

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.

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 2025 SUMMARY

Annual Fiscal Plan				
Description	FY23 Actual	FY24 Original	FY25 Proposed	Change 24 to 25
Personnel	\$ 23,479,185	\$ 29,596,350	\$ 32,036,581	8.2%
Operation	54,818,019	55,402,947	60,775,830	9.7%
Capital	1,135,931	2,168,488	2,138,300	(1.4%)
Debt Service	29,073,441	29,648,861	36,149,168	21.9%
Total	<u>\$ 108,506,576</u>	<u>\$ 116,816,646</u>	<u>\$ 131,099,879</u>	<u>12.2%</u>
Personnel Complement	316	322	322	0

PERFORMANCE MEASURES

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>Change 24 to 25</u>
Workload Measures				
Average No. of Fire Hydrants in Service	14,044	14,200	14,350	150
Miles of Water Mains	1,683	1,695	1,708	13
Miles of Sewer Mains	1,551	1,563	1,573	10
Number of Water Customers	102,305	103,300	104,100	800
Number of Sewer Customers	99,231	100,100	100,800	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 the 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 residents, 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 FY25, projected operating resources of \$167,223,799 will support water and wastewater operations, reflecting an increase of 5.3% from the FY24 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 FY25 includes a total of \$8,150,250 of General Fund resources. There are three areas supported by the General Fund. First is \$2,150,250 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, \$5,000,000 from the General Fund is to support water & sewer improvements related to economic development projects. On an annual basis, Public Utilities performs cash flow projections verifying cash flows are

Public Utilities - Water & Sewer

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 FY25 budget adheres to that premise.

EXPENDITURES

The FY25 budget of \$131,099,879 includes expenditures for personnel, operating, capital outlay, and debt service. Overall, the Water and Sewer operating budget is increasing by 12.2%, or \$5,342,695. This includes pay increases for all employees, retirement, and health care costs.

DEBT SERVICE REQUIREMENTS

Projected debt service expenditures of \$36,149,168 represents a net increase of \$5,342,695 or 21.9% when compared to the approved FY24 budget. The debt service in the FY25 budget includes an increase of \$6,500,307, which supports the issuance of \$110,000,000 in bonds to support current and future capital projects.

The debt service budget will fully fund requirements arising from the Water and Sewer Fund's outstanding debt, which on June 30, 2022, was \$432,145,000. According to bond covenants for outstanding debt, the Water and Sewer Fund must ensure that net operating revenues are at least 1.25 times the Fund's debt service requirements. In the year that ended June 30, 2023, this coverage equaled 2.21 times the debt service requirement. (Source: Annual Comprehensive Financial Report June 30, 2023: Pledged Revenue Coverage Table X).

Debt service expenditures, in total, represent 21.9% of the FY25 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 FY25 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.)

FY19: \$ 146,439,690
FY20: \$ 158,493,173
FY21: \$ 196,635,341
FY22: \$ 194,438,660
FY23: \$ 189,247,276



**Department Operating Budget
Henrico County, Virginia
FY2024-25
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	15,365,760	19,651,339	21,411,298	1,759,959	9.0%
50101 Full-Time Salaries and Wages - Overtime	1,586,771	1,165,058	1,165,058	0	0.0%
50104 Temporary Salaries and Wages - Regular	174,489	143,394	143,394	0	0.0%
50107 27th Pay Adjustment	-42,067	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	39,740	56,679	57,029	350	0.6%
50110 FICA	1,262,512	1,733,231	1,637,473	-95,758	-5.5%
50111 Retirement VRS	2,488,744	3,181,169	3,529,288	348,119	10.9%
50112 Hospital/Medical Plans	2,402,814	3,396,052	3,569,048	172,996	5.1%
50113 Group Insurance - Life (VRS)	201,210	269,428	282,343	12,915	4.8%
50114 Unemployment Insurance	-788	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	241,650	241,650	100.0%
50200 Medical Services	1,632	2,299	2,299	0	0.0%
50201 Legal Services	232,097	0	0	0	0.0%
50202 Accounting And Auditing Services	0	50,000	50,000	0	0.0%
50204 Engineering/Architectural Services	964,087	740,000	940,000	200,000	27.0%
50209 Other Professional Services	2,309,797	2,295,070	2,295,070	0	0.0%
50210 Maintenance and Repairs	3,155,840	4,865,330	4,846,805	-18,525	-0.4%
50211 Maintenance Service Contracts	1,139,342	1,221,022	1,439,003	217,981	17.9%
50212 Vehicle Repair	574,179	470,517	470,517	0	0.0%
50220 Lease/Rent Of Equipment	134,741	177,609	177,609	0	0.0%
50221 Lease/Rent Of Buildings	111,337	111,337	111,337	0	0.0%
50230 Temporary Help Service Fees	56,965	22,800	22,800	0	0.0%
50233 Pension Expense	2,208,756	0	0	0	0.0%
50234 VRS Expenditure Reclassification	-2,488,743	0	0	0	0.0%
50235 OPEB Expense	-202,438	0	0	0	0.0%
50236 VRS OPEB Life Insurance Expenditure Reclassification	-81,084	0	0	0	0.0%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50240 Printing and Binding	3,055	7,280	7,280	0	0.0%
50250 Advertising	9,812	6,706	7,370	664	9.9%
50260 Laundry and Dry Cleaning	803	16,965	14,780	-2,185	-12.9%
50270 Other Contractual Services	11,057,438	12,597,393	13,643,556	1,046,163	8.3%
50280 Janitorial	121,703	155,883	159,770	3,887	2.5%
50285 Landscaping	404,350	362,094	410,285	48,191	13.3%
50286 Weed and Pest Control	5,190	8,652	8,652	0	0.0%
50290 Purchase of Services from Other Governments	14,641,487	14,709,319	14,709,319	0	0.0%
50291 Tuition Paid - Other Divisions In-State	230	0	0	0	0.0%
50300 Information Technology	710,000	710,000	710,000	0	0.0%
50310 Automotive/Motor Pool	1,087,674	1,117,529	1,168,412	50,883	4.6%
50400 Electric Services	7,079,996	5,626,351	7,019,331	1,392,980	24.8%
50401 Heating Services	282,626	212,191	253,330	41,139	19.4%
50402 Water Service	146,458	137,670	137,670	0	0.0%
50403 Sewer Service	7,672	7,020	7,020	0	0.0%
50404 Refuse Service	123,449	257,576	257,576	0	0.0%
50410 Postal Services	342,137	362,090	362,090	0	0.0%
50412 Telecommunications	272,234	479,522	467,166	-12,356	-2.6%
50420 Insurance	389,947	455,000	455,000	0	0.0%
50421 Insurance - Workers' Compensation	181,643	239,000	239,000	0	0.0%
50430 Mileage	-102	764	764	0	0.0%
50431 Education and Training	39,113	83,035	90,285	7,250	8.7%
50450 Dues And Association Memberships	127,821	160,934	168,984	8,050	5.0%
50451 Claims And Contingencies - County	581,366	513,550	513,550	0	0.0%
50452 Bad Debt Expense	1,929,538	931,100	931,100	0	0.0%
50453 Freight Charges	51,711	60,080	64,080	4,000	6.7%
50457 Road Repairs	1,390,239	1,289,900	1,289,900	0	0.0%
50459 Other Charges Miscellaneous	4,341	7,375	7,375	0	0.0%
50460 Environmental Expenses	11,848	19,224	19,224	0	0.0%

Account Description		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50482	Claims And Contingencies - Public Utilities	360,000	0	0	0	0.0%
50483	Amortization of Other Assets	224,495	0	0	0	0.0%
50485	Amortization Right to Use Assets	4,984	0	0	0	0.0%
50500	Office Supplies	71,868	99,893	99,893	0	0.0%
50501	Food Supplies and Food Service Supplies	1,846	8,971	8,971	0	0.0%
50503	Medical and Laboratory Supplies	286,397	250,281	302,700	52,419	20.9%
50504	Laundry, Housekeeping, and Janitorial Supplies	31,994	38,531	40,431	1,900	4.9%
50506	Repair and Maintenance Supplies	2,269,476	1,973,838	2,424,598	450,760	22.8%
50507	Gasoline	155,341	115,753	115,753	0	0.0%
50508	Diesel Fuel	53,672	84,690	84,690	0	0.0%
50509	Vehicle and Powered Equipment Supplies	28,386	189,550	189,550	0	0.0%
50511	Uniforms/Wearing Apparel/ITEMS	125,966	144,477	152,057	7,580	5.2%
50512	Books and Subscriptions	2,020	4,649	4,674	25	0.5%
50513	Educational and Recreational Supplies	0	124	124	0	0.0%
50514	Other Operating Supplies	10,388	37,513	37,838	325	0.9%
50515	Road Materials	186,862	190,100	190,100	0	0.0%
50516	Chemicals	6,723,348	6,934,018	8,675,695	1,741,677	25.1%
50517	Small Tools	71,644	83,372	84,447	1,075	1.3%
50521	Computer Software	54,662	100,000	100,000	0	0.0%
50801	Machinery and Equipment-New \$10,000 and Over	61,885	14,760	118,200	103,440	700.8%
50804	Motor Vehicles and Equipment-New \$10,000 and Over	161,960	353,600	120,000	-233,600	-66.1%
50805	Computer Equipment-New \$10,000 and Over	43,190	0	0	0	0.0%
50811	Machinery and Equipment-New Less Than \$10,000	10,912	3,500	0	-3,500	-100.0%
50812	Furniture and Fixtures-New Less Than \$10,000	1,850	0	0	0	0.0%
50813	Telecommunications Equipment-New Less Than \$10,000	1,772	0	0	0	0.0%
50815	Computer Equipment-New Less Than \$10,000	0	37,500	37,500	0	0.0%
50821	Machinery and Equipment-Replacement \$10,000 and Over	441,354	131,000	108,500	-22,500	-17.2%
50823	Telecommunications Equipment-Replacement \$10,000 and Over	0	115,000	100,000	-15,000	-13.0%
50824	Motor Vehicles and Equipment-Replacement \$10,000 and Over	256,014	1,230,003	1,455,000	224,997	18.3%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50825 Computer Equipment-Replacement \$10,000 and Over	8,420	13,000	0	-13,000	-100.0%
50831 Machinery and Equipment-Replacement Less Than \$10,000	66,627	150,765	81,600	-69,165	-45.9%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	1,860	0	-1,860	-100.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	2,272	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	79,675	117,500	117,500	0	0.0%
50890 Recommended Adjustments	-746,872	0	0	0	0.0%
50900 Principal	17,325,000	18,060,000	21,610,000	3,550,000	19.7%
50901 Interest	12,199,690	11,588,861	14,539,168	2,950,307	25.5%
50902 Other Debt Service Costs	19,090	320,495	320,495	0	0.0%
50903 Amortization Of Bond Discount	-470,339	-320,495	-320,495	0	0.0%
50911 Interdepartmental Billings	-4,777,270	-5,343,000	-5,214,000	129,000	2.4%
Total Department	107,948,051	116,816,646	131,099,879	14,283,233	12.2%



Operating Line Item Budget By Cost Center
Henrico County, Virginia
FY2024-25
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	815,161	1,090,797	1,131,997	41,200	3.8%
50104 Temporary Salaries and Wages - Regular	15,792	0	0	0	0.0%
50107 27th Pay Adjustment	-13,046	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	176	232	1,740	1,508	650.0%
50110 FICA	64,745	64,327	78,744	14,417	22.4%
50111 Retirement VRS	134,714	143,776	186,591	42,815	29.8%
50112 Hospital/Medical Plans	106,300	85,976	121,924	35,948	41.8%
50113 Group Insurance - Life (VRS)	10,921	12,177	14,927	2,750	22.6%
50121 VRS Hybrid Deferred Contribution	0	0	7,375	7,375	100.0%
50201 Legal Services	232,097	0	0	0	0.0%
50204 Engineering/Architectural Services	17,437	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	0	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	20,815	0	0	0	0.0%
50240 Printing and Binding	485	800	800	0	0.0%
50250 Advertising	8,896	4,000	4,000	0	0.0%
50270 Other Contractual Services	161,437	145,989	180,000	34,011	23.3%
50290 Purchase of Services from Other Governments	13,514,882	13,664,319	13,664,319	0	0.0%
50310 Automotive/Motor Pool	12,269	8,620	8,620	0	0.0%
50410 Postal Services	74,082	41,000	41,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50412 Telecommunications	6,202	5,794	5,794	0	0.0%
50420 Insurance	389,947	455,000	455,000	0	0.0%
50421 Insurance - Workers' Compensation	181,643	239,000	239,000	0	0.0%
50430 Mileage	0	90	90	0	0.0%
50431 Education and Training	3,345	10,700	10,700	0	0.0%
50450 Dues And Association Memberships	28,143	27,679	27,679	0	0.0%
50500 Office Supplies	1,760	3,200	3,200	0	0.0%
50501 Food Supplies and Food Service Supplies	353	1,360	1,360	0	0.0%
50512 Books and Subscriptions	532	161	161	0	0.0%
50801 Machinery and Equipment-New \$10,000 and Over	61,885	14,760	118,200	103,440	700.8%
50804 Motor Vehicles and Equipment-New \$10,000 and Over	161,960	353,600	120,000	-233,600	-66.1%
50805 Computer Equipment-New \$10,000 and Over	43,190	0	0	0	0.0%
50811 Machinery and Equipment-New Less Than \$10,000	10,912	3,500	0	-3,500	-100.0%
50812 Furniture and Fixtures-New Less Than \$10,000	1,850	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$10,000	1,742	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$10,000	0	37,500	37,500	0	0.0%
50821 Machinery and Equipment- Replacement \$10,000 and Over	441,354	131,000	108,500	-22,500	-17.2%
50823 Telecommunications Equipment- Replacement \$10,000 and Over	0	115,000	100,000	-15,000	-13.0%
50824 Motor Vehicles and Equipment- Replacement \$10,000 and Over	256,014	1,230,003	1,455,000	224,997	18.3%
50825 Computer Equipment-Replacement \$10,000 and Over	8,420	13,000	0	-13,000	-100.0%
50831 Machinery and Equipment- Replacement Less Than \$10,000	66,627	150,765	81,600	-69,165	-45.9%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	1,860	0	-1,860	-100.0%
50833 Telecommunications Equipment –	1,742	0	0	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
Replacement Less Than \$10,000					
50835 Computer Equipment-Replacement Less Than \$10,000	77,515	117,500	117,500	0	0.0%
50890 Recommended Adjustments	-746,872	0	0	0	0.0%
50911 Interdepartmental Billings	-124,000	-250,000	-124,000	126,000	50.4%
Total Cost Center	18,304,897	20,201,555	20,477,391	275,836	1.4%
31102 Systems Support					
50211 Maintenance Service Contracts	681,407	541,825	691,279	149,454	27.6%
50240 Printing and Binding	0	25	25	0	0.0%
50270 Other Contractual Services	899,001	974,393	974,393	0	0.0%
50300 Information Technology	710,000	710,000	710,000	0	0.0%
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50412 Telecommunications	6,622	10,320	10,320	0	0.0%
50431 Education and Training	4,800	0	0	0	0.0%
50450 Dues And Association Memberships	0	700	700	0	0.0%
50514 Other Operating Supplies	7,871	20,000	20,000	0	0.0%
50521 Computer Software	54,662	100,000	100,000	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	100	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	2,160	0	0	0	0.0%
50911 Interdepartmental Billings	-118,268	-141,000	-112,000	29,000	20.6%
Total Cost Center	2,248,355	2,216,313	2,394,767	178,454	8.1%
31201 Accounting					
50100 Full-Time Salaries and Wages - Regular	305,348	457,140	483,515	26,375	5.8%
50107 27th Pay Adjustment	-172	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	654	1,043	1,494	451	43.2%
50110 FICA	21,004	32,498	32,235	-263	-0.8%
50111 Retirement VRS	52,171	75,565	79,699	4,134	5.5%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	37,101	53,735	55,420	1,685	3.1%
50113 Group Insurance - Life (VRS)	4,159	6,400	6,376	-24	-0.4%
50121 VRS Hybrid Deferred Contribution	0	0	6,330	6,330	100.0%
50202 Accounting And Auditing Services	0	50,000	50,000	0	0.0%
50220 Lease/Rent Of Equipment	-5,017	0	0	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	1,008	1,200	1,200	0	0.0%
50431 Education and Training	0	500	500	0	0.0%
50450 Dues And Association Memberships	10	365	365	0	0.0%
50451 Claims And Contingencies - County	581,366	513,550	513,550	0	0.0%
50482 Claims And Contingencies - Public Utilities	360,000	0	0	0	0.0%
50483 Amortization of Other Assets	224,495	0	0	0	0.0%
50485 Amortization Right to Use Assets	4,984	0	0	0	0.0%
50500 Office Supplies	673	3,000	3,000	0	0.0%
50512 Books and Subscriptions	100	100	100	0	0.0%
50900 Principal	17,325,000	18,060,000	21,610,000	3,550,000	19.7%
50901 Interest	12,199,690	11,588,861	14,539,168	2,950,307	25.5%
50902 Other Debt Service Costs	19,090	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	-210,000	-80,000	130,000	61.9%
Total Cost Center	30,600,175	30,652,892	37,321,887	6,668,995	21.8%
31202 Customer Service Billing/Collection					
50100 Full-Time Salaries and Wages - Regular	552,650	770,912	823,616	52,704	6.8%
50101 Full-Time Salaries and Wages - Overtime	24,169	6,240	6,240	0	0.0%
50104 Temporary Salaries and Wages - Regular	19,164	61,000	61,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50107 27th Pay Adjustment	8,449	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,741	3,419	3,686	267	7.8%
50110 FICA	42,664	64,119	64,490	371	0.6%
50111 Retirement VRS	93,244	127,432	135,759	8,327	6.5%
50112 Hospital/Medical Plans	117,001	193,446	199,512	6,066	3.1%
50113 Group Insurance - Life (VRS)	7,614	10,793	10,861	68	0.6%
50121 VRS Hybrid Deferred Contribution	0	0	15,617	15,617	100.0%
50209 Other Professional Services	84,927	70,200	70,200	0	0.0%
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	36,150	0	0	0	0.0%
50240 Printing and Binding	87	4,000	4,000	0	0.0%
50270 Other Contractual Services	9,771	15,000	15,000	0	0.0%
50290 Purchase of Services from Other Governments	966,605	885,000	885,000	0	0.0%
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50410 Postal Services	267,975	320,000	320,000	0	0.0%
50412 Telecommunications	8,005	8,048	8,048	0	0.0%
50431 Education and Training	5,004	800	800	0	0.0%
50450 Dues And Association Memberships	0	900	900	0	0.0%
50452 Bad Debt Expense	1,929,538	931,100	931,100	0	0.0%
50500 Office Supplies	36,809	43,719	43,719	0	0.0%
50512 Books and Subscriptions	179	195	195	0	0.0%
50513 Educational and Recreational Supplies	0	124	124	0	0.0%
50911 Interdepartmental Billings	-225,000	-311,000	-231,000	80,000	25.7%
Total Cost Center	4,020,072	3,237,836	3,401,256	163,420	5.0%

31203 Meter Reading/Service

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	289,184	327,106	347,250	20,144	6.2%
50101 Full-Time Salaries and Wages - Overtime	45,097	10,000	10,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	12,164	20,200	20,200	0	0.0%
50107 27th Pay Adjustment	-7,253	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	517	1,800	775	-1,025	-56.9%
50110 FICA	26,104	27,334	27,332	-2	-0.0%
50111 Retirement VRS	46,017	54,071	57,238	3,167	5.9%
50112 Hospital/Medical Plans	49,479	85,976	88,672	2,696	3.1%
50113 Group Insurance - Life (VRS)	3,730	4,579	4,579	0	0.0%
50114 Unemployment Insurance	-129	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	3,286	3,286	100.0%
50210 Maintenance and Repairs	0	488	488	0	0.0%
50310 Automotive/Motor Pool	59,353	52,372	52,372	0	0.0%
50412 Telecommunications	8,877	14,136	14,136	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	17	100	100	0	0.0%
50506 Repair and Maintenance Supplies	4,203	1,500	1,500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,325	2,500	2,500	0	0.0%
50517 Small Tools	1,798	1,400	1,400	0	0.0%
Total Cost Center	542,483	603,562	631,828	28,266	4.7%
31204 Meter Repair and Replacement					
50100 Full-Time Salaries and Wages - Regular	166,434	174,432	186,918	12,486	7.2%
50101 Full-Time Salaries and Wages - Overtime	16,984	7,000	7,000	0	0.0%
50107 27th Pay Adjustment	3,698	0	0	0	0.0%
50110 FICA	13,825	13,880	14,004	124	0.9%
50111 Retirement VRS	26,897	28,834	30,810	1,976	6.9%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	23,654	32,241	33,252	1,011	3.1%
50113 Group Insurance - Life (VRS)	2,180	2,442	2,465	23	0.9%
50210 Maintenance and Repairs	0	910	910	0	0.0%
50240 Printing and Binding	660	0	0	0	0.0%
50310 Automotive/Motor Pool	34,692	31,580	31,580	0	0.0%
50412 Telecommunications	580	0	0	0	0.0%
50453 Freight Charges	52	2,700	2,700	0	0.0%
50459 Other Charges Miscellaneous	28	0	0	0	0.0%
50500 Office Supplies	327	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	166	166	0	0.0%
50506 Repair and Maintenance Supplies	7,309	19,350	19,350	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,375	2,660	2,660	0	0.0%
50517 Small Tools	2,950	2,100	2,100	0	0.0%
Total Cost Center	302,645	318,295	333,915	15,620	4.9%

31301 Administration - OPS

50100 Full-Time Salaries and Wages - Regular	424,064	586,503	641,386	54,883	9.4%
50101 Full-Time Salaries and Wages - Overtime	169	20,000	20,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	4,290	0	0	0	0.0%
50107 27th Pay Adjustment	39,750	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	108	896	969	73	8.1%
50110 FICA	31,488	46,397	47,745	1,348	2.9%
50111 Retirement VRS	69,625	96,949	105,722	8,773	9.0%
50112 Hospital/Medical Plans	67,483	85,976	88,672	2,696	3.1%
50113 Group Insurance - Life (VRS)	5,644	8,211	8,458	247	3.0%
50121 VRS Hybrid Deferred Contribution	0	0	4,107	4,107	100.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50210 Maintenance and Repairs	12,538	17,000	17,000	0	0.0%
50211 Maintenance Service Contracts	155	6,100	6,100	0	0.0%
50220 Lease/Rent Of Equipment	4,688	5,700	5,700	0	0.0%
50233 Pension Expense	2,208,756	0	0	0	0.0%
50234 VRS Expenditure Reclassification	-2,488,743	0	0	0	0.0%
50235 OPEB Expense	-202,438	0	0	0	0.0%
50236 VRS OPEB Life Insurance Expenditure Reclassification	-81,084	0	0	0	0.0%
50240 Printing and Binding	581	1,700	1,700	0	0.0%
50250 Advertising	0	250	250	0	0.0%
50270 Other Contractual Services	85,781	138,000	138,000	0	0.0%
50280 Janitorial	33,771	39,500	39,500	0	0.0%
50285 Landscaping	14,306	11,700	11,700	0	0.0%
50286 Weed and Pest Control	390	536	536	0	0.0%
50310 Automotive/Motor Pool	12,690	11,207	11,207	0	0.0%
50400 Electric Services	92,609	75,000	75,000	0	0.0%
50401 Heating Services	22,556	30,000	30,000	0	0.0%
50402 Water Service	4,798	4,200	4,200	0	0.0%
50403 Sewer Service	4,914	5,000	5,000	0	0.0%
50404 Refuse Service	2,306	1,300	1,300	0	0.0%
50412 Telecommunications	18,136	59,472	59,472	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	1,855	27,800	27,800	0	0.0%
50450 Dues And Association Memberships	800	2,185	2,185	0	0.0%
50453 Freight Charges	500	2,400	2,400	0	0.0%
50459 Other Charges Miscellaneous	2,056	975	975	0	0.0%
50500 Office Supplies	12,740	16,700	16,700	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50501 Food Supplies and Food Service Supplies	449	712	712	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	3,927	5,800	5,800	0	0.0%
50506 Repair and Maintenance Supplies	1,949	4,095	4,095	0	0.0%
50509 Vehicle and Powered Equipment Supplies	169	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,531	552	552	0	0.0%
50512 Books and Subscriptions	102	500	500	0	0.0%
50514 Other Operating Supplies	0	500	500	0	0.0%
50517 Small Tools	0	166	166	0	0.0%
50911 Interdepartmental Billings	-3,505	0	0	0	0.0%
Total Cost Center	411,904	1,314,032	1,386,159	72,127	5.5%
31302 Warehouse					
50100 Full-Time Salaries and Wages - Regular	122,854	127,666	136,805	9,139	7.2%
50101 Full-Time Salaries and Wages - Overtime	10,331	13,000	13,000	0	0.0%
50107 27th Pay Adjustment	-16	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	631	703	760	57	8.1%
50110 FICA	10,127	10,761	10,852	91	0.8%
50111 Retirement VRS	19,686	21,103	22,550	1,447	6.9%
50112 Hospital/Medical Plans	15,188	32,241	33,252	1,011	3.1%
50113 Group Insurance - Life (VRS)	1,596	1,787	1,804	17	1.0%
50121 VRS Hybrid Deferred Contribution	0	0	3,221	3,221	100.0%
50200 Medical Services	0	150	150	0	0.0%
50210 Maintenance and Repairs	0	166	166	0	0.0%
50212 Vehicle Repair	6,342	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	6,344	5,755	5,755	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50412 Telecommunications	1,489	0	0	0	0.0%
50453 Freight Charges	4,722	3,000	3,000	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	99	250	250	0	0.0%
50506 Repair and Maintenance Supplies	-14,109	500	500	0	0.0%
50509 Vehicle and Powered Equipment Supplies	682	350	350	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	-384	869	869	0	0.0%
50517 Small Tools	0	83	83	0	0.0%
50911 Interdepartmental Billings	-165	0	0	0	0.0%
Total Cost Center	186,893	221,444	236,427	14,983	6.8%
31303 Pumping					
50100 Full-Time Salaries and Wages - Regular	1,101,049	1,592,430	1,772,880	180,450	11.3%
50101 Full-Time Salaries and Wages - Overtime	100,514	132,000	132,000	0	0.0%
50107 27th Pay Adjustment	21,714	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,037	4,753	5,051	298	6.3%
50110 FICA	87,903	131,919	137,843	5,924	4.5%
50111 Retirement VRS	174,416	263,229	292,229	29,000	11.0%
50112 Hospital/Medical Plans	203,612	354,651	365,772	11,121	3.1%
50113 Group Insurance - Life (VRS)	14,147	22,294	23,378	1,084	4.9%
50121 VRS Hybrid Deferred Contribution	0	0	21,402	21,402	100.0%
50200 Medical Services	224	300	300	0	0.0%
50210 Maintenance and Repairs	348,232	303,000	303,000	0	0.0%
50211 Maintenance Service Contracts	14,608	18,556	18,558	2	0.0%
50212 Vehicle Repair	77,378	27,700	27,700	0	0.0%
50220 Lease/Rent Of Equipment	31,691	5,000	5,000	0	0.0%
50270 Other Contractual Services	5,177,395	5,651,000	6,376,000	725,000	12.8%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50285 Landscaping	89,664	84,200	84,200	0	0.0%
50291 Tuition Paid - Other Divisions In-State	230	0	0	0	0.0%
50310 Automotive/Motor Pool	128,677	115,317	115,317	0	0.0%
50400 Electric Services	2,660,218	2,240,600	2,295,600	55,000	2.5%
50401 Heating Services	3,749	3,465	3,465	0	0.0%
50402 Water Service	66,107	50,200	50,200	0	0.0%
50403 Sewer Service	109	0	0	0	0.0%
50404 Refuse Service	20,282	22,000	22,000	0	0.0%
50412 Telecommunications	82,010	182,200	182,200	0	0.0%
50450 Dues And Association Memberships	90	0	0	0	0.0%
50453 Freight Charges	3,191	6,089	6,089	0	0.0%
50459 Other Charges Miscellaneous	1,710	1,547	1,547	0	0.0%
50501 Food Supplies and Food Service Supplies	59	1,040	1,040	0	0.0%
50503 Medical and Laboratory Supplies	804	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	9,050	6,400	6,400	0	0.0%
50506 Repair and Maintenance Supplies	260,384	241,000	321,000	80,000	33.2%
50507 Gasoline	9,813	4,000	4,000	0	0.0%
50508 Diesel Fuel	37,592	48,140	48,140	0	0.0%
50509 Vehicle and Powered Equipment Supplies	10,821	170,700	170,700	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	18,745	16,964	16,964	0	0.0%
50514 Other Operating Supplies	0	1,250	1,250	0	0.0%
50516 Chemicals	18,592	11,000	11,000	0	0.0%
50517 Small Tools	2,678	6,140	6,140	0	0.0%
50911 Interdepartmental Billings	-137	0	0	0	0.0%
Total Cost Center	10,779,358	11,719,084	12,828,365	1,109,281	9.5%

31304 Water Transmission and Distribution

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	1,599,192	1,859,518	1,990,746	131,228	7.1%
50101 Full-Time Salaries and Wages - Overtime	415,956	285,000	285,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	2,577	0	0	0	0.0%
50107 27th Pay Adjustment	435	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,175	4,339	5,011	672	15.5%
50110 FICA	148,102	164,056	165,247	1,191	0.7%
50111 Retirement VRS	257,000	307,378	328,141	20,763	6.8%
50112 Hospital/Medical Plans	279,633	376,145	387,940	11,795	3.1%
50113 Group Insurance - Life (VRS)	20,837	26,033	26,251	218	0.8%
50121 VRS Hybrid Deferred Contribution	0	0	21,235	21,235	100.0%
50200 Medical Services	752	830	830	0	0.0%
50210 Maintenance and Repairs	2,335	1,500	1,500	0	0.0%
50212 Vehicle Repair	197,791	206,900	206,900	0	0.0%
50220 Lease/Rent Of Equipment	17,782	24,500	24,500	0	0.0%
50240 Printing and Binding	226	0	0	0	0.0%
50270 Other Contractual Services	1,813,217	2,121,500	2,371,500	250,000	11.8%
50290 Purchase of Services from Other Governments	160,000	160,000	160,000	0	0.0%
50310 Automotive/Motor Pool	226,938	201,935	201,935	0	0.0%
50404 Refuse Service	63,565	99,700	99,700	0	0.0%
50412 Telecommunications	12,368	16,250	16,250	0	0.0%
50453 Freight Charges	441	720	720	0	0.0%
50457 Road Repairs	1,347,911	1,210,000	1,210,000	0	0.0%
50459 Other Charges Miscellaneous	60	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	2,352	3,200	3,200	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50506 Repair and Maintenance Supplies	407,618	494,000	494,000	0	0.0%
50507 Gasoline	56,866	35,000	35,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	2,500	2,500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	25,392	29,640	29,640	0	0.0%
50515 Road Materials	149,126	150,600	150,600	0	0.0%
50516 Chemicals	0	850	850	0	0.0%
50517 Small Tools	35,166	33,000	33,000	0	0.0%
50911 Interdepartmental Billings	-2,350	0	0	0	0.0%
Total Cost Center	7,244,463	7,816,994	8,254,096	437,102	5.6%
31305 Wastewater Collection					
50100 Full-Time Salaries and Wages - Regular	1,148,249	1,649,680	1,715,227	65,547	4.0%
50101 Full-Time Salaries and Wages - Overtime	376,973	346,000	346,000	0	0.0%
50107 27th Pay Adjustment	-28,561	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,000	4,846	5,459	613	12.6%
50110 FICA	113,179	126,681	150,061	23,380	18.5%
50111 Retirement VRS	179,380	272,692	282,726	10,034	3.7%
50112 Hospital/Medical Plans	181,296	322,410	332,520	10,110	3.1%
50113 Group Insurance - Life (VRS)	14,419	23,096	22,618	-478	-2.1%
50114 Unemployment Insurance	98	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	23,131	23,131	100.0%
50200 Medical Services	584	519	519	0	0.0%
50210 Maintenance and Repairs	1,647	975	975	0	0.0%
50212 Vehicle Repair	231,991	194,218	194,218	0	0.0%
50220 Lease/Rent Of Equipment	10,085	11,000	11,000	0	0.0%
50240 Printing and Binding	226	0	0	0	0.0%
50270 Other Contractual Services	729,145	1,155,000	1,155,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	149,196	132,095	132,095	0	0.0%
50404 Refuse Service	0	90,500	90,500	0	0.0%
50412 Telecommunications	9,670	10,300	10,300	0	0.0%
50453 Freight Charges	930	600	600	0	0.0%
50457 Road Repairs	42,328	79,900	79,900	0	0.0%
50459 Other Charges Miscellaneous	28	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	4,586	3,600	3,600	0	0.0%
50506 Repair and Maintenance Supplies	203,217	183,400	183,400	0	0.0%
50507 Gasoline	66,251	55,000	55,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	141	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	25,346	31,714	31,714	0	0.0%
50515 Road Materials	37,736	39,000	39,000	0	0.0%
50516 Chemicals	9,765	8,150	8,150	0	0.0%
50517 Small Tools	9,179	14,300	14,300	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	80	0	0	0	0.0%
50911 Interdepartmental Billings	-3,100	0	0	0	0.0%
Total Cost Center	3,516,064	4,755,676	4,888,013	132,337	2.8%
31306 TV Inspection-Inflow and Infiltration					
50100 Full-Time Salaries and Wages - Regular	308,576	360,734	386,557	25,823	7.2%
50101 Full-Time Salaries and Wages - Overtime	22,467	38,390	38,390	0	0.0%
50107 27th Pay Adjustment	2,176	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	695	945	820	-125	-13.2%
50110 FICA	24,050	30,533	30,790	257	0.8%
50111 Retirement VRS	50,815	59,629	63,717	4,088	6.9%
50112 Hospital/Medical Plans	57,347	85,976	88,672	2,696	3.1%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50113 Group Insurance - Life (VRS)	4,119	5,050	5,097	47	0.9%
50121 VRS Hybrid Deferred Contribution	0	0	3,473	3,473	100.0%
50200 Medical Services	72	400	400	0	0.0%
50210 Maintenance and Repairs	7,156	10,000	10,000	0	0.0%
50212 Vehicle Repair	30,956	12,300	12,300	0	0.0%
50220 Lease/Rent Of Equipment	0	300	300	0	0.0%
50270 Other Contractual Services	216,853	197,600	197,600	0	0.0%
50310 Automotive/Motor Pool	27,370	24,444	24,444	0	0.0%
50412 Telecommunications	3,182	3,200	3,200	0	0.0%
50453 Freight Charges	1,048	950	950	0	0.0%
50501 Food Supplies and Food Service Supplies	0	1,034	1,034	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	483	700	700	0	0.0%
50506 Repair and Maintenance Supplies	16,356	13,000	13,000	0	0.0%
50507 Gasoline	11,677	10,000	10,000	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	2,883	4,048	4,048	0	0.0%
50516 Chemicals	0	500	500	0	0.0%
50517 Small Tools	489	1,500	1,500	0	0.0%
Total Cost Center	788,770	861,733	897,992	36,259	4.2%
31307 Wells					
50100 Full-Time Salaries and Wages - Regular	235,312	244,628	295,445	50,817	20.8%
50101 Full-Time Salaries and Wages - Overtime	18,584	35,100	35,100	0	0.0%
50107 27th Pay Adjustment	1,743	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	250	334	397	63	18.9%
50110 FICA	17,699	21,399	23,974	2,575	12.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50111 Retirement VRS	38,104	40,437	48,699	8,262	20.4%
50112 Hospital/Medical Plans	59,842	64,482	66,504	2,022	3.1%
50113 Group Insurance - Life (VRS)	3,089	3,425	3,896	471	13.8%
50121 VRS Hybrid Deferred Contribution	0	0	1,681	1,681	100.0%
50210 Maintenance and Repairs	0	500	500	0	0.0%
50220 Lease/Rent Of Equipment	0	500	500	0	0.0%
50285 Landscaping	29,485	30,000	30,000	0	0.0%
50310 Automotive/Motor Pool	40,426	34,284	34,284	0	0.0%
50400 Electric Services	4,160	6,000	6,000	0	0.0%
50412 Telecommunications	10,788	35,250	35,250	0	0.0%
50453 Freight Charges	0	41	41	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	82	900	900	0	0.0%
50506 Repair and Maintenance Supplies	410	1,120	1,120	0	0.0%
50509 Vehicle and Powered Equipment Supplies	0	500	500	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	669	2,520	2,520	0	0.0%
50517 Small Tools	0	400	400	0	0.0%
Total Cost Center	460,643	521,820	587,711	65,891	12.6%
31401 Administration - WRF					
50100 Full-Time Salaries and Wages - Regular	1,551,524	1,987,109	2,239,514	252,405	12.7%
50101 Full-Time Salaries and Wages - Overtime	247,551	60,741	67,126	6,385	10.5%
50104 Temporary Salaries and Wages - Regular	46,419	0	0	0	0.0%
50107 27th Pay Adjustment	15,219	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	12,115	4,556	4,282	-274	-6.0%
50110 FICA	137,861	156,661	166,505	9,844	6.3%
50111 Retirement VRS	252,946	328,469	369,146	40,677	12.4%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	192,521	322,410	332,520	10,110	3.1%
50113 Group Insurance - Life (VRS)	20,419	27,820	29,532	1,712	6.2%
50114 Unemployment Insurance	-768	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	18,144	18,144	100.0%
50204 Engineering/Architectural Services	524,401	420,000	420,000	0	0.0%
50210 Maintenance and Repairs	227,569	173,200	149,675	-23,525	-13.6%
50211 Maintenance Service Contracts	102,761	141,075	164,600	23,525	16.7%
50220 Lease/Rent Of Equipment	17,153	23,641	23,641	0	0.0%
50230 Temporary Help Service Fees	0	10,000	10,000	0	0.0%
50240 Printing and Binding	790	500	500	0	0.0%
50250 Advertising	0	500	500	0	0.0%
50260 Laundry and Dry Cleaning	31	7,250	100	-7,150	-98.6%
50270 Other Contractual Services	1,185,825	1,165,783	1,202,935	37,152	3.2%
50280 Janitorial	65,332	83,583	87,470	3,887	4.7%
50310 Automotive/Motor Pool	34,405	58,998	58,998	0	0.0%
50400 Electric Services	2,473,878	1,896,671	2,546,451	649,780	34.3%
50401 Heating Services	172,278	110,726	135,822	25,096	22.7%
50402 Water Service	73,463	78,805	78,805	0	0.0%
50404 Refuse Service	36,100	41,876	41,876	0	0.0%
50410 Postal Services	80	675	675	0	0.0%
50412 Telecommunications	36,666	31,980	36,700	4,720	14.8%
50430 Mileage	0	100	100	0	0.0%
50431 Education and Training	13,598	13,000	20,250	7,250	55.8%
50450 Dues And Association Memberships	65,492	75,744	84,974	9,230	12.2%
50453 Freight Charges	1,332	1,900	1,900	0	0.0%
50459 Other Charges Miscellaneous	40	2,800	2,800	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50460 Environmental Expenses	11,048	14,992	14,992	0	0.0%
50500 Office Supplies	5,974	9,474	9,474	0	0.0%
50501 Food Supplies and Food Service Supplies	204	1,220	1,220	0	0.0%
50503 Medical and Laboratory Supplies	20,276	15,890	22,000	6,110	38.5%
50504 Laundry, Housekeeping, and Janitorial Supplies	0	2,000	2,000	0	0.0%
50506 Repair and Maintenance Supplies	183	8,521	8,521	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	20,493	12,536	19,686	7,150	57.0%
50512 Books and Subscriptions	109	800	800	0	0.0%
50514 Other Operating Supplies	302	850	850	0	0.0%
50516 Chemicals	4,301,305	4,408,282	5,363,481	955,199	21.7%
50517 Small Tools	482	500	1,000	500	100.0%
50813 Telecommunications Equipment-New Less Than \$10,000	30	0	0	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	160	0	0	0	0.0%
50911 Interdepartmental Billings	-1,480,220	-1,400,000	-1,400,000	0	0.0%
Total Cost Center	10,387,347	10,301,638	12,339,565	2,037,927	19.8%
31402 Maintenance					
50100 Full-Time Salaries and Wages - Regular	1,057,043	1,192,037	1,369,967	177,930	14.9%
50101 Full-Time Salaries and Wages - Overtime	13,318	13,963	13,963	0	0.0%
50107 27th Pay Adjustment	-8,082	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,140	2,970	3,489	519	17.5%
50110 FICA	78,526	92,259	99,782	7,523	8.2%
50111 Retirement VRS	171,710	197,044	225,816	28,772	14.6%
50112 Hospital/Medical Plans	165,540	214,940	221,680	6,740	3.1%
50113 Group Insurance - Life (VRS)	13,869	16,689	18,065	1,376	8.2%
50121 VRS Hybrid Deferred Contribution	0	0	14,785	14,785	100.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50210 Maintenance and Repairs	2,379,411	2,955,567	2,955,567	0	0.0%
50211 Maintenance Service Contracts	85,015	279,321	279,321	0	0.0%
50212 Vehicle Repair	29,721	27,899	27,899	0	0.0%
50220 Lease/Rent Of Equipment	48,308	70,500	70,500	0	0.0%
50260 Laundry and Dry Cleaning	57	6,154	10,000	3,846	62.5%
50270 Other Contractual Services	249,173	235,800	235,800	0	0.0%
50285 Landscaping	167,851	131,825	180,016	48,191	36.6%
50286 Weed and Pest Control	4,572	7,116	7,116	0	0.0%
50310 Automotive/Motor Pool	130,616	147,221	164,887	17,666	12.0%
50430 Mileage	0	50	50	0	0.0%
50453 Freight Charges	29,722	27,000	31,000	4,000	14.8%
50459 Other Charges Miscellaneous	419	2,053	2,053	0	0.0%
50501 Food Supplies and Food Service Supplies	155	255	255	0	0.0%
50503 Medical and Laboratory Supplies	863	0	0	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	5,680	8,000	8,000	0	0.0%
50506 Repair and Maintenance Supplies	1,143,637	762,450	1,128,750	366,300	48.0%
50507 Gasoline	10,734	11,753	11,753	0	0.0%
50509 Vehicle and Powered Equipment Supplies	16,573	15,000	15,000	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	9,488	14,295	14,295	0	0.0%
50512 Books and Subscriptions	0	340	340	0	0.0%
50515 Road Materials	0	500	500	0	0.0%
50516 Chemicals	1,083	3,726	3,726	0	0.0%
50517 Small Tools	15,462	16,100	16,100	0	0.0%
Total Cost Center	5,822,604	6,452,827	7,130,475	677,648	10.5%

31404 Monitoring and Compliance

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	245,304	371,719	399,824	28,105	7.6%
50101 Full-Time Salaries and Wages - Overtime	581	1,276	1,276	0	0.0%
50107 27th Pay Adjustment	-3,266	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,289	1,750	1,940	190	10.9%
50110 FICA	18,297	24,422	28,907	4,485	18.4%
50111 Retirement VRS	40,187	52,561	65,904	13,343	25.4%
50112 Hospital/Medical Plans	41,933	64,482	77,588	13,106	20.3%
50113 Group Insurance - Life (VRS)	3,258	4,452	5,272	820	18.4%
50121 VRS Hybrid Deferred Contribution	0	0	8,220	8,220	100.0%
50210 Maintenance and Repairs	350	4,620	4,620	0	0.0%
50250 Advertising	916	1,456	2,120	664	45.6%
50260 Laundry and Dry Cleaning	0	910	0	-910	-100.0%
50270 Other Contractual Services	181,572	450,140	450,140	0	0.0%
50310 Automotive/Motor Pool	35,622	39,185	44,685	5,500	14.0%
50412 Telecommunications	580	0	0	0	0.0%
50430 Mileage	-102	55	55	0	0.0%
50500 Office Supplies	267	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	1,850	3,625	5,225	1,600	44.1%
50506 Repair and Maintenance Supplies	13,145	18,632	21,992	3,360	18.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,502	3,139	3,569	430	13.7%
50512 Books and Subscriptions	160	213	213	0	0.0%
50514 Other Operating Supplies	0	213	213	0	0.0%
50517 Small Tools	0	425	1,000	575	135.3%
50911 Interdepartmental Billings	-1,015	0	0	0	0.0%
Total Cost Center	582,430	1,043,675	1,123,163	79,488	7.6%

31405 Central Environmental

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	626,512	841,123	851,968	10,845	1.3%
50101 Full-Time Salaries and Wages - Overtime	263	11,385	5,000	-6,385	-56.1%
50104 Temporary Salaries and Wages - Regular	20,631	0	0	0	0.0%
50107 27th Pay Adjustment	-16,011	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,570	3,094	3,795	701	22.7%
50110 FICA	46,783	55,137	61,772	6,635	12.0%
50111 Retirement VRS	103,712	117,257	140,432	23,175	19.8%
50112 Hospital/Medical Plans	107,984	128,964	144,092	15,128	11.7%
50113 Group Insurance - Life (VRS)	8,238	9,931	11,235	1,304	13.1%
50121 VRS Hybrid Deferred Contribution	0	0	16,081	16,081	100.0%
50210 Maintenance and Repairs	15,000	15,000	15,000	0	0.0%
50211 Maintenance Service Contracts	18,138	69,145	69,145	0	0.0%
50220 Lease/Rent Of Equipment	194	0	0	0	0.0%
50260 Laundry and Dry Cleaning	715	2,651	4,680	2,029	76.5%
50270 Other Contractual Services	121,047	100,000	100,000	0	0.0%
50310 Automotive/Motor Pool	11,140	11,995	15,000	3,005	25.1%
50430 Mileage	0	25	25	0	0.0%
50450 Dues And Association Memberships	0	1,293	1,293	0	0.0%
50453 Freight Charges	6,357	7,500	7,500	0	0.0%
50500 Office Supplies	1,000	2,000	2,000	0	0.0%
50503 Medical and Laboratory Supplies	170,339	128,691	175,000	46,309	36.0%
50506 Repair and Maintenance Supplies	3,500	3,850	3,850	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	1,824	3,138	3,138	0	0.0%
50512 Books and Subscriptions	640	640	640	0	0.0%
Total Cost Center	1,250,576	1,512,819	1,631,646	118,827	7.9%

31501 Administration - WTF

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	1,228,577	1,556,190	1,770,784	214,594	13.8%
50101 Full-Time Salaries and Wages - Overtime	163,948	124,463	124,463	0	0.0%
50104 Temporary Salaries and Wages - Regular	6,551	27,194	27,194	0	0.0%
50107 27th Pay Adjustment	-27,966	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,075	3,034	4,778	1,744	57.5%
50110 FICA	102,398	194,509	139,197	-55,312	-28.4%
50111 Retirement VRS	200,496	257,238	291,884	34,646	13.5%
50112 Hospital/Medical Plans	179,519	236,434	254,932	18,498	7.8%
50113 Group Insurance - Life (VRS)	16,210	21,787	23,351	1,564	7.2%
50114 Unemployment Insurance	11	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	20,245	20,245	100.0%
50200 Medical Services	0	100	100	0	0.0%
50204 Engineering/Architectural Services	109,411	220,000	220,000	0	0.0%
50210 Maintenance and Repairs	161,602	1,380,000	1,385,000	5,000	0.4%
50211 Maintenance Service Contracts	237,258	165,000	210,000	45,000	27.3%
50220 Lease/Rent Of Equipment	3,233	22,400	22,400	0	0.0%
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	16,463	92,350	92,350	0	0.0%
50280 Janitorial	22,600	32,800	32,800	0	0.0%
50285 Landscaping	103,044	104,369	104,369	0	0.0%
50286 Weed and Pest Control	228	1,000	1,000	0	0.0%
50310 Automotive/Motor Pool	31,738	49,435	50,306	871	1.8%
50400 Electric Services	1,849,131	1,404,080	2,092,280	688,200	49.0%
50401 Heating Services	84,043	68,000	84,043	16,043	23.6%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50402 Water Service	2,090	3,685	3,685	0	0.0%
50403 Sewer Service	2,649	2,020	2,020	0	0.0%
50404 Refuse Service	1,196	2,200	2,200	0	0.0%
50410 Postal Services	0	415	415	0	0.0%
50412 Telecommunications	40,437	64,936	47,860	-17,076	-26.3%
50430 Mileage	0	394	394	0	0.0%
50431 Education and Training	6,091	23,435	23,435	0	0.0%
50450 Dues And Association Memberships	32,602	47,585	46,405	-1,180	-2.5%
50453 Freight Charges	3,416	7,180	7,180	0	0.0%
50460 Environmental Expenses	800	4,232	4,232	0	0.0%
50500 Office Supplies	2,985	7,200	7,200	0	0.0%
50501 Food Supplies and Food Service Supplies	150	1,050	1,050	0	0.0%
50503 Medical and Laboratory Supplies	94,115	105,700	105,700	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	3,773	3,700	4,000	300	8.1%
50506 Repair and Maintenance Supplies	219,060	220,900	222,000	1,100	0.5%
50508 Diesel Fuel	16,080	36,550	36,550	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	7,332	12,144	12,144	0	0.0%
50512 Books and Subscriptions	0	500	525	25	5.0%
50514 Other Operating Supplies	946	6,500	6,825	325	5.0%
50516 Chemicals	2,392,603	2,501,510	3,287,988	786,478	31.4%
50517 Small Tools	3,312	5,250	5,250	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	30	0	0	0	0.0%
50911 Interdepartmental Billings	1,478,217	1,500,000	1,500,000	0	0.0%
Total Cost Center	8,798,454	10,530,524	12,291,589	1,761,065	16.7%

31504 Engineering

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	1,727,729	2,258,950	2,412,573	153,623	6.8%
50101 Full-Time Salaries and Wages - Overtime	0	500	500	0	0.0%
50104 Temporary Salaries and Wages - Regular	46,901	25,000	25,000	0	0.0%
50107 27th Pay Adjustment	-19,275	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,724	4,969	6,124	1,155	23.2%
50110 FICA	133,011	238,620	175,790	-62,830	-26.3%
50111 Retirement VRS	275,762	373,404	397,671	24,267	6.5%
50112 Hospital/Medical Plans	199,193	322,410	332,520	10,110	3.1%
50113 Group Insurance - Life (VRS)	22,362	31,625	31,814	189	0.6%
50121 VRS Hybrid Deferred Contribution	0	0	25,948	25,948	100.0%
50204 Engineering/Architectural Services	312,838	80,000	280,000	200,000	250.0%
50210 Maintenance and Repairs	0	1,409	1,409	0	0.0%
50220 Lease/Rent Of Equipment	510	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	210,758	154,838	154,838	0	0.0%
50310 Automotive/Motor Pool	4,158	5,221	10,256	5,035	96.4%
50412 Telecommunications	4,704	7,510	7,510	0	0.0%
50431 Education and Training	3,498	5,700	5,700	0	0.0%
50450 Dues And Association Memberships	80	2,843	2,843	0	0.0%
50500 Office Supplies	4,257	7,000	7,000	0	0.0%
50506 Repair and Maintenance Supplies	6	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	0	700	700	0	0.0%
50512 Books and Subscriptions	0	600	600	0	0.0%
50514 Other Operating Supplies	319	7,200	7,200	0	0.0%
50517 Small Tools	0	128	128	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50911 Interdepartmental Billings	-2,245,650	-2,206,000	-2,398,000	-192,000	-8.7%
Total Cost Center	717,773	1,359,515	1,525,012	165,497	12.2%
31505 Construction					
50100 Full-Time Salaries and Wages - Regular	1,860,998	2,202,665	2,454,326	251,661	11.4%
50101 Full-Time Salaries and Wages - Overtime	129,866	60,000	60,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	0	10,000	10,000	0	0.0%
50107 27th Pay Adjustment	-11,603	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,843	12,996	6,459	-6,537	-50.3%
50110 FICA	144,746	237,719	182,203	-55,516	-23.4%
50111 Retirement VRS	301,862	364,101	404,554	40,453	11.1%
50112 Hospital/Medical Plans	318,188	333,157	343,604	10,447	3.1%
50113 Group Insurance - Life (VRS)	24,399	30,837	32,364	1,527	5.0%
50121 VRS Hybrid Deferred Contribution	0	0	27,369	27,369	100.0%
50210 Maintenance and Repairs	0	995	995	0	0.0%
50220 Lease/Rent Of Equipment	2,311	2,568	2,568	0	0.0%
50250 Advertising	0	500	500	0	0.0%
50310 Automotive/Motor Pool	142,040	187,680	206,486	18,806	10.0%
50400 Electric Services	0	4,000	4,000	0	0.0%
50402 Water Service	0	780	780	0	0.0%
50412 Telecommunications	20,910	28,926	28,926	0	0.0%
50431 Education and Training	922	1,100	1,100	0	0.0%
50450 Dues And Association Memberships	604	1,640	1,640	0	0.0%
50500 Office Supplies	5,076	7,200	7,200	0	0.0%
50501 Food Supplies and Food Service Supplies	476	400	400	0	0.0%
50504 Laundry, Housekeeping, and Janitorial Supplies	95	90	90	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50506 Repair and Maintenance Supplies	2,608	1,520	1,520	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	5,445	7,058	7,058	0	0.0%
50512 Books and Subscriptions	198	600	600	0	0.0%
50514 Other Operating Supplies	950	1,000	1,000	0	0.0%
50517 Small Tools	128	1,880	1,880	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	160	0	0	0	0.0%
50911 Interdepartmental Billings	-1,972,077	-2,325,000	-2,369,000	-44,000	-1.9%
Total Cost Center	982,145	1,174,412	1,418,622	244,210	20.8%