

# PUBLIC UTILITIES

## Water and Sewer

### Description

The Water and Sewer Enterprise Fund accounts for the provision of water and sewer services to residents of Henrico County. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related debt service. The total cost of water and sewer services is funded by user charge revenue. No County taxes are used to support these services.

Henrico purchased all its water requirements from the City of Richmond prior to April, 2004. At that time, the Water Treatment Facility (WTF) opened and began providing water to customers, thereby, reducing the quantity of water the County purchases from the City. In addition to water services, the Department is responsible for the installation and maintenance of fire hydrants throughout the County.

Sanitary sewers are separate from storm water collection facilities in the County, and the Department of Public Utilities is responsible for all sanitary sewer services. The Henrico County Water Reclamation Facility (WRF) treats most of the County's wastewater, with a small amount treated by the City of Richmond. Portions of Goochland County, Hanover County and the City of Richmond are also served by the WRF.

### Objectives

- To provide adequate quantities of safe drinking water in compliance with State and Federal regulations and County standards, at equitable rates, and to others with whom the County has contracted to provide service.
- To provide wastewater disposal in a manner consistent with State and Federal laws and regulations, V.P.D.E.S. permits and County standards, at equitable rates, and to others with whom the County has contracted to provide service.

### Budget Highlights

The Public Utilities' Water and Sewer Fund is an enterprise fund, supporting its operating and capital infrastructure expenditures with revenues derived from customer charges and water and sewer revenue bonds.

The Department provides water and wastewater services to approximately 94 percent of the County's citizens, including the delivery of clean drinking water, sewer disposal, street lighting, refuse management and recycling services. The Solid Waste and Street Lighting functions are discussed in greater detail in a separate narrative within this document.

### Annual Fiscal Plan

Description	FY16 Actual	FY17 Original	FY18 Proposed	Change 17 to 18
Personnel	\$ 19,961,637	\$ 20,817,368	\$ 21,262,571	2.1%
Operation	43,659,324	40,797,511	42,075,332	3.1%
Capital	743,939	785,527	785,527	0.0%
Debt Service	19,976,244	22,280,470	25,638,101	15.1%
<b>Total</b>	<b>\$ 84,341,144</b>	<b>\$ 84,680,876</b>	<b>\$ 89,761,531</b>	<b>6.0%</b>

Personnel Complement	306	307 *	307	0
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\* An Engineer II position was added to the personnel complement during FY2015-16 as part of the enhancement of the Development Review Process.

**Performance Measures**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>Change 17 to 18</b>
<b>Workload Measures</b>				
Average No. of Fire Hydrants in Service	12,880	13,000	13,200	200
Miles of Water Mains	1,607	1,620	1,630	10
Miles of Sewer Mains	1,491	1,500	1,510	10
Number of Water Customers	96,811	97,800	98,800	1,000
Number of Sewer Customers	93,939	94,800	95,800	1,000

Ensuring the efficient delivery of services to citizens has required a commitment to making necessary investments in the System's operations and critical water and sewer infrastructure. In addition, to address system demands resulting from consumer growth, Public Utilities performs capacity improvements that are consistent with the County's broader planning and residential and commercial development objectives. The Department also engages in strategic, long-term infrastructure planning to ensure that citizens' and businesses' water and sewer capacity requirements are sufficiently met well into the future.

**Resources**

In FY2017-18, projected operating resources of \$123,157,584 will support water and wastewater operations, reflecting an increase of 5.2 percent from the FY2016-17 adopted budget, and includes a 5.0 percent increase in water and sewer rates.

In addition to supporting operating requirements, resources must be sufficient to service debt, bond coverage requirements and future capital requirements within the five-year Capital Improvement Program. Due to the nature of the infrastructure maintained by the Water and Sewer Fund, consistent infrastructure maintenance and replacement must be planned on a multi-year basis, as opposed to the year-to-year analysis included in each budget cycle.

On an annual basis, Public Utilities performs cash flow projections verifying that cash flows are sufficient to cover current and future operating costs, capital infrastructure improvements, debt service, and bond coverage requirements over a multi-year period. These projections are critical in ensuring that rate changes are sufficient in meeting all the obligations of the fund. The FY2017-18 budget adheres to that premise. Payments and transfers from the General Fund to Water and Sewer in FY2017-18 total \$1,928,621 for debt service costs related to the Elko Tract infrastructure improvements. The FY2017-18

budget also includes a payment of \$75,000 from Water and Sewer to OPEB.

**Expenditures**

The FY2017-18 budget of \$89,761,531 includes expenditures for personnel, operating, capital outlay, and debt service. Overall, the Water and Sewer operating budget is increasing by 6.0 percent, or \$5,080,655. This is primarily attributable to a \$3,357,631 increase to the debt service portion of the budget. A portion of the increase is driven by the personnel component, which totals \$21,262,571 and reflects an increase of \$445,203 or 2.1 percent. This increase is attributable to a 2.5 percent salary increase for FY2017-18 as well as rising health care costs.

The remainder of the budgetary increase is due to a \$1,277,821 increase in operating expenses. The additional Operations & Maintenance appropriations for FY2017-18 will be accommodated within the 5.0 percent requested rate increase, and is for ongoing maintenance work at the Water Reclamation Facility. There has been no change to the capital outlay portion of the budget from the prior fiscal year.

Debt Service Requirements:

Projected debt service expenditures of \$25,638,101 represents a net increase of \$3,357,631 or 15.1 percent when compared to the approved FY2016-17 budget. The debt service in the FY2017-18 budget is based on existing debt service plus the addition of an anticipated \$140.0 million debt issuance in January, 2018 at 5.0 percent interest rates for 30 years with a 1.5 percent issuance cost which is reflected in the rate model. Approximately \$96 million of the planned debt issuance is to provide funding for the Cobbs Creek Reservoir project, \$34 million will provide funding for the Water Reclamation Facility and the remainder will provide funding for a variety of Water and Sewer rehabilitation projects and address ongoing maintenance requirements for the County's water and sewer system infrastructure.

*Public Utilities (cont'd)*

The debt service budget will fully fund requirements arising from the Water and Sewer Fund's outstanding debt, which on June 30, 2016 was \$285.5 million, as well as the FY2016-17 debt issuance. According to bond covenants for outstanding debt, the Water and Sewer Fund must ensure that net operating revenues be at least 1.25 times the Fund's debt service requirements. In the year that ended June 30, 2016, this coverage equaled 2.44 times the debt service requirements. (Source: FY2015-16 Henrico County Comprehensive Annual Financial Report)

Debt service expenditures, in total, represent 29.0 percent of FY2017-18 operating expenditures. As a note, this is a much higher percentage than what is seen in the General Fund (target of 7.75 percent of General Fund expenditures), and is representative of another difference between the County's General Fund and the Water and Sewer Enterprise Fund.

It should be noted that the five-year Capital Improvement Program for the Water and Sewer fund totals \$263,950,000. This amount represents 25.0 percent of the total County five-year Capital Improvement Program. However, when looking at the County's FY2016-17 operating budget, the Water and Sewer fund represents 8.4 percent of approved expenditures. The difference between the relative proportion required for Water and Sewer in the capital budget as opposed to the operating budget is indicative of the significant infrastructure maintenance and

replacement requirements that are present in this operation.

The FY2017-18 budget for the Department of Public Utilities continues to plan for infrastructure improvement and replacement, meet all debt service coverage requirements, and cover all known fixed operational cost increases. Because of the continued emphasis on multi-year planning and strong financial policies, the County of Henrico Department of Public Utilities possesses AAA bond ratings from two of the top three rating agencies, one of only a few public utilities in the United States to possess two AAA bond ratings.

Historical Depiction of Fund Equity (Outside of Restricted Equity for Accounts Receivable, and Debt Service Coverage Requirements):

At the end of each year, the annual audit offers a depiction of fund equity that is available largely for future year infrastructure improvements in the Capital Improvement Program. For the past five years, this unrestricted fund equity has been noted as follows:

FY12: \$ 51,395,132  
FY13: \$ 48,899,271  
FY14: \$ 24,886,066  
FY15: \$ 55,689,150  
FY16: \$ 84,663,117

(Source: Annual Audit of the Water and Sewer Enterprise Fund, Respective Fiscal Year.)



**Department Operating Budget  
Henrico County, Virginia  
FY2017-18  
PUBLIC UTILITIES - WATER & SEWER**

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	13,303,284	15,009,898	14,729,314	-280,584	-1.9%
50101 Full-Time Salaries and Wages - Overtime	1,347,714	1,165,058	1,165,058	0	0.0%
50104 Temporary Salaries and Wages - Regular	83,865	47,394	47,394	0	0.0%
50107 27th Pay Adjustment	0	-662,457	0	662,457	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	9,452	0	0	0	0.0%
50109 Vacancy Savings	0	-352,649	-350,600	2,049	0.6%
50110 FICA	1,080,641	1,235,333	1,214,352	-20,981	-1.7%
50111 Retirement VRS	1,997,795	1,952,788	1,916,284	-36,504	-1.9%
50112 Hospital/Medical Plans	1,982,071	2,222,373	2,344,866	122,493	5.5%
50113 Group Insurance - Life (VRS)	156,766	199,630	195,903	-3,727	-1.9%
50114 Unemployment Insurance	49	0	0	0	0.0%
50200 Medical Services	1,138	2,299	2,299	0	0.0%
50202 Accounting And Auditing Services	46,634	55,954	50,000	-5,954	-10.6%
50204 Engineering/Architectural Services	259,876	369,110	756,500	387,390	105.0%
50209 Other Professional Services	2,175,239	2,184,870	2,184,870	0	0.0%
50210 Maintenance and Repairs	2,790,576	2,404,284	3,192,598	788,314	32.8%
50211 Maintenance Service Contracts	931,554	795,438	844,041	48,603	6.1%
50212 Vehicle Repair	384,976	443,317	443,317	0	0.0%
50220 Lease/Rent Of Equipment	65,833	99,513	99,613	100	0.1%
50221 Lease/Rent Of Buildings	111,337	111,337	111,337	0	0.0%
50230 Temporary Help Service Fees	57,786	19,688	19,688	0	0.0%
50240 Printing and Binding	13,120	19,555	19,555	0	0.0%
50250 Advertising	4,046	25,021	13,206	-11,815	-47.2%
50260 Laundry and Dry Cleaning	10,613	12,818	12,818	0	0.0%
50270 Other Contractual Services	9,642,277	7,786,324	8,094,505	308,181	4.0%
50280 Janitorial	112,795	115,896	128,484	12,588	10.9%

<b>Account Description</b>		<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50285	Landscaping	190,051	187,150	187,150	0	0.0%
50286	Weed and Pest Control	4,425	9,286	9,536	250	2.7%
50290	Purchase of Services from Other Governments	13,767,519	13,100,498	13,100,498	0	0.0%
50300	Information Technology	710,000	710,000	710,000	0	0.0%
50310	Automotive/Motor Pool	1,048,008	1,200,516	843,529	-356,987	-29.7%
50400	Electric Services	5,054,266	5,084,164	4,950,691	-133,473	-2.6%
50401	Heating Services	153,399	238,479	238,479	0	0.0%
50402	Water Service	178,595	103,263	115,736	12,473	12.1%
50403	Sewer Service	1,685	0	0	0	0.0%
50404	Refuse Service	253,862	244,500	369,500	125,000	51.1%
50410	Postal Services	384,867	314,005	314,005	0	0.0%
50412	Telecommunications	343,377	372,969	350,091	-22,878	-6.1%
50420	Insurance	540,513	287,375	299,100	11,725	4.1%
50421	Insurance - Workers' Compensation	337,036	189,000	189,000	0	0.0%
50430	Mileage	85	1,600	1,600	0	0.0%
50431	Education and Training	54,881	0	0	0	0.0%
50450	Dues And Association Memberships	100,128	111,215	140,215	29,000	26.1%
50451	Claims And Contingencies - County	10,238	0	7,196	7,196	100.0%
50452	Bad Debt Expense	548,568	470,133	520,133	50,000	10.6%
50453	Freight Charges	37,119	43,819	47,503	3,684	8.4%
50455	Tuition	6,545	0	0	0	0.0%
50457	Road Repairs	461,371	508,300	608,300	100,000	19.7%
50459	Other Charges Miscellaneous	5,176	4,825	6,505	1,680	34.8%
50460	Environmental Expenses	10,482	19,090	18,130	-960	-5.0%
50483	Amortization of Other Assets	224,495	0	0	0	0.0%
50500	Office Supplies	82,433	94,543	93,493	-1,050	-1.1%
50501	Food Supplies and Food Service Supplies	27,885	18,691	18,941	250	1.3%
50503	Medical and Laboratory Supplies	181,913	184,650	184,650	0	0.0%
50504	Laundry, Housekeeping, and Janitorial Supplies	46,265	35,987	35,987	0	0.0%

<b>Account Description</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50506 Repair and Maintenance Supplies	1,597,635	1,617,546	1,722,896	105,350	6.5%
50507 Gasoline	77,020	158,816	158,716	-100	-0.1%
50508 Diesel Fuel	14,146	123,620	85,620	-38,000	-30.7%
50509 Vehicle and Powered Equipment Supplies	220,776	193,700	193,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	121,279	104,653	103,153	-1,500	-1.4%
50512 Books and Subscriptions	2,367	4,451	4,455	4	0.1%
50513 Educational and Recreational Supplies	0	124	124	0	0.0%
50514 Other Operating Supplies	30,853	32,493	42,493	10,000	30.8%
50515 Road Materials	128,200	119,500	178,500	59,000	49.4%
50516 Chemicals	3,811,729	4,272,539	4,022,539	-250,000	-5.9%
50517 Small Tools	78,081	64,337	63,337	-1,000	-1.6%
50521 Computer Software	72,813	34,250	75,000	40,750	119.0%
50801 Machinery and Equipment-New \$5000 and Over	34,366	83,000	106,000	23,000	27.7%
50804 Motor Vehicles and Equipment-New \$5000 and Over	149,170	5,000	0	-5,000	-100.0%
50805 Computer Equipment-New \$5000 and Over	0	0	7,500	7,500	100.0%
50811 Machinery and Equipment-New Less Than \$5000	26,818	9,610	0	-9,610	-100.0%
50812 Furniture and Fixtures-New Less Than \$5000	20,160	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	50	0	0	0	0.0%
50821 Machinery and Equipment-Replacement \$5000 and Over	58,899	94,400	31,100	-63,300	-67.1%
50824 Motor Vehicles and Equipment-Replacement \$5000 and Over	361,591	455,000	400,000	-55,000	-12.1%
50825 Computer Equipment-Replacement \$5000 and Over	9,614	0	0	0	0.0%
50831 Machinery and Equipment-Replacement Less Than \$5000	16,784	60,250	59,400	-850	-1.4%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,776	0	0	0	0.0%
50833 Telecommunications Equipment-Replacement Less Than \$5000	1,200	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	63,511	78,267	181,527	103,260	131.9%
50890 Recommended Adjustments	-548,059	0	0	0	0.0%
50900 Principal	10,945,000	10,930,000	11,360,000	430,000	3.9%
50901 Interest	9,303,917	11,350,470	14,278,101	2,927,631	25.8%
50902 Other Debt Service Costs	0	320,495	320,495	0	0.0%

<b>Account Description</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50903 Amortization Of Bond Discount	-272,673	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-3,320,503	-3,908,000	-3,908,000	0	0.0%
<b>Total Department</b>	<b>84,341,144</b>	<b>84,680,876</b>	<b>89,761,531</b>	<b>5,080,655</b>	<b>6.0%</b>



**Operating Line Item Budget By Cost Center**  
**Henrico County, Virginia**  
**FY2017-18**  
**PUBLIC UTILITIES - WATER & SEWER**

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
<b>31101 Administration</b>					
50100 Full-Time Salaries and Wages - Regular	513,747	549,470	542,343	-7,127	-1.3%
50101 Full-Time Salaries and Wages - Overtime	22	0	0	0	0.0%
50107 27th Pay Adjustment	0	-24,252	0	24,252	100.0%
50109 Vacancy Savings	0	-352,649	-350,600	2,049	0.6%
50110 FICA	40,779	36,891	36,628	-263	-0.7%
50111 Retirement VRS	77,844	71,486	70,560	-926	-1.3%
50112 Hospital/Medical Plans	63,648	43,434	45,828	2,394	5.5%
50113 Group Insurance - Life (VRS)	6,110	7,308	7,213	-95	-1.3%
50204 Engineering/Architectural Services	63,771	97,500	97,500	0	0.0%
50209 Other Professional Services	2,149,870	2,149,870	2,149,870	0	0.0%
50220 Lease/Rent Of Equipment	0	3,393	3,393	0	0.0%
50221 Lease/Rent Of Buildings	28,600	28,600	28,600	0	0.0%
50240 Printing and Binding	510	500	500	0	0.0%
50250 Advertising	3,700	21,725	10,000	-11,725	-54.0%
50270 Other Contractual Services	687,231	110,900	110,900	0	0.0%
50290 Purchase of Services from Other Governments	12,726,415	12,180,498	12,180,498	0	0.0%
50310 Automotive/Motor Pool	9,860	8,160	8,160	0	0.0%
50410 Postal Services	44,079	16,455	16,455	0	0.0%
50412 Telecommunications	3,748	5,794	5,794	0	0.0%
50420 Insurance	540,513	287,375	299,100	11,725	4.1%
50421 Insurance - Workers' Compensation	337,036	189,000	189,000	0	0.0%
50430 Mileage	66	90	90	0	0.0%



<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50431 Education and Training	2,423	0	0	0	0.0%
50450 Dues And Association Memberships	3,069	5,185	5,185	0	0.0%
50500 Office Supplies	1,818	3,200	3,200	0	0.0%
50501 Food Supplies and Food Service Supplies	1,112	1,400	1,400	0	0.0%
50512 Books and Subscriptions	77	163	167	4	2.5%
50514 Other Operating Supplies	37	0	0	0	0.0%
50801 Machinery and Equipment-New \$5000 and Over	34,366	83,000	106,000	23,000	27.7%
50804 Motor Vehicles and Equipment-New \$5000 and Over	149,170	5,000	0	-5,000	-100.0%
50805 Computer Equipment-New \$5000 and Over	0	0	7,500	7,500	100.0%
50811 Machinery and Equipment-New Less Than \$5000	26,818	9,610	0	-9,610	-100.0%
50812 Furniture and Fixtures-New Less Than \$5000	20,160	0	0	0	0.0%
50821 Machinery and Equipment-Replacement \$5000 and Over	58,899	94,400	31,100	-63,300	-67.1%
50824 Motor Vehicles and Equipment-Replacement \$5000 and Over	361,591	455,000	400,000	-55,000	-12.1%
50825 Computer Equipment-Replacement \$5000 and Over	9,614	0	0	0	0.0%
50831 Machinery and Equipment-Replacement Less Than \$5000	16,784	60,250	59,400	-850	-1.4%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,776	0	0	0	0.0%
50833 Telecommunications Equipment-Replacement Less Than \$5000	100	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	63,511	78,267	181,527	103,260	131.9%
50890 Recommended Adjustments	-548,059	0	0	0	0.0%
50911 Interdepartmental Billings	-121,000	-143,000	-143,000	0	0.0%
<b>Total Cost Center</b>	<b>17,379,815</b>	<b>16,084,023</b>	<b>16,104,311</b>	<b>20,288</b>	<b>0.1%</b>
<b>31102 Systems Support</b>					
50100 Full-Time Salaries and Wages - Regular	297,007	325,439	339,297	13,858	4.3%
50104 Temporary Salaries and Wages - Regular	3,072	0	0	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50107 27th Pay Adjustment	0	-14,363	0	14,363	100.0%
50110 FICA	21,355	24,896	25,956	1,060	4.3%
50111 Retirement VRS	45,062	42,340	44,143	1,803	4.3%
50112 Hospital/Medical Plans	26,518	36,195	38,190	1,995	5.5%
50113 Group Insurance - Life (VRS)	3,518	4,328	4,513	185	4.3%
50211 Maintenance Service Contracts	622,278	460,565	461,960	1,395	0.3%
50240 Printing and Binding	0	500	500	0	0.0%
50270 Other Contractual Services	269,792	207,835	215,000	7,165	3.4%
50300 Information Technology	710,000	710,000	710,000	0	0.0%
50310 Automotive/Motor Pool	67	500	500	0	0.0%
50412 Telecommunications	14,026	14,734	14,734	0	0.0%
50430 Mileage	0	85	85	0	0.0%
50431 Education and Training	6,119	0	0	0	0.0%
50450 Dues And Association Memberships	681	700	700	0	0.0%
50453 Freight Charges	247	500	500	0	0.0%
50500 Office Supplies	2,000	2,000	2,000	0	0.0%
50506 Repair and Maintenance Supplies	60	0	0	0	0.0%
50512 Books and Subscriptions	0	200	200	0	0.0%
50514 Other Operating Supplies	22,295	20,000	30,000	10,000	50.0%
50521 Computer Software	72,813	34,250	75,000	40,750	119.0%
50911 Interdepartmental Billings	-72,000	-98,000	-98,000	0	0.0%
<b>Total Cost Center</b>	<b>2,044,910</b>	<b>1,772,704</b>	<b>1,865,278</b>	<b>92,574</b>	<b>5.2%</b>
<b>31201 Accounting</b>					
50100 Full-Time Salaries and Wages - Regular	301,041	337,527	333,153	-4,374	-1.3%
50107 27th Pay Adjustment	0	-14,897	0	14,897	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	582	0	0	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50110 FICA	22,822	25,374	25,488	114	0.4%
50111 Retirement VRS	45,430	43,913	43,343	-570	-1.3%
50112 Hospital/Medical Plans	30,385	36,195	38,190	1,995	5.5%
50113 Group Insurance - Life (VRS)	3,566	4,489	4,431	-58	-1.3%
50202 Accounting And Auditing Services	46,634	55,954	50,000	-5,954	-10.6%
50220 Lease/Rent Of Equipment	-14,403	0	0	0	0.0%
50221 Lease/Rent Of Buildings	18,850	18,850	18,850	0	0.0%
50230 Temporary Help Service Fees	2,516	0	0	0	0.0%
50250 Advertising	0	90	0	-90	-100.0%
50310 Automotive/Motor Pool	0	85	85	0	0.0%
50412 Telecommunications	908	2,352	1,200	-1,152	-49.0%
50431 Education and Training	3,182	0	0	0	0.0%
50450 Dues And Association Memberships	280	440	440	0	0.0%
50451 Claims And Contingencies - County	10,238	0	7,196	7,196	100.0%
50483 Amortization of Other Assets	224,495	0	0	0	0.0%
50500 Office Supplies	2,275	3,000	3,000	0	0.0%
50506 Repair and Maintenance Supplies	785	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	31	0	0	0	0.0%
50512 Books and Subscriptions	80	100	100	0	0.0%
50517 Small Tools	1,001	0	0	0	0.0%
50900 Principal	10,945,000	10,930,000	11,360,000	430,000	3.9%
50901 Interest	9,303,917	11,350,470	14,278,101	2,927,631	25.8%
50902 Other Debt Service Costs	0	320,495	320,495	0	0.0%
50903 Amortization Of Bond Discount	-272,673	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-83,000	-77,000	-77,000	0	0.0%
<b>Total Cost Center</b>	<b>20,593,942</b>	<b>22,716,942</b>	<b>26,086,577</b>	<b>3,369,635</b>	<b>14.8%</b>

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
<b>31202 Customer Service Billing/Collection</b>						
50100	Full-Time Salaries and Wages - Regular	720,364	826,022	787,418	-38,604	-4.7%
50101	Full-Time Salaries and Wages - Overtime	42,887	6,240	6,240	0	0.0%
50104	Temporary Salaries and Wages - Regular	21,781	0	0	0	0.0%
50107	27th Pay Adjustment	0	-36,456	0	36,456	100.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	3,500	0	0	0	0.0%
50110	FICA	55,032	63,668	60,380	-3,288	-5.2%
50111	Retirement VRS	108,554	107,465	102,444	-5,021	-4.7%
50112	Hospital/Medical Plans	137,137	144,780	152,760	7,980	5.5%
50113	Group Insurance - Life (VRS)	8,663	10,987	10,472	-515	-4.7%
50209	Other Professional Services	25,369	35,000	35,000	0	0.0%
50210	Maintenance and Repairs	0	83	83	0	0.0%
50220	Lease/Rent Of Equipment	1,548	2,048	1,548	-500	-24.4%
50221	Lease/Rent Of Buildings	29,999	29,999	29,999	0	0.0%
50230	Temporary Help Service Fees	7,898	0	0	0	0.0%
50240	Printing and Binding	12,159	16,300	16,300	0	0.0%
50270	Other Contractual Services	4,224	4,800	4,800	0	0.0%
50290	Purchase of Services from Other Governments	881,104	760,000	760,000	0	0.0%
50310	Automotive/Motor Pool	0	95	95	0	0.0%
50410	Postal Services	340,368	296,335	296,335	0	0.0%
50412	Telecommunications	9,002	7,548	8,048	500	6.6%
50431	Education and Training	825	0	0	0	0.0%
50450	Dues And Association Memberships	866	900	900	0	0.0%
50452	Bad Debt Expense	548,568	470,133	520,133	50,000	10.6%
50500	Office Supplies	36,408	37,719	37,719	0	0.0%
50512	Books and Subscriptions	192	195	195	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50513 Educational and Recreational Supplies	0	124	124	0	0.0%
50911 Interdepartmental Billings	-193,000	-230,000	-230,000	0	0.0%
<b>Total Cost Center</b>	<b>2,803,448</b>	<b>2,553,985</b>	<b>2,600,993</b>	<b>47,008</b>	<b>1.8%</b>
<b>31203 Meter Reading/Service</b>					
50100 Full-Time Salaries and Wages - Regular	276,646	323,680	334,209	10,529	3.3%
50101 Full-Time Salaries and Wages - Overtime	40,092	10,000	10,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	23,881	20,200	20,200	0	0.0%
50107 27th Pay Adjustment	0	-14,285	0	14,285	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	48	0	0	0	0.0%
50110 FICA	25,091	27,072	27,878	806	3.0%
50111 Retirement VRS	42,390	42,111	43,480	1,369	3.3%
50112 Hospital/Medical Plans	50,162	65,151	68,742	3,591	5.5%
50113 Group Insurance - Life (VRS)	3,341	4,305	4,445	140	3.3%
50210 Maintenance and Repairs	0	488	488	0	0.0%
50220 Lease/Rent Of Equipment	0	720	720	0	0.0%
50310 Automotive/Motor Pool	66,037	71,880	44,429	-27,451	-38.2%
50412 Telecommunications	9,006	11,208	11,208	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	66	100	100	0	0.0%
50506 Repair and Maintenance Supplies	501	829	829	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,802	3,633	3,633	0	0.0%
50514 Other Operating Supplies	82	0	0	0	0.0%
50517 Small Tools	324	690	690	0	0.0%
<b>Total Cost Center</b>	<b>539,469</b>	<b>567,782</b>	<b>571,051</b>	<b>3,269</b>	<b>0.6%</b>
<b>31204 Meter Repair and Replacement</b>					
50100 Full-Time Salaries and Wages - Regular	150,588	162,250	160,148	-2,102	-1.3%
50101 Full-Time Salaries and Wages - Overtime	11,016	7,000	7,000	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50107 27th Pay Adjustment	0	-7,161	0	7,161	100.0%
50110 FICA	11,906	12,948	12,787	-161	-1.2%
50111 Retirement VRS	22,986	21,109	20,835	-274	-1.3%
50112 Hospital/Medical Plans	26,754	28,956	30,552	1,596	5.5%
50113 Group Insurance - Life (VRS)	1,804	2,158	2,130	-28	-1.3%
50210 Maintenance and Repairs	0	910	910	0	0.0%
50310 Automotive/Motor Pool	36,127	40,940	29,025	-11,915	-29.1%
50412 Telecommunications	348	0	0	0	0.0%
50453 Freight Charges	969	3,000	3,000	0	0.0%
50500 Office Supplies	77	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	55	166	166	0	0.0%
50506 Repair and Maintenance Supplies	17,518	7,800	7,800	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,258	1,618	1,618	0	0.0%
50517 Small Tools	2,829	995	995	0	0.0%
<b>Total Cost Center</b>	<b>285,235</b>	<b>282,689</b>	<b>276,966</b>	<b>-5,723</b>	<b>-2.0%</b>
<b>31301 Administration - OPS</b>					
50100 Full-Time Salaries and Wages - Regular	331,642	354,184	351,477	-2,707	-0.8%
50101 Full-Time Salaries and Wages - Overtime	1,504	20,000	20,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	16,316	0	0	0	0.0%
50107 27th Pay Adjustment	0	-15,632	0	15,632	100.0%
50110 FICA	25,990	28,625	28,418	-207	-0.7%
50111 Retirement VRS	50,245	46,080	45,727	-353	-0.8%
50112 Hospital/Medical Plans	40,443	43,434	45,828	2,394	5.5%
50113 Group Insurance - Life (VRS)	3,944	4,710	4,675	-35	-0.7%
50210 Maintenance and Repairs	16,800	17,000	17,000	0	0.0%
50211 Maintenance Service Contracts	1,884	6,100	6,100	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50220 Lease/Rent Of Equipment	5,114	5,700	5,700	0	0.0%
50240 Printing and Binding	0	1,700	1,700	0	0.0%
50250 Advertising	0	750	750	0	0.0%
50270 Other Contractual Services	144,824	138,000	138,000	0	0.0%
50280 Janitorial	38,807	41,500	41,500	0	0.0%
50285 Landscaping	6,019	7,500	7,500	0	0.0%
50286 Weed and Pest Control	375	536	536	0	0.0%
50310 Automotive/Motor Pool	9,600	7,920	10,493	2,573	32.5%
50400 Electric Services	74,174	60,000	60,000	0	0.0%
50401 Heating Services	18,730	55,000	55,000	0	0.0%
50402 Water Service	4,075	4,200	4,200	0	0.0%
50404 Refuse Service	700	1,300	1,300	0	0.0%
50412 Telecommunications	67,174	89,472	89,472	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	11,683	0	0	0	0.0%
50450 Dues And Association Memberships	1,683	2,185	2,185	0	0.0%
50453 Freight Charges	775	2,400	2,400	0	0.0%
50455 Tuition	6,470	0	0	0	0.0%
50459 Other Charges Miscellaneous	975	975	975	0	0.0%
50500 Office Supplies	17,557	16,700	16,700	0	0.0%
50501 Food Supplies and Food Service Supplies	10,397	712	712	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	5,913	5,800	5,800	0	0.0%
50506 Repair and Maintenance Supplies	9,440	4,095	4,095	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,185	552	552	0	0.0%
50512 Books and Subscriptions	0	500	500	0	0.0%
50514 Other Operating Supplies	335	500	500	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50517 Small Tools	58	166	166	0	0.0%
50833 Telecommunications Equipment- Replacement Less Than \$5000	350	0	0	0	0.0%
50911 Interdepartmental Billings	-5,000	-5,000	-5,000	0	0.0%
<b>Total Cost Center</b>	<b>920,181</b>	<b>947,714</b>	<b>965,011</b>	<b>17,297</b>	<b>1.8%</b>
<b>31302 Warehouse</b>					
50100 Full-Time Salaries and Wages - Regular	64,560	94,983	93,446	-1,537	-1.6%
50101 Full-Time Salaries and Wages - Overtime	6,559	13,000	13,000	0	0.0%
50107 27th Pay Adjustment	0	-4,192	0	4,192	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	214	0	0	0	0.0%
50110 FICA	5,016	8,260	8,143	-117	-1.4%
50111 Retirement VRS	9,378	12,357	12,157	-200	-1.6%
50112 Hospital/Medical Plans	14,387	21,717	22,914	1,197	5.5%
50113 Group Insurance - Life (VRS)	761	1,263	1,243	-20	-1.6%
50200 Medical Services	30	150	150	0	0.0%
50210 Maintenance and Repairs	0	166	166	0	0.0%
50212 Vehicle Repair	550	1,500	1,500	0	0.0%
50220 Lease/Rent Of Equipment	1,452	1,560	1,560	0	0.0%
50310 Automotive/Motor Pool	11,008	7,140	5,714	-1,426	-20.0%
50453 Freight Charges	3,014	3,000	3,000	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	5	250	250	0	0.0%
50506 Repair and Maintenance Supplies	36	500	500	0	0.0%
50507 Gasoline	103	0	0	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	350	350	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	325	869	869	0	0.0%
50517 Small Tools	161	83	83	0	0.0%
50911 Interdepartmental Billings	-579	0	0	0	0.0%



Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
<b>Total Cost Center</b>	<b>116,980</b>	<b>162,956</b>	<b>165,045</b>	<b>2,089</b>	<b>1.3%</b>
<b>31303 Pumping</b>					
50100 Full-Time Salaries and Wages - Regular	985,768	1,135,625	1,089,421	-46,204	-4.1%
50101 Full-Time Salaries and Wages - Overtime	145,583	132,000	132,000	0	0.0%
50107 27th Pay Adjustment	0	-50,120	0	50,120	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	300	0	0	0	0.0%
50110 FICA	82,857	96,974	93,439	-3,535	-3.6%
50111 Retirement VRS	146,570	147,744	141,733	-6,011	-4.1%
50112 Hospital/Medical Plans	159,553	195,453	206,226	10,773	5.5%
50113 Group Insurance - Life (VRS)	11,553	15,103	14,489	-614	-4.1%
50200 Medical Services	85	300	300	0	0.0%
50210 Maintenance and Repairs	244,606	284,600	284,600	0	0.0%
50211 Maintenance Service Contracts	10,784	18,560	18,560	0	0.0%
50212 Vehicle Repair	11,615	10,000	10,000	0	0.0%
50220 Lease/Rent Of Equipment	4,758	3,900	3,900	0	0.0%
50270 Other Contractual Services	4,378,597	4,201,000	4,251,000	50,000	1.2%
50285 Landscaping	72,662	60,000	60,000	0	0.0%
50310 Automotive/Motor Pool	140,313	202,440	104,350	-98,090	-48.5%
50400 Electric Services	2,234,919	1,920,500	1,920,500	0	0.0%
50401 Heating Services	2,080	3,465	3,465	0	0.0%
50402 Water Service	42,332	40,000	40,000	0	0.0%
50404 Refuse Service	20,954	22,000	22,000	0	0.0%
50412 Telecommunications	81,204	64,060	64,060	0	0.0%
50453 Freight Charges	5,438	6,089	6,089	0	0.0%
50459 Other Charges Miscellaneous	838	1,547	1,547	0	0.0%
50501 Food Supplies and Food Service Supplies	1,040	1,040	1,040	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50504 Laundry, Housekeeping, and Janitorial Supplies	5,843	3,850	3,850	0	0.0%
50506 Repair and Maintenance Supplies	217,945	241,000	241,000	0	0.0%
50507 Gasoline	3,008	15,000	15,000	0	0.0%
50508 Diesel Fuel	12,084	47,220	47,220	0	0.0%
50509 Vehicle and Powered Equipment Supplies	205,942	170,700	170,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	15,795	10,462	10,462	0	0.0%
50514 Other Operating Supplies	0	1,250	1,250	0	0.0%
50516 Chemicals	3,694	50,000	50,000	0	0.0%
50517 Small Tools	6,940	6,140	6,140	0	0.0%
50911 Interdepartmental Billings	-7,599	0	0	0	0.0%
<b>Total Cost Center</b>	<b>9,248,061</b>	<b>9,057,902</b>	<b>9,014,341</b>	<b>-43,561</b>	<b>-0.5%</b>
<b>31304 Water Transmission and Distribution</b>					
50100 Full-Time Salaries and Wages - Regular	1,265,696	1,420,957	1,346,498	-74,459	-5.2%
50101 Full-Time Salaries and Wages - Overtime	300,074	285,000	285,000	0	0.0%
50107 27th Pay Adjustment	0	-62,713	0	62,713	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	335	0	0	0	0.0%
50110 FICA	113,095	130,506	124,809	-5,697	-4.4%
50111 Retirement VRS	190,129	184,866	175,180	-9,686	-5.2%
50112 Hospital/Medical Plans	258,225	260,604	274,968	14,364	5.5%
50113 Group Insurance - Life (VRS)	14,836	18,899	17,909	-990	-5.2%
50200 Medical Services	460	830	830	0	0.0%
50210 Maintenance and Repairs	2,400	2,400	2,400	0	0.0%
50212 Vehicle Repair	162,358	156,000	156,000	0	0.0%
50220 Lease/Rent Of Equipment	17,300	24,500	24,500	0	0.0%
50270 Other Contractual Services	827,002	975,000	1,056,596	81,596	8.4%
50290 Purchase of Services from Other Governments	160,000	160,000	160,000	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50310 Automotive/Motor Pool	223,723	280,880	179,093	-101,787	-36.2%
50404 Refuse Service	98,472	87,500	150,000	62,500	71.4%
50453 Freight Charges	658	720	720	0	0.0%
50457 Road Repairs	400,082	422,000	522,000	100,000	23.7%
50501 Food Supplies and Food Service Supplies	5,200	5,200	5,200	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	7,163	3,200	3,200	0	0.0%
50506 Repair and Maintenance Supplies	344,132	350,000	350,000	0	0.0%
50507 Gasoline	24,154	55,000	55,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	2,500	2,500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	32,111	20,815	20,815	0	0.0%
50515 Road Materials	85,000	75,000	135,000	60,000	80.0%
50516 Chemicals	553	850	850	0	0.0%
50517 Small Tools	29,726	20,300	20,300	0	0.0%
50911 Interdepartmental Billings	-100,540	0	0	0	0.0%
<b>Total Cost Center</b>	<b>4,462,344</b>	<b>4,880,814</b>	<b>5,069,368</b>	<b>188,554</b>	<b>3.9%</b>
<b>31305 Wastewater Collection</b>					
50100 Full-Time Salaries and Wages - Regular	921,006	1,189,769	1,176,245	-13,524	-1.1%
50101 Full-Time Salaries and Wages - Overtime	341,334	346,000	346,000	0	0.0%
50107 27th Pay Adjustment	0	-52,510	0	52,510	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	737	0	0	0	0.0%
50110 FICA	94,265	117,486	116,452	-1,034	-0.9%
50111 Retirement VRS	140,030	154,788	153,029	-1,759	-1.1%
50112 Hospital/Medical Plans	156,430	238,887	252,054	13,167	5.5%
50113 Group Insurance - Life (VRS)	11,017	15,824	15,644	-180	-1.1%
50200 Medical Services	368	519	519	0	0.0%
50210 Maintenance and Repairs	975	975	975	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50212 Vehicle Repair	173,423	239,218	239,218	0	0.0%
50220 Lease/Rent Of Equipment	9,659	11,000	11,000	0	0.0%
50270 Other Contractual Services	688,199	541,500	641,500	100,000	18.5%
50286 Weed and Pest Control	0	4,000	4,000	0	0.0%
50310 Automotive/Motor Pool	189,025	180,830	117,004	-63,826	-35.3%
50404 Refuse Service	98,472	87,500	150,000	62,500	71.4%
50453 Freight Charges	600	600	600	0	0.0%
50457 Road Repairs	61,289	86,300	86,300	0	0.0%
50501 Food Supplies and Food Service Supplies	7,100	7,100	7,100	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	12,130	3,600	3,600	0	0.0%
50506 Repair and Maintenance Supplies	93,778	191,000	191,000	0	0.0%
50507 Gasoline	37,986	70,000	70,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	4,150	4,150	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	33,168	25,169	25,169	0	0.0%
50515 Road Materials	43,000	43,000	43,000	0	0.0%
50516 Chemicals	2,415	4,000	4,000	0	0.0%
50517 Small Tools	16,064	9,600	9,600	0	0.0%
50911 Interdepartmental Billings	-53,352	-80,000	-80,000	0	0.0%
<b>Total Cost Center</b>	<b>3,079,118</b>	<b>3,440,305</b>	<b>3,588,159</b>	<b>147,854</b>	<b>4.3%</b>
<b>31306 TV Inspection-Inflow and Infiltration</b>					
50100 Full-Time Salaries and Wages - Regular	341,385	366,734	356,502	-10,232	-2.8%
50101 Full-Time Salaries and Wages - Overtime	53,593	38,390	38,390	0	0.0%
50107 27th Pay Adjustment	0	-16,186	0	16,186	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	472	0	0	0	0.0%
50110 FICA	28,118	30,992	30,209	-783	-2.5%
50111 Retirement VRS	51,959	47,712	46,381	-1,331	-2.8%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50112 Hospital/Medical Plans	77,813	72,390	76,380	3,990	5.5%
50113 Group Insurance - Life (VRS)	4,045	4,878	4,742	-136	-2.8%
50200 Medical Services	195	400	400	0	0.0%
50210 Maintenance and Repairs	6,630	6,630	6,630	0	0.0%
50212 Vehicle Repair	7,714	8,700	8,700	0	0.0%
50220 Lease/Rent Of Equipment	0	300	300	0	0.0%
50270 Other Contractual Services	343,974	197,600	197,600	0	0.0%
50310 Automotive/Motor Pool	21,783	33,630	22,315	-11,315	-33.6%
50453 Freight Charges	785	785	785	0	0.0%
50501 Food Supplies and Food Service Supplies	1,034	1,034	1,034	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	766	990	990	0	0.0%
50506 Repair and Maintenance Supplies	19,280	10,000	10,000	0	0.0%
50507 Gasoline	6,464	10,000	10,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	4,747	3,553	3,553	0	0.0%
50516 Chemicals	492	500	500	0	0.0%
50517 Small Tools	1,267	1,500	1,500	0	0.0%
50911 Interdepartmental Billings	-12,442	-10,000	-10,000	0	0.0%
<b>Total Cost Center</b>	<b>960,074</b>	<b>811,032</b>	<b>807,411</b>	<b>-3,621</b>	<b>-0.4%</b>
<b>31307 Wells</b>					
50100 Full-Time Salaries and Wages - Regular	163,756	207,988	196,366	-11,622	-5.6%
50101 Full-Time Salaries and Wages - Overtime	28,808	35,100	35,100	0	0.0%
50107 27th Pay Adjustment	0	-9,179	0	9,179	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	168	0	0	0	0.0%
50110 FICA	14,062	18,597	17,707	-890	-4.8%
50111 Retirement VRS	23,653	27,059	25,547	-1,512	-5.6%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50112 Hospital/Medical Plans	34,819	43,434	45,828	2,394	5.5%
50113 Group Insurance - Life (VRS)	1,813	2,766	2,612	-154	-5.6%
50210 Maintenance and Repairs	0	500	500	0	0.0%
50220 Lease/Rent Of Equipment	0	500	500	0	0.0%
50285 Landscaping	19,600	19,600	19,600	0	0.0%
50310 Automotive/Motor Pool	46,440	50,400	31,975	-18,425	-36.6%
50400 Electric Services	5,205	6,000	6,000	0	0.0%
50412 Telecommunications	22,674	15,700	15,700	0	0.0%
50453 Freight Charges	0	41	41	0	0.0%
50501 Food Supplies and Food Service Supplies	400	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	247	900	900	0	0.0%
50506 Repair and Maintenance Supplies	695	1,120	1,120	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	613	2,000	2,000	0	0.0%
50516 Chemicals	0	4,000	4,000	0	0.0%
50517 Small Tools	204	400	400	0	0.0%
<b>Total Cost Center</b>	<b>363,157</b>	<b>427,826</b>	<b>406,796</b>	<b>-21,030</b>	<b>-4.9%</b>
<b>31401 Administration - WRF</b>					
50100 Full-Time Salaries and Wages - Regular	1,414,195	1,558,055	1,586,373	28,318	1.8%
50101 Full-Time Salaries and Wages - Overtime	209,398	60,741	60,741	0	0.0%
50104 Temporary Salaries and Wages - Regular	6,965	0	0	0	0.0%
50107 27th Pay Adjustment	0	-68,764	0	68,764	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	340	0	0	0	0.0%
50110 FICA	120,151	123,838	126,004	2,166	1.7%
50111 Retirement VRS	213,739	202,703	206,387	3,684	1.8%
50112 Hospital/Medical Plans	187,164	202,692	213,864	11,172	5.5%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50113 Group Insurance - Life (VRS)	16,766	20,722	21,099	377	1.8%
50114 Unemployment Insurance	49	0	0	0	0.0%
50204 Engineering/Architectural Services	84,143	125,610	513,000	387,390	308.4%
50210 Maintenance and Repairs	104,208	71,502	96,440	24,938	34.9%
50211 Maintenance Service Contracts	70,711	73,200	76,000	2,800	3.8%
50220 Lease/Rent Of Equipment	10,796	11,592	11,592	0	0.0%
50230 Temporary Help Service Fees	41,040	10,000	10,000	0	0.0%
50240 Printing and Binding	411	300	300	0	0.0%
50250 Advertising	226	500	500	0	0.0%
50260 Laundry and Dry Cleaning	3,388	3,500	3,500	0	0.0%
50270 Other Contractual Services	763,869	809,370	809,370	0	0.0%
50280 Janitorial	52,221	45,396	57,984	12,588	27.7%
50310 Automotive/Motor Pool	22,522	22,320	22,320	0	0.0%
50400 Electric Services	1,694,477	1,585,214	1,601,741	16,527	1.0%
50401 Heating Services	80,054	80,014	80,014	0	0.0%
50402 Water Service	47,471	37,383	49,856	12,473	33.4%
50403 Sewer Service	52	0	0	0	0.0%
50404 Refuse Service	34,664	44,000	44,000	0	0.0%
50410 Postal Services	371	800	800	0	0.0%
50412 Telecommunications	37,986	35,016	38,000	2,984	8.5%
50430 Mileage	0	100	100	0	0.0%
50431 Education and Training	6,780	0	0	0	0.0%
50450 Dues And Association Memberships	87,453	93,774	93,774	0	0.0%
50453 Freight Charges	450	550	550	0	0.0%
50459 Other Charges Miscellaneous	1,868	750	2,430	1,680	224.0%
50460 Environmental Expenses	9,482	14,992	14,992	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50500 Office Supplies	7,553	9,724	9,474	-250	-2.6%
50501 Food Supplies and Food Service Supplies	994	850	1,100	250	29.4%
50503 Medical and Laboratory Supplies	12,775	10,000	10,000	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	580	580	0	0.0%
50506 Repair and Maintenance Supplies	2,301	2,485	2,485	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	6,321	7,321	7,321	0	0.0%
50512 Books and Subscriptions	1,209	800	800	0	0.0%
50514 Other Operating Supplies	647	850	850	0	0.0%
50516 Chemicals	2,413,662	2,466,912	2,466,912	0	0.0%
50517 Small Tools	227	240	240	0	0.0%
50911 Interdepartmental Billings	-1,262,370	-960,000	-960,000	0	0.0%
<b>Total Cost Center</b>	<b>6,506,729</b>	<b>6,705,632</b>	<b>7,281,493</b>	<b>575,861</b>	<b>8.6%</b>
<b>31402 Maintenance</b>					
50100 Full-Time Salaries and Wages - Regular	868,458	939,167	969,561	30,394	3.2%
50101 Full-Time Salaries and Wages - Overtime	7,511	13,963	13,963	0	0.0%
50107 27th Pay Adjustment	0	-41,450	0	41,450	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	256	0	0	0	0.0%
50110 FICA	64,757	72,915	75,240	2,325	3.2%
50111 Retirement VRS	129,897	122,186	126,140	3,954	3.2%
50112 Hospital/Medical Plans	128,232	144,780	152,760	7,980	5.5%
50113 Group Insurance - Life (VRS)	10,124	12,490	12,896	406	3.3%
50210 Maintenance and Repairs	1,455,193	981,492	1,744,868	763,376	77.8%
50211 Maintenance Service Contracts	116,402	130,207	143,406	13,199	10.1%
50212 Vehicle Repair	29,316	27,899	27,899	0	0.0%
50220 Lease/Rent Of Equipment	10,491	9,332	9,332	0	0.0%
50260 Laundry and Dry Cleaning	3,173	3,815	3,815	0	0.0%



<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50270 Other Contractual Services	1,081,766	118,320	181,035	62,715	53.0%
50285 Landscaping	72,542	63,050	63,050	0	0.0%
50286 Weed and Pest Control	4,050	3,750	4,000	250	6.7%
50310 Automotive/Motor Pool	89,336	86,400	86,400	0	0.0%
50430 Mileage	7	50	50	0	0.0%
50453 Freight Charges	18,364	16,804	20,488	3,684	21.9%
50459 Other Charges Miscellaneous	1,495	1,553	1,553	0	0.0%
50501 Food Supplies and Food Service Supplies	243	255	255	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	8,196	9,436	9,436	0	0.0%
50506 Repair and Maintenance Supplies	726,835	647,100	752,450	105,350	16.3%
50507 Gasoline	5,305	8,716	8,716	0	0.0%
50509 Vehicle and Powered Equipment Supplies	14,834	15,000	15,000	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	10,835	11,995	11,995	0	0.0%
50512 Books and Subscriptions	0	340	340	0	0.0%
50515 Road Materials	200	500	500	0	0.0%
50516 Chemicals	0	3,726	3,726	0	0.0%
50517 Small Tools	14,956	16,100	16,100	0	0.0%
50911 Interdepartmental Billings	1,097	0	0	0	0.0%
<b>Total Cost Center</b>	<b>4,873,871</b>	<b>3,419,891</b>	<b>4,454,974</b>	<b>1,035,083</b>	<b>30.3%</b>
<b>31404 Monitoring and Compliance</b>					
50100 Full-Time Salaries and Wages - Regular	257,901	329,571	317,885	-11,686	-3.5%
50101 Full-Time Salaries and Wages - Overtime	471	1,276	1,276	0	0.0%
50107 27th Pay Adjustment	0	-14,546	0	14,546	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	167	0	0	0	0.0%
50110 FICA	18,732	25,310	24,416	-894	-3.5%
50111 Retirement VRS	38,457	42,877	41,357	-1,520	-3.5%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50112 Hospital/Medical Plans	41,280	50,673	53,466	2,793	5.5%
50113 Group Insurance - Life (VRS)	3,063	4,384	4,228	-156	-3.6%
50210 Maintenance and Repairs	4,620	4,620	4,620	0	0.0%
50250 Advertising	0	1,456	1,456	0	0.0%
50260 Laundry and Dry Cleaning	805	1,352	1,352	0	0.0%
50270 Other Contractual Services	190,956	186,636	190,070	3,434	1.8%
50310 Automotive/Motor Pool	30,609	33,750	28,916	-4,834	-14.3%
50430 Mileage	12	806	806	0	0.0%
50500 Office Supplies	400	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	2,128	3,500	3,500	0	0.0%
50506 Repair and Maintenance Supplies	10,600	10,700	10,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,514	1,990	1,990	0	0.0%
50512 Books and Subscriptions	102	213	213	0	0.0%
50514 Other Operating Supplies	213	213	213	0	0.0%
50517 Small Tools	418	425	425	0	0.0%
<b>Total Cost Center</b>	<b>602,448</b>	<b>685,606</b>	<b>687,289</b>	<b>1,683</b>	<b>0.2%</b>
<b>31405 Central Environmental</b>					
50100 Full-Time Salaries and Wages - Regular	512,007	533,644	505,961	-27,683	-5.2%
50101 Full-Time Salaries and Wages - Overtime	5,145	11,385	11,385	0	0.0%
50107 27th Pay Adjustment	0	-23,552	0	23,552	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	556	0	0	0	0.0%
50110 FICA	37,141	41,695	39,577	-2,118	-5.1%
50111 Retirement VRS	73,088	69,427	65,826	-3,601	-5.2%
50112 Hospital/Medical Plans	64,781	79,629	84,018	4,389	5.5%
50113 Group Insurance - Life (VRS)	5,709	7,097	6,729	-368	-5.2%
50210 Maintenance and Repairs	9,229	15,000	15,000	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50211 Maintenance Service Contracts	28,025	40,406	43,897	3,491	8.6%
50260 Laundry and Dry Cleaning	3,247	4,151	4,151	0	0.0%
50270 Other Contractual Services	56,444	54,165	57,436	3,271	6.0%
50310 Automotive/Motor Pool	7,845	7,020	8,466	1,446	20.6%
50430 Mileage	0	25	25	0	0.0%
50450 Dues And Association Memberships	1,106	1,138	1,138	0	0.0%
50453 Freight Charges	5,459	5,500	5,500	0	0.0%
50500 Office Supplies	789	1,000	1,000	0	0.0%
50503 Medical and Laboratory Supplies	98,787	99,825	99,825	0	0.0%
50506 Repair and Maintenance Supplies	3,432	3,500	3,500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	624	1,239	1,239	0	0.0%
50512 Books and Subscriptions	130	640	640	0	0.0%
<b>Total Cost Center</b>	<b>913,544</b>	<b>952,934</b>	<b>955,313</b>	<b>2,379</b>	<b>0.2%</b>
<b>31501 Administration - WTF</b>					
50100 Full-Time Salaries and Wages - Regular	964,803	1,078,727	1,068,946	-9,781	-0.9%
50101 Full-Time Salaries and Wages - Overtime	108,484	124,463	124,463	0	0.0%
50104 Temporary Salaries and Wages - Regular	0	27,194	27,194	0	0.0%
50107 27th Pay Adjustment	0	-47,609	0	47,609	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	540	0	0	0	0.0%
50110 FICA	77,300	94,124	93,377	-747	-0.8%
50111 Retirement VRS	150,154	140,343	139,070	-1,273	-0.9%
50112 Hospital/Medical Plans	155,205	144,780	152,760	7,980	5.5%
50113 Group Insurance - Life (VRS)	11,782	14,347	14,217	-130	-0.9%
50200 Medical Services	0	100	100	0	0.0%
50204 Engineering/Architectural Services	66,441	106,000	106,000	0	0.0%
50210 Maintenance and Repairs	945,070	1,015,514	1,015,514	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50211 Maintenance Service Contracts	81,470	66,400	94,118	27,718	41.7%
50220 Lease/Rent Of Equipment	14,808	20,000	20,000	0	0.0%
50230 Temporary Help Service Fees	6,332	9,688	9,688	0	0.0%
50240 Printing and Binding	0	255	255	0	0.0%
50270 Other Contractual Services	27,298	86,360	86,360	0	0.0%
50280 Janitorial	21,767	29,000	29,000	0	0.0%
50285 Landscaping	19,228	37,000	37,000	0	0.0%
50286 Weed and Pest Control	0	1,000	1,000	0	0.0%
50310 Automotive/Motor Pool	29,274	29,310	29,310	0	0.0%
50400 Electric Services	1,045,491	1,503,618	1,353,618	-150,000	-10.0%
50401 Heating Services	52,535	100,000	100,000	0	0.0%
50402 Water Service	83,150	20,900	20,900	0	0.0%
50403 Sewer Service	535	0	0	0	0.0%
50404 Refuse Service	600	2,200	2,200	0	0.0%
50410 Postal Services	49	415	415	0	0.0%
50412 Telecommunications	72,225	97,681	72,471	-25,210	-25.8%
50430 Mileage	0	394	394	0	0.0%
50431 Education and Training	17,520	0	0	0	0.0%
50450 Dues And Association Memberships	2,060	2,410	31,410	29,000	1,203.3%
50453 Freight Charges	360	3,830	3,830	0	0.0%
50460 Environmental Expenses	1,000	4,098	3,138	-960	-23.4%
50500 Office Supplies	3,057	7,800	7,000	-800	-10.3%
50501 Food Supplies and Food Service Supplies	0	300	300	0	0.0%
50503 Medical and Laboratory Supplies	70,351	74,825	74,825	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	3,710	3,525	3,525	0	0.0%
50506 Repair and Maintenance Supplies	147,695	146,150	146,150	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50507 Gasoline	0	100	0	-100	-100.0%
50508 Diesel Fuel	2,062	76,400	38,400	-38,000	-49.7%
50511 Uniforms/Wearing Apparel/ITEMS	6,554	9,998	8,498	-1,500	-15.0%
50512 Books and Subscriptions	0	500	500	0	0.0%
50514 Other Operating Supplies	5,220	6,280	6,280	0	0.0%
50515 Road Materials	0	1,000	0	-1,000	-100.0%
50516 Chemicals	1,390,913	1,742,551	1,492,551	-250,000	-14.3%
50517 Small Tools	2,436	6,000	5,000	-1,000	-16.7%
50911 Interdepartmental Billings	1,427,297	1,100,000	1,100,000	0	0.0%
<b>Total Cost Center</b>	<b>7,014,776</b>	<b>7,887,971</b>	<b>7,519,777</b>	<b>-368,194</b>	<b>-4.7%</b>
<b>31504 Engineering</b>					
50100 Full-Time Salaries and Wages - Regular	1,652,183	1,870,063	1,818,470	-51,593	-2.8%
50101 Full-Time Salaries and Wages - Overtime	59	500	500	0	0.0%
50104 Temporary Salaries and Wages - Regular	11,850	0	0	0	0.0%
50107 27th Pay Adjustment	0	-82,535	0	82,535	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	497	0	0	0	0.0%
50110 FICA	124,792	143,010	139,151	-3,859	-2.7%
50111 Retirement VRS	246,671	243,295	236,583	-6,712	-2.8%
50112 Hospital/Medical Plans	156,872	195,453	206,226	10,773	5.5%
50113 Group Insurance - Life (VRS)	19,367	24,872	24,186	-686	-2.8%
50204 Engineering/Architectural Services	45,521	40,000	40,000	0	0.0%
50210 Maintenance and Repairs	145	1,409	1,409	0	0.0%
50220 Lease/Rent Of Equipment	2,506	3,000	3,000	0	0.0%
50221 Lease/Rent Of Buildings	33,888	33,888	33,888	0	0.0%
50240 Printing and Binding	40	0	0	0	0.0%
50270 Other Contractual Services	178,101	154,838	154,838	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50310 Automotive/Motor Pool	3,479	4,945	4,945	0	0.0%
50412 Telecommunications	5,037	7,510	7,510	0	0.0%
50431 Education and Training	3,717	0	0	0	0.0%
50450 Dues And Association Memberships	1,652	2,843	2,843	0	0.0%
50455 Tuition	75	0	0	0	0.0%
50500 Office Supplies	4,966	7,000	7,000	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	262	213	213	0	0.0%
50512 Books and Subscriptions	0	200	200	0	0.0%
50514 Other Operating Supplies	1,068	2,400	2,400	0	0.0%
50517 Small Tools	67	128	128	0	0.0%
50911 Interdepartmental Billings	-1,495,950	-1,690,000	-1,690,000	0	0.0%
<b>Total Cost Center</b>	<b>996,865</b>	<b>963,032</b>	<b>993,490</b>	<b>30,458</b>	<b>3.2%</b>
<b>31505 Construction</b>					
50100 Full-Time Salaries and Wages - Regular	1,300,531	1,406,043	1,355,595	-50,448	-3.6%
50101 Full-Time Salaries and Wages - Overtime	45,174	60,000	60,000	0	0.0%
50107 27th Pay Adjustment	0	-62,055	0	62,055	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	740	0	0	0	0.0%
50110 FICA	97,380	112,152	108,293	-3,859	-3.4%
50111 Retirement VRS	191,559	182,927	176,362	-6,565	-3.6%
50112 Hospital/Medical Plans	172,263	173,736	183,312	9,576	5.5%
50113 Group Insurance - Life (VRS)	14,984	18,700	18,030	-670	-3.6%
50210 Maintenance and Repairs	700	995	995	0	0.0%
50220 Lease/Rent Of Equipment	1,804	1,968	2,568	600	30.5%
50250 Advertising	120	500	500	0	0.0%
50310 Automotive/Motor Pool	110,960	131,871	109,934	-21,937	-16.6%
50400 Electric Services	0	8,832	8,832	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50402 Water Service	1,567	780	780	0	0.0%
50403 Sewer Service	1,098	0	0	0	0.0%
50412 Telecommunications	20,039	21,894	21,894	0	0.0%
50431 Education and Training	2,632	0	0	0	0.0%
50450 Dues And Association Memberships	1,278	1,640	1,640	0	0.0%
50500 Office Supplies	5,533	6,000	6,000	0	0.0%
50501 Food Supplies and Food Service Supplies	365	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	43	90	90	0	0.0%
50506 Repair and Maintenance Supplies	2,602	1,267	1,267	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,134	3,226	3,226	0	0.0%
50512 Books and Subscriptions	577	600	600	0	0.0%
50514 Other Operating Supplies	956	1,000	1,000	0	0.0%
50517 Small Tools	1,403	1,570	1,570	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	50	0	0	0	0.0%
50833 Telecommunications Equipment- Replacement Less Than \$5000	750	0	0	0	0.0%
50911 Interdepartmental Billings	-1,342,065	-1,715,000	-1,715,000	0	0.0%
<b>Total Cost Center</b>	<b>636,177</b>	<b>359,136</b>	<b>347,888</b>	<b>-11,248</b>	<b>-3.1%</b>