

**O&M Adjustment #1 - SMIP/GARP**

<i>Line. No.</i>	<i>SMIP/GARP</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
<b>Finance</b>					
1	Class 2xx (SMIP/GARP) <sup>1</sup>	\$ 2,000,000	\$ -	\$ 3,550,000	\$ 3,550,000
2	<b>Total Direct Adjustments</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 3,550,000</b>	<b>\$ 3,550,000</b>
3	<b>Total Inter Dept Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
4	<b>Total Adjustments (Line 2 + Line 3)</b>			<b>\$ 3,550,000</b>	<b>\$ 3,550,000</b>

Notes: 1. Additional costs based on discussion with PWD Staff.  
 For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 7 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

### O&M Adjustment #2 - CSO Outfall Construction

Line. No.	FINANCE - Transfer	2015	2016	2017	2018
<b>Finance</b>					
1	Transfers (CSO Outfall Construction) <sup>1</sup>	\$ -	\$ -	\$ 1,800,000	\$ 3,500,000
<b>2</b>	<b>Total Direct Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 3,500,000</b>
<b>3</b>	<b>Total Inter Dept Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4</b>	<b>Total Adjustments (Line 2 + Line 3)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 3,500,000</b>

Notes: 1. Additional costs based on discussion with PWD Staff.  
 For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 7 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

**O&M Adjustment #3 - AMI Implementation Costs**

<u>Line. No.</u>	<u>AMI IMPLEMENTATION COSTS</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>COST BASIS</b>					
<b>Operations</b>					
1	Class 100, Fringes, and Benefits				\$ 94,465
<b>Water Fund Class 100 Distribution [See Pension &amp; Fringes Ratio Worksheet]</b>					
2	Salaries				53.31%
3	Benefits				21.99%
4	Pension				19.76%
5	Pension Obligations				4.94%
6	Salaries (Line 1 x Line 2)				\$ 50,000
7	Benefits (Line 1 x Line 3)				\$ 21,000
8	Pension (Line 1 x Line 4)				\$ 19,000
9	Pension Obligations (Line 1 x Line 5)				\$ 5,000
<b>10</b>	<b>Total</b>				<b>\$ 95,000</b>

<b>ADJUSTMENTS</b>					
<b>Operations</b>					
11	Class 100 (Line 6)				\$ 50,000
12	Class 200				\$ 216,000
13	Class 300				\$ 106,000
<b>14</b>	<b>Total Direct Adjustments</b>				<b>\$ 372,000</b>

**O&M Adjustment #3 - AMI Implementation Costs**

<u>Line. No.</u>	<u>AMI IMPLEMENTATION COSTS</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>City Finance - Pension &amp; Fringes</b>					
15	Benefits (Line 7)				\$ 21,000
16	Pension (Line 8)				\$ 19,000
17	Pension Obligations (Line 9)				\$ 5,000
<b>Fleet</b>					
18	Class 300				\$ 14,000
19	<b>Total Inter Dept Adjustments</b>				\$ 59,000
20	<b>Total Adjustments (Line 14 + Line 9)</b>				\$ 431,000

Notes: 1. Additional costs/savings provided by PWD.  
 For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on pages 7 and 8 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

### O&M Adjustment #4 - Planning & Environmental Services

Line. No.	STAFFING	2015	2016	2017	2018
<b>COST BASIS</b>					
<b>OOW Class 100</b>					
1	Class 100 <sup>1</sup>		\$ 3,400,254	\$ 4,273,696	\$ 4,558,887
2	Class 100 Inflation Factor			3.00%	3.00%
3	Base Model Projection		\$ 3,400,254	\$ 3,502,262	\$ 3,607,329
<b>Water Fund Salary Ratios [See Pension &amp; Fringes Ratio Worksheet]</b>					
4	Benefits			40.63%	41.26%
5	Pension			37.55%	37.07%
6	Pension Obligations			9.54%	9.26%
<b>ADJUSTMENTS</b>					
<b>Planning &amp; Environmental Services</b>					
7	Additional Class 100 Costs <sup>2</sup>			\$ 771,000	\$ 952,000
8	Class 200 <sup>1</sup>			\$ 600,000	\$ 800,000
<b>9</b>	<b>Total Direct Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,371,000</b>	<b>\$ 1,752,000</b>
<b>City Finance - Pension &amp; Fringes</b>					
10	Benefits (Line 7 x Line 4)			\$ 313,000	\$ 393,000
11	Pension (Line 7 x Line 5)			\$ 290,000	\$ 353,000
12	Pension Obligations (Line 7 x Line 6)			\$ 74,000	\$ 88,000
<b>13</b>	<b>Total Inter Dept Adjustments</b>			<b>\$ 677,000</b>	<b>\$ 834,000</b>
<b>14</b>	<b>Total Adjustments</b>			<b>\$ 2,048,000</b>	<b>\$ 2,586,000</b>

Notes:

1. Additional costs/savings provided by PWD.
2. FY 2017 - FY 2018 based on increase in projected Class 100 costs (Line 1 - Line 3).

For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 8 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

<b>O&amp;M Adjustment #5 - City Grants</b>					
<i>Line. No.</i>	<i>CITY GRANTS</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
<b>Finance</b>					
1	Class 200 - GRANTS		\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
2	Reduction in Grants for Affordability Program				\$ (2,730,000)
3	<b>Total Direct Adjustments</b>		<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 1,270,000</b>
4	<b>Total Inter Dept Adjustments</b>				
5	<b>Total Adjustments (Line 3 + Line 4)</b>		<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 1,270,000</b>

Notes: Includes reduction in City Grants due to affordability program.  
 Based upon affordability program costs as provided by Raftelis Financial Consultants, Inc. (RFC). Refer to Response Attachment PA-RDC-60

### O&M Adjustment #6 - Human Resources & Administration

Line. No.	Human Resources & Admin	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>COST BASIS</b>					
<b>Inflation Factors</b>					
1	Class 100 Inflation Factor				3.00%
2	Class 200 Inflation Factor				3.50%
<b>Water Fund Salary Ratios [See Pension &amp; Fringes Ratio Worksheet]</b>					
3	Benefits			40.63%	41.26%
4	Pension			37.55%	37.07%
5	Pension Obligations			9.54%	9.26%
<b>ADJUSTMENTS</b>					
<b>Human Resources &amp; Administration - Class 100</b>					
6	Additional Class 100 Costs <sup>1</sup>			\$ 375,000	\$ 386,000
<b>Human Resources &amp; Administration - Class 200 Costs</b>					
7	Additional Class 200 Costs <sup>1</sup>			\$ 1,000,000	\$ 1,035,000
<b>8 TOTAL DIRECT ADJUSTMENTS</b>					
				<b>\$ 1,375,000</b>	<b>\$ 1,421,000</b>
<b>City Finance - Pension &amp; Fringes</b>					
9	Benefits (Line 6 x Line 3)			\$ 152,000	\$ 159,000
10	Pension (Line 6 x Line 4)			\$ 141,000	\$ 143,000
11	Pension Obligations (Line 6 x Line 5)			\$ 36,000	\$ 36,000
<b>12 TOTAL INTER DEPT ADJUSTMENTS</b>					
				<b>\$ 329,000</b>	<b>\$ 338,000</b>
<b>13 TOTAL ADJUSTMENTS (Line 8 + Line 12)</b>					
				<b>\$ 1,704,000</b>	<b>\$ 1,759,000</b>

Notes: 1. FY 2017 Additional costs based on discussion with PWD Staff. Projected costs inflated based on inflation factor by class. For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 7 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

### O&M Adjustment #7 - Planning & Engineering

Line. No.	Planning & Engineering	2015	2016	2017	2018
<b>COST BASIS</b>					
<b>Inflation Factors</b>					
1	Class 100 Inflation Factor				3.00%
2	Class 200 Inflation Factor				3.50%
<b>Water Fund Salary Ratios [See Pension &amp; Fringes Ratio Worksheet]</b>					
3	Benefits			40.63%	41.26%
4	Pension			37.55%	37.07%
5	Pension Obligations			9.54%	9.26%
<b>ADJUSTMENTS</b>					
<b>Planning &amp; Engineering - Class 100</b>					
6	Additional Class 100 Costs <sup>1</sup>			\$ 500,000	\$ 515,000
<b>Planning &amp; Engineering - Class 200</b>					
7	Additional Class 200 Costs <sup>1</sup>			\$ 600,000	\$ 621,000
<b>8</b>	<b>TOTAL DIRECT ADJUSTMENTS</b>			<b>\$ 1,100,000</b>	<b>\$ 1,136,000</b>
<b>City Finance - Pension &amp; Fringes</b>					
9	Benefits (Line 6 x Line 3)			\$ 203,000	\$ 212,000
10	Pension (Line 6 x Line 4)			\$ 188,000	\$ 191,000
11	Pension Obligations (Line 6 x Line 5)			\$ 48,000	\$ 48,000
<b>12</b>	<b>TOTAL INTER DEPT ADJUSTMENTS</b>			<b>\$ 439,000</b>	<b>\$ 451,000</b>
<b>13</b>	<b>TOTAL ADJUSTMENTS (Line 8 + Line 12)</b>			<b>\$ 1,539,000</b>	<b>\$ 1,587,000</b>

Notes: 1. FY 2017 Additional costs based on discussion with PWD Staff. Projected costs inflated based on inflation factor by class. For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 8 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

### O&M Adjustment #8 - Finance

Line. No.	Description	2015	2016	2017	2018
<b>COST BASIS</b>					
<b>Inflation Factors</b>					
1	Class 100 Inflation Factor				3.00%
<b>Water Fund Salary Ratios [See Pension &amp; Fringes Ratio Worksheet]</b>					
2	Benefits			40.63%	41.26%
3	Pension			37.55%	37.07%
4	Pension Obligations			9.54%	9.26%
<b>ADJUSTMENTS</b>					
<b>Finance - Class 100</b>					
5	Additional Class 100 Costs <sup>1</sup>			\$ 56,000	\$ 58,000
<b>6</b>	<b>TOTAL DIRECT ADJUSTMENTS</b>			<b>\$ 56,000</b>	<b>\$ 58,000</b>
<b>City Finance - Pension &amp; Fringes</b>					
7	Benefits (Line 5 x Line 2)			\$ 23,000	\$ 24,000
8	Pension (Line 5 x Line 3)			\$ 21,000	\$ 21,000
9	Pension Obligations (Line 5 x Line 4)			\$ 5,000	\$ 5,000
<b>10</b>	<b>TOTAL INTER DEPT ADJUSTMENTS</b>			<b>\$ 49,000</b>	<b>\$ 50,000</b>
<b>11</b>	<b>TOTAL ADJUSTMENTS (Line 6 + Line 10)</b>			<b>\$ 105,000</b>	<b>\$ 108,000</b>

Notes: 1. FY 2017 Additional costs based on discussion with PWD Staff. Projected costs inflated based on inflation factor by class. For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 7 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

### O&M Adjustment #9 - Public Affairs

Line. No.	Description	2015	2016	2017	2018
<b>COST BASIS</b>					
<b>Inflation Factors</b>					
1	Class 100 Inflation Factor				3.00%
<b>Water Fund Salary Ratios [See Pension &amp; Fringes Ratio Worksheet]</b>					
2	Benefits			40.63%	41.26%
3	Pension			37.55%	37.07%
4	Pension Obligations			9.54%	9.26%
<b>ADJUSTMENTS</b>					
<b>Public Affairs - Class 100</b>					
5	Additional Class 100 Costs <sup>1</sup>			\$ 100,000	\$ 103,000
<b>6</b>	<b>TOTAL DIRECT ADJUSTMENTS</b>			<b>\$ 100,000</b>	<b>\$ 103,000</b>
<b>City Finance - Pension &amp; Fringes</b>					
7	Benefits (Line 5 x Line 2)			\$ 41,000	\$ 42,000
8	Pension (Line 5 x Line 3)			\$ 38,000	\$ 38,000
9	Pension Obligations (Line 5 x Line 4)			\$ 10,000	\$ 10,000
<b>10</b>	<b>TOTAL INTER DEPT ADJUSTMENTS</b>			<b>\$ 89,000</b>	<b>\$ 90,000</b>
<b>11</b>	<b>TOTAL ADJUSTMENTS (Line 6 + Line 10)</b>			<b>\$ 189,000</b>	<b>\$ 193,000</b>

Notes: 1. FY 2017 Additional costs based on discussion with PWD Staff. Projected costs inflated based on inflation factor by class. For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on page 8 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

### O&M Adjustment #10 - Operations

Line No.	Operations	2015	2016	2017	2018
<b>COST BASIS</b>					
<b>Inflation Factors</b>					
1	Class 100 Inflation Factor				3.00%
2	Class 200 Inflation Factor				3.50%
3	Class 300 Inflation Factor				2.00%
4	Class 400 Inflation Factor				2.25%
<b>Projected Salary Ratio</b>					
5	Benefits			40.63%	41.26%
6	Pension			37.55%	37.07%
7	Pension Obligations			9.54%	9.26%
<b>ADJUSTMENTS</b>					
<b>OPERATIONS - CLASS 100</b>					
Additional Class 100 Costs <sup>1</sup>					
8	Industrial Waste				
9	NE WPCP				
<b>10</b>	<b>Total Class 100</b>			\$ -	\$ -
<b>OPERATIONS - CLASS 200</b>					
11	Industrial Waste			\$ -	\$ -
12	NE WPCP			\$ 1,260,000	\$ 1,190,000
13	SE WPCP			\$ -	\$ -
14	SW WPCP			\$ -	\$ -
15	Customer Field Services			\$ 500,000	\$ 518,000
<b>16</b>	<b>Total Class 200</b>			\$ 1,760,000	\$ 1,708,000

### O&M Adjustment #10 - Operations

Line No.	Operations	2015	2016	2017	2018
<b>OPERATIONS - CLASS 300</b>					
17	Industrial Waste			\$ 100,000	\$ 100,000
18	NE WPCP			\$ 200,000	\$ 310,000
19	SW WPCP			\$ 150,000	\$ 150,000
<b>20</b>	<b>Total Class 300</b>			<b>\$ 450,000</b>	<b>\$ 560,000</b>
<b>OPERATIONS - CLASS 400</b>					
21	Industrial Waste			\$ -	\$ -
22	SE WPCP			\$ 85,000	\$ 85,000
23	SW WPCP			\$ 40,000	\$ 40,000
<b>24</b>	<b>Total Class 400</b>			<b>\$ 125,000</b>	<b>\$ 125,000</b>
<b>25</b>	<b>TOTAL DIRECT ADJUSTMENTS</b>			<b>\$ 2,335,000</b>	<b>\$ 2,393,000</b>
<b>City Finance - Pension &amp; Fringes</b>					
26	Benefits (Line 10 x Line 5)			\$ -	\$ -
27	Pension (Line 10 x Line 6)			\$ -	\$ -
28	Pension Obligations (Line 10 x Line 7)			\$ -	\$ -
<b>29</b>	<b>TOTAL INTER DEPT ADJUSTMENTS</b>			<b>\$ -</b>	<b>\$ -</b>
<b>30</b>	<b>TOTAL ADJUSTMENTS (Line 22 + Line 61)</b>			<b>\$ 2,335,000</b>	<b>\$ 2,393,000</b>

Notes: 1. Additional costs based on discussion with PWD Staff.  
For additional details please refer to PWD\_St-9B Supplemental Direct Testimony of Black & Veatch Corporation, on pages 7 and 8 of Financial Plan: Revenue & Revenue Requirement Assumptions (Ref#: BV-S1)

**O&M Adjustment #11 - Affordability Program**

<i>Line No.</i>	<i>Description</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
<b>COST BASIS</b>					
<b>Inflation Factors</b>					
1	Class 100 Inflation Factor		3.00%	3.00%	3.00%
2	Class 200 Inflation Factor		3.50%	3.50%	3.50%
3	Class 200 Inflation Factor - Properties		0.00%	0.00%	4.76%
<b>Class 200 - Base Cost (FY 2015 Costs) Adjusted for Inflation</b>					
4	IT/Technical Startup <sup>1</sup>	\$ 1,125,000	\$ 1,164,000	\$ 1,205,000	
5	Ongoing IT Support <sup>1</sup>	\$ 562,500	\$ 582,000	\$ 602,000	\$ 623,000
<b>Annual CAP Administration - Base Cost (FY 2015 Costs) Adjusted for Inflation</b>					
<b>Salary</b>					
6	Collection Customer Rep <sup>2</sup>	\$ 775,340	\$ 799,000	\$ 823,000	848,000
7	Collection Rep Supervisor <sup>2</sup>	120,780	124,000	128,000	132,000
8	Data Services Support Clerk <sup>2</sup>	176,325	182,000	187,000	193,000
9	Subtotal - Salary	\$ 1,072,445	\$ 1,105,000	\$ 1,138,000	\$ 1,173,000
10	Fringes and benefits	\$ 1,061,399			
11	Space costs <sup>3</sup>	\$ 111,250	\$ 111,000	\$ 111,000	\$ 116,000
12	<b>TOTAL</b>	\$ 2,245,094			
<b>Water Fund Salary Ratio (Percentage of Salary) [See Pension &amp; Fringes Ratio Worksheet]</b>					
13	Benefits		40.06%	40.63%	41.26%
14	Pension		37.77%	37.55%	37.07%
15	Pension Obligation		9.82%	9.54%	9.26%

O&M Adjustment #11 - Affordability Program					
Line No.	Description	2015	2016	2017	2018
<b>ADJUSTMENTS</b>					
<b>Finance &amp; Admin - Class 200 (Excludes Reduction in City Grants)</b>					
16	Technology Implementation (Line 4)			\$ 1,205,000	
17	Technology Annual Cost (Line 5)				\$ 623,000
18	<b>TOTAL</b>	\$ -	\$ -	\$ 1,205,000	\$ 623,000
19	Direct (Line 18)	\$ -	\$ -	\$ 1,205,000	\$ 623,000
<b>WRB - Class 100</b>					
20	Cost Basis (Line 9)		\$ 1,105,000	\$ 1,138,000	\$ 1,173,000
21	Cost Factor <sup>4</sup>		0.00%	75.00%	100.00%
22	Projected Cost (Line 20 x Line 21)	\$ -	\$ -	\$ 854,000	\$ 1,173,000
<b>WRB - Class 200</b>					
23	WRB - Class 200 (Line 11)			\$ 111,000	\$ 116,000
<b>City Finance</b>					
24	Benefits (Line 22 x Line 13)		\$ -	\$ 347,000	\$ 484,000
25	Pension (Line 22 x Line 14)		\$ -	\$ 321,000	\$ 435,000
26	Pension Obligation (Line 22 x Line 15)		\$ -	\$ 81,000	\$ 109,000
27	Total Inter Depart Adjustments		\$ -	\$ 1,714,000	\$ 2,317,000
<b>Total Adjustment</b>					
28	<b>Total Adjustments (Lines 19 + 27)</b>	\$ -	\$ -	\$ 2,919,000	\$ 2,940,000

Notes: Refer to OM Adj 5 for reduction in City Grants due to the implementation of the new affordability program. Estimated cost impact (*shown in yellow cells*) based upon affordability program costs as provided by Raftelis Financial Consultants, Inc. (RFC). Refer to Response Attachment PA-RDC-60 for source documentation. Per RFC, base year salary, Class 200, and Space costs are based upon FY 2015 cost levels.

<sup>1</sup>Inflated based on Class 200 Inflation Factor  
<sup>2</sup>Inflated based on Class 100 Inflation Factor  
<sup>3</sup>Inflated based on Class 200 - Properties Inflation Factor  
<sup>4</sup>Implementation Factor - Per discussions with RFC and PWD, staffing increases pro-rated for FY 2017 to account for hiring schedule and on-boarding activities.

<b>Pension &amp; Fringes Ratios</b>						
<i>Line No.</i>	<i>Class Code</i>	<i>Description</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	
<b>Projected Water Fund Class 100 Costs (Source: Workpaper Finplan15.xls, InterDept O&amp;M - 7)</b>						
1	100	Salaries & Wages	\$ 123,198,999	\$ 126,894,969	\$ 130,701,818	
2	1xx	Benefits	\$ 49,358,102	\$ 51,556,567	\$ 53,921,078	
3	191	Pension	\$ 46,529,000	\$ 47,655,080	\$ 48,444,900	
4	190	Pension Obligations	\$ 12,100,000	\$ 12,100,000	\$ 12,100,000	
<b>5</b>	<b>Total</b>		<b>\$ 231,186,101</b>	<b>\$ 238,206,616</b>	<b>\$ 245,167,796</b>	
<b>Water Fund Salary Ratios (Percentage of Salary)</b>						
6		Benefits (Line 2 / Line 1)	40.06%	40.63%	41.26%	
7		Pension (Line 3 / Line 1)	37.77%	37.55%	37.07%	
8		Pension Obligations (Line 4 / Line 1)	9.82%	9.54%	9.26%	
<b>Water Fund Class 100 Distribution</b>						
9		Salaries & Wages (Line 1 / Line 5)	53.29%	53.27%	53.31%	
10		Benefits (Line 2 / Line 5)	21.35%	21.64%	21.99%	
11		Pension (Line 3 / Line 5)	20.13%	20.01%	19.76%	
12		Pension Obligations (Line 4 / Line 5)	5.23%	5.08%	4.94%	
<b>CHECK</b>						
<b>Class 100</b>						
13		Direct	\$ 102,961,600	\$ 106,050,448	\$ 109,231,961	
14		Inter Departmental	\$ 20,237,399	\$ 20,844,521	\$ 21,469,857	
<b>15</b>	<b>Total</b>		<b>\$ 123,198,999</b>	<b>\$ 126,894,969</b>	<b>\$ 130,701,818</b>	
<b>16</b>	<b>Difference</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**TOTAL ADJUSTMENTS**

<i>Line No.</i>	<i>Description</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
1	DIRECT	\$ 2,000,000	\$ 4,000,000	\$ 16,892,000	\$ 16,178,000
2	INTER DEPARTMENTAL	\$ -	\$ -	\$ 3,297,000	\$ 4,139,000
<b>3</b>	<b>TOTAL</b>	<b>\$ 2,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 20,189,000</b>	<b>\$ 20,317,000</b>