

| Cost Center/Expense Class | Escalation Reference | Historical | | | | | | | | | | | |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Total PWD Projected O&M (Direct and Other Departments) | | | | | | | | | | | | | |
| PWD Operating and Maintenance Expenses Summary | | | | | | | | | | | | | |
| 100 | Salaries & Wages | \$ 100,874,990 | \$ 104,392,548 | \$ 108,902,414 | \$ 118,718,437 | \$ 118,414,751 | \$ 125,010,184 | \$ 133,332,567 | \$ 137,249,681 | \$ 141,950,857 | \$ 146,722,833 | \$ 151,564,498 | \$ 156,111,153 |
| 1xx | Benefits | 38,395,202 | 40,369,391 | 41,044,344 | 48,293,131 | 47,276,002 | 52,651,923 | 49,482,599 | 52,511,210 | 55,101,304 | 57,751,922 | 60,503,089 | 63,388,144 |
| 191 | Pension | 38,770,167 | 35,507,147 | 38,305,052 | 40,861,335 | 46,646,526 | 55,552,438 | 54,021,616 | 56,000,112 | 58,102,957 | 59,163,941 | 60,267,840 | 61,710,061 |
| 190 | Pension Obligations | 9,843,048 | 20,452,252 | 22,450,403 | 11,415,451 | 12,468,686 | 13,362,362 | 12,519,101 | 12,573,101 | 12,624,101 | 12,669,101 | 12,706,101 | 12,706,101 |
| 1xx (270) | Benefits (270) | - | - | - | - | - | - | 5,515,430 | 5,828,150 | 6,090,430 | 6,361,017 | 6,644,818 | 6,961,600 |
| 191 (270) | Pension (270) | - | - | - | - | - | - | 5,778,569 | 5,964,639 | 6,163,262 | 6,253,862 | 6,352,047 | 6,504,072 |
| 190 (270) | Pension Obligations (270) | - | - | - | - | - | - | 1,203,239 | 1,203,239 | 1,203,239 | 1,203,239 | 1,203,239 | 1,203,239 |
| 200 | Services | 95,599,887 | 101,600,615 | 103,657,686 | 111,372,311 | 110,612,683 | 131,242,941 | 122,909,151 | 127,013,958 | 131,254,393 | 135,636,230 | 140,249,564 | 144,956,199 |
| 220 | Power | 24,841,360 | 24,375,674 | 21,440,579 | 20,427,534 | 20,071,556 | 18,223,847 | 18,384,858 | 18,384,858 | 18,384,858 | 18,936,404 | 19,504,496 | 20,089,631 |
| 221 | Gas | 3,545,811 | 3,458,000 | 3,561,029 | 4,190,988 | 4,013,404 | 3,176,528 | 4,735,091 | 4,924,494 | 4,924,494 | 5,072,229 | 5,224,396 | 5,381,128 |
| 2xx | SMIP/GARP | 5,025,000 | 4,925,776 | 5,020,143 | 11,598,134 | 15,000,000 | 15,000,000 | 20,000,000 | 25,000,000 | 25,000,000 | 25,000,000 | 25,000,000 | 25,000,000 |
| 300 | Materials and Supplies | 23,282,558 | 23,872,227 | 22,546,905 | 23,180,707 | 22,505,723 | 25,905,043 | 25,872,642 | 26,002,005 | 26,132,015 | 26,262,675 | 26,393,988 | 26,525,958 |
| 307 | Chemicals | 20,239,205 | 22,602,203 | 24,446,114 | 22,324,969 | 21,075,520 | 18,596,601 | 20,527,623 | 21,902,973 | 22,735,286 | 22,962,639 | 23,192,265 | 23,424,188 |
| 400 | Equipment | 2,082,059 | 1,804,839 | 2,419,659 | 1,849,016 | 1,992,145 | 2,120,160 | 2,263,012 | 2,292,431 | 2,322,232 | 2,352,421 | 2,383,003 | 2,413,982 |
| 500 | Indemnities | 3,047,230 | 5,090,380 | 6,036,579 | 3,842,040 | 5,440,820 | 7,352,313 | 5,141,430 | 5,641,430 | 5,641,430 | 5,641,430 | 5,641,430 | 5,641,430 |
| 800 | Transfers | 9,074,729 | 10,792,914 | 7,714,419 | 6,244,621 | 8,100,186 | 12,097,064 | 6,430,814 | 6,591,584 | 6,756,374 | 6,925,283 | 7,098,415 | 7,275,875 |
| Total PWD Operating and Maintenance Expenses Summary | | \$ 374,621,246 | \$ 399,243,964 | \$ 407,545,325 | \$ 424,318,674 | \$ 433,618,002 | \$ 480,291,404 | \$ 488,117,740 | \$ 509,083,864 | \$ 524,387,233 | \$ 538,915,226 | \$ 553,929,190 | \$ 569,292,761 |
| CHECK | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Benefit to Salary Ratios (Excludes 270 Benefits) | | | | | | | | | | | | | |
| Total Pension & Benefits/Class 100 Ratio | | 86.3% | 92.3% | 93.5% | 84.7% | 89.8% | 97.2% | 87.0% | 88.2% | 88.6% | 88.3% | 88.1% | 88.3% |
| Benefits / Class 100 Ratio | | 38.1% | 38.7% | 37.7% | 40.7% | 39.9% | 42.1% | 37.1% | 38.3% | 38.8% | 39.4% | 39.9% | 40.6% |
| Pension / Class 100 Ratio | | 38.4% | 34.0% | 35.2% | 34.4% | 39.4% | 44.4% | 40.5% | 40.8% | 40.9% | 40.3% | 39.8% | 39.5% |
| Pension Obligation / Class 100 Ratio | | 9.8% | 19.6% | 20.6% | 9.6% | 10.5% | 10.7% | 9.4% | 9.2% | 8.9% | 8.6% | 8.4% | 8.1% |
| PWD Operating and Maintenance Expenses Summary - Annual Increase | | | | | | | | | | | | | |
| 100 | Salaries & Wages | | 3.49% | 4.32% | 9.01% | -0.26% | 5.57% | 6.66% | 2.94% | 3.43% | 3.36% | 3.30% | 3.00% |
| 1xx | Benefits | | 5.14% | 1.67% | 17.66% | -2.11% | 11.37% | -6.02% | 6.12% | 4.93% | 4.81% | 4.76% | 4.77% |
| 191 | Pension | | -8.42% | 7.88% | 6.67% | 14.16% | 19.09% | -2.76% | 3.66% | 3.76% | 1.83% | 1.87% | 2.39% |
| 190 | Pension Obligations | | 107.78% | 9.77% | -49.15% | 9.23% | 7.17% | -6.31% | 0.43% | 0.41% | 0.36% | 0.29% | 0.00% |
| 1xx (270) | Benefits (270) | | | | | | | | 5.67% | 4.50% | 4.44% | 4.46% | 4.77% |
| 191 (270) | Pension (270) | | | | | | | | 3.22% | 3.33% | 1.47% | 1.57% | 2.39% |
| 190 (270) | Pension Obligations (270) | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 200 | Services | | 6.28% | 2.02% | 7.44% | -0.68% | 18.65% | -6.35% | 3.34% | 3.34% | 3.34% | 3.40% | 3.36% |
| 220 | Power | | -1.87% | -12.04% | -4.72% | -1.74% | -9.21% | 0.88% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% |
| 221 | Gas | | -2.48% | 2.98% | 17.69% | -4.24% | | 49.06% | 4.00% | 0.00% | 3.00% | 3.00% | 3.00% |
| 2xx | SMIP/GARP | | -1.97% | 1.92% | 131.03% | 29.33% | 0.00% | 33.33% | 25.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 300 | Materials and Supplies | | 2.53% | -5.55% | 2.81% | -2.91% | 15.10% | -0.13% | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% |
| 307 | Chemicals | | 11.68% | 8.16% | -8.68% | -5.60% | -11.76% | 10.38% | 6.70% | 3.80% | 1.00% | 1.00% | 1.00% |
| 400 | Equipment | | -13.31% | 34.07% | -23.58% | 7.74% | 6.43% | 6.74% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| 500 | Indemnities | | 67.05% | 18.59% | -36.35% | 41.61% | 35.13% | -30.07% | 9.72% | 0.00% | 0.00% | 0.00% | 0.00% |
| 800 | Transfers | | 18.93% | -28.52% | -19.05% | 29.71% | 49.34% | -46.84% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Total PWD Operating and Maintenance Expenses Summary - Annual Increase | | | 6.57% | 2.08% | 4.12% | 2.19% | 10.76% | 1.63% | 4.30% | 3.01% | 2.77% | 2.79% | 2.77% |

| Cost Center/Expense Class | | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------------|---------------------------|--|------|------|------------|------------|------------|------------|------------|
| City Finance | | | | | | | | | |
| 100 | Salaries & Wages | | | | | | | | |
| 1xx | Benefits | | | | | | | | |
| 191 | Pension | | | | | | | | |
| 190 | Pension Obligations | | | | | | | | |
| 200 | Services | | | | | | | | |
| 300 | Materials and Supplies | | | | | | | | |
| 400 | Equipment | | | | | | | | |
| 500 | Indemnities | | | | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 |
| 800 | Transfers | | | | | | | | |
| Subtotal City Finance | | | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| City Finance (270) | | | | | | | | | |
| 100 | Salaries & Wages | | | | | | | | |
| 1xx (270) | Benefits (270) | | | | | | | | |
| 191 (270) | Pension (270) | | | | | | | | |
| 190 (270) | Pension Obligations (270) | | | | | | | | |
| 200 | Services | | | | | | | | |
| 300 | Materials and Supplies | | | | | | | | |
| 400 | Equipment | | | | | | | | |
| 500 | Indemnities | | | | | | | | |
| 800 | Transfers | | | | | | | | |
| Subtotal City Finance (270) | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue | | | | | | | | | |
| 100 | Salaries & Wages | | | | | | | | |
| 200 | Services | | | | | | | | |
| 300 | Materials and Supplies | | | | | | | | |
| 400 | Equipment | | | | | | | | |
| 500 | Indemnities | | | | | | | | |
| 800 | Transfers | | | | | | | | |
| Subtotal Revenue | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |