

**BERRYVILLE TOWN COUNCIL
MEETING AGENDA
Berryville-Clarke County Government Center
101 Chalmers Court, Second Floor
Main Meeting Room
Budget Work Session
Wednesday, March 20, 2013
4:00 p.m.**

1. **Call to Order** – Wilson Kirby, Mayor
2. **Discussion** – Proposed FY 2014 Budget
3. **Other**
4. **Adjourn**

BUDGET
2013-2014

Town Council

Wilson L. Kirby, Mayor
Harry L. Arnold, Jr., Recorder
Douglas A. Shaffer - Ward One
Allen Kitselman - Ward Two
Mary Daniel - Ward Three
David L. Tollett - Ward Four

Town Staff

Keith Dalton, Town Manager
Desiree Moreland, Asst. Mgr./Town Treasurer
Christina Dunkle, Asst. Mgr./Town Planner
Celeste Heath, Town Clerk
W. Neal White, Chief of Police
David Tyrrell, Utility Director
Rick Boor, Director of Public Works



BERRYVILLE

DRAFT

FY 2013-2014 BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- No proposed increase in Personal Property tax rates
- PPTRA remains at 70%
- Proposed increase in Machinery & Tools tax from \$1.168 to \$1.182
- No proposed increase in Real Estate tax rates.
- No proposed increase in Vehicle Decal Rates
- No Proposed increase in Business & Professional License rates
- Police 599 and Rolling Stock per State projections
- 3% increase in Water Tank Site Lease per the agreement

WATER FUND

- Proposed increase in Treatment Fees from \$6.57 to \$7.05 per TG
- Two Availability Fees projected

SEWER FUND

- Scheduled increase in Treatment Fees budgeted from \$15.50 to \$17.00 per TG
- Two Availability Fees projected
- \$1,000,000.00 anticipated Grant/Loan Revenues

OPERATING EXPENSES

ALL FUNDS

- A 3% Cost of Living payroll increase is proposed
- Contingency is 5% of the Operating Budget
- Electric costs were increased by 7.5% as predicted by REC

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 12.03%
Additional VDOT Expenses
- Debt Service reflects a deposit to RDA Debt Service Reserve Fund

WATER FUND

- Decrease in Maintenance & Operational Expenses of 4.92%
Payroll redistribution
- There is currently no Debt Service in the Water Fund

SEWER FUND

- Decrease in Maintenance & Operational Expenses of 2.99%
No Nutrient Fund Credits
Reduction in anticipated electricity costs
- Debt service reflects the first full year of payment to VRA

<u>Resources and Revenues</u>	AMENDED 1/8/13 FY 12-13	DRAFT 3/15/13 FY 13-14
GENERAL FUND		
Fund Balance	\$602,403.53	\$704,806.45
Revenue from Local Sources	\$1,636,600.00	\$1,700,250.00
Revenue from State Sources	\$899,141.00	\$895,968.00
Total	\$3,138,144.53	\$3,301,024.45
WATER FUND		
Fund Balance	\$134,872.00	\$33,283.75
Revenue from Local Sources	\$699,800.00	\$710,100.00
Availability Fees	\$0.00	\$11,150.00
Total	\$834,672.00	\$754,533.75
SEWER FUND		
Fund Balance	\$1,839,640.50	\$74,406.75
Revenue from Local Sources	\$1,464,100.00	\$1,554,100.00
Availability Fees	\$0.00	\$45,500.00
Revenue from WQIF Grant	\$1,847,200.00	\$500,000.00
Revenue from VRA Loan	\$587,500.00	\$500,000.00
Total	\$5,738,440.50	\$2,674,006.75
TOTAL RESOURCES AND REVENUES	\$9,711,257.03	\$6,729,564.95

Expenses and Reserves

GENERAL FUND		
Maintenance and Operational	\$2,593,829.53	\$2,905,857.00
Debt Service	\$133,623.60	\$133,627.60
Capital Reserves and Expenses	\$281,000.00	\$116,247.00
Contingency	\$129,691.40	\$145,292.85
Total	\$3,138,144.53	\$3,301,024.45
WATER FUND		
Maintenance and Operational	\$680,640.00	\$647,175.00
Debt Service		
Capital Reserves and Expenses	\$120,000.00	\$75,000.00
Contingency	\$34,032.00	\$32,358.75
Total	\$834,672.00	\$754,533.75
SEWER FUND		
Maintenance and Operational	\$1,083,890.00	\$1,051,435.00
Debt Service	\$235,000.00	\$470,000.00
Capital Reserves and Expenses	\$4,365,356.00	\$1,100,000.00
Contingency	\$54,194.50	\$52,571.75
Total	\$5,738,440.50	\$2,674,006.75
TOTAL EXPENSES AND RESERVES	\$9,711,257.03	\$6,729,564.95

Account Number	Account Description	AMENDED 12-13 Budget 1/8/2013	PROPOSED 13-14 Budget 3/15/2013
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GENERAL FUND REVENUES			
100-3000000-0000	FUND BALANCE FORWARD	\$ 602,403.53	\$ 704,806.45
100-3110101-0000	CURRENT REAL ESTATE TAXES	\$ 560,000.00	\$ 560,000.00
100-3110102-0000	DEL REAL ESTATE TAXES	\$ 2,500.00	\$ 2,500.00
100-3110201-0000	UTILITY REAL ESTATE TAXES	\$ 7,000.00	\$ 7,000.00
100-3110301-0000	CURRENT PERS PROP TAXES	\$ 155,000.00	\$ 155,000.00
100-3110302-0000	DEL PERS PROP TAXES	\$ 3,000.00	\$ 3,000.00
100-3110401-0000	MACHINERY & TOOLS	\$ 155,000.00	\$ 155,000.00
100-3110601-0000	TAX PENALTIES	\$ 3,000.00	\$ 3,000.00
100-3110602-0000	TAX INTEREST	\$ 1,500.00	\$ 1,500.00
100-3120101-0000	LOCAL SALES TAX	\$ 160,000.00	\$ 150,000.00
100-3120201-0000	CONSUMER UTILITY TAX	\$ 190,000.00	\$ 90,000.00
100-3120300-0000	BUSINESS LICENSE	\$ 130,000.00	\$ 185,000.00
100-3120402-0000	PEPCO FRANCHISE FEES	\$ 28,000.00	\$ 28,000.00
100-3120501-0000	AUTO LICENSE	\$ 90,000.00	\$ 90,000.00
100-3120601-0000	BANK FRANCHISE TAXES	\$ 100,000.00	\$ 110,000.00
100-3121101-0000	MEALS TAX	\$ 85,000.00	\$ 90,000.00
100-3130304-0000	LAND USE APPLICATION FEES		\$ 1,000.00
100-3130307-0000	ZONING & SUBDIVISION FEES	\$ 10,000.00	\$ 10,000.00
100-3140101-0000	COURT FINES	\$ 35,000.00	\$ 35,000.00
100-3140102-0000	PARKING METER FINES	\$ 4,000.00	\$ 2,750.00
100-3150101-0000	INTEREST ON DEPOSITS	\$ 20,000.00	\$ 15,000.00
100-3150201-0000	RENTAL OF PROPERTY	\$ 12,000.00	\$ 12,000.00
100-3150205-0000	WATER TANK SITE LEASE	\$ 28,500.00	\$ 29,400.00
100-3160703-0000	PARKING METERS	\$ 10,000.00	\$ 8,000.00
100-3161502-0000	SALE OF PUBLICATIONS	\$ 100.00	\$ 100.00
100-3189905-0000	SALE OF SURPLUS	\$ 1,000.00	\$ 1,000.00
100-3189999-0000	PPTRA	\$ 209,917.00	\$ 209,917.00
100-3190203-0000	REIMBURSABLE FEES	\$ 5,000.00	\$ 5,000.00
100-3220107-0000	ROLLING STOCK TAX	\$ 1,860.00	\$ 2,000.00
100-3220108-0000	599 LAW ENFORCEMENT GRANT	\$ 74,052.00	\$ 74,052.00
100-3220201-0000	COMMUNICATION TAX		\$ 100,000.00
100-3240102-0000	FIRE FUND PROGRAM	\$ 8,000.00	\$ 11,187.00
100-3240300-0000	VDOT LANE MILE ALLOWANCE	\$ 431,812.00	\$ 431,812.00
100-3240301-0000	VDOT ROAD MAINTENANCE	\$ 12,000.00	\$ 10,000.00
100-3240302-0000	LITTER CONTROL GRANT	\$ 1,500.00	\$ 2,000.00
100-3240312-0000	VA COMMISSION FOR THE ARTS GRANT		\$ 5,000.00
100-3410201-0000	MISCELLANEOUS REVENUES	\$ 1,000.00	\$ 1,000.00
	TOTAL GENERAL FUND REVENUES	\$ 3,138,144.53	\$ 3,301,024.45
WATER FUND REVENUES			
501-3000000-0000	FUND BALANCE	\$ 134,872.00	\$ 33,283.75
501-3150102-0000	INTEREST ON INVESTMENTS	\$ 7,200.00	\$ 6,000.00
501-3160110-0000	TREATMENT FEES	\$ 662,500.00	\$ 674,000.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	\$ 30,000.00	\$ 30,000.00
501-3160112-0000	SECURITY DEPOSITS	\$ 100.00	\$ 100.00
501-3160113-0000	AVAILABILITY CHARGES		\$ 10,500.00
501-3160114-0000	CONNECTION CHARGES		
501-3160115-0000	METER FEES		\$ 650.00
	TOTAL WATER FUND REVENUES	\$ 834,672.00	\$ 754,533.75

SEWER FUND REVENUE			
502-3000000-0000	FUND BALANCE FORWARD	\$ 1,839,640.50	\$ 74,406.75
502-3150101-0000	INTEREST INCOME	\$ 14,000.00	\$ 14,000.00
502-3160110-0000	TREATMENT FEES	\$ 1,450,000.00	\$ 1,540,000.00
502-3160112-0000	SECURITY DEPOSITS	\$ 100.00	\$ 100.00
502-3160113-0000	AVAILABILITY CHARGES		\$ 45,500.00
502-3410402-0000	WQIF GRANT FUNDS	\$ 1,847,200.00	\$ 500,000.00
502-3410401-0000	VRA LOAN	\$ 587,500.00	\$ 500,000.00
	TOTAL SEWER FUND REVENUES	\$ 5,738,440.50	\$ 2,674,006.75
	TOTAL REVENUES ALL FUNDS	\$ 9,711,257.03	\$ 6,729,564.95
GENERAL FUND EXPENSES			
TOWN COUNCIL			
100-4011100-1111	EXPENSE COMPENSATION	\$ 18,900.00	\$ 18,900.00
100-4011100-5540	TRAINING	\$ 1,900.00	\$ 1,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS		\$ 7,500.00
100-4011100-5800	MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00
100-4011100-5810	VML DUES	\$ 2,250.00	\$ 2,300.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	\$ 2,000.00	\$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	\$ 250.00	\$ 250.00
		\$ 26,300.00	\$ 32,950.00
TOWN CLERK			
100-4011200-1114	SALARIES/WAGES/TNCLK	\$ 41,715.00	\$ 44,290.00
100-4011200-5540	EDUCATION/TRAINING	\$ 750.00	\$ 750.00
100-4011200-5810	DUES	\$ 150.00	\$ 100.00
		\$ 42,615.00	\$ 45,140.00
TOWN MANAGER			
100-4012110-1112	COMPENSATION	\$ 123,300.00	\$ 124,800.00
100-4012110-5510	MILEAGE	\$ 150.00	\$ 150.00
100-4012110-5540	TRAINING	\$ 1,000.00	\$ 1,000.00
100-4012110-5810	DUES	\$ 350.00	\$ 350.00
		\$ 124,800.00	\$ 126,300.00
LEGAL SERVICES			
100-4012210-3150	PROFESSIONAL SERVICES	\$ 40,000.00	\$ 40,000.00
		\$ 40,000.00	\$ 40,000.00
PERSONNEL			
100-4012220-2100	SOCIAL SECURITY	\$ 62,615.00	\$ 72,980.00
100-4012220-2210	RETIREMENT	\$ 85,142.42	\$ 88,530.00
100-4012220-2250	LINE OF DUTY ACT	\$ 2,110.00	\$ 2,110.00
100-4012220-2300	HEALTH INSURANCE	\$ 120,238.73	\$ 133,430.00
100-4012220-2400	LIFE INSURANCE	\$ 12,110.78	\$ 11,355.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	\$ 1,275.00	\$ 1,050.00
100-4012220-2700	WORKER'S COMPENSATION	\$ 26,105.00	\$ 26,105.00
100-4012220-3110	RANDOM DRUG SCREENING		\$ 300.00
		\$ 309,596.93	\$ 335,860.00

	INDEPENDENT AUDITOR		
100-4012240-3120	CONTRACTUAL SERVICES	\$ 14,700.00	\$ 14,900.00
		\$ 14,700.00	\$ 14,900.00
	TOWN TREASURER		
100-4012410-1113	COMPENSATION	\$ 83,880.00	\$ 89,600.00
100-4012410-3150	PROFESSIONAL SERVICES VEC	\$ 950.00	\$ 950.00
100-4012410-5306	SURETY BONDS	\$ 300.00	\$ 300.00
100-4012410-5540	TRAINING	\$ 1,000.00	\$ 1,000.00
100-4012410-5810	DUES	\$ 150.00	\$ 150.00
		\$ 86,280.00	\$ 92,000.00
	FINANCE/ACCOUNTING		
100-4012430-1113	COMPENSATION	\$ 43,095.00	\$ 56,050.00
100-4012430-5540	TRAINING	\$ 400.00	\$ 400.00
		\$ 43,495.00	\$ 56,450.00
	CENTRAL ADM/PURCHASING		
100-4012530-3320	MAINTENANCE CONTRACTS	\$ 33,500.00	\$ 33,500.00
100-4012530-3400	WEB SITE	\$ 2,200.00	\$ 2,200.00
100-4012530-3501	NEWSLETTER	\$ 1,500.00	\$ 1,500.00
100-4012530-3600	ADVERTISING	\$ 7,500.00	\$ 8,500.00
100-4012530-5210	POSTAGE	\$ 9,000.00	\$ 9,000.00
100-4012530-5230	TELECOMMUNICATIONS	\$ 2,700.00	\$ 2,700.00
100-4012530-5540	TRAINING	\$ 500.00	\$ 750.00
100-4012530-5810	DUES	\$ 500.00	\$ 500.00
100-4012530-6001	OFFICE SUPPLIES & EQUIPMENT	\$ 12,500.00	\$ 12,500.00
		\$ 69,900.00	\$ 71,150.00
	RISK MANAGEMENT		
100-4012550-5304	BLANKET EXCESS LIABILITY	\$ 22,000.00	\$ 15,000.00
100-4012550-5305	AUTOMOBILE INSURANCE	\$ 9,900.00	\$ 9,000.00
100-4012550-5307	VARISK-2	\$ 3,445.00	\$ -
100-4012550-5308	SEMI-MULTI PERIL INS	\$ 23,375.00	\$ 15,000.00
100-4012550-5800	INSURANCE DEDUCTABLES	\$ 3,000.00	\$ 3,000.00
		\$ 61,720.00	\$ 42,000.00
	ENGINEERING SERVICES		
100-4012600-3140	ENGINEERING SERVICES	\$ 5,000.00	\$ 5,000.00
		\$ 5,000.00	\$ 5,000.00
	ELECTIONS		
100-4013100-1125	ELECTION OFFICIALS	\$ 500.00	\$ 500.00
100-4013100-6001	ELECTION SUPPLIES	\$ 1,000.00	\$ 1,000.00
		\$ 1,500.00	\$ 1,500.00
	PUBLIC DEFENDER		
100-4021500-3150	PUBLIC DEFENDER FEES	\$ 2,000.00	\$ 2,000.00
		\$ 2,000.00	\$ 2,000.00

	POLICE DEPARTMENT		
100-4031100-1139	COMPENSATION	\$ 494,435.00	\$ 511,250.00
100-4031100-3110	MEDICAL EXAMINATIONS	\$ 500.00	\$ 500.00
100-4031100-3115	PRE-EMPLOYMENT SCREENINGS		\$ 1,000.00
100-4031100-3190	PROFESSIONAL SERVICES - INTERPRETER	\$ 400.00	\$ 400.00
100-4031100-3310	REPAIR & MAINTENANCE	\$ 10,000.00	\$ 10,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	\$ 5,500.00	\$ 5,500.00
100-4031100-4082	WILDLIFE MANAGEMENT		\$ 6,000.00
100-4031100-5230	COMMUNICATION EQUIP/SER	\$ 1,550.00	\$ 1,750.00
100-4031100-5540	TRAINING	\$ 12,000.00	\$ 12,000.00
100-4031100-5810	DUES	\$ 1,000.00	\$ 1,000.00
100-4031100-5815	COMMUNITY RELATIONS	\$ 700.00	\$ 700.00
100-4031100-6001	OFFICE SUPPLIES	\$ 2,000.00	\$ 2,000.00
100-4031100-6008	GASOLINE & OIL	\$ 22,080.00	\$ 24,288.00
100-4031100-6010	POLICE SUPPLIES	\$ 11,000.00	\$ 10,000.00
100-4031100-6011	UNIFORMS	\$ 3,000.00	\$ 4,000.00
		\$ 564,165.00	\$ 590,388.00
	TRAFFIC CONTROL		
100-4031300-5699	COUNTY CONT/CROSSING GD	\$ 5,000.00	\$ 2,500.00
		\$ 5,000.00	\$ 2,500.00
	EMERGENCY SERVICES		
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	\$ 2,000.00	\$ 2,000.00
		\$ 2,000.00	\$ 2,000.00
	VOLUNTEER FIRE DEPARTMENT		
100-4032200-5699	CONTRIBUTION/JHEVFD	\$ 25,000.00	\$ 25,000.00
100-4032200-5707	FIRE FUND PROGRAM	\$ 8,000.00	\$ 11,187.00
		\$ 33,000.00	\$ 36,187.00
	RESCUE SERVICES		
100-4032300-5699	PROFESSIONAL SER EMT	\$ 55,738.00	\$ 67,380.00
		\$ 55,738.00	\$ 67,380.00
	CORRECTION & DETENTION		
100-4033200-5550	CONFINEMENT OF PRISONERS	\$ 250.00	\$ 250.00
		\$ 250.00	\$ 250.00
	PUBLIC WORKS ADMINISTRATION		
100-4041100-1140	COMPENSATION	\$ 39,450.00	\$ 42,425.00
100-4041100-3110	MEDICAL EXAMS	\$ 380.00	\$ 550.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	\$ 4,512.50	\$ 7,000.00
100-4041100-5110	ELECTRICITY	\$ 2,850.00	\$ -
100-4041100-5120	HEAT/PROPANE	\$ 4,255.00	\$ 3,500.00
100-4041100-5230	TELEPHONES	\$ 3,325.00	\$ 4,000.00
100-4041100-5540	TRAINING	\$ 665.00	\$ 665.00
100-4041100-6001	OFFICE SUPPLIES	\$ 95.00	\$ 700.00
		\$ 55,532.50	\$ 58,840.00

	HWYS,STS BRIDGES & SDWLKS		
100-4041200-1183	COMPENSATION	\$ 110,695.00	\$ 116,525.00
100-4041200-3310	EQUIPMENT MAINTENANCE	\$ 11,400.00	\$ 11,400.00
100-4041200-3315	SIDEWALK MAINTENANCE	\$ 7,220.00	\$ 7,220.00
100-4041200-3316	STREET SIGN MAINTENANCE	\$ 1,353.75	\$ 600.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	\$ 240.00	\$ 1,000.00
100-4041200-6007	MATERIALS & SUPPLIES	\$ 4,512.50	\$ 4,512.00
100-4041200-6008	GASOLINE & OIL	\$ 38,990.00	\$ 38,990.00
100-4041200-6011	UNIFORMS	\$ 2,565.00	\$ 3,200.00
		\$ 176,976.25	\$ 183,447.00
	VDOT STREET MAINTENANCE		
100-4041250-3300	STREET MAINTENANCE		\$ 431,812.00
100-4041250-3310	EQUIPMENT MAINTENANCE	\$ 30,000.00	
100-4041250-3311	STORM SEWER MAINTENANCE		
100-4041250-3316	STREET SIGN MAINTENANCE	\$ 5,000.00	
100-4041250-6050	ASPHALT	\$ 150,000.00	
100-4041250-6130	TREE REMOVAL	\$ 5,000.00	
100-4041250-6307	SNOW REMOVAL	\$ 30,000.00	
		\$ 220,000.00	\$ 431,812.00
	STREET LIGHTS		
100-4041320-5110	ELECTRICITY	\$ 80,000.00	\$ 81,500.00
		\$ 80,000.00	\$ 81,500.00
	SNOW REMOVAL		
100-4041330-6007	MATERIALS & SUPPLIES	\$ 19,000.00	\$ 6,000.00
		\$ 19,000.00	\$ 6,000.00
	PARKING METERS & LOTS		
100-4041340-6007	MATERIALS & SUPPLIES	\$ 1,353.75	\$ 1,500.00
		\$ 1,353.75	\$ 1,500.00
	STREET & ROAD CLEANING		
100-4042200-6007	MATERIALS & SUPPLIES	\$ 9,000.00	\$ 9,000.00
		\$ 9,000.00	\$ 9,000.00
	REFUSE COLLECTION		
100-4042300-3220	CONTRACTUAL SERVICES	\$ 188,500.00	\$ 194,000.00
100-4042300-6225	RECYCLING SERVICES	\$ 76,650.00	\$ 77,500.00
		\$ 265,150.00	\$ 271,500.00
	REFUSE DISPOSAL		
100-4042400-3800	FCO LANDFILL CHARGES	\$ 20,000.00	\$ 20,000.00
		\$ 20,000.00	\$ 20,000.00

	GENERAL PROPERTIES		
100-4043200-3310	REPAIR & MAINTENANCE	\$ 10,230.00	\$ 10,230.00
100-4043200-3325	HERMITAGE SW POND MAINTENANCE	\$ 4,400.00	\$ 4,400.00
100-4043200-5110	ELECTRICITY- HEAT DOG SHELTER	\$ 1,620.00	\$ 900.00
100-4043200-6007	MATERIALS & SUPPLIES	\$ 1,343.75	\$ 1,344.00
100-4043200-6017	CHRISTMAS LIGHTS	\$ 1,353.75	\$ 1,354.00
		\$ 18,947.50	\$ 18,228.00
	BUILDING SERVICES		
100-4064200-3150	PROFESSIONAL SERVICES	\$ 7,378.00	\$ 7,500.00
100-4064200-3200	CONTRACTURAL SERVICES/CLEANING	\$ 23,608.80	\$ 25,000.00
100-4064200-5110	ELECTRICITY	\$ 18,125.00	\$ 15,500.00
100-4064200-5120	NATURAL GAS/HEAT	\$ 5,193.15	\$ 5,000.00
100-4064200-5130	WATER/SEWER	\$ 495.40	\$ 500.00
100-4064200-7113	JGC-COMPENSATION		
100-4064200-7115	SHARED MAINTENANCE EXPENSES	\$ 18,624.12	\$ 20,000.00
100-4064200-5230	TELECOMMUNICATIONS	\$ 9,678.33	\$ 12,000.00
100-4064200-5304	LIABILITY INSURANCE	\$ 1,949.30	\$ 2,000.00
		\$ 85,052.10	\$ 87,500.00
	PARKS & RECREATION		
100-4071310-3160	CONTRACTURAL SER/JN BLUE	\$ 1,425.00	\$ 1,425.00
100-4071310-5699	CONTRIBUTION/CCP&R	\$ 5,000.00	\$ 5,000.00
100-4071310-6017	CHRISTMAS LIGHTS	\$ 427.50	\$ 500.00
100-4071310-6018	ROSE HILL IMPROVEMENTS	\$ 5,500.00	\$ 6,000.00
		\$ 12,352.50	\$ 12,925.00
	PLANNING		
100-4081100-1155	COMPENSATION	\$ 72,380.00	\$ 75,375.00
100-4081100-3190	PROFESSIONAL SERVICES	\$ 17,500.00	\$ 17,500.00
100-4081100-3500	PRINTING	\$ 1,000.00	\$ 500.00
100-4081100-5510	MILEAGE	\$ 500.00	\$ 750.00
100-4081100-5540	TRAINING	\$ 500.00	\$ 750.00
100-4081100-5810	DUES	\$ 2,000.00	\$ 1,000.00
100-4081100-6001	OFFICE SUPPLIES	\$ 200.00	\$ 200.00
100-4081100-6012	PUBLICATIONS	\$ 200.00	\$ 200.00
		\$ 94,280.00	\$ 96,275.00
	BOARD OF ZONING APPEALS		
100-4081400-1110	EXPENSE COMPENSATION	\$ 500.00	\$ 500.00
100-4081400-5540	TRAINING	\$ 500.00	\$ 500.00
		\$ 1,000.00	\$ 1,000.00
	ECONOMIC DEVELOPMENT		
100-4081500-5697	IDA GRANT MATCH/BG GOV OPP FUND		\$ 10,000.00
100-4081500-5698	GRANT & MATCH/DBI ECO DEV	\$ 5,000.00	\$ 10,000.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	\$ 20,000.00	\$ 20,000.00
100-4081500-5410	TOD SIGNS	\$ 2,000.00	\$ 2,000.00
100-4081500-5411	WAYFINDING SIGNS	\$ 10,000.00	\$ 10,000.00
		\$ 37,000.00	\$ 52,000.00

	PLANNING COMMISSION		
100-4081600-1111	EXPENSE COMPENSATION	\$ 6,000.00	\$ 6,000.00
100-4081600-5540	TRAINING	\$ 750.00	\$ 1,000.00
100-4081600-5810	DUES	\$ 250.00	\$ 250.00
		\$ 7,000.00	\$ 7,250.00
	B'VILLE AREA DEV AUTHORITY		
100-4081700-1111	EXPENSE COMPENSATION	\$ 2,500.00	\$ 2,500.00
100-4081700-5540	TRAINING	\$ 250.00	\$ 250.00
100-4081700-5810	DUES	\$ 125.00	\$ 125.00
		\$ 2,875.00	\$ 2,875.00
	ARCHITECTURAL REVIEW BOARD		
100-4081800-5540	TRAINING	\$ 250.00	\$ 250.00
		\$ 250.00	\$ 250.00
	CAPITAL OUTLAY		
100-4094200-8200	PUBLIC WORKS SITE EXPANSION-RESERVE	\$ 80,000.00	
100-4094200-8231	POLICE CRUISERS		\$ 30,000.00
100-4094200-8225	COMPUTER REPLACEMENTS	\$ 2,000.00	\$ 4,000.00
100-4094200-8339	SALT BOX /SNOW PLOW	\$ 25,000.00	
100-4094200-8366	TOWN OFFICE SERVER	\$ 7,000.00	
100-4094200-8400	HVAC JOINT GOVERNMENT CENTER	\$ 144,000.00	
100-4094200-8421	POLICE IN CAR CAMERA REPLACEMENT	\$ 23,000.00	\$ 12,000.00
100-4094200-8500	PPTRA RESERVE		\$ 54,917.00
100-4094200-8345	PUBLIC WORKS TON DUMP BED		\$ 7,775.00
100-4094200-8340	MOWER		\$ 7,555.00
		\$ 281,000.00	\$ 116,247.00
	CONTINGENCY		
100-4094300-5800	CONTINGENCY	\$ 129,691.40	\$ 145,292.85
		\$ 129,691.40	\$ 145,292.85
	DEBT SERVICE		
100-4095000-9110	CIP PRINCIPAL	\$ 29,268.67	\$ 30,500.00
100-4095000-9110	PRINCIPAL PRE PAYMENT	\$ -	
100-4095000-9120	CIP INTEREST	\$ 92,207.33	\$ 90,980.00
100-4095000-9130	RDA DEBT SERVICE RESERVE FUND	\$ 12,147.60	\$ 12,147.60
		\$ 133,623.60	\$ 133,627.60
	General Fund Operational	\$ 2,593,829.53	\$ 2,905,857.00
	General Fund Debt Service	\$ 133,623.60	\$ 133,627.60
	General Fund Cap Proj & Outlay	\$ 281,000.00	\$ 116,247.00
	General Fund Contingency	\$ 129,691.40	\$ 145,292.85
	TOTAL GENERAL FUND EXPENSES	\$ 3,138,144.53	\$ 3,301,024.45

WATER FUND EXPENSES			
PERSONNEL			
501-4012220-1140	COMPENSATION	\$ 40,895.00	\$ 37,825.00
501-4012220-2100	SOCIAL SECURITY	\$ 19,255.00	\$ 19,385.00
501-4012220-2210	RETIREMENT	\$ 26,180.00	\$ 23,525.00
501-4012220-2300	HEALTH INSURANCE	\$ 36,975.00	\$ 35,445.00
501-4012220-2400	LIFE INSURANCE	\$ 3,725.00	\$ 3,015.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	\$ 390.00	\$ 280.00
501-4012220-2700	WORKER'S COMPENSATION	\$ 8,025.00	\$ 8,000.00
501-4012220-3145	PROFESSIONAL SERVICES	\$ 1,000.00	\$ 1,000.00
501-4012220-3170	MISS UTILITY	\$ 2,000.00	\$ 2,000.00
501-4012220-3320	MAINT CONT/HANDHELD	\$ 1,350.00	\$ 1,350.00
501-4012220-5210	POSTAGE	\$ 3,000.00	\$ 3,500.00
501-4012220-6001	OFFICE SUPPLIES	\$ 650.00	\$ 650.00
		\$ 143,445.00	\$ 135,975.00
TREATMENT			
501-4012222-1147	COMPENSATION	\$ 187,130.00	\$ 156,500.00
501-4012222-2830	CERTIFICATION FEES	\$ 800.00	\$ 400.00
501-4012222-2840	STATE CONNECTION FEES	\$ 3,500.00	\$ 5,000.00
501-4012222-2850	LAB TESTING	\$ 10,000.00	\$ 10,000.00
501-4012222-3110	MEDICAL EXAMS	\$ 200.00	\$ 200.00
501-4012222-3145	PROFESSIONAL SERVICES	\$ 15,000.00	\$ 15,000.00
501-4012222-3210	SLUDGE REMOVAL	\$ 20,000.00	\$ 20,000.00
501-4012222-3310	REPAIR & MAINTENANCE	\$ 39,000.00	\$ 39,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	\$ 1,500.00	\$ 1,700.00
501-4012222-5110	ELECTRICITY	\$ 57,000.00	\$ 53,500.00
501-4012222-5120	HEAT/PROPANE	\$ 2,500.00	\$ 2,500.00
501-4012222-5230	TELEPHONES	\$ 2,800.00	\$ 2,800.00
501-4012222-5540	TRAINING	\$ 3,500.00	\$ 3,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	\$ 2,000.00	\$ 2,100.00
501-4012222-5810	DUES	\$ 1,000.00	\$ 1,000.00
501-4012222-6001	OFFICE SUPPLIES	\$ 1,000.00	\$ 1,000.00
501-4012222-6004	LAB SUPPLIES	\$ 3,600.00	\$ 3,600.00
501-4012222-6005	JANITORIAL SUPPLIES	\$ 600.00	\$ 700.00
501-4012222-6008	DIESEL FUEL/GASOLINE	\$ 4,200.00	\$ 6,200.00
501-4012222-6011	UNIFORMS	\$ 500.00	\$ 500.00
501-4012222-6014	TOOLS	\$ 250.00	\$ 250.00
501-4012222-6019	SAFETY EQUIPMENT	\$ 2,500.00	\$ 2,500.00
501-4012222-6020	PERSONAL EQUIPMENT	\$ 600.00	\$ 600.00
501-4012222-6025	CHEMICALS	\$ 33,000.00	\$ 33,000.00
		\$ 392,180.00	\$ 361,550.00
DISTRIBUTION & MAINTENANCE			
501-4012224-1183	COMPENSATION	\$ 83,015.00	\$ 87,400.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	\$ 45,000.00	\$ 45,000.00
501-4012224-6007	MATERIALS & SUPPLIES	\$ 12,250.00	\$ 12,500.00
501-4012224-6019	SAFETY EQUIPMENT	\$ 750.00	\$ 750.00
501-4012224-6030	NEW SERVICE SUPPLIES	\$ 4,000.00	\$ 4,000.00
		\$ 145,015.00	\$ 149,650.00

CAPITAL OUTLAY			
501-4094200.8115	STORAGE TANK REPAIR & MAINTENANCE- RES		\$ 75,000.00
501-4094200-8167	REPALCE WTP INSTRUMENTATION & SCADA	\$ 70,000.00	
501-4094200-8361	WATER LINE UPGRADES	\$ 50,000.00	
		\$ 120,000.00	\$ 75,000.00
CONTINGENCY			
501-4094300-5800	CONTINGENCY	\$ 34,032.00	\$ 32,358.75
		\$ 34,032.00	\$ 32,358.75
DEBT SERVICE			
501-4095000-9114	WACHOVIA/TAXABLE/PRINCIPL	\$ -	\$ -
501-4095000-9116	CIP PRINCIPAL	\$ -	\$ -
501-4095000-9124	WACHOVIA/TAXABLE/INTEREST	\$ -	\$ -
501-4095000-9126	WACHOVIA/NONTAX/INTEREST	\$ -	\$ -
501-4095000-9130	ADMINISTRATION	\$ -	\$ -
		\$ -	\$ -
	Water Fund Operational	\$ 680,640.00	\$ 647,175.00
	Water Fund Debt Service	\$ -	\$ -
	Water Fund Cap Proj & Outlay	\$ 120,000.00	\$ 75,000.00
	Water fund Contingency	\$ 34,032.00	\$ 32,358.75
	TOTAL WATER FUND EXPENSES	\$ 834,672.00	\$ 754,533.75
SEWER FUND EXPENSES			
PERSONNEL			
502-4012220-1114	COMPENSATION	\$ 40,895.00	\$ 37,825.00
502-4012220-2100	SOCIAL SECURITY	\$ 19,255.00	\$ 24,625.00
502-4012220-2210	RETIREMENT	\$ 26,180.00	\$ 29,875.00
502-4012220-2300	HEALTH INSURANCE	\$ 36,975.00	\$ 45,025.00
502-4012220-2400	LIFE INSURANCE	\$ 3,725.00	\$ 3,830.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	\$ 390.00	\$ 355.00
502-4012220-2700	WORKER'S COMPENSATION	\$ 8,025.00	\$ 8,000.00
502-4012220-3145	PROFESSIONAL SERVICES	\$ 2,000.00	\$ 2,000.00
502-4012220-3320	MAINT CONT/HANDHELD	\$ 1,350.00	\$ 1,350.00
502-4012220-5210	POSTAGE	\$ 5,000.00	\$ 5,000.00
502-4012220.6001	OFFICE SUPPLIES	\$ 650.00	\$ 950.00
		\$ 144,445.00	\$ 158,835.00
TREATMENT			
502-4012222-1147	COMPENSATION	\$ 187,130.00	\$ 232,500.00
502-4012222-2830	CERTIFICATION FEES	\$ 600.00	\$ 900.00
502-4012222-2850	LAB TESTING	\$ 30,000.00	\$ 30,000.00
502-4012222-3145	PROFESSIONAL SERVICES	\$ 25,000.00	\$ 25,000.00
502-4012222-3210	LANDFILL/SOLIDS DISPOSAL	\$ 45,000.00	\$ 45,000.00
502-4012222-3310	REPAIR & MAINTENANCE	\$ 90,000.00	\$ 90,000.00
502-4012222-5110	ELECTRICITY	\$ 246,000.00	\$ 195,000.00
502-4012222-5230	TELEPHONES	\$ 2,200.00	\$ 5,300.00
502-4012222-5540	TRAINING	\$ 6,500.00	\$ 6,500.00
502-4012222-5685	NUTRIENT FUND CREDITS	\$ 55,000.00	
502-4012222-5690	DISCHARGE PERMIT RENEWAL	\$ 3,100.00	\$ 3,100.00
502-4012222-5810	DUES	\$ 500.00	\$ 500.00
502-4012222-6001	OFFICE SUPPLIES	\$ 2,500.00	\$ 2,500.00
502-4012222-6004	LAB SUPPLIES	\$ 8,000.00	\$ 9,000.00
502-4012222-6005	JANITORIAL SUPPLIES	\$ 1,000.00	\$ 1,000.00
502-4012222-6008	DIESEL FUEL/GASOLINE	\$ 6,000.00	\$ 8,000.00
502-4012222-6011	UNIFORMS	\$ 800.00	\$ 800.00
502-4012222-6014	TOOLS	\$ 2,000.00	\$ 2,000.00
502-4012222-6019	SAFETY EQUIPMENT	\$ 3,000.00	\$ 3,000.00
502-4012222-6020	PERSONAL EQUIPMENT	\$ 1,000.00	\$ 1,000.00
502-4012222-6025	CHEMICALS	\$ 125,000.00	\$ 125,000.00
		\$ 840,330.00	\$ 786,100.00

DISTRIBUTION & MAINTENANCE			
502-4012224-1183	COMPENSATION	\$ 83,015.00	\$ 87,400.00
502-4012224-3310	EQUIPMENT MAINTENANCE	\$ 1,900.00	\$ 1,900.00
502-4012224-3330	REPAIR & MAINTENANCE	\$ 7,500.00	\$ 7,500.00
502-4012224-6007	MATERIALS & SUPPLIES	\$ 6,400.00	\$ 6,400.00
502-4012224-6019	SAFETY EQUIPMENT	\$ 300.00	\$ 300.00
502-4012224-6030	NEW SERVICE SUPPLIES	\$ -	\$ 3,000.00
		\$ 99,115.00	\$ 106,500.00
CAPITAL OUTLAY			
502-4094200-8134	COLLECTION SYS REPAIR/UPGRADE/I&I	\$ 80,000.00	
502-4094200-8423	PICK-UP	\$ 28,000.00	
502-4094200-8411	CAPITAL RESERVES		\$ 100,000.00
	COLL SYS REP/UPGRADE /I&I	\$ 108,000.00	\$ 100,000.00
CONTINGENCY			
502-4094300-5800	CONTINGENCY	\$ 54,194.50	\$ 52,571.75
		\$ 54,194.50	\$ 52,571.75
CAPITAL PROJECTS			
502-4095000.8003	NEW WWTP	\$ 4,257,356.00	\$ 1,000,000.00
		\$ 4,257,356.00	\$ 1,000,000.00
DEBT SERVICE			
502-4095000-9112	CIP PRINCIPAL		
502-4095000-9114	WACHOVIA/TAXABLE/PRINCIP		
502-4095000-9118	VRA PRINCIPAL	\$ 235,000.00	\$ 470,000.00
502-4095000-9122	CIP INTEREST		
502-4095000-9124	WACHOVIA/TAXABLE/INTERES		
		\$ 235,000.00	\$ 470,000.00
	Sewer Fund Operational	\$ 1,083,890.00	\$ 1,051,435.00
	Sewer Fund Debt Service	\$ 235,000.00	\$ 470,000.00
	Sewer Fund Cap Proj & Outlay	\$ 4,365,356.00	\$ 1,100,000.00
	Sewer Fund Contingency	\$ 54,194.50	\$ 52,571.75
	TOTAL SEWER FUND EXPENSES	\$ 5,738,440.50	\$ 2,674,006.75
	TOTAL EXPENSES ALL FUNDS	\$ 9,711,257.03	\$ 6,729,564.95

2013 MACHINERY & TOOLS TAX RATE ANALYSIS

			TOTAL TAX RATE \$0.88 \$159,361.81
2003 BV GR ASSMT	18,109,297		
2004 BV GR ASSMT	21,580,681		RATE \$0.85 \$183,435.79
2005 BV GR ASSMT	20,183,625		RATE \$0.91 \$183,670.99
2006 BV GR ASSMT	18,482,939		RATE \$1.00 \$184,829.39
2007 BV GR ASSMT	19,281,286		RATE \$1.00 \$192,812.86
2008 BV GR ASSMT	18,110,786		RATE \$1.00 \$181,107.86
2009 BV GR ASSMT	16,982,329		RATE \$1.00 \$169,823.29
<hr/>			
2010 BV GR ASSMT/EST	14,862,883		RATE \$1.00 \$148,628.83
2010 BV GR ASSMT/ACT	14,877,600	94.48%	RATE \$1.00 \$148,776.00
2010 TOTAL ASSMT/ACT	15,747,025		RATE \$1.00 \$157,470.25
2011 BV GR ASSMT/EST	13,672,499		RATE \$1.0875 \$148,688.43
2011 TOTAL ASSMT/ACT	14,571,245		RATE \$1.0875 \$158,462.29
2012 BV GR ASSMT	12,687,142		RATE \$1.168 \$148,185.82
2012 TOTAL ASSMT/ACT	13,557,614	93.58%	RATE \$1.168 \$158,352.93
2013 BV GR ASSMT	12,444,355		RATE \$1.168 \$145,350.07
2013 TOTAL ASSMT/EST	13,400,000	92.87%	RATE \$1.168 \$156,512.00
		% increase	RATE \$1.182
		\$0.000221	\$158,388.00

Water and Sewer Rate History

	Water	Sewer	Total	
1989	\$ 3.40	\$ 3.30	\$ 6.70	per TG
1991	\$ 5.20	\$ 3.30	\$ 8.50	
1994	\$ 5.20	\$ 3.40	\$ 8.60	
1996	\$ 6.57	\$ 4.60	\$ 11.17	
2006	\$ 6.57	\$ 11.00	\$ 17.57	
2010	\$ 6.57	\$ 12.50	\$ 19.07	
2011	\$ 6.57	\$ 14.00	\$ 20.57	
2012	\$ 6.57	\$ 15.50	\$ 22.07	
2013	\$ 7.05	\$ 17.00	\$ 24.05	*Proposed

**FY 2013-14
WATER**

Operating Revenues:

Interest on Investments	\$	6,000.00
Treatment Fees	\$	661,500.00
Delinquent Account Penalties	\$	30,000.00
Security Deposits	\$	100.00
Availability Charges	\$	11,150.00
Connection Charges		
Meter Fees		
Total Operating Revenues	\$	708,750

Operating Expenditures:

Personnel	\$	135,975.00
Treatment	\$	361,550
Distribution & Maintenance	\$	149,650
Total Operating Expenditures	\$	647,175

Debt Service		
Contingency	\$	32,359
Capital Projects & Reserves	\$	75,000
Total Non Operating Expenditures	\$	107,359
Total Expenditures	\$	754,534
Revenues Minus Expenditures	\$	(45,784)

Avg Gallons Billed Per Month	8,021,667	8288000	Apr-11
		7728000	May-11
		7962000	Jun-11
		10797000	Jul-11
		8024000	Aug-11
		9142000	Sep-11
		7985000	Oct-11
		7286000	Nov-11
		7908000	Dec-11
		10538000	Jan-12
		0	Feb-12
		10602000	Mar-11

\$.01 increase=	\$	962.60	96,260,000
	\$	(47.56)	

632428200	\$	6.57	
678633000	\$	7.05	7.31%
46204800			

3/4/2013

Water & Sewer Billings

	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	12 Month Total	Monthly Average	Projected Jul-13	Projected Aug-Jun-13	Projected Budget 13-14	Increase	
Sewer Rate	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 151.50	7605.167	\$ 15.50	\$ 17.00	\$ 1,540,046.25	\$ 168,533.30	9.67%
Sewer TG	\$ 8079	\$ 7461	\$ 7543	\$ 9179	\$ 7450	\$ 8788	\$ 7511	\$ 7010	\$ 7646	\$ 10228	\$ 10228	\$ 10417	\$ 91262	7605.167	\$ 7605.167	\$ 83656.833	\$ 1,540,046.25	\$ 168,533.30	9.67%
Sewer \$	\$ 113,932.00	\$ 105,210.00	\$ 106,456.00	\$ 129,185.00	\$ 116,397.25	\$ 136,121.00	\$ 117,273.00	\$ 109,546.25	\$ 119,249.25	\$ 159,231.50	\$ 159,231.50	\$ 162,145.50	\$ 1,374,746.75	7605.167	\$ 117,880.09	\$ 1,472,166.16	\$ 1,540,046.25	\$ 168,533.30	9.67%
Fit Rates	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 140.60	\$ 1,546.60	7605.167	\$ 140.60	\$ 1,546.60	\$ 1,541,733.45	\$ 168,533.30	9.67%
Water Rate	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 62.60	8021.667	\$ 6.57	\$ 6.80	\$ 652,723.00	\$ 17,026.36	3.50%
Water TG	\$ 8288	\$ 7728	\$ 7962	\$ 10797	\$ 8024	\$ 9142	\$ 7985	\$ 7286	\$ 7908	\$ 10538	\$ 10538	\$ 10602	\$ 635,696.64	8021.667	\$ 8,021.67	\$ 88,238.33	\$ 652,723.00	\$ 17,026.36	3.50%
Water \$	\$ 54,893.02	\$ 51,171.05	\$ 52,764.36	\$ 71,288.32	\$ 53,151.96	\$ 60,388.65	\$ 52,590.17	\$ 48,066.75	\$ 52,087.49	\$ 69,300.86	\$ 69,300.86	\$ 69,994.01	\$ 635,696.64	8021.667	\$ 52,702.35	\$ 600,020.64	\$ 652,723.00	\$ 17,026.36	3.50%
Variance	\$ 168,965.62	\$ 156,521.65	\$ 159,360.96	\$ 200,613.92	\$ 169,689.81	\$ 196,650.25	\$ 170,003.77	\$ 157,753.60	\$ 171,477.34	\$ 228,672.96	\$ 228,672.96	\$ 232,280.11	\$ 2,011,989.99	8021.667	\$ 8,021.67	\$ 88,238.33	\$ 661,546.83	\$ 25,850.19	5.02%
Sewer Bills	\$ 113,932.00	\$ 105,210.00	\$ 106,456.00	\$ 129,185.00	\$ 116,397.25	\$ 136,121.00	\$ 117,273.00	\$ 109,546.25	\$ 119,249.25	\$ 159,231.50	\$ 159,231.50	\$ 162,145.50	\$ 1,374,746.75	7605.167	\$ 6.57	\$ 7.05	\$ 1,540,046.25	\$ 168,533.30	7.03%
Sewer Calc	\$ 113,106.00	\$ 104,454.00	\$ 105,602.00	\$ 128,506.00	\$ 115,475.00	\$ 135,439.00	\$ 116,420.50	\$ 108,655.00	\$ 118,513.00	\$ 158,534.00	\$ 158,534.00	\$ 161,463.50	\$ 1,366,168.00	7605.167	\$ 6.57	\$ 7.05	\$ 1,540,046.25	\$ 168,533.30	7.03%
Variance	\$ 826.00	\$ 756.00	\$ 854.00	\$ 679.00	\$ 922.25	\$ 682.00	\$ 852.50	\$ 891.25	\$ 736.25	\$ 697.50	\$ 697.50	\$ 682.00	\$ 8,578.75	7605.167	\$ 52,702.35	\$ 672,080.23	\$ 674,782.58	\$ 39,085.94	9.28%
Water Bills	\$ 54,893.02	\$ 51,171.05	\$ 52,764.36	\$ 71,288.32	\$ 53,151.96	\$ 60,388.65	\$ 52,590.17	\$ 48,066.75	\$ 52,087.49	\$ 69,300.86	\$ 69,300.86	\$ 69,994.01	\$ 635,696.64	8021.667	\$ 8,021.67	\$ 88,238.33	\$ 686,253.56	\$ 50,556.92	9.28%
Water Calc	\$ 54,452.16	\$ 50,772.96	\$ 52,310.34	\$ 70,936.29	\$ 52,717.68	\$ 60,062.94	\$ 52,461.45	\$ 47,869.02	\$ 51,955.56	\$ 69,234.66	\$ 69,234.66	\$ 69,555.14	\$ 632,428.20	8021.667	\$ 52,702.35	\$ 633,551.21	\$ 686,253.56	\$ 50,556.92	9.28%
Variance	\$ 440.86	\$ 398.09	\$ 454.02	\$ 352.03	\$ 434.28	\$ 325.71	\$ 128.72	\$ 197.73	\$ 131.93	\$ 66.20	\$ 66.20	\$ 338.87	\$ 3,268.44	8021.667	\$ 6.57	\$ 7.18	\$ 686,253.56	\$ 50,556.92	9.28%