

Schedule 1 Expense Allocation To Service Types

Expense Line Item	Code	FY 2027 Expense for COSA	Allocation Factor	Allocations Collection	Disposal	FY 2027 Collection	FY 2027 Disposal
Operations and Maintenance							
510000:Salaries and Benefits - Overtime	PS	\$ 32,619	Staff	64.3%	35.7%	\$ 20,969	\$ 11,649
510000:Salaries and Benefits	PS	\$ 1,526,786	Staff	64.3%	35.7%	\$ 981,506	\$ 545,281
520000:Operations and Maintenance - Computer Software	OMF	\$ 19,500	Staff	64.3%	35.7%	\$ 12,536	\$ 6,964
520000:Operations and Maintenance - Computer Supplies	OMF	\$ 10,000	Staff	64.3%	35.7%	\$ 6,429	\$ 3,571
520000:Operations and Maintenance - Materials and Supplies	OMF	\$ 85,000	Indirect	79.7%	20.3%	\$ 67,747	\$ 17,253
520000:Operations and Maintenance - Refuse Collection Fees	OMV	\$ 8,375,439	GFL Contract	90.0%	10.0%	\$ 7,537,896	\$ 837,544
520000:Operations and Maintenance - Service Contracts	OMV	\$ 15,000	Indirect	79.7%	20.3%	\$ 11,955	\$ 3,045
520000:Operations and Maintenance - Solid Waste Expenses	OMV	\$ 949,102	Alachua County BOCC	0.0%	100.0%	\$ -	\$ 949,102
520000:Operations and Maintenance - Trunk Radio System (TRS) Access Expense	OMF	\$ 876	Indirect	79.7%	20.3%	\$ 698	\$ 178
520000:Operations and Maintenance - Uniform Purchases	OMF	\$ 4,000	Staff	64.3%	35.7%	\$ 2,571	\$ 1,429
520100:Nondiscretionary Operations and Maintenance - Fixed Costs - Fleet Services	OMF	\$ 68,267	Staff	64.3%	35.7%	\$ 43,886	\$ 24,381
520100:Nondiscretionary Operations and Maintenance - Fuel Costs-Fleet Services	OMV	\$ 18,132	Staff	64.3%	35.7%	\$ 11,656	\$ 6,476
520100:Nondiscretionary Operations and Maintenance - Variable Costs - Fleet Service	OMV	\$ 15,000	Staff	64.3%	35.7%	\$ 9,643	\$ 5,357
520100:Nondiscretionary Operations and Maintenance - GRU Utilities Expense	OMV	\$ 12,000	Staff	64.3%	35.7%	\$ 7,714	\$ 4,286
530000:Administrative and General - Awards	OMF	\$ 600	Indirect	79.7%	20.3%	\$ 478	\$ 122
530000:Administrative and General - Billing Services	OMF	\$ 267,800	Indirect	79.7%	20.3%	\$ 213,443	\$ 54,357
530000:Administrative and General - Books and Films	OMF	\$ 50	Indirect	79.7%	20.3%	\$ 40	\$ 10
530000:Administrative and General - Contractual Services	OMF	\$ 1,144,446	Indirect	79.7%	20.3%	\$ 912,153	\$ 232,293
530000:Administrative and General - Dues, Memberships and Publications	OMF	\$ 3,000	Indirect	79.7%	20.3%	\$ 2,391	\$ 609
530000:Administrative and General - Office Supplies	OMF	\$ 4,500	Indirect	79.7%	20.3%	\$ 3,587	\$ 913
530000:Administrative and General - Postage Expense	OMF	\$ 4,000	Indirect	79.7%	20.3%	\$ 3,188	\$ 812
530000:Administrative and General - Training Employees - Local	PS	\$ 1,000	Indirect	79.7%	20.3%	\$ 797	\$ 203
530000:Administrative and General - Travel - Overnight, Training, or Conferences	PS	\$ 9,000	Indirect	79.7%	20.3%	\$ 7,173	\$ 1,827
530000:Administrative and General - Communications Services	PS	\$ 14,500	Indirect	79.7%	20.3%	\$ 11,557	\$ 2,943
530100:Nondiscretionary Administrative and General - Indirect Costs	OMF	\$ 313,871	Indirect	79.7%	20.3%	\$ 250,163	\$ 63,708
530100:Nondiscretionary Administrative and General - Insurance Premiums	OMF	\$ 60,951	Indirect	79.7%	20.3%	\$ 48,579	\$ 12,372
530100:Nondiscretionary Administrative and General - POB Expense	OMF	\$ 204,359	Indirect	79.7%	20.3%	\$ 162,879	\$ 41,480
		\$ 13,159,798				\$ 10,331,635	\$ 2,828,163
Capital							
Roads Transfer		\$ 2,300,000	GFL Contract	90.0%	10.0%	\$ 2,070,000	\$ 230,000
610000:Capital Outlay - Vehicles		\$ 33,000	Staff	64.3%	35.7%	\$ 21,214	\$ 11,786
		\$ 2,333,000				\$ 2,091,214	\$ 241,786
Debt Service							
REFUNDING REVENUE NOTE 2016A		\$ 39,286	Indirect	79.7%	20.3%	\$ 31,312	\$ 7,974
CAPITAL IMPROVEMENT REVENUE BONDS 2014		\$ 149,789	Indirect	79.7%	20.3%	\$ 119,385	\$ 30,403
Pension Obligation Bonds		\$ 177,347	Indirect	79.7%	20.3%	\$ 141,350	\$ 35,997
		\$ 366,422				\$ 292,047	\$ 74,374
Change of Fund Balance							
Change of Fund Balance		\$ (602,344)	Indirect	79.7%	20.3%	\$ (480,083)	\$ (122,260)
Credit for GRU Utility Billing Costs		\$ (557,593)	Indirect	79.7%	20.3%	\$ (444,416)	\$ (113,177)
Salary offset for Commercial		\$ 352,885	Staff	64.3%	35.7%	\$ 226,854	\$ 126,030
One Time Payment of Statutory Discount and Property Fee		\$ 203,842	Indirect	79.7%	20.3%	\$ 162,467	\$ 41,375
Operational Execution		\$ (425,523)	Indirect	79.7%	20.3%	\$ (319,752)	\$ (105,771)
		\$ (1,028,733)				\$ (854,929)	\$ (173,804)
440000:Charges for Services - Football Game Days Service		\$ (37,000)	Collection Only	100.0%	0.0%	\$ (37,000)	\$ -
440000:Charges for Services - Garbage Bag Sales		\$ (124,118)	GFL Contract	90.0%	10.0%	\$ (111,706)	\$ (12,412)
440000:Charges for Services - Solid Waste Franchise Fees		\$ (2,195,418)	Indirect	79.7%	20.3%	\$ (1,749,804)	\$ (445,614)
460000:Miscellaneous Revenue - Miscellaneous Revenue		\$ (436,447)	Indirect	79.7%	20.3%	\$ (347,860)	\$ (88,588)
Interest Income		\$ (205,575)	Indirect	79.7%	20.3%	\$ (163,849)	\$ (41,727)
		\$ (2,998,559)				\$ (2,410,219)	\$ (588,340)
Expense Allocation		\$ 11,831,928				\$ 9,449,749	\$ 2,382,179