

# **City of Two Rivers - Water Utility**

## **2018 Budget Plan**

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11/6/2017

**Utility Budget Notes - 2018 Budget**

**Water Utility**

**Operating Budget Notes:**

1. The Personnel Budget includes hiring temporary, seasonal staff for the painting of fire hydrants, the GIS mapping project, and general maintenance. The position(s) will total 960 hours @ \$8/hour.
2. This budget includes a 11% rate increase as per the PSC rate filing.
3. The Operator position held open since 2016 has been eliminated in this budget.
4. There is a 2% cost of living increase included for current employees.

**Capital Improvements Proposed:**

City of Two Rivers Staffing History

Position	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Net Change 2005-2017
<b>Water Utility - Full Time</b>															
Water/Wastewater Superintendent	0.5	0.5	0.5	0.5	0.5	0	0	0	0	0	0	0	0	0	-0.5
Water Superintendent	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1
Secretary*	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0	0	0	0	0	-0.5
Supervisor(change in title from Foreman)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0
Leadman	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
Service Workers	3	3	3	3	2	2	2	0	0	0	0	0	0	0	-3
Water Plant Operators	3	3	3	2	2	2	2	0	0	0	0	0	0	0	-3
Cross-trained Plant/Service Workers	0	0	0	0	0	0	0	4	4	5	6	5	5	4	4
Plant Mechanic	1	1	1	1	1	1	1	0	0	0	0	0	0	0	-1
Clerk III	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	-0.5
CAD Technician	0	0.5	0.5	0.5	0.5	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>8.5</b>	<b>7.5</b>	<b>7.5</b>	<b>7.7</b>	<b>6.7</b>	<b>6.7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>-2.5</b>

\* 50/50 shared secretary with Electric up through retirement in 2010. 70/30 shared position with Sewer authorized in 2011-13 budgets, but never filled.

**Water Utility - Seasonal**

Plant Operator	1	1	1	0	0	0	0	0	0	0	0	0	0	0	-1
Water Service	1	1	1	0	0	0	0	0	0	0	0	0	0	0	-1
Summer Hydrant Painting & Misc	0	0	0	0	0	0	0	0	0	0	0	2	2	2	2
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Notes:

The 2016 Summer help was not hired.

We currently have 1 Operator position vacant which has been held open as a cost-saving measure for most of 2016.

Account Title	12/31/2016 Prior year Actual	1/1/2017 Cur Year Budget	9/30/2017 Actual	Proj YE	2018 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
<b>WATER UTILITY BUDGET SUMMARY</b>							
TOTAL MISC REVENUES	\$ -	\$ -	\$ 75	\$ 100	\$ -	\$ -	
TOTAL SALES OF WATER	\$ 2,477,853	\$ 2,735,900	\$ 1,851,041	\$ 2,468,055	\$ 2,834,500	\$ 98,600	3.60%
TOTAL OPERATING REVENUES	\$ 25,403	\$ 20,000	\$ 17,681	\$ 23,575	\$ 24,200	\$ 4,200	21.00%
TOTAL REVENUES	\$ 2,503,256	\$ 2,755,900	\$ 1,868,797	\$ 2,491,730	\$ 2,858,700	\$ 102,800	3.73%
<b>MISCELLANEOUS OPERATING EXPENSES</b>							
Total MISC PERSONNEL SERVICES:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total PURCHASED WATER:	\$ 11,213	\$ 8,500	\$ 5,096	\$ 7,650	\$ 8,000	\$ (500)	-5.88%
Total MISC OPERATING:	\$ 906	\$ 1,200	\$ 850	\$ 850	\$ 1,000	\$ (200)	-16.67%
Total MAINT OF LAKE INTAKE:	\$ 31,487	\$ 22,450	\$ 26,072	\$ 26,167	\$ 12,150	\$ (10,300)	-45.88%
Total MISCELLANEOUS OPERATING EXP	\$ 43,607	\$ 32,150	\$ 32,018	\$ 34,667	\$ 21,150	\$ (11,000)	-34.21%
<b>PUMPING EXPENSE</b>							
Total OPS, SUPERVISION, ENGN:	\$ 43,320	\$ 44,000	\$ 33,775	\$ 45,033	\$ 44,900	\$ 900	2.05%
Total POWER/GAS FOR PUMPING:	\$ 39,096	\$ 47,500	\$ 32,593	\$ 43,000	\$ 45,000	\$ (2,500)	-5.26%
Total OPERATING PUMPING LABOR:	\$ 17,217	\$ 28,300	\$ 12,523	\$ 16,698	\$ 25,000	\$ (3,300)	-11.66%
Total OPERATING MISC EXPENSES:	\$ 5,243	\$ 5,650	\$ 2,387	\$ 4,325	\$ 5,400	\$ (250)	-4.42%
Total MAINT OF STRUCTURE:	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
Total PUMPING EXPENSE	\$ 104,876	\$ 126,950	\$ 81,278	\$ 110,556	\$ 121,800	\$ (5,150)	-4.06%
<b>WATER TREATMENT EXPENSE</b>							
Total OPS, SUPERVISION, ENGN:	\$ 43,320	\$ 44,000	\$ 33,775	\$ 45,033	\$ 44,900	\$ 900	2.05%
Total OPERATION CHEMICALS:	\$ 45,347	\$ 47,000	\$ 40,438	\$ 50,000	\$ 52,000	\$ 5,000	10.64%
Total OPERATION LABOR/EXPENSE:	\$ 229,495	\$ 232,700	\$ 159,449	\$ 207,908	\$ 220,550	\$ (12,150)	-5.22%
Total OPERATION MISC EXPENSE:	\$ 114,878	\$ 150,850	\$ 77,037	\$ 104,400	\$ 133,250	\$ (17,600)	-11.67%
Total OPERATING RENTS:	\$ 9,810	\$ 9,810	\$ 7,358	\$ 9,810	\$ 9,810	\$ -	0.00%
Total MAINT OF STRUCTURES:	\$ 5,747	\$ 12,700	\$ 3,302	\$ 4,400	\$ 10,200	\$ (2,500)	-19.69%
Total MAINT OF TREATMENT EQUIPMENT	\$ 54,514	\$ 80,950	\$ 35,941	\$ 48,053	\$ 64,400	\$ (16,550)	-20.44%
Total WATER TREATMENT EXPENSE	\$ 503,111	\$ 578,010	\$ 357,299	\$ 469,605	\$ 535,110	\$ (42,900)	-7.42%
<b>TRANSMISSION/DISTRIBUTION</b>							
Total OPERATION STORAGE FACILITY:	\$ 25,628	\$ 32,900	\$ 17,824	\$ 23,815	\$ 32,550	\$ (350)	-1.06%
Total OPERATION MAINS:	\$ 49,981	\$ 48,300	\$ 38,091	\$ 50,993	\$ 48,900	\$ 600	1.24%
Total OPERATION METER EXPENSE:	\$ 16,538	\$ 22,600	\$ 32,380	\$ 43,560	\$ 42,700	\$ 20,100	88.94%
Total OPERATION CUSTOMER INSTLL:	\$ 21,928	\$ 23,020	\$ 14,945	\$ 20,787	\$ 22,720	\$ (300)	-1.30%
Total OPERATION MISC EXPENSES:	\$ 33,148	\$ 35,800	\$ 28,805	\$ 38,770	\$ 28,000	\$ (7,800)	-21.79%
Total MAINT RESERVOIS & STNDPP:	\$ 52,564	\$ 65,300	\$ 39,515	\$ 53,000	\$ 69,700	\$ 4,400	6.74%
Total MAINTENANCE OF MAINS:	\$ 72,205	\$ 82,900	\$ 30,211	\$ 43,257	\$ 59,200	\$ (23,700)	-28.59%
Total MAINTENANCE OF SERVICES:	\$ 81,632	\$ 89,600	\$ 54,138	\$ 71,681	\$ 79,200	\$ (10,400)	-11.61%
Total MAINTENANCE OF METERS:	\$ 4,896	\$ 5,450	\$ 5,882	\$ 11,735	\$ 6,700	\$ 1,250	22.94%
Total MAINTENANCE OF HYDRANTS:	\$ 15,888	\$ 25,700	\$ 10,125	\$ 13,062	\$ 26,400	\$ 700	2.72%
Total MAINT OF MISC PLANT:	\$ 8,756	\$ 15,000	\$ 3,353	\$ 5,000	\$ 5,000	\$ (10,000)	-66.67%
Total TRANSMISSION/DISTRIBUTION EXP	\$ 383,163	\$ 446,570	\$ 275,270	\$ 375,660	\$ 421,070	\$ (25,500)	-5.71%
<b>CUSTOMER ACCOUNTS EXPENSES</b>							
Total SUPERVISION:	\$ 17,420	\$ 17,800	\$ 13,672	\$ 18,231	\$ 18,150	\$ 350	1.97%
Total OPERATION METER READING:	\$ 21,216	\$ 21,975	\$ 17,293	\$ 23,033	\$ 23,450	\$ 1,475	6.71%
Total CUSTOMER ACCTG & COLLECT:	\$ 54,982	\$ 52,075	\$ 39,861	\$ 53,509	\$ 54,350	\$ 2,275	4.37%
Total UNCOLLECTIBLE ACCOUNTS:	\$ 5,843	\$ 2,000	\$ 669	\$ 2,000	\$ 2,500	\$ 500	25.00%
Total CUSTOMER ACCOUNTS EXPENSES	\$ 99,461	\$ 93,850	\$ 71,494	\$ 96,773	\$ 98,450	\$ 4,600	4.90%
<b>ADMINISTRATIVE/GENERAL</b>							
Total EXECUTIVE & GENERAL SALARIES:	\$ 94,910	\$ 98,005	\$ 70,389	\$ 90,367	\$ 100,000	\$ 1,995	2.04%
Total OFFICE SUPPLIES & EXPENSE:	\$ 1,642	\$ 2,800	\$ 1,922	\$ 2,800	\$ 3,000	\$ 200	7.14%
Total OUTSIDE SERVICES EMPLOYED:	\$ 92,801	\$ 52,810	\$ 51,138	\$ 62,310	\$ 62,560	\$ 9,750	18.46%
Total PROPERTY INSURANCE:	\$ 22,741	\$ 31,500	\$ 23,156	\$ 31,175	\$ 32,000	\$ 500	1.59%
Total INJURIES & DAMAGES:	\$ 16,078	\$ 22,000	\$ 15,608	\$ 21,000	\$ 22,000	\$ -	0.00%
Total EMPLOYEE PENSION & BENEFIT:	\$ 209,758	\$ 240,580	\$ 153,194	\$ 204,301	\$ 221,200	\$ (19,380)	-8.06%
Total REGULATORY COMM EXPENSE:	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
Total MISC GENERAL EXPENSES:	\$ 18,284	\$ 19,650	\$ 13,244	\$ 18,161	\$ 19,500	\$ (150)	-0.76%
Total OPERATION RENTS:	\$ 40,504	\$ -	\$ -	\$ -	\$ -	\$ -	
Total ADMINISTRATIVE GENERAL EXPENSES	\$ 496,718	\$ 470,345	\$ 328,651	\$ 433,113	\$ 463,260	\$ (7,085)	-1.51%
Total OTHER OPERATING EXPENSES:	\$ 606,310	\$ 618,800	\$ 455,519	\$ 610,010	\$ 625,500	\$ 6,700	1.08%
Total OPERATING EXPENSES	\$ 2,237,246	\$ 2,366,675	\$ 1,601,529	\$ 2,130,385	\$ 2,286,340	\$ (80,335)	-3.39%
NET OPERATING INCOME (LOSS):	\$ 266,010	\$ 389,225	\$ 267,268	\$ 361,345	\$ 572,360	\$ 183,135	47.05%
TOTAL OTHER INCOME	\$ 323,020	\$ 1,125,200	\$ 1,641	\$ 10,075	\$ -	\$ (1,125,200)	-100.00%
TOTAL INCOME (LOSS) BEFORE INTEREST:	\$ 589,031	\$ 1,514,425	\$ 268,909	\$ 371,420	\$ 572,360	\$ (942,065)	-62.21%
TOTAL INTEREST CHARGES	\$ 166,706	\$ 151,100	\$ 80,257	\$ 166,100	\$ 156,690	\$ 5,590	3.70%
TOTAL INCOME (LOSS)	\$ 422,325	\$ 1,363,325	\$ 188,652	\$ 205,320	\$ 415,670	\$ (947,655)	-69.51%

Account Title	12/31/2016 Prior year Actual	1/1/2017 Cur Year Budget	9/30/2017 Actual	Proj YE	2018 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget	Balance with Detail Sheets?
<b>Operating Revenue</b>	\$ 2,503,256	\$ 2,755,900	\$ 1,868,797	\$ 2,491,730	\$ 2,858,700	102,800	3.73%	YES
Personnel Services	\$ 822,103	\$ 904,480	\$ 557,909	\$ 744,036	\$ 832,500	(71,980)	-7.96%	YES
Services	\$ 640,943	\$ 643,065	\$ 451,524	\$ 592,746	\$ 631,460	(11,605)	-1.80%	
Supplies	\$ 172,675	\$ 200,070	\$ 128,704	\$ 174,157	\$ 192,820	(7,250)	-3.62%	
Other	\$ 601,525	\$ 619,060	\$ 463,391	\$ 619,445	\$ 629,560	10,500	1.70%	
<b>Total Expenses</b>	<b>\$ 2,237,246</b>	<b>\$ 2,366,675</b>	<b>\$ 1,601,529</b>	<b>\$ 2,130,385</b>	<b>\$ 2,286,340</b>	<b>(80,335)</b>	<b>-3.39%</b>	
<b>Operating Income (Loss)</b>	<b>\$ 266,010</b>	<b>\$ 389,225</b>	<b>\$ 267,268</b>	<b>\$ 361,345</b>	<b>\$ 572,360</b>	<b>183,135</b>	<b>47.05%</b>	
Construction Contributions	\$ 323,020	\$ 1,111,200	\$ 6,493	\$ 10,000	\$ -	(1,111,200)	-100.00%	
Other Income	\$ -	\$ 14,000	\$ (4,852)	\$ 75	\$ -	(14,000)	-100.00%	
Interest Expense	\$ 166,706	\$ 151,100	\$ 80,257	\$ 166,100	\$ 156,690	5,590	3.70%	
<b>Total Income (Loss)</b>	<b>\$ 422,325</b>	<b>\$ 1,363,325</b>	<b>\$ 188,652</b>	<b>\$ 205,320</b>	<b>\$ 415,670</b>	<b>\$ (947,655)</b>	<b>-69.51%</b>	
Balance with Detail Sheets?	YES	YES	YES	YES	YES			

Account Number	Account Title	12/31/2016 Prior year Actual	1/1/2017 Cur Year Budget	9/30/2017 Actual	Proj YE	2018 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
<b>WATER UTILITY</b>								
<b>MISC REVENUES</b>								
650-48900	OTHER REVENUES	0	0	75	100	0		
	<b>TOTAL MISC REVENUES</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>100</b>	<b>0</b>		
<b>SALES OF WATER</b>								
650-49611	RESIDENTIAL SERVICE	1,466,970	1,663,000	1,090,681	1,454,241	1,697,000	34,000	2.04%
650-49612	COMMERCIAL SERVICE	269,661	277,300	203,440	271,253	295,600	18,300	6.60%
650-49613	INDUSTRIAL SERVICE	38,467	85,400	29,678	39,571	64,300	(21,100)	-24.71%
650-49615	MULTIFAMILY RESIDENTIAL SERV	79,131	82,300	61,190	81,587	88,200	5,900	7.17%
650-49616	IRRIGATION SERVICE	6,729	5,200	5,519	7,358	6,600	1,400	26.92%
650-49462	PRIVATE FIRE PROTECTION	22,426	22,000	17,095	22,794	24,800	2,800	12.73%
650-49463	PUBLIC FIRE PROTECTION	538,298	532,000	404,909	539,878	591,600	59,600	11.20%
650-49464	MUNICIPAL	34,995	46,800	24,108	32,144	43,700	(3,100)	-6.62%
650-49467	INTERDEPARTMENTAL	21,175	21,900	14,422	19,229	22,700	800	3.65%
	<b>TOTAL SALES OF WATER</b>	<b>2,477,853</b>	<b>2,735,900</b>	<b>1,851,041</b>	<b>2,468,055</b>	<b>2,834,500</b>	<b>98,600</b>	<b>3.60%</b>
<b>OTHER OPERATING REVENUES</b>								
650-49460	B/T/H SALES	332	0	167	222	0		
650-49470	FORFEITED DISCOUNTS	8,761	8,500	5,612	7,483	8,500	0	0.00%
650-49471	MISC REVENUE	1,560	1,200	800	1,067	1,200	0	0.00%
650-49474	OTHER WATER REVENUE	14,750	10,300	11,102	14,803	14,500	4,200	40.78%
650-49720	RENTS FROM WATER PROPERTY	0	0	0	0	0		
	<b>TOTAL OPERATING REVENUES</b>	<b>25,403</b>	<b>20,000</b>	<b>17,681</b>	<b>23,575</b>	<b>24,200</b>	<b>4,200</b>	<b>21.00%</b>
<b>Total REVENUES:</b>		<b>2,503,256</b>	<b>2,755,900</b>	<b>1,868,797</b>	<b>2,491,730</b>	<b>2,858,700</b>	<b>102,800</b>	<b>3.73%</b>
<b>OPERATING PERSONNEL SERVICES</b>								
650-56500-1500	OTHER EARNINGS	0	0	0	0	0		
<b>Total MISC PERSONNEL SERVICES:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>PURCHASED WATER</b>								
650-59602-2900	OTHER SERVICES	11,213	8,500	5,096	7,650	8,000	(500)	-5.88%
<b>Total PURCHASED WATER:</b>		<b>11,213</b>	<b>8,500</b>	<b>5,096</b>	<b>7,650</b>	<b>8,000</b>	<b>(500)</b>	<b>-5.88%</b>
<b>MISC OPERATING</b>								
650-59603-2200	UTILITIES/TELEPHONE	0	0	0	0	0		
650-59603-2900	OTHER SERVICES	906	1,200	850	850	1,000	(200)	-16.67%
<b>Total MISC OPERATING:</b>		<b>906</b>	<b>1,200</b>	<b>850</b>	<b>850</b>	<b>1,000</b>	<b>(200)</b>	<b>-16.67%</b>
<b>MAINT OF LAKE INTAKE</b>								
650-59613-1220	WAGES - FULLTIME- UNION	4,998	2,400	284	379	2,100	(300)	-12.50%
650-59613-2900	OTHER SERVICES	26,489	20,000	25,788	25,788	10,000	(10,000)	-50.00%
650-59613-2990	TRANSPORTATION EXPENSE	0	50	0	0	50	0	0.00%
<b>Total MAINT OF LAKE INTAKE:</b>		<b>31,487</b>	<b>22,450</b>	<b>26,072</b>	<b>26,167</b>	<b>12,150</b>	<b>(10,300)</b>	<b>-45.88%</b>
<b>Total OPERATING EXPENSE</b>		<b>43,607</b>	<b>32,150</b>	<b>32,018</b>	<b>34,667</b>	<b>21,150</b>	<b>(11,000)</b>	<b>-34.21%</b>
<b>PUMPING EXPENSE</b>								
<b>OPS, SUPERVISION, ENG</b>								
650-59620-1200	WAGES - FULLTIME - NONUNION	43,320	44,000	33,775	45,033	44,900	900	2.05%
<b>Total OPS, SUPERVISION, ENGN:</b>		<b>43,320</b>	<b>44,000</b>	<b>33,775</b>	<b>45,033</b>	<b>44,900</b>	<b>900</b>	<b>2.05%</b>
<b>POWER/GAS FOR PUMPING</b>								
650-59623-2210	ELECTRICITY	39,096	47,500	32,593	43,000	45,000	(2,500)	-5.26%
650-59623-2230	WATER EXPENSE	0	0	0	0	0		
650-59623-2240	SEWER EXPENSE	0	0	0	0	0		
<b>Total POWER/GAS FOR PUMPING:</b>		<b>39,096</b>	<b>47,500</b>	<b>32,593</b>	<b>43,000</b>	<b>45,000</b>	<b>(2,500)</b>	<b>-5.26%</b>
<b>OPERATING PUMPING LABOR</b>								
650-59624-1220	WAGES - FULLTIME- UNION	17,217	28,200	12,523	16,698	24,900	(3,300)	-11.70%
650-59624-2990	TRANSPORTATION EXPENSE	0	100	0	0	100	0	0.00%
<b>Total OPERATING PUMPING LABOR:</b>		<b>17,217</b>	<b>28,300</b>	<b>12,523</b>	<b>16,698</b>	<b>25,000</b>	<b>(3,300)</b>	<b>-11.66%</b>

Account Number	Account Title	12/31/2016 Prior year Actual	1/1/2017 Cur Year Budget	9/30/2017 Actual	Proj YE	2018 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
<b>OPERATING MISC EXPENSES</b>								
650-59626-2200	UTILITIES/TELEPHONE	0	0	0	0	0		
650-59626-2201	CELLULAR PHONE	573	650	392	650	650	0	0.00%
650-59626-2220	NATURAL GAS/HEAT	1,597	2,000	1,301	1,925	2,000	0	0.00%
650-59626-2900	OTHER SERVICES	1,490	1,000	564	750	750	(250)	-25.00%
650-59626-3900	OTHER SUPPLIES	1,583	2,000	130	1,000	2,000	0	0.00%
<b>Total OPERATING MISC EXPENSES:</b>		<b>5,243</b>	<b>5,650</b>	<b>2,387</b>	<b>4,325</b>	<b>5,400</b>	(250)	-4.42%
<b>MAINT OF STRUCTURES</b>								
650-59631-2900	OTHER SERVICES	0	1,500	0	1,500	1,500	0	0.00%
<b>Total MAINT OF STRUCTURE:</b>		<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	0	0.00%
<b>Total PUMPING EXPENSE</b>								
		<b>104,876</b>	<b>126,950</b>	<b>81,278</b>	<b>110,556</b>	<b>121,800</b>	(5,150)	-4.06%
<b>WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG</b>								
650-59640-1200	WAGES - FULLTIME - NONUNION	43,320	44,000	33,775	45,033	44,900	900	2.05%
<b>Total OPS, SUPERVISION, ENG:</b>		<b>43,320</b>	<b>44,000</b>	<b>33,775</b>	<b>45,033</b>	<b>44,900</b>	900	2.05%
<b>OPERATION CHEMICALS</b>								
650-59641-3900	OTHER SUPPLIES	6,509	7,000	2,715	5,000	7,000	0	0.00%
650-59641-3910	CHEMICALS	38,838	40,000	37,723	45,000	45,000	5,000	12.50%
<b>Total OPERATION CHEMICALS:</b>		<b>45,347</b>	<b>47,000</b>	<b>40,438</b>	<b>50,000</b>	<b>52,000</b>	5,000	10.64%
<b>OPERATION LABOR/EXPENSE</b>								
650-59642-1220	WAGES - FULLTIME- UNION	73,706	82,200	54,349	72,466	72,600	(9,600)	-11.68%
650-59642-2210	ELECTRICITY	11,678	14,000	9,736	14,000	14,000	0	0.00%
650-59642-2200	NATURAL GAS/HEAT	0	0	0	0	0		
650-59642-2230	WATER EXPENSE	20,027	21,000	14,395	21,000	23,500	2,500	11.90%
650-59642-2240	SEWER EXPENSE	0	0	0	0	0		
650-59642-2250	STORMWATER EXPENSE	1,639	1,800	1,307	1,743	1,750	(50)	-2.78%
650-59642-2900	OTHER SERVICES	58,767	35,000	40,146	45,000	50,000	15,000	42.86%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	38,700	38,700	29,025	38,700	38,700	0	0.00%
650-59642-3900	OTHER SUPPLIES	24,977	40,000	10,492	15,000	20,000	(20,000)	-50.00%
<b>Total OPERATION LABOR/EXPENSE:</b>		<b>229,495</b>	<b>232,700</b>	<b>159,449</b>	<b>207,908</b>	<b>220,550</b>	(12,150)	-5.22%
<b>OPERATION MISC EXPENSE</b>								
650-59643-1220	WAGES - FULLTIME- UNION	65,624	82,200	39,135	52,180	72,600	(9,600)	-11.68%
650-59643-2200	UTILITIES/TELEPHONE	0	0	0	0	0		
650-59643-2220	NATURAL GAS/HEAT	20,505	35,000	14,702	22,000	25,000	(10,000)	-28.57%
650-59643-2900	OTHER SERVICES	0	10,000	12,517	15,000	15,000	5,000	50.00%
650-59643-2990	TRANSPORTATION EXPENSE	247	150	84	100	150	0	0.00%
650-59643-3110	POSTAGE	166	500	90	120	500	0	0.00%
650-59643-3900	OTHER SUPPLIES	28,337	23,000	10,509	15,000	20,000	(3,000)	-13.04%
<b>Total OPERATION MISC EXPENSE:</b>		<b>114,878</b>	<b>150,850</b>	<b>77,037</b>	<b>104,400</b>	<b>133,250</b>	(17,600)	-11.67%
<b>OPERATING RENTS</b>								
650-59644-2900	OTHER SERVICES	9,810	9,810	7,358	9,810	9,810	0	0.00%
<b>Total OPERATING RENTS:</b>		<b>9,810</b>	<b>9,810</b>	<b>7,358</b>	<b>9,810</b>	<b>9,810</b>	0	0.00%
<b>MAINT OF STRUCTURES</b>								
650-59651-1220	WAGES - FULLTIME- UNION	1,251	4,700	675	900	4,200	(500)	-10.64%
650-59651-2900	OTHER SERVICES	4,485	7,000	2,416	3,000	5,000	(2,000)	-28.57%
650-59651-2990	TRANSPORTATION EXPENSE	0	0	0	0	0		
650-59651-3900	OTHER SUPPLIES	11	1,000	210	500	1,000	0	0.00%
<b>Total MAINT OF STRUCTURES:</b>		<b>5,747</b>	<b>12,700</b>	<b>3,302</b>	<b>4,400</b>	<b>10,200</b>	(2,500)	-19.69%
<b>MAINT OF TREATMENT EQUIP</b>								
650-59652-1220	WAGES - FULLTIME- UNION	50,074	65,800	31,345	41,793	58,100	(7,700)	-11.70%
650-59652-2990	TRANSPORTATION EXPENSE	142	150	249	260	300	150	100.00%
650-59652-3900	OTHER SUPPLIES	4,298	15,000	4,348	6,000	6,000	(9,000)	-60.00%
<b>Total MAINT OF TREATMENT EQUIPMENT</b>		<b>54,514</b>	<b>80,950</b>	<b>35,941</b>	<b>48,053</b>	<b>64,400</b>	(16,550)	-20.44%

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<b>Total WATER TREATMENT EXPENSE</b>		<b>503,111</b>	<b>578,010</b>	<b>357,299</b>	<b>469,605</b>	<b>535,110</b>	(42,900)	-7.42%
<b>TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY</b>								
650-59661-1220	WAGES - FULLTIME- UNION	8,324	14,100	4,803	6,404	12,500	(1,600)	-11.35%
650-59661-2200	UTILITIES/TELEPHONE	3,156	2,000	2,442	3,256	3,500	1,500	75.00%
650-59661-2210	ELECTRICITY	10,622	12,500	8,094	10,800	12,000	(500)	-4.00%
650-59661-2220	NATURAL GAS	1,169	1,500	952	1,300	1,500	0	0.00%
650-59661-2230	WATER EXPENSE	678	800	301	400	800	0	0.00%
650-59661-2240	SEWER EXPENSE	535	750	115	155	500	(250)	-33.33%
650-59661-2250	STORMWATER EXPENSE	0	0	0	0	0		
650-59661-2900	OTHER SERVICES	0	250	0	0	250	0	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	1,143	1,000	1,116	1,500	1,500	500	50.00%
<b>Total OPERATION STORAGE FACILITY:</b>		<b>25,628</b>	<b>32,900</b>	<b>17,824</b>	<b>23,815</b>	<b>32,550</b>	(350)	-1.06%
<b>OPERATION MAINS</b>								
650-59662-1220	WAGES - FULLTIME- UNION	43,528	42,300	30,369	40,493	37,400	(4,900)	-11.58%
650-59662-2990	TRANSPORTATION EXPENSE	6,453	5,000	6,875	9,200	10,000	5,000	100.00%
650-59662-3900	OTHER SUPPLIES	0	1,000	847	1,300	1,500	500	50.00%
<b>Total OPERATION MAINS:</b>		<b>49,981</b>	<b>48,300</b>	<b>38,091</b>	<b>50,993</b>	<b>48,900</b>	600	1.24%
<b>OPERATION METER EXPENSE</b>								
650-59663-1220	WAGES - FULLTIME- UNION	36,814	37,600	24,045	32,060	33,200	(4,400)	-11.70%
650-59663-2900	OTHER SERVICES	(28,416)	1,000	0	0	1,000	0	0.00%
650-59663-2910	SHARED METER OFFSET	(20,080)	(25,000)	(29,391)	(35,000)	(35,000)		#VALUE!
650-59663-2990	TRANSPORTATION EXPENSE	5,360	5,000	5,833	6,500	3,500	(1,500)	-30.00%
650-59663-3900	OTHER SUPPLIES	22,861	4,000	31,893	40,000	40,000	36,000	900.00%
<b>Total OPERATION METER EXPENSE:</b>		<b>16,538</b>	<b>22,600</b>	<b>32,380</b>	<b>43,560</b>	<b>42,700</b>	20,100	88.94%
<b>OPERATION CUSTOMER INSTLL</b>								
650-59664-1220	WAGES - FULLTIME- UNION	1,524	2,400	516	687	2,100	(300)	-12.50%
59664-2900	OTHER SERVICES	20,246	20,000	14,370	20,000	20,000	0	0.00%
650-59664-2990	TRANSPORTATION EXPENSE	157	500	60	100	500	0	0.00%
650-59664-3900	OTHER SUPPLIES	0	120	0	0	120	0	0.00%
<b>Total OPERATION CUSTOMER INSTLL:</b>		<b>21,928</b>	<b>23,020</b>	<b>14,945</b>	<b>20,787</b>	<b>22,720</b>	(300)	-1.30%
<b>OPERATION MISC EXPENSE</b>								
650-59665-1220	WAGES - FULLTIME- UNION	25,480	19,200	21,427	28,570	17,400	(1,800)	-9.38%
650-59665-2200	UTILITIES/TELEPHONE	0	0	0	0	0		
650-59665-2201	CELLULAR PHONE	3,674	3,000	2,640	3,600	4,000	1,000	33.33%
650-59665-2220	NATURAL GAS/HEAT	1,012	1,500	853	1,500	1,500	0	0.00%
650-59665-2900	OTHER SERVICES	2,967	8,000	3,837	5,000	5,000	(3,000)	-37.50%
650-59665-2990	TRANSPORTATION EXPENSE	14	100	48	100	100	0	0.00%
650-59665-3100	OFFICE SUPPLIES	0	500	0	0	0	(500)	-100.00%
650-59665-3900	OTHER SUPPLIES	0	3,500	0	0	0	(3,500)	-100.00%
<b>Total OPERATION MISC EXPENSES:</b>		<b>33,148</b>	<b>35,800</b>	<b>28,805</b>	<b>38,770</b>	<b>28,000</b>	(7,800)	-21.79%
<b>MAINT RESERVOIRS/STNDPP</b>								
650-59672-1220	WAGES - FULLTIME- UNION	0	9,400	0	0	8,300	(1,100)	-11.70%
650-59672-2900	OTHER SERVICES	52,288	54,000	38,822	52,000	59,000	5,000	9.26%
650-59672-2990	TRANSPORTATION EXPENSE	0	900	0	0	900	0	0.00%
650-59672-3900	OTHER SUPPLIES	277	1,000	693	1,000	1,500	500	50.00%
<b>Total MAINT RESERVOIS &amp; STNDPP:</b>		<b>52,564</b>	<b>65,300</b>	<b>39,515</b>	<b>53,000</b>	<b>69,700</b>	4,400	6.74%
<b>MAINT OF MAINS</b>								
650-59673-1220	WAGES - FULLTIME- UNION	8,969	19,400	5,443	7,257	17,200	(2,200)	-11.34%
650-59673-2900	OTHER SERVICES	48,075	40,000	18,127	25,000	30,000	(10,000)	-25.00%
650-59673-2990	TRANSPORTATION EXPENSE	1,396	3,500	803	1,000	2,000	(1,500)	-42.86%
650-59673-3900	OTHER SUPPLIES	13,765	20,000	5,838	10,000	10,000	(10,000)	-50.00%
<b>Total MAINTENANCE OF MAINS:</b>		<b>72,205</b>	<b>82,900</b>	<b>30,211</b>	<b>43,257</b>	<b>59,200</b>	(23,700)	-28.59%
<b>MAINT OF SERVICES</b>								
650-59675-1220	WAGES - FULLTIME- UNION	29,075	37,600	22,636	30,181	33,200	(4,400)	-11.70%
650-59675-2900	OTHER SERVICES	40,678	35,000	23,737	31,500	35,000	0	0.00%



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650-59675-2990	TRANSPORTATION EXPENSE	4,515	7,000	4,615	5,000	6,000	(1,000)	-14.29%
650-59675-3900	OTHER SUPPLIES	7,364	10,000	3,151	5,000	5,000	(5,000)	-50.00%
<b>Total MAINTENANCE OF SERVICES:</b>		<b>81,632</b>	<b>89,600</b>	<b>54,138</b>	<b>71,681</b>	<b>79,200</b>	(10,400)	-11.61%
<b>MAINT OF METERS</b>								
650-59676-1220	WAGES - FULLTIME- UNION	7,504	4,700	7,976	10,635	4,200	(500)	-10.64%
650-59676-2900	OTHER SERVICES	3,260	3,000	3,551	5,000	5,000	2,000	66.67%
650-59676-2910	SHARED METER COST OFFSET	(6,047)	(5,500)	(6,218)	(7,400)	(6,000)		#VALUE!
650-59676-2990	TRANSPORTATION EXPENSE	461	250	202	500	500	250	100.00%
650-59676-3900	OTHER SUPPLIES	(283)	3,000	371	3,000	3,000	0	0.00%
<b>Total MAINTENANCE OF METERS:</b>		<b>4,896</b>	<b>5,450</b>	<b>5,882</b>	<b>11,735</b>	<b>6,700</b>	1,250	22.94%
<b>MAINT OF HYDRANTS</b>								
650-59677-1220	WAGES - FULLTIME- UNION	7,801	12,900	4,472	5,962	15,400	2,500	19.38%
650-59677-2900	OTHER SERVICES	3,691	5,000	1,847	3,000	5,000	0	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	1,076	800	1,019	1,100	1,000	200	25.00%
650-59677-3900	OTHER SUPPLIES	3,320	7,000	2,788	3,000	5,000	(2,000)	-28.57%
<b>Total MAINTENANCE OF HYDRANTS:</b>		<b>15,888</b>	<b>25,700</b>	<b>10,125</b>	<b>13,062</b>	<b>26,400</b>	700	2.72%
<b>MAINT OF MISC PLANT</b>								
650-59678-2900	OTHER SERVICES	8,756	15,000	3,353	5,000	5,000	(10,000)	-66.67%
<b>Total MAINT OF MISC PLANT:</b>		<b>8,756</b>	<b>15,000</b>	<b>3,353</b>	<b>5,000</b>	<b>5,000</b>	(10,000)	-66.67%
<b>Total TRANSMISSION/DISTRIBUTION EXPENSE</b>		<b>383,163</b>	<b>446,570</b>	<b>275,270</b>	<b>375,660</b>	<b>421,070</b>	(25,500)	-5.71%
<b>CUSTOMER ACCOUNTS EXPENSES</b>								
<b>SUPERVISION</b>								
650-59901-1100	FULLTIME SALARIES	17,411	17,800	13,665	18,221	18,100	300	1.69%
650-59901-2201	CELLULAR PHONE	9	0	6	10	50		
<b>Total SUPERVISION:</b>		<b>17,420</b>	<b>17,800</b>	<b>13,672</b>	<b>18,231</b>	<b>18,150</b>	350	1.97%
<b>OPERATION METER READING</b>								
650-59902-1220	WAGES - FULLTIME- UNION	14,691	14,900	11,455	15,273	15,400	500	3.36%
650-59902-1240	WAGES-UNION PART TIME	4,564	4,300	3,746	4,995	5,000	700	16.28%
650-59902-1390	WAGES-CAR ALLOW	0	0	0	0	0		
650-59902-2201	CELLULAR PHONE	87	75	139	185	200	125	166.67%
650-59902-2900	OTHER SERVICES	1,161	1,200	967	1,500	1,500	300	25.00%
650-59902-2990	TRANSPORTATION EXPENSE	662	750	742	750	750	0	0.00%
650-59902-3110	POSTAGE	51	700	203	270	500	(200)	-28.57%
650-59902-3900	OTHER SUPPLIES	0	50	41	60	100	50	100.00%
<b>Total OPERATION METER READING:</b>		<b>21,216</b>	<b>21,975</b>	<b>17,293</b>	<b>23,033</b>	<b>23,450</b>	1,475	6.71%
<b>CUSTOMER ACCTG/COLLECT</b>								
650-59903-1220	WAGES - FULLTIME- UNION	40,123	37,900	29,096	38,794	38,800	900	2.37%
650-59903-2990	TRANSPORTATION EXPENSE	21	75	12	15	50	(25)	-33.33%
650-59903-3110	POSTAGE	9,083	9,100	7,016	9,500	9,500	400	4.40%
650-59903-3900	OTHER SUPPLIES	5,756	5,000	3,738	5,200	6,000	1,000	20.00%
<b>Total CUSTOMER ACCTG &amp; COLLECT:</b>		<b>54,982</b>	<b>52,075</b>	<b>39,861</b>	<b>53,509</b>	<b>54,350</b>	2,275	4.37%
<b>UNCOLLECTIBLE ACCTS</b>								
650-59904-2900	OTHER SERVICES	5,843	2,000	669	2,000	2,500	500	25.00%
<b>Total UNCOLLECTIBLE ACCOUNTS:</b>		<b>5,843</b>	<b>2,000</b>	<b>669</b>	<b>2,000</b>	<b>2,500</b>	500	25.00%
<b>Total CUSTOMER ACCOUNTS EXPENSES</b>		<b>99,461</b>	<b>93,850</b>	<b>71,494</b>	<b>96,773</b>	<b>98,450</b>	4,600	4.90%
<b>ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES</b>								
650-59920-1100	FULLTIME SALARIES	0	0	0	0	0		
59920-1200	WAGES - FULLTIME - NONUNION	2,000	4,000	3,275	4,367	4,000	0	0.00%
59920-1220	WAGES - FULLTIME- UNION	0	0	0	0	0		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	92,910	94,005	67,114	86,000	96,000	1,995	2.12%
<b>Total EXECUTIVE &amp; GENERAL SALARIES:</b>		<b>94,910</b>	<b>98,005</b>	<b>70,389</b>	<b>90,367</b>	<b>100,000</b>	1,995	2.04%
<b>OFFICE SUPPLIES/EXPENSE</b>								

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650-59921-2200	UTILITIES/TELEPHONE	416	700	142	200	500	(200)	-28.57%
650-59921-2910	PRINTING/ADVERTISING	0	0	0	0	0		
650-59921-3100	OFFICE SUPPLIES	0	0	0	0	0		
59921-3300	TRAVEL	48	100	0	0	0	(100)	-100.00%
650-59921-3900	OTHER SUPPLIES	1,178	2,000	1,780	2,600	2,500	500	25.00%
<b>Total OFFICE SUPPLIES &amp; EXPENSE:</b>		<b>1,642</b>	<b>2,800</b>	<b>1,922</b>	<b>2,800</b>	<b>3,000</b>	<b>200</b>	<b>7.14%</b>
<b>OUTSIDE SERVICES EMPLOYED</b>								
650-59923-2100	PROFESSIONAL SERVICES	83,621	42,000	41,449	50,000	50,000	8,000	19.05%
650-59923-2160	SAFETY COORDINATOR	709	1,750	1,590	2,400	2,500	750	42.86%
650-59923-2900	OTHER SERVICES	5,411	6,000	5,039	6,850	7,000	1,000	16.67%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	0	0	0	0	0		
650-59923-5950	TRANSFER TO CAP PROJ FNDS	3,060	3,060	3,060	3,060	3,060	0	0.00%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>92,801</b>	<b>52,810</b>	<b>51,138</b>	<b>62,310</b>	<b>62,560</b>	<b>9,750</b>	<b>18.46%</b>
<b>PROPERTY INSURANCE</b>								
650-59924-5100	PUBLIC LIABILITY INSURANCE	4,485	5,700	4,071	5,500	5,700	0	0.00%
650-59924-5110	PROPERTY INSURANCE	12,903	19,500	14,252	19,000	19,500	0	0.00%
650-59924-5111	CONTRACTOR EQUIPMENT INS	27	150	81	125	150	0	0.00%
650-59924-5120	FLEET INSURANCE	2,580	3,000	2,494	3,500	3,500	500	16.67%
650-59924-5140	UMBRELLA INSURANCE	2,628	3,000	2,161	2,900	3,000	0	0.00%
650-59924-5180	BOILER INSURANCE	0	0	0	0	0		
650-59924-5190	CRIME INSURANCE	118	150	98	150	150	0	0.00%
<b>Total PROPERTY INSURANCE:</b>		<b>22,741</b>	<b>31,500</b>	<b>23,156</b>	<b>31,175</b>	<b>32,000</b>	<b>500</b>	<b>1.59%</b>
<b>INJURIES/DAMAGES</b>								
650-59925-5130	WORKMEN'S COMPENSATION	16,078	22,000	15,608	21,000	22,000	0	0.00%
<b>Total INJURIES &amp; DAMAGES:</b>		<b>16,078</b>	<b>22,000</b>	<b>15,608</b>	<b>21,000</b>	<b>22,000</b>	<b>0</b>	<b>0.00%</b>
<b>EMPLOYEE PENSION/BENEFITS</b>								
650-59926-1310	WI RETIREMENT	45,940	55,800	33,795	45,060	51,100	(4,700)	-8.42%
59926-1330	HEALTH INSURANCE	103,712	124,080	76,446	101,929	110,000	(14,080)	-11.35%
650-59926-1332	HEALTH INSURANCE-RETIREE	20,999	18,500	13,413	17,884	18,500	0	0.00%
650-59926-1333	HEALTH REIMBURSEMENT EXPENSE	8,150	8,800	7,349	9,798	7,600	(1,200)	-13.64%
650-59926-1340	LIFE INSURANCE	1,656	1,800	1,223	1,631	2,000	200	11.11%
650-59926-1350	OTHER BENEFITS	2,774	5,000	0	0	3,000	(2,000)	-40.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	26,528	26,600	20,968	28,000	29,000	2,400	9.02%
650-59926-2900	OTHER SERVICES	0	0	0	0	0		
<b>Total EMPLOYEE PENSION &amp; BENEFIT:</b>		<b>209,758</b>	<b>240,580</b>	<b>153,194</b>	<b>204,301</b>	<b>221,200</b>	<b>(19,380)</b>	<b>-8.06%</b>
<b>REGULATORY COMM EXPENSE</b>								
650-59928-2900	OTHER SERVICES	0	3,000	0	3,000	3,000	0	0.00%
<b>Total REGULATORY COMM EXPENSE:</b>		<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>MISC GENERAL EXPENSE</b>								
650-59930-1220	WAGES - FULLTIME- UNION	11,133	9,400	7,765	10,353	8,300	(1,100)	-11.70%
650-59930-2900	OTHER SERVICES	1,394	2,000	891	1,200	1,500	(500)	-25.00%
650-59930-2910	PRINTING/ADVERTISING	0	0	0	0	0		
650-59930-2920	TRAINING	1,164	3,650	459	1,000	3,000	(650)	-17.81%
650-59930-2990	TRANSPORTATION EXPENSE	58	100	0	0	100	0	0.00%
650-59930-3210	MEMBERSHIP & DUES	3,540	3,300	2,696	3,600	3,600	300	9.09%
650-59930-3220	PUBLICATIONS	0	0	0	0	0		
650-59930-3300	TRAVEL	996	700	1,502	2,100	2,500	1,800	257.14%
650-59930-3900	OTHER SUPPLIES	0	500	(69)	(93)	500	0	0.00%
<b>Total MISC GENERAL EXPENSES:</b>		<b>18,284</b>	<b>19,650</b>	<b>13,244</b>	<b>18,161</b>	<b>19,500</b>	<b>(150)</b>	<b>-0.76%</b>
<b>OPERATION RENTS</b>								
650-59931-3900	OTHER SUPPLIES	0	0	0	0	0		
650-59999-1311	GASB 68 PENSION EXPENSE	40,504	0	0	0	0		
<b>Total OPERATION RENTS:</b>		<b>40,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total ADMINISTRATIVE GENERAL EXPENSES:</b>		<b>496,718</b>	<b>470,345</b>	<b>328,651</b>	<b>433,113</b>	<b>463,260</b>	<b>(7,085)</b>	<b>-1.51%</b>
<b>Total EXPENSES:</b>		<b>\$ 1,630,936</b>	<b>\$ 1,747,875</b>	<b>\$ 1,146,011</b>	<b>\$ 1,520,375</b>	<b>\$ 1,660,840</b>	<b>(87,035)</b>	<b>-4.98%</b>

Account Number	Account Title	12/31/2016 Prior year Actual	1/1/2017 Cur Year Budget	9/30/2017 Actual	Proj YE	2018 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
<b>OTHER OPERATING EXPENSES</b>								
650-59403-9750	DEPRECIATION EXPENSE	421,102	420,000	319,294	425,000	430,000	10,000	2.38%
9408-2100	CITY ADMIN ALLOC (FICA)	6,745	7,200	4,819	6,800	7,500	300	4.17%
650-59408-9700	PROPERTY TAX EQUIVALENT	135,852	140,000	102,274	137,000	140,000	0	0.00%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	39,918	49,100	29,132	39,000	45,500	(3,600)	-7.33%
650-59408-9703	PSC REMAINDER ASSESSMENT	2,693	2,500	0	2,210	2,500	0	0.00%
<b>Total OTHER OPERATING EXPENSES:</b>		<b>606,310</b>	<b>618,800</b>	<b>455,519</b>	<b>610,010</b>	<b>625,500</b>	6,700	1.08%
<b>Total OPERATING EXPENSES</b>		<b>\$ 2,237,246</b>	<b>\$ 2,366,675</b>	<b>\$ 1,601,529</b>	<b>\$ 2,130,385</b>	<b>\$ 2,286,340</b>	(80,335)	-3.39%
<b>NET OPERATING INCOME (LOSS):</b>		<b>\$ 266,010</b>	<b>\$ 389,225</b>	<b>\$ 267,268</b>	<b>\$ 361,345</b>	<b>\$ 572,360</b>	183,135	47.05%
<b>OTHER INCOME</b>								
650-48600	CONTRIBUTION IN AID	323,020	1,111,200	6,493	10,000	0	(1,111,200)	-100.00%
650-48900	OTHER REV/TRANSFER FROM HRA	0	0	75	75	0		
650-49415	REVENUES FROM MDSE & JOBBING	3,369	7,000	1,043	8,000	7,000	0	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	(3,369)	7,000	(5,969)	(8,000)	(7,000)	(14,000)	-200.00%
<b>TOTAL OTHER INCOME</b>		<b>323,020</b>	<b>1,125,200</b>	<b>1,641</b>	<b>10,075</b>	<b>0</b>	(1,125,200)	-100.00%
<b>TOTAL INCOME (LOSS) BEFORE INTEREST:</b>		<b>\$ 589,031</b>	<b>\$ 1,514,425</b>	<b>\$ 268,909</b>	<b>\$ 371,420</b>	<b>\$ 572,360</b>	(942,065)	-62.21%
<b>INTEREST CHARGES</b>								
650-59427-6210	INTEREST ON LONG TERM DEBT	115,465	106,100	80,257	106,100	96,690	(9,410)	-8.87%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	51,241	45,000	0	60,000	60,000	15,000	33.33%
650-49426	OTHER INCOME DEDUCTIONS	0	0	0	0	0		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	0	0	0	0	0		
650-49430	INTEREST ON DEBT-MUNI	0	0	0	0	0		
650-49435	MISC DEBITS TO SURPLUS	0	0	0	0	0		
<b>TOTAL INTEREST CHARGES</b>		<b>166,706</b>	<b>151,100</b>	<b>80,257</b>	<b>166,100</b>	<b>156,690</b>	5,590	3.70%
<b>TOTAL INCOME (LOSS)</b>		<b>\$ 422,325</b>	<b>\$ 1,363,325</b>	<b>\$ 188,652</b>	<b>\$ 205,320</b>	<b>\$ 415,670</b>	(947,655)	-69.51%

City of Two Rivers - Water Utility  
Capital Improvement Plan

<u>Project Description</u>	<u>Budget 2017</u>	<u>YTD 2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b><u>TO BE FUNDED THROUGH NORMAL OPERATIONS</u></b>						
w Membranes 45 @ \$1666.67	\$ 75,000	\$ 125,546	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
UltraFiltration Control Panel & Prefilter	\$ 60,000	\$ 53,730				
Turbidity Meters @ \$3500 each			\$ 10,500	\$ 7,000		
Mixers for Tanks \$30,000 each				\$ 30,000	\$ 30,000	
Antennae for East Tower/Lincoln Ave			\$ 2,000			
Plant Roofs	\$ 5,600	\$ -	\$ 5,600			
Check Valve @ Reservoir #7			\$ 4,500			
New Impellor on Pump # 8 @ Reservoir				\$ 9,000		
Water Meters 400 Meters @160	\$ 60,000		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
200 ERTZ w/ heads @110	\$ 22,000		\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
<b>Water System Replacement, Modification, and Improvement</b>						
Replace Services as needed	\$ 20,000		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Main Replacements as needed	\$ 10,000		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Discharge Pump for plant inspections 4"	\$ 3,000		\$ 3,000			
Reservoir Pump Upgrade				\$ 20,000		
PRV to have main zone/high pressure protection			\$ 25,000			
<b>TOTAL FUNDED BY NORMAL OPERATIONS</b>	<b>\$ 255,600</b>	<b>\$ 179,276</b>	<b>\$ 297,600</b>	<b>\$ 313,000</b>	<b>\$ 277,000</b>	<b>\$ 247,000</b>
<b><u>TO BE FUNDED THROUGH BORROWING</u></b>						
<b>Vehicle &amp; Equipment Replacement</b>						
Drill Rig	\$ 25,000					
Truck with Utility Body and Valve Turner	\$ 65,000	\$ 65,045				
3/4 ton Pick Up Truck				\$ 34,000		
<b>Major Maintenance, Improvement, Addition of Structures</b>						
Pole barn for truck storage				\$ 50,000		
Cleaning of Lake Intake			\$ 360,000			
Fencing around Water Towers						
Parking lot repaving (40% of total project)	\$ 12,500	\$ 10,628				
<b>Replace/Extend/Add Mains</b>						
Adams Street						
Sandy Bay Highlands						
Pilon Ct - Harbor to South	\$ 36,000					
37th St Loop from Martin Ln	\$ 40,000					
14th St - Hawthorne to Lowell			\$ 115,500			
Service Replacement Project 161 @ \$4,200			\$ 676,200			
Private Service (Spread Out)	\$ 266,500					
<b>TOTAL FUNDED THROUGH BORROWING</b>	<b>\$ 445,000</b>	<b>\$ 75,673</b>	<b>\$ 1,151,700</b>	<b>\$ 84,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>TO BE FUNDED THROUGH OTHER FUND</u></b>						
<b>Replace Mains</b>						
Lincoln Ave - 22nd to 35th	\$ 1,111,200					
<b>Water System Replacement, Modification, and Improvement</b>						
Harbor Park River Crossing						
System Model funded by TID 10						
<b>TOTAL FUNDED THROUGH OTHER FUNDS</b>	<b>\$ 1,111,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECT TOTALS</b>	<b>\$ 1,811,800</b>	<b>\$ 254,949</b>	<b>\$ 1,449,300</b>	<b>\$ 397,000</b>	<b>\$ 277,000</b>	<b>\$ 247,000</b>

City of Two Rivers - Water Utility  
Cash Flow Report

	ACTUAL 1/1/2014 12/31/2014	ACTUAL 1/1/2015 12/31/2015	ACTUAL 1/1/2016 12/31/2016	ACTUAL 1/1/2017 8/31/2017	PROJECTED 1/1/2017 12/31/2017	BUDGETED 1/1/2018 12/31/2018
<b>Current Total Net Profit (Loss)</b>	<b>\$ (170,206.47)</b>	<b>\$ 334,945.34</b>	<b>\$ 422,324.72</b>	<b>\$ 199,913.24</b>	<b>\$ 205,320.23</b>	<b>\$ 415,670.00</b>
Add: Non-cash transaction - Depreciation	\$ 50,149.63	\$ 275,176.49	\$ 281,118.41	\$ 228,643.00	\$ 425,000.00	\$ 430,000.00
<b>Cash Provided by Operations</b>	<b>\$ (120,056.84)</b>	<b>\$ 610,121.83</b>	<b>\$ 703,443.13</b>	<b>\$ 428,556.24</b>	<b>\$ 630,320.23</b>	<b>\$ 845,670.00</b>
<b>Changes in assets and liabilities</b>						
(Increase) Decrease in Cash Reserve Funds	\$ 18,979.24	\$ (70,624.05)	\$ 18,308.08	\$ (35,934.73)	\$ 99,166.09	\$ (1,000.00)
(Increase) Decrease in Plant Accounts(including CWIP)	\$ (611,641.37)	\$ (395,481.52)	\$ (548,336.05)	\$ (672,188.90)	\$ (750,000.00)	\$ (1,449,300.00)
(Increase) Decrease in Prepaid Expenses	\$ -	\$ -	\$ -	\$ (17,236.46)	\$ -	\$ -
(Increase) Decrease in Accounts Receivable	\$ (18,167.05)	\$ 4,288.22	\$ (17,522.89)	\$ 16,658.59	\$ -	\$ -
(Increase) Decrease in Materials Inventory	\$ (7,876.94)	\$ 11,641.54	\$ (2,268.57)	\$ (1,674.51)	\$ -	\$ -
(Increase) Decrease in Unamortized Debt Disc/Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Increase) Decrease in Pension Related Assets	\$ -	\$ (202,408.00)	\$ 40,504.00	\$ -	\$ -	\$ -
Increase (Decrease) in Accounts Payable	\$ (15,441.85)	\$ (48,506.70)	\$ 40,856.95	\$ (57,641.21)	\$ -	\$ -
Increase (Decrease) in Payroll Related Accruals & Clearing Acc	\$ (3,125.33)	\$ (204.09)	\$ 4,532.31	\$ 1,411.89	\$ -	\$ -
Increase (Decrease) in Debt Principal Payments	\$ (303,626.10)	\$ (455,130.34)	\$ (486,374.35)	\$ (368,678.76)	\$ (370,708.88)	\$ (415,453.10)
Increase (Decrease) for New Debt	\$ 562,952.19	\$ 395,109.96	\$ 140,000.00	\$ 392,681.18	\$ 858,000.00	\$ 1,151,700.00
Increase (Decrease) in Accrued Interest on Advances	\$ 45,548.51	\$ 47,360.02	\$ 51,241.00	\$ -	\$ 60,000.00	\$ 60,000.00
Increase (Decrease) in Accrued Interest	\$ 6,334.76	\$ (6,770.84)	\$ 1,223.80	\$ (8,174.33)	\$ -	\$ (1,300.00)
<b>Net Change in Cash</b>	<b>\$ (446,120.78)</b>	<b>\$ (110,603.97)</b>	<b>\$ (54,392.59)</b>	<b>\$ (322,221.00)</b>	<b>\$ 526,777.44</b>	<b>\$ 190,316.90</b>
Beginning Non Reserve Cash Balance	\$ (1,280,644.48)	\$ (1,726,765.26)	\$ (1,837,369.23)	\$ (1,891,761.82)	\$ (2,213,982.82)	\$ (2,213,982.82)
Ending Non Reserved Cash Balance	\$ (1,726,765.26)	\$ (1,837,369.23)	\$ (1,891,761.82)	\$ (2,213,982.82)	\$ (1,687,205.38)	\$ (2,023,665.92)
Balance Check	\$ -	\$ -				
<b>Net Cash Calculation</b>						
Net Change in Cash from above	\$ (446,120.78)	\$ (110,603.97)	\$ (54,392.59)	\$ (322,221.00)	\$ 526,777.44	\$ 190,316.90
(Increase) Decrease in Cash Reserve Funds	\$ (18,979.24)	\$ 70,624.05	\$ (18,308.08)	\$ 35,934.73	\$ 35,934.73	\$ 1,000.00
Positive (Negative) Net Cash Situation	\$ (465,100.02)	\$ (39,979.92)	\$ (72,700.67)	\$ (286,286.27)	\$ 562,712.17	\$ 191,316.90
<b>Net Cash Balance Calculation</b>						
Non Reserved Cash Balance	\$ (1,726,765.26)	\$ (1,837,369.23)	\$ (1,891,761.82)	\$ (2,213,982.82)	\$ (1,687,205.38)	\$ (2,023,665.92)
Debt Reserve and Membrane Replacement Funds Balance	\$ 352,362.81	\$ 422,986.36	\$ 404,678.78	\$ 440,613.51	\$ 440,613.51	\$ 441,613.51
Net Cash Balance	\$ (1,374,402.45)	\$ (1,414,382.87)	\$ (1,487,083.04)	\$ (1,773,369.31)	\$ (1,246,591.87)	\$ (1,582,052.41)

City of Two Rivers  
Consolidated Debt Payment Schedule

Description	Debt Issue		2018	2019	2020	2021	2022	2023	2024
Renovations-Principal	2007	P	\$244,594.28	\$250,378.93	\$256,300.39	\$262,361.90	\$268,566.76	\$274,918.36	\$ -
Renovations-Interest	2007	I	\$ 33,933.57	\$ 28,080.51	\$ 22,089.03	\$ 15,955.85	\$ 9,677.62	\$ 3,250.91	\$ -
Washington Street?-Principal	2010	P	\$ 65,000.00	\$ 65,000.00	\$ 70,000.00	\$ 75,000.00	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00
Washington Street?-Interest	2010	I	\$ 42,967.50	\$ 40,692.50	\$ 38,155.00	\$ 35,255.00	\$ 32,255.00	\$ 29,155.00	\$ 25,955.00
Lead Service Replace-Principal	2013	P	\$ 18,081.67	\$ 18,564.09	\$ 19,059.38	\$ 19,567.88	\$ 20,089.95	\$ 20,625.95	\$ 21,176.25
Lead Service Replace-Interest	2013	I	\$ 6,477.58	\$ 5,988.72	\$ 5,486.83	\$ 4,971.54	\$ 4,442.51	\$ 3,899.36	\$ 3,341.72
WPPI Reservoir Pump-Principal	2013A	P	\$ 1,407.60	\$ 1,407.60	\$ 1,407.60	\$ 1,407.60	\$ 1,407.60	\$ 469.20	\$ -
WPPI Pump & Compressor-Principal	2013B	P	\$ 4,682.76	\$ 4,682.76	\$ 4,682.76	\$ 4,682.76	\$ 4,682.76	\$ 4,682.76	\$ -
Mains 14th St-Principal	2015	P	\$ 17,581.33	\$ 17,919.78	\$ 18,264.73	\$ 18,616.33	\$ 18,974.69	\$ 19,339.95	\$ 19,712.25
Mains 14th St-Interest	2015	I	\$ 6,561.64	\$ 6,219.93	\$ 5,871.66	\$ 5,516.68	\$ 5,154.87	\$ 4,786.09	\$ 4,410.21
21st St River Cross-Principal	2015	P	\$ 13,280.46	\$ 13,536.10	\$ 13,796.67	\$ 14,062.26	\$ 14,332.96	\$ 14,608.87	\$ 14,890.09
21st St River Cross-Interest	2015	I	\$ 4,956.48	\$ 4,698.66	\$ 4,435.29	\$ 4,167.15	\$ 3,893.84	\$ 3,615.28	\$ 3,331.36
SCADA System-Principal	2016	P	\$ 12,523.69	\$ 12,899.40	\$ 13,278.02	\$ 13,684.72	\$ 14,095.26	\$ 14,518.12	\$ 14,949.87
SCADA System-Interest	2016	I	\$ 3,816.46	\$ 3,440.75	\$ 3,062.14	\$ 2,655.43	\$ 2,244.89	\$ 1,822.03	\$ 1,390.29
Lincoln Avenue	2017	P	\$ 38,301.31						
Lincoln Avenue	2017	I	\$ 16,821.00						
Principal Total			\$415,453.10	\$384,388.66	\$396,789.55	\$409,383.45	\$417,149.98	\$429,163.21	\$150,728.46
Interest Total			\$ 98,713.23	\$ 89,121.07	\$ 77,099.95	\$ 68,521.65	\$ 57,668.73	\$ 46,528.67	\$ 38,428.58
Subtotal			\$514,166.33	\$473,509.73	\$473,889.50	\$477,905.10	\$474,818.71	\$475,691.88	\$189,157.04
Balance Check			\$ (38,301.31)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected New Borrowing									
\$150,000.00	2017	P		\$ 13,084.58	\$ 13,477.11	\$ 13,881.43	\$ 14,297.87	\$ 14,726.81	\$ 15,168.61
	2017	I		\$ 4,500.00	\$ 4,107.46	\$ 3,703.15	\$ 3,286.71	\$ 2,857.77	\$ 2,415.97
\$150,000.00	2018	P			\$ 13,084.58	\$ 13,477.11	\$ 13,881.43	\$ 14,297.87	\$ 14,726.81
	2018	I			\$ 4,500.00	\$ 4,107.46	\$ 3,703.15	\$ 3,286.71	\$ 2,857.77
\$150,000.00	2019	P				\$ 13,084.58	\$ 13,477.11	\$ 13,881.43	\$ 14,297.87
	2019	I				\$ 4,500.00	\$ 4,107.46	\$ 3,703.15	\$ 3,286.71
\$150,000.00	2020	P					\$ 13,084.58	\$ 13,477.11	\$ 13,881.43
	2020	I					\$ 4,500.00	\$ 4,107.46	\$ 3,703.15
Principal Total			\$ -	\$ 13,084.58	\$ 26,561.69	\$ 40,443.12	\$ 54,740.99	\$ 66,338.22	\$ 80,747.72
Interest Total			\$ -	\$ 4,500.00	\$ 8,607.46	\$ 12,310.61	\$ 15,597.32	\$ 19,555.09	\$ 23,660.60
Subtotal			\$ -	\$ 17,584.58	\$ 35,169.15	\$ 52,753.73	\$ 70,338.31	\$ 85,893.31	\$ 104,408.32
Balance Check			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS									
Principal Total			\$415,453.10	\$397,473.24	\$423,351.24	\$449,826.57	\$471,890.97	\$485,546.43	\$208,803.18
Interest Total			\$ 98,713.23	\$ 93,621.07	\$ 85,707.41	\$ 80,832.26	\$ 73,266.05	\$ 60,483.76	\$ 50,692.18
TOTAL DEBT PAYMENTS			\$514,166.33	\$491,094.31	\$509,058.65	\$530,658.83	\$545,157.02	\$546,030.19	\$259,495.36

Water Utility	Interest Payment	Months of Interest	Monthly Interest	Months Accrued	Budgeted Expense
3/15/2018 W-8	\$ 3,816.46	12	\$ 318.04	2	\$ 636.00
4/1/2018 W-2	\$ 22,052.50	6	\$ 3,675.42	3	\$ 11,026.00
5/1/2018 W-1	\$ 18,412.95	6	\$ 3,068.83	4	\$ 12,275.00
W-3	\$ 3,359.39	6	\$ 559.90	4	\$ 2,240.00
W-6	\$ 3,365.43	6	\$ 560.91	4	\$ 2,244.00
W-7	\$ 2,542.15	6	\$ 423.69	4	\$ 1,695.00
10/1/2018 W-2	\$ 20,915.00	6	\$ 3,485.83	6	\$ 20,915.00
11/1/2018 W-1	\$ 15,520.62	6	\$ 2,586.77	6	\$ 15,521.00
W-3	\$ 3,118.19	6	\$ 519.70	6	\$ 3,118.00
W-6	\$ 3,196.21	6	\$ 532.70	6	\$ 3,196.00
W-7	\$ 2,414.33	6	\$ 402.39	6	\$ 2,414.00
3/15/2019 W-8	\$ 3,440.75	12	\$ 286.73	10	\$ 2,867.00
4/1/2019 W-2	\$ 20,915.00	6	\$ 3,485.83	3	\$ 10,458.00
5/1/2019 W-1	\$ 15,520.62	6	\$ 2,586.77	2	\$ 5,174.00
W-3	\$ 3,118.18	6	\$ 519.70	2	\$ 1,039.00
W-6	\$ 3,196.20	6	\$ 532.70	2	\$ 1,065.00
W-7	\$ 2,414.32	6	\$ 402.39	2	\$ 805.00
					\$ 96,688.00
					\$ 96,690.00
					650-59427-6210