

Financial Services Audit Committee Communication

Date: January 18, 2019

To: Great Lakes Water Authority Audit Committee

From: Nicolette N. Bateson, CPA, Chief Financial Officer/Treasurer

Re: Discussion: FY 2020 & 2021 Biennial Budget and Five-Year Plan

Background: In accordance with service agreements with Great Lakes Water Authority (GLWA) member partners, charges for the next fiscal year are annually presented at the end of January each year. To accommodate that schedule, the budget process for the GLWA begins early in the fiscal year.

Analysis: At the Audit Committee meeting on a December 21, 2018, staff presented a discussion draft of the FY 2020 & 2021 Biennial Budget and Five-Year Plan. This draft focused on a) overall strategy of key budget elements including system-wide service charges and b) proposed operating group budgets.

Additional analysis was provided at the January 4, 2018 Audit Committee meeting. Since that time, staff has focused on efforts to close open issues that could impact timely approval of budget and charges that are interdependent on resolution with GLWA's member partners.

For continued discussion at today's meeting, the following are attached.

- 1. Memo for consideration from The Foster Group (TFG) dated January 17, 2019 regarding GLWA Sewer Facilities Served Directly by GLWA Transmission Mains
- 2. Personnel Budget
- 3. Other Budget Analysis for Discussion

Departmental Reviews - Area Chiefs asked to focus on two questions

- 1. Requests for budget increases in light of projected spending this year and actual amounts spent last year
- 2. Actions taken to save money, increase efficiencies, etc.

Proposed Action: Receive for further review and discussion at the next Audit Committee meeting on February 15, 2019 at 8 am.

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MEMORANDUM

GLWA Sewer Facilities Served Directly by GLWA Transmission Mains

January 17, 2019

To: Nicolette Bateson

From: Bart Foster

This memorandum has been prepared to introduce how the above referenced topic has been addressed in the proposed GLWA FY 2020 Budget and service charge analysis. The accompanying exhibit assists in the explanation below.

The facilities in question are part of the Water Resource Recovery Facility (WRRF) and currently classified as retail <u>water</u> customers of DWSD. Traditional DWSD policy has been to not bill WRRF facilities for <u>sewer</u> service, given that they are providing that service to the region on property. Currently, these facilities are served as six DWSD retail water accounts and billed approximately \$3.6 million annually for water service.

Since the facilities are directly served via GLWA transmission mains, and do not receive any direct benefit of DWSD retail activities, GLWA proposes to change the structure of the accounts. It is our understanding that effective July 1, 2019, GLWA proposes to bill these facilities directly, rather than have them treated as DWSD retail customer accounts. GLWA (Water) will establish a mechanism to directly bill GLWA (Sewer) for wholesale water service. In essence, GLWA Sewer will become a new "internal" Customer of GLWA Water. The task at hand is to illustrate the various impacts of the proposed new approach GLWA is proposing these accounts. is new business arrangement.

Let's start with the impact on the GLWA Budget, as summarized on Lines 1 through 3 of the exhibit. Initially, the GLWA Sewer operating expenses will experience a \$3.6 million reduction as the purchased <u>retail</u> water costs from DWSD are removed. These savings will be offset by the replaced purchased <u>wholesale</u> water costs from GLWA Water. We have established a reasonable wholesale price for this water (\$9.89/Mcf) that is designed to implement the new business arrangement in a manner that does not impact Suburban Wholesale Water Customers. *See Line 6*. This produces an annual wholesale water expense of approximately \$1.4 million. So the net budget impact on GLWA Sewer is an operating expense savings of approximately \$2.2 million.

Next let's evaluate the impact on GLWA cost of service allocations, as shown on Lines 4 through 9. On Line 4, we illustrate the preliminary allocation of the FY 2020 Water BUDGET to the Detroit and Suburban Wholesale customer classes *prior to recognizing the new structure*¹. Since the facilities in question will no longer be categorized as retail DWSD customers, it is appropriate to remove the volumes and demands in question from Detroit's water units of service. We removed those volumes and demands from our cost of service analysis and assigned them to a new "Internal GLWA" Customer. The resulting reallocated cost of service is shown on Line 5, and compared to the prior allocation on Line 6. The water system in total, and the Suburban Wholesale class, are unaffected by this change. In effect, the amount allocated to the new internal GLWA Customer results in a reduced water cost of service allocation to the Detroit customer class

A similar comparison for the Sewer cost of service impacts is shown on Lines 7 through 9. We have verified that the sales volumes to the facilities in question were not included in determining the current SHAREs, since they were not billed for sewer service. Therefore there is no need to adjust Sewer units of service. Rather, the sewer operating budget savings are allocated proportionally to the Detroit and Suburban customer classes based on their existing SHAREs, as shown on Line 9. The internal GLWA amount on Line 9 is actually related to reduced industrial surcharges as a result of the adjustment.

The consolidated impact of these adjustments is shown for the Detroit customer class on Lines 10 through 15. The wholesale water cost allocation savings of \$1.4 million are offset by the \$3.6 million loss of retail water revenue, resulting in a net increase of \$2.2 million to be recovered from the "remaining" DWSD water customers. This equates to a 2.2% increase, all else being equal, as shown on Line 15. Detroit's \$782,000 share of the sewer savings equates to an overall reduction, all else being equal, of 0.3%. The combined water and sewer impact of this adjustment is a net cost to DWSD of \$1.4 million, or 0.3% of total DWSD retail revenues, as shown on Lines 13 and 15.

Finally, Lines 16 through 19 present a similar analysis for the Suburban Wholesale customer classes. There is no impact of this adjustment on Suburban Wholesale water customers. The Suburban Wholesale \$1.4 million share of the sewer savings equates to an overall reduction, all else being equal, of 0.5% of annual revenue requirements.

We are prepared to discuss this matter at your convenience.

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¹ There are other, concurrent modifications to the cost of service analyses and the final impacts may not match these calculations precisely. The differences will not be material.

Illustration of Potential Impact of Reassigning GLWA Sewer Facilities as GLWA Water Customers

DWS	SD Impact Illustration	GLWA Internal	price for Water	=	9.89	\$/Mcf
	CLIVIA D. L. CL	Water	<u>Sewer</u>	<u>Total</u>		<u>Note</u>
1	GLWA Budget Impact Initial "Savings" for purchased water		(3,626,500)	(3,626,500)		DWSD no longer bills GLWA facilities served off of Transmission mains
2	Replacement internal GLWA budget		1,438,000	1,438,000		GLWA Water charges GLWA Sewer for internal wholesale water purchases
3	Net Impact	0	(2,188,500)	(2,188,500)		(1) - (2)
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	GLWA WATER Cost of Service Impact	<u>Total</u>	<u>Detroit</u>	<u>Suburban</u>	Internal GLWA	
4	Preliminary Allocated Water BUDGET	335,144,300	21,698,100	313,446,200		Preliminary "Status Quo" FY 2020 cost of service analysis
5	Adjusted Allocated Water BUDGET	335,142,400	20,258,200	313,446,200		GLWA Sewer becomes an internal Water Customer and assumes the units of service associated with purchased wholesale water from Line (1)
6	Impact of Adjustment	(1,900)	(1,439,900)	0		Minor rounding variance
	GLWA SEWER Cost of Service Impact					
7	Preliminary Allocated Sewer BUDGET	477,881,200	188,891,800	288,989,400	0	Preliminary "Status Quo" FY 2020 cost of service analysis
8	Adjusted Allocated Sewer BUDGET	475,692,700	188,110,000	287,582,700	0	
9	Impact of Adjustment	(2,188,500)	(781,800)	(1,378,900)	(27,800)	GLWA Sewer budget reduction from Line (3) allocated ~ SHAREs **
	Detroit Customer Impact	Water	<u>Sewer</u>	<u>Total</u>		
10	Baseline Revenue Impact	3,626,500	0	3,626,500		See Line (1) - Initially a revenue loss to DWSD
11	<u>less: GLWA Wholesale Rev Req't Impact</u> Water Supply System	(1,439,900)		(1,439,900)		From Line (6) - results from DWSD's reduced units of service
12	Sewage Disposal System	(1,439,900)	(781,800)	(781,800)		From Line (9) - DWSD shares in lower Sewer BUDGET
13	Net Increase in Charge Requirements	2,186,600	(781,800)	1,404,800	i	Net Impact - Line (10) revenue impact less lines (11) and (12)
14	Revenue Base (after "lost" revenue)	97,963,500	307,737,200	405,700,700	•	Preliminary DWSD Revenue Base, Net of GLWA Transmission Served Facilities
15	Impact on Revenue Base	2.2%	-0.3%	0.3%		Line (13) / Line (14)
	Suburban Wholesale Customer Impact	Water	Sewer	<u>Total</u>		
	GLWA Wholesale Rev Req't Impact					
16	Water Supply System	0	(1.270.000)	0		From Line (6) - Zero Impact
17	Sewage Disposal System		(1,378,900)	(1,378,900)	•	From Line (9) - Suburban Customers share in lower Sewer BUDGET
18	Net Increase in Charge Requirements	0	(1,378,900)	(1,378,900)	_	Net Impact
19	Revenue Base	313,446,200	288,989,400	602,435,600		From Lines (4) and (7)

Line (18) / Line (19)

-0.2%

-0.5%

0.0%

20 Impact on Revenue Base



Personnel Budget

Achieving the GLWA's initiatives is dependent on the ability to attract, retain, and develop highly qualified and effective team members.

As shown in the following **Personnel Budget** tables, the entity-wide personnel budget increases \$2.6 million, or 2.6%, between FY 2019 and FY 2020.

While specific reasons for the variances in the personnel budget are addressed in other sections of financial plan document, the following highlights some of the key factors.

Salaries & Wages – The increase in budget is due to several components.

- An increase in number of staffing positions to support key initiatives
- The filling of vacant positions with GLWA staff
- A change in the classification of positions to those with a higher level of knowledge, skillset, and abilities as existing staff advance and the needs of teams are evaluated.

Salaries & Wages – Workforce Development – The increase in budget is due to the continuation and expansion of the apprenticeship program.

Overtime – The overall decrease to overtime is due to the review of prior year's actuals as well as the plan to fill vacant positions thereby reducing or eliminating the need for overtime in a number of areas.

Personnel Transition Adjustment – The use of this account has been discontinued in FY 2020 as GLWA continues its recruitment efforts to fill vacant positions instead of utilizing individuals on a contractual basis.

Contractual Transition Services – The reduction in the Contractual Transition Services budget is the result of transitioning positions previously filled by individuals on a contract basis to GLWA employees.



Biennial Personnel Budget by Operating Area

	FY 2018	FY 2018		FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
	Amended	Activity thru		Current	Department	Percent	Dollar	Department
Operating Area and Expense Category		6.30.2018		nded-to-date	Requested	Variance	Variance	Requested
Chief Operating Officer Water Operations	\$29,000,100	\$29,979,600	\$	32,466,600	\$ 31,301,200	-3.6%	\$ (1,165,400)	\$ 31,443,500
Salaries & Wages	18,268,500	17,692,200		19,417,900	21,056,200	8.4%	1,638,300	21,056,200
Salaries & Wages - Workforce Development	328,300	272,100		325,300	384,100	18.1%	58,800	384,100
Overtime	2,756,000	2,743,000		2,945,000	2,741,900	-6.9%	(203,100)	2,741,900
Employee Benefits	6,680,000	6,477,500		7,013,400	7,119,000	1.5%	105,600	7,261,300
Personnel Transition Adjustment	(1,546,000)	-		(245,000)	-	-100.0%	245,000	-
Contractual Transition Services	2,513,300	2,794,800		3,010,000	-	-100.0%	(3,010,000)	-
Chief Operating Officer Wastewater Operation	37,301,900	35,353,900		35,145,000	36,219,200	3.1%	1,074,200	36,096,000
Salaries & Wages	19,752,200	18,303,600		20,924,200	21,131,900	1.0%	207,700	21,718,900
Salaries & Wages - Workforce Development	201,600	201,600		196,000	386,100	97.0%	190,100	386,100
Overtime	3,380,400	3,026,300		3,521,200	3,043,400	-13.6%	(477,800)	3,146,000
Employee Benefits	8,100,600	7,897,800		7,865,900	7,858,700	-0.1%	(7,200)	8,266,300
Personnel Transition Adjustment	(11,200)	-		(1,575,700)	-	-100.0%	1,575,700	-
Contractual Transition Services	5,878,300	5,924,600		4,213,400	3,799,100	-9.8%	(414,300)	2,578,700
Chief Planning Officer	4,940,900	4,062,500		5,152,700	6,272,400	21.7%	1,119,700	6,659,500
Salaries & Wages	2,400,900	2,400,000		3,400,200	3,981,100	17.1%	580,900	4,255,300
Salaries & Wages - Workforce Development	131,600	131,200		206,100	231,000	12.1%	24,900	231,000
Overtime	82,300	82,800		85,400	86,800	1.6%	1,400	91,000
Employee Benefits	759,100	760,300		1,114,600	1,297,300	16.4%	182,700	1,409,000
Personnel Transition Adjustment	, -	-		(659,400)	, , , <u>.</u>	-100.0%	659,400	, , , <u>-</u>
Contractual Transition Services	1,567,000	688,200		1,005,800	676,200	-32.8%	(329,600)	673,200
Chief Administrative & Compliance Officer	9,856,100	9,868,500		12,772,200	12,581,100	-1.5%	(191,100)	12,812,000
Salaries & Wages	7,230,300	7,325,800		9,384,900	9,784,300	4.3%	399,400	9,920,500
Overtime	-	7,400		-		N/A	-	-
Employee Benefits	2,061,300	1,891,400		2,677,600	2,796,800	4.5%	119,200	2,891,500
Personnel Transition Adjustment	-	-		(106,100)	-	-100.0%	106,100	-
Contractual Transition Services	564.500	643,900		815,800	_	-100.0%	(815,800)	-
Chief Financial Officer	10,502,800	10,262,800		10,728,800	12,016,200	12.0%	1,287,400	12,148,400
Salaries & Wages	5,429,500	5,420,100		6,597,500	7,552,200	14.5%	954,700	7,640,100
Salaries & Wages - Workforce Development		-		12,800	12,800	0.0%	-	12,800
Overtime	8,200	12,300		11,200	8,000	-28.6%	(3,200)	8,000
Employee Benefits	1,723,100	1,729,100		2,062,000	2,288,200	11.0%	226,200	2,332,500
Personnel Transition Adjustment				(484,300)	2,200,200	-100.0%	484,300	2,002,000
Contractual Transition Services	3,342,000	3,101,300		2,529,600	2,155,000	-14.8%	(374,600)	2,155,000
Chief Executive Officer	5,996,900	5,998,500		6,208,100	6,700,700	7.9%	492,600	6,758,300
Salaries & Wages	4,032,400	4,032,700		4,435,700	4,795,700	8.1%	360,000	4,821,100
Overtime	289,700	289,800		250,500	259,700	3.7%	9,200	259,700
Employee Benefits	1,674,800	1,676,000		1,521,900	1,645,300	8.1%	123,400	1,677,500
Grand Total	\$ 97,598,700	\$95,525,800	\$	102,473,400	\$105,090,800		\$ 2,617,400	\$105,917,700
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Five Year Financial Plan

		FY 2019 Current	FY 2020 Department	FY 2020 Percent	FY 2020 Dollar	FY 2021 Department	FY 2022 Department	FY 2023 Department	FY 2024 Department
Operating Area and Expense Category	/ Am	ended-to-date	Requested	Variance	Variance	Requested	Requested	Requested	Requested
Chief Operating Officer Water Operations	\$	32,466,600	\$ 31,301,200	-3.6%	\$ (1,165,400)	\$ 31,443,500	\$ 31,588,700	\$ 31,736,900	\$ 31,888,000
Salaries & Wages	-	19,417,900	21,056,200	8.4%	1,638,300	21,056,200	21,056,200	21,056,200	21,056,200
Salaries & Wages - Workforce Development		325,300	384,100	18.1%	58,800	384,100	384,100	384,100	384,100
Overtime		2,945,000	2,741,900	-6.9%	(203,100)	2,741,900	2,741,900	2,741,900	2,741,900
Employee Benefits		7,013,400	7,119,000	1.5%	105,600	7,261,300	7,406,500	7,554,700	7,705,800
Personnel Transition Adjustment		(245,000)	-	-100.0%	245,000	-	-	-	-
Contractual Transition Services		3,010,000	-	-100.0%	(3,010,000)	-	-	-	-
Chief Operating Officer Wastewater Operation	15	35,145,000	36,219,200	3.1%	1,074,200	36,096,000	36,637,900	36,773,000	36,957,700
Salaries & Wages		20,924,200	21,131,900	1.0%	207,700	21,718,900	22,221,700	22,221,700	22,221,700
Salaries & Wages - Workforce Development		196,000	386,100	97.0%	190,100	386,100	386,100	386,100	386,100
Overtime		3,521,200	3,043,400	-13.6%	(477,800)	3,146,000	3,172,700	3,172,700	3,172,700
Employee Benefits		7,865,900	7,858,700	-0.1%	(7,200)	8,266,300	8,563,900	8,699,000	8,883,700
Personnel Transition Adjustment		(1,575,700)	-	-100.0%	1,575,700	-	-	-	-
Contractual Transition Services		4,213,400	3,799,100	-9.8%	(414,300)	2,578,700	2,293,500	2,293,500	2,293,500
Chief Planning Officer		5,152,700	6,272,400	21.7%	1,119,700	6,659,500	6,827,700	6,962,000	6,990,200
Salaries & Wages		3,400,200	3,981,100	17.1%	580,900	4,255,300	4,361,500	4,444,600	4,444,600
Salaries & Wages - Workforce Development		206,100	231,000	12.1%	24,900	231,000	231,000	231,000	231,000
Overtime		85,400	86,800	1.6%	1,400	91,000	94,100	94,700	94,700
Employee Benefits		1,114,600	1,297,300	16.4%	182,700	1,409,000	1,467,900	1,518,500	1,546,700
Personnel Transition Adjustment		(659,400)	-	-100.0%	659,400	-	-	-	-
Contractual Transition Services		1,005,800	676,200	-32.8%	(329,600)	673,200	673,200	673,200	673,200
Chief Administrative & Compliance Officer		12,772,200	12,581,100	-1.5%	(191,100)	12,812,000	12,867,500	12,923,200	12,978,800
Salaries & Wages		9,384,900	9,784,300	4.3%	399,400	9,920,500	9,920,500	9,920,500	9,920,500
Overtime		-		N/A	-	-	-		-
Employee Benefits		2,677,600	2,796,800	4.5%	119,200	2,891,500	2,947,000	3,002,700	3,058,300
Personnel Transition Adjustment		(106,100)	-	-100.0%	106,100	-	-		-
Contractual Transition Services		815,800	-	-100.0%	(815,800)	-		-	-
Chief Financial Officer		10,728,800	12,016,200	12.0%	1,287,400	12,148,400	12,193,100	12,237,400	12,281,800
Salaries & Wages		6,597,500	7,552,200	14.5%	954,700	7,640,100	7,640,100	7,640,100	7,640,100
Salaries & Wages - Workforce Development		12,800	12,800	0.0%	-	12,800	12,800	12,800	12,800
Overtime		11,200	8,000	-28.6%	(3,200)	8,000	8,000	8,000	8,000
Employee Benefits		2,062,000	2,288,200	11.0%	226,200	2,332,500	2,377,200	2,421,500	2,465,900
Personnel Transition Adjustment		(484,300)	-	-100.0%	484,300	-	-	-	-
Contractual Transition Services		2,529,600	2,155,000	-14.8%	(374,600)	2,155,000	2,155,000	2,155,000	2,155,000
Chief Executive Officer		6,208,100	6,700,700	7.9%	492,600	6,758,300	6,793,700	6,829,100	6,864,800
Salaries & Wages		4,435,700	4,795,700	8.1%	360,000	4,821,100	4,824,300	4,827,500	4,830,800
Overtime		250,500	259,700	3.7%	9,200	259,700	259,700	259,700	259,700
Employee Benefits		1,521,900	1,645,300	8.1%	123,400	1,677,500	1,709,700	1,741,900	1,774,300
Grand Total	\$	102,473,400	\$ 105,090,800	2.6%	\$ 2,617,400	\$ 105,917,700	\$ 106,908,600	\$107,461,600	\$ 107,961,300

Capital Program Allocation

The amounts in the following **Capital Program Allocation** tables are shown as negative amounts because they are "contra" accounts which represent an offset to the Personnel Costs section of the Operations & Maintenance (O&M) budget. The Capital Program Allocation activity supports project delivery of the Capital Improvement Plan (CIP). As previously described, the decrease represents a realignment between O&M costs and Capital Program expenses as a strategy to build financial sustainability. This is achieved by ensuring that an appropriately conservative policy is in place for charging personnel costs to projects.

In an effort to improve on the process of capturing time charged to capital projects by GLWA employees, a new time tracking software, BigTime, was implemented and rolled out towards the end of FY 2018. The increase in the Capital Program Allocation for FY 2019 is due, in part, to the results of improved time tracking as well as an increase in construction activity for FY 2019 and FY 2020.

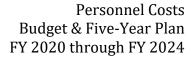


Capital Program Allocation Biennial Budget

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	FY 2018	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
	Amended	Activity thru	Current	Department	Percent	Dollar	Department
Operating Area and Expense Category	Budget	6.30.2018	Amended-to-date	Requested	Variance	Variance	Requested
Chief Operating Officer Water Operations	\$ (1,053,500)	\$ (664,400)	\$ (1,070,400)	\$ (2,265,400)	111.6%	\$ (1,195,000)	\$ (2,279,100)
Capital Program: Employee Benefits	(218,300)	(189,100)	(218,300)	(547,600)	150.8%	(329,300)	(549,800)
Capital Program: Salaries & Wages-Direct	(789,600)	(475,300)	(806,500)	(1,671,300)	107.2%	(864,800)	(1,681,900)
Capital Program: Salaries & Wages-Indire	(45,600)	-	(45,600)	(46,500)	2.0%	(900)	(47,400)
Chief Operating Officer Wastewater Operations	(890,800)	(969,600)	(921,500)	(1,239,400)	34.5%	(317,900)	(1,244,900)
Capital Program: Employee Benefits	(248,900)	(276,300)	(252,300)	-	-100.0%	252,300	-
Capital Program: Salaries & Wages-Direct	(641,900)	(693,300)	(669,200)	(1,239,400)	85.2%	(570,200)	(1,244,900)
Chief Planning Officer	-	-	(189,600)	-	-100.0%	189,600	-
Capital Program: Employee Benefits	-	-	-	-	N/A	-	-
Capital Program: Salaries & Wages-Direct	-	-	(189,600)	-	-100.0%	189,600	-
Chief Administrative & Compliance Officer	(8,600)	-	-	-	N/A	-	-
Capital Program: Salaries & Wages-Direct	(8,600)	-	-	-	N/A	-	-
Chief Financial Officer	(6,300)	(5,700)	-	(78,500)	N/A	(78,500)	(78,900)
Capital Program: Employee Benefits	(1,800)	(1,600)	-	-	N/A	-	-
Capital Program: Salaries & Wages-Direct	(4,500)	(4,100)	-	(78,500)	N/A	(78,500)	(78,900)
Chief Executive Officer	-	-	(23,400)	-	-100.0%	23,400	-
Capital Program: Salaries & Wages-Direct	-	-	(23,400)	-	-100.0%	23,400	-
Grand Total	\$ (1,959,200)	\$ (1,639,700)	\$ (2,204,900)	\$ (3,583,300)	62.5%	\$ (1,378,400)	\$ (3,602,900)

Capital Program Allocation Five Year Plan

Operating Area and Expense Category	Cu	7 2019 irrent led-to-date	FY 2020 epartment Requested	FY 2020 Percent Variance	FY 2020 Dollar Variance	FY 2021 Department Requested	FY 2022 Department Requested	FY 2023 epartment Requested	De	FY 2024 partment equested
Chief Operating Officer Water Operations	\$	(1,070,400)	\$ (2,265,400)	111.6%	\$ (1,195,000)	\$ (2,279,100)	\$ (2,293,500)	\$ (2,307,600)	\$	(2,315,800)
Capital Program: Employee Benefits		(218,300)	(547,600)	150.8%	(329,300)	(549,800)	(552,000)	(554,300)		(556,600)
Capital Program: Salaries & Wages-Direct		(806,500)	(1,671,300)	107.2%	(864,800)	(1,681,900)	(1,693,100)	(1,703,900)		(1,709,800)
Capital Program: Salaries & Wages-Indire		(45,600)	(46,500)	2.0%	(900)	(47,400)	(48,400)	(49,400)		(49,400)
Chief Operating Officer Wastewater Operation	15	(921,500)	(1,239,400)	34.5%	(317,900)	(1,244,900)	(1,250,400)	(1,256,000)		(1,261,500)
Capital Program: Employee Benefits		(252,300)	-	-100.0%	252,300	-	-	-		-
Capital Program: Salaries & Wages-Direct		(669,200)	(1,239,400)	85.2%	(570,200)	(1,244,900)	(1,250,400)	(1,256,000)		(1,261,500)
Chief Planning Officer		(189,600)	-	-100.0%	189,600	-	-	-		-
Capital Program: Employee Benefits		-	-	N/A	-	-	-	-		-
Capital Program: Salaries & Wages-Direct		(189,600)	-	-100.0%	189,600	-	-	-		-
Chief Administrative & Compliance Officer		-	-	N/A	-	-	-	-		-
Capital Program: Salaries & Wages-Direct		-	-	N/A	-	-	-	-		-
Chief Financial Officer		-	(78,500)	N/A	(78,500)	(78,900)	(79,200)	(79,500)		(79,800)
Capital Program: Employee Benefits		-	-	N/A	-	-	-	-		-
Capital Program: Salaries & Wages-Direct		-	(78,500)	N/A	(78,500)	(78,900)	(79,200)	(79,500)		(79,800)
Chief Executive Officer		(23,400)	-	-100.0%	23,400	-	-	-		-
Capital Program: Salaries & Wages-Direct		(23,400)	-	-100.0%	23,400	-	-	-		-
Grand Total	\$	(2,204,900)	\$ (3,583,300)	62.5%	\$ (1,378,400)	\$ (3,602,900)	\$ (3,623,100)	\$ (3,643,100)	\$	(3,657,100)





Staffing Plan

The table on the next page presents both a "Staffing Plan" reflecting the *number* of positions and a "Staffing Budget" based on *full-time equivalents* (FTEs). In the Staffing Plan each position has a value of one. The position count does not distinguish between a position that is filled 100% (2,080 hours per year), filled for a number of hours less than 2,080 per year, or one that is vacant. The FTE staffing is based on the number of hours that the positions is filled, or budgeted for, in each year based upon a standard of 2,080 hours per year.

The increase in the staffing plan from 1,184 to 1,207 positions is explained in detail in other sections of the financial plan document. The Staffing Plan and FTE counts level out beginning in FY 2021 as the organization reaches an optimal staffing level and vacancies are filled. The goal of the staffing plan is to provide the organization with an appropriate level of personnel to achieve operational reliability, to ensure a safe environment, maintain compliance and efficient capital delivery, and to provide reliable and quality services to our customer communities.



Staffing Plan and Full-time Equivalents

	Prior	Year		nt Year		Biennia	al Budget					ecast		
Operating Area and Cost Center	FY 2018 Staffing	FY 2018 FTEs	FY 2019 Staffing	FY 2019 FTEs	FY 2020 Staffing	FY 2020 FTEs	FY 2021 Staffing	FY 2021 FTEs	FY 2022 Staffing	FY 2022 FTEs	FY 2023 Staffing	FY 2023 FTEs	FY 2024 Staffing	FY 2024 FTEs
Chief Operating Officer Water Operations	Plan 354.00	354.00	Plan 360.00	360.00	Plan 363.00	363.00								
COO - Water Operations & Field Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Energy, Research & Innovation	0.00	0.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Facility Operations	22.00	22.00	22.00	22.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Field Service Operations	44.00	44.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
Lake Huron Water Plant	31.00	31.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Northeast Water Plant	32.00	32.00	32.00	32.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Southwest Water Plant	29.00	29.00	29.00	29.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Springwells Water Plant	35.00	35.00	35.00	35.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Systems Operations Control	79.00	79.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00
Water Director	7.00	7.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Water Engineering	19.00	19.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Water Quality	18.00	18.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Water Works Park	36.00	36.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00
Chief Operating Officer Wastewater Operations	436.00	432.50	440.00	434.50	440.00	432.25	440.00	438.25	440.00	439.50	440.00	439.50	440.00	439.50
BDF, COF & Hauling	0.00	0.00	12.00	11.00	12.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Chief Operating Officer Wastewater	18.00	18.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Combined Sewer Overflow	18.00	18.00	33.00	32.00	36.00	34.25	36.00	35.25	36.00	35.50	36.00	35.50	36.00	35.50
Industrial Waste Control	31.00	31.00	30.00	30.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
Wastewater Dewatering Process	0.00	0.00	54.00	52.00	50.00	49.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Wastewater Director	0.00	0.00	46.00	46.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00
Wastewater Engineering	32.00	32.00	26.00	26.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Wastewater Incineration Process	0.00	0.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00
Wastewater Laboratories	25.00	25.00	33.00	33.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00
Wastewater Operations	312.00	308.50	16.00	15.50	15.00	12.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00
Wastewater Primary Process	0.00	0.00	51.00	50.50	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Wastewater Process Control	0.00	0.00	27.00	27.00	27.00	26.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
Wastewater Secondary Process	0.00	0.00	46.00	45.50	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00
Chief Planning Officer	68.00	63.50	62.00	60.25	70.00	64.25	71.00	68.50	71.00	70.00	71.00	71.00	71.00	71.00
Asset Management	9.00	8.00	7.00	7.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Capital Improvement Planning	8.00	6.00	8.00	6.25	8.00	4.25	8.00	6.50	8.00	7.75	8.00	8.00	8.00	8.00
Chief Planning Officer	5.00	4.50	3.00	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Energy Management	3.00	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Systems Analytics	39.00	39.00	40.00	40.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00
Systems Planning	4.00	3.25	4.00	4.00	7.00	6.00	8.00	7.00	8.00	7.25	8.00	8.00	8.00	8.00
Chief Administration & Compliance Officer	111.00	110.75	119.00	119.00	122.00	120.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00
Chief Administrative Officer	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Enterprise Risk Management and Safety	4.00	4.00	8.00	8.00	8.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
General Counsel	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Info Technology Business Applications	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Enterprise Applications	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Infrastructure	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Security & Risk	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Info Technology Service Delivery	12.00	12.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
InfoTechnology Project Management Office	10.00	9.75	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Office of the CIO	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Organizational Development	28.00	28.00	28.00	28.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Chief Financial Officer	110.00	109.50	118.00	114.25	123.00	119.25	123.00	121.00	123.00	121.00	123.00	121.00	123.00	121.00
Chief Financial Officer	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Data Analytics & Internal Audit	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Financial Planning & Analysis	6.00	6.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Financial Reporting & Accounting	27.00	26.50	27.00	25.00	27.00	26.00	27.00	26.00	27.00	26.00	27.00	26.00	27.00	26.00
Logistics and Materials	22.00	22.00	23.00	23.00	24.00	23.25	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Owners' Representative	5.00	5.00	5.00	4.25	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Procurement (Enterprise Services)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Procurement (Wastewater)	12.00	12.00	12.00	11.50	11.00	10.00	11.00	10.50	11.00	10.50	11.00	10.50	11.00	10.50
Procurement (Water & Field Services)	9.00	9.00	9.00	8.75	8.00	7.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Procurement Director	1.00	1.00	1.00	1.00	2.00	1.50	2.00	1.50	2.00	1.50	2.00	1.50	2.00	1.50
Public Finance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Reporting and Compliance	0.00	0.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Transformation	6.00	6.00	7.00	6.75	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Treasury	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Chief Executive Officer	98.00	97.50	85.00	84.50	89.00	88.50	89.00	89.00	89.00	89.00	89.00	89.00	89.00	89.00
Chief Executive Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
HazMat	0.00	0.00	17.00	17.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
Public Affairs	7.00	7.00	7.00	7.00	8.00	7.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Contract to the Contract of th	89.00	88.50	59.00	58.50	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Security and Integrity	69.00	00.50	33.00	50.50	00.00	00.00						00.00	00.00	00.00

Other Budget Analysis for Discussion

Employee benefits costs are accumulated in none cost center with an offsetting account to the other funds ("Transfers – Employee Benefits"). The rates charged to cost centers is a combination of fixed per person (i.e. medical plan premiums, net of employee premium copay) and variable rate based on payroll dollars (such as payroll taxes at 7.65% of pay). This is an area of the budget that may be subject to amendment if medical plan costs (fixed and self-insured) increase or decrease from modest estimates.

					FY 2019 Annualized		
			FY 2019	FY 2019	Based on	FY 2020	FY 2021
	FY 2017	FY 2018	Amended	Activity thru	11.30.2018	Department	Department
DESCRIPTION	Activity	Activity	Budget	11.30.2018	Close	Requested	Requested
Employer Health	11,036,000	10,394,600	7,956,500	4,907,700	11,778,480	7,992,000	7,992,000
Employer FICA	4,062,400	4,524,600	5,593,000	2,049,700	4,919,280	5,630,300	5,630,400
Employer 401 Contribution	3,986,800	4,278,100	6,580,000	2,050,700	4,921,680	6,623,900	6,624,100
Employer Retiree Healthcare Savings Fund	1,661,400	1,878,200	2,331,700	833,300	1,999,920	2,342,100	2,342,100
Life, AD&D, STD, LTD	461,900	545,400	511,700	308,200	739,680	515,200	515,200
Employer Workers Compensation	339,700	470,100	584,900	199,500	478,800	588,800	588,800
Employer Unemployment	111,700	(21,500)	621,400	20,700	49,680	625,600	625,600
Employer Vision	51,500	52,000	46,900	29,600	71,040	47,100	47,100
Employer EAP	9,300	10,300	12,800	5,900	14,160	12,800	12,800
Employer Flexible Spending	6,700	10,900	37,000	5,600	13,440	37,200	37,200
Transition Makeup Pension Benefit	-	791,100	-	-	-	-	-
Personnel Transition Adjustment	-	-	(823,300)	-	-	-	-
Unallocated Reserve	-	-	-	-	-	168,200	617,700
Employer Dental	-	-	504,300	-	-	506,600	506,600
Other Refunds and Contributions	(284,600)	(418,000)	-	(120,900)	(290,160)	-	-
Medical Plan Costs	(1,787,800)	(2,147,100)	(1,701,500)	(1,045,400)	(2,508,960)	(1,709,100)	(1,709,100)
Transfers-Employee Benefits	(19,655,000)	(20,368,600)	(22,255,400)	(10,460,400)	(25,104,960)	(23,380,700)	(23,830,500)
Fund Sum	-	100	-	(1,215,800)		-	-

FY 2019 Actuals Update based upon October 2018 in the December 21, 2018 draft budget vs. November 2018 actual expenses annualized is shown below. The budget document is presently being updated for the November 2018 amounts.

Great Lakes Water Authority								
Actual Expense by Group								
January 18, 2019								
		FY 2017	FY 2018		FY 2019	FY 2019	FY 2020	FY 2021
		Activity	Activity		Activity thru	Activity thru	Department	Department
Grouping	Ť				10.31.2018	11.30.2018	Requested	Requested
■ A Water Operations	\$	58,962,800	\$ 61,673,70	0 \$	23,466,291	\$ 27,847,100	\$ 67,928,100	\$ 69,286,700
■ B Wastewater Operations		107,908,700	110,030,90	0	37,041,842	44,111,300	120,685,300	123,099,000
■C Centralized Services		67,551,400	81,637,60	0	28,927,183	36,021,800	106,913,600	108,816,100
■D Administrative Services		18,478,200	31,964,30	0	8,216,226	10,264,000	29,627,800	30,151,200
Grand Total	\$	252,901,100	\$ 285,306,50	0 \$	97,651,542	\$ 118,244,200	\$ 325,154,800	\$ 331,353,000
Annualized				\$	292,954,626	\$ 283,786,080		

Top ten increases and decreases by expense account type and by cost center (department) are attached.

Pr 2017 Activity Pr 2018 Act				FY 2019		FY 2020	
DESCRIPTION							
Sestimes A Wages A6,042,700		FY 2017 Activity	FY 2018 Activity		-	•	•
Contractual Operating Services 53,827,700 60,256,400 64,385,280 68,819,800 5,663,400 5,683,400 5,863,400 5,8	DESCRIPTION			11.30.2018 Close	Requested	Actual	Requested
Contractal Professional Services 4,062,700 11,630,800 16,380,800 19,000,700 2,859,500 38,613,200 Copital Outly over \$5k(O&M-Noncapitled) 888,700 1,817,500	Salaries & Wages	46,042,700	55,174,400	59,505,600	68,301,400	13,127,000	69,412,100
Unallocated Reserve 6,912,300 8,912,300 8,512,200 Captral Outsty over SN(O&M-Noncapitted) 18,882,00 1,812,500 4,866,560 2,897,000 3,078,000 1,603,000 Operating Supplies-Chemicals 14,765,300 12,877,700 13,755,840 15,688,600 2,802,000 16,039,000 Sinard Services Reimbursement 17,665,300 20,432,100 25,028,880 23,005,300 2,973,200 23,838,100 Shared Services Salaries & Wages Reimb 18,019,300 12,144,000 12,144,000 18,770,000 1,375,000 1,375,000 1,375,000 1,375,000 1,375,000 1,375,000 1,375,000 1,375,000 1,414,000 1,375,000 1,375,000 1,414,000 1,375,000 1,414,000 1,375,000 1,414,000 1,375,000 1,414,000 1,375,000 1,414,000 1,375,000 1,414,000 1,375,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000 1,414,000	Contractual Operating Services	53,827,700	60,256,400	64,385,280	68,819,800	8,563,400	69,680,300
Capital Outlaw ower SN(ORM-MonCapital of Montany Capital Cultivary Chemicals 1,75,500 1,877,000 1,878,000 1,978,000		4,062,700	11,630,800	16,189,680			
Operating Supplies-Chemicals 14,755,200 12,877,700 13,755,840 15,688,600 28,700,900 16,089,000 Employee Benefits (16,600,00) 68,600 20,432,100 25,202,888 23,005,000 22,737,200 23,838,100 Contract Services information Technology 14,800 5,781,700 24,900,100 23,005,300 2,573,200 23,838,100 Shared Services is Salaries & Wages Reimb (3,010,300) (2,194,800) (1,240,808) (8,77,000 13,315,900 45,257,600 Telecom, Managed Security & Network Svcs 16,787,200 12,840,400 12,522,800 14,013,400 12,73,000 14,289,300 Repairs & Maintenance-Sulpiment (1,07,790) (846,000) (473,780) (331,100) 444,800 466,000 Repairs & Maintenance Scripment 1,000,000 2,522,800 1,142,160 3,05,600 443,700 443,800 Repairs & Maintenance Scripment 7,23,000 2,59,000 1,142,160 3,05,600 443,700 483,700 2,748,800 1,142,160 3,05,600 443,700 2,832,100 4,800,00			-	-			
Shared Services Reimbursement (7,664,200) (6,867,300) (5,633,769) (4,177,000) 2,690,300 (1,259,000) Contract Services-Information Technolopy 7,463,000 5,781,700 4,250,160 7,389,300 1,607,600 6,627,600 Shared Services: Stainfes & Wagesteinh (1,003,000) (1,948,000) 1,251,260 5,662,600 1,238,200 5,237,600 1,235,000 1,235,000 1,235,000 1,235,260 1,235,260 1,235,260 1,235,260 1,235,260 1,235,200 1							
Employee Benefits 19,684,800 20,432,100 25,028,800 23,005,300 2,579,200 2,383,81,00 Contract Services: Isolaries & Wages Beimb (3,010,300) (2,194,800) (1,240,800) (87,700) 1,315,800 (1414,600) Repairs & Maintenance-Facilities 1,228,600 4,244,400 2,528,700 5,662,600 1,232,700 5,527,600 Repairs & Maintenance-Facilities 1,075,700 1,258,000 780,480 2,410,000 825,000 2,247,700 Shared Services: Employee Benefit Reimb 1,072,700 8,680,000 77,690 190,000 444,700 9,992,200 Repairs & Maintenance-Equipment 1,035,200 8,581,900 7,146,950 9,000,000 444,300 9,994,200 Repairs & Maintenance-Sordware 2,404,300 2,589,900 7,146,950 9,000,000 444,300 9,994,200 Repairs & Maintenance-Scripties 621,800 819,000 500,000 1,157,600 1,014,000 449,000 1,014,000 449,000 1,014,000 449,000 1,014,000 449,000 1,014,000 449,000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
Contract Services-Information Technology 7,463,000 5,781,700 4,250,160 7,389,300 1,607,600 6,227,600 Repairs & Maintenance-Facilities 1,203,600 4,244,000 2,628,720 5,662,600 1,238,200 1,468,300 Repairs & Maintenance-Facilities 1,623,600 1,286,000 1,286,000 1,287,000 1,287,000 1,288,300 1,600,000 1,600,000 1,288,300 1,600,000		. , , ,					-
Shared Services : Salaries & Wages Reimb Regains & Maintenance-Facilities 123,800 424,400 126,878 728,870 5,865,000 1,315,900 1414,600 760,000 7							
Repairs & Maintenance-Facilities 1.223,600 4.424,400 2.628,720 5,662,500 1.238,200 5.527,600 Telecom, Managed Security & Network Svs 16,787,200 12,880,400 1,585,000 780,480 2,410,000 1,273,000 1,248,00 Repairs & Maintenance-Horlyment 10,035,200 8,581,900 7,146,560 9,026,200 444,800 9,949,200 Repairs & Maintenance-Gulpiment 10,035,200 8,581,900 7,146,560 9,006,200 439,700 1,238,000 Auditing 7,035,200 5,900 324,240 450,000 392,100 1,238,000 Auditing 733,200 5,900 324,240 450,000 392,100 1,105,000 Utilities-Water 5,469,000 6,611,500 6,000 1,137,600 3,137,600 332,100 7,058,600 Utilities-Water 5,469,400 4,749,100 1,944,900 4,757,800 3,244,00 2,400,00 1,928,800 Utilities-Subgraphics 1,275,000 2,249,500 2,260,320 2,708,900 2,278,800 1,968,800 <	• • • • • • • • • • • • • • • • • • • •						
Telecom, Managed Security & Network Svots 16,787,700 12,340,400 12,522,880 14,013,400 1,173,000 14,280,300 2,430,000 2,430,000 2,430,000 2,430,000 2,430,000 2,430,000 2,430,000 2,430,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000 2,400,000 2,440,000 2,400,000 2,400,000 2,440,000 4,490,000 4,600,000 338,600 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000,000 1,101,000 4,000 4,000,000 1,101,000 4,000 4,000 4,000 4,000<							
Repairs & Maintenance-Hardware 2,058,400 1,585,000 780,880 2,410,000 825,000 2,424,700 Shared Services: Employee Benefit Relimb 1(10,27,900) 8,681,900 7,146,560 90,262,000 444,800 9,949,200 Repairs & Maintenance-Equipment 1(10,27,900) 8,581,900 7,146,560 90,262,000 444,800 9,949,200 Repairs & Maintenance-Sortware 2,400,300 2,586,900 1,142,160 3,002,600 439,700 2,323,700 Auditing 7,320 5,790 324,400 450,000 392,100 450,000 Utilities-Gas 6,449,600 6,611,500 60,000 1,157,600 322,100 7,058,600 Utilities-Sawage 1,276,500 2,900,500 2,940,500 2,940,500 2,946,500 2,946,500 2,146,500 2,210,000 1,968,600 2,146,500 2,740,600 3,520 2,210,000 1,968,600 2,000,000 2,210,000 1,968,600 2,000,000 2,000,000 1,968,600 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	•						
Shared Services: Employee Benefit Relimb 1,027,900 484,600 473,760 313,100 494,800 416,000	,						
Repairs & Maintenance-Squipment 10,036,200 8,881,900 7,146,960 9,062,000 444,300 9,949,200 2,382,700 2,382,700 2,382,700 2,382,700 2,382,700 3,005,600 3,005,600 3,005,600 3,005,000 3,005,000 3,005,000 3,000 443,700 4,392,00 2,382,700 4,500,000 338,600 1,157,500 338,600 1,157,500 338,600 1,157,500 338,600 1,157,500 338,600 1,157,500 338,600 1,157,500 338,600 1,157,500 4,69,400 4,769,800 4,435,000 338,600 1,157,500 1,968,800 249,000 1,968,800 221,000 1,962,800 2,000,000 2,690,300 2,769,800 221,000 1,962,800 2,709,600 2,769,800 221,000 1,962,800 2,709,600 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800 2,769,800	Shared Services: Employee Benefit Reimb			(473,760)		494,800	
Salarias & Wages - Workforce Development 60,4900 72,4800 1,014,000 409,100 1,014,000 Auditling 733,200 57,930 324,240 450,000 332,100 750,000 Training and Internal Meetings 621,800 611,500 4,799,80 6,943,600 338,600 1,157,500 Utilities-Water 5,469,400 6,611,500 4,169,040 4,757,800 224,700 7,958,600 Utilities-Sewage 2,230,300 1,715,600 1,914,960 1,946,600 231,000 1,962,800 Operating Supplies 1,976,500 2,490,500 367,680 417,100 208,000 231,000 1,962,800 Travel 121,500 5,5800 35,520 263,800 228,000	Repairs & Maintenance-Equipment	10,036,200	8,581,900	7,146,960	9,026,200	444,300	9,494,200
Auditing 73,3200 57,900 324,240 450,000 32,100 450,000 Training and Internal Meetings 621,800 819,000 600,000 1,157,600 338,600 1,157,500 Utilities-Gas 6,449,600 6,419,500 4,769,280 6,943,600 322,100 7,058,600 Utilities-Sewage 2,230,300 1,715,600 1,914,960 4,745,800 224,700 4,848,000 Operating Supplies 1,976,500 2,740,500 2,760,800 27,08,800 227,00,00 27,00,00 263,800 208,000 269,800 Pernalties 1,950 31,200 355,800 355,20 263,800 208,000 269,800 Pernalties 1,950 31,200 618,240 841,900 11,1590 438,200 Wemberships, Licenses & Subscriptions 263,500 705,000 618,240 840,985,70 111,1590 41,286,00 Printing 38,600 37,600 4,844,900 140,985,70 111,1590 41,286,00 Utilities-Flectricity 41,512,600 <td>Repairs & Maintenance-Software</td> <td>2,404,300</td> <td>2,586,900</td> <td>1,142,160</td> <td>3,026,600</td> <td>439,700</td> <td>2,832,700</td>	Repairs & Maintenance-Software	2,404,300	2,586,900	1,142,160	3,026,600	439,700	2,832,700
Training and Internal Meetings 61,1800 819,000 6,00,000 1,157,600 338,200 1,157,500 Utilities-Gas 6,449,600 6,611,500 4,769,280 6,943,600 232,210 7,058,600 Utilities-Water 5,469,400 4,493,100 4,169,040 4,750,800 226,000 1,962,800 2,260,200 1,262,800 2,260,300 2,740,600 7,262,800 2,260,300 2,260,300 2,740,600 7,260,600 7,260,500 2,603,000 1,603,000 1,603,000 1,603,000	Salaries & Wages - Workforce Development	-	604,900	724,800	1,014,000	409,100	1,014,000
Utilities-Gas 6,449,600 6,611,500 4,769,280 6,943,600 332,100 7,058,600 Utilities-Water 5,469,400 4,493,100 4,169,040 4,4169,040 4,4169,040 4,4169,040 2,440,600 2,240,300 1,916,800 2,240,600 2,240,600 1,916,800 2,708,900 2,216,000 2,708,000 2,708,800 2,708,900 2,240,600 2,708,600 2,708,800 2,708,900 2,708,000 2,708,000 2,708,900 2,218,000 2,708,000 2,708,000 2,708,800 2,708,000 2,708,000 2,708,800 2,708,000 2,709,000 2,709,000 2,709,000 2,709,000 2,709,000 2,709,000 2,709,000 2,709,000 2,709,000 2,700,000 2,709,000 2,709,000 2,709,000 2,709,000	9	733,200	57,900	324,240	450,000	392,100	450,000
Utilities-Water 5,469,400 4,493,100 4,169,040 4,757,800 264,700 4,843,000 Utilities-Sewage 2,303,000 1,715,600 1,914,960 1,946,600 2,340,00 1,926,800 Travel 1121,500 2,087,000 367,680 417,100 208,400 248,000 Advertising 72,600 55,800 355,00 263,800 208,000 269,800 Penalties 129,600 31,200 - 200,000 168,800 200,000 Memberships, Licenses & Subscriptions 263,500 705,000 46,873,800 424,49,960 4987,00 111,900 41,428,600 Office Supplies 338,600 37,800 4,800 149,400 111,900 157,200 Office Supplies 340,800 33,900 64,800 149,400 111,800 157,200 Office Supplies 340,800 33,900 48,800 149,400 111,800 157,400 Informs, Laundry, Cleaning 86,000 73,100 190,200 48,81,300 74,000	o o	621,800	819,000	600,000	1,157,600	338,600	1,157,500
Utillites-Sewage 2,230,300 1,715,600 1,914,9600 2,316,000 231,000 1,962,800 Operating Supplies 1,796,500 2,490,500 2,260,320 2,708,900 28,400 2740,600 Travel 121,500 208,700 35,500 263,800 268,000 269,800 Penalties 129,600 35,800 35,520 263,800 208,000 269,800 Penalties 129,600 35,800 35,520 42,444,960 40,980 20,000 136,900 44,285,800 Printing 38,800 37,600 46,814,960 49,985,700 111,900 115,2600 Printing 38,800 33,800 361,840 528,200 94,300 528,800 Printing 38,600 33,300 561,840 528,200 94,300 515,600 Office Supplies 310,000 459,300 528,200 94,300 515,600 Uniforms, Laundry, Cleaning 86,000 73,100 106,080 154,200 43,000 168,000						· ·	
Operating Supplies 1,976,500 2,490,500 2,260,320 2,708,900 218,400 2,740,600 Travel 121,500 55,800 35,500 263,800 208,000 269,800 260,900 269,800 269,800 260,900 269,800 260,900 260,900 269,800 260,900 260,800 260,900 260,900 260,900 260,900 260,900 260,900 260,900 270,900 261,800 270,900 271,200 261,800 271,200 <td></td> <td>, ,</td> <td></td> <td></td> <td></td> <td>· ·</td> <td></td>		, ,				· ·	
Travel 121,500 208,700 367,800 417,100 208,400 436,200 Advertising 77,600 55,800 35,520 263,800 208,000 269,800 Penalties 129,600 31,200 - 200,000 168,800 200,000 Memberships, Licenses & Subscriptions 263,500 705,000 618,240 841,900 119,690 41,815,600 Printing 38,600 37,600 4,800 149,400 111,900 41,826,600 Printing 38,600 373,600 4,800 149,400 111,900 528,800 Office Supplies 340,800 433,900 561,840 528,200 94,300 528,800 Uniforms, Laundry, Cleaning 86,000 73,100 106,080 154,200 81,100 157,600 Employee Uniform Expense 171,100 197,200 188,880 272,00 75,000 276,900 Contractual Buildings & Grounds Maint 4,116,00 4,767,000 30,907,20 4,841,100 74,300 485,100	<u> </u>					· ·	
Advertising 72,500 55,800 35,520 263,800 208,000 269,800 Penalities 129,600 31,200 - 200,000 168,800 200,000 Memberships, Licenses & Subscriptions 263,500 705,000 481,900 136,900 383,100 Utilities-Electricity 41,512,600 40,873,800 42,444,960 40,985,700 111,900 41,428,600 Printing 340,800 433,900 561,840 1528,200 94,300 528,800 Repairs & Maintenance-Buildings & Ground 136,900 459,300 229,920 542,700 83,400 551,600 Uniforms, Laundry, Cleaning 86,000 73,100 106,680 154,200 81,100 157,400 Employee Uniform Expense 171,100 197,200 188,880 272,200 81,100 157,400 Inspection and Permit Fees 407,100 396,700 1,680 48,1300 74,300 48,610 Postage and Parking 84,900 116,600 118,800 145,200 34,600 148,2						· ·	
Penalties 129,600 31,200 - 200,000 168,800 200,000 Memberships, Licenses & Subscriptions 263,500 705,000 618,240 841,300 136,900 835,100 Utilities-Electricity 41,512,600 487,300 42,444,960 40,985,700 111,800 117,200 Office Supplies 38,600 37,600 4,800 149,400 111,800 157,200 Office Supplies 38,600 433,900 561,840 524,700 83,00 551,600 Uniforms, Laundry, Cleaning 86,000 73,100 106,880 154,200 81,100 157,400 Employee Uniform Expense 171,100 197,200 188,880 272,200 75,000 276,900 Contractual Buildings & Grounds Maint 4,416,400 4,767,000 30,907,20 4,841,300 74,300 456,100 Ostage 407,100 396,700 1,880 451,200 74,900 456,100 Sotage 407,100 19,500 1118,800 145,200 34,600 48,100			· ·		•	· ·	•
Memberships, Licenses & Subscriptions 263,500 705,000 618,240 841,900 136,900 835,100 Utilities-Electricity 41,512,600 40,873,800 42,444,960 40,985,700 111,900 41,428,600 Printing 38,600 37,600 4,800 149,400 111,800 157,200 Office Supplies 340,800 433,300 561,840 528,200 94,300 528,800 Repairs & Maintenance-Buildings & Ground 136,900 459,300 229,920 542,700 83,400 157,400 Employee Uniform Expense 171,100 197,200 188,880 272,200 75,000 276,900 Contractual Buildings & Grounds Maint 4,416,400 4,76,000 3,090,720 4,841,300 74,300 455,000 455,000 455,000 456,000 156,000 455,000 455,000 456,100 160,000 457,000 455,000 456,000 180,000 156,000 455,000 456,000 180,000 156,000 455,000 456,000 180,000 157,000 457,000	_			35,520		· ·	•
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Printing 38,600 37,600 4,800 149,400 111,800 157,200 Office Supplies 340,800 433,900 561,840 528,200 94,300 528,800 Repairs & Maintenance-Buildings & Ground 136,900 459,300 229,920 542,700 83,400 551,600 Uniforms, Laundry, Cleaning 86,000 73,100 106,080 154,200 81,100 157,400 Employee Uniform Expense 171,100 197,200 188,880 272,200 75,000 276,900 Contractual Buildings & Grounds Maint 4,416,400 4,767,000 3,090,720 6,481,300 74,300 4830,600 Inspection and Permit Fees 407,100 396,700 1,680 451,200 34,500 456,600 Mileage and Parking 84,900 119,600 118,800 76,500 24,900 18,800 76,500 26,600 78,000 Repairs & Maintenance-Automotive 4,800 49,900 18,000 76,500 25,900 50,700 Operating Supplies-Janitorial 41,900 </td <td>• •</td> <td></td> <td>· ·</td> <td></td> <td>· ·</td> <td>· ·</td> <td>•</td>	• •		· ·		· ·	· ·	•
Office Supplies 340,800 433,900 561,840 522,200 94,300 528,800 Repairs & Maintenance-Buildings & Ground 115,690 459,300 229,920 542,700 83,400 551,600 Uniforms, Laundry, Cleaning 86,000 73,100 106,080 154,200 81,100 157,400 Employee Uniform Expense 171,100 197,200 188,880 272,200 75,000 276,900 Contractual Buildings & Grounds Maint 4,416,400 4,767,000 3,909,720 4,841,300 74,300 4,830,600 16,800 16,810 451,200 45,500 456,610 76,500 25,600 456,610 76,500 45,610 76,500 45,610 76,500 26,600 78,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 36,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 30,000 48,100 <t< td=""><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	•						
Repairs & Maintenance-Buildings & Ground 136,900 459,300 229,920 542,700 83,400 551,600 Uniforms, Laundry, Cleaning 86,000 73,100 106,080 154,200 81,100 157,400 Employee Uniform Expense 171,100 197,200 18,880 272,200 75,000 276,900 Contractual Buildings & Grounds Maint 4,416,400 4,767,000 3,090,720 4,841,300 74,300 456,100 Inspection and Permit Fees 407,100 396,700 1,680 451,200 54,500 456,100 Postage 312,100 19,500 27,120 60,400 40,900 63,500 Mileage and Parking 84,900 110,600 118,800 145,200 34,600 148,200 Repairs & Maintenance-Automotive 4,800 49,900 18,000 76,500 26,000 78,000 Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 22,300 72,700 Operating Supplies-Janitorial 41,900 49,900 78,480 <	•		· ·		•	· ·	•
Uniforms, Laundry, Cleaning 86,000 73,100 106,080 154,200 81,100 157,400 Employee Uniform Expense 171,100 197,200 188,880 272,200 75,000 276,900 Contractual Buildings & Grounds Maint 4,416,400 4,767,000 3,909,720 4,841,300 74,300 4830,600 Inspection and Permit Fees 407,100 396,700 1,680 451,200 54,500 456,100 Postage 312,100 19,500 27,120 60,400 40,900 63,500 Mileage and Parking 84,900 110,600 118,800 145,200 34,600 148,200 Rentals-Miscellaneous 76,500 24,300 5,760 50,000 26,600 78,000 Repairs & Maintenance-Automotive 4,800 49,900 78,480 72,200 72,700 Operating Supplies-Janitorial 41,900 49,900 78,480 72,200 22,900 50,700 Operating Supplies-Janitorial 41,900 4,900 53,500 49,500 16,700 4,	· ·		· ·		•	· ·	•
Employee Uniform Expense 171,100 197,200 188,880 272,200 75,000 276,000 Contractual Buildings & Grounds Maint 4,416,400 4,767,000 3,090,720 4,841,300 74,300 4,830,600 Inspection and Permit Fees 407,100 396,700 1,680 451,200 54,500 456,100 Postage 312,100 19,500 27,120 60,400 40,900 63,500 Mileage and Parking 84,900 110,600 118,800 145,200 34,600 148,200 Renals-Miscellaneous 2,200 18,100 173,280 48,100 30,000 48,100 Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 25,900 50,700 Operating Supplies-Janitorial 41,900 49,900 78,480 72,200 22,300 72,700 Tuition Refund 38,100 32,800 53,040 49,500 16,700 49,700 Operating Supplies-Automotive 2,400 10,000 23,040 25,000 17,00			· ·		-	· ·	•
Inspection and Permit Fees	Employee Uniform Expense	171,100	197,200	188,880		75,000	
Postage 312,100 19,500 27,120 60,400 40,900 63,500 Mileage and Parking 84,900 110,600 118,800 145,200 34,600 148,200 Rentals-Miscellaneous 2,200 18,100 173,280 48,100 30,000 48,100 Repairs & Maintenance-Automotive 4,800 49,900 18,000 76,500 26,600 78,000 Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 22,900 72,700 Operating Supplies-Janitorial 41,900 49,900 78,480 72,200 22,300 72,700 Operating Supplies-Automotive 2,400 10,000 23,040 25,000 15,000 25,000 Contractual Security Services 122,100 - - 10,200 10,200 10,400 Miscellaneous Expense 2,500 1,700 - - 7,300 5,600 7,400 Contract Services-Building Maintenance 618,400 517,500 438,000 508,000 (9,500)	Contractual Buildings & Grounds Maint	4,416,400	4,767,000	3,090,720	4,841,300	74,300	4,830,600
Mileage and Parking 84,900 110,600 118,800 145,200 34,600 148,200 Rentals-Miscellaneous 2,200 18,100 173,280 48,100 30,000 48,100 Repairs & Maintenance-Automotive 4,800 49,900 18,000 76,500 26,600 78,000 Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 25,900 50,700 Operating Supplies-Janitorial 41,900 49,900 78,848 72,200 22,300 77,700 Tuition Refund 38,100 32,800 53,040 49,500 16,700 49,700 Operating Supplies-Automotive 2,400 10,000 23,040 25,000 15,000 25,000 Contractual Security Services 122,100 - - 10,200 10,200 10,400 Miscellaneous Expense 2,500 1,700 - 7,300 5,600 7,400 Repairs & Maintenance-Damage Recovery 1,753,200 - 84,240 - - - -	Inspection and Permit Fees	407,100	396,700	1,680	451,200	54,500	456,100
Rentals-Miscellaneous 2,200 18,100 173,280 48,100 30,000 48,100 Repairs & Maintenance-Automotive 4,800 49,900 18,000 76,500 26,600 78,000 Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 25,900 50,700 Operating Supplies-Janitorial 41,900 49,900 78,480 72,200 22,300 72,700 Tutition Refund 38,100 32,800 53,040 49,500 16,700 49,700 Operating Supplies-Automotive 2,400 10,000 23,040 25,000 15,000 25,000 Contractual Security Services 122,100 - - 10,200 10,200 10,400 Miscellaneous Expense 2,500 1,700 - 7,300 5,600 7,400 Repairs & Maintenance-Damage Recovery 1,753,200 - 84,240 - - - - - - - - - - - - - -	Postage	312,100	19,500	27,120	60,400	40,900	63,500
Repairs & Maintenance-Automotive 4,800 44,900 18,000 76,500 26,600 78,000 Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 25,900 50,700 Operating Supplies-Janitorial 41,900 49,900 78,480 72,200 22,300 77,700 Tuition Refund 38,100 32,800 53,040 49,500 16,700 49,700 Operating Supplies-Automotive 2,400 10,000 23,040 25,000 15,000 25,000 Contractual Security Services 122,100 - - 10,200 10,200 10,400 Miscellaneous Expense 2,500 1,700 - 7,300 5,600 7,400 Repairs & Maintenance-Damage Recovery 1,753,200 - 84,240 - - - - Contract Services-Building Maintenance 618,400 517,500 438,000 508,000 (21,800) 518,100 Overtime 7,242,800 6,616,600 7,454,400 6,139,800 (21,800)<		84,900	110,600	118,800	145,200	34,600	148,200
Repairs & Maintenance-Miscellaneous 76,500 24,300 5,760 50,200 25,900 50,700 Operating Supplies-Janitorial 41,900 49,900 78,480 72,200 22,300 72,700 Tuition Refund 38,100 32,800 53,040 49,500 16,700 49,700 Operating Supplies-Automotive 2,400 10,000 23,040 25,000 15,000 25,000 Contractual Security Services 122,100 - - 10,200 10,200 10,400 Miscellaneous Expense 2,500 1,700 - 7,300 5,600 7,400 Repairs & Maintenance-Damage Recovery 1,753,200 - 84,240 - - - - Contract Services-Building Maintenance 618,400 517,500 438,000 508,000 (9,500) 518,100 Oyer time 7,242,800 6,161,600 7,454,400 6,139,800 (21,800) 6,246,600 Capital Program: Salaries & Wages-Indire - - - - -					· ·	· ·	•
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Repairs & Maintenance-Damage Recovery 1,753,200 - 84,240 - <t< td=""><td>-</td><td></td><td>1 700</td><td>- -</td><td></td><td></td><td></td></t<>	-		1 700	- -			
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Overtime 7,242,800 6,161,600 7,454,400 6,139,800 (21,800) 6,246,600 Capital Program: Salaries & Wages-Indire - - - - (46,500) (46,500) (47,400) Operating Supplies – Fuel 199,400 509,700 444,720 447,000 (62,700) 455,800 Capital Program: Employee Benefits (469,000) (467,000) (929,520) (547,600) (80,600) (549,800) Property Taxes 139,400 391,300 7,920 275,700 (115,600) 280,900 Rentals-Buildings 490,100 484,400 556,080 285,500 (198,900) 61,100 Capital Outlay over \$5k(O&M-Capitalized) - 411,000 - - (411,000) - Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 <							518.100
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Operating Supplies – Fuel 199,400 509,700 444,720 447,000 (62,700) 455,800 Capital Program: Employee Benefits (469,000) (467,000) (929,520) (547,600) (80,600) (549,800) Property Taxes 139,400 391,300 7,920 275,700 (115,600) 280,900 Rentals-Buildings 490,100 484,400 556,080 285,500 (198,900) 61,100 Capital Outlay over \$5k(O&M-Capitalized) - 411,000 - - (411,000) - Capital Outlay less than \$5,000 1,309,200 2,834,300 1,769,280 2,286,300 (548,000) 1,813,800 Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900)		-	-	-			
Capital Program: Employee Benefits (469,000) (467,000) (929,520) (547,600) (80,600) (549,800) Property Taxes 139,400 391,300 7,920 275,700 (115,600) 280,900 Rentals-Buildings 490,100 484,400 556,080 285,500 (198,900) 61,100 Capital Outlay over \$5k(O&M-Capitalized) - 411,000 - - (411,000) - Capital Outlay less than \$5,000 1,309,200 2,834,300 1,769,280 2,286,300 (548,000) 1,813,800 Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900) 5,103,900 - - - (5,103,900) - Contractual Transition Services 1		199,400	509,700	444,720			
Rentals-Buildings 490,100 484,400 556,080 285,500 (198,900) 61,100 Capital Outlay over \$5k(O&M-Capitalized) - 411,000 - - (411,000) - Capital Outlay less than \$5,000 1,309,200 2,834,300 1,769,280 2,286,300 (548,000) 1,813,800 Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900) 5,103,900 - - - (5,103,900) - Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900	Capital Program: Employee Benefits		(467,000)	(929,520)			
Capital Outlay over \$5k(O&M-Capitalized) - 411,000 - - (411,000) - Capital Outlay less than \$5,000 1,309,200 2,834,300 1,769,280 2,286,300 (548,000) 1,813,800 Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900) 5,103,900 - - - (5,103,900) - Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900	Property Taxes	139,400	391,300	7,920	275,700	(115,600)	280,900
Capital Outlay less than \$5,000 1,309,200 2,834,300 1,769,280 2,286,300 (548,000) 1,813,800 Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900) 5,103,900 - - - (5,103,900) - Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900	•	490,100	484,400	556,080	285,500	(198,900)	61,100
Capital Program: Nonpersonnel (486,800) (43,600) (56,640) (1,831,000) (1,787,400) (1,867,600) Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900) 5,103,900 - - (5,103,900) - Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900		-	411,000	-	-	(411,000)	-
Capital Program: Salaries & Wages-Direct (1,172,100) (1,172,700) (2,309,280) (2,989,200) (1,816,500) (3,005,700) Legal 2,104,900 4,025,300 1,420,080 2,075,100 (1,950,200) 2,116,100 Damage Claims (5,418,900) 5,103,900 - - - (5,103,900) - Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900							
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Damage Claims (5,418,900) 5,103,900 - - (5,103,900) - Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900	-					1.	
Contractual Transition Services 13,216,000 13,152,800 7,947,840 6,630,300 (6,522,500) 5,406,900	_			1,420,080	2,075,100		2,116,100
The state of the s	_			7 047 040	-	-	E 406 000
	Grand Total	252,901,300	285,333,200	283,786,800	325,154,800	39,821,600	331,353,000

Great Lakes Water Authority Cost Center Categories with the Highest and Lowest Difference FY 2020 Requested vs. FY 2018 Actual As of 1.10.2019

			EV 2040			
			FY 2019	EV 2020	EV 2020	EV 2021
	EV 2017 Activity	FY 2018	Annualized	FY 2020	FY 2020	FY 2021
	FY 2017 Activity	Activity	Based on 11.30.2018	Department Requested	Requested	Department
Department Description			Close	Requesteu	Less FY 2018 Actual	Requested
Pield Service Operations	4,732,900	11,989,700	22,298,640	20,493,100	8,503,400	20,732,500
Info Technology Infrastructure	19,984,300	14,264,300	16,469,760	19,432,400	5,168,100	20,732,300
Wastewater Secondary Process	5,376,100	6,198,500	9,646,320	11,099,900	4,901,400	11,107,000
Wastewater Primary Process	3,290,700	2,615,700	6,732,720	7,463,600	4,847,900	7,480,000
Wastewater Process Control	306,500	1,081,200	3,959,280	4,944,700	3,863,500	4,507,200
Wastewater Process Control Wastewater Dewatering Process	2,118,300	1,990,000	4,730,640	5,636,700	3,646,700	5,851,200
Wastewater Incineration Process	2,058,000	1,812,100	4,275,840	5,274,000	3,461,900	5,190,500
Combined Sewer Overflow	1,623,700	2,396,700	3,332,400	5,846,900	3,450,200	6,130,800
Asset Management	710,100	1,711,200	2,320,800	4,990,100	3,278,900	4,766,000
Wastewater System Operations Unallocated	710,100	-	2,320,800	3,264,900	3,264,900	3,976,300
Wastewater Laboratories	753,800	884,300	4,179,360	4,148,900	3,264,600	3,812,000
Info Technology Enterprise Applications	839,600	1,074,900	1,505,280	4,098,700	3,204,800	4,063,700
BDF, COF & Hauling	15,706,000	18,782,100	19,755,600	21,766,000	2,983,900	22,277,100
Systems Analytics	3,756,800	6,497,400	6,678,480	9,385,500	2,888,100	8,299,200
Wastewater Director	2,032,800	2,384,200	3,498,240	5,242,300	2,858,100	5,422,600
Water System Operations Unallocated	2,032,000	-	5,450,240	2,644,200	2,644,200	3,624,900
Chief Operating Officer Wastewater	_	400	1,375,440	2,511,100	2,510,700	2,538,200
Springwells Water Plant	9,620,900	10,047,600	15,088,560	12,413,800	2,366,200	12,572,400
Capital Improvement Planning	5,020,300	-	34,320	1,943,900	1,943,900	2,171,700
Baby Creek Combined Sewer Overflow	628,200	1,067,400	3,035,760	2,974,900	1,907,500	2,905,900
Organizational Development	2,172,100	2,615,300	2,800,080	4,366,400	1,751,100	4,402,400
Info Technology Service Delivery	3,406,900	2,136,300	1,607,760	3,807,700	1,671,400	3,854,200
Energy, Research & Innovation	-	613,300	2,470,800	2,040,000	1,426,700	1,808,400
HazMat	_	410,100	1,672,800	1,545,500	1,135,400	1,622,300
Info Technology Business Applications	2,565,500	4,980,200	4,209,840	5,914,000	933,800	6,408,200
Facility Operations	4,765,600	7,774,100	4,839,600	8,538,200	764,100	8,593,300
Centralized Services Unallocated Reserve	-	-	-	653,100	653,100	660,900
Water Quality	1,146,200	1,239,500	1,157,760	1,856,600	617,100	1,864,500
Lake Huron Water Plant	11,023,800	11,542,600	12,079,440	12,126,200	583,600	12,153,900
Procurement (Enterprise Services)	-	104,600	667,440	664,000	559,400	667,100
Office of the CIO	1,874,700	437,700	494,160	975,800	538,100	592,500
Owners' Representative	-	97,000	410,160	629,100	532,100	620,500
InfoTechnology Project Management Office	929,400	1,102,400	952,800	1,622,600	520,200	1,634,700
Financial Reporting & Accounting	5,155,000	3,011,400	3,075,600	3,511,800	500,400	3,524,000
Transformation	1,165,100	946,200	814,560	1,414,900	468,700	1,415,400
Water Works Park	8,618,700	8,618,600	8,043,600	9,043,400	424,800	9,086,600
Reporting and Compliance	-	-	482,880	395,200	395,200	397,000
Logistics and Materials	-	1,341,500	1,681,440	1,723,900	382,400	1,771,100
Chief Administrative Officer	471,100	561,400	712,800	936,600	375,200	944,400
Public Affairs	929,300	1,028,700	1,047,120	1,386,100	357,400	1,414,700
Administrative Services Unallocated Res	-	-	-	350,100	350,100	357,100
Chief Financial Officer	326,200	563,000	668,640	840,400	277,400	843,000
Water Engineering	1,535,300	1,402,000	1,693,920	1,672,300	270,300	1,681,700
Enterprise Risk Management and Safety	333,100	1,552,800	912,240	1,819,800	267,000	1,998,400
Water Director	728,800	1,375,500	1,434,960	1,617,800	242,300	1,628,600
Systems Operations Control	14,223,300	11,748,100	9,402,720	11,939,700	191,600	11,983,700
Northeast Water Plant	8,875,500	9,400,300	9,551,760	9,576,600	176,300	9,644,700
Financial Planning & Analysis	507,000	1,095,100	1,045,440	1,239,200	144,100	1,243,900

Great Lakes Water Authority Cost Center Categories with the Highest and Lowest Difference FY 2020 Requested vs. FY 2018 Actual As of 1.10.2019

	FY 2017 Activity	FY 2018	FY 2019 Annualized Based on	FY 2020 Department	FY 2020 Requested	FY 2021 Department
	11 ZOLY ACTIVITY	Activity	11.30.2018	Requested	Less FY 2018	Requested
Department Description			Close		Actual	
Data Analytics & Internal Audit	308,900	403,400	615,600	544,000	140,600	546,900
Chief Executive Officer	458,000	501,100	535,920	632,700	131,600	639,300
Procurement (Wastewater)	-	758,500	743,280	852,700	94,200	889,900
Info Technology Security & Risk	109,200	326,600	(1,315,200)	403,200	76,600	436,500
Board of Directors	2,300	129,100	103,920	202,400	73,300	206,500
Conner Pumping Station	613,000	831,900	829,440	899,400	67,500	916,900
Fairview Pumping Station	460,700	616,100	333,120	680,200	64,100	690,400
Haggerty Road Pumping Station	249,400	211,300	143,760	271,100	59,800	276,200
Freud Pumping Station	273,300	223,300	260,400	281,600	58,300	282,200
Northeast Pumping Station	-	792,200	950,880	850,000	57,800	850,000
Puritan Fenkell Combined Sewer Overflow	138,500	242,900	352,320	293,000	50,100	287,400
Schoolcraft Pumping Station	424,000	408,900	418,560	451,300	42,400	451,600
Rochester Pumping Station	183,000	182,400	360,480	224,200	41,800	228,400
North Service Center Pumping Station	2,064,100	2,094,500	2,297,280	2,127,000	32,500	2,129,000
Oakwood Pumping Station	2,700	165,900	161,760	196,900	31,000	200,700
COO - Water Operations & Field Services	285,200	332,100	299,760	359,600	27,500	362,100
West Service Center Pumping Station	839,100	745,600	836,640	770,000	24,400	785,000
Michigan Ave Pumping Station	87,500	83,500	90,960	100,800	17,300	102,800
Fox Creek Pumping Station	13,900	1,500	960	18,500	17,000	18,900
Electric Ave Pumping Station	24,000	18,700	9,360	35,500	16,800	36,000
Wick Road Pumping Station	465,100	558,200	727,440	571,000	12,800	581,500
West Chicago Rd Pumping Station	25,100	50,500	27,840	61,000	10,500	62,000
Roseville Pumping Station	4,000	-	-	10,300	10,300	10,400
Orion Township Pumping Station	61,500	71,200	56,640	81,500	10,300	83,000
Eastside Pumping Station	37,500	34,200	37,680	43,000	8,800	43,100
Northwest Pumping Station	5,400	8,300	13,920	17,000	8,700	17,000
Newburgh Pumping Station	358,000	375,800	400,080	382,300	6,500	389,600
Belle Isle Combined Sewer Overflow	82,500	(200)	108,720	-	200	100
Transition	1,275,100	-	-	-	-	-
Belle Isle Pumping Station	-	-	160,560	-	-	-
Blue Hill Pumping Station	13,900	-	32,880	-	-	-
Woodmere Pumping Station	200	-	143,760	-	-	-
Fischer Pumping Station	400	-	9,360	-	-	-
Wastewater Fire Damage	1,753,200	-	84,240	-	-	-
Joy Road Pumping Station	436,800	592,400	520,560	592,300	(100)	592,700
Ford Rd Pumping Station	281,700	401,000	429,360	394,600	(6,400)	402,300
System Analytics	-	10,300	-	-	(10,300)	-
Franklin Road Pumping Station	810,100	845,100	866,880	830,600	(14,500)	831,200
Ypsilanti Pumping Station	308,900	375,000	347,040	353,300	(21,700)	360,200
7 Mile Combined Sewer Overflow	121,800	154,000	172,800	130,300	(23,700)	131,600
Adams Road Pumping Station	541,800	545,100	485,760	520,000	(25,100)	520,000
Fleet Operations	2,361,700	2,085,800	2,631,840	2,034,500	(51,300)	2,074,800
Oakwood Combined Sewer Overflow	1,447,500	1,364,400	1,175,520	1,306,300	(58,100)	1,343,800
St Aubin Combined Sewer Overflow	90,100	232,200	433,920	165,900	(66,300)	148,400
Leib Combined Sewer Overflow	122,900	230,400	414,720	145,800	(84,600)	148,300
Treasury	465,900	687,000	741,360	591,200	(95,800)	598,200
•	383,000	572,800	439,440	472,400	(100,400)	475,200
Hubble Southfield CSO						

Great Lakes Water Authority Cost Center Categories with the Highest and Lowest Difference FY 2020 Requested vs. FY 2018 Actual As of 1.10.2019

Department Description	FY 2017 Activity	FY 2018 Activity	FY 2019 Annualized Based on 11.30.2018 Close	FY 2020 Department Requested	FY 2020 Requested Less FY 2018 Actual	FY 2021 Department Requested
Enterprise Risk Mgt. Insurance Fund	2,704,000	2,624,400	2,807,760	2,411,300	(213,100)	2,459,500
Connor Creek Combined Sewer Overflow	1,560,600	1,483,700	1,467,600	1,250,100	(233,600)	1,255,000
Wastewater Engineering	1,704,200	2,537,900	2,180,880	2,262,000	(275,900)	1,965,300
Imlay Pumping Station	1,899,400	2,091,300	3,472,080	1,805,300	(286,000)	1,840,600
Security and Integrity	4,034,100	4,551,000	4,411,440	4,253,600	(297,400)	4,289,700
Public Finance	1,000,400	1,255,900	1,168,560	878,400	(377,500)	884,900
Procurement (Water & Field Services)	-	1,161,800	875,280	737,200	(424,600)	760,400
Chief Planning Officer	438,400	886,700	378,480	408,900	(477,800)	525,000
Field Engineering	1,018,500	899,100	-	-	(899,100)	-
Southwest Water Plant	8,022,000	8,022,500	5,940,960	6,975,500	(1,047,000)	6,924,700
Procurement Director	4,064,600	1,661,300	474,720	461,500	(1,199,800)	482,100
General Counsel	2,559,200	4,761,000	2,248,800	3,038,900	(1,722,100)	3,084,500
Systems Planning	1,308,600	4,286,600	5,388,720	2,433,100	(1,853,500)	2,658,200
Industrial Waste Control	4,887,800	5,162,600	2,693,520	2,407,100	(2,755,500)	2,443,700
Field Services Director	126,200	3,682,200	-	-	(3,682,200)	-
Legal Settlement & Claims - Operating	(5,418,900)	5,103,900	-	-	(5,103,900)	-
Wastewater Operations	60,344,400	56,206,700	28,938,720	29,151,900	(27,054,800)	30,742,300
Grand Total	252,901,300	285,333,200	283,786,800	325,154,800	39,821,600	331,353,000