

Long Island American Water
Leased Vehicle, Fuel and Maintenance

Exhibit 12
Tab 21

	2010	Adjustment	2011	Adjustment	2012	Adjustment	12 mo ended 3/31/2013
Leased Vehicle	\$297,047	(\$5,832)	\$291,215	(\$24,339)	\$266,876	(\$8,960)	\$257,916
Capital (1)	(94,101)	94,101	0		0		0
Registration	6,378		6,378		6,378		6,378
Fuel	171,328	53,985	225,313	4,123	229,436	1,141	230,577
Maintenance (2)	65,272	1,338	66,610	1,219	67,829	337	68,166
Mileage Reimbursement	1,848	38	1,886	35	1,921	10	1,931
Total	\$447,772	\$143,630	\$591,402	(\$18,962)	\$572,440	(\$7,472)	\$564,968

Staff Capitalization	16.59%
Staff Capitalization	<u>93,728</u>

Note (1): Capitalization of leased vehicles will be accounted for on Exhibit 9, Page 31.

Pro Forma Expense	\$471,240
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(2): Maintenance has been increased by inflation per PSC Staff GDP Deflators

Staff Pro Forma Expense	<u>428,649</u>
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2011	2.05%
2012	1.83%
2013	1.99%

	\$42,591
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Long Island Water Company
 2011 Rate Case
 Period - 12 Months Ending 12/31/10

Exhibit 12
 Tab 16

**Service Company Proforma
 Labor & Related Expenses**

Prepared 3/10/2011	12 MONTHS ENDING 12/31/2010				12 MONTHS ENDING 12/31/2011		12 MONTHS ENDING 12/31/2012		12 MONTHS ENDING 3/31/2013		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Base Year Labor & Related Expense	Base Year Capitalized & Deferred	Base Year Total Labor & Related	Adjustments to Base Year Labor & Related Expense	Adjusted Base Year Labor & Related Expense	Total Inc for 2011 Labor & Related Expense	Total 2011 Projected Labor & Related Expense	Total Inc for 2012 Labor & Related Expense	Total 2012 Projected Labor & Related Expense	Total Inc for 2013 Labor & Related Expense	Total RYE 03/31/13 Labor & Related Expense
	(1a)+(1b)	(2a)+(2b)	(1)+(2)	(4a)+(4b)	(5a)+(5b)	(6a)+(6b)	(5)+(6)	(8a)+(8b)	(7)+(8)	(10a)+(10b)	(9)+(10)
Voorhees Office											
Administration	\$5,959	\$235	\$6,194	\$0	\$5,959	\$162	\$6,121	\$169	\$6,290	\$43	\$6,333
Audit	26,667	40	26,707	0	26,667	726	27,393	753	28,146	194	28,339
Communications	68,830	236	69,066	0	68,830	1,872	70,702	1,944	72,646	500	73,146
Finance	239,997	57,065	297,061	0	239,997	6,528	246,525	6,779	253,304	1,741	255,045
Human Resources	116,258	1,510	117,769	0	116,258	3,162	119,420	3,284	122,704	844	123,548
Legal	53,826	242	54,069	0	53,826	1,464	55,290	1,521	56,811	391	57,202
Operations	134,015	107,624	241,639	0	134,015	3,645	137,660	3,786	141,446	973	142,419
Rates & Revenue	9,272	49	9,321	0	9,272	252	9,524	261	9,785	67	9,852
Risk Management	17,011	2,447	19,458	0	17,011	462	17,473	481	17,954	124	18,077
Water Quality	27,791	17,824	45,614	0	27,791	755	28,546	785	29,331	202	29,532
	699,626	187,271	886,898	0	699,626	19,028	718,654	19,763	738,417	5,077	743,494
Belleville Lab	65,876	0	65,876	0	65,876	1,792	67,668	1,861	69,529	478	70,007
Customer Call Center	798,387	6	798,393	0	798,387	21,716	820,103	22,553	842,656	5,793	848,449
ITS	443,664	(80)	443,584	0	443,664	12,067	455,731	12,533	468,264	3,219	471,483
Shared Service Center SSC-Rates Long Island Group	415,991	58,139	474,130	0	415,991	11,315	427,306	11,751	439,057	3,019	442,076
	415,991	58,139	474,130	0	415,991	11,315	427,306	11,751	439,057	3,019	442,076
Supply Chain	45,502	42,471	87,973	8,129	53,630	1,459	55,089	1,515	56,604	389	56,994
Eastern Division											
Communications	0	0	0	76,361	76,361	2,077	78,438	2,157	80,595	554	81,150
Finance	0	0	0	76,156	76,156	2,071	78,227	2,152	80,379	553	80,931
Human Resources	30,167	31	30,198	50,191	80,358	2,186	82,544	2,270	84,814	583	85,397
Legal	0	0	0	61,691	61,691	1,678	63,369	1,742	65,111	448	65,559
Operations	172,896	232	173,129	74,077	246,973	6,717	253,690	6,977	260,667	1,792	262,459
Risk Management	0	0	0	13,723	13,723	373	14,096	388	14,484	100	14,584
	203,063	264	203,327	352,199	555,262	15,102	570,364	15,686	586,050	4,029	590,080
Western Division	14,876	187	15,063	(14,876)	0	0	0	0	0	0	0
Central Region	65,517	70	65,587	(65,517)	0	0	0	0	0	0	0
Northeast Region	37,415	0	37,415	(37,415)	0	0	0	0	0	0	0
Southeast Region	122,081	2,021	124,103	(122,081)	0	0	0	0	0	0	0
Western Region	167	0	167	(167)	0	0	0	0	0	0	0
Total	\$2,912,166	\$290,349	\$3,202,516	\$120,271	\$3,032,437	\$82,479	\$3,114,916	\$85,662	\$3,200,578	\$22,005	\$3,222,583

Long Island Water Company
 2011 Rate Case
 Period - 12 Months Ending 12/31/10

Exhibit 12
 Tab 16

**Service Company Proforma
 Other Non-Labor & Related Service Company Costs**

	12 MONTHS ENDING 12/31/2010				12 MONTHS ENDING 12/31/2011		12 MONTHS ENDING 12/31/2012		12 MONTHS ENDING 3/31/2013		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Base Year Other Expense	Base Year Other Capitalized Costs	Base Year Total Other Costs	Adjustments to Base Year Expenses	Adjusted Base Year Other Expenses	Inc for 2011 to Base Year Other Expense	2011 Projected Total Proforma Other Expense	Inc for 2012 to Base Year Other Expense	2012 Projected Total Proforma Other Expense	Inc for 2013 to Base Year Other Expense	RYE 03/31/13 Total Proforma Other Expense
(1)	(2)	(1)+(2)	(4)	(1)+(4)	(5) x %age	(5)+(6)	(7) x %age	(7)+(8)	(9) x %age	(9)+(10)	
Prepared 3/10/2011						2.05%		1.83%		1.99%/4 0.50%	
Voorhees Office											
Administration	\$277,010	\$31,582	\$308,593		\$277,010	\$5,679	\$282,689	\$5,173	\$287,862	\$1,432	\$289,294
Audit	8,469	13	8,482	(430)	8,039	165	8,204	150	8,354	42	8,396
Communications	47,262	50	47,312	(3,577)	43,684	896	44,580	816	45,396	226	45,622
Finance	94,121	525,246	619,367	(8,554)	85,568	1,754	87,322	1,598	88,920	442	89,362
Human Resources	48,484	84	48,568	(3,903)	44,581	914	45,495	833	46,328	230	46,558
Legal	21,355	87	21,443	(3,005)	18,351	376	18,727	343	19,070	95	19,165
Operations	19,481	9,309	28,790	(218)	19,263	395	19,658	360	20,018	100	20,118
Rates & Revenue	8,556	18	8,574		8,556	175	8,731	160	8,891	44	8,935
Risk Management	6,554	70	6,624		6,554	134	6,688	122	6,810	34	6,844
Water Quality	788	2,750	3,538		788	16	804	15	819	4	823
	532,081	569,209	1,101,291	(19,687)	512,395	10,504	522,899	9,570	532,469	2,649	535,118
Belleville Lab	49,671	0	49,671		49,671	1,018	50,689	928	51,617	257	51,874
Customer Call Center *	234,447	3	234,451	(628)	233,819	4,793	238,612	4,367	242,979	5,322	248,301
ITS **	692,356	(100)	692,256	127,945	820,300	23,656	843,956	66,929	910,885	59,412	970,297
Shared Service Center SSC-Rates Long Island Group	24,199	1,164	25,363	(4)	24,195	496	24,691	452	25,143	125	25,268
	24,199	1,164	25,363	(4)	24,195	496	24,691	452	25,143	125	25,268
Supply Chain	3,942	2,337	6,279		3,942	81	4,023	74	4,097	20	4,117
Eastern Division											
Communications	0	0	0		0	0	0	0	0	0	0
Finance	0	0	0		0	0	0	0	0	0	0
Human Resources	10,585	3	10,587	10,000	20,585	422	21,007	384	21,391	106	21,497
Legal	0	0	0		0	0	0	0	0	0	0
Operations	32,948	17	32,966		32,948	675	33,623	615	34,238	170	34,408
Risk Management	0	0	0		0	0	0	0	0	0	0
	43,533	20	43,553	10,000	53,533	1,097	54,630	999	55,629	276	55,905
Western Division	4,113	52	4,165	(4,113)	0	0	0	0	0	0	0
Central Region	12,963	35	12,998	(12,963)	0	0	0	0	0	0	0
Northeast Region	11,328	10	11,338	(11,328)	0	0	0	0	0	0	0
Southeast Region	51,331	1,464	52,795	(51,331)	0	0	0	0	0	0	0
Western Region	136	83	219	(136)	0	0	0	0	0	0	0
Total	\$1,660,099	\$574,278	\$2,234,377	\$37,755	\$1,697,854	\$41,645	\$1,739,499	\$83,319	\$1,822,818	\$68,061	\$1,890,879

* Customer Call Center increase for year 2013 contain amounts for certain Business Transformation maintenance items
 ** ITS increases for years 2011 through 2013 contain amounts for certain Business Transformation maintenance and leasing costs

**Service Company Proforma
 Total Service Company Costs**

Prepared 3/10/2011	12 MONTHS ENDING 12/31/2010					12 MONTHS ENDING 12/31/2011			12 MONTHS ENDING 12/31/2012			12 MONTHS ENDING 3/31/2013			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Base Year Total Labor & Related Expense LR (1)	Base Year Other Expense OC (1)	Base Year Total Expense (1)+(2)	Adjusted Base Year Total Labor & Related Expense LR (5)	Adjusted Base Year Other Expense OC (5)	Adjusted Base Year Total Expense (4)+(5)	2011 Projected Labor & Related Expense LR (7)	2011 Projected Other Expense OC (7)	2011 Projected Total Expense (7)+(8)	2012 Projected Labor & Related Expense LR (9)	2012 Projected Other Expense OC (9)	2012 Projected Total Expense (10)+(11)	RYE 03/31/13 Projected Labor & Related Expense LR (11)	RYE 03/31/13 Projected Other Expense OC (11)	RYE 03/31/13 Projected Total Expense (13)+(14)
Voorhees Office															
Administration	\$5,959	\$277,010	\$282,969	\$5,959	\$277,010	\$282,969	\$6,121	\$282,689	\$288,810	\$6,290	\$287,862	\$294,152	\$6,333	\$289,294	\$295,628
Audit	26,667	8,469	35,136	26,667	8,039	34,706	27,393	8,204	35,597	28,146	8,354	36,500	28,339	8,396	36,736
Communications	68,830	47,262	116,092	68,830	43,684	112,515	70,702	44,580	115,283	72,646	45,396	118,043	73,146	45,622	118,768
Finance	239,997	94,121	334,118	239,997	85,568	325,564	246,525	87,322	333,846	253,304	88,920	342,223	255,045	89,362	344,407
Human Resources	116,258	48,484	164,742	116,258	44,581	160,840	119,420	45,495	164,916	122,704	46,328	169,033	123,548	46,558	170,106
Legal	53,826	21,355	75,182	53,826	18,351	72,177	55,290	18,727	74,017	56,811	19,070	75,881	57,202	19,165	76,367
Operations	134,015	19,481	153,496	134,015	19,263	153,278	137,660	19,658	157,318	141,446	20,018	161,464	142,419	20,118	162,536
Rates & Revenue	9,272	8,556	17,828	9,272	8,556	17,828	9,524	8,731	18,255	9,785	8,891	18,676	9,852	8,935	18,788
Risk Management	17,011	6,554	23,565	17,011	6,554	23,565	17,473	6,688	24,161	17,954	6,810	24,764	18,077	6,844	24,922
Water Quality	27,791	788	28,579	27,791	788	28,579	28,546	804	29,350	29,331	819	30,150	29,532	823	30,355
	699,626	532,081	1,231,708	699,626	512,395	1,212,021	718,654	522,899	1,241,553	738,417	532,469	1,270,886	743,494	535,118	1,278,612
Belleville Lab	65,876	49,671	115,547	65,876	49,671	115,547	67,668	50,689	118,357	69,529	51,617	121,146	70,007	51,874	121,881
Customer Call Center	798,387	234,447	1,032,834	798,387	233,819	1,032,206	820,103	238,612	1,058,715	842,656	242,979	1,085,635	848,449	248,301	1,096,750
ITS	443,664	692,356	1,136,019	443,664	820,300	1,263,964	455,731	843,956	1,299,687	468,264	910,885	1,379,149	471,483	970,297	1,441,781
Shared Service Center SSC-Rates Long Island Group	415,991	24,199	440,190	415,991	24,195	440,186	427,306	24,691	451,997	439,057	25,143	464,200	442,076	25,268	467,344
	415,991	24,199	440,190	415,991	24,195	440,186	427,306	24,691	451,997	439,057	25,143	464,200	442,076	25,268	467,344
Supply Chain	45,502	3,942	49,444	53,630	3,942	57,572	55,089	4,023	59,112	56,604	4,097	60,701	56,994	4,117	61,110
Eastern Division															
Communications	0	0	0	76,361	0	76,361	78,438	0	78,438	80,595	0	80,595	81,150	0	81,150
Finance	0	0	0	76,156	0	76,156	78,227	0	78,227	80,379	0	80,379	80,931	0	80,931
Human Resources	30,167	10,585	40,751	80,358	20,585	100,942	82,544	21,007	103,550	84,814	21,391	106,204	85,397	21,497	106,893
Legal	0	0	0	61,691	0	61,691	63,369	0	63,369	65,111	0	65,111	65,559	0	65,559
Operations	172,896	32,948	205,845	246,973	32,948	279,921	253,690	33,623	287,313	260,667	34,238	294,905	262,459	34,408	296,867
Risk Management	0	0	0	13,723	0	13,723	14,096	0	14,096	14,484	0	14,484	14,584	0	14,584
	203,063	43,533	246,596	555,262	53,533	608,795	570,364	54,630	624,994	586,050	55,629	641,679	590,080	55,905	645,985
Western Division	14,876	4,113	18,988	0	0	0	0	0	0	0	0	0	0	0	0
Central Region	65,517	12,963	78,480	0	0	0	0	0	0	0	0	0	0	0	0
Northeast Region	37,415	11,328	48,743	0	0	0	0	0	0	0	0	0	0	0	0
Southeast Region	122,081	51,331	173,413	0	0	0	0	0	0	0	0	0	0	0	0
Western Region	167	136	303	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$2,912,166	\$1,660,099	\$4,572,265	\$3,032,437	\$1,697,854	\$4,730,291	\$3,114,916	\$1,739,499	\$4,854,419	\$3,200,578	\$1,822,818	\$5,023,394	\$3,222,583	\$1,890,879	\$5,113,462

STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST
LONG ISLAND AMERICAN WATER

Request No.: IR-32 BLB-5
Requested By: Basil Bailey
Date of Request: May 27, 2011
Response Due: June 8, 2011
Witness: Mr. Conroy
Subject: Service Company Expense

Based on Exhibit 12, tab 16 the historic base year was adjusted by a net amount of \$378,244.

1. From Exhibit 12, tab 16 pages 1 and 2, please fully explain the following Adjustments:
 - (a)SSC-Rates Long Island Group amount of \$199,922.
 - (b)Supply Chain amount of \$8,192.
 - (c)Net increase of \$32,272 between the Eastern division and other Regions including the Western Division.

Response:

1.
 - (a) The \$199,922 represents the labor and labor related charges for a manager and two financial analysts in the SSC-Rates group who are responsible for supporting Long Island, Iowa and Maryland rate issues. Approximately 53% of their labor and related charges were allocated to Long Island based on Long Island's percentage of customers compared to the total customer percentage from the three states.
 - (b) The \$8,192 adjustment to Supply Chain represents the labor and related charges for an Eastern Division

procurement manager working in Supply Chain who handles Long Island procurement issues. Long Island charges were based on his current time allotted to Long Island tasks of approximately 104 labor hours per year (2 hours x 52 weeks).

- (c) The net increase of 32,272 between Eastern Division and the other regions and divisions is the related to the divisional reorganization of Service Company and the removal of billed charges from other regions normally excluded from the rate filing (see chart below). Labor and related charges for Eastern Division were allocated based on labor hours for the employees listed on Exhibit 12 Tab 16 pages 4 through 6 which total \$352,199.

	Total Labor & Related	Total Other	Total Adjustment
<u>Eastern Division</u>			
Communications	\$76,361		\$76,361
Finance	76,156		76,156
Human Resources	50,191		50,191
Legal	61,691		61,691
Operations	74,077		74,077
Risk Management	13,723		13,723
	\$352,199	\$0	\$352,199
<u>Excluded Expenses</u>			
Western Division	(\$14,876)	(\$4,113)	(\$18,988)
Central Region	(65,517)	(12,963)	(78,480)
Northeast Region	(37,415)	(11,328)	(48,743)
Southeast Region	(122,081)	(51,331)	(173,413)
Western Region	(167)	(136)	(303)
	(\$240,057)	(\$79,871)	(\$319,928)
Total	\$112,142	(\$79,871)	\$32,272

STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST
 LONG ISLAND AMERICAN WATER

REDACTED

Request No.: STAFF-74 ACL-21
 Requested By: Andrew Leung
 Date of Request: June 9, 2011
 Response Due: June 19, 2011
 Witness: William M. Varley
 Subject: Major Operating Expenses

- 1) Please refer to your testimony on page 7, lines 6 through 8. The lines identified a "shared resource" to dedicate fifty percent of his/her time to the external affairs role. Please identify the "shared resource" to fill out the external affairs role.
- 2) Please refer to your testimony on page 7, lines 11 through 13. The lines refer to the following: "The combined cost of the shared resource and the outside firm will be the equivalent of one full time person ("FTE") allowed in the prior rate filing." Please identify the individual employee classification related to this position.

Response:

- 1) The "shared resource" described at page 7, lines 6 - 8 of my direct testimony would be a Service Company employee who would dedicate fifty percent of his or her time to performing external affairs work on behalf of LIAW as described within my testimony at page 7. The remaining fifty percent of his or her time would be dedicated to external affairs work done for other American Water entities. This position has not yet been filled.
- 2) The LIAW external affairs ("EA") role previously filled was an FTE with an annual salary of \$86,520 per year. With benefits this FTE cost was approximately \$129,780 per year. Currently, we have hired an outside consultant at a cost of \$4,020 per month or \$48,240 per year. This consultant does not cover the complete needs for the EA position, so a shared resource along with the outside firm would be the equivalent of one FTE.

Please see the confidential work paper in Exhibit 12, Tab 16, Page 4 of 8, for the costs associated with this employee.
[BEGIN CONFIDENTIAL]

[END CONFIDENTIAL]

STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST
LONG ISLAND AMERICAN WATER

Request No.: IR- 93 BLB-13

Requested By: Basil Bailey

Date of Request: June 23, 2011

Response Due: July 5, 2011

Witness: Mr. Conroy

Subject: Service Company Expense

1. Are any service company employees an officer of LIAW? If so, how many?
2. If the answer to question (1) above is yes. How many of these officers are responsible for the control and approval of Service Company charges to LIAW?
3. The company is requesting an increase of \$1,371,700 or 34.3% from the amount allowed in the last rate case (05-W-0508). Please analyze, identify and explain the reasons for the significant increase.

Response:

1. Yes, LIAW has seven Service Company employees that are officers of the Company.
2. Please refer to Exhibit PLB-1, page 39. Exhibit PLB-1 is an attachment to Mr. Baryenbruch's testimony. The process described on pages 39 and 40 involves the Eastern Division VP of Finance, a Service Company employee, who is an officer of LIAW. The VP of Finance is described as "LIAW Vice President and Treasurer" on page 39 and exercises control over Service Company expenses as explained on page 39. As stated in this section, the VP through her staff (locally in LIAW and in the Eastern Division) "reviews the monthly charges and investigates whenever the amount, quality and/or services are appropriate." The VP of Finance is also part of the Board of Directors for LIAW and therefore the section titled "LIAW Company Board Oversight" on page 39 also applies. The VP of

Finance, as well as the President of LIAW both report to the Senior VP of Eastern Division who is a member of the Board of Directors of LIAW and who also is a Service Company employee and is a member of the Service Company Board. Therefore any issues regarding Service Company charges that cannot be resolved by the President or the VP of Finance can and would be elevated to the Senior VP of the Eastern Division.

3. In the 3 year period from 2008 to 2010, the Service Company experienced a significant amount of activity and changes. Labor and other expenses increased as a result of normal merit increases, inflation, and outside events such as the stock market collapse which affected pension and OPEB benefits expenses due to the losses of investments of pension and OPEB assets. Group insurance costs have also increased disproportionately to inflation and as a result of the requirements of government health care reform.

ITS expenses to LIAW have risen by \$374K from 2008 to 2010 largely due to increasing costs of outside services, maintenance contracts and depreciation expenses on software systems which have been implemented during this period. The ITS department has implemented a number of applications such as Identity Access Management to improve network security, Service First which provides field service personnel with tools to improve customer services, Hyperion which is a financial planning tool, Powerplant which is a state of the art utility plant accounting system, and the Library Information Management system (LIMS) which improves water quality information, as well as a CISCO Voice over IP (VOIP) telephone system. These programs provide additional or improved tools to the Company to operate as a business and to maintain its records in conformance with Financial Accounting Standards, operational and regulatory accounting requirements, and to meet its tax obligations.

Overall Service Company expenses approved in Case 07-W-0508 for the Rate Year ending 3/31/2011 were \$4,002,693. Prorating this amount for the information provided by the Company in settlement results in the ITS expense being \$663,537 ($\$659,385/\$3,977,648 \times \$4,002,693$).

The current requested amount for ITS is \$1,445,757 (per Exhibit 12, Tab 16, page 3). This provides a variance of \$782,220 when comparing the rate year ending 3/31/2011 and 3/31/2013. The ITS increase accounts for 57% of the increase ($\$782,220/\$1,371,700$). Assuming raises and inflation average out to 2.5% for each year then Service Company costs would

increase by \$100,067 ($\$4,002,693 \times 2.5\%$) for the Rate Year ending 3/31/12 and \$102,569 ($(\$4,002,693 + \$100,067) \times 2.5\%$) for the Rate Year ending 3/31/13. The estimated 2.5% accounts for \$202,636 or approximately 15% ($\$202,636/\$1,371,700$) of the increase. The previously mentioned pension, OPEB and group insurance increases make up a significant part of the rest of the increase.

Long Island Water Company
2011 Rate Case
Base Period - 12 Months Ending 12/31/10
Service Company Proforma
Total Service Company Costs

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Adjusted Current RYE 03/31/13	Prior Case RYE 03/31/09	Difference	Prior Case GDP Inflated 2.00% 3/31/2010	Prior Case GDP Inflated 2.05% 3/31/2011	Prior Case GDP Inflated 1.83% 3/31/2012	Prior Case GDP Inflated 1.99% 3/31/2013	Adjusted Current RYE 03/31/13	2013 Difference Adjusted Current versus GDP Inflated
	Projected Total Expense	Projected Total Expense	Difference	Projected Total Expense	Projected Total Expense	Projected Total Expense	Projected Total Expense	Projected Total Expense	Adjusted Current versus GDP Inflated
Voorhees Office									
Administration	\$295,628	\$387,123	(\$91,495)	\$394,865	\$402,960	\$410,334	\$418,500	\$295,628	(\$122,872)
Audit	36,736	26,405	10,331	26,933	27,485	27,988	28,545	36,736	8,191
Communications	118,768	79,027	39,741	80,608	82,260	83,765	85,432	118,768	33,336
Finance	344,407	139,686	204,721	142,480	145,401	148,061	151,008	344,407	193,399
Human Resources	170,106	107,967	62,139	110,126	112,384	114,441	116,718	170,106	53,388
Legal	76,367	52,563	23,804	53,614	54,713	55,715	56,823	76,367	19,544
Operations	162,536	77,384	85,152	78,932	80,550	82,024	83,656	162,536	78,880
Rates & Revenue	18,788	48,368	(29,580)	49,335	50,347	51,268	52,288	18,788	(33,501)
Risk Management	24,922	31,364	(6,442)	31,991	32,647	33,245	33,906	24,922	(8,985)
Water Quality	30,355	1,909	28,446	1,947	1,987	2,023	2,064	30,355	28,292
	<u>1,278,612</u>	<u>951,796</u>	<u>326,816</u>	<u>970,832</u>	<u>990,734</u>	<u>1,008,864</u>	<u>1,028,941</u>	<u>1,278,612</u>	<u>249,671</u>
Belleville Lab	121,881	118,426	3,455	120,795	123,271	125,527	128,025	121,881	(6,144)
Customer Call Center	1,096,750	988,468	108,282	1,008,237	1,028,906	1,047,735	1,068,585	1,096,750	28,165
ITS	1,441,780	659,385	782,395	672,573	686,360	698,921	712,829	1,441,780	728,951
Shared Service Center	467,344	340,363	126,981	347,170	354,287	360,771	367,950	467,344	99,394
Supply Chain	61,110	53,688	7,422	54,762	55,884	56,907	58,040	61,110	3,071
Eastern Division									
Communications	81,150	0	81,150	0	0	0	0	81,150	81,150
Finance	80,931	0	80,931	0	0	0	0	80,931	80,931
Human Resources	106,893	0	106,893	0	0	0	0	106,893	106,893
Legal	65,559	0	65,559	0	0	0	0	65,559	65,559
Operations	296,867	0	296,867	0	0	0	0	296,867	296,867
Risk Management	14,584	0	14,584	0	0	0	0	14,584	14,584
	<u>645,985</u>	<u>0</u>	<u>645,985</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>645,985</u>	<u>645,985</u>
Western Division	0	0	0	0	0	0	0	0	0
Central Region	0	0	0	0	0	0	0	0	0
Northeast Region									
Administration		106,529	(106,529)	108,660	110,887	112,916	115,163	0	(115,163)
Business Development		88,421	(88,421)	90,189	92,038	93,723	95,588	0	(95,588)
Engineering		3,464	(3,464)	3,533	3,606	3,672	3,745	0	(3,745)
Environmental Compliance		20,886	(20,886)	21,304	21,740	22,138	22,579	0	(22,579)
Communications		32,394	(32,394)	33,042	33,719	34,336	35,020	0	(35,020)
Finance		219,967	(219,967)	224,366	228,966	233,156	237,796	0	(237,796)
Human Resources		125,817	(125,817)	128,333	130,964	133,361	136,015	0	(136,015)
Legal		129,075	(129,075)	131,657	134,355	136,814	139,537	0	(139,537)
Operations		138,969	(138,969)	141,748	144,654	147,301	150,233	0	(150,233)
Risk Management		0	0	0	0	0	0	0	0
	<u>0</u>	<u>865,522</u>	<u>(865,522)</u>	<u>882,832</u>	<u>900,931</u>	<u>917,418</u>	<u>935,674</u>	<u>0</u>	<u>(935,674)</u>
Western Region	0	0	0	0	0	0	0	0	0
Total	<u>5,113,462</u>	<u>3,977,648</u>	<u>1,135,814</u>	<u>4,057,201</u>	<u>4,140,374</u>	<u>4,216,142</u>	<u>4,300,044</u>	<u>5,113,462</u>	<u>813,418</u>
Adjustment		(124,716)		(127,210)	(129,818)	(132,194)	(134,824)		
Grand Total	<u>\$5,113,462</u>	<u>\$3,852,932</u>	<u>\$1,135,814</u>	<u>\$3,929,991</u>	<u>\$4,010,555</u>	<u>\$4,083,949</u>	<u>\$4,165,219</u>	<u>\$5,113,462</u>	<u>\$948,243</u>