

MEMORANDUM

To: Dan Duchniak, PE, GM
From: Donna Scholl, CPA, ASM
Date: November 3, 2016
Subject: Budget Approval

Attached are an Executive Summary, a Capital Improvement Plan (CIP) and the Operating Plan for 2017. They differ from the ones you reviewed in October. Three changes were made. First, future water supply program management (PM) costs were raised to the level projected by Greeley and Hansen. Second, additional debt will be secured to pay for the increase in PM costs. Finally, revenue was decreased to reflect the timing of the PSC and their review of our application to increase rates.

Please refer to the Executive Summary for a more detailed discussion. I look forward to reviewing these documents with you and the Commission. Should they decide to approve them, an appropriate motion would be . . .

Motion

. . . to approve the Capital Improvement Plan and Operating Plan for 2017.

2017 BUDGET

- ❖ Executive Summary
 - ◆ Descriptive
 - ◆ Key Indicators

- ❖ Capital Improvement Plan
 - ◆ Summary
 - ◆ History
 - ◆ FWS – WWU Admin & PM/CM
 - ◆ Significant Items
 - ◆ Borrowed Funds
 - ◆ Source, Pumping & Treatment
 - ◆ Transmission & Distribution
 - ◆ General Plant
 - ◆ Contributed Plant

- ❖ Operating Plan
 - ◆ Statement of Revenues and Expenses
 - ◆ Compensation
 - ◆ Other Significant Items
 - ◆ Detailed Variance Analysis



WAUKESHA WATER UTILITY BUDGET EXECUTIVE SUMMARY

2017

Capital expenditures are budgeted at \$15.9 million in 2017, a \$1.5 million decrease from the projected 2016 expenditures of \$17.4 million. Expenditures for future water supply account for almost \$11.2 million of the 2017 expenditures. \$3.9 million of the expenditures relate to the routine capital projects. The remainder relates to contributed plant. While the budget is decreasing slightly, there is a significant shift away from road work to planning for the construction of the future water supply.

This level of capital expenditure assumes that the Utility will utilize the remaining General Obligation Debt (NAN) available to us from the City; \$9.9 million. In addition, the Utility assumes that it will receive \$4.7 million in Safe Drinking Water Loans from the state.

A summary of significant capital expenditures is attached.

“Net Income” is budgeted at \$1.7 million, down from the \$3.2 million projected for 2016. While the Utility has budgeted for an 11% rate increase to take effect 2/1/2017, it expects the volume of billed gallons to decrease. Therefore, revenue is budgeted to increase by only 9%. Expenses are budgeted to increase by 16%.

The increase in expenses relates to noncash and cash items. An increase of \$640,000 in the amortization of preliminary expenditures related to the future water supply will not use cash. However, the painting of Davidson tower account for almost \$330,000 will use cash. Wages and benefits are budgeted to increase less than the market comparisons. Solid performance will result in an increase of 2.25% to wages.

A more detailed understanding of the expenses can be gained by examining the Significant Expenses and Variance Analysis (both attached).

The Utility’s cash position will improve slightly in 2017. The Capital and Operating plans combine to produce a cash balance at year-end of \$27.8 million, up from the \$26.3 million projected for 2016. The Utility’s Return on Rate Base is budgeted at 4.2%. The Debt Service Revenue Ratio is budgeted at 3.1, exceeding the required 1.25. The cash balance meets the debt service and working capital requirements in the debt covenants.

WWU
FIVE YEAR FINANCIAL PLAN

KEY INDICATORS

2017

	Actual 2014	Actual 2015	Projected 2016	Budget 2017
Capital Budget	\$ 9,326,092	\$ 7,787,768	\$ 17,452,639	\$ 15,978,269
Feet Replaced	10,258	15,658	29,882	6,920
Rate Increase	0%	3%	0%	11%
Managers' Margin	5,501,087	6,129,283	\$ 6,866,109	6,479,735
Average Annual Bill - Residential	\$ 319.67	\$ 322.32	\$ 322.32	\$ 357.71
Net Operating Income - PSC	2,185,950	2,627,118	3,150,728	2,694,419
Average Net Rate Base	\$ 44,027,203	\$ 49,092,086	\$ 60,237,541	\$ 64,190,879
Return on Rate Base	4.96%	5.35%	5.23%	4.20%
Debt Coverage Revenue Requirement - 1.25	6.21	6.82	3.40	3.10
YE Cash Balance	\$ 18,454,882	\$ 21,476,071	\$ 26,294,728	\$ 27,794,258
Minimum Cash Required	\$ 2,706,116	\$ 3,281,974	\$ 2,497,470	\$ 3,039,460

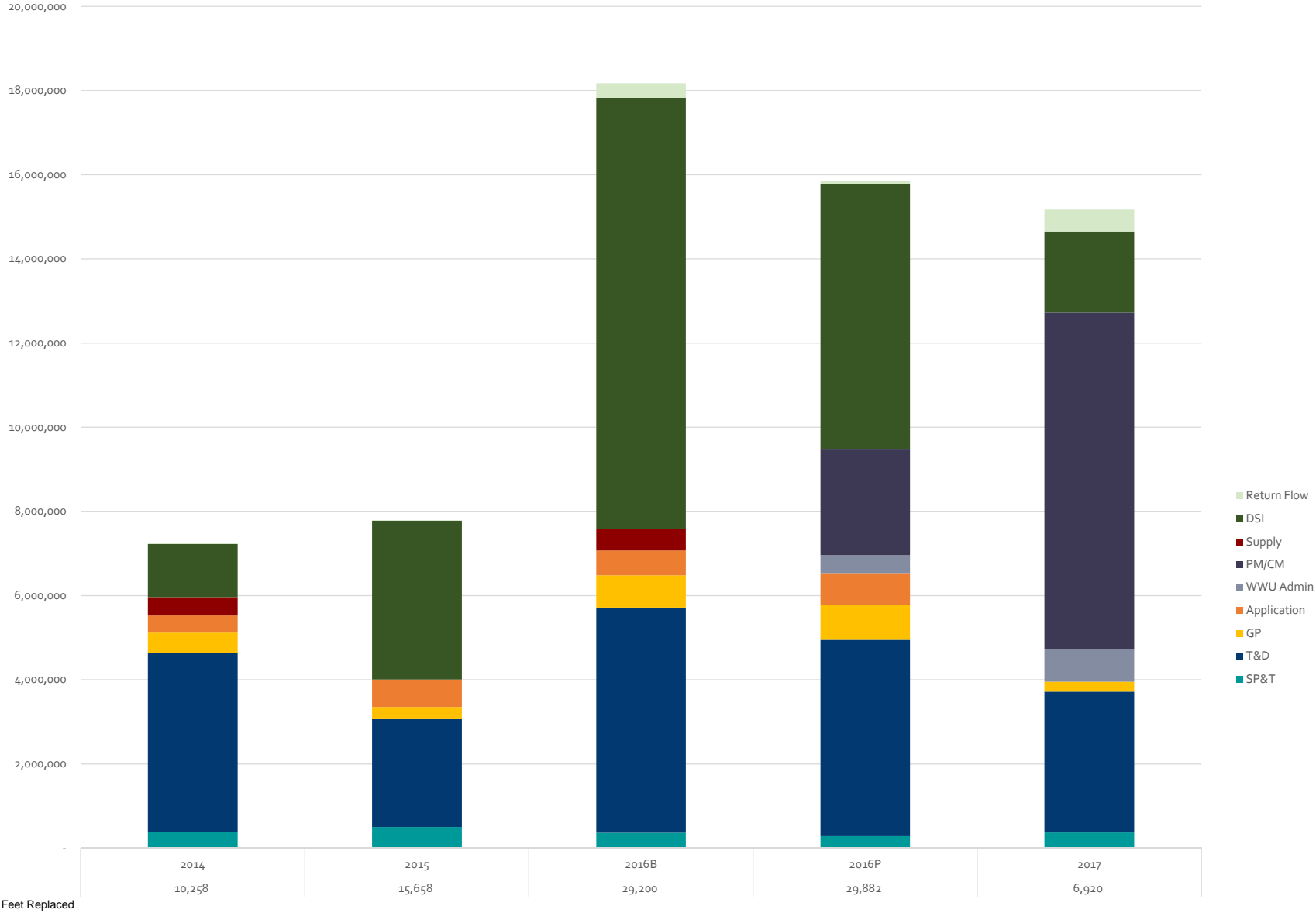
2017 BUDGET
Capital Improvement Plan

- ◆ Summary
- ◆ History
- ◆ FWS – WWU Admin & PM/CM
- ◆ Significant Items
- ◆ Cash
- ◆ Borrowed Funds
- ◆ Source, Pumping & Treatment
- ◆ Transmission & Distribution
- ◆ General Plant
- ◆ Contributed Plant

WAUKESHA WATER UTILITY
Capital Improvement Plan
Summary
2017

Year	Application (FWS)	WWU Admin & PM/CM	Supply (FWS)	Distribution System Improvements (FWS)	Return Flow (FWS)	Source, Pumping & Treatment	Transmission & Distribution	General Plant	Total Utility	% Δ from 16 B	Developer Contributed (Table 5)	Total Capital Improvement Plan
2016 B	585,065		519,158	10,222,615	365,300	366,175	5,349,171	769,203	18,176,687		2,551,102	20,727,790
2016 P	750,951	2,949,924	-	6,296,898	65,448	279,057	4,672,791	834,509	15,849,578	-13%	1,603,061	17,452,639
2017	-	8,770,042	-	1,924,600	528,332	371,079	3,346,256	234,017	15,174,327	-4%	803,942	15,978,269
2018	-	4,261,717	6,478,076	4,383,000	5,769,692	250,720	4,119,995	103,000	25,366,200	67%	791,095	26,157,295
2019	-	8,275,282	22,060,704	4,450,000	19,616,952	273,262	4,040,158	167,000	58,883,358	132%	818,230	59,701,588
2020	-	13,131,539	27,949,524	-	27,766,327	459,428	6,485,971	116,000	75,908,789	29%	846,295	76,755,084
2021	-	8,471,336	10,556,565	-	10,457,252	285,616	5,071,396	234,000	35,076,166	-54%	875,323	35,951,488
2022	-	-	-	-	-	311,829	5,093,662	109,000	5,514,491	-84%	905,346	6,419,837
Total	\$ -	\$ 42,909,916	\$ 67,044,869	\$ 10,757,600	\$ 64,138,555	\$ 1,640,106	\$ 23,063,777	\$ 854,017	\$ 210,408,840		\$ 4,134,884	\$ 214,543,724

WWU
CAPITAL IMPROVEMENTS - HISTORY
2014 - 2017



WWU			
FWS - Admin & PM/CM			
		2016	2017
Job #	Description	Projected	Budget per WS
	FWS		
	Utility Costs		
GLC-W0001	Internal Labor	214,655	490,444
GLC-W0002	Financial Planning	83,500	139,500
GLC-W0003	Legal & Regulatory	64,400	159,250
GLC-W0004	Public Relations	60,000	-
	FWS WWU Admin	422,555	789,194
	PM/CM Supply	1,299,845	4,097,927
	PM/CM Return Flow	1,227,525	3,882,921
	FWS PM/CM	2,527,369	7,980,848
	TOTAL WWU ADMIN & PM/CM	2,949,924	8,770,042

WAUKESHA WATER UTILITY
CIP
SIGNIFICANT ITEMS > \$100,000
2017

FUTURE WATER SUPPLY

WWU Administration			
Internal Labor	\$	490,444	
Financial Planning		139,500	
Legal & Regulatory		159,250	
PM/CM		7,980,848	
Distribution System Improvements			
Segment AC - 1,200 feet		1,924,600	
Return Flow			
Land		528,332	\$ 11,222,974

ROUTINE

Capital Pumping Equipment	\$	296,798	
Main Replacement - 5,720 feet		2,787,447	
Street Lateral Replacements		114,048	
Valve Replacements		139,968	
Water Meter Replacement		136,712	\$ 3,474,972
			<u>\$ 14,697,946</u> 97%

TOTAL CAPITAL BUDGET

\$ 15,174,327

CONTRIBUTED CAPITAL

\$ 803,942

**WAUKESHA WATER UTILITY
STATEMENT OF SOURCES AND USES OF CASH
PERIOD ENDING DECEMBER 31, 2016**

Cash Balance - September 30, 2016

\$33,362,396

SOURCES 9/1 - 12/31:

Operations:

Customers - water sales	\$2,924,165
Waste Water Utility - joint metering billing	197,368
Rent of utility property - cellular leases	37,895
Receipts on sewer bills	3,122,576
Other - miscellaneous	39,993
Total Cash From Operating Activities	\$6,321,997

Capital and Related Financing Activities:

Grants	
Contributions	69,434
Issuance of long-term debt	
Sale of short-term debt	
Interest income	42,337
Total Cash From Capital/ Investing Activities	\$111,771

Total Cash Receipts

\$6,433,769

USES 9/1 - 12/31:

Salaries, wages, payroll taxes and benefits	\$766,323
Subcontracted and outside services	154,070
Disbursement to city for sewer transfer	3,053,907
Pumping power	187,998
Purchase of materials and supplies	333,128
Tax equivalent - PILOT	
Acquisition of capital assets	7,550,587
Debt service - principal	790,000
Debt service - interest	665,424
	665,424

Total Cash Used

\$13,501,437

Net Change in Cash

(\$7,067,668)

Cash Balance - December 31, 2016

\$26,294,728

WAUKESHA WATER UTILITY
CIP
BORROWED FUNDS - BUDGET
2017

<u>Capital</u>	Budget	Less Funds Remaining	Total Needed	Less Grants	Borrowed Funds Needed	Less SDWLP	GO Debt Needed
FWS	11,222,974						
Routine	3,951,353						
	15,174,327	1,550,422	13,623,905	-	13,623,905	4,704,173	8,919,732

GO Debt from City	50,000,000	
GO Debt Utilized	<u>40,115,000</u>	
GO Debt Available		9,885,000
GO Debt Remaining at 12/31/17		<u><u>\$ 965,268</u></u>

WWU
CIP
Source, Pumping Treatment

Job #	Description	2016	2017
		Projected	Budget per WS
	Capital Pumping Equipment		
W01205, 6	Well #7 and #13	8,696	
	Spare Pumping Equipment @ 3, 8, 10	225,000	
W01213, fu	Hillcrest Booster Pump Replacement	5,751	7,655
	Well Rehab		180,000
	Airport Booster Station Upgrade		109,143
	Capital Pumping Structure Improvement		25,017
W01210	East Ave Well 5 Access Panel Replacement	4,722	
W01211	Saylesville Well 8 Access Panel Replacement	5,294	
W01216	Saylesville Booster Roof Replacement	12,000	
	East Ave Booster and Well Roof Replacements		12,500
	Access Control Upgrades		11,003
	Tmnt Equipment Update		7,613
W01215	Well #8 Saylesville Sodium Silicate Upgrade	17,593	
	2 HMO Scale Replacements		18,148
	Land - Future Redundant PRV Station		
	TOTAL SOURCE, PUMPING, & TREATMENT	279,057	371,079

WWU
CIP
Transmission Distribution

Job #	Description	2016	2017
		Projected	Budget per WS
	Total Replacement Footage Budgeted		
	Total Replacement Cost per Foot		
	Water Main Improvements		2,738
M00449	S East Ave. - Estberg to Sunset	-	
M00453	USH-18(Moreland Blvd) -Manhattan Dr to I94	125,940	
M00487	E. Moreland Bld, Manhattan Dr. to Airport	1,316,912	
M00491	Summit/Delafield, E of Moreland Blvd to Spring St, including Bidwell to Prospect plus intersection of North/Delafield/St Paul	970,000	
M00492	Grand, Hoover to Estberg - resurfacing project.	409,000	
M00493	Greenfield Ave N, Main St to Arcadian	420,000	
M00494	Tenny, Newhall to College	400,000	
M00495	E. Moreland Blvd - Wolf Rd to Manhattan	42,000	
M00497	2016 Big Bend Rd Utility Imp - Smart Property - City Contrib	20,000	
M00499	Sunset Dr - Tenny to Les Paul - WM Offsets for Storm Sewer	259,000	
	Summit/Delafield, W of Green Meadow to Grandview	-	
M00503	Grandview and Northview	99,281	
	Prairie Ave - College to St Paul	-	912,292
	N Grand - 5 Points to Wisconsin		401,293
	South St - Clinton to Grand		301,432
	NW Barstow - Buena Vista to Lemira		672,689
	N Moreland - Michigan to Summit		-
	WM offsets from WSB from Genesee Road to Fiddlers Creek Drive		214,570
	WM offsets from WSB from Fiddlers Creek to Northview Road		115,916
	WM offsets from WSB from Northview to Rolling Ridge Drive		115,916
	Oscar Street - Jefferson to Highland		50,600
	Hyde Park - Summit to Madison		-
	Additional Streets To Be Determined by City		-
	Howell Oaks Oversizing		
	Inspection Services	-	
W01204	Relocate PRV from Vault to Highline Booster	32,389	
	Oakmont PRV		
	Main Inventory	164,032	
	Laterals Replacement - Street Only	58,000	114,048
	Hydrant Replacement	83,763	91,812
	Valve Replacements	90,790	139,968
	Manhole to valve box conversions	60,840	76,269
	Water Meter Replacement 5/8" - 6"	112,139	136,712
	Automated Meter Reading		
	Reservoirs		
W01209	Meadowbrook Tower Generator Replacement	8,706	
	Sunset Ground Storage Reservoir Repairs		
	TOTAL TRANSMISSION & DISTRIBUTION	4,672,791	3,346,256

WWU
CIP
General Plant

Account #	Job #	Description	2016	2017
			Projected	Budget per WS
3890		Land		
3900		General Struct & Improvements		
	W01113	Parking Deck Repairs	655,000	
	W01217	Lunch Room Upgrades - Remodeling	17,000	
	W01218	Replace Customer Parking Lot on Delafield St	15000	
		HVAC Control Upgrades		12,579
		Access Control/FAB Upgrades		9,461
		North St Parking Lot Replacement		35,356
3910		Office Furniture and Equipment		
		Office Improvements	-	500
3911		Administrative Computer Equipment		25,386
	W01207	2016 Computer Purchases	27,923	
		IT Equipment		
		Mobile Technology		
		Microsoft Upgrade - Office Suite		
		Website Upgrade		29,475
3920		Transportation Equipment		
	W01208	Install Valve turner on Fleet #92	35,000	
		Fleet Replacement - Truck # 100	20,586	
		Fleet Replacement - Truck #19		48,948
3940		Tools & Shop/Garage Equipment		
		Equipment Upgrades	-	5,700
3960		Power Operated Equipment		
		Vac Jetter		59,613
3970		Communications - Teleph & Radio		
		800 MHZ Radio Conversion to Digital	-	
3971		Computers - SCADA		
		SCADA Upgrades		7,000
	W01212	Central Scada Computer, Alarming, and Remote Access Upgrade	64,000	
TOTAL GENERAL PLANT			834,509	234,017

2017 BUDGET

Operating Plan

- ◆ Statement of Revenues and Expenses
- ◆ Compensation
- ◆ Other Significant Items
- ◆ Detailed Variance Analysis

WWU
STATEMENT OF REVENUES EXPENSES
2017 BUDGET

	<u>2016 B</u>	<u>2016 P</u>	<u>2017</u>	<u>2016 P v. 2016 B</u>	<u>2017 B v. 2016 P</u>
OPERATING REVENUES:					
Residential	\$ 4,595,871	\$ 4,644,236	\$ 5,030,438	1.01	1.08
Commercial	1,425,743	1,444,345	1,569,600	1.01	1.09
Industrial	815,486	753,345	827,016	0.92	1.10
Public	349,980	297,297	326,294	0.85	1.10
Multi Family	1,490,226	1,538,782	1,668,163	1.03	1.08
Total Metered Sales	8,677,305	8,678,005	9,421,510	1.00	1.09
Private Fire Capacity	182,205	186,501	199,977	1.02	1.07
Public Fire Capacity	1,745,612	1,735,920	1,927,919	0.99	1.11
Other Operating Revenues	497,472	540,181	495,143	1.09	0.92
TOTAL OPERATING REVENUES	11,102,595	11,140,607	12,044,549	1.00	1.08
OPERATING EXPENSES:					
Source	8,832	74,524	769,547	8.44	10.33
Pumping	1,071,916	992,196	1,015,430	0.93	1.02
Treatment	444,059	420,524	473,202	0.95	1.13
Distribution	1,180,864	972,912	1,476,933	0.82	1.52
Customer Service	197,204	185,726	203,204	0.94	1.09
Administrative	1,815,755	1,628,615	1,626,499	0.90	1.00
Total	4,718,631	4,274,498	5,564,814	0.91	1.30
MANAGERS' MARGIN	6,383,964	6,866,109	6,479,735	1.08	0.94
Depreciation	2,568,223	2,547,285	2,616,901	0.99	1.03
Tax Equivalent	1,774,814	1,774,814	1,793,628	1.00	1.01
Other Taxes	109,484	108,564	111,000	0.99	1.02
TOTAL OPERATING EXPENSES	9,171,152	8,705,161	10,086,343	0.95	1.16
TOTAL OPERATING INCOME(LOSS)	1,931,443	2,435,446	1,958,206	1.26	0.80
NON OPERATING INCOME&(EXPENSE)	1,540,109	835,052	(272,252)	0.54	(0.33)
NET INCOME(LOSS)	\$ 3,471,552	\$ 3,270,498	\$ 1,685,955	0.94	0.52



Recommended Compensation for 2017
Budget Impact

	2017 B	2016 P	Volume Adjusted 2016P	2017 Per Market Forecast	Budget Compared to			
					2016P	Vol Adj	Mkt	
Benefits								Benefits
Medical Insurance	493,659	477,130	479,395	512,474	3.5%	3.0%	-3.7%	Medical Insurance
Dental Insurance	30,825	29,831	29,935	31,566	3.3%	3.0%	-2.3%	Dental Insurance
Life Insurance	11,723	11,309	11,158	11,723	3.7%	5.1%	0.0%	Life Insurance
Disability	7,064	6,676	7,018	7,064	5.8%	0.7%	0.0%	Disability
Pension	149,714	144,210	145,388	149,714	3.8%	3.0%	0.0%	Pension
Total Benefits	692,985	669,156	672,895	712,541	3.6%	3.0%	-2.7%	Total Benefits
Wages	2,235,019	2,152,470	2,216,831	2,266,710	3.8%	0.8%	-1.4%	Wages
Grand Total	\$ 2,928,004	\$ 2,821,626	\$ 2,889,726	\$ 2,979,251	3.8%	1.3%	-1.3%	

Solid employee receives increase of 2.25%

WWU
SIGNIFICANT ITEMS
EXPENSES > \$500,000 OR CHANGES > \$25,000
2017

ITEMS UNRELATED TO COMPENSATION

ACCOUNT #	DESCRIPTION	2016 P	2017 B	\$ Δ	% Δ	NOTE
6030	200 SOURCE-MISC.OPERATING EXPENSES	\$ 58,114	\$ 697,367	\$ 639,253	100%	100% Increase - The PSC amortization of preliminary survey costs from 2013 through 2016 completion of the FWS application is budgeted to be amortized over a four year period in 2017.
6145	300 SOURCE MAINT - WELL ABANDON & CROSS CONNECTION	\$ -	\$ 61,246	\$ 61,246	100%	100% Increase - We have budgeted to abandon Newhall well and 2 monitoring wells in Howell Oaks development in 2017.
6230	300 PUMP OP - POWER	751,990	774,419	\$ 22,428	3%	3% Increase - A 3% rate increase for electricity and natural gas is budgeted in 2017.
6410	300 TMNT - CHEMICALS	133,000	171,969	\$ 38,969	29%	29% Increase - Purchases/use of sodium silicate will increase in 2017 to insure that we have proper corrosion control for lead and copper.
6610	300 T&D OPS - STORAGE FACILITIES EXPENSE	20,665	349,221	\$ 328,556	1590%	1590% Increase - Davidson Tower is budgeted to be painted in 2017.
6730	300 T&D MAINT OF MAINS	222,359	272,614	\$ 50,255	23%	23% Increase - Repair costs for street openings will increase in 2017. When the street is openend, a larger area is required to be repaired per City policy.
6751	300 T&D MAINT PROPERTY SERVICES	62,937	128,754	\$ 65,817	105%	105% Increase - A contractor is budgeted in 2017 to assist in replacing an increased number of 2" and smaller iron property services that remain in the system.
9230	100 A&G OUTSIDE SERVICES	129,683	60,250	\$ (69,433)	-54%	54% Decrease - Consultant costs will decrease and be re-allocated to future water supply in 2017.
9320	300 A&G MAINT OF GENERAL PLANT	69,713	104,660	\$ 34,947	50%	50% Increase - Exterior maintenance for the office building and increased boiler maintenance is budgeted in 2017.

\$ 1,448,462 \$ 2,620,499 \$ 1,172,037 81%

COMPENSATION NET CONTRA AND SEWER CREDIT

2,704,784

TOTAL EXPENSES ANALYZED

\$ 5,325,283

MANAGERS' EXPENSES

\$ 5,564,814

% OF MANAGERS' EXPENSES ANALYZED

96%

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
4030	200 DEPRECIATION EXP - U PLANT	2,046,336	2,046,336	2,092,519	2%	46,183	
4030	DEPRECIATION EXP - U PLANT - CONTRA &	(193,394)	(214,332)	(211,830)	-1%	2,502	
4080	200 PILOT EXPENSE	1,774,814	1,774,814	1,793,628	1%	18,814	
4080	PILOT (PROP TAX EQUIV) - SC & CONTRA	(46,067)	(46,067)	(43,452)	-6%	2,615	
4081	100 EMPLOYER SOC SEC/MEDICARE	162,359	161,656	163,694	1%	2,038	
4081	EMPLOYER'S FICA SC	(19,036)	(19,036)	(19,480)	2%	(444)	
4082	100 TAXES - UNEMPLOYMENT COMP	-	-	-	0%	-	
4083	200 TAXES - PSC ASSESSMENT	12,228	11,886	10,112	-15%	(1,773)	
4084	300 TAXES - DNR WATER USE FEE	-	125	125	0%	-	
4150	200 REVENUE FROM JOBBING/CONTRACTS	(9,009)	(10,183)	(6,789)	-33%	3,394	
4160	200 COS FROM JOBBING & CONTRACTS	6,356	8,147	5,431	-33%	(2,716)	
4170	100 MISC. NON-OPERATING REVENUE	-	-	-	0%	-	
4170	300 MISC. NON-OPERATING REVENUE	-	-	-	0%	-	
4190	200 INT INCOME - SWEEP - WSB	(5,800)	(18,458)	(10,836)	-41%	7,622	
4191	200 INT INCOME - LGIP - GEN FUND	(13,038)	(39,565)	(27,539)	-30%	12,026	30% Decrease - Interest income is budgeted conservatively.
4192	200 INT INCOME - LGIP - DEBT PAYMENT FUND	(1,341)	(5,593)	(3,429)	-39%	2,164	
4193	200 INT INCOME - LGIP - IMPROVE FUND	(11,793)	(34,097)	(30,123)	-12%	3,973	
4195	200 INT INCOME - LGIP - EQUIP REPLACE	(10,233)	(24,937)	(18,953)	-24%	5,984	
4196	200 INT INCOME - LGIP - TAX EQUIV	(1,154)	(6,244)	(3,531)	-43%	2,713	
4197	200 FAIR MARKET VALUE	-	-	-	0%	-	
4198	200 INT INCOME - LGIP - DEBT RESERVE	(210)	(886)	(983)	11%	(97)	
4210	100 REVENUE FROM CONTRIBUTIONS - GRANTS	-	-	-	0%	-	
4210	600 REVENUE FROM CONTRIBUTIONS	(2,548,632)	(1,525,259)	(803,942)	-47%	721,317	47% Decrease - There was an increase in development in 2016. All known projects for 2017 have been budgeted here.
4250	200 MISCELLANEOUS AMORTIZATION	(191,106)	(191,106)	(191,106)	0%	(0)	
4260	200 DEPRECIATION EXPENSE - CONTRIBUTED P	715,282	715,282	736,213	3%	20,931	
4269	200 MISC INTEREST EXPENSE	-	-	-	0%	-	
4270	200 Int Expense-Notes	311,798	385,743	670,275	74%	284,532	74% Increase - Interest expense on the 2016 NAN will be recorded for a full year in 2017 and we will be borrowing in 2017.
4273	200 Int Expense-LTD-2013 Bonds	314,316	314,816	312,816	-1%	(2,000)	
4273	600 Int Expense - LTD - 2013 SDWLP Bond	19,141	19,141	18,200	-5%	(941)	
4274	200 INT EXPENSE - LTD - 2014 BONDS	166,263	166,263	166,263	0%	(0)	
4274	INTEREST EXPENSE - CONTRA	(349,568)	(359,955)	(308,471)	-14%	51,484	
4275	200 INT EXPENSE - LTD - 2015 BONDS	198,928	198,928	200,600	1%	1,672	
4276	0 INT EXPENSE - LTD - 2006 BONDS	10,678	10,676	-	-100%	(10,676)	100% Decrease - The 2006 bond will be paid off in 2016.
4276	200 INT EXPENSE - LTD - 2016 BONDS	335,520	151,713	227,614	50%	75,901	50% Increase - Interest expense on the 2016 Bond will be recorded for a full year in 2017.
4277	200 INT EXPENSE - LTD - 2017 BONDS	-	-	65,924	100%	65,924	100% Increase - A safe drinking water loan is budgeted in 2017.
4278	0 INT EXPENSE - LTD - 2008 BONDS	116,434	116,434	101,188	-13%	(15,247)	13% Decrease - The interest owed on this bond will continue to decrease as the balance owed decreases.

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
4280	200 Amortization Exp - Issue Costs	198,010	177,218	105,000	-41%	(72,218)	41% Decrease - Less debt is budgeted to be issued in 2017.
4285	200 Amort of Pre-paid Int Exp/Loss on Advance Refu	46,743	46,743	46,743	0%	-	
4290	200 Amortized Rev Prem on NP to City	(46,274)	(116,712)	(128,795)	10%	(12,082)	
4295	200 AMORTIZED REV - BOND PREMIUM	(76,139)	(97,878)	(113,305)	16%	(15,426)	16% Increase - The premium on the 2016 debt will be recorded for a full year in 2017.
4340	MISC CREDITS TO SURPLUS	-	-	-	0%	-	
4350	MISC DEBITS TO SURPLUS	-	-	-	0%	-	
4611	200 M SALES - RESIDENTIAL	(4,595,871)	(4,644,236)	(5,030,438)	8%	(386,202)	
4612	200 M SALES - COMMERCIAL	(1,425,743)	(1,444,345)	(1,569,600)	9%	(125,255)	
4613	200 M SALES - INDUSTRIAL	(815,486)	(753,345)	(827,016)	10%	(73,671)	
4614	200 M SALES - PUBLIC	(349,980)	(297,297)	(326,294)	10%	(28,997)	
4615	200 METERED/MULTI-FAMILY	(1,490,226)	(1,538,782)	(1,668,163)	8%	(129,380)	
4616	200 SALES - PRIVATE FIRE	(182,205)	(186,501)	(199,977)	7%	(13,476)	
4618	200 SALES - PUBLIC FIRE	(1,745,612)	(1,735,920)	(1,927,919)	11%	(192,000)	
4700	200 CUSTOMER LATE CHARGES	(133,345)	(130,394)	(141,574)	9%	(11,180)	
4710	200 MISC SERVICE REVENUES	(28,240)	(52,305)	(53,851)	3%	(1,546)	
4710	300 MISC SERVICE REVENUES	-	-	-	0%	-	
4710	600 MISC SERVICE REVENUES	(3,080)	(2,135)	(5,750)	169%	(3,615)	
4720	200 RENTS FROM UTILITY PROPERTY	(265,874)	(288,288)	(229,780)	-20%	58,508	20% Decrease - The cell leases for Cricket on both Davidson and UWW towers will be lost in 2017.
4740	200 OTHER WATER REVENUES	-	(125)	-	-100%	125	
4742	200 SEWER BILLING REIMBURSEMENT	(66,933)	(66,933)	(64,189)	-4%	2,745	
6000	300 SOURCE OPR/SUPR & ENGINEERING	2,643	5,246	741	-86%	(4,506)	
6030	200 SOURCE-MISC.OPERATING EXPENSES	-	58,114	697,367	1100%	639,253	1100% Increase - The amortization of preliminary survey costs from 2013 - 2016 is budgeted to begin at the end of the year in 2016. We have budgeted the amortization over a four year period.
6030	300 SOURCE MISC OPERATING EXPENSES	529	371	592	60%	222	
6030	600 SOURCE MISC OPERATING EXPENSES	-	373	2,337	526%	1,963	
6100	100 SOURCE MTCE/SUPR & ENGINEERING	4,340	3,928	6,376	62%	2,448	
6100	300 SOURCE MTCE/SUPR & ENGINEERING	1,321	2,098	889	-58%	(1,210)	
6140	300 SOURCE MAINT - WELLS & SPRINGS	-	4,393	-	-100%	(4,393)	
	600 SOURCE MAINT WELLS AND SPRINGS	-	-	-	0%	-	
	200 SOURCE MAINT - WELL ABANDON & CROSS CONN	-	-	-	0%	-	
6145	300 SOURCE MAINT - WELL ABANDON & CROSS	-	-	61,246	100%	61,246	100% Increase - We have budgeted to abandon Newhall well and 2 monitoring wells in Howell Oaks development in 2017.
6145	600 SOURCE MAINT - WELL ABANDON & CROSS	-	-	-	0%	-	
6200	300 PUMP OP - SUP & ENGINEERING	23,300	33,203	3,925	-88%	(29,278)	88% Decrease - A labor allocation shift of hours relating to work on the great lakes project and the retirement of an employee will occur in 2017.
6230	300 PUMP OP - POWER	827,643	751,990	774,419	3%	22,428	
6240	300 PUMP OP - LAB & EXP	45,349	31,341	37,919	21%	6,579	
6260	300 PUMP OP - MISC EXP	67,195	68,087	72,004	6%	3,916	
6260	600 PUMP OP - MISC EXP	-	-	-	0%	-	

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
6269	300 PUMP OP - TRAINING	5,827	-	1,800	100%	1,800	
6300	300 PUMP MAINT - SUP & ENGINEER	9,264	14,237	3,999	-72%	(10,238)	72% Decrease - A labor allocation shift of hours relating to work on the great lakes project and the retirement of an employee will occur in 2017.
6310	300 PUMP STRUCT MAINTENANCE	31,213	31,213	44,040	41%	12,827	41% Increase - Increased maintenance is budgeted in 2017, including the seal coating of 5 brick buildings.
6330	300 PUMP EQUIP MAINTENANCE	62,125	62,125	77,325	24%	15,200	24% Increase - Increased maintenance is budgeted in 2017 including cleaning and inspecting the Hillcrest hydro tank.
6400	300 TMNT OPS - SUPERV & ENGINEERING	5,286	5,246	1,777	-66%	(3,469)	
6410	300 TMNT - CHEMICALS	159,606	133,000	171,969	29%	38,969	29% Increase - Purchases/use of sodium silicate will increase in 2017 to insure that we have proper corrosion control for lead and copper.
6420	300 TMNT - LABOR, MATERIALS & EXPENSES	87,852	86,733	113,786	31%	27,053	31% Increase - Lead and copper sampling will be performed in 2017, including an incentive for those customers that assist with the sampling. SOC (synthetic organic compound) samples are also required in 2017 by the DNR.
6420	600 TMNT - LABOR, MATERIALS & EXPENSES	-	-	-	0%	-	
6424	300 TMNT - RADIUM TESTING/ANALYZING	118,605	109,189	121,571	11%	12,382	
6429	300 TMNT - TRAINING	1,051	297	855	188%	558	
6430	300 TMNT - MISC EXPENSE	1,251	11,700	1,005	-91%	(10,695)	91% Decrease - This is a payroll accrual account for 2016. Labor projected here will be allocated to the proper treatment expense accounts by YE.
6434	100 WATER QUALITY TEAM EXPENSES	-	-	-	0%	-	
6435	300 TMNT - MISC EXP SARA	-	-	-	0%	-	
6500	300 TMNT MAINT - SUPERV & ENGINEERING	5,286	10,493	2,073	-80%	(8,419)	
6510	300 TMNT MAINT - BLDG & FIXTURES	2,001	746	2,032	172%	1,286	
6520	300 TMNT EQUIPMENT MAINT	63,120	63,120	58,134	-8%	(4,986)	
6600	300 T&D OPS - SUPERV & ENGINEERING	27,682	33,400	29,210	-13%	(4,190)	
6610	300 T&D OPS - STORAGE FACILITIES EXPENSE	21,435	20,665	349,221	1590%	328,556	1590% Increase - Davidson Tower is budgeted to be painted in 2017.
6620	300 T&D OPS - LABOR, MATERIALS, & LINES EXP	169,819	97,237	194,497	100%	97,260	100% Increase - In 2017, there will be an expanded flushing program in anticipation of new source of supply.
6620	600 T&D OPERATOR & LINES EXP	3,598	13,002	479	-96%	(12,523)	96% Decrease - In 2016, an automated hydrant flushing program using lpads was created and implemented.
6630	100 T&D METER EXPENSE	-	-	-	0%	-	
6630	200 T&D METER EXPENSE	26,189	21,463	28,664	34%	7,201	
6630	300 T & D METER EXPENSE	120,681	123,524	121,599	-2%	(1,925)	
6630	600 T&D METER EXPENSE	-	-	-	0%	-	
6630	T&D METER EXPENSE -SC	(73,435)	(73,435)	(75,131)	2%	(1,696)	
6640	200 T&D CUSTOMER INSTALL	1,485	732	1,638	124%	906	
6640	300 T&D CUSTOMER INSTALL	16,693	4,852	8,117	67%	3,265	
6640	600 T&D CUSTOMER INSTALL	98,358	48,024	44,627	-7%	(3,397)	
6650	100 T&D MISC EXPENSE	-	137	-	-100%	(137)	
6650	200 T&D CUSTOMER INSTALL	-	2,730	-	-100%	(2,730)	
6650	300 T&D MISC EXPENSE	49,926	67,047	57,773	-14%	(9,274)	

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
6650	600 T&D MISC EXPENSE	93,956	84,368	107,000	27%	22,632	27% Increase - The large number of water main replacement projects and inspection time spent on those projects reduced the labor in this account in 2016.
6659	300 T&D TRAINING	11,495	13,235	9,053	-32%	(4,182)	
6659	600 T&D TRAINING	494	8,109	-	-100%	(8,109)	
6700	100 T&D MAINT SUPERVISION & ENGR	4,340	3,339	3,740	12%	402	
6700	300 T&D MAINT SUPERVISION & ENGR	661	17,890	7,695	-57%	(10,195)	57% Decrease - A labor allocation shift of hours relating to work on the great lakes project and the retirement of an employee will occur in 2017.
6700	600 T&D MAINT SUPERVISION & ENGR	7,067	31,201	3,807	-88%	(27,393)	88% Decrease - A shift of management duties due to a retirement is budgeted in 2017.
6720	300 T&D MAINT RESERVOIRS & STANDPIPES	6,067	6,419	8,427	31%	2,008	
6730	300 T&D MAINT OF MAINS	282,373	222,359	272,614	23%	50,255	23% Increase - Repair costs for street openings will increase in 2017. When the street is opened, a larger area is required to be repaired per City policy.
6730	600 T&D MAINT OF MAINS	-	-	-	0%	-	
6750	300 T&D MAINT STREET SERVICES	71,431	46,754	47,373	1%	619	
6750	600 T&D MAINT STREET SERVICES	-	88	-	-100%	(88)	
6751	300 T&D MAINT PROPERTY SERVICES	97,418	62,937	128,754	105%	65,817	105% Increase - A contractor is budgeted in 2017 to assist in replacing an increased number of 2" and smaller iron property services that remain in the system.
6751	600 T&D MAINT PROPERTY SERVICES	-	-	-	0%	-	
6760	300 T&D MAINT OF METERS	-	478	-	-100%	(478)	
6760	T&D MAINT OF METERS - SC	-	-	-	0%	-	
6761	300 T&D MAINT OF MIU'S	-	-	-	0%	-	
6765	600 MAINT OF LAB EQUIPMENT	-	-	-	0%	-	
6770	300 T&D MAINT OF HYDRANTS	98,421	73,663	87,391	19%	13,728	19% Increase - Increased maintenance is budgeted for hydrants in 2017.
6770	600 T&D MAINT OF HYDRANTS	-	-	-	0%	-	
6780	300 T&D MAINT - COMPUTER PUMP CONTROLS	44,711	42,695	40,384	-5%	(2,311)	
9010	100 CA - SUPERVISION	-	-	-	0%	-	
9010	200 CA - SUPERVISION	18,480	14,090	9,490	-33%	(4,601)	
9010	CA SUPERVISION - SC	(9,240)	(9,240)	(4,745)	-49%	4,495	
9020	200 CA METER READING	7,625	3,792	5,933	56%	2,140	
9020	300 CA METER READING	19,216	15,864	20,198	27%	4,334	
9020	CA METER READING - SC	(13,420)	(13,420)	(13,066)	-3%	355	
9023	200 CA SEWER ADMIN	9,635	12,145	14,894	23%	2,749	
9023	300 CA SEWER ADMIN	-	1,264	-	-100%	(1,264)	
9023	CA SEWER ADMIN - SC	(9,635)	(9,635)	(14,894)	55%	(5,259)	
9030	100 CA RECORDS/COLLECTIONS	3,543	3,634	3,667	1%	32	
9030	200 CA RECORDS/COLLECTIONS	230,013	199,818	233,449	17%	33,631	17% Increase - An employee was out for an extended period on medical leave in 2016.
9030	CA RECORDS/COLLECTIONS - SC	(119,960)	(119,960)	(124,857)	4%	(4,897)	
9032	200 CA TAX ROLL/COLLECTIONS	5,559	5,819	11,640	100%	5,821	
9032	600 CA TAX ROLL/COLLECTIONS	804	805	958	19%	153	

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
9040	200 CA UNCOLLECTABLE ACCOUNTS	8,000	8,000	10,071	100%	2,071	
9050	100 CA MISC EXPENSE	-	410	-	-100%	(410)	
9050	200 CA MISC EXPENSE	-	24,296	-	-100%	(24,296)	100% Decrease - This is a payroll accrual account for 2016. Labor projected here will be allocated to the proper customer associated expense accounts by YE.
9050	300 CA MISC EXPENSE	-	1,014	-	-100%	(1,014)	
9050	600 CA MISC EXPENSE	1,533	4,227	1,916	-55%	(2,311)	
9050	CA MISC EXPENSE - SC	-	-	-	0%	-	
9060	100 CA CONSERVATION AND OUTREACH	4,340	570	4,251	646%	3,681	
9060	200 CA CONSERVATION & OUTREACH	81,422	68,923	82,849	20%	13,925	20% Increase - Grant applications decreased and hydrant listening was booked to dept 300, but was budgeted here in 2016.
9060	300 CA - CONSERVATION AND OUTREACH	-	14,020	-	-100%	(14,020)	100% Decrease - 2017 activity for hydrant listening is budgeted in dept 200.
9060	CA CONSERVATION AND OUTREACH - SC	(40,711)	(40,711)	(38,550)	-5%	2,161	
9200	100 A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	73,429	68,185	78,049	14%	9,864	
9200	200 A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	195,198	175,633	175,028	0%	(604)	
9200	300 A&G WAGES - BUDG, PURCH, PSC, A/R, A/P	16,553	8,596	14,129	64%	5,533	
9200	600 A&G WAGES - BUDG, PSC, PURCH, A/R, A/P	19,542	33,830	6,801	-80%	(27,029)	80% Decrease - A shift of management duties due to a retirement is budgeted in 2017.
9200	A&G OH - CONTRA & SC	(181,122)	(261,766)	(248,842)	-5%	12,924	
9201	100 A&G ADMIN WAGES ASSOC W/ CONSTRUCT	9,309	7,993	9,051	13%	1,058	
9201	200 A&G ADMIN WAGES ASSOC W/ CONSTRUCT	9,048	10,943	7,142	-35%	(3,801)	
9201	300 A&G ADMIN WAGES ASSOC W/ CONSTRUCT	668	-	-	0%	-	
9201	600 A&G ADMIN WAGES ASSOC W/ CONSTRUCT	2,421	17,182	7,825	-54%	(9,357)	
9208	100 A&G WORKSHOPS & PROF MTGS LABOR	9,620	8,721	11,618	33%	2,896	
9208	200 A&G WORKSHOPS & PROF MTGS LABOR	7,753	3,609	3,365	-7%	(244)	
9208	300 A&G WORKSHOPS & PROF MTGS LABOR	3,992	1,049	6,126	484%	5,076	
9208	600 A&G WORKSHOPS & PROF MTGS LABOR	13,206	13,795	3,579	-74%	(10,216)	74% Decrease - The Annual Conference for AWWA is not budgeted and there is a labor allocation shift due to a retirement in 2017.
9209	600 ADMINISTRATIVE TRAINING	-	-	-	0%	-	
9211	300 A&G VEHICLE & EQUIP SERVICE & MAINTEN	103,317	79,625	97,667	23%	18,042	23% Increase - In 2016, there were no major repairs to the fleet.
9211	600 A&G VEHICLE & EQUIP SERVICE & MAINTEN.	-	-	-	0%	-	
9212	100 A&G WORKSHOPS & MTG REGISTRATIONS	4,250	520	4,250	718%	3,730	
9212	200 A&G WORKSHOPS & MTG REGISTRATIONS	4,100	4,654	5,250	13%	596	
9212	300 A&G WORKSHOPS & MTG REGISTRATIONS	350	2,224	280	-87%	(1,944)	
9212	600 A&G WORKSHOPS & MTG REGISTRATIONS	1,940	2,026	1,130	-44%	(896)	
9213	100 A&G SUBSCRIPTIONS & PUBLICATIONS	550	214	550	157%	336	
9213	200 A&G SUBSCRIPTIONS & PUBLICATIONS	200	-	100	100%	100	
9213	300 A&G SUBSCRIPTIONS & PUBLICATIONS	-	-	-	0%	-	
9213	600 A&G SUBSCRIPTIONS & PUBLICATIONS	-	-	-	0%	-	

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
9214	300 A&G BUILDING SERVICES	74,289	65,162	76,110	17%	10,949	17% Increase - 2016 was a lighter winter; a colder and wetter winter is budgeted for 2017.
9215	200 A&G COMMUNICATIONS	27,130	27,037	30,000	11%	2,963	
9216	100 A&G MINOR EQUIP	9,250	1,952	7,750	297%	5,798	
9216	200 A&G MINOR EQUIP	1,650	482	2,880	498%	2,398	
9216	300 A&G MINOR EQUIPMENT	29,357	29,338	34,956	19%	5,618	
9216	600 A&G MINOR EQUIPMENT	-	2,361	-	-100%	(2,361)	
9217	100 A&G MEMBERSHIPS/INDUSTRY	7,380	4,921	8,700	77%	3,779	
9217	200 A&G MEMBERSHIPS/INDUSTRY	300	-	500	100%	500	
9217	300 A&G MEMBERSHIPS/INDUSTRY	2,150	960	2,150	124%	1,190	
9217	600 A&G MEMBERSHIPS/INDUSTRY	-	-	-	0%	-	
9218	100 A&G MEALS, LODGING, TRAVEL	8,350	3,798	10,250	170%	6,452	
9218	200 A&G MEALS, LODGING, TRAVEL	3,485	2,935	4,771	63%	1,837	
9218	300 A&G MEALS, LODGING, TRAVEL	1,480	806	2,202	173%	1,396	
9218	600 A&G MEALS, LODGING, TRAVEL	4,466	2,826	1,706	-40%	(1,120)	
9219	100 A&G OFFICE SUPPLIES & PRINTING	450	358	450	26%	92	
9219	200 A&G OFFICE SUPPLIES & PRINTING	31,087	32,730	43,502	33%	10,772	33% Increase - Bi-annual office printing will be purchased in 2017.
9219	300 A&G OFFICE SUPPLIES & PRINTING	-	-	-	0%	-	
9219	600 A&G OFFICE SUPPLIES & PRINTING	-	-	-	0%	-	
9230	100 A&G OUTSIDE SERVICES	139,950	129,683	60,250	-54%	(69,433)	54% Decrease - Consultant costs will decrease and be re-allocated to future water supply in 2017.
9230	200 A&G OUTSIDE SERVICES	32,510	31,266	29,360	-6%	(1,906)	
9230	300 A&G OUTSIDE SERVICES	-	-	4,200	100%	4,200	
9230	600 A&G OUTSIDE SERVICES	-	10,710	-	-100%	(10,710)	100% Decrease - Consultant time for the automated flushing program is budgeted in dept. 300 in 2017.
9240	200 A&G PROPERTY, LIABILITY, CASUALTY INS	81,332	72,222	81,697	13%	9,475	
9250	200 A&G WORKERS COMPENSATION INSURANC	26,741	20,983	24,893	19%	3,910	
9250	A&G BENEFITS - CONTRA & SC	(175,135)	(226,539)	(223,220)	-1%	3,320	
9251	100 A&G LOSSES, DAMAGES & FINES - NOT COV	3,000	3,148	3,000	-5%	(148)	
9263	100 A&G RETIREMENT	142,652	144,210	149,741	4%	5,531	
9264	100 A&G HEALTH INSURANCE	482,247	477,130	493,659	3%	16,529	
9264	150 A&G HEALTH INSURANCE	275,113	207,995	223,712	8%	15,718	
9265	100 A&G LIFE INSURANCE	11,000	11,309	11,723	4%	414	
9265	150 A&G LIFE INSURANCE	3,100	3,095	3,433	11%	338	
9266	100 A&G UNIFORMS	8,299	7,847	10,125	29%	2,278	
9266	300 A&G UNIFORMS	-	-	-	0%	-	
9266	600 A&G UNIFORMS	-	-	-	0%	-	
9267	100 A&G OTHER BENEFITS	5,500	4,614	6,000	30%	1,386	
9267	200 A&G OTHER BENEFITS	-	135	-	-100%	(135)	
9267	300 A&G OTHER BENEFITS	-	-	-	0%	-	

2017 Budget Variance Analysis

		2016 B	2016 P	2017 B	17B/16P Δ		Variance Explanation
					%	\$	
9267	600 A&G OTHER BENEFITS	-	-	-	0%	-	
9269	100 A&G NON PRODUCTIVE TIME	64,833	25,276	36,594	45%	11,318	
9269	200 A&G NON PRODUCTIVE TIME	74,295	92,087	78,929	-14%	(13,158)	
9269	300 A&G NON PRODUCTIVE TIME	171,637	162,297	191,008	18%	28,711	
9269	600 A&G NON PRODUCTIVE TIME	28,288	34,230	31,472	-8%	(2,757)	
9269	A&G NON PRODUCTIVE TIME CONTRA	(339,052)	(313,889)	(338,003)	8%	(24,114)	
9271	100 A&G DENTAL INSURANCE	31,304	29,831	30,825	3%	994	
9271	150 A&G DENTAL INSURANCE	-	-	-	0%	-	
9272	100 A&G LONG TERM DISABILITY INSURANCE	8,036	6,676	7,065	6%	389	
9273	100 A&G SEC. 125 PLAN ADMIN - FLEX CO.	1,325	1,318	1,755	33%	437	
9275	100 A&G HRA FUND - WWU PAID	40,090	33,139	42,240	27%	9,101	
9280	200 A&G REGULATORY COMMISSION	909	21,603	13,026	-40%	(8,577)	
9300	100 A&G MISC GENERAL EXPENSE	5,600	59,572	5,600	-91%	(53,972)	91% Decrease - A performance bonus was paid in 2016. 97% Decrease - This is a payroll accrual account for 2016. Labor projected here will be allocated to the proper administrative and general expense accounts by YE.
9300	200 A&G MISC GENERAL EXPENSE	600	19,102	600	-97%	(18,502)	
9300	300 A&G MISC GENERAL EXPENSE	-	9,926	148	-99%	(9,777)	
9300	600 A&G MISC GENERAL EXPENSE	2,643	3,006	2,576	-14%	(430)	
9301	100 A&G COMMISSION MEETING EXPENSE	22,870	20,186	20,343	1%	157	
9301	200 A&G COMMISSION MEETING EXPENSE	3,353	5,871	8,831	50%	2,960	
9301	300 A&G COMMISSION MEETING EXPENSE	-	-	-	0%	-	
9301	600 A&G COMMISSION MEETING EXPENSE	2,375	2,911	2,617	-10%	(293)	
9308	200 A&G SALES TAX EXPENSE	3,479	3,459	1,090	-68%	(2,369)	
9320	100 A&G MAINT OF GENERAL PLANT	39,911	30,760	38,758	26%	7,998	
9320	200 A&G MAINT OF GENERAL PLANT	59,699	61,036	58,765	-4%	(2,271)	
9320	300 A&G MAINT OF GENERAL PLANT	62,106	69,713	104,660	50%	34,947	50% Increase - Exterior maintenance for the office building and increased boiler maintenance is budgeted in 2017.
9320	600 A&G MAINT OF GENERAL PLANT	-	-	-	0%	-	
9328	A&G TRANSFERS-BURDEN (LABOR BENEFIT	-	-	-	0%	-	
9329	A&G TRANSFERS-OVERHEAD ALLOCATION	-	-	-	0%	-	
Total from this page		(3,471,552)	(3,270,498)	(1,685,955)			