

# PUBLIC UTILITIES

## Water & Sewer

### DESCRIPTION

The Water and Sewer Enterprise Fund accounts for the provision of water and sewer services to residents and businesses 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 charges and fees. With \$5 million in General Fund support.

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.

### FISCAL YEAR 2024 SUMMARY

**Annual Fiscal Plan**

Description	FY22	FY23	FY24	Change
	Actual	Original	Proposed	23 to 24
Personnel	\$ 18,054,418	\$ 22,662,663	\$ 24,253,350	7.0%
Operation	51,059,792	54,503,443	60,104,957	10.3%
Capital	558,151	1,862,788	2,168,488	16.4%
Debt Service	16,939,163	31,831,998	30,289,851	(4.8%)
Total	<u>\$ 86,611,524</u>	<u>\$ 110,860,892</u>	<u>\$ 116,816,646</u>	<u>5.4%</u>

Personnel Complement 307 316 322 6

FY24-Added 1-Senior Business Manager, 2- Instrumentation Specialist III, 1-Water Quality Compliance Specialist, 1-Chemist, and 1- Laboratory Analyst III to there personnel compliment.

## PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
<b>Workload Measures</b>				
Average No. of Fire Hydrants in Service	13,849	13,950	14,050	100
Miles of Water Mains	1,669	1,675	1,685	10
Miles of Sewer Mains	1,539	1,545	1,550	5
Number of Water Customers	101,667	102,500	103,300	800
Number of Sewer Customers	98,591	99,400	100,100	700

## 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. Additionally, funding has been provided by the America Rescue Plan to assist new customers with connecting to system. This effort is being supported with \$1,000,000 from the General Fund to assist new customers with the cost to connect to the water & sewer system.

The Department provides water and wastewater services to approximately 94% 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.

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 FY24, projected operating resources of \$151,868,267 will support water and wastewater operations, reflecting a increase of 2.8% from the FY23 adopted budget.

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.

The total resources for FY24 includes a total of \$7,150,500 of General Fund resources. There are three areas supported by the General Fund. First is \$2,150,500 to support debt service to support Elko Tract infrastructure improvements. Second is \$1,000,000 to assist new customers with the cost to connect to the Water & Sewer system. Finally, \$4,000,000 from the General Fund is to support water & sewer improvements related to economic development projects. The funding for infill connections and EDA projects, new funding for FY24, equates roughly

## *Public Utilities - Water & Sewer*

to the value of 1 penny on the County's Real Estate tax rate. On an annual basis, Public Utilities performs cash flow projections verifying 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 for meeting all the obligations of the fund. The FY24 budget adheres to that premise.

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### EXPENDITURES

The FY24 budget of \$116,816,646 includes expenditures for personnel, operating, capital outlay, and debt service and is equal to the budget target. Overall, the Water and Sewer operating budget is increasing by 5.4%, or \$5,955,754. Increase reflects pay increases for all employees and benefit rate increases and funding for: 1 – Senior Business Manager, 2 – Instrumentation Specialist III, 1 – Water Quality Compliance Specialist, 1 – Chemist and 1 – Laboratory Analyst III.

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### DEBT SERVICE REQUIREMENTS

Projected debt service expenditures of \$29,648,861 represents a net decrease of \$1,542,147 or 4.9% when compared to the approved FY23 budget. The debt service in the FY24 budget is based on existing debt service.

The debt service budget will fully fund requirements arising from the Water and Sewer Fund's outstanding debt, which on June 30, 2021, was \$432,145,000. 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, 2022, this coverage equaled 2.25 times the debt service requirement. (Source: Annual Comprehensive Financial Report June 30, 2022: Pledged Revenue Coverage Table X).

Debt service expenditures, in total, represent 27.0% of the FY24 Water & Sewer budget. As a note, this is a much higher percentage than what is seen in the General Fund (target of 7.75% of General Fund expenditures) and is representative of another difference between the County's General Fund and the Water and Sewer Enterprise Fund.

The FY24 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 the following three bond rating agencies: Moody's Investors Service, Standard & Poor's and Fitch IBCA. It is one of only 15 public utilities in the United States to possess a triple AAA bond rating.

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

FY18: \$ 140,813,367

FY19: \$ 146,439,690

FY20: \$ 158,493,173

FY21: \$ 196,635,341

FY22: \$ 194,438,660



**Department Operating Budget  
Henrico County, Virginia  
FY2023-24  
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	14,975,267	17,881,762	19,651,339	1,769,577	9.9%
50101 Full-Time Salaries and Wages - Overtime	1,472,871	1,165,058	1,165,058	0	0.0%
50104 Temporary Salaries and Wages - Regular	157,130	143,394	143,394	0	0.0%
50107 27th Pay Adjustment	-55,927	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	46,086	38,092	56,679	18,587	48.8%
50110 FICA	1,223,727	1,486,382	1,733,231	246,849	16.6%
50111 Retirement VRS	2,159,937	2,986,397	3,181,169	194,772	6.5%
50112 Hospital/Medical Plans	2,479,861	3,478,880	3,396,052	-82,828	-2.4%
50113 Group Insurance - Life (VRS)	198,949	253,698	269,428	15,730	6.2%
50114 Unemployment Insurance	851	0	0	0	0.0%
50200 Medical Services	1,504	2,299	2,299	0	0.0%
50201 Legal Services	167,000	0	0	0	0.0%
50202 Accounting And Auditing Services	0	50,000	50,000	0	0.0%
50204 Engineering/Architectural Services	1,157,199	640,000	740,000	100,000	15.6%
50209 Other Professional Services	2,293,022	2,289,870	2,295,070	5,200	0.2%
50210 Maintenance and Repairs	2,532,987	3,678,963	4,865,330	1,186,367	32.2%
50211 Maintenance Service Contracts	886,429	1,074,858	1,221,022	146,164	13.6%
50212 Vehicle Repair	463,142	470,517	470,517	0	0.0%
50220 Lease/Rent Of Equipment	190,580	135,564	177,609	42,045	31.0%
50221 Lease/Rent Of Buildings	111,337	111,337	111,337	0	0.0%
50230 Temporary Help Service Fees	24,567	22,800	22,800	0	0.0%
50233 Pension Expense	1,304,927	0	0	0	0.0%
50234 VRS Expenditure Reclassification	-2,159,937	0	0	0	0.0%
50235 OPEB Expense	969,215	0	0	0	0.0%
50236 VRS OPEB Life Insurance Expenditure Reclassification	-80,174	0	0	0	0.0%
50240 Printing and Binding	2,725	7,280	7,280	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>
50250	Advertising	5,928	6,706	6,706	0	0.0%
50260	Laundry and Dry Cleaning	1,759	7,976	16,965	8,989	112.7%
50270	Other Contractual Services	8,397,009	11,337,251	12,597,393	1,260,142	11.1%
50280	Janitorial	121,382	140,500	155,883	15,383	10.9%
50285	Landscaping	264,463	336,769	362,094	25,325	7.5%
50286	Weed and Pest Control	5,479	8,020	8,652	632	7.9%
50290	Purchase of Services from Other Governments	13,902,267	14,689,319	14,709,319	20,000	0.1%
50300	Information Technology	710,000	710,000	710,000	0	0.0%
50310	Automotive/Motor Pool	1,031,473	1,033,903	1,117,529	83,626	8.1%
50400	Electric Services	5,048,473	5,546,786	5,626,351	79,565	1.4%
50401	Heating Services	141,403	187,535	212,191	24,656	13.1%
50402	Water Service	169,164	137,670	137,670	0	0.0%
50403	Sewer Service	7,368	7,020	7,020	0	0.0%
50404	Refuse Service	130,771	257,576	257,576	0	0.0%
50410	Postal Services	347,984	362,090	362,090	0	0.0%
50412	Telecommunications	305,553	480,730	479,522	-1,208	-0.3%
50420	Insurance	427,607	455,000	455,000	0	0.0%
50421	Insurance - Workers' Compensation	90,316	239,000	239,000	0	0.0%
50430	Mileage	17	789	764	-25	-3.2%
50431	Education and Training	23,806	82,650	83,035	385	0.5%
50450	Dues And Association Memberships	130,542	162,755	160,934	-1,821	-1.1%
50451	Claims And Contingencies - County	518,668	50,000	513,550	463,550	927.1%
50452	Bad Debt Expense	1,772,053	931,100	931,100	0	0.0%
50453	Freight Charges	47,488	56,330	60,080	3,750	6.7%
50455	Tuition	474	0	0	0	0.0%
50457	Road Repairs	2,025,190	1,289,900	1,289,900	0	0.0%
50459	Other Charges Miscellaneous	5,875	7,375	7,375	0	0.0%
50460	Environmental Expenses	11,537	19,224	19,224	0	0.0%
50482	Claims And Contingencies - Public Utilities	51,920	0	0	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>
50483	Amortization of Other Assets	224,495	0	0	0	0.0%
50500	Office Supplies	63,172	100,893	99,893	-1,000	-1.0%
50501	Food Supplies and Food Service Supplies	1,959	8,221	8,971	750	9.1%
50503	Medical and Laboratory Supplies	238,260	226,421	250,281	23,860	10.5%
50504	Laundry, Housekeeping, and Janitorial Supplies	40,399	38,157	38,531	374	1.0%
50505	Linen Supplies	4,930	0	0	0	0.0%
50506	Repair and Maintenance Supplies	1,737,409	2,173,441	1,973,838	-199,603	-9.2%
50507	Gasoline	159,008	111,500	115,753	4,253	3.8%
50508	Diesel Fuel	51,804	63,040	84,690	21,650	34.3%
50509	Vehicle and Powered Equipment Supplies	249,102	189,550	189,550	0	0.0%
50511	Uniforms/Wearing Apparel/ITEMS	115,220	136,752	144,477	7,725	5.6%
50512	Books and Subscriptions	244	4,749	4,649	-100	-2.1%
50513	Educational and Recreational Supplies	1,050	124	124	0	0.0%
50514	Other Operating Supplies	17,248	47,513	37,513	-10,000	-21.0%
50515	Road Materials	215,458	190,100	190,100	0	0.0%
50516	Chemicals	5,651,661	4,667,388	6,934,018	2,266,630	48.6%
50517	Small Tools	51,357	85,622	83,372	-2,250	-2.6%
50521	Computer Software	80,183	73,500	100,000	26,500	36.1%
50801	Machinery and Equipment-New \$10,000 and Over	96,715	3,000	14,760	11,760	392.0%
50804	Motor Vehicles and Equipment-New \$10,000 and Over	0	374,927	353,600	-21,327	-5.7%
50805	Computer Equipment-New \$10,000 and Over	0	25,000	0	-25,000	-100.0%
50811	Machinery and Equipment-New Less Than \$10,000	4,723	0	3,500	3,500	100.0%
50812	Furniture and Fixtures-New Less Than \$10,000	6,657	10,700	0	-10,700	-100.0%
50813	Telecommunications Equipment-New Less Than \$10,000	350	0	0	0	0.0%
50815	Computer Equipment-New Less Than \$10,000	0	24,300	37,500	13,200	54.3%
50821	Machinery and Equipment-Replacement \$10,000 and Over	98,705	588,000	131,000	-457,000	-77.7%
50823	Telecommunications Equipment-Replacement \$10,000 and Over	0	0	115,000	115,000	100.0%
50824	Motor Vehicles and Equipment-Replacement \$10,000 and Over	194,681	520,000	1,230,003	710,003	136.5%
50825	Computer Equipment-Replacement \$10,000 and Over	11,345	13,000	13,000	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>
50831 Machinery and Equipment- Replacement Less Than \$10,000	20,615	79,100	150,765	71,665	90.6%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	15,943	0	1,860	1,860	100.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	700	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	107,717	224,761	117,500	-107,261	-47.7%
50890 Recommended Adjustments	-428,950	0	0	0	0.0%
50900 Principal	4,535,000	16,035,000	18,060,000	2,025,000	12.6%
50901 Interest	11,933,824	15,156,008	11,588,861	-3,567,147	-23.5%
50902 Other Debt Service Costs	0	320,495	320,495	0	0.0%
50903 Amortization Of Bond Discount	-470,339	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-4,604,334	-4,771,000	-5,343,000	-572,000	-12.0%
<b>Total Department</b>	<b>86,645,555</b>	<b>110,860,892</b>	<b>116,816,646</b>	<b>5,955,754</b>	<b>5.4%</b>



**Operating Line Item Budget By Cost Center  
Henrico County, Virginia  
FY2023-24  
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	757,337	804,030	1,090,797	286,767	35.7%
50104 Temporary Salaries and Wages - Regular	7,387	0	0	0	0.0%
50107 27th Pay Adjustment	70,247	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	198	220	232	12	5.5%
50110 FICA	61,520	61,508	64,327	2,819	4.6%
50111 Retirement VRS	109,930	132,906	143,776	10,870	8.2%
50112 Hospital/Medical Plans	104,476	81,856	85,976	4,120	5.0%
50113 Group Insurance - Life (VRS)	10,159	11,256	12,177	921	8.2%
50201 Legal Services	167,000	0	0	0	0.0%
50204 Engineering/Architectural Services	0	20,000	20,000	0	0.0%
50209 Other Professional Services	2,224,870	2,224,870	2,224,870	0	0.0%
50220 Lease/Rent Of Equipment	3,891	4,600	4,600	0	0.0%
50221 Lease/Rent Of Buildings	28,600	28,600	28,600	0	0.0%
50230 Temporary Help Service Fees	17,212	0	0	0	0.0%
50240 Printing and Binding	1,033	800	800	0	0.0%
50250 Advertising	5,588	4,000	4,000	0	0.0%
50270 Other Contractual Services	91,776	120,000	145,989	25,989	21.7%
50290 Purchase of Services from Other Governments	12,815,988	13,664,319	13,664,319	0	0.0%
50310 Automotive/Motor Pool	10,369	8,620	8,620	0	0.0%
50410 Postal Services	40,649	41,000	41,000	0	0.0%
50412 Telecommunications	5,834	5,794	5,794	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>
50420 Insurance	427,607	455,000	455,000	0	0.0%
50421 Insurance - Workers' Compensation	90,316	239,000	239,000	0	0.0%
50430 Mileage	0	90	90	0	0.0%
50431 Education and Training	485	10,700	10,700	0	0.0%
50450 Dues And Association Memberships	19,873	27,679	27,679	0	0.0%
50482 Claims And Contingencies - Public Utilities	51,920	0	0	0	0.0%
50500 Office Supplies	4,548	3,200	3,200	0	0.0%
50501 Food Supplies and Food Service Supplies	252	1,360	1,360	0	0.0%
50512 Books and Subscriptions	0	161	161	0	0.0%
50514 Other Operating Supplies	212	0	0	0	0.0%
50801 Machinery and Equipment-New \$10,000 and Over	96,715	0	14,760	14,760	100.0%
50804 Motor Vehicles and Equipment-New \$10,000 and Over	0	175,000	353,600	178,600	102.1%
50805 Computer Equipment-New \$10,000 and Over	0	25,000	0	-25,000	-100.0%
50811 Machinery and Equipment-New Less Than \$10,000	4,723	0	3,500	3,500	100.0%
50812 Furniture and Fixtures-New Less Than \$10,000	6,657	3,200	0	-3,200	-100.0%
50813 Telecommunications Equipment-New Less Than \$10,000	100	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$10,000	0	0	37,500	37,500	100.0%
50821 Machinery and Equipment- Replacement \$10,000 and Over	98,705	588,000	131,000	-457,000	-77.7%
50823 Telecommunications Equipment- Replacement \$10,000 and Over	0	0	115,000	115,000	100.0%
50824 Motor Vehicles and Equipment- Replacement \$10,000 and Over	194,681	520,000	1,230,003	710,003	136.5%
50825 Computer Equipment- Replacement \$10,000 and Over	11,345	13,000	13,000	0	0.0%
50831 Machinery and Equipment- Replacement Less Than \$10,000	20,615	79,100	150,765	71,665	90.6%
50832 Furniture and Fixtures- Replacement Less Than \$10,000	15,943	0	1,860	1,860	100.0%

<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>
50835 Computer Equipment-Replacement Less Than \$10,000	107,717	224,761	117,500	-107,261	-47.7%
50890 Recommended Adjustments	-428,950	0	0	0	0.0%
50911 Interdepartmental Billings	-124,000	-124,000	-250,000	-126,000	-101.6%
<b>Total Cost Center</b>	<b>17,133,528</b>	<b>19,455,630</b>	<b>20,201,555</b>	<b>745,925</b>	<b>3.8%</b>
<b>31102 Systems Support</b>					
50211 Maintenance Service Contracts	565,611	541,639	541,825	186	0.0%
50240 Printing and Binding	0	25	25	0	0.0%
50270 Other Contractual Services	639,259	824,393	974,393	150,000	18.2%
50300 Information Technology	710,000	710,000	710,000	0	0.0%
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50412 Telecommunications	10,313	12,320	10,320	-2,000	-16.2%
50430 Mileage	0	25	0	-25	-100.0%
50431 Education and Training	0	5,300	0	-5,300	-100.0%
50450 Dues And Association Memberships	700	700	700	0	0.0%
50453 Freight Charges	134	200	0	-200	-100.0%
50500 Office Supplies	1,885	2,000	0	-2,000	-100.0%
50512 Books and Subscriptions	0	100	0	-100	-100.0%
50514 Other Operating Supplies	13,747	30,000	20,000	-10,000	-33.3%
50521 Computer Software	80,183	73,500	100,000	26,500	36.1%
50911 Interdepartmental Billings	-112,000	-119,000	-141,000	-22,000	-18.5%
<b>Total Cost Center</b>	<b>1,909,832</b>	<b>2,081,252</b>	<b>2,216,313</b>	<b>135,061</b>	<b>6.5%</b>
<b>31201 Accounting</b>					
50100 Full-Time Salaries and Wages - Regular	320,900	388,997	457,140	68,143	17.5%
50107 27th Pay Adjustment	-26,385	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	616	904	1,043	139	15.4%
50110 FICA	22,940	29,758	32,498	2,740	9.2%

<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>
50111 Retirement VRS	46,625	64,301	75,565	11,264	17.5%
50112 Hospital/Medical Plans	50,330	51,160	53,735	2,575	5.0%
50113 Group Insurance - Life (VRS)	4,309	5,446	6,400	954	17.5%
50202 Accounting And Auditing Services	0	50,000	50,000	0	0.0%
50221 Lease/Rent Of Buildings	18,850	18,850	18,850	0	0.0%
50310 Automotive/Motor Pool	0	85	85	0	0.0%
50412 Telecommunications	823	1,200	1,200	0	0.0%
50431 Education and Training	315	500	500	0	0.0%
50450 Dues And Association Memberships	354	440	365	-75	-17.0%
50451 Claims And Contingencies - County	518,668	50,000	513,550	463,550	927.1%
50483 Amortization of Other Assets	224,495	0	0	0	0.0%
50500 Office Supplies	708	3,000	3,000	0	0.0%
50512 Books and Subscriptions	60	100	100	0	0.0%
50514 Other Operating Supplies	75	0	0	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	150	0	0	0	0.0%
50900 Principal	4,535,000	16,035,000	18,060,000	2,025,000	12.6%
50901 Interest	11,933,824	15,156,008	11,588,861	-	-23.5%
				3,567,147	
50902 Other Debt Service Costs	0	320,495	320,495	0	0.0%
50903 Amortization Of Bond Discount	-470,339	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-80,000	-80,000	-210,000	-130,000	-162.5%
<b>Total Cost Center</b>	<b>17,102,318</b>	<b>31,775,749</b>	<b>30,652,892</b>	<b>-1,122,857</b>	<b>-3.5%</b>
<b>31202 Customer Service Billing/Collection</b>					
50100 Full-Time Salaries and Wages - Regular	503,638	735,589	770,912	35,323	4.8%
50101 Full-Time Salaries and Wages - Overtime	9,978	6,240	6,240	0	0.0%
50104 Temporary Salaries and Wages - Regular	24,807	61,000	61,000	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	-14,964	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,919	2,923	3,419	496	17.0%
50110 FICA	38,332	61,416	64,119	2,703	4.4%
50111 Retirement VRS	74,759	121,593	127,432	5,839	4.8%
50112 Hospital/Medical Plans	120,236	184,176	193,446	9,270	5.0%
50113 Group Insurance - Life (VRS)	6,838	10,298	10,793	495	4.8%
50209 Other Professional Services	68,152	65,000	70,200	5,200	8.0%
50220 Lease/Rent Of Equipment	2,327	2,340	2,340	0	0.0%
50221 Lease/Rent Of Buildings	29,999	29,999	29,999	0	0.0%
50230 Temporary Help Service Fees	3,801	0	0	0	0.0%
50240 Printing and Binding	204	4,000	4,000	0	0.0%
50270 Other Contractual Services	17,030	0	15,000	15,000	100.0%
50290 Purchase of Services from Other Governments	926,279	865,000	885,000	20,000	2.3%
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50410 Postal Services	307,179	320,000	320,000	0	0.0%
50412 Telecommunications	7,040	8,048	8,048	0	0.0%
50431 Education and Training	0	800	800	0	0.0%
50450 Dues And Association Memberships	900	900	900	0	0.0%
50452 Bad Debt Expense	1,772,053	931,100	931,100	0	0.0%
50455 Tuition	474	0	0	0	0.0%
50500 Office Supplies	26,269	43,719	43,719	0	0.0%
50512 Books and Subscriptions	0	195	195	0	0.0%
50513 Educational and Recreational Supplies	0	124	124	0	0.0%
50911 Interdepartmental Billings	-252,767	-237,000	-311,000	-74,000	-31.2%
<b>Total Cost Center</b>	<b>3,674,483</b>	<b>3,217,510</b>	<b>3,237,836</b>	<b>20,326</b>	<b>0.6%</b>

### 31203 Meter Reading/Service

<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>
50100 Full-Time Salaries and Wages - Regular	278,947	311,151	327,106	15,955	5.1%
50101 Full-Time Salaries and Wages - Overtime	18,081	10,000	10,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	19,183	20,200	20,200	0	0.0%
50107 27th Pay Adjustment	5,691	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	531	736	1,800	1,064	144.6%
50110 FICA	23,755	26,113	27,334	1,221	4.7%
50111 Retirement VRS	39,733	51,433	54,071	2,638	5.1%
50112 Hospital/Medical Plans	49,930	81,856	85,976	4,120	5.0%
50113 Group Insurance - Life (VRS)	3,651	4,356	4,579	223	5.1%
50210 Maintenance and Repairs	0	488	488	0	0.0%
50310 Automotive/Motor Pool	55,993	52,372	52,372	0	0.0%
50412 Telecommunications	9,679	14,136	14,136	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	100	100	0	0.0%
50506 Repair and Maintenance Supplies	3,061	1,500	1,500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,295	2,500	2,500	0	0.0%
50517 Small Tools	647	1,400	1,400	0	0.0%
<b>Total Cost Center</b>	<b>511,177</b>	<b>578,341</b>	<b>603,562</b>	<b>25,221</b>	<b>4.4%</b>
<b>31204 Meter Repair and Replacement</b>					
50100 Full-Time Salaries and Wages - Regular	155,376	199,698	174,432	-25,266	-12.7%
50101 Full-Time Salaries and Wages - Overtime	9,646	7,000	7,000	0	0.0%
50107 27th Pay Adjustment	2,393	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	0	210	0	-210	-100.0%
50110 FICA	12,436	15,812	13,880	-1,932	-12.2%
50111 Retirement VRS	22,201	33,010	28,834	-4,176	-12.7%
50112 Hospital/Medical Plans	22,779	40,928	32,241	-8,687	-21.2%

<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)	2,052	2,796	2,442	-354	-12.7%
50210 Maintenance and Repairs	0	910	910	0	0.0%
50310 Automotive/Motor Pool	32,265	31,580	31,580	0	0.0%
50412 Telecommunications	583	0	0	0	0.0%
50453 Freight Charges	1,292	2,700	2,700	0	0.0%
50459 Other Charges Miscellaneous	113	0	0	0	0.0%
50500 Office Supplies	109	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	166	166	0	0.0%
50506 Repair and Maintenance Supplies	3,100	19,350	19,350	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,151	2,660	2,660	0	0.0%
50517 Small Tools	523	2,100	2,100	0	0.0%
<b>Total Cost Center</b>	<b>266,019</b>	<b>358,920</b>	<b>318,295</b>	<b>-40,625</b>	<b>-11.3%</b>
<b>31301 Administration - OPS</b>					
50100 Full-Time Salaries and Wages - Regular	479,707	484,849	586,503	101,654	21.0%
50101 Full-Time Salaries and Wages - Overtime	1,790	20,000	20,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	755	0	0	0	0.0%
50107 27th Pay Adjustment	-29,404	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	0	0	896	896	100.0%
50110 FICA	35,472	38,621	46,397	7,776	20.1%
50111 Retirement VRS	62,472	80,146	96,949	16,803	21.0%
50112 Hospital/Medical Plans	66,233	71,624	85,976	14,352	20.0%
50113 Group Insurance - Life (VRS)	5,757	6,788	8,211	1,423	21.0%
50210 Maintenance and Repairs	40,050	17,000	17,000	0	0.0%
50211 Maintenance Service Contracts	2,139	6,100	6,100	0	0.0%
50212 Vehicle Repair	88	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>
50220 Lease/Rent Of Equipment	4,637	5,700	5,700	0	0.0%
50233 Pension Expense	1,304,927	0	0	0	0.0%
50234 VRS Expenditure Reclassification	-2,159,937	0	0	0	0.0%
50235 OPEB Expense	969,215	0	0	0	0.0%
50236 VRS OPEB Life Insurance Expenditure Reclassification	-80,174	0	0	0	0.0%
50240 Printing and Binding	1,195	1,700	1,700	0	0.0%
50250 Advertising	0	250	250	0	0.0%
50270 Other Contractual Services	87,391	138,000	138,000	0	0.0%
50280 Janitorial	30,248	39,500	39,500	0	0.0%
50285 Landscaping	8,968	11,700	11,700	0	0.0%
50286 Weed and Pest Control	641	536	536	0	0.0%
50310 Automotive/Motor Pool	12,028	11,207	11,207	0	0.0%
50400 Electric Services	82,454	75,000	75,000	0	0.0%
50401 Heating Services	18,356	30,000	30,000	0	0.0%
50402 Water Service	4,836	4,200	4,200	0	0.0%
50403 Sewer Service	4,967	5,000	5,000	0	0.0%
50404 Refuse Service	1,320	1,300	1,300	0	0.0%
50412 Telecommunications	18,860	59,472	59,472	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	5,404	27,800	27,800	0	0.0%
50450 Dues And Association Memberships	1,000	2,185	2,185	0	0.0%
50453 Freight Charges	143	2,400	2,400	0	0.0%
50459 Other Charges Miscellaneous	910	975	975	0	0.0%
50500 Office Supplies	9,312	16,700	16,700	0	0.0%
50501 Food Supplies and Food Service Supplies	686	712	712	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	3,320	5,800	5,800	0	0.0%
50506 Repair and Maintenance Supplies	6,359	4,095	4,095	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	5,101	552	552	0	0.0%
50512 Books and Subscriptions	105	500	500	0	0.0%
50514 Other Operating Supplies	424	500	500	0	0.0%
50517 Small Tools	10	166	166	0	0.0%
50911 Interdepartmental Billings	-1,988	0	0	0	0.0%
<b>Total Cost Center</b>	<b>1,005,777</b>	<b>1,171,128</b>	<b>1,314,032</b>	<b>142,904</b>	<b>12.2%</b>
<b>31302 Warehouse</b>					
50100 Full-Time Salaries and Wages - Regular	117,063	118,794	127,666	8,872	7.5%
50101 Full-Time Salaries and Wages - Overtime	8,548	13,000	13,000	0	0.0%
50107 27th Pay Adjustment	534	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	601	669	703	34	5.1%
50110 FICA	9,551	10,082	10,761	679	6.7%
50111 Retirement VRS	16,436	19,637	21,103	1,466	7.5%
50112 Hospital/Medical Plans	14,622	30,696	32,241	1,545	5.0%
50113 Group Insurance - Life (VRS)	1,519	1,663	1,787	124	7.5%
50200 Medical Services	0	150	150	0	0.0%
50210 Maintenance and Repairs	0	166	166	0	0.0%
50212 Vehicle Repair	2,172	1,500	1,500	0	0.0%
50220 Lease/Rent Of Equipment	1,476	1,560	1,560	0	0.0%
50310 Automotive/Motor Pool	5,985	5,755	5,755	0	0.0%
50412 Telecommunications	1,633	0	0	0	0.0%
50453 Freight Charges	1,392	3,000	3,000	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	250	250	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>
50506 Repair and Maintenance Supplies	-11,164	500	500	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	350	350	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	-786	869	869	0	0.0%
50517 Small Tools	0	83	83	0	0.0%
50813 Telecommunications Equipment-New Less Than \$10,000	125	0	0	0	0.0%
50911 Interdepartmental Billings	-533	0	0	0	0.0%
<b>Total Cost Center</b>	<b>169,174</b>	<b>208,724</b>	<b>221,444</b>	<b>12,720</b>	<b>6.1%</b>
<b>31303 Pumping</b>					
50100 Full-Time Salaries and Wages - Regular	1,026,713	1,536,323	1,592,430	56,107	3.7%
50101 Full-Time Salaries and Wages - Overtime	128,596	132,000	132,000	0	0.0%
50107 27th Pay Adjustment	-4,459	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,560	2,779	4,753	1,974	71.0%
50110 FICA	84,274	127,626	131,919	4,293	3.4%
50111 Retirement VRS	145,067	249,800	263,229	13,429	5.4%
50112 Hospital/Medical Plans	199,465	480,904	354,651	-126,253	-26.3%
50113 Group Insurance - Life (VRS)	13,439	21,509	22,294	785	3.6%
50200 Medical Services	32	300	300	0	0.0%
50210 Maintenance and Repairs	293,969	303,000	303,000	0	0.0%
50211 Maintenance Service Contracts	7,575	18,556	18,556	0	0.0%
50212 Vehicle Repair	43,100	27,700	27,700	0	0.0%
50220 Lease/Rent Of Equipment	65,663	5,000	5,000	0	0.0%
50270 Other Contractual Services	3,619,716	5,176,000	5,651,000	475,000	9.2%
50285 Landscaping	71,241	84,200	84,200	0	0.0%
50310 Automotive/Motor Pool	121,392	141,210	115,317	-25,893	-18.3%
50400 Electric Services	2,158,617	2,240,600	2,240,600	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>
50401 Heating Services	2,994	3,465	3,465	0	0.0%
50402 Water Service	72,144	50,200	50,200	0	0.0%
50403 Sewer Service	133	0	0	0	0.0%
50404 Refuse Service	22,495	22,000	22,000	0	0.0%
50412 Telecommunications	98,851	184,600	182,200	-2,400	-1.3%
50453 Freight Charges	8,462	6,089	6,089	0	0.0%
50459 Other Charges Miscellaneous	1,121	1,547	1,547	0	0.0%
50501 Food Supplies and Food Service Supplies	0	1,040	1,040	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	6,971	6,400	6,400	0	0.0%
50506 Repair and Maintenance Supplies	283,313	241,000	241,000	0	0.0%
50507 Gasoline	7,703	4,000	4,000	0	0.0%
50508 Diesel Fuel	51,804	48,140	48,140	0	0.0%
50509 Vehicle and Powered Equipment Supplies	238,020	170,700	170,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	12,973	18,764	16,964	-1,800	-9.6%
50514 Other Operating Supplies	0	1,250	1,250	0	0.0%
50516 Chemicals	6,184	11,000	11,000	0	0.0%
50517 Small Tools	2,215	8,540	6,140	-2,400	-28.1%
50804 Motor Vehicles and Equipment-New \$10,000 and Over	0	196,527	0	-196,527	-100.0%
50812 Furniture and Fixtures-New Less Than \$10,000	0	1,500	0	-1,500	-100.0%
50815 Computer Equipment-New Less Than \$10,000	0	17,500	0	-17,500	-100.0%
<b>Total Cost Center</b>	<b>8,791,343</b>	<b>11,541,769</b>	<b>11,719,084</b>	<b>177,315</b>	<b>1.5%</b>
<b>31304 Water Transmission and Distribution</b>					
50100 Full-Time Salaries and Wages - Regular	1,483,919	1,734,862	1,859,518	124,656	7.2%
50101 Full-Time Salaries and Wages - Overtime	353,457	285,000	285,000	0	0.0%
50104 Temporary Salaries and Wages -	12,857	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>
Regular					
50107 27th Pay Adjustment	-18,057	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,828	3,984	4,339	355	8.9%
50110 FICA	135,059	154,519	164,056	9,537	6.2%
50111 Retirement VRS	211,112	286,773	307,378	20,605	7.2%
50112 Hospital/Medical Plans	273,849	358,120	376,145	18,025	5.0%
50113 Group Insurance - Life (VRS)	19,347	24,288	26,033	1,745	7.2%
50114 Unemployment Insurance	756	0	0	0	0.0%
50200 Medical Services	400	830	830	0	0.0%
50210 Maintenance and Repairs	1,582	1,500	1,500	0	0.0%
50212 Vehicle Repair	160,088	206,900	206,900	0	0.0%
50220 Lease/Rent Of Equipment	24,956	24,500	24,500	0	0.0%
50270 Other Contractual Services	1,579,340	2,121,500	2,121,500	0	0.0%
50290 Purchase of Services from Other Governments	160,000	160,000	160,000	0	0.0%
50310 Automotive/Motor Pool	214,092	201,935	201,935	0	0.0%
50404 Refuse Service	76,658	99,700	99,700	0	0.0%
50412 Telecommunications	12,945	16,250	16,250	0	0.0%
50453 Freight Charges	799	720	720	0	0.0%
50457 Road Repairs	1,737,022	1,210,000	1,210,000	0	0.0%
50459 Other Charges Miscellaneous	52	0	0	0	0.0%
50501 Food Supplies and Food Service Supplies	0	1,900	1,900	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	2,984	3,200	3,200	0	0.0%
50506 Repair and Maintenance Supplies	381,602	494,000	494,000	0	0.0%
50507 Gasoline	57,405	35,000	35,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	2,500	2,500	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>
50511 Uniforms/Wearing Apparel/ITEMS	29,410	29,640	29,640	0	0.0%
50515 Road Materials	179,219	150,600	150,600	0	0.0%
50516 Chemicals	0	850	850	0	0.0%
50517 Small Tools	25,244	33,000	33,000	0	0.0%
<b>Total Cost Center</b>	<b>7,118,925</b>	<b>7,642,071</b>	<b>7,816,994</b>	<b>174,923</b>	<b>2.3%</b>
<b>31305 Wastewater Collection</b>					
50100 Full-Time Salaries and Wages - Regular	1,262,261	1,511,230	1,649,680	138,450	9.2%
50101 Full-Time Salaries and Wages - Overtime	469,454	346,000	346,000	0	0.0%
50107 27th Pay Adjustment	-10,756	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,361	3,332	4,846	1,514	45.4%
50110 FICA	128,630	142,078	126,681	-15,397	-10.8%
50111 Retirement VRS	180,362	249,806	272,692	22,886	9.2%
50112 Hospital/Medical Plans	208,231	306,960	322,410	15,450	5.0%
50113 Group Insurance - Life (VRS)	16,493	21,157	23,096	1,939	9.2%
50114 Unemployment Insurance	378	0	0	0	0.0%
50200 Medical Services	768	519	519	0	0.0%
50210 Maintenance and Repairs	2,682	975	975	0	0.0%
50212 Vehicle Repair	236,002	194,218	194,218	0	0.0%
50220 Lease/Rent Of Equipment	8,644	11,000	11,000	0	0.0%
50270 Other Contractual Services	634,013	1,005,000	1,155,000	150,000	14.9%
50310 Automotive/Motor Pool	141,392	132,095	132,095	0	0.0%
50404 Refuse Service	0	90,500	90,500	0	0.0%
50412 Telecommunications	9,988	10,300	10,300	0	0.0%
50453 Freight Charges	434	600	600	0	0.0%
50457 Road Repairs	288,089	79,900	79,900	0	0.0%
50459 Other Charges Miscellaneous	144	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>
50504 Laundry, Housekeeping, and Janitorial Supplies	10,924	3,600	3,600	0	0.0%
50506 Repair and Maintenance Supplies	215,596	183,400	183,400	0	0.0%
50507 Gasoline	68,879	55,000	55,000	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	31,405	31,714	31,714	0	0.0%
50515 Road Materials	36,140	39,000	39,000	0	0.0%
50516 Chemicals	10,110	8,150	8,150	0	0.0%
50517 Small Tools	7,340	14,300	14,300	0	0.0%
50911 Interdepartmental Billings	-2,388	0	0	0	0.0%
<b>Total Cost Center</b>	<b>3,957,576</b>	<b>4,440,834</b>	<b>4,755,676</b>	<b>314,842</b>	<b>7.1%</b>
<b>31306 TV Inspection-Inflow and Infiltration</b>					
50100 Full-Time Salaries and Wages - Regular	246,292	402,605	360,734	-41,871	-10.4%
50101 Full-Time Salaries and Wages - Overtime	24,166	38,390	38,390	0	0.0%
50107 27th Pay Adjustment	4,514	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	378	1,276	945	-331	-25.9%
50110 FICA	19,398	33,736	30,533	-3,203	-9.5%
50111 Retirement VRS	35,507	66,551	59,629	-6,922	-10.4%
50112 Hospital/Medical Plans	57,638	102,320	85,976	-16,344	-16.0%
50113 Group Insurance - Life (VRS)	3,258	5,636	5,050	-586	-10.4%
50200 Medical Services	304	400	400	0	0.0%
50210 Maintenance and Repairs	15,502	10,000	10,000	0	0.0%
50212 Vehicle Repair	6,044	12,300	12,300	0	0.0%
50220 Lease/Rent Of Equipment	0	300	300	0	0.0%
50270 Other Contractual Services	16,214	197,600	197,600	0	0.0%
50310 Automotive/Motor Pool	25,821	24,444	24,444	0	0.0%
50412 Telecommunications	3,218	3,200	3,200	0	0.0%
50453 Freight Charges	1,757	950	950	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>
50501 Food Supplies and Food Service Supplies	0	1,034	1,034	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	699	700	700	0	0.0%
50506 Repair and Maintenance Supplies	13,208	13,000	13,000	0	0.0%
50507 Gasoline	15,591	10,000	10,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,006	4,048	4,048	0	0.0%
50516 Chemicals	0	500	500	0	0.0%
50517 Small Tools	2,558	1,500	1,500	0	0.0%
<b>Total Cost Center</b>	<b>495,073</b>	<b>930,990</b>	<b>861,733</b>	<b>-69,257</b>	<b>-7.4%</b>
<b>31307 Wells</b>					
50100 Full-Time Salaries and Wages - Regular	210,911	236,582	244,628	8,046	3.4%
50101 Full-Time Salaries and Wages - Overtime	21,274	35,100	35,100	0	0.0%
50107 27th Pay Adjustment	-1,467	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	617	368	334	-34	-9.2%
50110 FICA	16,154	20,784	21,399	615	3.0%
50111 Retirement VRS	30,317	39,107	40,437	1,330	3.4%
50112 Hospital/Medical Plans	54,927	61,392	64,482	3,090	5.0%
50113 Group Insurance - Life (VRS)	2,802	3,312	3,425	113	3.4%
50210 Maintenance and Repairs	0	500	500	0	0.0%
50220 Lease/Rent Of Equipment	0	500	500	0	0.0%
50285 Landscaping	32,991	30,000	30,000	0	0.0%
50310 Automotive/Motor Pool	37,065	34,284	34,284	0	0.0%
50400 Electric Services	4,133	6,000	6,000	0	0.0%
50412 Telecommunications	15,215	35,250	35,250	0	0.0%
50453 Freight Charges	0	41	41	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	447	900	900	0	0.0%
50506 Repair and Maintenance Supplies	93	1,120	1,120	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,043	2,520	2,520	0	0.0%
50517 Small Tools	0	400	400	0	0.0%
<b>Total Cost Center</b>	<b>427,522</b>	<b>508,660</b>	<b>521,820</b>	<b>13,160</b>	<b>2.6%</b>
<b>31401 Administration - WRF</b>					
50100 Full-Time Salaries and Wages - Regular	1,613,065	1,823,570	1,987,109	163,539	9.0%
50101 Full-Time Salaries and Wages - Overtime	153,329	60,741	60,741	0	0.0%
50104 Temporary Salaries and Wages - Regular	57,395	0	0	0	0.0%
50107 27th Pay Adjustment	-34,976	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	7,341	3,938	4,556	618	15.7%
50110 FICA	135,299	144,150	156,661	12,511	8.7%
50111 Retirement VRS	235,969	301,436	328,469	27,033	9.0%
50112 Hospital/Medical Plans	229,455	306,960	322,410	15,450	5.0%
50113 Group Insurance - Life (VRS)	21,811	25,530	27,820	2,290	9.0%
50204 Engineering/Architectural Services	422,301	320,000	420,000	100,000	31.3%
50210 Maintenance and Repairs	197,104	150,000	173,200	23,200	15.5%
50211 Maintenance Service Contracts	115,795	124,054	141,075	17,021	13.7%
50220 Lease/Rent Of Equipment	16,335	18,096	23,641	5,545	30.6%
50230 Temporary Help Service Fees	0	10,000	10,000	0	0.0%
50240 Printing and Binding	293	500	500	0	0.0%
50250 Advertising	340	500	500	0	0.0%
50260 Laundry and Dry Cleaning	252	1,600	7,250	5,650	353.1%
50270 Other Contractual Services	858,572	976,386	1,165,783	189,397	19.4%

<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>
50280 Janitorial	69,242	71,000	83,583	12,583	17.7%
50310 Automotive/Motor Pool	30,474	40,000	58,998	18,998	47.5%
50400 Electric Services	1,554,262	1,856,186	1,896,671	40,485	2.2%
50401 Heating Services	63,042	85,810	110,726	24,916	29.0%
50402 Water Service	90,349	78,805	78,805	0	0.0%
50404 Refuse Service	29,654	41,876	41,876	0	0.0%
50410 Postal Services	156	675	675	0	0.0%
50412 Telecommunications	36,616	30,228	31,980	1,752	5.8%
50430 Mileage	0	100	100	0	0.0%
50431 Education and Training	12,980	12,000	13,000	1,000	8.3%
50450 Dues And Association Memberships	61,489	82,000	75,744	-6,256	-7.6%
50453 Freight Charges	3,066	1,300	1,900	600	46.2%
50459 Other Charges Miscellaneous	2,162	2,800	2,800	0	0.0%
50460 Environmental Expenses	11,537	14,992	14,992	0	0.0%
50500 Office Supplies	8,843	9,474	9,474	0	0.0%
50501 Food Supplies and Food Service Supplies	546	1,220	1,220	0	0.0%
50503 Medical and Laboratory Supplies	12,161	14,830	15,890	1,060	7.1%
50504 Laundry, Housekeeping, and Janitorial Supplies	2,048	2,000	2,000	0	0.0%
50506 Repair and Maintenance Supplies	7,488	8,521	8,521	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,843	10,000	12,536	2,536	25.4%
50512 Books and Subscriptions	49	800	800	0	0.0%
50514 Other Operating Supplies	62	850	850	0	0.0%
50516 Chemicals	3,793,478	2,744,044	4,408,282	1,664,238	60.6%
50517 Small Tools	449	500	500	0	0.0%
50813 Telecommunications Equipment-New Less Than \$10,000	125	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>
50833 Telecommunications Equipment – Replacement Less Than \$10,000	100	0	0	0	0.0%
50911 Interdepartmental Billings	-1,286,869	-1,400,000	-1,400,000	0	0.0%
<b>Total Cost Center</b>	<b>8,537,032</b>	<b>7,977,472</b>	<b>10,301,638</b>	<b>2,324,166</b>	<b>29.1%</b>
<b>31402 Maintenance</b>					
50100 Full-Time Salaries and Wages - Regular	958,778	1,107,960	1,192,037	84,077	7.6%
50101 Full-Time Salaries and Wages - Overtime	5,672	13,963	13,963	0	0.0%
50107 27th Pay Adjustment	5,124	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,318	2,124	2,970	846	39.8%
50110 FICA	69,920	85,827	92,259	6,432	7.5%
50111 Retirement VRS	137,451	183,146	197,044	13,898	7.6%
50112 Hospital/Medical Plans	170,427	204,640	214,940	10,300	5.0%
50113 Group Insurance - Life (VRS)	12,703	15,511	16,689	1,178	7.6%
50210 Maintenance and Repairs	1,297,522	2,012,400	2,955,567	943,167	46.9%
50211 Maintenance Service Contracts	93,774	183,220	279,321	96,101	52.5%
50212 Vehicle Repair	15,648	27,899	27,899	0	0.0%
50220 Lease/Rent Of Equipment	44,947	35,000	70,500	35,500	101.4%
50260 Laundry and Dry Cleaning	269	2,815	6,154	3,339	118.6%
50270 Other Contractual Services	174,323	235,800	235,800	0	0.0%
50285 Landscaping	95,220	120,000	131,825	11,825	9.9%
50286 Weed and Pest Control	4,572	6,484	7,116	632	9.7%
50310 Automotive/Motor Pool	126,782	116,904	147,221	30,317	25.9%
50430 Mileage	0	50	50	0	0.0%
50453 Freight Charges	20,381	27,000	27,000	0	0.0%
50457 Road Repairs	79	0	0	0	0.0%
50459 Other Charges Miscellaneous	1,373	2,053	2,053	0	0.0%
50501 Food Supplies and Food Service Supplies	86	255	255	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>
50503 Medical and Laboratory Supplies	2,725	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	7,226	8,000	8,000	0	0.0%
50505 Linen Supplies	4,930	0	0	0	0.0%
50506 Repair and Maintenance Supplies	702,297	972,685	762,450	-210,235	-21.6%
50507 Gasoline	9,430	7,500	11,753	4,253	56.7%
50509 Vehicle and Powered Equipment Supplies	11,082	15,000	15,000	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	11,135	12,000	14,295	2,295	19.1%
50512 Books and Subscriptions	30	340	340	0	0.0%
50513 Educational and Recreational Supplies	1,050	0	0	0	0.0%
50515 Road Materials	99	500	500	0	0.0%
50516 Chemicals	0	3,726	3,726	0	0.0%
50517 Small Tools	10,856	16,100	16,100	0	0.0%
<b>Total Cost Center</b>	<b>3,997,229</b>	<b>5,418,902</b>	<b>6,452,827</b>	<b>1,033,925</b>	<b>19.1%</b>
<b>31404 Monitoring and Compliance</b>					
50100 Full-Time Salaries and Wages - Regular	248,581	293,112	371,719	78,607	26.8%
50101 Full-Time Salaries and Wages - Overtime	888	1,276	1,276	0	0.0%
50107 27th Pay Adjustment	971	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,104	1,301	1,750	449	34.5%
50110 FICA	18,580	22,521	24,422	1,901	8.4%
50111 Retirement VRS	35,951	48,451	52,561	4,110	8.5%
50112 Hospital/Medical Plans	34,727	61,392	64,482	3,090	5.0%
50113 Group Insurance - Life (VRS)	3,326	4,104	4,452	348	8.5%
50210 Maintenance and Repairs	155	4,620	4,620	0	0.0%
50250 Advertising	0	1,456	1,456	0	0.0%
50260 Laundry and Dry Cleaning	338	910	910	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	362,655	234,450	450,140	215,690	92.0%
50310 Automotive/Motor Pool	41,473	33,606	39,185	5,579	16.6%
50412 Telecommunications	583	0	0	0	0.0%
50430 Mileage	0	55	55	0	0.0%
50453 Freight Charges	1,071	0	0	0	0.0%
50500 Office Supplies	200	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	2,124	3,251	3,625	374	11.5%
50506 Repair and Maintenance Supplies	11,563	15,000	18,632	3,632	24.2%
50511 Uniforms/Wearing Apparel/ITEMS	1,656	2,995	3,139	144	4.8%
50512 Books and Subscriptions	0	213	213	0	0.0%
50514 Other Operating Supplies	0	213	213	0	0.0%
50517 Small Tools	425	425	425	0	0.0%
<b>Total Cost Center</b>	<b>766,371</b>	<b>729,751</b>	<b>1,043,675</b>	<b>313,924</b>	<b>43.0%</b>
<b>31405 Central Environmental</b>					
50100 Full-Time Salaries and Wages - Regular	587,042	685,503	841,123	155,620	22.7%
50101 Full-Time Salaries and Wages - Overtime	70	11,385	11,385	0	0.0%
50107 27th Pay Adjustment	1,672	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,439	3,097	3,094	-3	-0.1%
50110 FICA	42,056	53,312	55,137	1,825	3.4%
50111 Retirement VRS	85,547	113,314	117,257	3,943	3.5%
50112 Hospital/Medical Plans	104,296	122,784	128,964	6,180	5.0%
50113 Group Insurance - Life (VRS)	7,865	9,597	9,931	334	3.5%
50210 Maintenance and Repairs	15,000	15,000	15,000	0	0.0%
50211 Maintenance Service Contracts	49,625	57,289	69,145	11,856	20.7%
50260 Laundry and Dry Cleaning	900	2,651	2,651	0	0.0%
50270 Other Contractual Services	194,942	60,934	100,000	39,066	64.1%

<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	10,287	11,382	11,995	613	5.4%
50430 Mileage	17	25	25	0	0.0%
50450 Dues And Association Memberships	1,138	1,293	1,293	0	0.0%
50453 Freight Charges	4,805	7,500	7,500	0	0.0%
50500 Office Supplies	1,000	1,000	2,000	1,000	100.0%
50503 Medical and Laboratory Supplies	124,086	116,991	128,691	11,700	10.0%
50506 Repair and Maintenance Supplies	5,900	3,500	3,850	350	10.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,448	3,138	3,138	0	0.0%
50512 Books and Subscriptions	0	640	640	0	0.0%
<b>Total Cost Center</b>	<b>1,241,135</b>	<b>1,280,335</b>	<b>1,512,819</b>	<b>232,484</b>	<b>18.2%</b>
<b>31501 Administration - WTF</b>					
50100 Full-Time Salaries and Wages - Regular	1,187,839	1,417,432	1,556,190	138,758	9.8%
50101 Full-Time Salaries and Wages - Overtime	132,067	124,463	124,463	0	0.0%
50104 Temporary Salaries and Wages - Regular	10,281	27,194	27,194	0	0.0%
50107 27th Pay Adjustment	-10,670	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,374	1,883	3,034	1,151	61.1%
50110 FICA	97,153	120,035	194,509	74,474	62.0%
50111 Retirement VRS	176,793	234,301	257,238	22,937	9.8%
50112 Hospital/Medical Plans	184,587	214,872	236,434	21,562	10.0%
50113 Group Insurance - Life (VRS)	16,316	19,844	21,787	1,943	9.8%
50114 Unemployment Insurance	-283	0	0	0	0.0%
50200 Medical Services	0	100	100	0	0.0%
50204 Engineering/Architectural Services	75,407	220,000	220,000	0	0.0%
50210 Maintenance and Repairs	669,421	1,160,000	1,380,000	220,000	19.0%
50211 Maintenance Service Contracts	51,910	144,000	165,000	21,000	14.6%
50220 Lease/Rent Of Equipment	12,291	21,400	22,400	1,000	4.7%

<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>
50230 Temporary Help Service Fees	0	12,800	12,800	0	0.0%
50240 Printing and Binding	0	255	255	0	0.0%
50270 Other Contractual Services	38,382	92,350	92,350	0	0.0%
50280 Janitorial	21,892	30,000	32,800	2,800	9.3%
50285 Landscaping	56,043	90,869	104,369	13,500	14.9%
50286 Weed and Pest Control	266	1,000	1,000	0	0.0%
50310 Automotive/Motor Pool	28,938	31,062	49,435	18,373	59.1%
50400 Electric Services	1,249,007	1,365,000	1,404,080	39,080	2.9%
50401 Heating Services	57,011	68,260	68,000	-260	-0.4%
50402 Water Service	1,835	3,685	3,685	0	0.0%
50403 Sewer Service	2,268	2,020	2,020	0	0.0%
50404 Refuse Service	644	2,200	2,200	0	0.0%
50410 Postal Services	0	415	415	0	0.0%
50412 Telecommunications	46,631	63,496	64,936	1,440	2.3%
50430 Mileage	0	394	394	0	0.0%
50431 Education and Training	2,573	18,750	23,435	4,685	25.0%
50450 Dues And Association Memberships	42,152	43,075	47,585	4,510	10.5%
50453 Freight Charges	3,752	3,830	7,180	3,350	87.5%
50460 Environmental Expenses	0	4,232	4,232	0	0.0%
50500 Office Supplies	2,184	7,200	7,200	0	0.0%
50501 Food Supplies and Food Service Supplies	389	300	1,050	750	250.0%
50503 Medical and Laboratory Supplies	99,288	94,600	105,700	11,100	11.7%
50504 Laundry, Housekeeping, and Janitorial Supplies	3,656	3,700	3,700	0	0.0%
50506 Repair and Maintenance Supplies	113,811	214,250	220,900	6,650	3.1%
50508 Diesel Fuel	0	14,900	36,550	21,650	145.3%

<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>
50511 Uniforms/Wearing Apparel/ITEMS	4,546	10,694	12,144	1,450	13.6%
50512 Books and Subscriptions	0	500	500	0	0.0%
50514 Other Operating Supplies	0	6,500	6,500	0	0.0%
50516 Chemicals	1,841,889	1,899,118	2,501,510	602,392	31.7%
50517 Small Tools	451	5,100	5,250	150	2.9%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	50	0	0	0	0.0%
50911 Interdepartmental Billings	1,286,869	1,400,000	1,500,000	100,000	7.1%
<b>Total Cost Center</b>	<b>7,509,013</b>	<b>9,196,079</b>	<b>10,530,524</b>	<b>1,334,445</b>	<b>14.5%</b>
<b>31504 Engineering</b>					
50100 Full-Time Salaries and Wages - Regular	1,669,746	2,074,397	2,258,950	184,553	8.9%
50101 Full-Time Salaries and Wages - Overtime	687	500	500	0	0.0%
50104 Temporary Salaries and Wages - Regular	12,276	25,000	25,000	0	0.0%
50107 27th Pay Adjustment	-468	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,180	3,719	4,969	1,250	33.6%
50110 FICA	125,704	178,976	238,620	59,644	33.3%
50111 Retirement VRS	242,143	377,594	373,404	-4,190	-1.1%
50112 Hospital/Medical Plans	205,261	399,048	322,410	-76,638	-19.2%
50113 Group Insurance - Life (VRS)	22,262	32,396	31,625	-771	-2.4%
50204 Engineering/Architectural Services	659,491	80,000	80,000	0	0.0%
50210 Maintenance and Repairs	0	1,409	1,409	0	0.0%
50220 Lease/Rent Of Equipment	3,000	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	83,396	154,838	154,838	0	0.0%
50310 Automotive/Motor Pool	4,076	4,945	5,221	276	5.6%
50412 Telecommunications	4,872	7,510	7,510	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	1,175	5,700	5,700	0	0.0%
50450 Dues And Association Memberships	1,326	2,843	2,843	0	0.0%
50500 Office Supplies	4,202	7,000	7,000	0	0.0%
50506 Repair and Maintenance Supplies	4	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	87	700	700	0	0.0%
50512 Books and Subscriptions	0	600	600	0	0.0%
50514 Other Operating Supplies	784	7,200	7,200	0	0.0%
50517 Small Tools	0	128	128	0	0.0%
50801 Machinery and Equipment-New \$10,000 and Over	0	3,000	0	-3,000	-100.0%
50804 Motor Vehicles and Equipment-New \$10,000 and Over	0	3,400	0	-3,400	-100.0%
50812 Furniture and Fixtures-New Less Than \$10,000	0	6,000	0	-6,000	-100.0%
50815 Computer Equipment-New Less Than \$10,000	0	6,800	0	-6,800	-100.0%
50911 Interdepartmental Billings	-1,997,985	-1,833,000	-2,206,000	-373,000	-20.3%
<b>Total Cost Center</b>	<b>1,078,107</b>	<b>1,587,591</b>	<b>1,359,515</b>	<b>-228,076</b>	<b>-14.4%</b>
<b>31505 Construction</b>					
50100 Full-Time Salaries and Wages - Regular	1,867,152	2,015,078	2,202,665	187,587	9.3%
50101 Full-Time Salaries and Wages - Overtime	135,168	60,000	60,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	12,189	10,000	10,000	0	0.0%
50107 27th Pay Adjustment	4,533	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	18,721	4,629	12,996	8,367	180.8%
50110 FICA	147,494	159,508	237,719	78,211	49.0%
50111 Retirement VRS	271,562	333,092	364,101	31,009	9.3%
50112 Hospital/Medical Plans	328,392	317,192	333,157	15,965	5.0%
50113 Group Insurance - Life (VRS)	25,042	28,211	30,837	2,626	9.3%
50210 Maintenance and Repairs	0	995	995	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	2,413	2,568	2,568	0	0.0%
50230 Temporary Help Service Fees	3,554	0	0	0	0.0%
50250 Advertising	0	500	500	0	0.0%
50310 Automotive/Motor Pool	133,041	152,317	187,680	35,363	23.2%
50400 Electric Services	0	4,000	4,000	0	0.0%
50402 Water Service	0	780	780	0	0.0%
50412 Telecommunications	21,869	28,926	28,926	0	0.0%
50431 Education and Training	874	1,100	1,100	0	0.0%
50450 Dues And Association Memberships	1,610	1,640	1,640	0	0.0%
50500 Office Supplies	3,912	7,200	7,200	0	0.0%
50501 Food Supplies and Food Service Supplies	0	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	90	90	0	0.0%
50506 Repair and Maintenance Supplies	1,178	1,520	1,520	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	4,907	3,958	7,058	3,100	78.3%
50512 Books and Subscriptions	0	600	600	0	0.0%
50514 Other Operating Supplies	1,944	1,000	1,000	0	0.0%
50517 Small Tools	639	1,880	1,880	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	400	0	0	0	0.0%
50911 Interdepartmental Billings	-2,032,673	-2,378,000	-2,325,000	53,000	2.2%
<b>Total Cost Center</b>	<b>953,921</b>	<b>759,184</b>	<b>1,174,412</b>	<b>415,228</b>	<b>54.7%</b>