SUMMARY and FISCAL NOTE*

Department:	Contact Person/Phone:	Executive Contact/Phone:
Seattle Public Utilities	Ed Mirabella/4-5959	Aaron Blumenthal/3-2656

** Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.*

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to Seattle Public Utilities; authorizing the Director of Seattle Public Utilities to enter into a Joint Project Agreement with King County to design, construct, operate, and maintain the Ship Canal Water Quality Project, in partial fulfillment of the objectives of the Consent Decree authorized under Ordinances 123908 and 124129, and the "Plan to Protect Seattle's Waterways" authorized under Ordinance 124766, to reduce combined sewer overflows; and ratifying and confirming certain prior acts.

Summary and background of the Legislation: This ordinance authorizes the Director of Seattle Public Utilities (SPU) to enter into a Joint Project Agreement with King County for the Ship Canal Water Quality (WQ) Project. This project will provide offline storage of Combined Sewer Overflow (CSO) flows from five SPU and two King County CSO basins to meet regulatory control standards.

Last August, SPU received U.S. Environmental Protection Agency and Washington Department of Ecology approval of the "Plan to Protect Seattle's Waterways," authorized by Ordinance 124766. The plan identifies the Shared West Ship Canal Tunnel Option (AKA The Ship Canal WQ Project) as the preferred option to control SPU's Ballard, Fremont and Wallingford CSO outfalls and King County's 3rd Avenue W. and 11th Avenue NW CSO outfalls. Construction of the project is to be completed by December 31, 2025.

The $423 million project will provide approximately 15 million gallons of CSO storage with a 14,000 foot-long deep tunnel. The tunnel will be constructed between the Ballard and Wallingford CSO areas, on the north side of the Lake Washington Ship Canal. Cost shares for the project are calculated based on the ratio of costs of each agency's independent CSO project costs that are avoided by selecting this joint project solution. Those avoided costs are storage facilities and portions of conveyance facilities that are not being constructed because of the joint project. However, the conveyance facilities that would have been constructed under either a joint or independent solution are excluded from the costs share and are the responsibility of the respective agency. SPU will fund a 65% cost share of the project costs, 65% of the capitalized post construction costs, and 100% of the excluded SPU costs per the table below. King County is funding the remaining 35% of project costs. The Ship Canal Water Quality Project will control City CSO basins in Ballard, Fremont, Wallingford, and King County's 3rd Avenue W. and 11th Avenue NW CSO basins.

SPU will be the lead agency, will own the completed Ship Canal WQ Project facilities, and will be responsible for planning, design, permitting, construction, delivery, operation, maintenance,

repair, alteration, monitoring, improvement and support of the project. King County will assist SPU with review and provide its technical expertise in delivering the project.

2. CAPITAL IMPROVEMENT PROGRAM

____ This legislation creates, funds, or amends a CIP Project.

3. SUMMARY OF FINANCIAL IMPLICATIONS

_x___ This legislation has direct financial implications.

3.a. Appropriations

Appropriations Notes:
No additional appropriation is being sought by this legislation. SPU's share of project costs (capital and operations & maintenance) is incorporated into the current CIP spending plan, Strategic Business Plan, and rates set from 2016-2018. The Council in 2015 approved Seattle's Plan to Protect Seattle's Waterways, which includes the proposed spending for this project through 2025. The costs associated with this project are included in the City's 2016-2021 approved Capital Improvement Program. Future costs will continue to be appropriated through the budget and rate setting process.

SPU will fund 65% of the project costs and 65% of the capitalized post construction costs, and 100% of the excluded SPU costs per the table below. King County is funding the remaining 35% of project costs. The table below outlines the expected costs and their allocation between SPU and King County.

There are components of the Project that are associated with SPU's CSO control solution in the Ballard and Wallingford basins that are being constructed by SPU and that, consistent with a 2012 agreement with King County (attached Exhibit A), are to be funded in their entirety by SPU. No costs associated with these components will be borne by King County. The shared portion of the Ship Canal WQ Project, as defined herein, does not include the components excluded from cost sharing consistent with those described in CSO Initiative Work Plan Item 4 (Exhibit A attached) and the SPU purchase of parcel numbers 046700-0423 and 046700-0431 (former Yankee Grill site) in Ballard.

Description	Total Cost	KC	KC %	SPU	SPU%
Joint Ship Canal WQ Project Cost Share	$381.8	$133.7	**35.0%**	$248.2	**65.0%**
Excluded 100% SPU cost	$31.4	$ -	0.0%	$31.40	100.0%
Capitalized Post Construction Cost	$10.2	$3.6	35.0%	$6.6	65.0%
Total*	**$423.4**	**$137.3**	**32.4%**	**$286.2**	**67.6%**

*Note: Total costs based on 2014 dollars escalated to the mid-point of construction assuming 2% escalation. Numbers may not total due to rounding.

The budget estimate for completing SPU's Council-approved Plan to Protect Seattle's Waterways is $600 million. Supporting appropriations will be proposed to Council for consideration during the development of future CIPs.

4. OTHER IMPLICATIONS

a) Does the legislation have indirect or long-term financial impacts to the City of Seattle that are not reflected in the above?
This legislation has long-term financial implications. It is an important step for SPU to meet Consent Decree and regulatory requirements. In addition, wastewater flows that would otherwise not have been contained by this project will require treatment by King County. Treatment costs for this additional amount of wastewater will impact ratepayers in 2025 and beyond. SPU anticipates the impacts to be about $25,000 per year for this project. Flows will be conveyed to the West Point treatment facility and charges will be determined based on the Joint King County/Seattle Initiatives Item 7 (attached Exhibit B). Operations and maintenance are being established for Seattle's CSO projects to establish budgets to operate and maintain them after construction. These budgets will include the incremental flow charges, which are expected to be minor. Operation and maintenance costs for the Ship Canal WQ project are estimated to be approximately $870,000 per year.

b) Is there financial cost or other impacts of not implementing the legislation?
Under the Consent Decree, SPU is required to address combined sewer overflows in this basin. Lacking a Joint Project Agreement, SPU and King County would construct their respective independent projects which are similar in cost to each Agency's cost shares as shown in the cost table in Section 3, above. If the Joint Project is not implemented there would be significant impacts to Seattle communities since four independent projects would have to be constructed. Impacts of those projects would include: 1) increased truck traffic in more communities; 2) additional privately-owned land being consumed for project purposes and displacement of private businesses and residents; 3) decreased operational flexibility and more operational impacts for SPU and King County. Building independent projects instead of a joint project is contrary to both parties' Consent Decrees, which requires the City and County cooperatively work together.

c) Does this legislation affect any departments besides the originating department?
No.

d) Is a public hearing required for this legislation?
No. The project team conducted numerous public meetings throughout the development of the Plan to Protect Seattle's Waterways and ongoing communications with the community and property owners are planned throughout the project.

e) Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?
No.

f) Does this legislation affect a piece of property?

This legislation does not have an immediate impact on a particular piece of property. Acquisition of certain properties for this project was authorized by Ordinances 124718 and 124719. However, the Joint Project Agreement authorized by this legislation will require SPU to acquire additional property rights for project construction and completion. Acquisition of such future property rights will be subject to Council legislative approval.

g) Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities?

SPU's Plan to Protect Seattle's Waterways , approved by Ordinance 124766, indicates the following for construction and operational impacts for the West Ship Canal Tunnel Option (AKA The Ship Canal WQ Project) : The neighborhoods that have the highest potential to be affected include Ballard and Fremont/Wallingford. Disproportionate impacts to minority or low income populations are not expected. The operational effects would be minor to moderately beneficial associated with improved water quality in area receiving waters, and there would be no adverse operational effects that would be predominantly borne by minority or low-income populations and underserved communities.

h) If this legislation includes a new initiative or a major programmatic expansion: What are the long-term and measurable goals of the program? Please describe how this legislation would help achieve the program's desired goals.

The Joint Project Agreement authorized by this legislation will allow construction of a project to construct storage of CSO flows from SPU and King County CSO basins to meet federal and state regulatory control standards and requirements. Construction completion must be achieved by December 31, 2025 and must achieve "Controlled Status" by meeting a performance standard of no more than one overflow per year per outfall on a 20-year moving average. The facility must also meet water quality standards and protection of designated uses, and must be verified by post construction monitoring (frequency of overflow and sediment sampling/analysis to meet sediment standards).

i) Other Issues:

None.

List attachments/exhibits below

Exhibit A – Joint King County/Seattle CSO Initiative Work Plan Item 4: Cost-Sharing Method for Joint Capital Projects

Exhibit B – Joint King County/Seattle Initiatives Item 7

Attachment 1 – Incremental Costs Excel Workbook

Joint King County/Seattle CSO Initiative Work Plan Item 4: Cost-Sharing Method for Joint Capital Projects

Overview

This paper describes the cost sharing approach that will be used to allocate costs of any joint CSO storage and related projects selected by King County and Seattle as part of their development of their current Long-term Control Plans.

The primary issues addressed in the paper are:

- The range of joint projects potentially covered,
- The conceptual basis for joint project cost shares, based on independent project costs,
- Sources of consistent project design parameters and cost assumptions to be used by both parties,
- The project components and the life cycle costs of those components that will be included in cost share calculations,
- Certain key economic assumptions to be used in the calculations,
- The range of joint projects' costs to which the cost shares will apply, and
- The collaborative workshop-based process by which specific project inputs will be selected for each candidate joint project being considered.

1. Background

Context. As part of their joint Combined Sewer Overflow (CSO) planning negotiations under the umbrella of their respective Long-term Control Plans (LTCP), the King County Wastewater Treatment Division (KCWTD) and the Seattle Public Utilities (SPU) - (jointly the "parties") are exploring opportunities for reducing total capital costs by coordinating and combining major capital projects. These savings may be available through economies of scale and other efficiencies from replacing independently designed and executed storage projects with a smaller number of jointly developed storage projects, as well as from other coordinated capital project options.

Objective. The parties aim is to define a method for sharing capital and operating costs in joint projects that ensures "win-win" outcomes, in which associated risks and rewards are apportioned equitably. The cost sharing method should ensure a clear, common understanding of the method. This involves:

- thoroughly defining the basis for calculations,
- identifying the range of potential applications, including project components and costs included and excluded, and
- creating the procedures and formal agreements needed to implement this financial feature of the parties' joint CSO initiative as intended.

Range of the Method's Use and Applications. The cost-sharing method is for the sole purpose of determining cost shares in joint King County/Seattle CSO projects. It contains a level of detail and a set of consistent assumptions designed specifically for this purpose.

The cost-sharing estimation method is not intended to replace normal capital project cost estimating and budgeting procedures, which will proceed to more refined levels of estimation after joint projects have been selected and cost shares in those projects have been defined. These more developed estimates may involve different agency-specific assumptions consistent with normal capital planning practices of the parties.

Other Cost Share Issues. The parties may develop additional cost-sharing arrangements separately to address circumstances and opportunities such as the following:

- Financing. There may be situations in which the cost share requirements or timing of a joint project places burdens on either party, for financing their portion of the joint project in addition to their other independent CSO projects. This issue recognizes that specific arrangements and agreements may be possible to manage financing contributions for specific joint projects in a way that most effectively apportions the defined cost shares of each party over time.

  The goal of these agreements and arrangements would be to maximize each agency's ability to manage the pattern of its sewer rates and critical financial performance parameters. They may include such techniques as changing agencies' schedules of payments for two or more joint project shares while leaving the present value of their shares unaffected, or employing bond financing techniques and structures that address similar concerns.
- Incentive Financing. The nature of CSO-related projects make them good candidates for competitive low-interest loan programs such as those administered by the State Revolving Fund (SRF) and Public Works Trust Funds. For purposes of application and administration of the loan proceeds, one agency may be required to act as lead representative for a project. Such arrangements would be separate from any cost allocation arrangement defined by this methodology, although the financing benefits may be shared in proportions reflective of the joint project cost shares.
- CSO Joint Project Management. In addition to the cost share determination, the parties must agree separately on both project construction management and ongoing project operation and maintenance responsibilities. The cost shares essentially assume shared responsibilities, and changes to that model would be accompanied by review of and potential associated changes to parties' financial contributions.
- CSO Program Trade-Offs. There may be situations in which the parties can trade cost responsibilities across projects or areas through agreements in order to achieve efficiencies that may be gained from each party's competitive advantage. These potential trades may include each utility specializing in particular types of projects or operating activities and reassigning financial responsibilities for certain ongoing functions within each agency, and are being examined as part of a separate task of the joint CSO Initiative.

2. Joint CSO Projects Covered by Cost-Sharing Calculations

The primary purpose of the cost-sharing method is to apportion costs of joint projects between the parties in a way that equitably rewards both agencies for pursuing joint CSO projects that are expected to reduce the combined cost of CSO control or improve water quality performance. The specific joint CSO project candidates to which the cost-sharing method would apply include the following :

- Duwamish River storage and treatment projects;
- Ship Canal/University/Montlake Area joint storage projects;
- A Ship Canal tunnel controlling CSOs of multiple basins; and
- Any LTCP projects of either party for which the costs are reduced by switching from the current independent and separate system operation to a jointly modeled, designed and operated system for CSO control.

[Note: The cost sharing approach of this memo is focused on CSO projects while several other items on the list of KCWTD/SPU negotiation topics may require separate, ad hoc cost sharing and financial arrangements.]

3. Cost-Sharing Method Concept

Synopsis. The proposed cost sharing method is based on three principles:

1. Controlling CSO's through joint multi-basin efforts may be less costly (or otherwise beneficial) than controlling the same CSOs individually for some projects;
2. Both parties should share in the potential savings of such joint action; and
3. Projects or facilities within each party's independent LTCP that are unaffected by the choice of a joint project should remain the responsibility of that party.

That outcome can be ensured if the cost shares of joint action are assigned to each party in proportion to the cost of their particular independent control solution.

More specifically, the independent control solution costs to be included in share calculations for any joint capital project will be each party's estimated cost for the components of its independent control solution that are replaced by the joint project.

The defined cost shares will then be used to apportion the set of actual joint project costs that replaces the avoided individual solution facility components. This is graphically illustrated in **Figure 1**. The top half of **Figure 1** represents the conveyance and facilities that are the responsibility of each utility with independent CSO basin control solutions. The bottom half of

Figure 1 adds the conveyance and storage facilities required for a joint, combined-basin solution (dashed lines).

The cost shares will be based on the parties' respective estimated costs of the facilities (labeled A and B within the King County and SPU ovals in **Figure 1**) that are replaced by the combined facility. These shares will then be used to allocate all of the costs associated with the newly required joint facilities (labeled as C in **Figure 1**). Finally, the initial conveyance (or other unaffected) segments (solid lines) will remain the responsibility of each utility as these facilities would be built under either a joint or an independent solution.

In short, cost shares will be based on facilities that are replaced by joint action; cost shares will be applied to the new joint facilities that replace them.

This approach contrasts with shares determined by either estimated control volume or estimated peak flow because it ensures that each party will realize a proportional financial benefit from an economically superior joint alternative, while the other approaches do not.

To illustrate, if control volumes (CVs) were used for cost sharing and the CVs of potentially paired basins were split 2/3 for King County and 1/3 for SPU, while independent costs were equal at $50 million each, a potential joint project lowering combined costs to $90 million - a savings of $10 million - would be split $60 million to King County and $30 million to SPU. In that illustrative case, King County would pay more for a lower-cost joint solution.

<u>Basic cost share formula</u>: The basic formula for the proposed cost shares calculation is simple:

$$\text{Share}_{i\text{ - joint}} = C_{i\text{-Independent}} / (C_{\text{SPU-Independent}} + C_{\text{KC-Independent}})$$

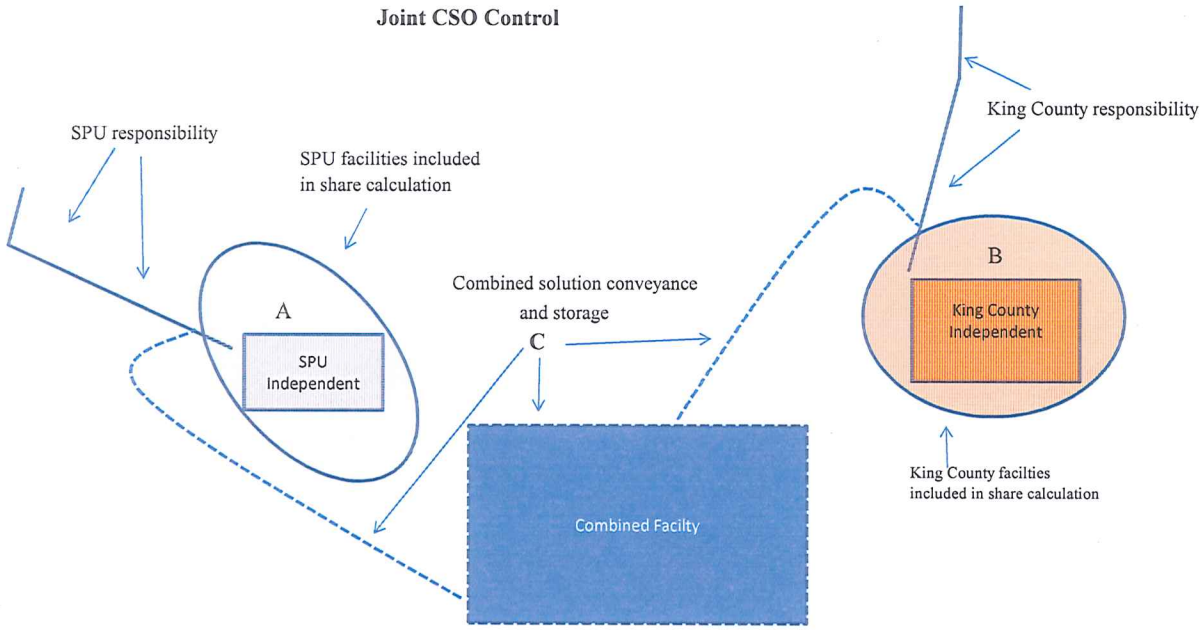
where: $\text{Share}_{i\text{ - joint}}$ is the share of total joint project cost for party "i"
$C_{i\text{-Independent } i}$ is the sum of avoided project costs for party "i"
The denominator is the sum of avoided project costs for both parties.

Figure 1

Independent CSO Control

all costs SPU responsibility | **all costs KC responsibility**

Joint CSO Control



Total independent cost	A + B	
SPU cost share	A/ (A + B)	Applied to C the cost of the new combined facilities
KC cost share	B/ (A + B)	

Table 1 provides a simple numerical example of the cost share calculation. For Seattle and King County, the potentially avoidable independent costs of controlling CSO's by joint action are shown in their respective columns. In this case:

$C_{SPU\text{-}Independent}$ = $51.7 million
$C_{KC\text{-}Independent}$ = $58.3 million

Table 1
Cost Share Calculation Example:
Seattle and King County
Independent CSO Project Costs($m)

Formula Component	Seattle	King County
Tabula Cost	$18.0	$21.0
* Multiplier	2.00	2.00
= Project Cost	$36.0	$42.0
+ Property Acquisition Cost	$6.0	$6.0
+ Replacements (50 yrs)	$6.5	$7.0
+ Life Cycle O&M (50 yrs)	$3.2	$3.3
= Total Cost	**$51.7**	**$58.3**
Joint Project Cost Share	**47.0%**	**53.0%**

The combined cost to both parties of acting independently is $110 million ($51.7 m + $58.3 m). The calculated cost shares each would pay for applicable joint project costs are:

$Share_{SPU\text{-}joint}$ = ($51.7 / $110.0) = 47.0%
$Share_{\text{-}KC\text{-}joint}$ = ($58.3 / $110.0) = 53.0%

To continue the example, assume the new components of a joint project that completely controls both sets of CSOs have a total cost of $100 million. In this case, SPU would pay $47 million of the total cost, thereby saving $4.7 million while King County would pay $53 million of the total cost thereby saving $5.3 million. In this example, each utility would save 9.1 percent compared to its cost of independently controlling its basin CSOs.

Geographic "units" of cost share calculation. The cost share approach requires the identification of the independent project components that are replaced by a joint project. For example, the joint project candidates listed in Section 2 above include some in which single independent projects for each of the two parties would be replaced with one joint project. Other joint project candidates would replace several independent projects in multiple basins for each party. The proposed cost-sharing method would address each of these applications following the same basic approach however with slight differences.

- In the case of joint projects replacing single independent projects for each agency, as with the paired Ship Canal projects, separate cost shares will be developed for each joint project, with the resulting cost shares applied to the costs of that joint project solution

only (i.e., basin-by-basin). For example assume that a joint Montlake project[1] replaces one independent project for each of the agencies to control the same basins. The SPU cost share for the new components of a joint Montlake project would be calculated as:

SPU Joint Montlake Cost Share =

$$\textbf{SPU Montlake } C_{Indep}/(\textbf{SPU Montlake } C_{Indep} + \textbf{KC Montlake } C_{Indep})$$

- In the case where there is one joint project (e.g., a Ship Canal tunnel) replacing a set of independent projects located in multiple basins, cost shares will be calculated based on the sum of the affected facility costs for each agency's independent solutions for all of its basins controlled by the joint project. For example, if a tunnel replaced several independent projects for each agency, the King County share would reflect all of the affected independent projects and would be calculated as:

KC Joint Tunnel Share =

$$(\textbf{KC } C_{Tunnel\ Basins})/(\textbf{SPU } C_{Tunnel\ Basins} + \textbf{KC } C_{Tunnel\ Basins})$$

Where:

KC $C_{Tunnel\ Basins}$ = sum of avoided components' cost of KC independent solutions for all tunnel basins

SPU $C_{Tunnel\ Basins}$ = sum of avoided components' cost of SPU independent solutions for all tunnel basins

4. Independent Project Components Included in $C_{Independent\ i}$

The independent solution costs included in the cost share calculations will be those avoided by switching to a joint project solution. This will require for each joint initiative the definition of, and agreement on, an identifiable collection of avoided capital facilities and operating and maintenance activities within each party's independent CSO control solution. These may include storage facilities as well as some portions of upstream and downstream conveyance and pumping facilities.

Figure 1 illustrates the principle underlying the definition of independent facilities to be included in the independent solution cost share calculations. A mutually-defined schematic diagram of this sort will be developed for each cost sharing case.

Specific facilities covered (along with their associated O&M and scheduled replacements) may include, but are not limited to:

- storage tanks,
- influent conveyance lines,
- forcemains,
- pump stations,

[1] Montlake is one of three joint projects identified for this area.

- regulators,
- outfalls, and
- any other capital features included in the independent basin solution.

GSI installations represent a special case of costs which will not be included in cost share calculations, but may be included among the joint solution costs to which the shares will apply:

Why Exclude GSI Costs. While these facilities are contemplated as part of the solution for certain basins, for simplification of costing in this application, their cost will not be included as independent costs for cost share calculation. This is consistent with the cost sharing concept because the "grey" project solutions for each agency that would be included in the calculations will be initially sized to manage basin control volumes in the absence of any flow reduction contributions from GSI projects. By not including the independent GSI costs in the share calculation any subsequent cost reduction due to lesser flow from GSI will be reflected in the joint project costs and thereby shared. This will also preserve proportional shares of GSI costs and benefits for each party, and thus maintain economic incentives.

5. Independent Cost Components Included in $C_{Independent\ i}$

All estimated major elements of projected life cycle costs will be included in the calculation of the parties' independent solution costs. This will ensure accurate and consistent calculations of shares for independent solutions that may require different proportions of first-costs and ongoing annual costs. [Note: As stated above, the purpose of these estimates is to calculate cost shares on a consistent basis; they are not meant to replace project cost estimates required for other purposes such as later phases of LTCP development or budgeting.]

Standard components of cost estimates, and their inclusion in the proposed cost-sharing method are the following:

- Construction cost. All components of independent CSO control solutions will be included, with the construction costs itemized and estimated at a "feasibility analysis" level and on a consistent basis between the two parties. The parties will convene one or more design workshops prior to actual cost share calculations to select consistent approaches to special construction cost topics, including but not limited to pump design, site demolition and preparation, building requirements, storage sizing relative to control volume requirements, and costing model departures for small projects.
- Contingency. Contingencies will be included in the cost estimates, but only as one of several implicit components of a composite multiplier that also reflects allied costs and sales taxes. The baseline value for this multiplier will be 2.0.[2] The multiplier will be applied to the sum of construction costs, but not to property acquisition costs.

[2]A multiplier is proposed in lieu of more detailed and specific calculations of allied cost components. Each agency has a different means of estimating these costs. By using a single multiplier consistency is ensured.

- Allied costs & sales tax. These costs will also be reflected, along with contingencies, by the single multiplier described above.
- Property acquisition. All land acquisition and assembly will be included, with estimates based on square footage requirements and prices that are differentiated by residential versus commercial land and by area of the City.
- Facility component replacements. Facility component replacement cost estimates and frequencies of replacement will be defined and included in the life cycle cost calculations underlying the cost share calculations. Consistency will be ensured by using stock assumptions by type of facility, which will be reviewed and agreed upon at the joint project definition workshop described above.
- Operation and maintenance. Annual operation and maintenance costs will be estimated on a collaborative basis for avoided components of independent solutions and new components of joint projects, and included at a constant inflation-adjusted level for the period of analysis for the life cycle cost calculations.

The cost calculation formula - reflected in **Table 1** above - is as follows, with all costs expressed as present values over the defined calculation period:

$$TC = (CC * M) + PA + R + O\&M - S$$

where:

TC	= total cost
CC	= construction cost
M	= multiplier (= 2.0)
PA	= property acquisition cost
R	= projected facility component replacement costs in the planning period
O&M	= operation and maintenance costs over the planning period
S	= salvage value, if any

6. Assumptions and Sources of Values for Cost Components

Construction costs. For storage projects and their associated facilities, such as conveyance lines, pump stations, etc., each party will employ the same version of the Tabula cost estimation system, using consistent techniques and assumptions to calculate costs. AACE Class 4 "feasibility-level" estimation (1%-15% design) will be the basis for these costs, and the mid-range values will be used, rather than the +/- range or a weighted average of high/medium/low values[3]. The parties will collaboratively review their respective assumptions for the independent solutions and avoided components to be replaced by all candidate joint projects.

Other cost components. For any costs not estimated by the Tabula tool, the two parties will collaboratively consider and select cost projections and procedures. For example, major

[3] *See Attachment A, King County Draft CSO LTCP Tech Memo 620, for Class 4 description.* http://www.kingcounty.gov/environment/wastewater/CSO/ProgramReview/Plan.aspx#techmemos

maintenance and replacement and annual O&M allowances will be identified and projected separately. Cost allowances deemed to be comparable for all projects and both agencies (e.g., allied costs and contingencies) may be addressed in a simplified fashion. The rationale is that these costs comprise either a small or very similar share of life cycle costs for relevant facility types, so a detailed itemization of these costs would not affect the percentage split for independent solutions and therefore is not critical for the calculations.

7. Life Cycle Cost Calculation Parameters and Assumptions

To capture the full costs of avoided components of independent solutions, life cycle cost estimates will be used. By relying on life cycle costs, independent solutions with different trade-offs between capital and operating costs can be reflected equitably the analysis. These independent solution costs will be calculated over a consistently defined planning period, as noted below. The cost-sharing method will also include other consistently applied parameters to support those calculations. The major assumptions to be used are:

Time horizon. Life cycle costs will be calculated for a 100-year period. [Note: This differs from the 50-year horizon used by King County for CSO project cost estimation in its preliminary Long-Term Control Plan (LTCP) cost projections.] Each pair of independent solution cost calculations will also be calculated for a 50-year horizon, to test for potential impact of considering a shorter planning horizon. In the case of significant differences, the parties will resolve them at a cost share calculation workshop and agree on the preferred assumption and calculation.

Discount rate. Life cycle costs will be converted to present value using a 3% real discount rate. [Note: This differs from the 2.2% value used by King County in its LTCP process and the 5% value currently used (but under review) by SPU for normal asset management analyses.] Calculations will also be performed for each independent solution cost estimate to illustrate the impact of considering higher (5%) and lower (2.2%) real discount rates. Again, in the case of significant differences, the parties will resolve them at a cost share calculation workshop and agree on the preferred assumption and calculation.

Project timing assumption. Cost estimates for each party's independent solution will be escalated to January 2012 using an agreed index, and present values will be calculated based on the same assumed 2013 start date for all projects. They will not be adjusted to reflect different project sequencing that would be part of an actual LTCP.

Project construction phasing. Project construction costs, including the allied cost multiplier and property acquisition cost will be spread over either a 5-year or an 8-year construction period[4]. The parties will, as part of their joint project design workshop(s), agree on the basis for selection of 5-year versus 8-year phasing plans (e.g., dollar thresholds, project type). O&M costs and the actual timing of project component replacements will begin at the on-line date for the specific project.

[4] Other construction periods can be used as long as they are consistent for a particular type of facility.

Level of Precision. Cost shares will be calculated to the nearest tenth of one percent.

Example. **Table 2** presents an illustrative example of the standard life cycle cost calculation template to be used for the independent project costs that would be replaced by each separate candidate project. The life-cycle cost calculations will be used to determine the joint project cost share calculations. The **Table 2** example shows life-cycle cost calculation for one party's independent LTCP solution that would be replaced by a joint KC/SPU project. Note that template provides an "input block" for definition of the key cost parameters required for life cycle cost calculation, along with a highlighted result cell that shows the resulting life cycle cost to be used in cost share calculation.

a. The present value of the project capital cost is calculated in **Section A** of Table 2. It is based on a user input capital cost value that already includes: 1) the base capital cost from Tabula cost estimation, times 2) the 2.0 multiplier factor for allied costs, contingencies and sales tax, plus 3) property acquisition.
b. ***(Attachment B*** contains a Tabula Cost Example for the Stone Way In-line Storage Project, for illustrative detail of the base Tabula cost referred to above.)
c. **Section A** also reflects project phasing, with percentage splits automatically applied for a user-specified contruction period, either5 or 8 years. The Table 2 example shows a split for 5 years.
d. **Section B** calculates the present value of the sum of 1) user-specified annual O&M costs plus 2) major maintenance/replacement components that are projected to be required at 10-, 25- and 50-year intervals.
e. **Section C** shows the annual sums of the preceding cost elements over a 100-year planning horizon, and calculates the composite present value, based on a user-specified discount rate. This final present value result will be the basis for the agency cost in the cost share calculations defined above.

Table 2: Independent CSO Project Life Cycle Cost Calculation Template

Directions: Fill in Construction Period, Capital Cost including soft cost multiplier and property acquisition/preparation, Annual O&M, and Replacements to be made in 10, 25 and 50 years. Select discount rate and the 100-year PV will be calculated.

Input Block	
Construction Period (5- or 8-years)	8
Capital 5 yr construction	$1,000,000
Annual O&M	$1,000
Replacements, 10-year cycle	$10,000
Replacements, 25-year cycle	$25,000
Replacements, 50-year cycle	$50,000
Discount Rate	3%

TOTAL PV OF LIFE CYCLE COST: $ 937,328 *(= Cost Share Calculation Input)*

Independent Option: No XXX (put agency and project name here)

YEAR			2013	2014	2015	2016	2017	2018	2019	2020
		Present Value	1	2	3	4	5	6	7	8
A. CAPITAL COSTS		5-Year Project	8.00%	8.50%	8.50%	36.50%	38.50%	0.00%	0.00%	0.00%
		8-Year Project	6.00%	2.00%	4.25%	8.50%	4.25%	18.25%	36.50%	20.25%
Project Costs		$865,386	60,000	20,000	42,500	85,000	42,500	182,500	365,000	202,500
Project Costs		$0	-	-	-	-	-	-	-	-
Project Commissioning		$0	-	-	-	-	-	-	-	-
		$0	-	-	-	-	-	-	-	-
TOTAL CAPITAL COSTS		**865,386**	60,000	20,000	42,500	85,000	42,500	182,500	365,000	202,500
B. OPERATING COSTS										
Annual O&M		$25,369	-	-	-	-	-	-	-	-
Elect & Inst (10 years)		$21,573	-	-	-	-	-	-	-	-
Mechanical (25 years)		$16,144	-	-	-	-	-	-	-	-
Replacement (50 years)		$8,857	-	-	-	-	-	-	-	-
		$0	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS		**71,942**	-	-	-	-	-	-	-	-
C. TOTAL COSTS		**$ 937,328**	60,000	20,000	42,500	85,000	42,500	182,500	365,000	202,500

8. Cost Share Estimation, Confirmation and Application Process

Joint project design workshop(s). SPU and King County representatives will meet for one or more workshops to define and agree on the physical requirements for both independent and joint control solutions. This will include both verifying the flow and control parameters involved and agreeing on consistent design parameters for proposed independent solutions. The intent of this physical component of the workshops is to ensure consistency in the size, composition and design of the independent solutions.

As part of these reviews, the initial design workshops will also produce agreements on other cost-related assumptions, including but not limited to the version of Tabula to use, property acquisition and preparation assumptions, replacement requirements and frequencies for each project and annual O&M estimates for each.

Independent cost estimation. Based on independent project design and costing assumption results of the King County-SPU design workshop(s), staff at King County and SPU will develop life cycle cost estimates for the avoided components of their respective independent projects, following the procedures and using the assumptions and parameters defined above. This step, subject to the following review, will form the base for calculating the respective cost shares of the joint facilities.

Cost share calculation and confirmation workshop. King County and SPU representatives will convene another workshop to review and confirm the initial life cycle cost estimates for each party's independent solutions, to ensure consistency and thoroughness, and will agree on the final cost shares to be included in a formal agreement.

The purpose of this workshop will be to identify any areas of inconsistency in the cost estimates or variability in sensitivity analyses, discuss and resolve the inconsistencies, and agree on the proposed final joint project cost shares to submit to the team leaders. The goals of this review are to:

- ensure consistency in the application of the cost estimating procedures,
- review and resolve any issues where results fluctuate for a reasonable range of assumptions, and
- agree on the final cost shares to be included in a formal agreement.

Joint project costs covered. Once the cost shares for each candidate joint project are defined, the two parties will specify the list of actual joint initiative project cost elements to which the cost shares will apply. These will follow the guideline described in Section 3 above. Costs to be included will be those associated with the new components in the joint solution. In cases where the joint solution is enhanced by the inclusion of GSI installations, retrofits of existing system components, or other features, these will be included among the new joint project features. Similarly, if subsequent regulation allows for design or operational efficiencies that change the required size, design or cost of a joint solution, the joint project as revised will be covered.

For any of these new elements of a joint solution, the calculated cost shares will apply, at a minimum, to the following categories of cost:

- design,
- permitting,
- construction,
- agreed levels of overhead,
- post-construction regulatory or other design changes,
- property acquisition,
- post-construction monitoring,
- annual O&M,
- grant proceeds,
- fines or penalties.

The cost shares will be applied consistently to the actual joint project costs incurred, independent of how much savings may or may not be realized by the joint solution.

Form of Agreement. The cost shares and their scope of application will be incorporated in an MOA between the two agencies, defined to remain in effect for a specified project life and to apply to all covered costs that may arise over that period.

Attachment A

Excerpt
Technical Memorandum 620
2012 Comprehensive Combined Sewer Overflow Control Program Review
Cost Estimating Methodology CSO Control Facilities

Technical Memorandum 620

2012 Comprehensive Combined Sewer Overflow Control Program Review

Cost Estimating Methodology for CSO Control Facilities

May 2011

King County

Department of Natural Resources and Parks
Wastewater Treatment Division

King Street Center, KSC-NR-0512
201 South Jackson Street
Seattle, WA 98104

Contents

1. Introduction 1
   1.1 Purpose 1
   1.2 Background 1
2. Construction Cost 2
   2.1 Overview 2
      2.1.1 Construction Cost Estimating Tools 2
      2.1.2 Year of Construction for Construction Cost Estimating 2
   2.2 Conveyance Pipes 2
   2.3 Regulator Stations 3
   2.4 Storage Facilities 3
      2.4.1 Storage Tanks 3
      2.4.2 Storage Pipes 3
   2.5 Wet-Weather Treatment Facilities 12
      2.5.1 Ballasted Sedimentation 12
      2.5.2 CEPT with Lamella Plates 13
   2.6 Outfall Pipes 15
   2.7 Green Stormwater Infrastructure 15
   2.8 Sewer Separation 16
      2.8.1 Brandon Sewer Separation Project Cost Estimate 16
      2.8.2 Brandon Sewer Separation Project Cost Validation 17
   2.9 Seattle Department of Transportation Street Use Permit Fees 17
3. Project Cost 19
   3.1 Land Costs 19
   3.2 Allied Costs 21
   3.3 Contingency 22
   3.4 Total Project Cost 23
4. Accuracy and Range 24
5. Operation and Maintenance Costs 25
6. Life-Cycle Cost Analysis 27

Appendices

Appendix A. Development of Wet-Weather Treatment Facility Construction Costs
Appendix B. Green Stormwater Infrastructure Cost Estimating Methodology
Appendix C. Real Estate Data Collected for Property Cost Evaluation
Appendix D. PRISM Model for Estimating Allied Costs
Appendix E. Methodology and Assumptions to Develop Operations and Maintenance Costs of CSO Control Facilities

Tables

Table 2-1. Tabula Rasa Input for Conveyance Pipe Installed by Open-Cut Construction 4
Table 2-2. Tabula Rasa Input for Conveyance Pipe Installed by Microtunneling 6
Table 2-3. Tabula Rasa Input for Regulator Stations 8
Table 2-4. Tabula Rasa Input for Storage Tanks 8
Table 2-5. Tabula Rasa Input for Storage Pipes 9

Table 2-6. Tabula Rasa Input for Odor Control Facility and Submersible Pumps for Storage Pipes 11
Table 2-7. Cost Equations for Ballasted Sedimentation Treatment Facility 13
Table 2-8. Solids Handling Construction Costs for CEPT with Lamella Plates 14
Table 2-9. Cost Equations for Wet-Weather Treatment Facility Using CEPT with Lamella Plates, Excluding Solids Handling Facility 14
Table 2-10. Sewer Separation Unit Construction Cost Comparison 17
Table 3-1. Land Cost Assumptions 20
Table 3-2. Allied Costs as Percentage of Total Construction Cost 22
Table 4-1. Design Status for Determining AACE Cost Estimate Class 24

Figures

Figure 2-1. Construction Costs for Ballasted Sedimentation Treatment Facilities 12
Figure 2-2. Construction Costs for CEPT with Lamella Plates, Excluding Solids Handling Facilities 14
Figure 4-1. Accuracy Range for Cost Estimating Classes under AACE International System 24

4. ACCURACY AND RANGE

The accuracy of an estimate varies depending on the methods used, the amount of project information available, and the time available to prepare the estimate. Using these criteria, the Association for the Advancement of Cost Engineering (AACE) classifies estimates into five types. The primary defining characteristics for each class is the status of various design components, as shown in Table 4-1. The design status of the alternatives in the Program Review is such that the cost estimates are Class 5 estimates. The accuracy range for Class 5 estimates is –50% to +100% as indicated in Figure 4-1..

Table 4-1. Design Status for Determining AACE Cost Estimate Class

	Class 5	Class 4	Class 3	Class 2	Class 1
Project Scope Description	General	Preliminary	Defined	Defined	Defined
Plant Production/Facility Capacity	Assumed	Preliminary	Defined	Defined	Defined
Plant Location	General	Approximate	Specific	Specific	Specific
Soils & Hydrology	None	Preliminary	Defined	Defined	Defined
Integrated Project Plan	None	Preliminary	Defined	Defined	Defined
Project Master Schedule	None	Preliminary	Defined	Defined	Defined
Escalation Strategy	None	Preliminary	Defined	Defined	Defined
Work Breakdown Structure	None	Preliminary	Defined	Defined	Defined
Project Code of Accounts	None	Preliminary	Defined	Defined	Defined
Contracting Strategy	Assumed	Assumed	Preliminary	Defined	Defined

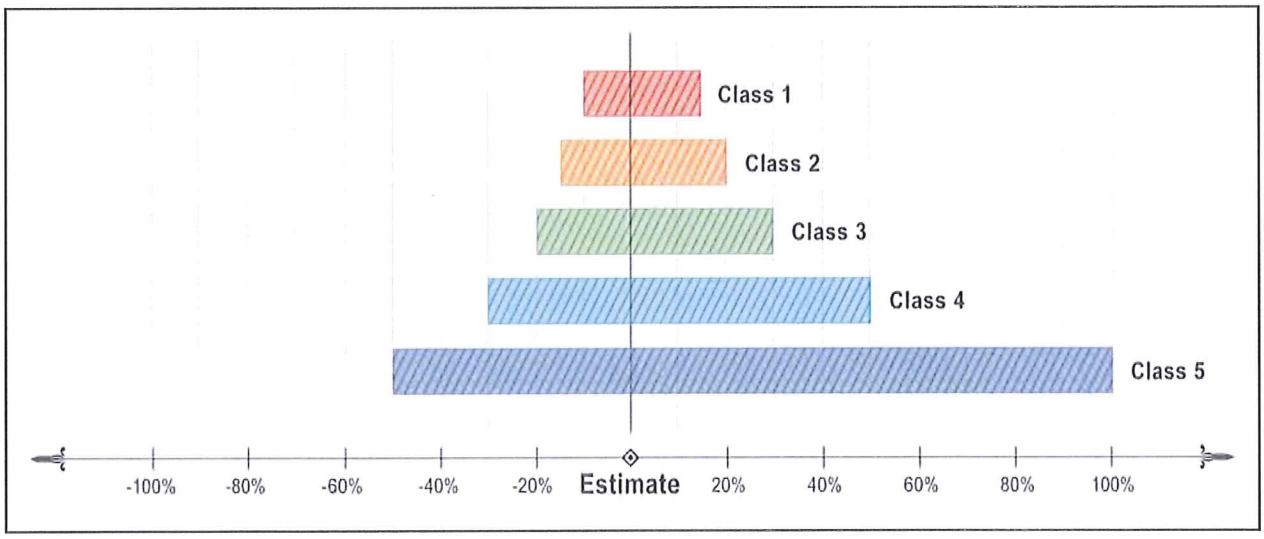


Figure 4-1. Accuracy Range for Cost Estimating Classes under AACE International System

Attachment B

Tabula Cost Example
Stone Way In-line Storage Project

Final Alternatives - N-13a: Joint SPU/King County Storage Upstream of the Fremont Siphon - In-Line Storage in Right of Way

Design Criteria

- SPU Storage Volume requirements: 1.931 MG (NPDES147 Basin), 0.93 MG (NPDES174 Basin), and 0.185 MG (NPDES060 Basin)
- King County Storage Volume Requirements: 4.18 MG (3rd Avenue West Regulator)
- Peak Flows: 15.0 MGD (NPDES147 Basin), 7.5 MGD (NPDES174 Basin), and 29.3 MGD (3rd Avenue West Regulator)
- Average dry weather flows will require continuous pumping to convey flows to the King County system

Description

Alternative N-13 consists of distributed or joint combined sewer overflow (CSO) storage upstream of the Fremont Siphon for SPU NPDES147 and NPDES174 Basins and the King County 3rd Avenue West Regulator. Based on the draft 2010 CSO Reduction Plan, a CSO control volume of 2.86 MG is required to reduce overflows at NPDES147 and NPDES174 Outfalls to an average of one untreated overflow per year. A total maximum storage volume of 7.226 MG is required to control all three outfalls. In-line storage for a portion of this volume could be provided with an in-line storage tunnel and effluent pump station. This would consist of a storage tunnel from the undeveloped commercial property at the intersection of North 40th Street and Stone Way North, located in the middle of NPDES147 Basin to the private commercial property located at North 34th Street and Stone Way North. A layout of the alternative is shown on the attached figure.

The main components of this alternative would include:

- 7.226 MG In-line storage tunnel, 22foot-diameter, 2,560 feet
- 14.45 MGD effluent pump station
- Two diversion structures
- Approximately 250 feet of force main
- Approximately 1,150 feet of gravity conveyance pipes

Storage Tunnel

The control volume for NPDES147 and NPDES174 Basins and the 3rd Avenue West Regulator could be stored in a 22foot-diameter, 2,560 feet long tunnel at a slope of 0.001 ft/ft.

The tunnel boring machine (TBM) would launch from private property at North 34th Street and Stone Way North and bore north towards the undeveloped commercial property at the intersection of North 40th Street and Stone Way North. Typical tunnel design standards require one to two and half times the tunnel diameter of soil/ground cover depending on the type of material being tunneled through. For this phase of alternative development, approximately 2.5 times is assumed. Further research and exploration of the geotechnical conditions may allow the tunnel to have less cover and will be determined during preferred alternative development.

The tunnel would be an in-line facility with flows from the upper part of NPDES147 Basin permanently routed to the tunnel. This would require that the effluent pump station be

designed for continuous operation. Flows from the lower portion of NPDES147 Basin would be directed to the tunnel during a storm event. Since the tunnel is deeper than the surrounding existing sewer facilities, all flows that enter the tunnel will need to be pumped to the King County North Interceptor.

Facilities Building

An above grade facilities building would be located on private property at North 34th Street and Stone Way North. These facilities would contain an odor control system, electrical controls, and a stand-by power generator for the tunnel and associated effluent pump station. The actual contents of the building will be determined during preferred alternative development.

Flow Diversion and Discharge

Diverting flows to the beginning of the storage tunnel would require reconfiguring the surrounding combined sewer. Four new structures would divert SPU flow from the upper portion of NPDES147 Basin to the inlet of the tunnel. These structures would be located along Bridge Way North at Woodland Park Avenue North, Midvale Avenue North, and Stone Way North, with one structure on undeveloped commercial property to pick up the sewer flows that bisect the property. Based on flow monitoring data from meters located at Stone Way North and North 40th Street and at NPDES147 Outfall, this gravity diversion would capture approximately 40 percent of the NPDES147 Basin flow.

Flow that enters NPDES147 Basin south of Bridge Way North would be collected by a diversion structure located just upstream of NPDES147 Outfall. From the diversion structure, approximately 250 feet of gravity pipe would carry flow to the downstream end of the storage tunnel located on private property at Stone Way North and North 34th Street.

Since the storage tunnel is located in NPDES147 Basin and is upstream of NPDES174 Outfall, flows from NPDES174 Basin would not be diverted to the storage tunnel. It is assumed that diverting and storing sufficient flow from NPDES147 Basin will allow NPDES174 Basin flows to enter the interceptor that would otherwise overflow to NPDES174 Outfall. This will be confirmed during modeling and the next phase of alternative development.

Construction Assumptions

King County's Tabula cost estimating program was used to develop a Class 5 estimate for this storage facility. The attached documentation lists the construction assumptions used.

LTCP Alternative Analysis									
Operation and Maintenance Cost Template									
Alternative Number		**N13a**							
Alternative Description		**Fremont/Wallingford/Ballard - Inline Storage in Stone Way**							
12/9/2010									
Cost Element	***Note***	***Type/Condition***	***Quantity***	***Unit***	***Unit Cost/ Base Cost***	***Ann Freq***	***Anticipated Annual Cost***	***Variability Multiplier***	***High End Annual Cost***
Conveyance Pipeline-	7	Typical		LF	$ 1.75	1	$ -	1	$ -
special cleaning		Arterial	1150	LF	$ 2.00	1	$ 2,300	1	$ 2,300
		Lakeline		LF	$ 2.00	1	$ -	1	$ -
		Force Main		LF	$ 2.00	1	$ -	1	$ -
Diversion Structure									
		Type 1 - Basic	2	ea	$ 260	4	$ 2,080	1.5	$ 3,120
	8	Type 2 - Hydrobrake		ea	$ 260	12	$ -	1.5	$ -
		Type 3 - Motorized		ea	$ 1,000	4	$ -	1.5	$ -
Undercrossing									
				LF	$ 2	1	$ -	1.5	$ -
Wet weather Pump Station									
		Type 1 - < 50 HP		ea	$ 6,500	1	$ -	1.25	$ -
		Type 2 - 50 HP & up		ea	$ 11,600	1	$ -	1.25	$ -
	9	Demand charge		HP		1	$ -	1	
Effluent Pump Station									
		Type 1 - <50HP		ea	$ 5,000	1	$ -	1.25	$ -
		Type 2 - 50HP & up	1	ea	$ 9,600	1	$ 9,600	1.25	$ 12,000
		Continuous Operation		ea	$ 2,000	1	$ -	1.25	$ -
	9	Demand charge	487	HP		1	$ 4,489	1	
							$ -		
Storage Tanks	12						$ -		
		Type 1 - < 72-inch pipe		LF	$ 1.75	2	$ -	1.25	$ -
		Type 2 - < 1.5 MG		ea	$ 16,500	1	$ -	1.25	$ -
		Type 3 - > 1.5 MG		MG	$ 2,180	1	$ -	1.5	$ -
		Type 4 - Tunnel	7.226	MG	$ 87,675	1	$ 87,675	1.5	$ 131,512
Tank cleaning equipment									
	11	Motorized gate		ea	$ 1,040	1	$ -	1.25	$ -
		Tipping bucket		ea	$ 1,040	1	$ -	1.5	$ -
Odor Control	12								
			0	MG	$ 1,700	1	$ -	1.25	$ -
Other special O&M requirements									
GSI								1.25	$ -
Retrofit								1	$ -
I/I Reduction								1.5	$ -
Annual O&M							$ 106,143		$ 148,932

Cost Calculations for Project: **Alternative N-13a, In-Line Storage**

Printed date : 12/07/2010

Project year: 2010

The estimated construction cost below, which includes contractor overhead and profit, is for planning purposes only. The output does NOT include contingency, sales tax, or allied costs (design, permitting, construction management, etc.).

Assumptions

Project Year: 2010
Responsible Party:
Comments:

Sub Items

Name	Type	Year	Cost	Multiplier	2010 Cost
21' Dia Tunnel	Tunnel	2010	42,700,000	1.00	42,700,000
14.45 MGD Pump Station	Pump Station	2010	4,310,000	1.00	4,310,000
Influent Line for Upper Basin 147	Pipe	2010	476,000	1.00	476,000
Influent Line for Lower Basin 147	Pipe	2010	652,000	1.00	652,000
Force Main from Pump Station	Pipe	2010	218,000	1.00	218,000
			Year 2008 Subtotal		$48,300,000

Year 2010 Total: $48,300,000

Cost Calculations for Tunnel: **21' Dia Tunnel**

Printed date : 12/07/2010

Project year: 2010

The estimated construction cost below, which includes contractor overhead and profit, is for planning purposes only. The output does NOT include contingency, sales tax, or allied costs (design, permitting, construction management, etc.). Unless added as an Additional Costs item in the estimate, this cost does NOT include land acquisition costs.

Assumptions

Construction Year: 2010
Inside Diameter: 18 ft.
Length: 2560 ft
Dewatering: Significant
Launch Shaft Existing Utilities: Average
Launch Shaft Excavation Depth: 70 ft
Launch Shaft Surface Restoration: Pavement
Retrieval Shaft Excavation Depth: 170 ft
Retrieval Shaft Surface Restoration: Pavement
Retrieval Shaft Existing Utilities: Average
Tunnel Easement Length: 0 ft
Easement Type: None
Land Adjustment Factor: Seattle
Launch Shaft Footprint: Standard
Retrieval Shaft Footprint: Standard

Tunnel Geometry

Outer Diameter	19.5 ft
Spoils Volume	28,300 CY

Launch Shaft Geometry

Width	59 ft
Length	186 ft
Footprint	11,000 SF
Volume	28,500 CY
Easement Footprint	25,700 SF

Retrieval Shaft Geometry

Width	49 ft
Length	69 ft
Footprint	3,380 SF
Volume	21,300 CY
Easement Footprint	11,800 SF

Miscellaneous

Spoils Loads 2,830 loads

Unit Costs (Basis 2008)

Item	Quantity	Unit	Unit Cost	It
Spoils Haul	28,300.0	CY	12.0	
Launch Shaft Excavation	28,500.0	CY	15.0	
Launch Shaft Shoring	34,300.0	SF	140.0	
Launch Shaft Existing Utilities	11,000.0	SF	6.0	
Launch Shaft Backfill	28,500.0	CY	18.0	
Launch Shaft Surface Restoration	1,220.0	SY	74.0	
Retrieval Shaft Excavation	21,300.0	CY	15.0	
Retrieval Shaft Shoring	40,100.0	SF	325.0	
Retrieval Shaft Existing Utilities	3,380.0	SF	6.0	
Retrieval Shaft Backfill	21,300.0	CY	18.0	
Retrieval Shaft Surface Restoration	376.0	SY	74.0	
Tunnel Dewatering	1.0	LS	80,000.0	
TBM Procurment	1.0	LS	6,190,000.0	
Tunnel Boring	2,560.0	ft	3,530.0	
Additional TBM Procurement to Upsize to 21'	1	LS	360,000.0	
Additional Tunnel Boring to Upsize to 21' dia	2,560	LF	600.0	
Land Aquistion for Launch Shaft Industrial	31,250	SF	31.0	
Land Aquisition for Retrieval Shaft Office/Commericial	45,380	SF	49.0	
Seattle DOT Street Use Fee	56,320	SF	11.7	
			Year 2008 Subtotal	$

Mobilization/Demobilization at 6%
Multiplier from ENRCCI 8815 (2008) to 8645 (2010)

Effective Multiplier

Construction Year 2010 Subtotal $

Year 2010 Total: $42,700,000

Cost Calculations for Pump Station: **14.45 MGD Pump Station**

Printed date : 12/07/2010

Project year: 2010

The estimated construction cost below, which includes contractor overhead and profit, is for planning purposes only. The output does NOT include contingency, sales tax, or allied costs (design, permitting, construction management, etc.). Unless added as an Additional Costs item in the estimate, this cost does NOT include land acquisition costs.

Assumptions

Construction Year: 2010
Capacity: 14.45 mgd
Total Dynamic Head: 98 ft
Excavation Depth: 0 ft

Calculated Parameters

Required Pump Power	487 Hp
Base Architectural/Structural Unit Cost	144,000 $/mgd
Architectural/Structural Unit Cost Adjustment	-43,200 $/mgd
Base Mechanical Unit Cost	71,600 $/mgd
Mechanical Unit Cost Adjustment	-12,400 $/mgd

Unit Costs (Basis 2008)

Item	Quantity	Unit	Unit Cost	Item Cost
Site/Civil	1.0	LS	858,000	858,000
Electrical/Instrumentation	1.0	LS	1,070,000	1,070,000
Architectural/Structural	14.5	mgd	101,000	1,460,000
Mechanical	14.5	mgd	59,200	855,000
Standby Generator 500 kW	1	EA	150,000	150,000
			Year 2008 Subtotal	$4,390,000

Multiplier from ENRCCI 8815 (2008) to 8645 (2010)	0.98
Construction Year 2010 Subtotal	$4,310,000

Year 2010 Total: $4,310,000

Cost Calculations for Pipe: **Influent Line for Upper Basin 147**

Printed date : 12/07/2010

Project year: 2010

The estimated construction cost below, which includes contractor overhead and profit, is for planning purposes only. The output does NOT include contingency, sales tax, or allied costs (design, permitting, construction management, etc.).

Assumptions

Construction Year: 2010
Length: 750 ft
Conduit Type: Gravity
Depth of Cover: 20 ft
Trench Backfill Type: Imported
Disposal Type: No Disposal Cost
Manhole Spacing: Average (500 ft)
Existing Utilities: Complex
Dewatering: Minimal
Pavement Restoration: Half Width - Arterial (22 ft)
Traffic: Heavy
Land Acquisition: None
Required Easements: None
Land Adjustment Factor: Seattle
Trench Safety: Standard
Pipe Diameter: 18 in.

Geometry

Outer Diameter	1.92 ft
Trench Width	4.99 ft
Excavation Depth	22.9 ft
Complete Surface Rest. Width	6.99 ft

Unit Costs (Basis 2008)

Item	Quantity	Unit	Unit Cost	Item Cost
Excavation	3,180.0	CY	13.00	41,300
Backfill	2,630.0	CY	34.00	89,600
Complete Pavement Restoration	583.0	SY	86.00	50,100
Overlay Pavement Restoration	1,250.0	SY	28.00	35,000
Trench Safety	34,400.0	SF	0.53	18,200
Spoil Load and Haul	3,180.0	CY	16.00	50,800
Pipe Unit Material Cost	750.0	lf	24.00	18,000
Pipe Installation	750.0	lf	29.00	21,800
Place Pipe Zone Fill	463.0	CY	34.00	15,700
Manholes	2.0	MH	10,700.00	21,400
Existing Utilities	750.0	lf	42.00	31,500

Dewatering	750.0	lf	24.00	18,000
Traffic Control	750.0	lf	16.00	12,000
Street use fee	16,500	SF	2.10	34,700
			Year 2008 Subtotal	$458,000

Mobilization/Demobilization at 6%	1.06
Multiplier from ENRCCI 8815 (2008) to 8645 (2010)	0.98
Effective Multiplier	1.04
Construction Year 2010 Subtotal	$476,000

Year 2010 Total: $476,000

Cost Calculations for Pipe: **Influent Line for Lower Basin 147**

Printed date : 12/07/2010

Project year: 2010

The estimated construction cost below, which includes contractor overhead and profit, is for planning purposes only. The output does NOT include contingency, sales tax, or allied costs (design, permitting, construction management, etc.).

Assumptions

Construction Year: 2010
Length: 400 ft
Conduit Type: Gravity
Depth of Cover: 10 ft
Trench Backfill Type: Imported
Disposal Type: No Disposal Cost
Manhole Spacing: Average (500 ft)
Existing Utilities: Complex
Dewatering: Significant
Pavement Restoration: Half Width - Arterial (22 ft)
Traffic: Heavy
Land Acquisition: None
Required Easements: None
Land Adjustment Factor: Seattle
Trench Safety: Special Shoring
Pipe Diameter: 24 in.

Geometry

Outer Diameter	2.5 ft
Trench Width	5.75 ft
Excavation Depth	13.5 ft
Complete Surface Rest. Width	7.75 ft

Unit Costs (Basis 2008)

Item	Quantity	Unit	Unit Cost	Item Cost
Excavation	1,150.0	CY	13.00	15,000
Backfill	767.0	CY	34.00	26,100
Complete Pavement Restoration	344.0	SY	86.00	29,600
Overlay Pavement Restoration	633.0	SY	28.00	17,700
Trench Safety	10,800.0	SF	17.00	184,000
Spoil Load and Haul	1,150.0	CY	16.00	18,400
Pipe Unit Material Cost	400.0	lf	36.00	14,400
Pipe Installation	400.0	lf	33.00	13,200
Place Pipe Zone Fill	311.0	CY	34.00	10,600
Manholes	1.0	MH	7,390.00	7,390
Existing Utilities	400.0	lf	58.00	23,200

Dewatering	400.0	lf	100.00	40,000
Traffic Control	400.0	lf	24.00	9,600
Diversion Structure	2	EA	100,000.00	200,000
Street use fee	8,800	SF	2.10	18,500
			Year 2008 Subtotal	$627,000

Mobilization/Demobilization at 6%	1.06
Multiplier from ENRCCI 8815 (2008) to 8645 (2010)	0.98
Effective Multiplier	1.04
Construction Year 2010 Subtotal	$652,000

Year 2010 Total: $652,000

Cost Calculations for Pipe: **Force Main from Pump Station**

Printed date : 12/07/2010

Project year: 2010

The estimated construction cost below, which includes contractor overhead and profit, is for planning purposes only. The output does NOT include contingency, sales tax, or allied costs (design, permitting, construction management, etc.).

Assumptions

Construction Year: 2010
Length: 200 ft
Conduit Type: Force Main
Depth of Cover: 8 ft
Trench Backfill Type: Imported
Disposal Type: No Disposal Cost
Manhole Spacing: None
Existing Utilities: Complex
Dewatering: Significant
Pavement Restoration: Trench Width
Traffic: Heavy
Land Acquisition: None
Required Easements: None
Land Adjustment Factor: Seattle
Trench Safety: Special Shoring
Pipe Diameter: 24 in.

Geometry

Outer Diameter	2.15 ft
Trench Width	5.3 ft
Excavation Depth	11.2 ft
Complete Surface Rest. Width	7.3 ft

Unit Costs (Basis 2008)

Item	Quantity	Unit	Unit Cost	Item Cost
Excavation	437.0	CY	13.00	5,690
Backfill	275.0	CY	34.00	9,340
Complete Pavement Restoration	162.0	SY	86.00	13,900
Trench Safety	4,460.0	SF	17.00	75,800
Spoil Load and Haul	437.0	CY	16.00	7,000
Pipe Unit Material Cost	200.0	lf	114.00	22,800
Pipe Installation	200.0	lf	33.00	6,600
Place Pipe Zone Fill	136.0	CY	34.00	4,620
Existing Utilities	200.0	lf	58.00	11,600
Dewatering	200.0	lf	100.00	20,000
Traffic Control	200.0	lf	24.00	4,800

Type 205A Manhole	1	EA	25,000.00	25,000
Street use fee	1,200	SF	2.10	2,520
			Year 2008 Subtotal	$210,000

Mobilization/Demobilization at 6%	1.06
Multiplier from ENRCCI 8815 (2008) to 8645 (2010)	0.98
Effective Multiplier	1.04
Construction Year 2010 Subtotal	$218,000

Year 2010 Total: $218,000

Joint King County/Seattle Initiatives Item 7

Incremental Costs and Credits Associated with Combined Sewer Overflow Return Flows and Other Seattle Flow-Changing Initiatives

Overview

This outline identifies the major components that form the basis for estimates of the incremental or decremental cost of increased or decreased flows delivered to the West Point Treatment Plant (WP) or South Treatment Plant (SP) due to Seattle CSO initiatives, including returns from Combined Sewer Overflow (CSO) control facilities, installation of Green Stormwater Infrastructure, flow separation, and other captured CSO flow. The components below focus on the costs associated with operations of intervening pump stations, tunnel facilities and major treatment plants. The specific examples accompanying this memo include 1) the Elliott West CSO facility flows going to WP and 2) the Henderson CSO facilities going to SP, however the approach should be applicable in other cases as well. The approach and principles stated in this memo, while specifically addressing CSO control return flows, can be adapted to the more general topic of incremental increases in flows to the system with recognition and adaptation of the special characteristics of the particular application.

The principles that should guide the determination of charges for increased flows associated with CSO facilities and installations are that they be:

- Rational and reasonable – the charge makes sense to the component agencies and the public
- Economically efficient – the charges lead to appropriate investment decisions.
- Effective in recovering costs associated with the activity
- Based on available data to the degree possible. This may involve some loss of ultimate precision but should support the greater goals of being:
    a. Replicable – easy to get up-to-date data (on an annual basis)
    b. Verifiable – assumptions and calculations can be checked and refined
- Transferrable – a similar approach would be used for any component agency and any facility with due recognition of the relevant special characteristics of the specific application.
- Consistent in that calculating the value of (decremental) credits will be consistent with the methods of calculating incremental costs.

Charges for Seattle project return flows and credits for Seattle reduced flows from other initiatives will include costs associated with: 1) the operations of the relevant facilities tributary to the Treatment Plant (TP) accepting the flows (if any), such as pump stations and other special facilities, e.g. the Henderson Tunnel Facilities; and 2) the flow-related and solids-related costs associated with incremental changes in flows at the treatment plant.

For TP charges/credits, changes in flows to the treatment plant will be charged/credited on a rate per million gallons comprised of three components. The first reflects expenses associated with flow conveyance, including the number of pump stations between source and treatment plant; secondly, flow processing; and finally, the third element reflects costs associated with solids processing. The expenses associated with solids will recognize the characteristic solids content of return CSO flows. As the solids content of CSO flows may vary significantly over time the use of a moving five year average of return flow characteristics may provide stability to the charge.

To provide perspective on the magnitude of costs discussed in this memo, estimates of the individual components of the charges are provided by example calculations for Elliott West CSO facilities and WP (based on 2012 adopted budget data) and Henderson CSO Facilities and SP (based on 2011 actuals). It is assumed billings or credits will be based on the actual costs and data from the previous year, unless otherwise noted or specified. Data updates will occur on a 5 year cycle or in light of process or facility changes that have a material effect on the processing cost with subsequent charges adjusted accordingly.

A. Pump Station Costs

Incremental operations costs for pump stations will be based on the number of pump stations between the source of the increased flow and the TP, applied as a per million gallon charge reflecting the 5 year average of operating costs of the pump stations. The resulting per-million gallons charge is then multiplied by the number of intervening pump stations. This "per million gallons per pump station" charge will be comprised of:

1. Increased energy costs – electricity costs attributed to specific pump stations between the source of the increased flow and the treatment plant. Costs are based on the 5 year average of pumping electricity costs per million gallons of the pump stations in the combined segment of the system for flows going to WP and for the specific pump stations in line with flows going to SP.

2. Increased operations cost – non-energy operating costs attributed to specific pump stations between the source of the increased flow and the treatment plant. Costs are based on the 5 year average of the flow-based incremental non-energy operating cost per million gallons of pump stations in the sample.

B. Henderson Tunnel Facilities Costs

Incremental operations costs for Henderson-MLK Treatment Tunnel: flow to the Henderson-MLK Treatment Tunnel is expected to impact the existing O&M by requiring the treatment tunnel to operate more frequently and for a longer duration, filling it more rapidly, increasing the number of flow peaks, and reducing treatment effectiveness. Incremental increases in O&M costs will be incurred for keeping the tunnel ready to perform, equipment, chemicals, and cleaning the tunnel after treatment to maintain compliance in the existing tunnel.

1. The parties agree that SPU will pay DNRP, annually, a share of the actual O&M costs incurred by DNRP, based on SPU's estimated average proportional share of flows to the Henderson/MLK Treatment Tunnel, which the parties agree is 13.3%.

2. The costs of increased O&M at the Henderson/MLK Treatment Tunnel shall be:
   - Increased energy, water and chemical costs
   - Increased operations cost – electrical and mechanical maintenance.

B. West Point Flow Related Costs

1. Increased WP flow processing costs. Charges for increased flows to WP from a CSO control facility (as measured by CSO returned flows) will reflect the annual costs for power and chemicals specific to flow treatment (including sodium hypochlorite, sodium bisulfate, caustic soda and others as may be relevant). The per-million gallon charge for these expenses is equal to the annual total divided by total inflow volumes to the plant.

2. Increased Local Hazardous Waste fees. WTD is charged a fee per million gallons of inflow to its plants by (KC?)Public Health for the local hazardous waste program. This fee will be applied to the increased CSO return flows.

3. West Division overtime labor costs during peak flows. Increased labor costs for additional staffing and overtime during peak flow periods. Use a ratio of returned CSO gallons during peak flow periods to total WP gallons during peak flow periods. Include benefits and WP labor overhead. Excludes CSO gallons released from storage during non-peak periods.

   Note: Initial analysis indicates the labor amounts are not material and therefore have not been included the calculation.

4. WP facilities maintenance operating costs. Increased labor costs attributed to maintenance of WP liquid facilities. Use a ratio of returned CSO gallons to annual WP gallons. Include benefits and WP labor overhead.

   Note: In the example, maintenance work is not allocated between liquids and solids and is presented as an aggregate.

C. West Point Solids Processing Costs

1. Increased plant solids operating costs. Increased solids to WP from CSOs (based on 5 year moving average of TSS) increase the annual costs for chemicals (dewatering polymer and thickening polymer) specific to solids treatment and grit hauling & disposal. The per-million gallon charge is based on the total costs for these expenses divided by total plant

inflow volumes. The charge is then adjusted by the 5-year moving average of CSO TSS relative to total inflow TSS to be applied against the CSO return flows

2. Increased biosolids haul & application operating costs. Increased solids to WP from CSOs (adjusted for TSS) increase the annual costs for hauling & application of biosolids. Excluding fixed cost components, the total haul and application cost from WP was determined. The per-million gallon charge is equal to the total costs for these expenses divided by total plant inflow volumes, which is then applied to the CSO adjusted return flows.

3. WP facilities maintenance operating costs - Increased labor costs attributed to maintenance of WP solids handling facilities. In light of data source limitations, maintenance work is not allocated between liquids and solids and is presented as an aggregate.

D. South Plant Flow Related Costs

1. Increased SP flow processing costs. Charges for increased flows to SP will reflect the annual costs for power and chemicals specific to flow treatment (including sodium hypochlorite, sodium bisulfate, caustic soda and others as may be relevant). The per-million gallon charge for these expenses is equal to the annual total divided by total inflow volumes to the plant.

2. Increased Local Hazardous Waste fees. WTD is charged a fee per million gallons of inflow to its plants by Seattle and King County Public Health for the local hazardous waste program. This fee will be applied to the increased CSO return flows.

3. East Division overtime labor costs during peak flows. Increased labor costs for additional staffing and overtime during peak flow periods. Use a ratio of returned CSO gallons during peak flow periods to total WP gallons during peak flow periods. Include benefits and WP labor overhead. Excludes CSO gallons released from storage during non-peak periods.

   Note: Initial analysis indicates the labor amounts are not material and therefore have not been included the calculation.

4. SP facilities maintenance operating costs. Increased labor costs attributed to maintenance of SP liquid facilities. Use a ratio of returned gallons to annual SP gallons. Include benefits and SP labor overhead.

   Note: In the example, maintenance work is not allocated between liquids and solids and is presented as an aggregate.

E. South Plant Solids Processing Costs

1. Increased plant solids operating costs. Increased solids to SP from CSOs (based on 5 year moving average of TSS) increase the annual costs for chemicals (dewatering polymer and thickening polymer) specific to solids treatment and grit hauling & disposal. The per-million gallon charge is based on the total costs for these expenses divided by total plant inflow volumes. The charge is then adjusted by the 5-year moving average of CSO TSS relative to total inflow TSS to be applied against the CSO return flows

2. Increased biosolids haul & application operating costs. Increased solids to SP from CSOs (adjusted for TSS) increase the annual costs for hauling & application of biosolids. Excluding fixed cost components, the total haul and application cost from SP was determined. The per-million gallon charge is equal to the total costs for these expenses divided by total plant inflow volumes, which is then applied to the CSO adjusted return flows.

3. SP facilities maintenance operating costs - Increased labor costs attributed to maintenance of SP solids handling facilities. In light of data source limitations, maintenance work is not allocated between liquids and solids and is presented as an aggregate.

F. Determination of Flow Quantities to Which Charges and Credits Will Apply

1. For any independent Seattle CSO storage facility, the measured release flows returned to the County's conveyance system will form the basis for return flow incremental cost calculation unless by mutual agreement an average is specified.

2. For any independent Seattle direct transfer of flow, the measured release flows returned to the County's conveyance system will form the basis for incremental cost calculation unless by mutual agreement an average is specified.

3. For a jointly developed County/City CSO facility, all operating costs associated with that CSO facility will be shared based on the cost share calculation developed for that facility, according to the methodology selected by King County and Seattle. Return flow share assignments, on the other hand, will be based on the respective design control volumes for each agency in their basins tributary to the joint CSO facility.

4. For Green Stormwater Infrastructure installations in CSO basins that are owned and maintained by Seattle, modeled reductions in influent flows to a TP will form the basis for decremental flow credit calculation. These calculations will rely on the methodology underlying the estimates contained in the *December 2013 SPU-WTD Joint Program*

Management Technical Memorandum on Green Stormwater Infrastructure Modeling Methods.

G. Billing and Further Considerations

1. Billing frequency will be annual, after year-end results are known (approximately second quarter).

2. Calculation will be based on most recent year of full data, e.g. charges covering 2013 would be first billed June 2014 and based on 2013 year-end data unless otherwise specified.

3. Verification of assumptions, reconciliations and incorporation of changed conditions into subsequent charges.

H. Attachments

1. The attached excel workbook (Attachment 1) provides an example of the estimate for incremental costs associated with the increased return flows from the Elliott West CSO facility and West Point, including:
    a. A summary sheet indicating the major components of the charge and estimated contribution to the total charge. References to the detailed spreadsheets are included.
    b. Detailed sheets that provide additional data on the source of the cost element

2. The attached excel workbook provides an example of the estimate for incremental costs associated with the increased flows from the Henderson Facilities and South Plant, including:
    a. A summary sheet indicating the major components of the charge and estimated contribution to the total charge. References to the detailed spreadsheets are included.
    b. Detailed sheets that provide additional data on the source of the cost element

Summary Ex B Att 1 - Incremental Costs Excel Workbook
V1

West Point and Elliott West

Summary Table WP (Pg 1)'!A1
Elliott 2010&11 Oper Cost Pg 2'!A1
Local Hazardous Waste Fee Pg 3 '!A1
Asset Mgmt Costs Pg 4'!A1
2012 West Operating Bdgt Pg 5-7'!A1
2012 West Solids H&App Pg 8'!Print Area
CSO Solids Adjustment Pg 9'!A1
Elliott West CSO Flows Pg 10'!A1
West Flows Pg. 11'!A1
West Division Overhead Pg 12'!A1

Summary for South Pl
Henderson Tunnel Fac
2011 actuals for South
Pump Stations'!A1
Biosolids summary'!A1
2011 Solids Cost'!A1
2011 Solids Productio

South Plant and Henderson

ant '!A1
:ilties'!A1
ı Plant'!A1

l

n'!A1

2012 Estimated Elliott West Return Flow Cost Recovery

Cost Recovery Summary				Support Sheet
Elliott CSO Facility Operating Cost (17%)			**$74,070**	
Pump Station Cost			**$44.20**	
West Point Treatment Rate (per million gallons (mg)))	**$450.33**			
Elliott West CSO Return Flows (mg (17%))	**32**		**$14,330**	Page 9 - Cal CSO Solids Adjustment - Line 23
Total Estimated 2012 Charge			**$88,445**	

Elliott West Facilities				
Elliott West Operating Costs (Project 421797)				
2012 Cost Estimate (Year-end 2011 escalated 3%)	$375,818			Page 2 - Elliot 2010 & 2011 Oper Cost - Line 62
WP Overhead (47% Per 2012 Septage Rate)	$59,889			Page 12 - West Division Overhead - Line 23
Total Elliott West Costs		$435,706		
Seattle Charge (17%)	17.0%		**$74,070**	

Pump Stations				
Total Electricity expense 2007-2011		$2,444,106		
Non-energy costs 2007 - 2011		$2,000,000		
Total Flow		100,552		
			$44.20	

West Point Treatment Plant				
		Total Dollars	**Rate per mg**	
2012 Estimated West Point Flows (million gallons)	33,909			Page 9 - Cal CSO Solids Adjustment - Line 15
Flow Processing				
Local Hazardous Waste Fee (Public Health, per mg))			**$45.79**	Page 3 - Local Hazardous Waste Fee - Line 11
West Plant Processing Costs (2012 Budget)				
53520 Electricity	$3,470,712			Page 5 - 2012 West Operating Budget - Line 9
53530 Water/Sewer	$36,050			Page 5 - 2012 West Operating Budget - Line 10
53540 Solid Waste Deposal	$22,660			Page 5 - 2012 West Operating Budget - Line 11
52277 Sodium Hypochlorite	$708,328			Page 6 - 2012 West Operating Budget - Line 52
52279 Sodium Bisulfate	$362,324			Page 6 - 2012 West Operating Budget - Line 54
52280 Caustic Soda	$23,340			Page 6 - 2012 West Operating Budget - Line 55
53131 Grit Haul/Disposal	$367,875			Page 6 - 2012 West Operating Budget - Line 57
Total West Plant Processing Costs		**$4,991,289**	**$147.20**	
Total West Point Flow Processing Rate (per mg)			**$192.99**	
Solids Processing & Hauling for CSOs				
West Plant Solids Processing Operating Costs (2012 Budget)				
52272 Thickening Polymer	$232,100			Page 6 - 2012 West Operating Budget - Line 51
52278 Dewatering Polymer	$1,170,770			Page 6 - 2012 West Operating Budget - Line 53
Total West Plant Solids Processing Costs (2012 Budget)		$1,402,870		
West Plant Haul & Application		$2,269,533		Page 8 - 2012 West Solids Hauling & Appl. - Line 22
West Plant Solids Processing & Hauling		$3,672,403		
West Plant CSO Adjustment Factor		52.4%		Page 9 - Cal CSO Solids Adjustment - Line 26
Solids Processing & Hauling Rate		$1,924,332	**$56.75**	
Maintenance and Asset Management				
West Division 2012 Maintenance Operating		$6,801,579		Page 7 - 2012 West Operating Budget - Line 93&100
Maintenance Rate		**$6,801,579**	**$200.59**	
West Point Treatment Plant Rate			**$450.33**	

Cost Considered But Not Included in Calculation			
West Division 2012 Total Overtime Budget		$468,829	Page 7 - 2012 West Operating Budget - Line 57
Total West Plant Flow Processing Asset Mgmt. Costs (2012 Estimate)		$0.00	
Total West Plant Solids Processing Asset Mgmt. Costs (2012 Estimate)		$1,610,444	Page 4 - Asset Mgmt Costs - Line 29

Elliott West CSO Summary Expenses 2010 & 2011

Account	Description	JAN-10	FEB-10	MAR-10	APR-10	MAY-10	JUN-10	JUL-10	AUG-10	SEP-10	OCT-10	NOV-10	DEC-10	TOTAL
51110	Salaries-Regular	8,917.32	10,079.67	10,943.06	6,669.40	4,144.04	6,319.32	4,640.57	2,845.95	10,188.90	7,333.62	10,249.16	13,099.19	95,430.20
51130	Salaries-Overtime	913.81	192.76	316.44	52.46	394.65	419.23	214.72	73.01	1,448.95	1,890.60	1,414.97	3,472.09	10,803.69
51161	Vacation Expense			596.34	1.24			606.30		12.67	55.60	29.65	437.92	1,739.72
51162	Sick Leave Expense	24.48	36.81	30.06	103.58	88.52	21.02	6.00		1.64	6.80	44.48	93.55	456.94
51163	Holiday Pay									5.48		53.51	166.31	225.30
51164	Jury Duty	4.48								2.07				6.55
51165	Military Leave		48.07	30.57	5.13	17.52	41.65	9.87						152.81
51166	Funeral Leave		71.62	63.47	69.41	7.71	19.14		1.11				48.96	281.42
51168	Furlough Replacement Time		126.22	64.77		6.87		11.31	3.16	14.69	9.87			236.89
51169	Other Paid Time Off	1,442.97	1,460.84	1,236.12	942.92	829.55	1,159.31	1,194.59	509.26	2,584.17	1,243.00	3,310.12	3,113.75	19,026.60
51315	Flex Benefit Combined Chg	2,045.53	2,300.40	2,080.78	1,334.88	974.25	1,358.44	1,073.18	514.33	2,175.84	1,576.68	2,388.17	2,949.04	20,771.52
51320	Oasi/Fica	822.69	895.79	978.91	590.41	402.98	599.37	539.61	254.96	980.36	679.79	1,070.86	1,341.60	9,157.33
51330	Retirement	564.08	623.10	681.05	411.32	277.64	420.61	366.80	176.98	683.38	466.81	741.65	945.13	6,358.55
51335	Pension Trust 117rwt	26.99	29.84	36.64	29.64	13.27	18.19	13.03	6.88	28.53	30.29	31.66	33.16	298.12
51340	Industrial Insurance/Sspf									0.78	4.70	2.61	11.92	20.01
52277	Sodium Hypochlorite	(0.00)								3,430.86	4,217.71	6,369.69	11,010.30	25,028.56
52279	Sodium Bisulfite	3,676.73	349.29	-	-	-	-	-	-		5,020.02	4,024.23	23,782.25	36,852.52
52290	Supplies-Misc.												33.89	33.89
52391	Maintenance Parts/Materials	3,870.16	11,077.97	4,690.00	2,422.33	77.85	222.32	2,670.52	906.45	385.26	8,686.73	274.20	9,898.20	45,181.99
53105	Professional Services		350.00											350.00
53510	Natural Gas		32.01	32.01	32.01	344.56	130.43	32.86	32.86	32.86	32.86	32.86	65.72	801.04
53520	Electricity	-	7,342.67	6,112.51	5,729.66	31.64	12,290.44	6,659.58	5,590.09	5,461.64	8,771.41	7,565.25	19,224.60	84,779.49
53530	Water/Sewer		555.95	285.89	755.44	63.62	490.85	711.21	351.26	11,983.76	21.25	574.26	2,978.08	18,771.57
53807	Permits/Licenses					169.00			181.00					350.00
53890	Services-Misc.	817.97		377.66	807.84	(106.68)	200.00	827.00	443.48	105.00	817.97	461.10	991.85	5,743.19
Total		**23,127.21**	**35,573.01**	**28,556.28**	**19,957.67**	**7,736.99**	**23,710.32**	**19,577.15**	**11,890.78**	**39,526.84**	**40,865.71**	**38,638.43**	**93,697.51**	**382,857.90**
% Year Total		**6.0%**	**9.3%**	**7.5%**	**5.2%**	**2.0%**	**6.2%**	**5.1%**	**3.1%**	**10.3%**	**10.7%**	**10.1%**	**24.5%**	**100.0%**

Account	Description	JAN-11	FEB-11	MAR-11	APR-11	MAY-11	JUN-11	JUL-11	AUG-11	SEP-11	OCT-11	NOV-11	Prelim DEC-11	TOTAL
51110	Salaries-Regular	7,839.22	6,493.24	10,545.37	8,624.79	8,493.42	5,730.71	7,766.59	6,179.68	7,252.15	5,539.65	9,966.00	9,374.96	93,805.78
51120	Temporary								358.85	24.47				383.32
51130	Salaries-Overtime	786.60	509.39	1,268.59	714.13	1,803.74	146.02	182.56	205.30	256.63	238.70	1,490.06	173.72	7,775.44
51161	Vacation Expense	1.94	1.21	706.33	1,189.78	121.73	627.93	2.65	0.19					2,651.76
51162	Sick Leave Expense	6.17	7.97		13.53	17.70	10.27	29.10	0.39		0.22	9.18		94.53
51163	Holiday Pay	5.34	2.97			26.22		(6.51)						28.02
51164	Jury Duty								9.79	5.55		12.92		28.26
51165	Military Leave				86.04									86.04
51166	Funeral Leave	12.73	1.51		0.70		0.99	27.42	0.89	39.83	0.41	14.21		98.69
51168	Furlough Replacement Time	2.74	2.91	23.34	90.17	46.22		35.64	0.59			3.78		205.39
51169	Other Paid Time Off	1,098.93	1,131.06	1,027.31	1,038.56	1,366.59	1,272.88	1,885.96	1,042.55	1,274.89	753.78	2,111.13		14,003.64
51315	Flex Benefit Combined Chg	2,036.17	1,669.56	2,178.44	2,018.43	1,999.92	1,194.12	1,892.54	1,338.82	1,658.12	1,305.07	784.81		18,076.00
51320	Oasi/Fica	710.90	611.08	943.43	857.06	796.88	619.93	712.73	687.02	484.67	496.19	921.58		7,841.47
51330	Retirement	488.45	416.93	652.80	517.50	541.43	423.84	627.28	490.14	590.10	437.99	859.20		6,045.66
51335	Pension Trust 117rwt	18.90	17.38	38.00	37.93	22.60	16.00	19.65	14.48	29.91	15.61	30.63		261.09
51340	Industrial Insurance/Sspf	0.65	0.36			3.18								4.19
51370	Unemployment Compensation			13.00		7.72								20.72
52224	Motor Oil								1,198.53					1,198.53
52277	Sodium Hypochlorite	4,337.55	315.76											4,653.31
52279	Sodium Bisulfite	4,690.58	356.42		4,201.22								3,701.98	12,950.20
52290	Supplies-Misc.					126.47								126.47
52391	Maintenance Parts/Materials	1,908.52	56.18	8,155.18	160.12	549.49	3,387.79	1,000.39	5,061.49	741.74	320.12	2,402.56	1,327.25	25,070.83
53105	Professional Services			350.00			350.00							700.00
53510	Natural Gas		32.86	32.86	32.86	34.16	34.48	34.48	34.48	34.48	34.48	35.77	35.71	376.62
53520	Electricity	34.10	8,479.33	7,868.04	8,187.20	7,663.28	7,518.00	5,944.23	6,059.95	6,088.74	6,046.70	6,612.12	19,242.95	89,744.64
53530	Water/Sewer	66.00	1,373.08	675.90	345.05	67.89	353.25	494.34	320.97	8,030.50	29.73	4,422.38	5,377.49	21,556.58
53807	Permits/Licenses					208.00	169.00	262.00	208.00					847.00
53890	Services-Misc.	817.97		105.00	1,332.82	2,001.09		922.97		105.00		890.00	2,562.51	8,737.36
	Year-end Adj 2011 Dec.												**47,500.00**	**47,500.00**
Total		**24,863.46**	**21,479.20**	**34,583.59**	**29,447.89**	**25,897.73**	**21,855.21**	**21,834.02**	**23,212.11**	**26,616.78**	**15,218.65**	**30,566.33**	**89,296.57**	**364,871.54**
% Year Total		**6.8%**	**5.9%**	**9.5%**	**8.1%**	**7.1%**	**6.0%**	**6.0%**	**6.4%**	**7.3%**	**4.2%**	**8.4%**	**24.5%**	**100.0%**

2011-13 WTD Hazardous Waste Fund Contribution (2012 Budget)

Source Contact: Darci Thurman - WTD Finance

Source	Actual 2009 Flow	2011 Rate	2011 LHWP Fee	Actual 2010 Flow	2012 Rate	2012 LHWP Fee	Projected 2011 Flow	2013 Rate	2013 LHWP Fee
Renton\Vashon									
West Point									
Total System	**61,850**	**$ 33.92**	**$ 2,097,939**	**65,013**	**$ 45.79**	**$2,976,948**	**63,120**	**$ 45.79**	**$2,890,256**

Note: Budgeted contribution calculated using prior year actual flow x projected next year's rate

Historical & Projected 2000 - 2014

	Annual Flow	Rate Per MG	Annual Fee	Flow % Change
1999 Actual	79,278			
2000 Actual	69,971	$ 25.31	$ 1,936,342	
2001 Actual	68,693	$ 25.31	$ 1,989,898	-1.83%
2002 Actual	66,248	$ 25.31	$ 1,770,953	-3.56%
2003 Actual	66,795	$ 25.31	$ 1,738,620	0.83%
2004 Actual	63,438	$ 25.31	$ 1,676,737	-5.03%
2005 Actual	62,135	$ 25.31	$ 1,690,581	-2.05%
2006 Actual	72,014	$ 32.40	$ 2,055,172	15.90%
2007 Actual	64,977	$ 33.92	$ 2,107,619	-9.77%
2008 Actual	59,184	$ 33.92	$ 2,442,715	-8.92%
2009 Actual	61,850	$ 33.92	$ 2,204,030	4.50%
2010 Actual	65,013	$ 33.92	$ 2,007,510	5.11%
2011 Projected	63,120	$ 33.92	$ 2,097,939	-2.91%
2012 Projected	63,339	$ 45.79	$ 2,976,948	0.35%
2013 Projected	62,061	$ 45.79	$ 2,890,256	-2.02%
2014 Projected		$ 45.79	$ 2,900,284	

Estimated 2012 West Asset Management Costs (Appropriation Category A20110 Replacement Projects Dependent on Solids or Flow Volumes)

		Process * 1=solids, 2=flow, 9=no	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011 est.
423328	WTP - Digester Cleaning System	1	149,302	522,423	5,426							
423417	Grit System Improvements	1	827,026	2,054,475	1,889,641	618,549	352,644	10,983	(3,930)			
423513	West Division Corrosion Repairs.	1	272,993	358,644	49,899	181						
423593	WP Digestion Improvements	1				88,288	194,427	426,236	124,667	335,244	1,192,520	815,295
423621	Influent Screening Improvements at the WPTP	1								538,276	994,836	1,079,768
423641	WPTP Digester Floating Lids	1									157,475	48,650
423648	WPTP Primary Tank & Channel Restoration	1										506,521
423334	WTP - Sump Pump Wiring Modifications	9	52,274	450,532	15,967							
423341	PLC Replacements	9	225,836	571,947	641,357	156,052	427					
423351	WTP Community-one time mitigation, PCL/SMI	9	154	3,000,000	133	0	445					
423461	WPTP Clarifier Painting/Coating Phase II	9	287,404	329,070	70,747	272,207	22,114	164	3,565			
423561	WTP Digester compressor system modification	9	19,033	42,795	152,411	111,855	71,029	84,470	98,646	576	23,201	654
423594	West Division PLC Replacement Project	9					219,435	616,001	552,681	535,523	29,467	847
423622	West Section Control System Replacement	9								186,766	777,765	3,311,547
423623	WP Replacement of CM trailers, Control System Area	9								182,106	411585	90303
423647	WPTP Unit Substation 704 Replacement	9									451	228,752
	Total Asset Replacements		1,834,021	7,329,886	2,825,581	1,247,133	860,521	1,137,854	775,630	1,778,491	3,587,300	6,082,337
	Total Solids Asset Replacement Project Costs		1,249,320	2,935,542	1,944,966	707,019	547,072	437,219	120,737	873,520	2,344,831	2,450,234
	Solids Cost Converted to 2012 Dollars		1,678,982	3,830,217	2,463,825	869,544	653,232	506,857	135,891	954,519	2,487,631	2,523,741
	Solids 2012 Dollars, 2002-2011 Average											**$1,610,444**
	Total Flow Asset Replacement Project Costs		0	0	0	0	0	0	0	0	0	0
	Flow Project Costs Converted to 2012 Dollars		0	0	0	0	0	0	0	0	0	0
	Flow 2012 Dollars, 2002-2011 Average											**$0**

Note: The West Point Expansion Project completed in 1995 replaced pumps each with an expected useful life of at least 20 years. Pump replacement should start to be seen in 2015.

Deflator, 3%	1.344	1.305	1.267	1.230	1.194	1.159	1.126	1.093	1.061	1.030

2010 Actuals & 2011- 2012 Budget - West Operations (D4500/S04612)

Source: West Division Extracted from 2012 Adopted Budget
Account Class Roll-ups & Specific Accounts Relating to Solids & Flow Volumes

IBIS Cost Centers/EBS Orgs		IBIS Account (2010, 2011 & 2012)		EBS Account (2013 & 2014)	2010 Actual	2011 Budget	2012 Budget
West Manager 4510/461100							
		Salaries & Benefits		**Salaries & Benefits**	**2,428,095**	**2,474,588**	**2,366,026**
		Supplies		**Supplies**	**180,599**	**339,203**	**208,044**
	53520	Electricity	53521	Utilities-Electricity	2,916,445	2,745,726	3,470,712
	53530	Water/Sewer	53522	Utilities-Water Sewer	36,524	35,000	36,050
	53540	Solid Waste Disposal	53540	Disposal	24,046	22,000	22,660
		Services/Other Charges		**Services/Other Charges**	**4,055,241**	**4,064,982**	**4,749,420**
		Intragovernmental Service		**Intragovernmental Service**	**38,699**	**40,104**	**33,749**
		Contras/Contingencies		**Contras/Contingencies**	**(3,065)**	**(65,472)**	**(25,236)**
TOTAL West Manager 4510/461100					**6,699,569**	**6,853,405**	**7,332,003**
A Crew West 4521/461101							
		Salaries & Benefits		**Salaries & Benefits**	**847,873**	**846,622**	**828,096**
		Supplies		**Supplies**	**668**	**0**	**0**
		Services/Other Charges		**Services/Other Charges**	**1,194**	**0**	**3,500**
		Intragovernmental Service		**Intragovernmental Service**	**4,212**	**5,152**	**3,980**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**11,578**
TOTAL A Crew West 4521/461101					**853,947**	**851,774**	**847,154**
B Crew West 4522/461102							
		Salaries & Benefits		**Salaries & Benefits**	**888,047**	**820,870**	**771,383**
		Supplies		**Supplies**	**452**	**0**	**0**
		Services/Other Charges		**Services/Other Charges**	**632**	**0**	**3,500**
		Intragovernmental Service		**Intragovernmental Service**	**0**	**0**	**0**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**11,152**
TOTAL B Crew West 4522/461102					**889,131**	**820,870**	**786,035**
C Crew West 4523/461103							
		Salaries & Benefits		**Salaries & Benefits**	**933,652**	**857,443**	**840,113**
		Supplies		**Supplies**	**708**	**0**	**0**
		Services/Other Charges		**Services/Other Charges**	**19,047**	**0**	**3,500**
		Intragovernmental Service		**Intragovernmental Service**	**0**	**0**	**0**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**11,780**
TOTAL C Crew West 4523/461103					**953,407**	**857,443**	**855,393**
D Crew West 4524/461104							
		Salaries & Benefits		**Salaries & Benefits**	**885,280**	**853,408**	**836,154**
		Supplies		**Supplies**	**791**	**0**	**0**
		Services/Other Charges		**Services/Other Charges**	**867**	**0**	**3,500**

2010 Actuals & 2011- 2012 Budget - West Operations (D4500/S04612)

Source: West Division Extracted from 2012 Adopted Budget
Account Class Roll-ups & Specific Accounts Relating to Solids & Flow Volumes

IBIS Cost Centers/EBS Orgs		IBIS Account (2010, 2011 & 2012)		EBS Account (2013 & 2014)	2010 Actual	2011 Budget	2012 Budget
		Intragovernmental Service		**Intragovernmental Service**	**0**	**0**	**0**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**11,713**
TOTAL D Crew West 4524/461104					**886,938**	**853,408**	**851,367**
West Process Control 4540/461105							
		Salaries & Benefits		**Salaries & Benefits**	**1,338,860**	**1,277,454**	**1,231,430**
	52272	Thickening Polymer	52272	Supplies-Chemical Thickening Polymer	160,012	221,100	232,100
	52277	Sodium Hypochlorite	52277	Supplies-Chemical Sodium Hypochlorite	24,927	1,046,324	708,328
	52278	Dewatering Polymer	52278	Supplies-Chemical Dewatering Polymer	1,003,388	1,026,258	1,170,770
	52279	Sodium Bisulfite	52279	Supplies-Chemical Sodium Bisulfite	222,085	388,481	362,324
	52280	Caustic Soda	52280	Supplies-Chemical Caustic Soda	47,684	75,709	23,340
		Supplies		**Supplies**	**1,904,554**	**2,880,179**	**2,605,056**
	53131	Grit Haul/Disposal	53130	Services-Hauling	247,097	387,291	367,875
		Services/Other Charges		**Services/Other Charges**	**265,724**	**404,145**	**384,729**
		Intragovernmental Service		**Intragovernmental Service**	**4,212**	**5,152**	**3,980**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**18,453**
TOTAL West Process Control 4540/461105					**3,513,350**	**4,566,930**	**4,243,648**
West Offsite Operations 4551/461106							
		Salaries & Benefits		**Salaries & Benefits**	**1,052,553**	**1,121,022**	**1,103,117**
		Supplies		**Supplies**	**623,695**	**832,006**	**1,144,350**
		Services/Other Charges		**Services/Other Charges**	**1,641,989**	**1,683,143**	**1,682,052**
		Intragovernmental Service		**Intragovernmental Service**	**58,554**	**57,366**	**60,533**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**16,166**
TOTAL West Offsite Operations 4551/461106					**3,376,790**	**3,693,537**	**4,006,218**
West Buildings & Grounds 4570							
		Salaries & Benefits		**Salaries & Benefits**	**22,072**	**0**	**0**
		Supplies		**Supplies**	**7,088**	**0**	**0**
		Services/Other Charges		**Services/Other Charges**	**198**	**0**	**0**
		Intragovernmental Service		**Intragovernmental Service**	**61,596**	**0**	**0**
		Contras/Contingencies		**Contras/Contingencies**	**0**	**0**	**0**
TOTAL West Buildings & Grounds 4570					**90,953**	**0**	**0**
West Day Operations 4580/461107							
		Salaries & Benefits		**Salaries & Benefits**	**1,395,897**	**2,244,012**	**2,187,388**
		Supplies		**Supplies**	**93,896**	**155,066**	**156,404**
		Services/Other Charges		**Services/Other Charges**	**10,816**	**54,588**	**40,588**
		Intragovernmental Service		**Intragovernmental Service**	**53,949**	**129,815**	**132,573**

2010 Actuals & 2011- 2012 Budget - West Operations (D4500/S04612)

Source: West Division Extracted from 2012 Adopted Budget
Account Class Roll-ups & Specific Accounts Relating to Solids & Flow Volumes

IBIS Cost Centers/EBS Orgs	IBIS Account (2010, 2011 & 2012)	EBS Account (2013 & 2014)	2010 Actual	2011 Budget	2012 Budget
	Contras/Contingencies	**Contras/Contingencies**	**0**	**0**	**30,369**
TOTAL West Day Operations 4580/461107			**1,554,558**	**2,583,481**	**2,547,322**
West Electrical I C 4590/461108					
	Salaries & Benefits	**Salaries & Benefits**	**2,685,959**	**2,633,614**	**2,593,101**
	Supplies	**Supplies**	**751,029**	**701,319**	**761,489**
	Services/Other Charges	**Services/Other Charges**	**136,912**	**103,673**	**110,690**
	Intragovernmental Service	**Intragovernmental Service**	**159,076**	**154,588**	**140,153**
	Contras/Contingencies	**Contras/Contingencies**	**(47,215)**	**0**	**39,962**
TOTAL West Electrical I C 4590/461108			**3,685,760**	**3,593,194**	**3,645,395**
West Mechanical 4730/461109					
	Salaries & Benefits	**Salaries & Benefits**	**1,829,679**	**1,875,734**	**1,815,521**
	Supplies	**Supplies**	**884,084**	**801,850**	**870,840**
	Services/Other Charges	**Services/Other Charges**	**165,042**	**240,222**	**255,861**
	Intragovernmental Service	**Intragovernmental Service**	**156,383**	**171,735**	**187,656**
	Contras/Contingencies	**Contras/Contingencies**	**(120)**	**0**	**26,306**
TOTAL West Mechanical 4730/461109			**3,035,068**	**3,089,541**	**3,156,184**
West Operations D4500/S04612 Account Totals					
51130	Salaries-Overtime	51130 Overtime	511,825	468,829	468,829
	Salaries & Benefits	**Salaries & Benefits**	**14,307,967**	**15,004,767**	**14,572,329**
	Supplies	**Supplies**	**4,447,565**	**5,709,623**	**5,746,183**
	Services/Other Charges	**Services/Other Charges**	**6,297,660**	**6,550,753**	**7,237,340**
	Intragovernmental Service	**Intragovernmental Service**	**536,680**	**563,912**	**562,624**
	Contras/Contingencies	**Contras/Contingencies**	**(50,400)**	**(65,472)**	**152,243**
TOTAL West Operations D4500/S04612			**25,539,472**	**27,763,583**	**28,270,719**

2012 West Division Biosolids Haul and Application Costs (Fixed Cost Excluded)

(Based on the assumed distribution (Provided by Mark Lucas - Project Manager Biosolids)

SUMMARY of Operating Costs	Boulder (BPI)	Green Valley (NSF)	GroCo	Snoqualmie Forest (Ramco)	State DNR Forests (Ramco)	Everett / Other	Sum of Tons or Category Costs
Assumed Production and Distribution							
Miles (one way) WP (est.)	235	235	30			60	
Miles (one way) SP (est.)							
Miles (one way) BW (est.)							
Estimated load size based on new trucks 105500-250-41,500/2=31.75	*31.75*	*31.75*	*31.75*	*31.75*	*31.75*	*31.75*	
WP - Wet Tons	35,216	8,244	896			448	44,804
SP - Wet Tons							
BW - Wet Tons							
Total Wet Tons	**35,216**	**8,244**	**896**	**0**	**0**	**448**	**44,804**
Summary of Haul (variable) and Application Costs							
Haul	$830,393	$194,394	$5,161	$0	$0	$3,247	$1,033,195
Fuel for haul	$601,509	$140,812	$2,442			1771.98315	$746,535
Application	$299,569	$120,939	$51,251	$0	$0	$37,176	$508,936
Fuel for application	$47,542	$0	$0	$0	$0	$605	$48,146
County permit fees	$0	$7,584	$0	$0	$0	$0	$7,584
Private road use fees	$0	$0	$0	$0	$0	$0	$0
Less Fertilizer Revenue	($61,980)	($12,883)	$0	$0	$0	$0	($74,863)
Total	$1,717,033	$450,846	$58,854			$42,799	**$2,269,533**
Average H&A (variable only) Cost/Wet Ton	**$48.76**	**$54.69**	**$65.69**	**$0.00**	**$0.00**	**$95.53**	**$50.65**

Application Costs per Wet Ton								
Paid to contractor								
Rate for < 20,000 tons		**$14.67**	**$57.20**					
Rate for > 20,000 tons		**$14.01**	**$57.20**					
Rate for < 25,000 tons	**$8.12**			**$12.62**	**$12.62**	**$53.45**		
Rate for > 25,000 tons	**$6.34**			**$12.62**	**$12.62**	**$51.60**		
Paid directly by WTD								
Fuel Cost per Gallon	$4.50	$0.00	$0.00	$4.50	$4.50	$4.50		
Estimated gallons of fuel used per ton	*0.30*	*0.54*		*0.50*	*0.50*	*0.30*		
Fuel cost per ton	**$1.35**	**$0.00**	**$0.00**	**$2.25**	**$2.25**	**$1.35**		
Local County Fee or tax	**$0.00**	**$0.92**	**$0.00**	**$0.00**	**$0.00**	**$0.00**		
Private Road Use and Land-out-of-Production Fees				**$5.77**				
Office / Shop Building Rent	**$0.34**							
Tires	**$0.12**			**$0.10**	**$0.10**	**$0.00**		
Equipment Maintenance/Repairs	**$0.44**			**$2.00**	**$2.00**			
Fertilizer revenue per wet ton (estimated 25%)	**($1.76)**	**($1.56)**	$0.00	**($1.30)**	$0.00			
How fertilizer revenue is calculated: per dry ton for BPI, per pound of nitrogen for NSF, per wet ton for Snoqualmie Forest	*$7.04*	*$0.19*		*$1.30*				
Haul Costs (Estimated) per Wet Ton								
Total Miles driven (est.)	521,307.72	122,037.17	1,693.23	0.00	0.00	1,693.23	646,731.34	
Miles per gallon of Fuel (est.)	3.90	3.90	3.12	3.32	3.32	4.30		
Gallons used (est.)	133,668.65	31,291.58	542.70	0.00	0.00	393.77	165,896.70	
Gallons used per ton	3.80	3.80	0.61	N/A	N/A	0.88	3.70	
Fuel Cost per Gallon	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50		
Fuel Hauling Cost per Ton (est.)	**$17.08**	**$17.08**	**$2.73**	**N/A**	**N/A**	**$3.96**		
Tarps cost per ton	**$0.00**	**$0.00**	**$0.00**	**N/A**	**N/A**	**$0.00**		$0.00 Tarps
Miscellaneous Repairs	**$0.00**	**$0.00**	**$0.00**	**N/A**	**N/A**	**$0.00**		$0.00 Misc. Repairs
Freightliner Trucks %	**75%**	**75%**	**0%**	**0%**	**0%**	**75%**		
KW Trucks %	**25%**	**25%**	**100%**	**100%**	**100%**	**25%**		
Variable Haul Rate SP	**$21.07**	**$21.07**	**$3.99**	**$11.52**	**$10.19**	**$6.40**		
Variable Haul Rate WP	**$23.58**	**$23.58**	**$5.76**	**$13.41**	**$12.70**	**$7.25**		
Variable Haul Rate BW	**$23.08**	**$23.08**	**$5.76**	**$12.70**	**$11.99**	**$5.54**		

Summary Calculation - CSO Solids Adjustment

	Flow *million gals*	TSS *lbs.*	Tons per million gals	Source
West Division				
	Inflow	**Inflow**		
2007	35,816,570	59,027,548	0.824	Page 12 - West Flows Sheet - Line 9
2008	33,471,110	64,882,077	0.969	Page 12 - West Flows Sheet - Line 10
2009	33,566,070	60,306,401	0.898	Page 12 - West Flows Sheet - Line 11
2010	37,202,450	60,062,465	0.807	Page 12 - West Flows Sheet - Line 12
2011 Estimate	36,548,732	61,780,834	0.845	Page 12 - West Flows Sheet - Line 13
5-year Average			0.869	
2012 Budget	33,908,500			
Elliott West CSO Facility				
	Return Flow	**Return Flow**		
2007	130,620	114,476	0.438	Page 10 - Elliott West CSO Flows Sheet - Line 18
2008	107,375	94,893	0.442	Page 10 - Elliott West CSO Flows Sheet - Line 31
2009	175,494	70,756	0.202	Page 10 - Elliott West CSO Flows Sheet - Line 44
2010	213,700	245,648	0.575	Page 11 - Elliott West CSO Flows Sheet - Line 57
2011	187,190	232,052	0.620	Page 11 - Elliott West CSO Flows Sheet - Line 70
5-year Average			0.455	
Elliott CSO Solids as Percent West Normal Solids			52.4%	

Flow Statistics for Elliott West CSO Treatment Facility

Source Contact: Pedro de Artega - West Treatment Plant - Process Control

Month-Year	Inflow MG	Discharge MG	Ret. Flow MG	Annual Total Ret Flow	Inflow TSS (lbs.)	Discharge (EW + WP) TSS (lbs.)	Annual Totals Inflow	Annual Totals Discharge	Ret Flow TSS	TSS per 1 MG Inflow	TSS per 1 MG Discharge	TSS per 1 MG Return	
Jan-07	65.42	38.08	27.34		22,287	11,144							
Feb-07	0.00	0.00	0.00		-	-							
Mar-07	7.14	0.00	7.14		10,991	454							
Apr-07	7.30	0.00	7.30		8,023	329							
May-07	16.62	2.52	14.10		7,345	1,255							
Jun-07	0.00	0.00	0.00		-	-							
Jul-07	2.23	0.00	2.23		2,412	116							
Aug-07	2.20	0.00	2.20		10,220	715							
Sep-07	15.22	0.00	15.22		7,140	307							
Oct-07	6.66	0.00	6.66		6,957	383							
Nov-07	21.51	1.02	20.49		21,098	1,659							
Dec-07	212.69	184.75	27.94	130.62	104,659	70,294	201,131	86,656	114,476	1,539.82	663.42	876.40	
	356.99		130.62										
Jan-08	26.08	0.00	26.08		13,992	781							
Feb-08	0.00	0.00	0.00		19,506	550							
Mar-08	23.54	2.96	20.58		14,912	1,997							
Apr-08	5.88	0.00	5.88		23,461	814							
May-08	0.00	0.00	0.00		-	-							
Jun-08	21.63	9.93	11.70		12,720	7,044							
Jul-08	0.00	0.00	0.00		-	-							
Aug-08	16.56	0.00	16.56		8,528	437							
Sep-08	0.00	0.00	0.00		-	-							
Oct-08	2.07	0.00	2.07		1,939	182							
Nov-08	60.26	40.23	20.03		32,831	24,724							
Dec-08	4.48	0.00	4.48	107.38	3,648	116	131,538	36,645	94,893	1,225.03	341.28	883.75	
	160.50		107.38										
Jan-09	61.18	38.89	22.29		24,883	16,604							
Feb-09	0.70	0.00	0.70		584	18							
Mar-09	2.68	0.00	2.68		1,888	66							
Apr-09	18.35	4.21	14.14		5,182	1,551							
May-09	72.12	33.49	38.63		22,379	10,159							
Jun-09	0.00	0.00	0.00		-	-							
Jul-09	0.00	0.00	0.00		-	-							
Aug-09	0.00	0.00	0.00		-	-							
Sep-09	0.00	0.00	0.00		-	-							
Oct-09	60.45	31.35	29.10		39,348	24,662							
Nov-09	140.92	87.53	53.39		86,273	62,078							
Dec-09	14.56	0.00	14.56	175.49	5,760	405	186,297	115,541	70,756	1,061.56	658.38	403.18	0.379801
	370.96		175.49										
Jan-10	103.32	58.94	44.38		52,196	33,891							
Feb-10	12.26	0.00	12.26		8,651	582							

Flow Statistics for Elliott West CSO Treatment Facility

Source Contact: Pedro de Artega - West Treatment Plant - Process Control

Month-Year	Inflow MG	Discharge MG	Ret. Flow MG	Annual Total Ret Flow	Inflow TSS (lbs.)	Discharge (EW + WP) TSS (lbs.)	Annual Totals Inflow	Annual Totals Discharge	Ret Flow TSS	TSS per 1 MG Inflow	TSS per 1 MG Discharge	TSS per 1 MG Return	
Mar-10	27.14	5.78	21.36		20,251	5,475							
Apr-10	25.09	8.70	16.39		32,882	9,535							
May-10	9.09	0.00	9.09		11,536	373							
Jun-10	4.47	0.00	4.47		2,558	106							
Jul-10	0.00	0.00	0.00		-	-							
Aug-10	1.76	0.00	1.76		969	49							
Sep-10	57.26	38.25	19.01		44,893	38,368							
Oct-10	51.75	27.85	23.90		47,550	25,297							
Nov-10	54.54	26.18	28.36		59,655	27,757							
Dec-10	200.18	167.46	32.72	213.70	175,289	69,350	456,430	210,783	245,648	2,135.85	986.35	1,149.50	0.538193
	546.86		213.70										
Jan-11	57.47	32.75	24.72		51,824	20,156							
Feb-11	42.36	4.10	38.26		31,817	2,539							
Mar-11	71.71	30.29	41.42		110,721	22,652							
Apr-11	17.46	3.10	14.36		18,170	3,681							
May-11	29.78	14.53	15.25		29,306	9,547							
Jun-11	1.39	0.00	1.39		3,473	112							
Jul-11	0.57	0.00	0.57		975	27							
Aug-11	0.00	0.00	0.00		-	-							
Sep-11	1.66	0.00	1.66		746	21							
Oct-11	6.13	0.00	6.13		9,006	459							
Nov-11	110.40	83.68	26.72		111,526	80,640							
Dec-11	18.37	1.66	16.71	187.19	9,395	5,074	376,960	144,908	232,052	2,013.78	774.12	1,239.66	0.615587
	357.30		187.19										

Inflow = total untreated sewage flowing into Elliott CSO for storage or treatment
Discharge = total sewage treated at DW CSO and discharged to Elliott Bay
Ret. = total untreated sewage returned to the interceptor and transmitted to West Point for treatment

Flow Statistics for West Point Treatment Plant

Source Contact: Douglas Hilderbrand - Industrial Waste - NPDES Permit Reporting
Source File: Plant Historical Flows & TSS (2006 - 2011 Actuals)

Year	Flow gal. (000's)	TSS lbs.	Tons Per (million gals)	Source
2007	35,816,570	59,027,548	0.824	NPDES Reporting
2008	33,471,110	64,882,077	0.969	NPDES Reporting
2009	33,566,070	60,306,401	0.898	NPDES Reporting
2010	37,202,450	60,062,465	0.807	NPDES Reporting
2011 Est.	36,548,732	61,780,834	0.845	NPDES Reporting
2012 Budget	33,908,500			
Five Year Average 2007 - 2011			**0.869**	

	Flow NPDES Rep Annual Flow (Million Gallons)					TSS NPDES Repy Annual TSS (Pounds)				
	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
Jan	4,159	3,781	3,329	4,832	3,945	4,786,653	4,194,405	5,358,489	5,964,358	5,198,405
Feb	2,710	2,525	2,221	3,128	2,992	4,543,686	5,138,600	4,316,436	4,695,934	4,666,825
Mar	3,478	3,093	2,846	2,986	4,611	5,134,169	5,545,341	4,556,650	4,856,246	5,730,253
Apr	2,649	2,705	3,042	2,977	3,520	4,949,129	5,437,511	5,352,372	4,916,310	5,607,149
May	2,715	2,793	3,185	2,899	3,234	5,638,049	5,846,699	5,073,386	5,222,897	5,610,657
June	2,470	2,824	1,977	2,770	2,760	5,356,121	5,959,393	4,089,420	5,128,081	5,708,563
July	2,530	2,473	2,055	2,175	2,512	5,316,683	5,775,837	4,593,172	4,443,667	5,677,472
Aug	2,379	2,685	2,215	2,191	2,344	4,999,750	5,844,416	5,191,058	4,586,508	5,454,160
Sept	2,585	2,251	2,265	2,613	2,040	4,679,023	5,144,695	4,967,723	4,902,807	4,593,672
Oct	2,793	2,376	2,794	2,798	2,363	4,798,280	5,726,248	5,569,467	6,138,110	4,926,855
Nov	2,793	2,970	4,704	3,090	-	3,773,796	5,375,083	4,119,477	3,787,800	-
Dec	4,555	2,994	2,933	4,743	6,227	5,052,209	4,893,851	7,118,749	5,419,748	8,606,823
	35,817	33,471	33,566	37,202	36,549	59,027,548	64,882,077	60,306,401	60,062,465	61,780,834

Estimated 2011 Nov - Dec based on historical trends (data not final)

Nov-Dec % annual	20.5%	17.8%	22.8%	21.1%		15.0%	15.8%	18.6%	15.3%	
Nov-Dec average % annual 2007 - 2010					20.5%					16.2%

Allocation Of West Division Administration

	2010 Actual	2011 Budget	2012 Budget
West Division Manager Section Total Expenses	$6,699,569	$6,853,405	$7,332,003
Less: Flow Applied Amounts & Non-admin. Expenses			
53520 Electricity	(2,916,445)	(2,745,726)	(3,470,712)
53530 Water/Sewer	(36,524)	(35,000)	(36,050)
53540 Solid Waste Disposal	(24,046)	(22,000)	(22,660)
53132 Edmonds Transfer Flow	(196,571)	(235,000)	(117,500)
Net Division Manager Section Expenses For Allocation	**$3,525,984**	**$3,815,679**	**$3,685,081**
West Division Total Labor Expense (Accounts 511XX)	$10,853,326	$10,748,777	$10,366,815
Less: Division Manager Labor (Accounts 511XX)	(1,837,734)	(1,668,911)	(1,547,043)
Allocation Base	**$9,015,591**	**$9,079,866**	**$8,819,772**
Allocation % Per Labor Dollar	**39.1%**	**42.0%**	**41.8%**

Elliot West Labor (Accounts 511XX)	**$128,360**	**$139,161**	**$143,336**
Elliot West CSO Allocation Of West Administration			**$59,889**

South Plant		
	Flow	$6,239,724
	Maintenance	$5,769,062
	Solids Haul and Application*	$1,257,920
	Total	$13,266,706
	per mg	**$478**
Local Hazardous Waste	per mg (2012 rate)	$45.79
Pump Stations		
	Henderson	$48
	Interurban	$128
Total per MG* **		**$700**
Henderson Tunnel Faciliies		$8,599

* adjusted for 52 percent of normal solids content
** total South flow 27,777 mg
*** Does not include Henderson Tunnel Faicltiies

Sum of WTD_PA_Actuals: Burdened Amount				
Task Number	Task Name	Expenditure Type	Total	Variable
0.14.30.02	HEDERSON INLET CSO	52391 MAINTENAN PARTS MATERIAL	92.34	
		53120 MISCELLANEOUS SERVICES	1,973.75	
		53890 MISC SERVICES CHARGES	560.23	
	HEDERSON INLET CSO Total		2,626.32	
	HENDERSON INLET CSO	51110 REGULAR SALARIED EMPLOYE	10,936.77	
		51120 TEMPORARY	298.39	
		51130 OVERTIME REGULAR	832.04	
		51143 DUTY ASSIGNMENT	11.35	
		51144 PAY DIFFERENTIAL PREM	2.50	
		52202 SUPPLIES MISCELLANEOUS	19.40	
		52277 SODIUM HYPOCHLORITE	5,264.69	5264.69
		52391 MAINTENAN PARTS MATERIAL	16,573.51	16573.51
		53120 MISCELLANEOUS SERVICES	3,734.36	
		53320 FREIGHT AND DELIVRY SRV	32.19	
		53521 ELECTRICITY	13,407.04	13407.04
		53522 WATER SEWER	1,477.03	1477.03
		53525 NATURAL GAS	12,203.37	12203.37
		53610 SERVICES REPR AND MAINT	397.00	
		53813 PERMITS LICENSES	208.00	
		82100 EMPLOYER PAID BENEFITS	3,834.29	
		82200 PAID TIME OFF	2,290.46	
		82500 OVERTIME BENEFITS	192.45	
	HENDERSON INLET CSO Total		71,714.84	
0.14.30.02 Total			74,341.16	
0.14.30.03	HEDERSON OUTLET CSO	52391 MAINTENAN PARTS MATERIAL	61.31	
	HEDERSON OUTLET CSO Total		61.31	
	HENDERSON OUTLET CSO	51110 REGULAR SALARIED EMPLOYE	5,250.85	
		51130 OVERTIME REGULAR	28.51	
		52391 MAINTENAN PARTS MATERIAL	145.02	
		53521 ELECTRICITY	6,408.19	6408.19
		53522 WATER SEWER	5,524.41	5524.41
		53525 NATURAL GAS	3,793.08	3793.08
		53610 SERVICES REPR AND MAINT	4,129.56	
		82100 EMPLOYER PAID BENEFITS	1,840.93	
		82200 PAID TIME OFF	1,002.04	
		82500 OVERTIME BENEFITS	6.59	
	HENDERSON OUTLET CSO Total		28,129.18	
0.14.30.03 Total			28,190.49	
Grand Total			102,531.65	$ 64,651

	$ 13,636.71	$ 8,599

13.3 percent of variable

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
		Total	
			$23,847,635
East Manager 4410/461060			
	51110	Salaries-Regular	1,304,321
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	4,117
	51143	Duty Assignment	
	51144	Shift Differential	5
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	1,137
	51161	Vacation Expense	86,603
	51162	Sick Leave Expense	92,251
	51163	Holiday Pay	
	51164	Jury Duty	797
	51165	Military Leave	
	51166	Funeral Leave	4,246
	51168	Furlough Replacement Time	20,116
	51169	Other Paid Time Off	209,186
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	262,583
	51320	Oasi/Fica	121,408
	51330	Retirement	106,851
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	31,108
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**2,244,729**
	52110	Office Supplies	23,928
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	2,240
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	36,256
	52190	Software < $25k/Unit	709
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	1,364
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	1,352
	52215	Books/Subscriptions	339
	52216	Security Electrncs Suppls	
	52217	Safety Materials	1,897
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	19,910
	52224	Motor Oil	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	39,908
	52230	Propane	40,035
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	12,717
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	44,312
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	98
	52390	Repair/Maint Supplies	2,316
	52391	Maintenance Parts/Materials	153,678
		Supplies	**381,060**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	1,610
	53105	Professional Services	108,267
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	53,855
	53114	Engineering	663
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	303,192
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	52
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	259
	53230	Advertising Media	
	53310	Travel	419
	53312	Registration For Meetings	
	53318	Private Auto Mileage	117

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53320	Freight & Delivery Svc	835
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	1,270,390
	53520	Electricity	3,937,625
	53530	Water/Sewer	424,059
	53540	Solid Waste Disposal	865
	53545	Hazardous Waste Disposal	4,339
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	105,866
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	433
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	32
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	40,012
	53802	Judgments/Claims	
	53803	Dues/Memberships	10,525
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	582,731
	53808	Taxes/Assessments-Misc	5,115
	53809	State Business Tax	
	53810	Training Costs	6,715
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	63,674
	53891	Arbitrage Tax	
		Services/Other Charges	**6,921,650**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	36,504

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	1,137
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	5,411
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	12,081
	55351	Radio Maintenance	4,614
	55352	Radio Services-General	5,671
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**65,417**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(3)
	59999	Loan Out Labor	
		Contras/Contingencies	**(3)**
TOTAL East Manager 4410/461060			**9,612,853**
A Crew South 4421/A Crew East 461070			
	51110	Salaries-Regular	373,244

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	91,609
	51143	Duty Assignment	
	51144	Shift Differential	720
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	816
	51161	Vacation Expense	10,021
	51162	Sick Leave Expense	2,125
	51163	Holiday Pay	
	51164	Jury Duty	
	51165	Military Leave	
	51166	Funeral Leave	369
	51168	Furlough Replacement Time	
	51169	Other Paid Time Off	69,922
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	83,760
	51320	Oasi/Fica	40,554
	51330	Retirement	34,017
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	2,329
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**709,486**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	321
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	516
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	
	52390	Repair/Maint Supplies	164
	52391	Maintenance Parts/Materials	7,633
		Supplies	**8,633**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	220
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	
	53312	Registration For Meetings	
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	1,421
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	360
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	39
	53890	Services-Misc	103
	53891	Arbitrage Tax	
		Services/Other Charges	**2,143**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	7,272
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**7,272**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(3,194)
	59999	Loan Out Labor	
		Contras/Contingencies	**(3,194)**
TOTAL A Crew South 4421/A Crew East 461070			**724,340**
B Crew South 4422/B Crew East 461071			
	51110	Salaries-Regular	397,563
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	63,681
	51143	Duty Assignment	
	51144	Shift Differential	599
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	505

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	51161	Vacation Expense	9,710
	51162	Sick Leave Expense	2,028
	51163	Holiday Pay	
	51164	Jury Duty	417
	51165	Military Leave	
	51166	Funeral Leave	1,214
	51168	Furlough Replacement Time	
	51169	Other Paid Time Off	90,422
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	85,902
	51320	Oasi/Fica	42,260
	51330	Retirement	35,327
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	2,352
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**731,980**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	716
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	174
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	
	52390	Repair/Maint Supplies	
	52391	Maintenance Parts/Materials	
		Supplies	**890**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	55
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	
	53312	Registration For Meetings	
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	
	53634	It Equip-Repair/Maint	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	821
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	856
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	10
	53891	Arbitrage Tax	
		Services/Other Charges	**1,742**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**0**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(237)
	59999	Loan Out Labor	
		Contras/Contingencies	**(237)**
TOTAL B Crew South 4422/B Crew East 461071			**734,374**
C Crew South 4423/C Crew East 461072			
	51110	Salaries-Regular	417,854
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	68,998
	51143	Duty Assignment	
	51144	Shift Differential	867
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	723
	51161	Vacation Expense	10,494
	51162	Sick Leave Expense	554
	51163	Holiday Pay	
	51164	Jury Duty	
	51165	Military Leave	
	51166	Funeral Leave	2,498
	51168	Furlough Replacement Time	1,899

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	51169	Other Paid Time Off	54,569
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	92,476
	51320	Oasi/Fica	41,124
	51330	Retirement	34,072
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	2,249
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**728,378**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	1,130
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	52290	Supplies-Misc	102
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	47
	52390	Repair/Maint Supplies	
	52391	Maintenance Parts/Materials	
		Supplies	**1,278**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	
	53312	Registration For Meetings	
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	755
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	1,367
	53810	Training Costs	
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	
	53891	Arbitrage Tax	
		Services/Other Charges	**2,122**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**0**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(2,453)
	59999	Loan Out Labor	
		Contras/Contingencies	**(2,453)**
TOTAL C Crew South 4423/C Crew East 461072			**729,325**
D Crew South 4424/D Crew East 461073			
	51110	Salaries-Regular	406,069
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	91,328
	51143	Duty Assignment	
	51144	Shift Differential	642
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	560
	51161	Vacation Expense	6,184
	51162	Sick Leave Expense	
	51163	Holiday Pay	
	51164	Jury Duty	
	51165	Military Leave	
	51166	Funeral Leave	3,087
	51168	Furlough Replacement Time	
	51169	Other Paid Time Off	75,010
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	85,736
	51320	Oasi/Fica	45,258
	51330	Retirement	37,891

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	2,361
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**754,125**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	627
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	(94)
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	
	52390	Repair/Maint Supplies	
	52391	Maintenance Parts/Materials	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
		Supplies	**532**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	57
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	
	53312	Registration For Meetings	
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	
	53891	Arbitrage Tax	
		Services/Other Charges	**57**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**0**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(67)
	59999	Loan Out Labor	
		Contras/Contingencies	**(67)**
TOTAL D Crew South 4424/D Crew East 461073			**754,647**
East Buildings & Grounds 4440			
	51110	Salaries-Regular	
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	
	51143	Duty Assignment	
	51144	Shift Differential	
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	
	51161	Vacation Expense	
	51162	Sick Leave Expense	
	51163	Holiday Pay	
	51164	Jury Duty	
	51165	Military Leave	
	51166	Funeral Leave	
	51168	Furlough Replacement Time	
	51169	Other Paid Time Off	
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	
	51320	Oasi/Fica	
	51330	Retirement	
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**0**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	282
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	
	52390	Repair/Maint Supplies	(2)
	52391	Maintenance Parts/Materials	(446)
		Supplies	**(165)**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	4,118

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	
	53312	Registration For Meetings	
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	
	53808	Taxes/Assessments-Misc	391
	53809	State Business Tax	
	53810	Training Costs	
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	
	53891	Arbitrage Tax	
		Services/Other Charges	**4,509**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	26,996
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**26,996**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	
	59999	Loan Out Labor	
		Contras/Contingencies	**0**
TOTAL East Buildings & Grounds 4440			**31,340**
East Process Control 4460/461084			
	51110	Salaries-Regular	762,110
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	4,859
	51143	Duty Assignment	
	51144	Shift Differential	411
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	772
	51161	Vacation Expense	11,672
	51162	Sick Leave Expense	1,450
	51163	Holiday Pay	
	51164	Jury Duty	308
	51165	Military Leave	
	51166	Funeral Leave	1,250
	51168	Furlough Replacement Time	4,490
	51169	Other Paid Time Off	136,589
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	153,522
	51320	Oasi/Fica	70,296
	51330	Retirement	57,100
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	3,678
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**1,208,507**
	52110	Office Supplies	3
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	585
	52183	Dept Non-Ivis Cntr Eq<$5k	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	4,836
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	48
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	1,317
	52218	Laboratory Supplies	105,528
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	173,477
	52273	Water Reuse Chem	39,588
	52274	Chemicals-Misc	1,997
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	239,965
	52278	Dewatering Polymer	1,348,127
	52279	Sodium Bisulfite	(10,503)
	52280	Caustic Soda	29,155
	52281	Carbon	
	52282	Bioxide	29,290
	52290	Supplies-Misc	4,432
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	
	52390	Repair/Maint Supplies	2,187
	52391	Maintenance Parts/Materials	2,471
		Supplies	**1,972,502**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	67
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	638
	53312	Registration For Meetings	175
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	1,240
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	777
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	82
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	4,520
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	1,126
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	17,441
	53891	Arbitrage Tax	
		Services/Other Charges	**26,065**

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	33
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
		Intragovernmental Service	**33**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	
	59999	Loan Out Labor	
		Contras/Contingencies	**0**
TOTAL East Process Control 4460/461084			**3,207,107**
East Day Operations 4480/461085			
	51110	Salaries-Regular	1,212,635
	51115	Retro Labor Accrual	
	51120	Temporary	18,504
	51130	Salaries-Overtime	20,275
	51143	Duty Assignment	36
	51144	Shift Differential	53
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	1,952
	51161	Vacation Expense	17,481
	51162	Sick Leave Expense	
	51163	Holiday Pay	
	51164	Jury Duty	1,449
	51165	Military Leave	
	51166	Funeral Leave	8,074
	51168	Furlough Replacement Time	1,187
	51169	Other Paid Time Off	244,897
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	308,422
	51320	Oasi/Fica	118,381
	51330	Retirement	93,711
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	2,091
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**2,049,149**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	37
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	2,229
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	10
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	21
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	15,662
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	2,665
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	37,278
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	
	52320	Bldg Maint Supplies	
	52380	Small Tools	4,985
	52390	Repair/Maint Supplies	1,562
	52391	Maintenance Parts/Materials	47,001
		Supplies	**111,449**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	1,346
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	
	53230	Advertising Media	
	53310	Travel	566
	53312	Registration For Meetings	350
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	1,645
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	4,809
	53690	Repair/Maint-Other	
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	655
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	8,518
	53891	Arbitrage Tax	
		Services/Other Charges	**17,889**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	109,870
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	33
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	2,750
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**112,653**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(6,552)

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	59999	Loan Out Labor	
		Contras/Contingencies	**(6,552)**
TOTAL East Day Operations 4480/461085			**2,284,587**
East Electrical IC 4491/461086			
	51110	Salaries-Regular	1,090,197
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	8,303
	51143	Duty Assignment	
	51144	Shift Differential	825
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	1,407
	51161	Vacation Expense	28,701
	51162	Sick Leave Expense	8,290
	51163	Holiday Pay	
	51164	Jury Duty	
	51165	Military Leave	
	51166	Funeral Leave	4,643
	51168	Furlough Replacement Time	3,320
	51169	Other Paid Time Off	177,210
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	214,345
	51320	Oasi/Fica	99,394
	51330	Retirement	81,542
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	5,857
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**1,724,034**
	52110	Office Supplies	2,911
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	315
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	1,052
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	46
	52207	Photographic Supplies	
	52210	Recreation Supplies	
	52212	Edp/Computer Supplies	8,995
	52215	Books/Subscriptions	1,552
	52216	Security Electrncs Suppls	
	52217	Safety Materials	1,351
	52218	Laboratory Supplies	(256)

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	
	52230	Propane	
	52233	Grease	
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	46,550
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	216
	52320	Bldg Maint Supplies	
	52380	Small Tools	8,143
	52390	Repair/Maint Supplies	4,162
	52391	Maintenance Parts/Materials	349,937
		Supplies	**424,975**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	19
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	53230	Advertising Media	
	53310	Travel	1,596
	53312	Registration For Meetings	
	53318	Private Auto Mileage	
	53320	Freight & Delivery Svc	
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	14,872
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	4,586
	53690	Repair/Maint-Other	673
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	100
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	2,580
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	
	53890	Services-Misc	2,703
	53891	Arbitrage Tax	
		Services/Other Charges	**27,130**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	2011 Actual
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	74,807
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	167
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**74,974**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(39,806)
	59999	Loan Out Labor	
		Contras/Contingencies	**(39,806)**
TOTAL East Electrical IC 4491/461086			**2,211,306**

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
East Mechanical 4720/461087			
	51110	Salaries-Regular	1,331,157
	51115	Retro Labor Accrual	
	51120	Temporary	
	51130	Salaries-Overtime	8,426
	51143	Duty Assignment	142
	51144	Shift Differential	763
	51156	Budgeted Salary Savings	
	51157	Productivity/Gain Sharing Payment	1,571
	51161	Vacation Expense	11,652
	51162	Sick Leave Expense	2,322
	51163	Holiday Pay	
	51164	Jury Duty	
	51165	Military Leave	
	51166	Funeral Leave	3,421
	51168	Furlough Replacement Time	1,886
	51169	Other Paid Time Off	225,299
	51194	Loan Out Labor(Manual)	
	51304	Excess Compensation	
	51305	Supplemental 587 Worker'S Comp	
	51315	Flex Benefit Combined Chg	288,074
	51320	Oasi/Fica	122,540
	51330	Retirement	98,973
	51331	Pers 1 Bene-Vac/Sl Payoff	
	51335	Pension Trust 117rwt	1,988
	51340	Industrial Insurance/Sspf	
	51370	Unemployment Compensation	
	51380	Uniform Allowance	
	51392	Retro Benefit Accrual	
	51395	Manual Benefit Budget Adjustment	
	51396	Salary & Wage Reserve	
		Salaries & Benefits	**2,098,215**
	52110	Office Supplies	
	52170	Copy Machine Supplies	
	52180	Equip-Furn < $5k Minor	721
	52183	Dept Non-Ivis Cntr Eq<$5k	
	52187	Dept Cntr'Bl Eqpt <$5k Id# Reqd	
	52190	Software < $25k/Unit	
	52191	Minor Upgrades/Repairs It Equip	
	52205	Food	
	52207	Photographic Supplies	
	52210	Recreation Supplies	259
	52212	Edp/Computer Supplies	149
	52215	Books/Subscriptions	
	52216	Security Electrncs Suppls	
	52217	Safety Materials	2,327
	52218	Laboratory Supplies	
	52220	Equip O-M Acct	
	52222	Radio Parts	
	52223	Gasoline	
	52224	Motor Oil	14,783
	52225	Tires/Tubes	
	52226	Batteries	
	52227	Diesel Fuel	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	52230	Propane	191
	52233	Grease	13,600
	52234	Anti-Freeze	
	52235	Cleaning Material	
	52236	Glass	
	52240	Transit Passes	
	52270	Odor Control Chemicals	
	52271	Chlorine	
	52272	Thickening Polymer	
	52273	Water Reuse Chem	
	52274	Chemicals-Misc	29,569
	52275	Liquid Oxygen	
	52277	Sodium Hypochlorite	
	52278	Dewatering Polymer	
	52279	Sodium Bisulfite	
	52280	Caustic Soda	
	52281	Carbon	
	52282	Bioxide	
	52290	Supplies-Misc	81,182
	52291	Telcom Supplies	
	52310	Road Materials/Supplies	126
	52320	Bldg Maint Supplies	
	52380	Small Tools	11,274
	52390	Repair/Maint Supplies	234,054
	52391	Maintenance Parts/Materials	886,372
		Supplies	**1,274,608**
	53101	Legal Services	
	53102	Banking Services	
	53104	Consulting Services	
	53105	Professional Services	8,201
	53106	Edp-Microfiche/Film Svc	
	53108	Construction Contracts	
	53114	Engineering	
	53117	Temporary Help	
	53121	Local Agency Project Cost	
	53127	It Consulting Services	
	53130	Biosolids Haul/Application	
	53131	Grit Haul/Disposal	
	53132	Edmonds Transfer Flow	
	53133	Black Diamond/Soos Creek Flows	
	53134	Biosolids Haul	
	53135	Biosolids Application	
	53141	Project Mgmt Svcs	
	53180	Subcontract-Other	
	53210	Telephones	
	53211	Telecom Svc-Ongoing Chg	
	53212	Telecom Svc-Onetime Chg	
	53213	Cell Phone/Pager Services	
	53220	Postage	6
	53230	Advertising Media	
	53310	Travel	
	53312	Registration For Meetings	
	53318	Private Auto Mileage	21
	53320	Freight & Delivery Svc	221
	53330	Purchased Transportation	
	53390	Misc Transportation Costs	

	WTD East Operations D4400/S04610		
			Total
	IBIS Account (2010, 2011 & 2012)		2011 Actual
	53490	Insurance Premiums	
	53510	Natural Gas	
	53520	Electricity	
	53530	Water/Sewer	
	53540	Solid Waste Disposal	
	53545	Hazardous Waste Disposal	
	53547	Recyclables Disposal	
	53590	Utilities-Misc	
	53620	Maint-Buildings	
	53630	Repairs/Maintenance Contracts	27,631
	53634	It Equip-Repair/Maint	
	53635	Repair/Mnt-Medical Equip	
	53636	Software Lic/Fees Annual	
	53640	Laundry Services	8,319
	53690	Repair/Maint-Other	1,473
	53710	Office Rental	
	53711	Park/Ride Lot Rental	
	53740	Rent-EDP Equip	
	53770	Rent-Copy Machine	
	53790	Leases/Rentals-Misc	718
	53802	Judgments/Claims	
	53803	Dues/Memberships	
	53804	Judgement/Claims-Non Reprtble	
	53806	Printing	
	53807	Permits/Licenses	
	53808	Taxes/Assessments-Misc	
	53809	State Business Tax	
	53810	Training Costs	1,840
	53811	Tuition Reimbursement	
	53812	Fines/Penalties	
	53813	It Training	
	53814	Memberships/Dues IT	
	53817	Arts/Graphics	
	53833	Healthy Workplace Chgs	
	53864	Employee Business Expense	51
	53890	Services-Misc	27,832
	53891	Arbitrage Tax	
		Services/Other Charges	**76,315**
	54985	Grants to Others	
		Contributions Other	**0**
	55010	Motor Pool	
	55020	Oirm Ops Rebate [Its O&M Allocation]	
	55021	Computer Use	
	55025	Computer Infrastructure	
	55026	Gis O-M Development	
	55027	Tech Service Rebate	
	55028	Info Resource Mgmt	
	55029	Telecom Rebate	
	55032	Telcom Overhead	
	55033	Technical Publications	
	55034	Laboratory Analysis	
	55040	Parking Garage Rentals	
	55044	Wastewater Equipment Rental	131,262
	55050	Road Equip Er & R	
	55134	Parks	
	55142	Human Resources Mgmt	

	WTD East Operations D4400/S04610		
			Total
		IBIS Account (2010, 2011 & 2012)	**2011 Actual**
	55144	Property Services	
	55145	Facilities Management	
	55150	Prosecuting Attorney	
	55159	Fmd Copy Center	
	55201	Central Services Overhead	
	55203	Dot Road Services	
	55204	Solid Waste Service Support	
	55221	Surface Water Management	
	55228	Local Hazardous Waste Svc/Sppt	
	55240	Ltd G O Bond Redemp Svc/Sppt	
	55245	Financial Mgmt Svcs/Sppt	
	55247	KCIT Services	
	55249	Fmd Strategic Initiatv Fee	
	55252	Insurance - Svc/Sppt	
	55255	Financial Mgmt Svcs Rebate	
	55257	Public Works Er & R Svc/Sppt	
	55258	Motor Pool Er & R Svc/Sppt	
	55260	Printing/Graphic Arts Svc/Sppt	
	55263	Printing Loan Recovery	
	55280	Public Health Svc/Sppt	
	55331	Building Mod Rent Reimb	
	55342	Major Building Reserve	
	55345	Inet Operating	
	55349	Business Resource Dp Svcs	
	55350	Radio Access	
	55351	Radio Maintenance	
	55352	Radio Services-General	858
	55353	Radio Equipment	
	55440	Dnr-Water Quality Division	
	55459	Natural Resources Overhead	
	55461	Transportation Admin	
	55998	Intragovmntl Svc Reimbrmt	
	57402	Interest Expense	
	58001	T/T Current Expense	
	58040	Transfer To Lmtd Tax Go Bond Rdm	
	58077	T/T OIRM CIP-Specific Prj	
	58145	T/T Parks Operating	
		Intragovernmental Service	**132,120**
	59411	COLA	
	59412	Merit	
	59895	Salary & Wage Contingency	
	59899	Contingency Reserve	
	59987	Correctn Ordinance Contra	
	59990	Expense Reclass	(23,501)
	59999	Loan Out Labor	
		Contras/Contingencies	**(23,501)**
TOTAL East Mechanical 4720/461087			**3,557,756**
TOTAL WTD East Operations D4400/S04610			

2011		
Interurban	**2011**	
Electricity	$160,445	
Water/Sewer	$1,681	
	$162,126	
flow (mg)	1268	mg
per mg	$128	

Henderson	
Electricity & Water	$16,000
Water/Sewer	$3,680
	$19,680
flow (mg)	406
per mg	$48

	% Total	Total Tons	H&A Rate	H&A Cost
	2011	2011	2011	2011
WP	42.73%	48,977.20	**36.64**	1,794,525
East	57.27%	65,642.98	**36.64**	2,405,200
Total Variable	100.00%	114,620.18		4,199,724
		114,620.18		4,199,724.40
Total Fixed				
Total H&A				
	5,234,982.00			

Assumptions:

Biosolids project is based on fixed and variable costs not allocated or tracked to a specific treatment plant

Total tonnage and distribution by plant are based on actuals

(12/31/11)

	Tonnage	Rate	Ext
	Tonnage	Rate	Ext
Forestry (Total)	**24,665**	**9.06**	**223,545**
BPI (Total)	**83,564**	**19.70**	**1,646,227**
GV (Total)	**5,553**	**19.67**	**109,222**
GroCo (Total)	**508**	**3.60**	**1,827**
Emergency Storage (Total)	**331**	**8.71**	**2,881**
Subtotal	***114,620***		***1,983,701***
Variable (Total)	**114,620**	**17.31**	**1,983,701**
Monthly Fee	**0**		**0**
Insurance			***0***
Tarps		**see email**	
Ferry Tolls		**xfer to South**	
Wait Time		**xfer to South**	**0**
Subtotal			***1,983,701***
Diesel	**0**	**5.00**	**0**
Biodiesel (change to diesel only)	**0**	**5.50**	**0**
Total Fuel - Haul Only	**297,822**	**3.68**	**1,095,796**
Total Haul (Acct 53134)			**3,079,497**
Application			
Forestry (Ramco,Inc.)			

Application	**24,665**	**12**	**295,980**
Supplies	**0**	**1.00**	**0**
Diesel	**11,859**	**3.62**	**42,874**
Special Projects	**0**		**30,000**
Site Total	**36,524**		**368,854**
Ag - Boulder Park			
Application <20K	**20,000**	**7.93**	**158,538**
Application >20K	**63,564**	**6.19**	**393,559**
Bldg Rent	**0**	**850.00**	**0**
Fuel	**25,714**	**3.67**	**94,318**
Tires	**0**	**1.00**	**0**
Other (Identify)			
Site Total (Tons Only)	**83,564**		**646,414**
Ag - Natural Selection Farms			
Application <20K	**5,553**	**13.00**	**72,213**
Application >20K	**0**	**12.41**	**0**
Site Total	**5,553**	**12.94**	**72,213**
Gro Co Application	**508**	**64**	**32,488**
Emergency - Site Work	**0**	**5.48**	**0**
Emergency - Lease Expense			
Pilot Project	**0**	**55**	**0**
Total Application			**1,119,969**

Summary			
Wet Tons			**114,620**
Acct 53134 (Haul)			**3,079,497**
Acct 53135 (Application)			**1,119,969**

* 221 Tons hauled to BW to seed digesters - noted for balancing purposes only.

919,187

36.64

114,620

Metro - Biosolids Distribution in Wet Tons

Plant: **West Point**

Year: **2011**

QUART	MONTH	Boulder	GValley	Groco	noqualmie Fore	DNR
		Project Sites				
1	J	2,269.39	1,779.62			
	F	2,594.37	1,026.59			
	M	4,286.30	101.36			
2	A	4,299.66				
	M	4,708.05				
	J	4,350.85		33.62		
3	J	4,986.77				
	A	4,418.74				
	S	3,307.78				
4	O	3,755.62				
	N	3,442.57				
	D	3,353.88				
1 _		9,150.06	2,907.57			
2 _		13,358.56		33.62		
3 _		12,713.29				
4 _		10,552.07				
TOTAL		**45,773.98**	**2,907.57**	**33.62**		
Dry Tons		**12,125.8**	**804.0**	**8.4**		

Metro - Biosolids Distribution in Wet Tons

Plant: **South Plant**

Year: **2011**

QUART	MONTH	Boulder	GValley	Groco	noqualmie Fore	DNR
		Project Sites				
1	J	2,199.06	1,668.09		2,495.80	
	F	2,380.09	910.49	229.60	2,176.23	
	M	3,942.58			2,720.62	
2	A	3,749.26	66.48	30.80	1,891.81	
	M	3,686.04			2,916.85	
	J	2,719.59			1,058.65	1,063.40
3	J	3,155.66				1,165.84
	A	3,640.14				1,000.28

	S	3,056.96		66.64		1,857.49
4	O N D	2,462.15 3,281.95 2,961.64		66.61 16.85	764.41 1,892.50 2,332.37	1,329.71
1 _		8,521.73	2,578.58	229.60	7,392.65	
2 _		10,154.89	66.48	30.80	5,867.31	1,063.40
3 _		9,852.76		66.64		4,023.61
4 _		8,705.74		83.46	4,989.28	1,329.71
TOTAL		**37,235.12**	**2,645.06**	**410.50**	**18,249.24**	**6,416.72**
Dry Tons		**8,412.6**	**572.2**	**91.6**	**4,028.3**	**1,498.3**

Metro - Biosolids Distribution in Wet Tons
Plant: **Brightwater**
Year: **1900**

QUART	**MONTH**	**Project Sites**				
		Boulder	**GValley**	**Groco**	**hoqualmie Fore**	**DNR**
1	J F M					
2	A M J					
3	J A S					
4	O N D	334.05		62.41		
1 _						
2 _						
3 _						
4 _		334.05		62.41		
TOTAL		**334.05**		**62.41**		
Dry Tons		**64.5**		**15.2**		

Metro - Biosolids Distribution in Wet Tons
Plant: **Total WTD**
Year: **2011**

QUA	**MON**	**Project Sites**

R T	T H	Boulder	GValley	Groco	Hancock	DNR
1	J	4,468.45	3,447.71		2,495.80	
	F	4,974.46	1,937.08	229.60	2,176.23	
	M	8,228.88	101.36		2,720.62	
2	A	8,048.92	66.48	30.80	1,891.81	
	M	8,394.09			2,916.85	
	J	7,070.44		33.62	1,058.65	1,063.40
3	J	8,142.43				1,165.84
	A	8,058.88				1,000.28
	S	6,364.74		66.64		1,857.49
4	O	6,217.77		66.61	764.41	1,329.71
	N	6,724.52		79.26	1,892.50	
	D	6,649.57			2,332.37	
1 _		17,671.79	5,486.15	229.60	7,392.65	
2 _		23,513.45	66.48	64.42	5,867.31	1,063.40
3 _		22,566.05		66.64		4,023.61
4 _		19,591.86		145.87	4,989.28	1,329.71
TOTAL		**83,343.15**	**5,552.63**	**506.53**	**18,249.24**	**6,416.72**
Dry Tons		**20,603.0**	**1,376.2**	**115.2**	**4,028.3**	**1,498.3**

	2011				
WP	**45,773.98**	**2,907.57**	**33.62**		
South	**37,235.12**	**2,645.06**	**410.50**	**18,249.24**	**6,416.72**
BW	**334.05**		**62.41**		

WP	**0.3994**	**0.0254**	**0.0003**		
South	**0.3249**	**0.0231**	**0.0036**	**0.1592**	**0.0560**
BW	**0.0029**		**0.0005**		

PREPARED BY: Mark Lucas

King County, MS/ KSC-NR-0512 ***Reconciled***

PRINTOUT DATE: **11/13/2013**

					Total	
Everett/Boulder	**Brightwater**	**0.00**	**0.00**	**0.00**	**Lds**	**Tons**
264.67					124	4,049.01
					117	3,885.63
					132	4,387.66
					129	4,299.66
					142	4,708.05
					131	4,384.47
					149	4,986.77
					134	4,418.74
					99	3,307.78
					115	3,755.62
					108	3,442.57
					106	3,353.88
264.67					373	12,322.30
					402	13,392.18
					382	12,713.29
					329	10,552.07
264.67					**1486**	**48,979.84**
72.3						**13,010.6**

PREPARED BY: Mark Lucas

King County, MS/ KSC-NR-0512 ***Reconciled***

PRINTOUT DATE: **11/13/2013**

					Total	
Everett/Boulder	**Brightwater**	**0.00**	**0.00**	**0.00**	**Lds**	**Tons**
					195	6,362.95
					173	5,696.41
					201	6,663.20
66.05					173	5,738.35
					202	6,668.94
					146	4,841.64
					130	4,321.50
	40.15				142	4,680.57

	181.04				160	5,162.13
					139 158 161	4,622.88 5,191.30 5,294.01
					569	18,722.56
66.05					521	17,248.93
	221.19				432	14,164.20
					458	15,108.19
66.05	**221.19**				**1980**	**65,243.88**
14.6	**51.1**				**0**	**14,668.7**

PREPARED BY: Mark Lucas
King County, MS/ KSC-NR-0512 ***Reconciled***
PRINTOUT DATE: **11/13/2013**

					Total	
Everett/Boulder	**Brightwater**	**0.00**	**0.00**	**0.00**	**Lds**	**Tons**
					2 11	62.41 334.05
					13	396.46
					13	**396.46**
					13.0	**79.7**

PREPARED BY: Mark Lucas
King County, MS/ KSC-NR-0512 ***Reconciled***
PRINTOUT DATE: **11/13/2013**

Everett/Boulder	Brightwater	0.00	0.00	0.00	Lds	Tons
264.67					319	10,411.96
					290	9,582.04
					333	11,050.86
66.05					302	10,038.01
					344	11,376.99
					277	9,226.11
					279	9,308.27
	40.15				276	9,099.31
	181.04				259	8,469.91
					254	8,378.50
					268	8,696.28
					278	8,981.94
264.67					942	31,044.86
66.05					923	30,641.11
	221.19				814	26,877.49
					800	26,056.72
330.72	**221.19**				**3479**	**114,620.18**
87.0	**51.1**					**27,759.0**

264.67					**1486**	**48,979.84**
66.05	**221.19**				**1980**	**65,243.88**
					13	**396.46**
						114,620.18
0.0023					**0.4273**	
0.0006	**0.0019**				**0.5692**	
					0.0035	
					1.0000	