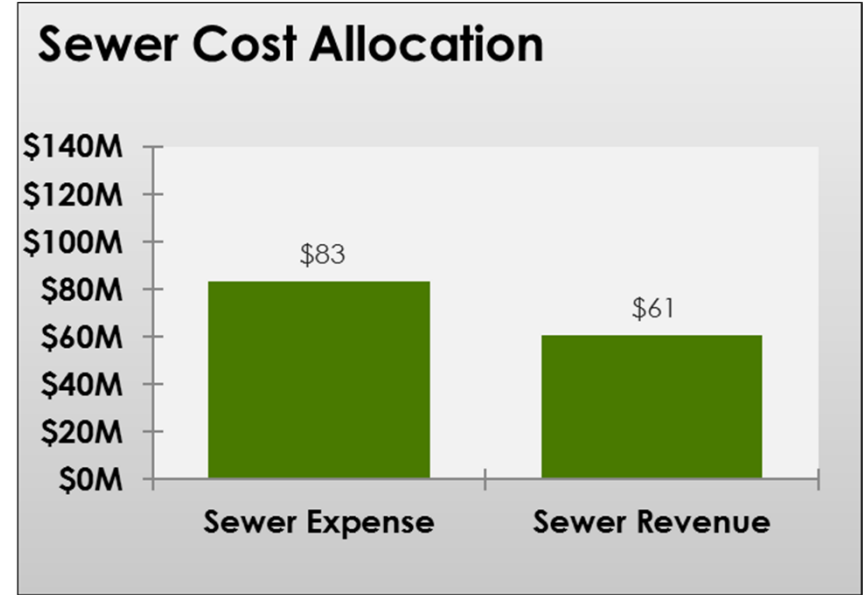
Base Parameters


- Based on the FY 2019 budget for water and sewer fund, intended to be “Revenue Neutral”
- Primary analysis sought to identify the unique cost of providing water and sewer services separately
- Analysis used relevant data, staff knowledge and expense type to allocate every line item in the utility budget (1,300 unique items)
- The City’s last similar analysis was 10+ years ago

FY 2019 Cost of Service Results



Revenues \$22M Over Cost 



Revenues \$22M Under Cost 

Key Driver: Recent sewer system investment and organizational attention

Key Note: Analysis is a snapshot in time and allocations could change

Recommendations

- Industry practice and future cost requirements would suggest a phased approach is most appropriate
- Modify annual rate indexing based on cost of service results

	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	0.0%	3.6%	3.6%	3.6%	3.6%
Wastewater Rate Adjustment	0.0%	7.0%	7.0%	7.0%	7.0%
Overall Revenue Adjustment	0.0%	5.0%	5.0%	5.0%	5.0%

- Update cost of service analysis periodically (every 3-5 years) and adjust indexing plan as appropriate

Rate Study Overview

Key Elements

- 1 Revenue Sufficiency
- 2 Cost of Service
- 3 User Rates
- 4 Impact Fees

Base Parameters

General description of the City's rate structure:

Fixed Monthly Charge- Is dependent on meter size. Provides revenue stability to the utility by capturing a portion of customer related and “readiness to serve” costs.

Volumetric Charges- Charges are dependent on the level of metered water use by customer class. Recover remaining costs.

Objectives to consider in evaluating potential modifications for FY 2020:

- Recommendations will enhance rate payer equity
- Comport with cost of service findings
- Align with industry best practices

Water Fixed Charge Update

	Single-Family & Commercial	Multi-Family	Wholesale
Per Bill	\$2.29	\$2.29	\$2.29
Per Unit		\$2.46	
Meter Size			
5/8"	\$4.48		\$36.52
3/4"	\$6.71		\$54.78
1"	\$11.19		\$91.30
1.5"	\$22.38		\$182.60
2"	\$35.80		\$292.17
3"	\$78.32		\$639.12
4"	\$134.27		\$1,095.63
6"	\$302.19		\$2,465.16
8"	\$358.05		\$2,921.67
10"	\$939.88		\$7,669.38
12"	\$1,186.03		\$9,678.03
16"	\$1,365.06		\$11,138.99

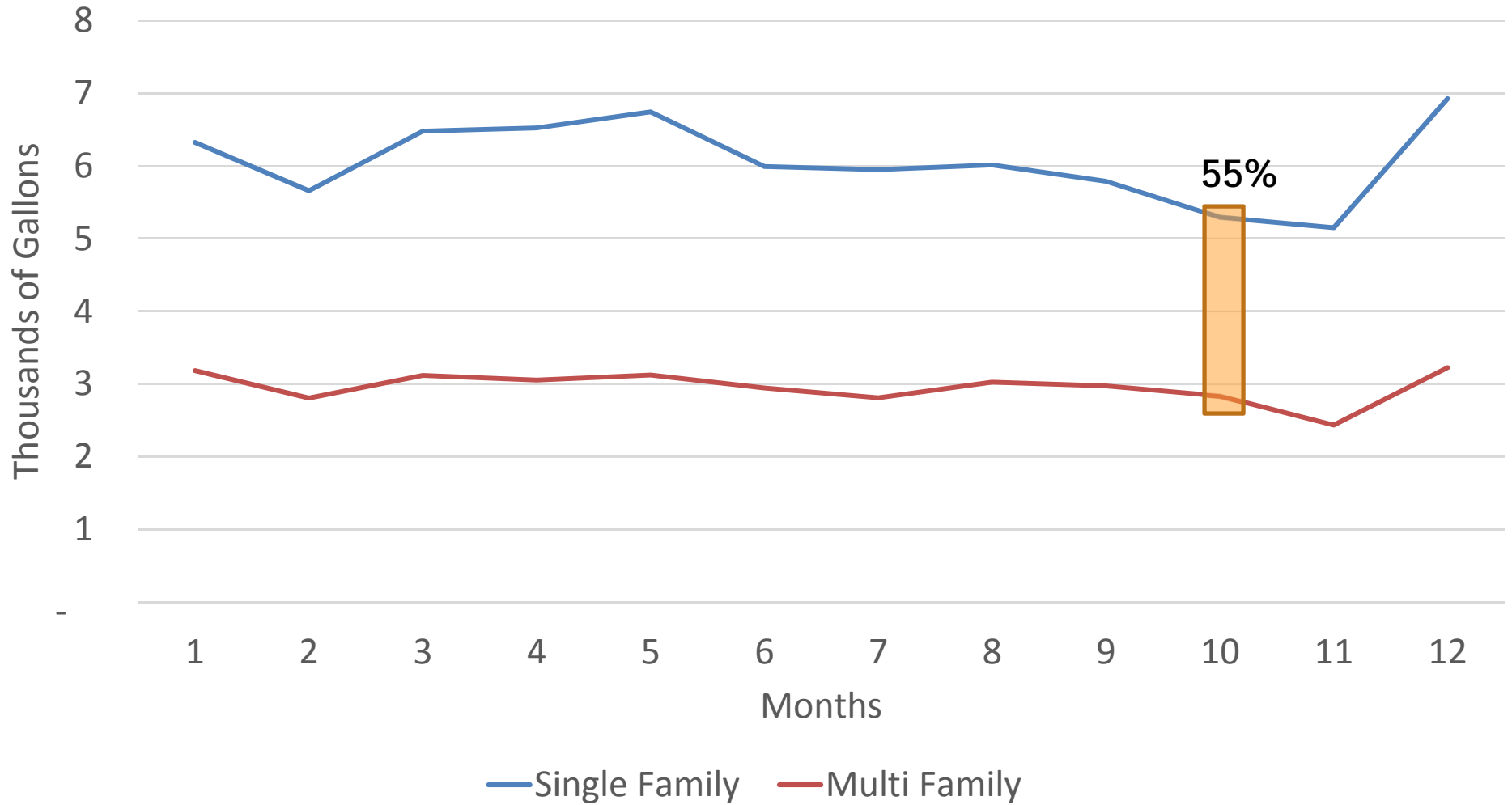
A →

← B

User Rate

Multifamily Usage Trends

Monthly Usage



Water Fixed Charges

	Residential		Commercial	Multifamily
	Current	Proposed	Proposed	Proposed
Per Unit				\$ 2.46
Per Bill		\$ 2.29	\$ 2.29	\$ 2.29
5/8	7.56	\$ 4.48	\$ 4.48	
3/4	10.48	\$ 6.71	\$ 6.71	
1	16.36	\$ 11.19	\$ 11.19	
1 1/2	31.08	\$ 22.38	\$ 22.38	
2	48.72	\$ 35.80	\$ 35.80	
3	89.89	\$ 78.32	\$ 78.32	
4	148.73	\$ 134.27	\$ 134.27	
6	295.79	\$ 302.10	\$ 302.10	
8	472.25	\$ 358.05	\$ 358.05	
10	678.11	\$ 939.88	\$ 939.88	
12	1,266.13	\$ 1,186.03	\$ 1,186.03	
16	2,060.42	\$ 1,365.06	\$ 1,365.06	

	Wholesale	
	Current	Proposed
Per Bill		\$ 2.29
5/8	\$ 26.41	\$ 36.52
3/4	\$ 35.21	\$ 54.78
1	\$ 56.39	\$ 91.30
1 1/2	\$ 109.92	\$ 182.60
2	\$ 174.02	\$ 292.17
3	\$ 322.83	\$ 639.12
4	\$ 536.37	\$ 1,095.63
6	\$1,069.87	\$ 2,465.16
8	\$1,709.25	\$ 2,921.67
10	\$3,070.38	\$ 7,669.38
12	\$4,936.80	\$ 9,678.03
16	\$8,343.14	\$11,138.87

Sewer Fixed Charge Update

Single-Family & Commercial

Multi-Family

Per Bill

\$2.37

\$2.37

Per Unit

A →

\$4.93

Meter Size

5/8"

\$8.96 ← B

3/4"

\$13.44

1"

\$22.41

1.5"

\$44.81

2"

\$71.70

3"

\$156.85

4"

\$268.88

6"

\$604.98

8"

\$717.01

10"

\$1,882.15

12"

\$2,375.10

16"

\$2,735.99

Sewer Fixed Charges

	Residential			Commercial	Multifamily
	Current	Proposed	Proposed	Proposed	Proposed
Per Unit					\$ 4.93
Per Bill		\$ 2.37	\$ 2.37	\$ 2.37	\$ 2.37
5/8	\$ 11.09	\$ 8.96	\$ 8.96		
3/4	\$ 15.81	\$ 13.44	\$ 13.44		
1	\$ 25.26	\$ 22.41	\$ 22.41		
1 1/2	\$ 48.81	\$ 44.81	\$ 44.81		
2	\$ 77.13	\$ 71.70	\$ 71.70		
3	\$ 143.15	\$ 156.85	\$ 156.85		
4	\$ 237.50	\$ 268.88	\$ 268.88		
6	\$ 473.29	\$ 604.98	\$ 604.98		
8	\$ 756.28	\$ 717.01	\$ 717.01		
10	\$1,086.41	\$ 1,882.15	\$ 1,882.15		
12	\$2,029.68	\$ 2,375.10	\$ 2,375.10		
16	\$3,303.08	\$ 2,735.99	\$ 2,735.99		

Current Volumetric Charges

Water:

WATER COMMODITY - MONTHLY USAGE CHARGES

		CONSUMPTION	RATE
SINGLE FAMILY (1,000 gallons per month)	BLOCK 1	0 - 3,000	\$2.32
	BLOCK 2	4,000 - 8,000	\$5.12
	BLOCK 3	9,000 - 12,000	\$6.41
	BLOCK 4	13,000 - 20,000	\$8.64
	BLOCK 5	> 20,000	\$12.54
MULTIFAMILY RESIDENTIAL (1,000 gallons per month X number of dwelling units)	BLOCK 1	0 - 1,000	\$2.32
	BLOCK 2	2,000 - 3,000	\$5.12
	BLOCK 3	4,000 - 5,000	\$6.41
	BLOCK 4	6,000 - 8,000	\$8.64
	BLOCK 5	> 8,000	\$12.54
COMMERCIAL		> 1,000	\$5.29
MASTER METER (for each 1,000 gallons or fraction thereof)		> 1,000	\$4.82

Sewer:

SEWER (WASTEWATER) COMMODITY - MONTHLY USAGE CHARGES

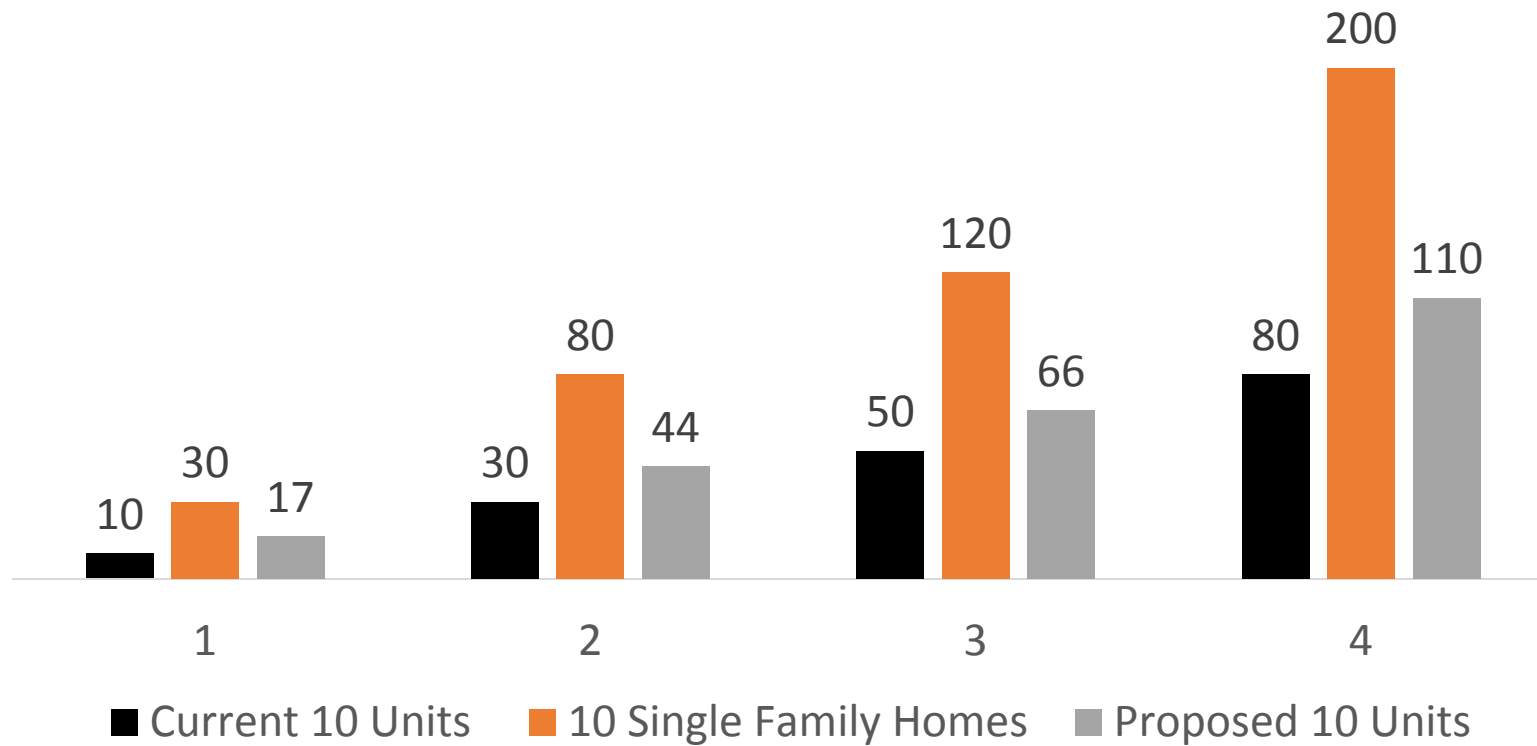
		CONSUMPTION	RATE
SINGLE & MULTIFAMILY RESIDENTIAL (UNITS THAT HAVE SEPARATE METERS)	BLOCK 1	0 - 3,000	\$4.10
	BLOCK 2	4,000 - 20,000	\$9.06
	BLOCK 3	> 20,000	N/A
Single family residences will not be charged a commodity charge for usage in excess of twenty-thousand (20,000) gallons per month per unit.			
MULTIFAMILY RESIDENTIAL (multifamily units that are not separately metered - 1,000 gallons per month X number of units)	BLOCK 1	0 - 1,000	\$4.10
	BLOCK 2	2,000 - 8,000	\$9.06
	BLOCK 3	> 8,000	N/A
Multifamily residences will not be charged a commodity charge for usage in excess of eight-thousand (8,000) gallons per month per unit.			
COMMERCIAL		> 1,000	\$7.28

Volume Rate Modifications

- Removal of the sewer billing cap, currently 20,000 gallons monthly for single family homes and 8,000 gallons per unit for multifamily units
- Update of the wholesale rate using cost allocation principles to insure the appropriate level of cost recovery
- Application of a 25% outside city surcharge to wholesale customers
- Resizing of Multi-family Tiers to insure the equity of tier ranges

User Rates

Multi-family Tier Sizing



Updated Volume Rates

Water Volume Pricing

	Residential	Commercial	Multifamily	Wholesale
All		\$ 5.59		\$ 2.78
Tier 1	\$ 2.45		\$ 2.45	
Tier 2	\$ 5.41		\$ 5.41	
Tier 3	\$ 6.77		\$ 6.77	
Tier 4	\$ 9.13		\$ 9.13	
Tier 5	\$ 13.25		\$ 13.25	

Tier Break Points *

	Residential	Commercial	Multifamily	Wholesale
Tier 1	3,000	All Use	3,000	All Use
Tier 2	8,000		8,000	
Tier 3	12,000		12,000	
Tier 4	20,000		20,000	
Tier 5	> 20,000		> 20,000	

*Multiplied Against effective ERUs

Wastewater Volume Pricing

	Residential	Commercial	Multifamily
All		\$ 7.39	
Tier 1	\$ 4.16		\$ 4.16
Tier 2	\$ 9.19		\$ 9.19

Tier Break Points*

	Residential	Commercial	Multifamily
Tier 1	3,000	All Use	3,000
Tier 2	>3,000		>3,000

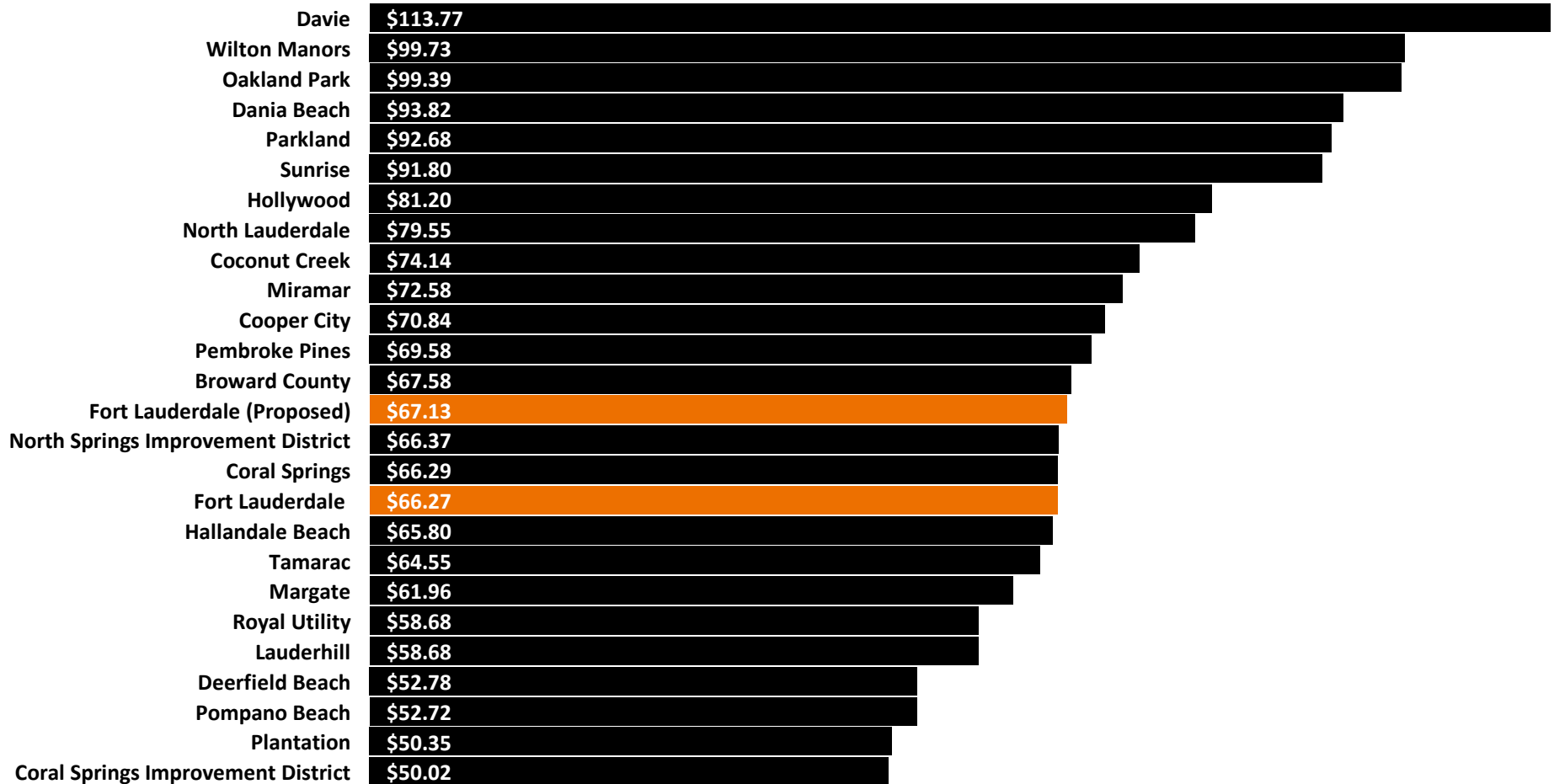
*Multiplied Against effective ERUs

Residential Water & Sewer 5/8" Meter Customer Impacts

K Gallons	Cumulative Bills	Current Total	Proposed Total	Change \$	Change %
0	7%	\$ 18.65	\$ 18.10	\$ (0.55)	-2.95%
1	15%	\$ 25.07	\$ 24.71	\$ (0.36)	-1.44%
2	27%	\$ 31.49	\$ 31.32	\$ (0.17)	-0.54%
3	41%	\$ 37.91	\$ 37.93	\$ 0.02	0.05%
4	54%	\$ 52.09	\$ 52.53	\$ 0.44	0.84%
5	64%	\$ 66.27	\$ 67.13	\$ 0.86	1.30%
6	72%	\$ 80.45	\$ 81.73	\$ 1.28	1.59%
7	77%	\$ 94.63	\$ 96.33	\$ 1.70	1.80%
8	82%	\$ 108.81	\$ 110.93	\$ 2.12	1.95%
9	85%	\$ 124.28	\$ 126.89	\$ 2.61	2.10%
10	87%	\$ 139.75	\$ 142.85	\$ 3.10	2.22%
15	94%	\$ 223.79	\$ 229.73	\$ 5.94	2.65%
20	96%	\$ 312.29	\$ 321.33	\$ 9.04	2.89%
25	98%	\$ 374.99	\$ 433.53	\$ 58.54	15.61%
30	99%	\$ 437.69	\$ 545.73	\$ 108.04	24.68%

Water and Sewer Rate Survey 5/8" User @ 5,000 Gallons

Combined Water & Sewer Bill Survey at 5,000 Gallons per Month



21,476 Meters

Commercial 5/8" Meter Customer Impacts

5/8" Meter					
K Gallons	Current Total	Proposed Total	Change \$	Change %	
0	\$ 18.65	\$ 18.10	\$ (0.55)	-2.95%	
5	\$ 81.50	\$ 83.00	\$ 1.50	1.84%	
10	\$ 144.35	\$ 147.90	\$ 3.55	2.46%	
20	\$ 270.05	\$ 277.70	\$ 7.65	2.83%	
30	\$ 395.75	\$ 407.50	\$ 11.75	2.97%	

1,879 Meters

1" Meter					
K Gallons	Current Total	Proposed Total	Change \$	Change %	
0	\$ 41.62	\$ 38.26	\$ (3.36)	-8.07%	
5	\$ 104.47	\$ 103.16	\$ (1.31)	-1.25%	
10	\$ 167.32	\$ 168.06	\$ 0.74	0.44%	
20	\$ 293.02	\$ 297.86	\$ 4.84	1.65%	
30	\$ 418.72	\$ 427.66	\$ 8.94	2.14%	
50	\$ 670.12	\$ 687.26	\$ 17.14	2.56%	

1,444 Meters

Select Multi-Family Customer Impacts

Option A

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%

Option B

Meter Size	Units	Monthly Water (Gal)	Monthly Sewer (Gal)	Total Existing	Total Proposed	\$ Chg.	% Chg.
1"	20	50,000	50,000	\$595.42	\$504.57	-\$90.85	-15.3%
2"	100	300,000	300,000	\$3,603.85	\$3,173.76	-\$430.09	-11.9%
4"	280	3,000,000	3,000,000	\$50,071.83	\$45,639.44	-\$4,432.39	-8.9%
4"	400	1,100,000	1,100,000	\$11,462.23	\$9,734.22	-\$1,728.01	-15.1%
6"	370	1,300,000	1,100,000	\$13,858.98	\$12,256.42	-\$1,602.57	-11.6%
8"	33	275,000	275,000	\$5,387.19	\$4,970.67	-\$416.52	-7.7%

Select Wholesale Customer Impacts

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

45 Meters

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Presentation Overview

Today's Topics

- 1 Revenue Sufficiency
- 2 Cost of Service
- 3 User Rates
- 4 Impact Fees

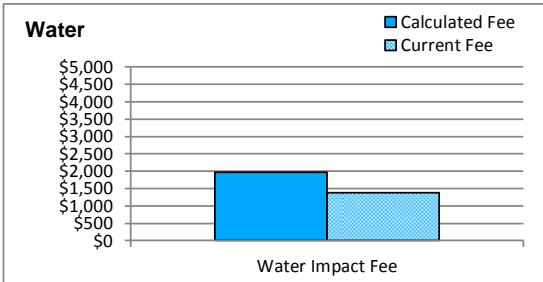
Impact Fee Update

- Impact fees last updated 10+ years ago
- Analysis calculated the cost of capacity of the current water and sewer systems.
- Reviewed and updated the level of service provided to each ERU.
- The resulting fee represents the current cost to buy into the system for an ERU.

Impact Fee Update

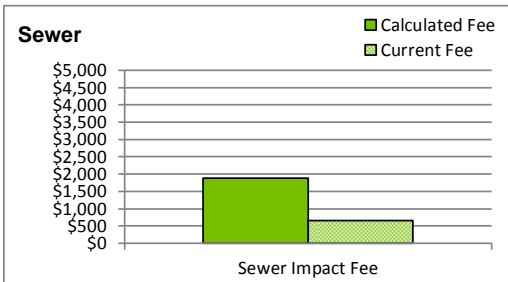
Water Impact Fee

Total Plant In Service	\$ 533,891,454
Expansion Capital Costs	\$ -
Total Costs Buy-In Method	\$ 533,891,454
Cost per ERU	\$ 3,048
Debt Service Credit	\$ (1,129)
Cost Recovery Percentage	100.0%
Total Calculated Fee:	\$ 1,977
Credit % (Incremental or Combined)	37.0%
Current Fee:	\$ 1,386
Dollar Change:	\$ 591
Percentage Change:	43%



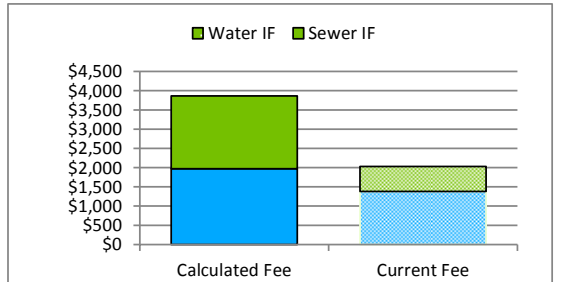
Sewer Impact Fee

Total Plant In Service	\$ 939,034,371
Expansion Capital Costs	\$ -
Total Costs Buy-In Method	\$ 939,034,371
Cost per ERU	\$ 2,904
Debt Service Credit	\$ (1,071)
Cost Recovery Percentage	100.0%
Total Calculated Fee:	\$ 1,888
Credit % (Incremental or Combined)	36.9%
Current Fee:	\$ 651
Dollar Change:	\$ 1,237
Percentage Change:	190%



Total Impact Fee

Current	
Water IF	\$ 1,386
Sewer IF	\$ 651
Total SDFs	\$ 2,037
Calculated	
Water IF	\$ 1,977
Sewer IF	\$ 1,888
Total Calculated SDFs	\$ 3,860
Dollar Change	\$ 1,823
Percent Change	89.5%



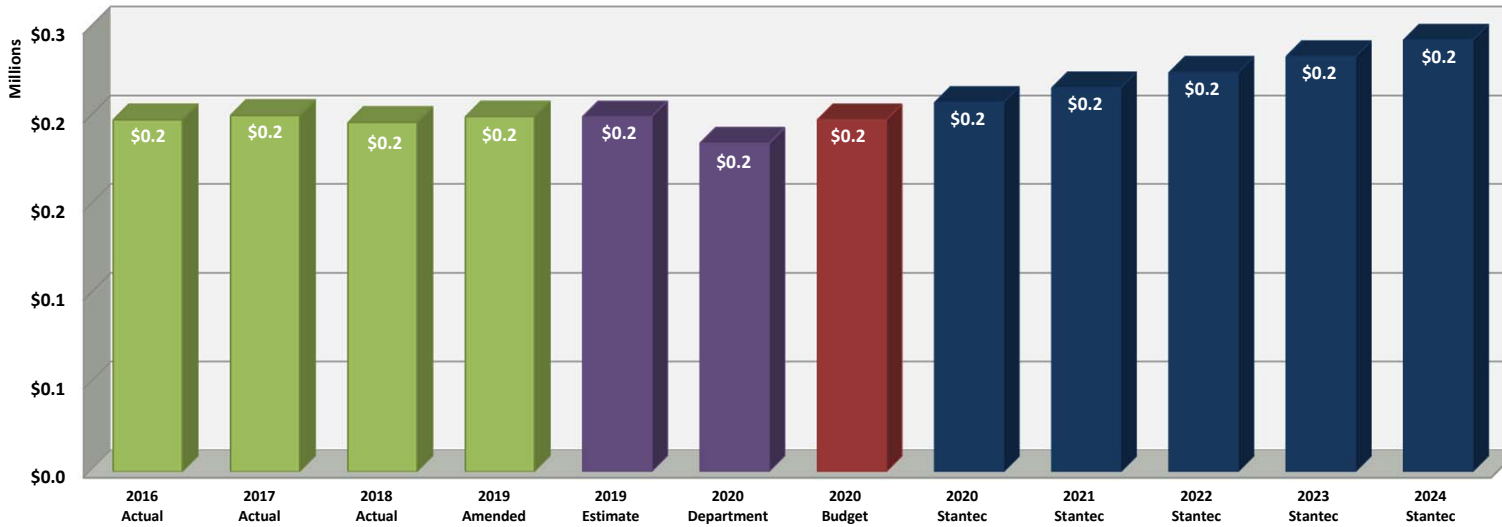
Impact Fee Recommendations

- The City should consider updating the impact fees charged to fully recover the current cost of capacity for new connections.
- The City should consider assessing impact fee to new connections on the wholesale systems.

Questions/Discussions



State Gas Tax Refund



Revenue Source	2016 Actual	2017 Actual	2018 Actual	2019 Amended	2019 Estimate	2020 Department	2020 Budget	2020 Stantec	2021 Stantec	2022 Stantec	2023 Stantec	2024 Stantec	Department
State Gas Tax Refund	\$ 198,322	\$ 200,727	\$ 196,734	\$ 200,000	\$ 200,000	\$ 185,000	\$ 198,250	\$ 208,000	\$ 216,320	\$ 224,973	\$ 233,972	\$ 243,331	Finance
% of State Gas Tax Refund Change	-0.2%	1.2%	-2.0%	1.6%	0.0%	-7.5%	-0.9%	4.7%	3.8%	3.8%	3.8%	3.8%	

2015 Actual

\$198,694

Description:

This revenue is a refund for certain state motor fuel taxes paid by the City for fuel used in City vehicles. The refunded revenue is used to fund the construction, reconstruction, and maintenance of roads. The existing rate is assessed at 14.7 cents per gallon for “on road” fuel used in City vehicles and 32.3 cents per gallon for “off road” fuel used by the City.

Fiscal Capacity:

This revenue will increase or decrease based on fuel and tax rates in addition to fuel usage in City of Fort Lauderdale owned vehicles.