

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

Annual Fiscal Plan

Description	FY17 Actual	FY18 Original	FY19 Proposed	Change 18 to 19
Personnel	\$ 21,219,544	\$ 21,262,571	\$ 21,924,590	3.1%
Operation	41,637,881	42,075,332	42,305,712	0.5%
Capital	712,589	785,527	785,527	0.0%
Debt Service	20,688,291	25,638,101	27,402,027	6.9%
Total	<u>\$ 84,258,305</u>	<u>\$ 89,761,531</u>	<u>\$ 92,417,856</u>	<u>3.0%</u>

Personnel Complement 307 307 313 * 6

* A Laborer and an Equipment Operator II were moved from the Solid Waste personnel complement to the Water & Sewer personnel complement for the Cobbs Creek project. Three positions added to the Wastewater Collection Division to replace the three positions moved to the Cobbs Creek project. An Engineer II added to the Design and Engineering Division to manage CIP projects.

Performance Measures

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>Change 18 to 19</u>
Workload Measures				
Average No. of Fire Hydrants in Service	13,011	13,200	13,400	200
Miles of Water Mains	1,621	1,630	1,640	10
Miles of Sewer Mains	1,503	1,510	1,520	10
Number of Water Customers	97,546	98,500	99,500	1,000
Number of Sewer Customers	94,538	95,500	96,500	1,000

and Street Lighting functions are discussed in greater detail in a separate narrative within this document.

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 FY2018-19, projected operating resources of \$126,634,747 will support water and wastewater operations, reflecting an increase of 4.4 percent from the FY2017-18 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 FY2018-19 budget adheres to that premise. Payments and transfers from the General Fund to

Water and Sewer in FY2018-19 total \$1,930,021 for debt service costs related to the Elko Tract infrastructure improvements.

Expenditures

The FY2018-19 budget of \$92,417,856 includes expenditures for personnel, operating, capital outlay, and debt service. Overall, the Water and Sewer operating budget is increasing by 3.0 percent, or \$2,656,325. This is primarily attributable to a \$1,763,926 increase to the debt service portion of the budget. A portion of the increase is driven by the personnel component, which totals \$21,924,590 and reflects an increase of \$662,019 or 3.1 percent. This increase is primarily attributable to a salary increase in FY2018-19 as well as the addition of three positions to Wastewater Collection to replace three positions that were moved to the Cobbs Creek project as well as the addition of an Engineer II position to manage CIP projects. It is important to note that two vacant positions, a Laborer and an Equipment Operator II, were moved from Solid Waste’s personnel complement to Water & Sewer’s complement. These positions were reclassified as Construction Inspectors and assigned to the Cobbs Creek Reservoir project. The operating component increased by \$230,380 or 0.5 percent when compared to the prior fiscal year. This increase is primarily attributable to the addition of funds for database administration services as well as a payment to OPEB. The capital component remains flat when compared to the prior fiscal year.

Debt Service Requirements:

Projected debt service expenditures of \$27,402,027 represents a net increase of 1,763,926 or 6.9 percent when compared to the approved FY2017-18 budget. The debt service in the FY2018-19 budget is based on existing debt service plus the addition of an anticipated \$100.0 million debt issuance in May 2018. Approximately \$63 million of the planned debt issuance is to provide funding for the Cobbs Creek Reservoir project, \$5 million will provide funding for

Public Utilities (cont'd)

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.

The debt service budget will fully fund requirements arising from the Water and Sewer Fund's outstanding debt, which on June 30, 2017 was \$275.8 million, as well as the FY2017-18 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, 2017, this coverage equaled 2.44 times the debt service requirements. (Source: FY2016-17 Henrico County Comprehensive Annual Financial Report)

Debt service expenditures, in total, represent 29.8 percent of FY2018-19 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 \$261,620,000. This amount represents 21.6 percent of the total County five-year Capital Improvement Program. However, when looking at the County's FY2017-18 operating budget, the Water and Sewer fund represents 8.6 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 FY2018-19 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:

FY13: \$ 48,899,271
FY14: \$ 24,886,066
FY15: \$ 55,689,150
FY16: \$ 84,663,117
FY17: \$ 101,851,492

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



**Department Operating Budget
Henrico County, Virginia
FY2018-19
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	14,209,808	14,729,314	15,077,935	348,621	2.4%
50101 Full-Time Salaries and Wages - Overtime	1,726,460	1,165,058	1,165,058	0	0.0%
50104 Temporary Salaries and Wages - Regular	78,670	47,394	47,394	0	0.0%
50107 27th Pay Adjustment	25,201	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	10,900	0	18,507	18,507	100.0%
50109 Vacancy Savings	0	-350,600	-360,115	-9,515	-2.7%
50110 FICA	1,174,982	1,214,352	1,245,058	30,706	2.5%
50111 Retirement VRS	1,765,589	1,916,284	2,003,861	87,577	4.6%
50112 Hospital/Medical Plans	2,050,876	2,344,866	2,529,370	184,504	7.9%
50113 Group Insurance - Life (VRS)	177,436	195,903	197,522	1,619	0.8%
50114 Unemployment Insurance	-378	0	0	0	0.0%
50200 Medical Services	1,431	2,299	2,299	0	0.0%
50202 Accounting And Auditing Services	47,754	50,000	50,000	0	0.0%
50204 Engineering/Architectural Services	520,592	756,500	756,500	0	0.0%
50209 Other Professional Services	2,177,844	2,184,870	2,254,870	70,000	3.2%
50210 Maintenance and Repairs	2,823,762	3,192,598	3,192,598	0	0.0%
50211 Maintenance Service Contracts	822,234	844,041	881,005	36,964	4.4%
50212 Vehicle Repair	417,046	443,317	447,017	3,700	0.8%
50220 Lease/Rent Of Equipment	69,549	99,613	106,321	6,708	6.7%
50221 Lease/Rent Of Buildings	111,337	111,337	111,337	0	0.0%
50230 Temporary Help Service Fees	58,277	19,688	19,688	0	0.0%
50240 Printing and Binding	5,589	19,555	19,555	0	0.0%
50250 Advertising	3,972	13,206	13,206	0	0.0%
50260 Laundry and Dry Cleaning	9,235	12,818	11,376	-1,442	-11.2%
50270 Other Contractual Services	9,122,267	8,094,505	8,205,553	111,048	1.4%
50280 Janitorial	121,211	128,484	133,794	5,310	4.1%

Account Description		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50285	Landscaping	228,382	187,150	201,854	14,704	7.9%
50286	Weed and Pest Control	5,260	9,536	10,896	1,360	14.3%
50290	Purchase of Services from Other Governments	12,181,255	13,100,498	13,105,498	5,000	0.0%
50300	Information Technology	710,000	710,000	710,000	0	0.0%
50310	Automotive/Motor Pool	827,528	843,529	904,275	60,746	7.2%
50400	Electric Services	4,876,671	4,950,691	4,958,417	7,726	0.2%
50401	Heating Services	121,930	238,479	241,444	2,965	1.2%
50402	Water Service	65,568	115,736	116,786	1,050	0.9%
50403	Sewer Service	6,436	0	1,925	1,925	100.0%
50404	Refuse Service	276,401	369,500	360,500	-9,000	-2.4%
50410	Postal Services	337,700	314,005	314,005	0	0.0%
50412	Telecommunications	322,795	350,091	360,726	10,635	3.0%
50420	Insurance	471,234	299,100	299,100	0	0.0%
50421	Insurance - Workers' Compensation	398,343	189,000	189,000	0	0.0%
50430	Mileage	341	1,600	1,600	0	0.0%
50431	Education and Training	81,923	0	86,500	86,500	100.0%
50450	Dues And Association Memberships	106,315	140,215	163,541	23,326	16.6%
50451	Claims And Contingencies - County	11,633	7,196	7,196	0	0.0%
50452	Bad Debt Expense	638,252	520,133	520,133	0	0.0%
50453	Freight Charges	46,713	47,503	49,503	2,000	4.2%
50455	Tuition	17,685	0	0	0	0.0%
50457	Road Repairs	875,367	608,300	608,300	0	0.0%
50459	Other Charges Miscellaneous	3,957	6,505	4,825	-1,680	-25.8%
50460	Environmental Expenses	9,694	18,130	19,102	972	5.4%
50482	Claims And Contingencies - Public Utilities	22,281	0	0	0	0.0%
50483	Amortization of Other Assets	224,495	0	0	0	0.0%
50500	Office Supplies	89,078	93,493	93,613	120	0.1%
50501	Food Supplies and Food Service Supplies	3,111	18,941	18,901	-40	-0.2%
50503	Medical and Laboratory Supplies	200,187	184,650	193,870	9,220	5.0%

Account Description		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50504	Laundry, Housekeeping, and Janitorial Supplies	36,683	35,987	35,888	-99	-0.3%
50506	Repair and Maintenance Supplies	1,598,553	1,722,896	1,732,367	9,471	0.5%
50507	Gasoline	94,789	158,716	158,716	0	0.0%
50508	Diesel Fuel	42,895	85,620	85,620	0	0.0%
50509	Vehicle and Powered Equipment Supplies	187,651	193,700	189,550	-4,150	-2.1%
50511	Uniforms/Wearing Apparel/ITEMS	127,234	103,153	107,158	4,005	3.9%
50512	Books and Subscriptions	1,248	4,455	4,449	-6	-0.1%
50513	Educational and Recreational Supplies	0	124	124	0	0.0%
50514	Other Operating Supplies	27,285	42,493	42,493	0	0.0%
50515	Road Materials	177,580	178,500	178,500	0	0.0%
50516	Chemicals	4,050,728	4,022,539	4,058,006	35,467	0.9%
50517	Small Tools	75,960	63,337	67,212	3,875	6.1%
50521	Computer Software	58,148	75,000	75,000	0	0.0%
50801	Machinery and Equipment-New \$5000 and Over	114,610	106,000	48,300	-57,700	-54.4%
50804	Motor Vehicles and Equipment-New \$5000 and Over	2,724	0	44,000	44,000	100.0%
50805	Computer Equipment-New \$5000 and Over	0	7,500	6,600	-900	-12.0%
50811	Machinery and Equipment-New Less Than \$5000	3,465	0	8,000	8,000	100.0%
50812	Furniture and Fixtures-New Less Than \$5000	9,784	0	0	0	0.0%
50813	Telecommunications Equipment-New Less Than \$5000	100	0	0	0	0.0%
50815	Computer Equipment-New Less Than \$5000	4,685	0	9,000	9,000	100.0%
50821	Machinery and Equipment-Replacement \$5000 and Over	120,140	31,100	54,100	23,000	74.0%
50824	Motor Vehicles and Equipment-Replacement \$5000 and Over	367,616	400,000	390,000	-10,000	-2.5%
50825	Computer Equipment-Replacement \$5000 and Over	11,500	0	0	0	0.0%
50831	Machinery and Equipment-Replacement Less Than \$5000	29,845	59,400	64,450	5,050	8.5%
50833	Telecommunications Equipment-Replacement Less Than \$5000	630	0	0	0	0.0%
50835	Computer Equipment-Replacement Less Than \$5000	47,490	181,527	161,077	-20,450	-11.3%
50890	Recommended Adjustments	-609,637	0	0	0	0.0%
50900	Principal	9,680,833	11,360,000	12,360,000	1,000,000	8.8%
50901	Interest	12,356,853	14,278,101	15,042,027	763,926	5.4%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50902 Other Debt Service Costs	9,150	320,495	320,495	0	0.0%
50903 Amortization Of Bond Discount	-1,358,545	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-3,703,061	-3,908,000	-4,176,000	-268,000	-6.9%
50922 Purchase For Inventory - Public Utility	-810	0	0	0	0.0%
Total Department	84,258,305	89,761,531	92,417,856	2,656,325	3.0%



Operating Line Item Budget By Cost Center
Henrico County, Virginia
FY2018-19
PUBLIC UTILITIES - WATER & SEWER

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
31101 Administration					
50100 Full-Time Salaries and Wages - Regular	522,449	542,343	467,335	-75,008	-13.8%
50107 27th Pay Adjustment	6,869	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	0	0	200	200	100.0%
50109 Vacancy Savings	0	-350,600	-360,115	-9,515	-2.7%
50110 FICA	40,166	36,628	34,631	-1,997	-5.5%
50111 Retirement VRS	62,198	70,560	62,109	-8,451	-12.0%
50112 Hospital/Medical Plans	57,633	45,828	48,798	2,970	6.5%
50113 Group Insurance - Life (VRS)	6,111	7,213	6,122	-1,091	-15.1%
50204 Engineering/Architectural Services	78,775	97,500	97,500	0	0.0%
50209 Other Professional Services	2,149,870	2,149,870	2,224,870	75,000	3.5%
50220 Lease/Rent Of Equipment	3,393	3,393	3,393	0	0.0%
50221 Lease/Rent Of Buildings	28,600	28,600	28,600	0	0.0%
50230 Temporary Help Service Fees	12,744	0	0	0	0.0%
50240 Printing and Binding	625	500	500	0	0.0%
50250 Advertising	3,972	10,000	10,000	0	0.0%
50270 Other Contractual Services	80,925	110,900	260,900	150,000	135.3%
50290 Purchase of Services from Other Governments	11,250,861	12,180,498	12,180,498	0	0.0%
50310 Automotive/Motor Pool	8,239	8,160	8,160	0	0.0%
50410 Postal Services	39,444	16,455	16,455	0	0.0%
50412 Telecommunications	3,496	5,794	5,794	0	0.0%
50420 Insurance	471,234	299,100	299,100	0	0.0%
50421 Insurance - Workers' Compensation	398,343	189,000	189,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50430 Mileage	36	90	90	0	0.0%
50431 Education and Training	-2,379	0	2,000	2,000	100.0%
50450 Dues And Association Memberships	2,323	5,185	27,679	22,494	433.8%
50500 Office Supplies	2,433	3,200	3,200	0	0.0%
50501 Food Supplies and Food Service Supplies	1,356	1,400	1,360	-40	-2.9%
50512 Books and Subscriptions	229	167	161	-6	-3.6%
50514 Other Operating Supplies	105	0	0	0	0.0%
50801 Machinery and Equipment-New \$5000 and Over	114,610	106,000	48,300	-57,700	-54.4%
50804 Motor Vehicles and Equipment-New \$5000 and Over	2,724	0	44,000	44,000	100.0%
50805 Computer Equipment-New \$5000 and Over	0	7,500	6,600	-900	-12.0%
50811 Machinery and Equipment-New Less Than \$5000	3,465	0	8,000	8,000	100.0%
50812 Furniture and Fixtures-New Less Than \$5000	9,784	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	100	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	4,685	0	9,000	9,000	100.0%
50821 Machinery and Equipment-Replacement \$5000 and Over	120,140	31,100	54,100	23,000	74.0%
50824 Motor Vehicles and Equipment-Replacement \$5000 and Over	367,616	400,000	390,000	-10,000	-2.5%
50825 Computer Equipment-Replacement \$5000 and Over	11,500	0	0	0	0.0%
50831 Machinery and Equipment-Replacement Less Than \$5000	29,845	59,400	64,450	5,050	8.5%
50835 Computer Equipment-Replacement Less Than \$5000	47,490	181,527	161,077	-20,450	-11.3%
50890 Recommended Adjustments	-609,637	0	0	0	0.0%
50911 Interdepartmental Billings	-143,000	-143,000	-143,000	0	0.0%
Total Cost Center	15,189,372	16,104,311	16,260,867	156,556	1.0%
31102 Systems Support					
50100 Full-Time Salaries and Wages - Regular	359,731	339,297	417,166	77,869	23.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50101 Full-Time Salaries and Wages - Overtime	4,483	0	0	0	0.0%
50110 FICA	26,865	25,956	31,912	5,956	22.9%
50111 Retirement VRS	44,963	44,143	55,442	11,299	25.6%
50112 Hospital/Medical Plans	31,525	38,190	48,798	10,608	27.8%
50113 Group Insurance - Life (VRS)	4,528	4,513	5,465	952	21.1%
50211 Maintenance Service Contracts	546,992	461,960	470,042	8,082	1.7%
50240 Printing and Binding	0	500	500	0	0.0%
50270 Other Contractual Services	409,876	215,000	294,000	79,000	36.7%
50300 Information Technology	710,000	710,000	710,000	0	0.0%
50310 Automotive/Motor Pool	32	500	500	0	0.0%
50412 Telecommunications	11,597	14,734	14,880	146	1.0%
50430 Mileage	5	85	85	0	0.0%
50431 Education and Training	5,291	0	5,300	5,300	100.0%
50450 Dues And Association Memberships	700	700	700	0	0.0%
50453 Freight Charges	480	500	500	0	0.0%
50500 Office Supplies	1,994	2,000	2,000	0	0.0%
50512 Books and Subscriptions	0	200	200	0	0.0%
50514 Other Operating Supplies	17,763	30,000	30,000	0	0.0%
50521 Computer Software	58,148	75,000	75,000	0	0.0%
50833 Telecommunications Equipment- Replacement Less Than \$5000	350	0	0	0	0.0%
50911 Interdepartmental Billings	-98,000	-98,000	-98,000	0	0.0%
Total Cost Center	2,137,323	1,865,278	2,064,490	199,212	10.7%
31201 Accounting					
50100 Full-Time Salaries and Wages - Regular	319,306	333,153	336,263	3,110	0.9%
50104 Temporary Salaries and Wages - Regular	1,221	0	0	0	0.0%
50107 27th Pay Adjustment	1,199	0	0	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50108 Hybrid Disability Prgm (Prev Wage Adj)	604	0	672	672	100.0%
50110 FICA	23,194	25,488	25,724	236	0.9%
50111 Retirement VRS	40,365	43,343	44,689	1,346	3.1%
50112 Hospital/Medical Plans	32,483	38,190	40,665	2,475	6.5%
50113 Group Insurance - Life (VRS)	4,064	4,431	4,405	-26	-0.6%
50202 Accounting And Auditing Services	47,754	50,000	50,000	0	0.0%
50220 Lease/Rent Of Equipment	-12,900	0	0	0	0.0%
50221 Lease/Rent Of Buildings	18,850	18,850	18,850	0	0.0%
50240 Printing and Binding	33	0	0	0	0.0%
50310 Automotive/Motor Pool	0	85	85	0	0.0%
50412 Telecommunications	5,544	1,200	1,200	0	0.0%
50431 Education and Training	207	0	200	200	100.0%
50450 Dues And Association Memberships	35	440	440	0	0.0%
50451 Claims And Contingencies - County	11,633	7,196	7,196	0	0.0%
50459 Other Charges Miscellaneous	230	0	0	0	0.0%
50482 Claims And Contingencies - Public Utilities	22,281	0	0	0	0.0%
50483 Amortization of Other Assets	224,495	0	0	0	0.0%
50500 Office Supplies	1,777	3,000	3,000	0	0.0%
50512 Books and Subscriptions	0	100	100	0	0.0%
50900 Principal	9,680,833	11,360,000	12,360,000	1,000,000	8.8%
50901 Interest	12,356,853	14,278,101	15,042,027	763,926	5.4%
50902 Other Debt Service Costs	9,150	320,495	320,495	0	0.0%
50903 Amortization Of Bond Discount	-1,358,545	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-77,000	-77,000	-77,000	0	0.0%
Total Cost Center	21,353,666	26,086,577	27,858,516	1,771,939	6.8%

31202 Customer Service Billing/Collection

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	782,744	787,418	796,172	8,754	1.1%
50101 Full-Time Salaries and Wages - Overtime	22,190	6,240	6,240	0	0.0%
50104 Temporary Salaries and Wages - Regular	33,556	0	0	0	0.0%
50107 27th Pay Adjustment	2,583	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,366	0	1,666	1,666	100.0%
50110 FICA	60,318	60,380	61,384	1,004	1.7%
50111 Retirement VRS	98,020	102,444	105,812	3,368	3.3%
50112 Hospital/Medical Plans	142,502	152,760	162,660	9,900	6.5%
50113 Group Insurance - Life (VRS)	9,872	10,472	10,430	-42	-0.4%
50209 Other Professional Services	27,974	35,000	30,000	-5,000	-14.3%
50210 Maintenance and Repairs	0	83	83	0	0.0%
50220 Lease/Rent Of Equipment	1,789	1,548	1,800	252	16.3%
50221 Lease/Rent Of Buildings	29,999	29,999	29,999	0	0.0%
50240 Printing and Binding	3,888	16,300	16,300	0	0.0%
50270 Other Contractual Services	3,970	4,800	4,800	0	0.0%
50290 Purchase of Services from Other Governments	770,394	760,000	765,000	5,000	0.7%
50310 Automotive/Motor Pool	11	95	50	-45	-47.4%
50410 Postal Services	297,861	296,335	296,335	0	0.0%
50412 Telecommunications	-27	8,048	8,048	0	0.0%
50431 Education and Training	839	0	800	800	100.0%
50450 Dues And Association Memberships	900	900	900	0	0.0%
50452 Bad Debt Expense	638,252	520,133	520,133	0	0.0%
50500 Office Supplies	40,743	37,719	37,719	0	0.0%
50512 Books and Subscriptions	150	195	195	0	0.0%
50513 Educational and Recreational Supplies	0	124	124	0	0.0%
50911 Interdepartmental Billings	-230,000	-230,000	-230,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
Total Cost Center	2,739,894	2,600,993	2,626,650	25,657	1.0%
31203 Meter Reading/Service					
50100 Full-Time Salaries and Wages - Regular	292,771	334,209	332,389	-1,820	-0.5%
50101 Full-Time Salaries and Wages - Overtime	78,664	10,000	10,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	28,211	20,200	20,200	0	0.0%
50107 27th Pay Adjustment	2,310	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	117	0	158	158	100.0%
50110 FICA	29,731	27,878	27,738	-140	-0.5%
50111 Retirement VRS	36,767	43,480	44,175	695	1.6%
50112 Hospital/Medical Plans	47,913	68,742	73,197	4,455	6.5%
50113 Group Insurance - Life (VRS)	3,610	4,445	4,354	-91	-2.0%
50210 Maintenance and Repairs	0	488	488	0	0.0%
50220 Lease/Rent Of Equipment	0	720	0	-720	-100.0%
50310 Automotive/Motor Pool	45,852	44,429	44,429	0	0.0%
50412 Telecommunications	9,405	11,208	11,208	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	100	100	0	0.0%
50506 Repair and Maintenance Supplies	1,786	829	2,500	1,671	201.6%
50511 Uniforms/Wearing Apparel/ITEMS	3,291	3,633	3,633	0	0.0%
50517 Small Tools	510	690	1,400	710	102.9%
Total Cost Center	580,938	571,051	575,969	4,918	0.9%
31204 Meter Repair and Replacement					
50100 Full-Time Salaries and Wages - Regular	162,860	160,148	163,947	3,799	2.4%
50101 Full-Time Salaries and Wages - Overtime	19,400	7,000	7,000	0	0.0%
50107 27th Pay Adjustment	1,334	0	0	0	0.0%
50110 FICA	13,513	12,787	13,078	291	2.3%
50111 Retirement VRS	20,327	20,835	21,789	954	4.6%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	27,167	30,552	32,532	1,980	6.5%
50113 Group Insurance - Life (VRS)	2,047	2,130	2,148	18	0.8%
50210 Maintenance and Repairs	954	910	910	0	0.0%
50310 Automotive/Motor Pool	29,025	29,025	29,767	742	2.6%
50453 Freight Charges	2,758	3,000	3,000	0	0.0%
50500 Office Supplies	348	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	22	166	166	0	0.0%
50506 Repair and Maintenance Supplies	18,425	7,800	15,600	7,800	100.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,494	1,618	1,618	0	0.0%
50517 Small Tools	1,645	995	2,000	1,005	101.0%
50911 Interdepartmental Billings	-16	0	0	0	0.0%
Total Cost Center	302,303	276,966	293,555	16,589	6.0%
31301 Administration - OPS					
50100 Full-Time Salaries and Wages - Regular	343,439	351,477	385,035	33,558	9.5%
50101 Full-Time Salaries and Wages - Overtime	3,289	20,000	20,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	5,905	0	0	0	0.0%
50107 27th Pay Adjustment	1,090	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	0	0	537	537	100.0%
50110 FICA	26,305	28,418	30,985	2,567	9.0%
50111 Retirement VRS	42,804	45,727	51,172	5,445	11.9%
50112 Hospital/Medical Plans	39,360	45,828	56,931	11,103	24.2%
50113 Group Insurance - Life (VRS)	4,310	4,675	5,044	369	7.9%
50210 Maintenance and Repairs	15,489	17,000	17,000	0	0.0%
50211 Maintenance Service Contracts	877	6,100	6,100	0	0.0%
50220 Lease/Rent Of Equipment	4,995	5,700	5,700	0	0.0%
50230 Temporary Help Service Fees	1,628	0	0	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50240 Printing and Binding	715	1,700	1,700	0	0.0%
50250 Advertising	0	750	750	0	0.0%
50270 Other Contractual Services	96,732	138,000	138,000	0	0.0%
50280 Janitorial	39,896	41,500	41,500	0	0.0%
50285 Landscaping	5,225	7,500	7,500	0	0.0%
50286 Weed and Pest Control	410	536	536	0	0.0%
50310 Automotive/Motor Pool	10,569	10,493	10,681	188	1.8%
50400 Electric Services	75,381	60,000	75,000	15,000	25.0%
50401 Heating Services	15,654	55,000	55,000	0	0.0%
50402 Water Service	0	4,200	4,200	0	0.0%
50404 Refuse Service	500	1,300	1,300	0	0.0%
50412 Telecommunications	62,581	89,472	89,472	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	39,743	0	39,800	39,800	100.0%
50450 Dues And Association Memberships	1,340	2,185	2,185	0	0.0%
50453 Freight Charges	2,400	2,400	2,400	0	0.0%
50455 Tuition	8,455	0	0	0	0.0%
50459 Other Charges Miscellaneous	975	975	975	0	0.0%
50500 Office Supplies	17,225	16,700	16,700	0	0.0%
50501 Food Supplies and Food Service Supplies	300	712	712	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	5,512	5,800	5,800	0	0.0%
50506 Repair and Maintenance Supplies	4,468	4,095	4,095	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	814	552	552	0	0.0%
50512 Books and Subscriptions	0	500	500	0	0.0%
50514 Other Operating Supplies	2,443	500	500	0	0.0%
50517 Small Tools	38	166	166	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50911 Interdepartmental Billings	-5,000	-5,000	-5,000	0	0.0%
Total Cost Center	875,867	965,011	1,073,578	108,567	11.3%
31302 Warehouse					
50100 Full-Time Salaries and Wages - Regular	77,639	93,446	97,195	3,749	4.0%
50101 Full-Time Salaries and Wages - Overtime	8,852	13,000	13,000	0	0.0%
50107 27th Pay Adjustment	1,730	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	200	0	317	317	100.0%
50110 FICA	6,117	8,143	8,430	287	3.5%
50111 Retirement VRS	9,429	12,157	12,917	760	6.3%
50112 Hospital/Medical Plans	13,447	22,914	24,399	1,485	6.5%
50113 Group Insurance - Life (VRS)	972	1,243	1,274	31	2.5%
50200 Medical Services	0	150	150	0	0.0%
50210 Maintenance and Repairs	0	166	166	0	0.0%
50212 Vehicle Repair	904	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	5,714	5,714	5,714	0	0.0%
50453 Freight Charges	3,010	3,000	3,000	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	139	250	250	0	0.0%
50506 Repair and Maintenance Supplies	656	500	500	0	0.0%
50507 Gasoline	206	0	0	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	350	350	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	55	869	869	0	0.0%
50517 Small Tools	43	83	83	0	0.0%
50911 Interdepartmental Billings	-824	0	0	0	0.0%
50922 Purchase For Inventory - Public Utility	-810	0	0	0	0.0%
Total Cost Center	128,931	165,045	171,674	6,629	4.0%

31303 Pumping

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	1,022,196	1,089,421	1,091,898	2,477	0.2%
50101 Full-Time Salaries and Wages - Overtime	145,474	132,000	132,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	3,291	0	0	0	0.0%
50107 27th Pay Adjustment	3,153	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	748	0	1,354	1,354	100.0%
50110 FICA	85,019	93,439	93,628	189	0.2%
50111 Retirement VRS	126,506	141,733	145,113	3,380	2.4%
50112 Hospital/Medical Plans	176,006	206,226	211,458	5,232	2.5%
50113 Group Insurance - Life (VRS)	12,751	14,489	14,304	-185	-1.3%
50200 Medical Services	55	300	300	0	0.0%
50210 Maintenance and Repairs	341,317	284,600	284,600	0	0.0%
50211 Maintenance Service Contracts	14,850	18,560	18,560	0	0.0%
50212 Vehicle Repair	18,956	10,000	13,700	3,700	37.0%
50220 Lease/Rent Of Equipment	4,350	3,900	3,900	0	0.0%
50270 Other Contractual Services	4,623,906	4,251,000	4,033,000	-218,000	-5.1%
50285 Landscaping	90,657	60,000	69,000	9,000	15.0%
50310 Automotive/Motor Pool	104,350	104,350	109,246	4,896	4.7%
50400 Electric Services	2,063,253	1,920,500	2,055,000	134,500	7.0%
50401 Heating Services	2,510	3,465	3,465	0	0.0%
50402 Water Service	34,704	40,000	40,000	0	0.0%
50404 Refuse Service	21,813	22,000	22,000	0	0.0%
50412 Telecommunications	93,904	64,060	73,000	8,940	14.0%
50453 Freight Charges	6,066	6,089	6,089	0	0.0%
50459 Other Charges Miscellaneous	990	1,547	1,547	0	0.0%
50501 Food Supplies and Food Service Supplies	20	1,040	1,040	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	8,003	3,850	3,850	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50506 Repair and Maintenance Supplies	233,579	241,000	241,000	0	0.0%
50507 Gasoline	3,682	15,000	15,000	0	0.0%
50508 Diesel Fuel	38,334	47,220	47,220	0	0.0%
50509 Vehicle and Powered Equipment Supplies	171,433	170,700	170,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	14,941	10,462	10,462	0	0.0%
50514 Other Operating Supplies	0	1,250	1,250	0	0.0%
50516 Chemicals	6,666	50,000	50,000	0	0.0%
50517 Small Tools	6,386	6,140	6,140	0	0.0%
50911 Interdepartmental Billings	-10,138	0	0	0	0.0%
Total Cost Center	9,469,731	9,014,341	8,969,824	-44,517	-0.5%
31304 Water Transmission and Distribution					
50100 Full-Time Salaries and Wages - Regular	1,208,312	1,346,498	1,325,119	-21,379	-1.6%
50101 Full-Time Salaries and Wages - Overtime	372,184	285,000	285,000	0	0.0%
50107 27th Pay Adjustment	10,593	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	610	0	1,734	1,734	100.0%
50110 FICA	113,647	124,809	123,174	-1,635	-1.3%
50111 Retirement VRS	148,747	175,180	176,109	929	0.5%
50112 Hospital/Medical Plans	234,121	274,968	284,655	9,687	3.5%
50113 Group Insurance - Life (VRS)	15,046	17,909	17,359	-550	-3.1%
50200 Medical Services	692	830	830	0	0.0%
50210 Maintenance and Repairs	1,663	2,400	2,400	0	0.0%
50212 Vehicle Repair	155,136	156,000	156,000	0	0.0%
50220 Lease/Rent Of Equipment	24,295	24,500	24,500	0	0.0%
50270 Other Contractual Services	1,613,981	1,056,596	1,100,000	43,404	4.1%
50290 Purchase of Services from Other Governments	160,000	160,000	160,000	0	0.0%
50310 Automotive/Motor Pool	178,829	179,093	199,477	20,384	11.4%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50404 Refuse Service	138,800	150,000	150,000	0	0.0%
50453 Freight Charges	719	720	720	0	0.0%
50457 Road Repairs	789,067	522,000	522,000	0	0.0%
50501 Food Supplies and Food Service Supplies	10	5,200	5,200	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	3,758	3,200	3,200	0	0.0%
50506 Repair and Maintenance Supplies	391,208	350,000	350,000	0	0.0%
50507 Gasoline	32,962	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	36,025	20,815	20,815	0	0.0%
50515 Road Materials	134,890	135,000	135,000	0	0.0%
50516 Chemicals	0	850	850	0	0.0%
50517 Small Tools	29,128	20,300	20,300	0	0.0%
50911 Interdepartmental Billings	-73,062	0	0	0	0.0%
Total Cost Center	5,721,361	5,069,368	5,121,942	52,574	1.0%
31305 Wastewater Collection					
50100 Full-Time Salaries and Wages - Regular	1,080,108	1,176,245	1,204,117	27,872	2.4%
50101 Full-Time Salaries and Wages - Overtime	583,378	346,000	346,000	0	0.0%
50107 27th Pay Adjustment	-1,794	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,466	0	2,291	2,291	100.0%
50110 FICA	122,956	116,452	118,549	2,097	1.8%
50111 Retirement VRS	133,383	153,029	160,027	6,998	4.6%
50112 Hospital/Medical Plans	183,684	252,054	268,390	16,336	6.5%
50113 Group Insurance - Life (VRS)	13,235	15,644	15,773	129	0.8%
50114 Unemployment Insurance	-378	0	0	0	0.0%
50200 Medical Services	507	519	519	0	0.0%
50210 Maintenance and Repairs	0	975	975	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50212 Vehicle Repair	191,332	239,218	239,218	0	0.0%
50220 Lease/Rent Of Equipment	5,718	11,000	11,000	0	0.0%
50270 Other Contractual Services	640,176	641,500	641,500	0	0.0%
50286 Weed and Pest Control	0	4,000	4,000	0	0.0%
50310 Automotive/Motor Pool	117,004	117,004	135,729	18,725	16.0%
50404 Refuse Service	87,448	150,000	150,000	0	0.0%
50453 Freight Charges	600	600	600	0	0.0%
50457 Road Repairs	86,300	86,300	86,300	0	0.0%
50501 Food Supplies and Food Service Supplies	40	7,100	7,100	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	4,067	3,600	3,600	0	0.0%
50506 Repair and Maintenance Supplies	145,771	191,000	191,000	0	0.0%
50507 Gasoline	42,213	70,000	70,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	4,150	0	-4,150	-100.0%
50511 Uniforms/Wearing Apparel/ITEMS	40,167	25,169	25,169	0	0.0%
50515 Road Materials	42,560	43,000	43,000	0	0.0%
50516 Chemicals	3,871	4,000	8,150	4,150	103.8%
50517 Small Tools	18,425	9,600	11,500	1,900	19.8%
50911 Interdepartmental Billings	-69,974	-80,000	-80,000	0	0.0%
Total Cost Center	3,472,263	3,588,159	3,664,507	76,348	2.1%
31306 TV Inspection-Inflow and Infiltration					
50100 Full-Time Salaries and Wages - Regular	342,776	356,502	358,558	2,056	0.6%
50101 Full-Time Salaries and Wages - Overtime	54,703	38,390	38,390	0	0.0%
50107 27th Pay Adjustment	864	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	580	0	662	662	100.0%
50110 FICA	28,929	30,209	30,367	158	0.5%
50111 Retirement VRS	42,867	46,381	47,652	1,271	2.7%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	70,878	76,380	81,330	4,950	6.5%
50113 Group Insurance - Life (VRS)	4,301	4,742	4,697	-45	-0.9%
50200 Medical Services	177	400	400	0	0.0%
50210 Maintenance and Repairs	4,894	6,630	6,630	0	0.0%
50212 Vehicle Repair	24,894	8,700	8,700	0	0.0%
50220 Lease/Rent Of Equipment	0	300	300	0	0.0%
50270 Other Contractual Services	122,320	197,600	197,600	0	0.0%
50310 Automotive/Motor Pool	22,315	22,315	23,209	894	4.0%
50453 Freight Charges	785	785	785	0	0.0%
50501 Food Supplies and Food Service Supplies	0	1,034	1,034	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	740	990	990	0	0.0%
50506 Repair and Maintenance Supplies	10,027	10,000	10,000	0	0.0%
50507 Gasoline	8,670	10,000	10,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	4,135	3,553	3,553	0	0.0%
50516 Chemicals	172	500	500	0	0.0%
50517 Small Tools	721	1,500	1,500	0	0.0%
50911 Interdepartmental Billings	-26,887	-10,000	-10,000	0	0.0%
Total Cost Center	718,861	807,411	817,357	9,946	1.2%
31307 Wells					
50100 Full-Time Salaries and Wages - Regular	202,905	196,366	206,310	9,944	5.1%
50101 Full-Time Salaries and Wages - Overtime	49,381	35,100	35,100	0	0.0%
50107 27th Pay Adjustment	-4,550	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	230	0	236	236	100.0%
50110 FICA	17,992	17,707	18,468	761	4.3%
50111 Retirement VRS	25,197	25,547	27,418	1,871	7.3%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	43,117	45,828	48,798	2,970	6.5%
50113 Group Insurance - Life (VRS)	2,537	2,612	2,703	91	3.5%
50210 Maintenance and Repairs	0	500	500	0	0.0%
50220 Lease/Rent Of Equipment	361	500	500	0	0.0%
50285 Landscaping	36,111	19,600	19,600	0	0.0%
50310 Automotive/Motor Pool	31,975	31,975	32,895	920	2.9%
50400 Electric Services	5,259	6,000	6,000	0	0.0%
50412 Telecommunications	24,171	15,700	15,700	0	0.0%
50453 Freight Charges	10	41	41	0	0.0%
50501 Food Supplies and Food Service Supplies	0	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	451	900	900	0	0.0%
50506 Repair and Maintenance Supplies	141	1,120	1,120	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,381	2,000	2,000	0	0.0%
50516 Chemicals	0	4,000	4,000	0	0.0%
50517 Small Tools	125	400	400	0	0.0%
Total Cost Center	436,794	406,796	423,589	16,793	4.1%
31401 Administration - WRF					
50100 Full-Time Salaries and Wages - Regular	1,575,443	1,586,373	1,585,270	-1,103	-0.1%
50101 Full-Time Salaries and Wages - Overtime	216,740	60,741	60,741	0	0.0%
50104 Temporary Salaries and Wages - Regular	6,486	0	0	0	0.0%
50107 27th Pay Adjustment	5,982	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	777	0	1,269	1,269	100.0%
50110 FICA	132,253	126,004	125,920	-84	-0.1%
50111 Retirement VRS	198,880	206,387	210,683	4,296	2.1%
50112 Hospital/Medical Plans	211,392	213,864	227,724	13,860	6.5%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50113 Group Insurance - Life (VRS)	20,026	21,099	20,767	-332	-1.6%
50204 Engineering/Architectural Services	301,169	513,000	513,000	0	0.0%
50210 Maintenance and Repairs	78,153	96,440	96,440	0	0.0%
50211 Maintenance Service Contracts	68,885	76,000	104,500	28,500	37.5%
50220 Lease/Rent Of Equipment	16,247	11,592	18,768	7,176	61.9%
50230 Temporary Help Service Fees	36,507	10,000	10,000	0	0.0%
50240 Printing and Binding	292	300	300	0	0.0%
50250 Advertising	0	500	500	0	0.0%
50260 Laundry and Dry Cleaning	3,418	3,500	4,000	500	14.3%
50270 Other Contractual Services	837,611	809,370	809,514	144	0.0%
50280 Janitorial	58,895	57,984	63,294	5,310	9.2%
50310 Automotive/Motor Pool	19,970	22,320	32,560	10,240	45.9%
50400 Electric Services	1,604,037	1,601,741	1,602,968	1,227	0.1%
50401 Heating Services	38,430	80,014	80,014	0	0.0%
50402 Water Service	25,132	49,856	49,856	0	0.0%
50403 Sewer Service	163	0	0	0	0.0%
50404 Refuse Service	27,240	44,000	35,000	-9,000	-20.5%
50410 Postal Services	395	800	800	0	0.0%
50412 Telecommunications	35,044	38,000	38,000	0	0.0%
50430 Mileage	97	100	100	0	0.0%
50431 Education and Training	23,052	0	23,100	23,100	100.0%
50450 Dues And Association Memberships	94,305	93,774	94,606	832	0.9%
50453 Freight Charges	2,205	550	550	0	0.0%
50455 Tuition	2,000	0	0	0	0.0%
50459 Other Charges Miscellaneous	253	2,430	750	-1,680	-69.1%
50460 Environmental Expenses	9,694	14,992	14,992	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50500 Office Supplies	8,682	9,474	9,594	120	1.3%
50501 Food Supplies and Food Service Supplies	694	1,100	1,100	0	0.0%
50503 Medical and Laboratory Supplies	11,401	10,000	11,500	1,500	15.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	381	580	580	0	0.0%
50506 Repair and Maintenance Supplies	2,471	2,485	2,485	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	5,303	7,321	7,321	0	0.0%
50512 Books and Subscriptions	177	800	800	0	0.0%
50514 Other Operating Supplies	999	850	850	0	0.0%
50516 Chemicals	2,447,539	2,466,912	2,466,912	0	0.0%
50517 Small Tools	572	240	500	260	108.3%
50833 Telecommunications Equipment- Replacement Less Than \$5000	30	0	0	0	0.0%
50911 Interdepartmental Billings	-1,161,433	-960,000	-960,000	0	0.0%
Total Cost Center	6,967,989	7,281,493	7,367,628	86,135	1.2%
31402 Maintenance					
50100 Full-Time Salaries and Wages - Regular	965,228	969,561	1,000,635	31,074	3.2%
50101 Full-Time Salaries and Wages - Overtime	4,703	13,963	13,963	0	0.0%
50107 27th Pay Adjustment	15,134	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	409	0	933	933	100.0%
50110 FICA	71,969	75,240	77,617	2,377	3.2%
50111 Retirement VRS	120,164	126,140	132,984	6,844	5.4%
50112 Hospital/Medical Plans	130,144	152,760	162,660	9,900	6.5%
50113 Group Insurance - Life (VRS)	12,059	12,896	13,109	213	1.7%
50210 Maintenance and Repairs	1,502,981	1,744,868	1,744,868	0	0.0%
50211 Maintenance Service Contracts	89,100	143,406	143,406	0	0.0%
50212 Vehicle Repair	25,824	27,899	27,899	0	0.0%
50220 Lease/Rent Of Equipment	9,201	9,332	9,332	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50260 Laundry and Dry Cleaning	3,394	3,815	3,815	0	0.0%
50270 Other Contractual Services	158,211	181,035	181,035	0	0.0%
50285 Landscaping	81,050	63,050	68,754	5,704	9.0%
50286 Weed and Pest Control	4,850	4,000	5,360	1,360	34.0%
50310 Automotive/Motor Pool	76,663	86,400	86,400	0	0.0%
50430 Mileage	41	50	50	0	0.0%
50453 Freight Charges	21,722	20,488	20,488	0	0.0%
50459 Other Charges Miscellaneous	1,509	1,553	1,553	0	0.0%
50501 Food Supplies and Food Service Supplies	254	255	255	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	7,048	9,436	9,436	0	0.0%
50506 Repair and Maintenance Supplies	679,392	752,450	752,450	0	0.0%
50507 Gasoline	7,056	8,716	8,716	0	0.0%
50509 Vehicle and Powered Equipment Supplies	16,218	15,000	15,000	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	7,215	11,995	11,995	0	0.0%
50512 Books and Subscriptions	0	340	340	0	0.0%
50515 Road Materials	130	500	500	0	0.0%
50516 Chemicals	3,726	3,726	3,726	0	0.0%
50517 Small Tools	17,500	16,100	16,100	0	0.0%
Total Cost Center	4,032,895	4,454,974	4,513,379	58,405	1.3%
31404 Monitoring and Compliance					
50100 Full-Time Salaries and Wages - Regular	315,687	317,885	296,263	-21,622	-6.8%
50101 Full-Time Salaries and Wages - Overtime	907	1,276	1,276	0	0.0%
50107 27th Pay Adjustment	-13,305	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	346	0	725	725	100.0%
50110 FICA	23,254	24,416	22,762	-1,654	-6.8%
50111 Retirement VRS	37,031	41,357	39,373	-1,984	-4.8%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	43,652	53,466	48,798	-4,668	-8.7%
50113 Group Insurance - Life (VRS)	3,729	4,228	3,881	-347	-8.2%
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	857	1,352	910	-442	-32.7%
50270 Other Contractual Services	193,364	190,070	190,070	0	0.0%
50310 Automotive/Motor Pool	28,916	28,916	28,916	0	0.0%
50430 Mileage	38	806	806	0	0.0%
50500 Office Supplies	344	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	2,879	3,500	3,251	-249	-7.1%
50506 Repair and Maintenance Supplies	9,759	10,700	10,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,319	1,990	2,995	1,005	50.5%
50512 Books and Subscriptions	206	213	213	0	0.0%
50514 Other Operating Supplies	213	213	213	0	0.0%
50517 Small Tools	425	425	425	0	0.0%
Total Cost Center	654,241	687,289	658,053	-29,236	-4.3%
31405 Central Environmental					
50100 Full-Time Salaries and Wages - Regular	450,959	505,961	530,416	24,455	4.8%
50101 Full-Time Salaries and Wages - Overtime	5,764	11,385	11,385	0	0.0%
50107 27th Pay Adjustment	-9,971	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	544	0	790	790	100.0%
50110 FICA	33,434	39,577	41,448	1,871	4.7%
50111 Retirement VRS	54,401	65,826	70,492	4,666	7.1%
50112 Hospital/Medical Plans	56,985	84,018	97,596	13,578	16.2%
50113 Group Insurance - Life (VRS)	5,476	6,729	6,948	219	3.3%
50210 Maintenance and Repairs	24,550	15,000	15,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50211 Maintenance Service Contracts	35,248	43,897	43,897	0	0.0%
50260 Laundry and Dry Cleaning	1,566	4,151	2,651	-1,500	-36.1%
50270 Other Contractual Services	44,568	57,436	57,436	0	0.0%
50310 Automotive/Motor Pool	8,852	8,466	8,853	387	4.6%
50430 Mileage	124	25	25	0	0.0%
50450 Dues And Association Memberships	1,138	1,138	1,138	0	0.0%
50453 Freight Charges	5,498	5,500	7,500	2,000	36.4%
50500 Office Supplies	1,000	1,000	1,000	0	0.0%
50503 Medical and Laboratory Supplies	113,982	99,825	103,890	4,065	4.1%
50506 Repair and Maintenance Supplies	10	3,500	3,500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	641	1,239	2,739	1,500	121.1%
50512 Books and Subscriptions	0	640	640	0	0.0%
Total Cost Center	834,769	955,313	1,007,344	52,031	5.4%
31501 Administration - WTF					
50100 Full-Time Salaries and Wages - Regular	1,000,496	1,068,946	1,080,595	11,649	1.1%
50101 Full-Time Salaries and Wages - Overtime	119,058	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	7,755	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	400	0	912	912	100.0%
50110 FICA	81,730	93,377	94,267	890	1.0%
50111 Retirement VRS	127,490	139,070	143,612	4,542	3.3%
50112 Hospital/Medical Plans	146,438	152,760	162,660	9,900	6.5%
50113 Group Insurance - Life (VRS)	12,841	14,217	14,156	-61	-0.4%
50200 Medical Services	0	100	100	0	0.0%
50204 Engineering/Architectural Services	67,386	106,000	106,000	0	0.0%
50210 Maintenance and Repairs	848,741	1,015,514	1,015,514	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50211 Maintenance Service Contracts	66,282	94,118	94,500	382	0.4%
50220 Lease/Rent Of Equipment	8,142	20,000	20,000	0	0.0%
50230 Temporary Help Service Fees	459	9,688	9,688	0	0.0%
50240 Printing and Binding	36	255	255	0	0.0%
50270 Other Contractual Services	157,272	86,360	142,860	56,500	65.4%
50280 Janitorial	22,420	29,000	29,000	0	0.0%
50285 Landscaping	15,339	37,000	37,000	0	0.0%
50286 Weed and Pest Control	0	1,000	1,000	0	0.0%
50310 Automotive/Motor Pool	24,698	29,310	29,310	0	0.0%
50400 Electric Services	1,128,741	1,353,618	1,210,617	-143,001	-10.6%
50401 Heating Services	65,336	100,000	102,965	2,965	3.0%
50402 Water Service	1,607	20,900	21,950	1,050	5.0%
50403 Sewer Service	1,821	0	1,925	1,925	100.0%
50404 Refuse Service	600	2,200	2,200	0	0.0%
50410 Postal Services	0	415	415	0	0.0%
50412 Telecommunications	51,379	72,471	74,020	1,549	2.1%
50430 Mileage	0	394	394	0	0.0%
50431 Education and Training	8,413	0	8,500	8,500	100.0%
50450 Dues And Association Memberships	2,614	31,410	31,410	0	0.0%
50453 Freight Charges	460	3,830	3,830	0	0.0%
50460 Environmental Expenses	0	3,138	4,110	972	31.0%
50500 Office Supplies	4,907	7,000	7,000	0	0.0%
50501 Food Supplies and Food Service Supplies	110	300	300	0	0.0%
50503 Medical and Laboratory Supplies	74,804	74,825	78,480	3,655	4.9%
50504 Laundry, Housekeeping, and Janitorial Supplies	3,683	3,525	3,675	150	4.3%
50506 Repair and Maintenance Supplies	99,927	146,150	146,150	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50508 Diesel Fuel	4,561	38,400	38,400	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	5,886	8,498	9,998	1,500	17.7%
50512 Books and Subscriptions	391	500	500	0	0.0%
50514 Other Operating Supplies	4,470	6,280	6,280	0	0.0%
50516 Chemicals	1,588,754	1,492,551	1,523,868	31,317	2.1%
50517 Small Tools	0	5,000	5,000	0	0.0%
50833 Telecommunications Equipment- Replacement Less Than \$5000	100	0	0	0	0.0%
50911 Interdepartmental Billings	1,163,238	1,100,000	1,100,000	0	0.0%
Total Cost Center	6,918,785	7,519,777	7,515,073	-4,704	-0.1%
31504 Engineering					
50100 Full-Time Salaries and Wages - Regular	1,786,721	1,818,470	1,797,031	-21,439	-1.2%
50101 Full-Time Salaries and Wages - Overtime	98	500	500	0	0.0%
50107 27th Pay Adjustment	-14,493	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,357	0	1,641	1,641	100.0%
50110 FICA	133,591	139,151	137,510	-1,641	-1.2%
50111 Retirement VRS	221,375	236,583	238,826	2,243	0.9%
50112 Hospital/Medical Plans	171,390	206,226	219,597	13,371	6.5%
50113 Group Insurance - Life (VRS)	22,291	24,186	23,541	-645	-2.7%
50204 Engineering/Architectural Services	73,262	40,000	40,000	0	0.0%
50210 Maintenance and Repairs	0	1,409	1,409	0	0.0%
50220 Lease/Rent Of Equipment	0	3,000	3,000	0	0.0%
50221 Lease/Rent Of Buildings	33,888	33,888	33,888	0	0.0%
50270 Other Contractual Services	139,355	154,838	154,838	0	0.0%
50310 Automotive/Motor Pool	4,155	4,945	4,945	0	0.0%
50412 Telecommunications	4,963	7,510	7,510	0	0.0%
50431 Education and Training	5,690	0	5,700	5,700	100.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50450 Dues And Association Memberships	1,635	2,843	2,843	0	0.0%
50455 Tuition	7,230	0	0	0	0.0%
50500 Office Supplies	5,161	7,000	7,000	0	0.0%
50506 Repair and Maintenance Supplies	3	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	256	213	213	0	0.0%
50512 Books and Subscriptions	0	200	200	0	0.0%
50514 Other Operating Supplies	577	2,400	2,400	0	0.0%
50517 Small Tools	0	128	128	0	0.0%
50911 Interdepartmental Billings	-1,649,804	-1,690,000	-1,623,000	67,000	4.0%
Total Cost Center	948,701	993,490	1,059,720	66,230	6.7%
31505 Construction					
50100 Full-Time Salaries and Wages - Regular	1,398,038	1,355,595	1,606,221	250,626	18.5%
50101 Full-Time Salaries and Wages - Overtime	37,192	60,000	60,000	0	0.0%
50107 27th Pay Adjustment	8,718	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,146	0	2,410	2,410	100.0%
50110 FICA	103,999	108,293	127,466	19,173	17.7%
50111 Retirement VRS	174,675	176,362	213,467	37,105	21.0%
50112 Hospital/Medical Plans	191,039	183,312	227,724	44,412	24.2%
50113 Group Insurance - Life (VRS)	17,630	18,030	21,042	3,012	16.7%
50210 Maintenance and Repairs	400	995	995	0	0.0%
50220 Lease/Rent Of Equipment	2,506	2,568	2,568	0	0.0%
50230 Temporary Help Service Fees	6,939	0	0	0	0.0%
50250 Advertising	0	500	500	0	0.0%
50310 Automotive/Motor Pool	110,359	109,934	113,349	3,415	3.1%
50400 Electric Services	0	8,832	8,832	0	0.0%
50402 Water Service	4,125	780	780	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50403 Sewer Service	4,452	0	0	0	0.0%
50412 Telecommunications	20,738	21,894	21,894	0	0.0%
50431 Education and Training	1,067	0	1,100	1,100	100.0%
50450 Dues And Association Memberships	1,325	1,640	1,640	0	0.0%
50500 Office Supplies	4,464	6,000	6,000	0	0.0%
50501 Food Supplies and Food Service Supplies	327	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	90	90	0	0.0%
50506 Repair and Maintenance Supplies	930	1,267	1,267	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,311	3,226	3,226	0	0.0%
50512 Books and Subscriptions	95	600	600	0	0.0%
50514 Other Operating Supplies	715	1,000	1,000	0	0.0%
50517 Small Tools	442	1,570	1,570	0	0.0%
50833 Telecommunications Equipment- Replacement Less Than \$5000	150	0	0	0	0.0%
50911 Interdepartmental Billings	-1,321,161	-1,715,000	-2,050,000	-335,000	-19.5%
Total Cost Center	773,621	347,888	374,141	26,253	7.5%