



2017
Water Utility
Budget

Prepared by

City of Muskego
Finance & Administration Department

Adopted Tuesday, October 25th, 2016

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CITY OF MUSKEGO WATER PUBLIC UTILITY
STATEMENT OF INCOME AND EXPENSE
2017 BUDGET

	2015 <u>Actual</u>	Aug 31, 2016 <u>Actual</u>	2016 <u>Projected</u>	2016 <u>Adopted Budget</u>	2017 <u>Proposed Budget</u>	2017 <u>Adopted Budget</u>	Change From 2016 <u>Budget</u>
<u>Operating revenue</u>							
Sales of water:							
Sales to general customers	\$1,288,744	645,623	1,337,800	1,360,595	1,349,050	1,349,050	-0.85%
Private fire protection	\$41,613	20,942	42,000	45,500	42,500	42,500	-6.59%
Public fire protection	\$469,237	78,780	485,500	510,000	486,000	486,000	-4.71%
Other operating revenue	\$64,150	28,195	61,900	60,400	62,400	62,400	3.31%
Rental of Water property - tower lease	\$118,293	45,331	115,000	103,625	108,800	108,800	4.99%
Total operating revenue	1,982,038	818,870	2,042,200	2,080,120	2,048,750	2,048,750	-1.51%
<u>Operating expenses</u>							
Operation and maintenance:							
Source of supply expense	6,447	5,741	12,708	9,878	13,867	13,867	40.38%
Pumping expense	150,612	87,628	176,354	175,496	180,252	180,252	2.71%
Water treatment expense	25,197	22,805	28,461	28,621	30,269	30,269	5.76%
Transmission and distribution expense	147,290	97,649	152,600	129,162	146,924	146,924	13.75%
Customer accounts expense	22,732	13,042	28,950	29,418	29,315	29,315	-0.35%
Administrative expense	344,296	268,606	362,748	378,448	383,113	383,113	1.23%
Total operation and maintenance expenses	696,573	495,470	761,821	751,023	783,741	783,741	4.36%
Depreciation	\$786,369	-	800,000	771,000	810,000	810,000	5.06%
Taxes	\$551,989	16,666	578,533	578,333	582,753	582,753	0.76%
Total operating expenses	2,034,931	512,136	2,140,354	2,100,356	2,176,494	2,176,494	3.63%
Net operating income (loss)	(52,893)	306,734	(98,154)	(20,236)	(127,744)	(127,744)	531.28%
<u>Add non-operating income - interest</u>	<u>\$25,576</u>	<u>\$13,001</u>	<u>\$25,397</u>	<u>\$22,961</u>	<u>\$24,261</u>	<u>\$24,261</u>	<u>5.66%</u>
Income before non-operating expenses	(27,317)	319,735	(72,757)	2,725	(103,483)	(103,483)	-3897.09%
<u>Deduct non-operating expenses</u>							
Interest on advances from municipality and revenue bonds	\$199,308	94,876	180,266	182,165	170,655	170,655	-6.32%
Amortization of debt discount and expense	\$0	-	-	-	-	-	#DIV/0!
Total non-operating expenses	199,308	94,876	180,266	182,165	170,655	170,655	-6.32%
Net income (loss) before capital contributions	\$ (226,625)	224,859	(253,023)	(179,440)	(274,138)	(274,138)	52.77%

CITY OF MUSKEGO WATER PUBLIC UTILITY
DETAILED SCHEDULE OF OPERATION AND MAINTENANCE EXPENSES (Concluded)
2017 BUDGET

	2015 Actual	Aug 31, 2016 Actual	2016 Projected	2016 Adopted Budget	2017 Adopted Budget		
					Labor	Other Expenses	Total
Transmission and distribution expenses:							
Operation labor	\$ 56,087	38,014	61,717	61,717	60,674	-	60,674
Operation supplies and expenses	\$19,043	10,157	13,300	10,000	-	13,250	13,250
Maintenance of distribution reservoirs	\$8,325	374	3,374	3,862	322	3,500	3,822
Maintenance of mains	24,961	12,068	17,800	18,780	4,578	12,000	16,578
Maintenance of services	\$5,103	\$12,487	\$17,209	10,425	3,669	16,000	19,669
Maintenance of meters	3,077	6,737	7,500	4,741	2,080	3,000	5,080
Maintenance of hydrants	\$30,375	16,423	30,000	18,941	12,217	15,000	27,217
Maintenance of other plant	\$319	1,390	1,700	696	435	200	635
Total transmission and distribution expenses	147,290	97,649	152,600	129,162	83,974	62,950	146,924
Customer account expenses:							
Meter reading labor	\$2,122	797	3,000	3,176	2,540	-	2,540
Accounting and collecting labor	\$11,635	2,810	13,000	13,492	12,576	-	12,576
Supplies and expense	\$8,974	9,434	12,950	12,750	-	14,200	14,200
Total customer account expenses	22,732	13,042	28,950	29,418	15,115	14,200	29,315
Administrative and general expenses:							
Administrative and general salaries	\$145,473	119,037	144,173	144,173	140,823	-	140,823
Office supplies and expenses	28,022	20,860	32,555	35,255	-	34,105	34,105
Payroll clearing/sick/vacation/holiday	\$0	10,962	-	-	-	-	-
Outside services	27,238	20,563	39,500	47,400	-	47,900	47,900
Property insurance	\$0	-	-	-	-	-	-
Injuries & Damages	11,700	6,150	12,300	16,000	-	12,570	12,570
Employee pensions and benefits	113,637	82,000	112,336	112,336	-	124,453	124,453
Regulatory commission expense	\$0	-	-	-	-	-	-
Miscellaneous general expenses	6,236	3,157	6,200	6,200	-	6,200	6,200
Transportation expense	\$11,990	5,877	15,684	17,084	63	17,000	17,063
Maintenance of general plant & Contingency	\$0	-	-	-	-	-	-
Total administrative and general expenses	344,296	268,606	362,748	378,448	140,885	242,228	383,113
Total operation and maintenance expenses	\$ 696,573	495,470	761,821	751,023	323,063	460,678	783,741

CITY OF MUSKEGO WATER PUBLIC UTILITY
DETAILED SCHEDULE OF OPERATION AND MAINTENANCE EXPENSES
2017 BUDGET

	2015 Actual	Aug 31, 2016 Actual	2016 Projected	2016 Adopted Budget	2017 Adopted Budget		
					Labor	Other Expenses	Total
Source of supply:							
Operation labor	\$1,413	796	1,200	2,028	2,267	-	2,267
Operating supplies and expenses	\$596	\$4,403	\$4,508	\$850	-	\$4,600	4,600
Maintenance of water source plant	\$4,438	542	7,000	7,000	-	7,000	7,000
Total source of supply	6,447	5,741	12,708	9,878	2,267	11,600	13,867
Pumping expenses:							
Operation labor	\$37,230	23,456	61,000	65,177	59,501	-	59,501
Fuel or power purchased	\$94,238	51,897	98,000	98,000	-	100,000	100,000
Operation supplies and expense	44	814	1,300	1,300	-	1,300	1,300
Maintenance of pumping plant	\$19,100	11,461	16,054	11,018	15,451	4,000	19,451
Total pumping expenses	150,612	87,628	176,354	175,496	74,952	105,300	180,252
Water treatment expenses:							
Operation labor	\$1,504	797	3,250	5,910	5,106	-	5,106
Chemicals	\$23,461	21,400	23,500	21,000	-	23,500	23,500
Operating supplies and expenses	\$0	607	900	900	-	900	900
Maintenance of water treatment plant	\$231	-	811	811	764	-	764
Total water treatment expenses	25,197	22,805	28,461	28,621	5,869	24,400	30,269

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CAPITAL OUTLAY COSTS
PROJECTED 2016 AND 2017 BUDGET

	<u>Funding</u>	Estimated 2016 Total Cost	2016 Adopted Budget	2017 Proposed Budget	2017 Adopted Budget
1. <u>2016 Capital Additions:</u>					
Meters	(A)	75,000	75,000		
Truck - 25% DPW Replacement	(A)	-	46,250	-	-
Truck - 50% Water / Sewer	(A)	13,405	17,500		
Well #4 Abandonment	(A)	30,374	30,000		
Building - Roof, Garage Doors & Wash Station	(A)	-	630,000		
Water Painting - Mercury	(A) & (B)	-	350,000		
		-	-	-	-
		\$ 118,779	1,148,750	-	-
2. <u>2017 Capital Additions:</u>					
Meters	(B)			50,000	50,000
Truck - 25% DPW Replacement	(A)			-	-
Truck - 50% Water / Sewer	(B)			16,000	16,000
Gas Pump	(B)			6,000	6,000
Building - Roof, Garage Doors & Wash Station	(A)			499,568	499,568
Water Tower Painting - Mercury	(A) & (B)			350,000	350,000
Scada Maintenance	(B)			5,000	5,000
		-	-	926,568	926,568
		\$ 118,779	1,148,750	926,568	926,568
	Grand Total	\$ 118,779	1,148,750	926,568	926,568

Notes:

- (A) - Financed by borrowings.
- (B) - Financed by working capital / Depreciation Fund
- (C) - Anticipated to be financed by a borrowing
- (D) - Anticipated to be financed by a stimulus grant
- (E) - Anticipated to be financed by assessments

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2016 PROJECTED

	Operation and Maintenance Fund	Construction Fund	Depreciation Fund	Debt Service Fund	Total	2016 Budget
<u>Funds provided</u>						
From operations:						
Net income (loss) for year	(72,757)	-	-	(180,266)	(253,023)	(179,440)
Add charges to income not requiring funds:						
Depreciation	140,000	-	20,000	640,000	800,000	771,000
Amortization	-	-	-	-	-	-
Transfer working capital to other funds	-	-	-	-	-	-
Proceeds from borrowing/stimulus grant	-	-	-	-	-	630,000
Receipts from utility for implicit cash subsidy	-	-	-	-	-	-
Increases in collection of special assessments and WCA's	-	-	-	55,838	55,838	55,000
Total funds provided (applied)	67,243	-	20,000	515,572	602,815	1,276,560
<u>Funds applied</u>						
Principal payments on debt	-	-	-	457,426	457,426	453,220
Capital outlay	-	118,779	-	-	118,779	1,148,750
Paid to utility for implicit cash subsidy	-	-	-	-	-	-
Total funds applied	-	118,779	-	457,426	576,205	1,601,970
Interfund transfers - interest earnings	(2,450)	1,000	200	1,250	-	-
Increase (decrease) in working capital	64,793	(117,779)	20,200	59,396	26,610	(325,410)
Working capital, beginning of year	10,891	214,264	368,765	1,398,532	1,992,452	2,240,199
Working capital, end of year	\$ 75,684	96,485	388,965	1,457,928	2,019,061	1,914,789
2016 Budgeted Working Capital, end of year	\$ -	-	82,725	1,832,064	1,914,789	

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2017 BUDGET

	Operation and Maintenance Fund	Construction Fund	Depreciation Fund	Debt Service Fund	Total
<u>Funds provided</u>					
From operations:					
Net income (loss) for year	\$ (103,483)	-	-	(170,655)	(274,138)
Add charges to income not requiring funds:					
Depreciation	140,500	-	20,000	649,500	810,000
Amortization	-	-	-	-	-
Amortization on water tower	-	-	-	-	-
Transfer working capital to other funds	-	329,583	(329,583)	-	-
Proceeds from borrowing	-	500,000	-	-	500,000
Increases in collection of special assessments	-	-	-	55,000	55,000
 Total funds provided (applied)	<u>37,017</u>	<u>829,583</u>	<u>(309,583)</u>	<u>533,845</u>	<u>1,090,862</u>
<u>Funds applied</u>					
Principal payments on debt	-	-	-	481,384	481,384
Capital outlay	-	926,568	-	-	926,568
Paid to utility for implicit cash subsidy	-	-	-	-	-
 Total funds applied	<u>-</u>	<u>926,568</u>	<u>-</u>	<u>481,384</u>	<u>1,407,952</u>
<u>Interfund transfers - interest earnings</u>	<u>(2,100)</u>	<u>500</u>	<u>100</u>	<u>1,500</u>	<u>-</u>
 Increase (decrease) in working capital	34,917	(96,485)	(309,483)	53,961	(317,090)
<u>Working capital, beginning of year</u>	<u>75,684</u>	<u>96,485</u>	<u>388,965</u>	<u>1,457,928</u>	<u>2,019,062</u>
<u>Working capital, end of year</u>	<u>\$ 110,601</u>	<u>-</u>	<u>79,482</u>	<u>1,511,889</u>	<u>1,701,972</u>
	146.14%	-100.00%	-79.57%	3.70%	-15.70%

CITY OF MUSKEGO WATER PUBLIC UTILITY

SCHEDULE OF CONSTRUCTION FUNDS

PROJECTED 2016 AND 2017

Project	Actual				Projected				Projected
	Balance 12/31/15	Revenues	2016 Costs	Transfers	Balance 12/31/16	Revenues	2017 Costs	Transfers	Balance 12/31/17
Water Tower Cleaning, Inspections and Painting	-	-	-	-	-	-	350,000	350,000	-
Meters	132,329	-	75,000	10,861	68,190	-	50,000	(18,190)	0
Transportation Equipment	72,940	-	13,405	(36,235)	23,300	-	16,000	(7,300)	(0)
Building Construction - DPW & Utility	-	-	-	-	-	-	499,568	499,568	-
Well #6 Abandonment	-	-	30,374	30,374	-	-	-	-	-
Radio Replacements	5,000	-	-	(5,000)	-	-	-	-	-
Gas Pump	-	-	-	-	-	-	6,000	6,000	-
Scada Maintenance	-	-	-	-	-	-	5,000	5,000	-
Transfer from working capital	-	-	-	-	-	329,583	-	(329,583)	-
Future Projects	-	-	-	-	-	-	-	-	-
Proceeds from borrowing - Net Refunding	-	-	-	-	-	500,000	-	(500,000)	-
Unallocated debt proceeds and interest earnings	3,995	1,000	-	-	4,995	500	-	(5,495)	-
Total	\$ 214,264	1,000	118,779	-	96,485	830,083	926,568	-	0

CITY OF MUSKEGO WATER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2017 BUDGET

<u>FUND</u>	<u>DESCRIPTION</u>
<u>Operations and Maintenance</u>	Recommended to fund 3 months of operations and maintenance costs.
<u>Construction</u>	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
<u>Depreciation</u>	Is available for the acquisition of capital equipment not financed by a revenue bond issue.
<u>Debt Service</u>	Accounts as a reserve for a required percentage of the annual principal and interest payments on the outstanding debt.

2017

12/31/2012 12/31/2013 12/31/2014 12/31/2015 1/1/2016 8/31/2016 12/31/2016 12/31/2017

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New Account Number	Description	Actual as of 12/31/2012	Actual as of 12/31/2013	Actual as of 12/31/2014	Actual as of 12/31/2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
REVENUES												
OPERATING REVENUE:												
605.48.04.57.4803	METERED SALES/RESIDENTIAL	\$1,082,875	\$985,461	\$973,392	\$1,023,460	#####	\$515,299	\$1,070,000	\$1,080,000	(3,500)	-0.32%	#####
605.48.04.57.4813	METERED SALES/RESI MULTI UNIT	\$0	\$0	\$295	\$283	\$310	\$147	\$300	\$300	(10)	-3.23%	300
605.48.04.58.4804	METERED SALES/COMMERCIAL	\$173,081	\$167,035	\$128,297	\$144,641	\$145,000	\$69,119	\$145,000	\$145,000	0	0.00%	145,000
605.48.04.58.4814	METERED SALES/COM MULTI UNIT	\$0	\$0	\$38,984	\$40,862	\$44,000	\$21,749	\$42,500	\$43,000	(1,000)	-2.27%	43,000
605.48.04.59.4805	METERED SALES/INDUSTRIAL	\$57,990	\$63,675	\$72,687	\$74,888	\$82,500	\$36,329	\$75,000	\$75,500	(7,000)	-8.48%	75,500
605.48.04.62.4815	PRIVATE FIRE PROTECTION	\$40,069	\$40,657	\$41,643	\$41,613	\$45,500	\$20,942	\$42,000	\$42,500	(3,000)	-6.59%	42,500
605.48.04.63.4816	PUBLIC FIRE PROTECTION	\$448,498	\$450,613	\$456,335	\$469,237	\$510,000	\$78,780	\$485,500	\$486,000	(24,000)	-4.71%	486,000
605.48.04.64.4807	OTHER SALES PUBLIC AUTHORITIES	\$54,847	\$42,114	\$41,518	\$43,654	\$45,000	\$23,768	\$46,500	\$47,000	2,000	4.44%	47,000
605.48.04.70.4821	FORFEITED DISCOUNTS	\$13,617	\$13,068	\$11,563	\$12,276	\$12,500	\$4,426	\$12,500	\$12,500	0	0.00%	12,500
605.48.04.72.4825	RENTL WTR PROP TOWER LEASE	\$103,587	\$107,908	\$112,662	\$118,293	\$103,625	\$45,331	\$115,000	\$108,800	5,175	4.99%	108,800
605.48.04.74.4826	OTHER WATER REVENUE	\$8,632	\$2,685	\$2,895	\$8,220	\$2,900	\$0	\$2,900	\$2,900	0	0.00%	2,900
	Total Operating Revenue	1,983,195	1,873,215	1,880,271	1,977,428	#####	815,891	\$2,037,200	\$2,043,500	(31,335)	(0)	#####
NON-OPERATING REVENUE:												
605.49.04.00.4537	BOND PREMIUM	\$18,938	\$18,938	\$10,761	\$10,761	\$10,761	\$0	\$10,761	\$10,761	0	0.00%	10,761
605.49.04.00.4910	INTEREST SPECIAL ASSESSMENTS	\$13,712	\$12,754	\$12,678	\$11,368	\$10,050	\$10,886	\$10,886	\$9,500	(550)	-5.47%	9,500
605.49.04.19.4531	INTEREST & DIVIDENDS	\$3,918	\$2,447	\$1,907	\$3,448	\$2,150	\$2,115	\$3,750	\$4,000	1,850	86.05%	4,000
605.49.04.21.4920	MISC NON OPERATIONAL REVENUE	\$4,387	\$4,839	\$9,498	\$4,610	\$5,285	\$2,979	\$5,000	\$5,250	(35)	-0.66%	5,250
605.49.04.21.4921	NON-OPER REV-ENG & ATTY REIMB	\$3,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.49.04.21.4922	CLEAN WATER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Non-Operating Revenue	25,647	20,041	\$34,844	\$30,186	\$28,246	\$15,980	\$30,397	\$29,511	1,265	1	29,511
605.49.04.21.4960	CAPITAL CONTRIBUTIONS	\$219,988	\$396,131	\$297,221	\$1,114,092	\$200,000	\$91,125	\$200,000	\$200,000	0	0.00%	200,000
	TOTAL REVENUES	2,228,830	2,289,387	2,212,335	3,121,706	#####	922,996	2,267,597	\$2,273,011	(30,070)	1	#####
EXPENDITURES												
METER INSTALLATION:												
OPERATING LABOR												
605.50.00.00.5101	SALARIES/WAGES METER INSTALL	\$0	\$0	\$0	\$0	\$4,545	\$6,444	\$6,445	\$6,590	2,045	45.00%	6,590
605.50.00.00.5102	METER OVERTIME	\$0	\$0	\$0	\$0	\$0	\$146	\$200	\$0	0	#DIV/0!	-
	Total Personnel - Meter Installation	-	-	-	-	4,545	6,590	6,645	6,590	2,045	#DIV/0!	6,590
	TOTAL METER INSTALLATION	-	-	-	-	4,545	6,590	6,645	6,590	2,045	#DIV/0!	6,590

2017

12/31/2012 12/31/2013 12/31/2014 12/31/2015 1/1/2016 8/31/2016 12/31/2016 12/31/2017

New Account Number	Description	Actual as of 12/31/2012	Actual as of 12/31/2013	Actual as of 12/31/2014	Actual as of 12/31/2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
SOURCE OF SUPPLY, PUMPING, TRANSMISSION												
OPERATING LABOR												
605.51.06.00.5101	WELL - LABOR	\$783	\$1,063	\$1,119	\$1,413	\$2,028	\$796	\$1,200	\$2,267	239	11.77%	2,267
605.51.06.00.5102	OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Personnel - Supply, Pumping, Transmiss	783	1,063	1,119	1,413	2,028	796	\$1,200	2,267	239	#DIV/0!	2,267
OPERATING SUPPLIES & EXPENSES												
Travel & Training												
605.51.06.02.5302	MILEAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
Equipment Maintenance & Rental												
605.51.06.02.5410	OTHER EQUIP MAINT & RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
Supplies/Materials												
605.51.06.02.5702	WELL-OPRTIN SUPPLIES/EXPENSE	\$4,575	\$902	\$378	\$585	\$750	\$4,295	\$4,400	\$4,500	3,750	500.00%	4,500
605.51.06.02.5731	SMALL TOOLS & MINOR EQUIPMEN	\$0	\$0	\$0	\$11	\$100	\$108	\$108	\$100	0	0.00%	100
	Total Supplies/Materials	4,575	902	378	596	850	4,403	4,508	\$4,600	3,750	5	4,600
Utilities												
605.51.06.02.5910	GAS & ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Operating Supplies & Expenses - Sourc	4,575	902	378	596	850	4,403	4,508	\$4,600	3,750	#DIV/0!	4,600
MAINTENANCE OF WATER SOURCE												
605.51.06.05.5702	WELL MAINTENANCE	\$1,231	\$6,228	\$39,346	\$4,438	\$7,000	\$542	\$7,000	\$7,000	0	0.00%	7,000
605.51.06.05.5702	PRIVATE WELL INTERFERNECE-AMORT OVER 5 YEARS			-		-		-	-			-
605.51.06.05.5702	WELL #2 PRESSURE TANK PAINTING			-		-		-	-			-
	Total Maint of Water Source			-	-	-		-	-			-
	TOTAL SOURCE OF SUPPLY, PUMPING, T	6,589	8,194	40,843	6,447	9,878	5,741	12,708	13,867	3,989	#DIV/0!	13,867
PUMPING EXPENSES-SUPPLY, PUMPING, TRANSMISSION												
OPERATING LABOR												
605.52.06.20.5101	PUMPING - LABOR	\$64,178	\$67,012	\$54,102	\$36,133	\$63,012	\$22,853	\$59,000	\$57,785	(5,227)	-8.29%	57,785
605.52.06.20.5102	OVERTIME	\$530	\$1,429	\$1,744	\$1,098	\$2,165	\$603	\$2,000	\$1,716	(450)	-20.78%	1,716
	Total Personnel - Supply, Pumping, Transmi:	64,708	68,441	55,846	37,230	65,177	23,456	61,000	59,501	(5,677)	(0)	59,501
FUEL/POWER PURCHASED PUMPING												
Supplies/Materials												

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605.52.06.22.5735	GASOLINE, OIL, GREASE, TIRES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Utilities											
605.52.06.22.591C	(PUMPING/FUEL OR POWR PURCHSD	\$91,652	\$95,485	\$97,905	\$94,238	\$98,000	\$51,897	\$98,000	\$100,000	2,000	2.04%	100,000
	Total Fuel/Power Purchased Pumping	91,652	95,485	97,905	94,238	98,000	51,897	98,000	100,000	2,000	#DIV/0!	100,000
	OPERATING SUPPLIES & EXPENSES											
	Equipment Maintenance & Rental											
605.52.06.23.541C	(OTHER EQUIP MAINT & RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Supplies/Materials											
605.52.06.23.5702	PUMPING SUPPLIES & EXPENSES	\$21	\$21	\$2,878	\$0	\$1,200	\$814	\$1,200	\$1,200	0	0.00%	1,200
605.52.06.23.5731	SMALL TOOLS & MINOR EQUIPMEN	\$0	\$0	\$0	\$44	\$100	\$0	\$100	\$100	0	0.00%	100
605.52.06.23.5745	BUILDING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Supplies/Materials - Pumping	21	21	2,878	44	1,300	814	\$1,300	1,300	-	#DIV/0!	1,300
	Utilities											
605.52.06.23.591C	(GAS & ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Operation Supplies & Expenses	21	21	2,878	44	1,300	814	\$1,300	1,300	-	#DIV/0!	1,300
	MAINTENANCE OF PUMPING PLANT											
605.52.06.25.5101	PUMPING - MAINTENANCE	\$1,403	\$5,288	\$13,219	\$15,842	\$7,018	\$10,222	\$12,000	\$15,420	8,402	119.71%	15,420
605.52.06.25.5102	OVERTIME	\$0	\$0	\$79	\$0	\$0	\$54	\$54	\$32	32		32
	Equipment Maintenance & Rental											
605.52.06.25.541C	(PUMPING - MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Supplies/Materials											
605.52.06.25.5702	OPERATING SUPPLIES	\$2,253	\$868	\$4,657	\$3,258	\$4,000	\$1,186	\$4,000	\$4,000	0	0.00%	4,000
	Total Maintenance of Pumping Plant	3,656	6,155	17,955	19,100	11,018	11,461	\$16,054	19,451	8,402	#DIV/0!	19,451
	TOTAL PUMPING EXPENSE	160,036	170,102	174,583	150,612	175,496	87,628	176,354	180,252	4,725	#DIV/0!	180,252
	WATER TREATMENT EXPENSE											
	OPERATING LABOR											
605.53.06.30.5101	WATER TREATMENT LABOR	\$4,222	\$6,413	\$3,160	\$1,504	\$5,910	\$797	\$3,250	\$5,106	(805)	-13.61%	5,106
605.53.06.30.5102	OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Personnel - Water Treatment Expenses	4,222	6,413	3,160	1,504	5,910	797	\$3,250	5,106	(805)	#DIV/0!	5,106

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CHEMICALS												
Supplies/Materials												
605.53.06.31.5702	OPERATING SUPPLIES	\$393	\$1,199	\$1,019	\$1,685	\$1,000	\$1,382	\$1,500	\$1,500	500	50.00%	1,500
605.53.06.31.5750	CHEMICALS	\$17,061	\$23,524	\$23,217	\$21,776	\$20,000	\$20,018	\$22,000	\$22,000	2,000	10.00%	22,000
	Total Chemicals	17,454	24,723	24,236	23,461	21,000	21,400	\$23,500	23,500	2,500	1	23,500
OPERATION SUPPLIES & EXPENSES												
605.53.06.32.5702	WTR TREATMENT SUPPLIES/EXP.	\$285	\$862	\$140	\$0	\$900	\$607	\$900	\$900	0	0.00%	900
MAINTENANCE OF WATER TREATMENT PLANT												
605.53.06.35.5101	WATER TREATMENT-MAINTENANCE	\$898	\$558	\$1,693	\$229	\$811	\$0	\$811	\$764	(47)	-5.83%	764
Equipment Maintenance & Rental												
605.53.06.35.5410	WATER TREATMENT-MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
Supplies/Materials												
605.53.06.35.5702	OPERATING SUPPLIES	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Maintenance of Water Treatment Plant	898	558	1,693	231	811	-	\$811	764	(47)	#DIV/0!	764
	TOTAL WATER TREATMENT EXPENSES	22,859	32,557	29,229	25,197	28,621	22,805	28,461	30,269	1,648	#DIV/0!	30,269
TRANSMISSION & DISTRIBUTION												
OPERATING LABOR												
605.54.06.40.5101	T & D LABOR	\$51,949	\$56,579	\$59,273	\$55,953	\$61,559	\$38,014	\$61,559	\$60,501	(1,058)	-1.72%	60,501
605.54.06.40.5102	OVERTIME	\$57	\$86	\$211	\$134	\$158	\$0	\$158	\$173	15	9.29%	173
	Total Personnel - Transmission & Distributio	52,006	56,664	59,483	56,087	61,717	38,014	61,717	60,674	(1,044)	0	60,674
OPERATION SUPPLIES & EXPENSES												
Equipment Maintenance & Rental												
605.54.06.41.5415	T & D SUPPLIES & EXPENSES	\$303	\$345	\$266	\$8,942	\$500	\$3,392	\$5,000	\$5,000	4,500	900.00%	5,000
Supplies/Materials												
605.54.06.41.5702	OPERATING SUPPLIES	\$2,483	\$6,849	\$6,380	\$7,039	\$6,000	\$3,201	\$4,500	\$4,500	(1,500)	-25.00%	4,500
Professional & Contract Service												
605.54.06.41.5870	LOCATES	\$3,210	\$3,099	\$2,872	\$3,061	\$3,500	\$3,564	\$3,800	\$3,750	250	7.14%	3,750
	Total Operation Supplies & Expenses	5,996	10,293	9,518	19,043	10,000	10,157	13,300	13,250	3,250	9	13,250

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MAINTENANCE OF DISTRIBUTION RESERVIOIRS												
605.54.06.50.5101	T&D MAINT/RESVRS & STANDPIPE	\$264	\$569	\$0	\$478	\$362	\$374	\$374	\$322	(39)	-10.91%	322
Supplies/Materials												
605.54.06.50.5702	T&D MAINT/RESVRS & STANDPIPE	\$3,840	\$7,237	\$3,243	\$7,847	\$3,500	\$0	\$3,000	\$3,500	0	0.00%	3,500
605.54.06.50.5702	AMORTIZATION OF WATER TOWER	\$0	\$7,237	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
Total Maintenance of Distribution Reserviors		4,104	7,806	3,243	8,325	3,862	374	3,374	3,822	(39)	(0)	3,822

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MAINTENANCE OF MAINS												
605.54.06.51.5101	T & D MAINTENANCE OF MAINS	\$2,621	\$4,514	\$3,791	\$4,353	\$5,944	\$1,548	\$5,000	\$4,519	(1,425)	-23.98%	4,519
605.54.06.51.5102	OVERTIME	\$227	\$39	\$0	\$107	\$836	\$752	\$800	\$59	(777)		59
Equipment Maintenance & Rental												
605.54.06.51.541C	T & D MAINTENANCE OF MAINS	\$8,617	\$46,929	\$0	\$19,559	\$10,000	\$8,818	\$10,000	\$10,000	0	0.00%	10,000
Supplies/Materials												
605.54.06.51.5702	OPERATING SUPPLIES	\$2,315	\$53	\$5,962	\$942	\$2,000	\$950	\$2,000	\$2,000	0	0.00%	2,000
Total Maintenance of Mains		13,780	51,536	9,753	24,961	18,780	12,068	17,800	16,578	(1,425)	(0)	16,578
MAINTENANCE OF SERVICE												
605.54.06.52.5101	T&D MAINTENANCE OF SERVICES	\$2,061	\$5,199	\$4,155	\$1,006	\$4,425	\$510	\$4,000	\$3,669	(756)	-17.09%	3,669
605.54.06.52.5102	OVERTIME	\$0	\$234	\$612	\$30	\$209	\$183	\$209	\$352	143	68.50%	352
Equipment Maintenance & Rental												
605.54.06.52.541C	T&D MAINTENANCE OF SERVICES	\$0	\$0	\$44,674	\$3,982	\$5,000	\$11,599	\$12,000	\$15,000	10,000	200.00%	15,000
Supplies/Materials												
605.54.06.52.5702	OPERATING SUPPLIES	\$17	\$322	\$3,289	\$85	\$1,000	\$194	\$1,000	\$1,000	0	0.00%	1,000
Total Maintenance of Service		2,078	5,521	52,118	\$5,103	10,425	\$12,487	\$17,209	19,669	9,244	2	19,669
MAINTENANCE OF METERS												
605.54.06.53.5101	T & D MAINTENANCE OF METERS	\$2,702	\$964	\$1,365	\$1,387	\$2,741	\$1,536	\$2,000	\$2,080	(662)	-24.14%	2,080
Equipment Maintenance & Rental												
605.54.06.53.541C	T & D MAINTENANCE OF METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
Supplies/Materials												
605.54.06.53.5702	OPERATING SUPPLIES	\$388	\$218	\$5,119	\$1,690	\$2,000	\$5,201	\$5,500	\$3,000	1,000	50.00%	3,000
Total Maintenance of Meters		3,090	1,182	6,484	3,077	4,741	6,737	7,500	5,080	338	#DIV/0!	5,080
MAINTENANCE OF HYDRANTS												
605.54.06.54.5101	T & D MAINT OF HYDRANTS	\$11,971	\$11,173	\$10,809	\$13,810	\$11,941	\$3,283	\$10,000	\$12,217	277	2.32%	12,217
605.54.06.54.5102	OVERTIME	\$0	\$0	\$0	\$0	\$0	\$80	\$80	\$0	0	#DIV/0!	-
Equipment Maintenance & Rental												

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605.54.06.54.541C	T & D MAINT OF HYDRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Supplies/Materials											
605.54.06.54.5702	OPERATING SUPPLIES	\$8,641	\$5,334	\$5,876	\$16,565	\$7,000	\$13,141	\$20,000	\$15,000	8,000	114.29%	15,000
	Total Maintenance of Hydrants	20,612	16,506	16,685	30,375	18,941	16,423	30,000	27,217	8,277	#DIV/0!	27,217
	MAINTENANCE OF OTHER PLANT											
605.54.06.55.5101T	T&D MAINT OF OTHER PLANT	\$1,063	\$1,165	\$0	\$249	\$496	\$1,276	\$1,500	\$435	(61)	-12.24%	435
	Equipment Maintenance & Rental											
605.54.06.55.541C	T&D MAINT OF OTHER PLANT	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Supplies/Materials											
605.54.06.55.5702	OPERATING SUPPLIES	\$61	\$598	\$31	\$71	\$200	\$114	\$200	\$200	0	0.00%	200
	Total Maintenance of Other Plant	1,124	1,772	31	319	696	1,390	1,700	635	(61)	#DIV/0!	635
	TOTAL TRANSMISSION & DISTRIBUTION	102,790	151,280	157,316	147,290	129,162	97,649	152,600	146,924	18,539	#DIV/0!	146,924
	CUSTOMER ACCOUNT EXPENSES											
605.55.09.01.5101M	METER READING - LABOR	\$1,628	\$1,808	\$1,914	\$2,122	\$3,176	\$797	\$3,000	\$2,540	(637)	-20.04%	2,540
605.55.09.02.5101M	METER - COLLECTN & ACCOUNTNG	\$12,891	\$13,746	\$11,753	\$11,635	\$13,492	\$2,810	\$13,000	\$12,576	(916)	-6.79%	12,576
	OPERATION SUPPLIES & EXPENSES											
	Equipment Maintenance & Rental											
605.55.09.03.541C	METER SUPPLIES & EXPENSES	\$0	\$502	\$643	\$0	\$0	\$192	\$200	\$200	200	#DIV/0!	200
	Supplies/Materials											
605.55.09.03.5702	OPERATING SUPPLIES	\$2,692	\$1,536	\$114	\$554	\$3,000	\$752	\$3,000	\$3,000	0	0.00%	3,000
605.55.09.03.571C	POSTAGE & BILLING	\$8,360	\$9,474	\$10,227	\$8,420	\$9,750	\$8,491	\$9,750	\$11,000	1,250	12.82%	11,000
	Total Supplies/Materials	11,053	11,010	10,341	8,974	12,750	9,243	12,750	14,000	1,250	0	14,000
	Other Expenses											
605.55.09.03.607C	OVERS/SHORTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.55.09.03.609C	BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Other Expenses			-	-	-	-	-	-	-	#DIV/0!	-
	Total Operating Supplies & Expenses	11,053	11,513	10,984	8,974	12,750	9,434	12,950	14,200	1,450	#DIV/0!	14,200

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TOTAL CUSTOMER ACCOUNT EXPENSES		25,572	27,066	24,650	22,732	29,418	13,042	28,950	29,315	(102)	#DIV/0!	29,315
ADMINISTRATIVE & GENERAL EXPENSES												
605.56.09.02.5101	CLEARING/SICK LEAVE/VAC/HOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.56.09.20.5101	ADMIN & GENERAL SALARIES	\$126,871	\$131,327	\$144,856	\$145,213	\$143,453	\$118,635	\$143,453	\$140,233	(3,220)	-2.24%	140,233
605.56.09.20.5102	OVERTIME	\$0	\$790	\$419	\$259	\$720	\$402	\$720	\$590	(130)	-18.02%	590
#####	HEALTH ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		-
605.56.09.20.5101	AUTO ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		-
		126,871	132,118	145,275	145,473	144,173	119,037	144,173	140,823	(3,350)	(0)	140,823
OFFICE SUPPLIES & EXPENSES												
Travel / Training / Membership												
605.56.09.21.5301	TRAINING	\$1,815	\$610	\$1,000	\$1,002	\$1,000	\$226	\$1,000	\$1,000	0	0.00%	1,000
605.56.09.21.5302	MILEAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.56.09.21.5303	CONFERENCES & SPECIAL EVENTS	\$195	\$2,080	\$848	\$877	\$1,500	\$1,252	\$1,500	\$1,500	0	0.00%	1,500
605.56.09.21.5305	MEMBERSHIPS & DUES	\$0	\$0	\$0	\$160	\$200	\$0	\$0	\$0	(200)	#####	-
605.56.09.21.5306	TRANSPORTATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
Total Travel / Training / Membership		2,010	2,690	1,848	2,038	2,700	1,478	2,500	2,500	(200)	#DIV/0!	2,500
Equipment Maintenance & Rental												
605.56.09.21.5401	COPIER MAINTENANCE	\$118	\$134	\$169	\$462	\$400	\$157	\$400	\$400	0	0.00%	400
Computer Charges												
605.56.09.21.5510	COMPUTER CHARGES/WATER	\$0	\$0	\$1,160	\$1,164	\$1,875	\$922	\$1,875	\$1,925	50	2.67%	1,925
Telephone Charges												
605.56.09.21.5607	TELEPHONE/PAGERS/RADIOS	\$886	\$909	\$860	\$1,020	\$1,080	\$485	\$1,080	\$1,080	0	0.00%	1,080
Supplies/Materials												
605.56.09.21.5712	OFFICE SUPPLIES & EXPENSES	\$446	\$2,703	\$464	\$1,145	\$1,000	\$448	\$1,000	\$1,000	0	0.00%	1,000
Professional & Contract Services												
605.56.09.21.5835	UNIFORM RENTAL	\$973	\$975	\$1,226	\$1,588	\$1,200	\$847	\$1,200	\$1,200	0	0.00%	1,200
Utilities												
605.56.09.21.5910	GAS & ELECTRIC	\$6,651	\$7,881	\$9,335	\$5,951	\$11,000	\$4,886	\$8,500	\$10,000	(1,000)	-9.09%	10,000
605.56.09.21.5915	SEWER & WATER	\$8,460	\$15,042	\$15,672	\$13,838	\$15,000	\$11,266	\$15,000	\$15,000	0	0.00%	15,000
Total Utilities		15,111	22,923	25,007	19,789	26,000	16,152	23,500	25,000	(1,000)	(0)	25,000

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<u>New Account Number</u>	<u>Description</u>	<u>Actual as of 12/31/2012</u>	<u>Actual as of 12/31/2013</u>	<u>Actual as of 12/31/2014</u>	<u>Actual as of 12/31/2015</u>	<u>2016 Amended Budget</u>	<u>Actual as of 8/31/2016</u>	<u>Estimate 12/31/2016</u>	<u>2017 Proposed Budget</u>	<u>Change From Orig. 16 Budget</u>	<u>% Change</u>	<u>2017 Adopted Budget</u>
	Other Expenses											
605.56.09.21.605	OTHER EXPENSE	\$1,652	\$1,076	\$861	\$816	\$1,000	\$371	\$1,000	\$1,000	0	0.00%	1,000
	Total Office Supplies & Expenses - Admin &	21,196	31,409	31,595	28,022	35,255	20,860	32,555	34,105	(1,150)	#DIV/0!	34,105
	ADMINISTRATIVE CLEARING ACCOUNT											
605.56.09.22.510	PAYROLL CLEARING SICK/VAC/HL	\$0	\$0	\$0	\$0	\$0	\$10,962	\$0	\$0	0	#DIV/0!	-
	OUTSIDE SERVICES											
	Computer Charges											
605.56.09.23.551	COMPUTER CHARGES/WATER	\$5,526	\$3,919	\$11,400	\$5,499	\$11,400	\$3,203	\$10,000	\$11,400	0	0.00%	11,400
	Telephone Charges											
605.56.09.23.562	SCADA/WATER	\$14,057	\$4,923	\$5,198	\$4,982	\$7,500	\$6,326	\$7,500	\$7,500	0	0.00%	7,500
	Miscellaneous											
605.56.09.23.600	MISC LAKE BILL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Professional & Contract Services											
605.56.09.23.580	ATTORNEY	\$5,092	\$3,605	\$0	\$1,911	\$6,500	\$0	\$0	\$5,000	(1,500)	-23.08%	5,000
605.56.09.23.581	AUDIT & SPECIAL A/C SERVICES	\$9,000	\$9,000	\$8,300	\$8,300	\$9,500	\$3,000	\$9,000	\$9,500	0	0.00%	9,500
605.56.09.23.581	OUTSIDE SERVIES EMPLOYED	\$5,199	\$8,039	\$7,521	\$3,542	\$7,500	\$7,315	\$8,000	\$8,500	1,000	13.33%	8,500
605.56.09.23.586	WATER TESTING	\$3,223	\$9,600	\$5,628	\$3,005	\$5,000	\$719	\$5,000	\$6,000	1,000	20.00%	6,000
605.56.09.23.605	ADMINISTRATIVE CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Professional & Contract Services	22,514	30,244	21,448	16,758	28,500	11,034	22,000	29,000	500	1.75%	29,000
	Total Outside Services	42,097	39,086	38,046	27,238	47,400	20,563	39,500	47,900	500	#DIV/0!	47,900
	PROPERTY INSURANCE											
605.56.09.24.610	PROPERTY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	INJURIES & DAMAGES											
	Insurance											
605.56.09.25.610	INJURIES AND DAMAGES	\$9,600	\$8,200	\$8,300	\$7,300	\$11,515	\$3,700	\$7,400	\$7,550	(3,965)	-34.43%	7,550
605.56.09.25.610	LIABILITY INSURANCE	\$3,700	\$3,600	\$1,900	\$1,800	\$1,835	\$1,000	\$2,000	\$2,050	215	11.72%	2,050
605.56.09.25.610	PROPERTY INSURANCE	\$1,300	\$1,500	\$1,700	\$1,800	\$1,835	\$1,050	\$2,100	\$2,150	315	17.17%	2,150
605.56.09.25.610	AUTO INSURANCE	\$860	\$900	\$800	\$800	\$815	\$400	\$800	\$820	5	0.61%	820
605.56.09.25.610	INJURIES & DAMAGES-OTHER PROP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Injuries & Damages	15,460	14,200	12,700	11,700	16,000	6,150	12,300	12,570	(3,430)	-21.44%	12,570

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New Account Number	Description	Actual as of 12/31/2012	Actual as of 12/31/2013	Actual as of 12/31/2014	Actual as of 12/31/2015	2016 Amended Budget	Actual as of 8/31/2016	Estimate 12/31/2016	2017 Proposed Budget	Change From Orig. 16 Budget	% Change	2017 Adopted Budget
EMPLOYEE PENSION & BENEFITS												
Benefits												
605.56.09.26.5201	EMPLOYEE PENSION & BENEFITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.56.09.26.5202	PENSION	\$17,025	\$20,890	\$22,576	\$21,383	\$21,790	\$14,722	\$21,790	\$22,076	286	1.31%	22,076
605.56.09.26.5203	HEALTH INSURANCE	\$68,155	\$75,949	\$82,499	\$86,587	\$85,001	\$62,887	\$85,001	\$96,739	11,738	13.81%	96,739
605.56.09.26.5204	LIFE INSURANCE	\$598	\$787	\$850	\$1,025	\$904	\$839	\$904	\$997	93	10.28%	997
605.56.09.26.5225	HEALTH INS. ALLOWANCE	\$0	\$4,800	\$4,748	\$4,641	\$4,641	\$3,552	\$4,641	\$4,641	0	0.00%	4,641
	Total Employee Pension & Benefits	85,779	102,426	110,672	113,637	112,336	\$82,000	112,336	124,453	12,117	#DIV/0!	124,453
REGULATORY COMMISSION EXPENSES												
Other Expenses												
605.56.09.28.6066	REGULATORY COMMISSION EXPNSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
MISCELLANEOUS GENERAL EXPENSES												
Benefits												
605.56.09.30.5101	SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0.00%	-
605.56.09.30.5228	CLOTHING/SAFETY GLASSES/SHOES	\$2,469	\$2,221	\$1,590	\$3,452	\$2,400	\$811	\$2,400	\$2,400	0	0.00%	2,400
Travel/Training/Membership												
605.56.09.30.5305	DUES, MEMBERSHIPS & TESTING	\$1,389	\$1,186	\$982	\$1,199	\$1,500	\$738	\$1,500	\$1,500	0	0.00%	1,500
Telephone Charges												
605.56.09.30.5626	SCADA TELEPHONE/WATER	\$200	\$176	\$0	\$0	\$300	\$0	\$300	\$300	0	0.00%	300
Other Expenses												
605.56.09.30.6001	NOTICES AND PUBLICATIONS	\$1,993	\$1,536	\$1,469	\$1,586	\$2,000	\$1,608	\$2,000	\$2,000	0	0.00%	2,000
605.56.09.30.6056	OTHER EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.56.09.30.6076	BANK SERVICE CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Other Expenses	1,993	1,536	1,469	1,586	2,000	1,608	2,000	2,000	-	#DIV/0!	2,000
	Total Miscellaneous General Expenses	6,050	5,118	4,040	6,236	6,200	3,157	6,200	6,200	-	#DIV/0!	6,200
TRANSPORTATION EXPENSES												
605.56.09.33.5101	TRANSPORTATION EXPENSE	\$0	\$59	\$144	\$0	\$84	\$0	\$84	\$63	(22)	-25.63%	63
Equipment Maintenance & Rental												
605.56.09.33.5405	TRANSPORTATION EXPENSE	\$382	\$171	\$0	\$54	\$500	\$819	\$850	\$500	0	0.00%	500
605.56.09.33.5421	VEHICLE LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Equipment Maintenance & Rental	382	171	-	54	500	819	850	500	-	#DIV/0!	500

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<u>New Account Number</u>	<u>Description</u>	<u>Actual as of 12/31/2012</u>	<u>Actual as of 12/31/2013</u>	<u>Actual as of 12/31/2014</u>	<u>Actual as of 12/31/2015</u>	<u>2016 Amended Budget</u>	<u>Actual as of 8/31/2016</u>	<u>Estimate 12/31/2016</u>	<u>2017 Proposed Budget</u>	<u>Change From Orig. 16 Budget</u>	<u>% Change</u>	<u>2017 Adopted Budget</u>
	Supplies/Materials											
605.56.09.33.5735	GASOLINE, OIL, GREASE, TIRES	\$16,310	\$16,423	\$14,655	\$11,935	\$16,500	\$5,058	\$14,750	\$16,500	0	0.00%	16,500
	Insurance Expenses											
605.56.09.33.6104	AUTO INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	Total Transportation Expenses	16,691	16,652	14,799	11,990	17,084	5,877	15,684	17,063	(22)	#DIV/0!	17,063
	MAINTENANCE OF GENERAL PLANT											
605.56.09.35.6067	MISC. GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
	TOTAL ADMIN & GENERAL EXPENSES-C	314,146	341,010	357,128	344,296	378,448	268,606	362,748	383,113	4,665	#DIV/0!	383,113
	DEPRECIATION											
605.57.04.03.6705	DEPRECIATION EXPENSE	\$761,861	\$754,944	\$767,796	\$786,369	\$771,000	\$0	\$800,000	\$810,000	39,000	5.06%	810,000
	TAXES											
	Benefits											
605.58.04.08.5201	FICA	\$21,806	\$24,059	\$24,317	\$23,698	\$26,333	\$16,666	\$26,333	\$25,753	(580)	-2.20%	25,753
605.58.04.08.5205	FSA FEE EXPENSE	\$128	\$133	\$42	\$0	\$0	\$0	\$0	\$0	0		-
605.58.04.08.6701	PSC ASSESSMENT	\$0	\$1,960	\$1,747	\$1,923	\$2,000	\$0	\$2,200	\$2,000	0		2,000
605.58.04.08.6805	TAXES	\$579,252	\$591,036	\$540,886	\$526,368	\$550,000	\$0	\$550,000	\$555,000	5,000	0.91%	555,000
	TOTAL TAXES	601,186	617,188	566,992	551,989	578,333	16,666	578,533	\$582,753	4,420	(0)	582,753
	NON-OPERATING EXPENSES											
	Interest Charges on Long Term Debt											
605.59.04.27.7004	DEBT DISCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.59.04.27.7005	ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.59.04.27.7010	INTEREST EXPENSE	\$214,059	\$205,888	\$206,774	\$199,308	\$182,165	\$94,876	\$180,266	\$170,655	(11,510)	-6.32%	170,655
	Total Interest Charges on Long Term Debt	214,059	205,888	206,774	199,308	182,165	94,876	180,266	170,655	(11,510)	#DIV/0!	170,655
	Amortization of Debt Discount Expense											
605.59.04.28.7015	AMORTIZATION	\$19,102	\$24,625	\$0	\$0	\$0	\$0	\$0	\$0	0	#DIV/0!	-
605.59.04.28.7016	MISC AMORTIZATION	(\$71,655)	(\$71,655)	(\$71,655)	(\$71,655)	(\$71,655)	\$0	(\$71,655)	(\$71,655)	0		(71,655)
	TOTAL NON-OPERATING EXPENSES	161,506	158,857	135,119	127,652	110,510	94,876	108,611	99,000	(11,510)	#DIV/0!	99,000
	TOTAL EXPENDITURES	2,156,544	2,261,197	2,253,657	2,162,584	#####	613,602	2,255,610	2,282,084	67,419	#DIV/0!	#####