

CITY OF ESCANABA

2017-2018 Electric Fund Budget Request Workpaper

Fund Number **111**

ELECTRIC FUND-INCOME STATEMENT

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Operating Revenues	17,632,962	13,824,094	13,781,000	13,578,100	13,533,441	(44,659)	-0.33%
Less: Operating Expenditures	18,757,827	13,423,170	13,494,050	13,371,417	13,297,040	(74,377)	-0.56%
Net Operating Income	(1,124,865)	400,924	286,950	206,683	236,401	29,718	14.38%
Plus: Interest Earnings	248,239	240,593	200,000	240,000	240,000	0	0.00%
Gain/(Loss) on Investments	13,072	230,770	0	0	0	0	0.00%
Insurance Recovery	0	2,003,270	0	0	0	0	0.00%
Less: Contributions to Other Funds	463,624	463,624	765,790	765,790	765,790	0	0.00%
Change in Market Value of Inventory/Asset Impairment	3,106,297	89,674	0	0	0	0	0.00%
NET INCOME	(4,433,475)	2,322,259	(278,840)	(319,107)	(289,389)	29,718	-9.31%

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ELECTRIC FUND-OPERATING REVENUES

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Residential Sales	3,703,388	3,878,859	3,950,000	3,858,000	4,107,953	249,953	6.48%
Hot Water Sales	27,480	25,829	24,500	29,500	27,449	(2,051)	-6.95%
Heating Sales	27,524	24,559	26,000	26,000	25,202	(798)	-3.07%
Dusk to Dawn Sales	48,318	51,438	51,000	51,000	51,000	0	0.00%
Commercial Sales	3,279,500	3,422,834	3,500,000	3,412,500	3,494,981	82,481	2.42%
Industrial Sales	4,877,112	5,147,245	5,200,000	5,095,000	4,780,627	(314,373)	-6.17%
Municipal Sales	491,803	514,481	510,000	520,000	518,229	(1,771)	-0.34%
Street Lighting Sales	161,572	166,403	162,000	171,000	165,000	(6,000)	-3.51%
Energy Optimization Surcharge (State Mandated)	167,686	238,884	240,000	270,000	245,000	(25,000)	-9.26%
Renewable Energy Surcharge (State Mandated)	1,506	1,441	0	26,250	0	(26,250)	-100.00%
Interchange Revenues	1,166,823	0	0	0	0	0	0.00%
MISO SSR Payments	3,545,379	0	0	0	0	0	0.00%
Connection Charges	20,915	18,686	20,000	21,000	20,000	(1,000)	-4.76%
Penalties on Utility Collections	44,626	41,347	40,000	41,000	41,000	0	0.00%
Total Revenues from Sales	17,563,632	13,532,006	13,723,500	13,521,250	13,476,441	(44,809)	-0.33%
Pole Rentals	49,664	49,735	50,000	49,350	49,500	150	0.30%
Miscellaneous Revenues	19,666	242,353	7,500	7,500	7,500	0	0.00%
TOTAL OPERATING REVENUES	17,632,962	13,824,094	13,781,000	13,578,100	13,533,441	(44,659)	-0.33%

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REQUEST FOR OPERATING EXPENSES-TOTAL ELECTRIC FUND

Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	2014-15	2014-15	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
REQUEST FOR GENERAL ADMINISTRATIVE	1,382,945	1,362,078	1,460,050	1,509,508	1,587,685	1,587,685		78,177	5.18%
REQUEST FOR PRODUCTION EXPENSE	15,447,521	10,664,620	10,530,000	10,349,999	10,357,290	10,074,017		(275,982)	-2.67%
REQUEST FOR TRANSMISSION AND DISTRIBUTION	442,268	435,299	456,000	504,723	510,052	524,052		19,329	3.83%
REQUEST FOR CUSTOMER SERVICE EXPENSE	14,873	21,398	33,000	18,684	25,314	25,314		6,630	35.49%
REQUEST FOR OTHER EXPENSE	1,470,220	939,775	1,015,000	988,503	1,085,972	1,085,972		97,469	9.86%
TOTAL OPERATING EXPENSES	18,757,827	13,423,170	13,494,050	13,371,417	13,566,313	13,297,040		(74,377)	-0.56%

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REQUEST FOR CAPITAL EXPENDITURES

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
536-136 -000 Structures and Improvements	0	0	0	0	0	0	0	0	0.00%
Sub-Station Batteries				0	20,000	20,000		20,000	NEW
Westside Sub-Station Permanent Improvements				150,000	150,000	150,000		0	0.00%
New Sub-Station				2,500,000	0	0		(2,500,000)	-100.00%
North Shore Sub-Station Improvements				0	1,500,000	1,500,000		1,500,000	NEW
537-140 -605 Station Equipment	121,017	133,143	2,000,000	2,650,000	1,670,000	1,670,000		(980,000)	-36.98%
Normal New Business-Salaries and Wages				22,891	22,760	22,760		(131)	-0.57%
Normal New Business-Materials				30,000	30,000	30,000		0	0.00%
Pole Replacement-Salaries and Wages				41,022	39,948	39,948		(1,074)	-2.62%
Pole Replacement-Materials				40,000	40,000	40,000		0	0.00%
Pole Replacement Contractor				200,000	200,000	200,000		0	0.00%
538-159 -004 Poles, Towers, Fixtures	331,221	380,089	150,000	333,913	332,708	332,708		(1,205)	-0.36%
Normal New Business-Salaries and Wages				12,207	12,025	12,025		(182)	-1.49%
Normal New Business-Materials				5,000	5,000	5,000		0	0.00%
Reconductor Existing Circuits-Salaries and Wages				6,015	5,985	5,985		(30)	-0.50%
Reconductor Existing Circuits-Materials				5,000	5,000	5,000		0	0.00%
538-159 -005 Overhead Conductors	7,997	406,528	10,000	28,222	28,010	28,010		(212)	-0.75%
Normal New Business-Salaries and Wages				17,432	16,994	16,994		(438)	-2.51%
Normal New Business-Materials				10,000	10,000	10,000		0	0.00%
U.G. Line Conversions-Salaries and Wages				7,091	7,164	7,164		73	1.03%
U.G. Line Conversions-Materials				2,000	2,000	2,000		0	0.00%
538-159 -006 Underground Conduits	11,123	48,879	10,000	36,523	36,158	36,158		(365)	-1.00%
Normal New Business-Materials				10,000	10,000	10,000		0	0.00%
Replace Cable-Ford River-Salaries/Wages - Carry Over				40,000	40,000	40,000		0	0.00%
Replace Cable-Ford River-Materials - Carry Over				40,000	40,000	40,000		0	0.00%
538-159 -007 Underground Conductors	26,160	40,440	80,000	90,000	90,000	90,000		0	0.00%

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REQUEST FOR CAPITAL EXPENDITURES

	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
Description of Request	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
				0	200,000	200,000		200,000	NEW
				0	20,000	20,000		20,000	NEW
				0	15,000	15,000		15,000	NEW
538-140 -605 Station Equipment				0	235,000	235,000		235,000	NEW
				75,000	75,000	75,000		0	0.00%
538-159 -008 Line Transformers	60,527	54,375	50,000	75,000	75,000	75,000		0	0.00%
				9,537	9,635	9,635		98	1.03%
				5,000	5,000	5,000		0	0.00%
538-159 -009 New Services	4,144	4,864	5,000	14,537	14,635	14,635		98	0.67%
				6,596	6,633	6,633		37	0.56%
				10,000	10,000	10,000		0	0.00%
				1,000,000	1,000,000	1,000,000		0	0.00%
538-159 -010 Meters	13,923	28,838	30,000	1,016,596	1,016,633	1,016,633		37	0.00%
				3,377	3,455	3,455		78	2.31%
				2,000	22,000	22,000		20,000	1000.00%
538-159 -012 Leased Property	0	6,534	10,000	5,377	25,455	25,455		20,078	373.41%
				10,054	10,004	10,004		(50)	-0.50%
				100,000	80,000	80,000		(20,000)	-20.00%
				12,000	12,000	12,000		0	0.00%
538-159 -013 Street Lighting	10,196	34,713	50,000	122,054	102,004	102,004		(20,050)	-16.43%
				22,500	10,000	10,000		(12,500)	-55.56%
				5,000	5,000	5,000		0	0.00%
539-136 -100 Electric Building	4,584	0	25,000	27,500	15,000	15,000		(12,500)	-45.45%

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	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Description of Request</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2017-18</u>	<u>Col. 6-Col. 4</u>	<u>Col. 6-Col. 4</u>
				60,000	0	0		(60,000)	-100.00%
SCADA-Materials				1,000	0	0		(1,000)	-100.00%
Sub-Station Batteries				200,000	0	0		(200,000)	-100.00%
Power Plant Substation Improvements				20,000	0	0		(20,000)	-100.00%
Add Capacitors to System				15,000	0	0		(15,000)	-100.00%
Add Gang Switches for Sectionalizing				296,000	0	0		(296,000)	-100.00%
539-140 -605 Station Equipment	0	0	10,000						
				250,000	250,000	250,000		0	0.00%
Digger/Derrick Truck - Carry Over				0	250,000	250,000		250,000	NEW
539-140 -606 Double Bucket Truck	105,029	30,967	0	250,000	500,000	500,000		250,000	100.00%
539-140 -606 Transportation Equipment				5,000	5,000	5,000		0	0.00%
Metering Equipment	0	9,968	2,000	5,000	5,000	5,000		0	0.00%
539-140 -608 Laboratory Equipment				5,000	5,000	5,000		0	0.00%
Miscellaneous Equipment				10,000	10,000	10,000		0	0.00%
Line Construction Tools				0	10,000	10,000		10,000	NEW
Portable Compressor				60,000	0	0		(60,000)	-100.00%
Mini Excavator				0	100,000	100,000		100,000	NEW
Mobile Generator				10,000	0	0		(10,000)	-100.00%
Hole Hog				85,000	125,000	125,000		40,000	47.06%
539-140 -609 Miscellaneous Equipment-Tools	26,709	11,622	70,000						
				2,000	2,000	2,000		0	0.00%
539-146 -100 Computer	0	0	2,000	2,000	2,000	2,000		0	0.00%
539-146 -100 Office Furniture and Equipment									
TOTAL CAPITAL OUTLAY	722,630	1,190,960	2,504,000	5,037,722	4,272,603	4,272,603		(765,119)	-15.19%

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REQUEST FOR OPERATING EXPENSES-GENERAL ADMINISTRATIVE

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	Description of Request	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
702 -000	Superintendent Salaries and Wages	71,096	75,120	73,600	<u>72,079</u> 72,079	<u>73,462</u> 73,462	<u>73,462</u> 73,462		1,383 1,383	1.92% 1.92%
702 -100	Engineer Office Clerk Salaries and Wages-Other	66,203	66,686	60,000	51,974 <u>23,014</u> 74,988	56,769 <u>22,784</u> 79,553	56,769 <u>22,784</u> 79,553		4,795 (230) 4,565	9.23% -1.00% 6.09%
703 -200	Holiday Leave	25,057	27,369	33,000	31,617	31,781	31,781		164	0.52%
703 -300	Sick Leave	22,024	21,748	30,000	28,764	23,320	23,320		(5,444)	-18.93%
703 -400	Vacation Pay	49,950	50,160	51,000	51,063	48,412	48,412		(2,651)	-5.19%
703 -500	Longevity Pay	2,750	3,091	2,850	2,850	3,100	3,100		250	8.77%
703 -600	Family Leave	4,650	15,958	5,000	5,129	4,230	4,230		(899)	-17.53%
703 -700	Workers' Disability	0	0	0	0	0	0		0	0.00%
704 -100	Inventory Management	19,412	14,673	17,000	20,250	20,247	20,247		(3)	-0.01%
712 -000	Pension and Social Security Overhead on Salaries and Wages	329,440	343,445	365,000	<u>371,874</u> 371,874	<u>419,905</u> 419,905	<u>419,905</u> 419,905		48,031 48,031	12.92% 12.92%
713 -000	Health/Rx/Dental/Vision/Life Co-Pay Life and Hospital Insurance	183,786	195,927	205,800	263,130 <u>(44,844)</u> 218,286	274,645 <u>(46,934)</u> 227,711	274,645 <u>(46,934)</u> 227,711		11,515 (2,090) 9,425	4.38% 4.66% 4.32%
725 -100	Bank Charges	41,493	34,005	35,000	40,000	40,000	40,000		0	0.00%
726 -000	Supplies-Miscellaneous	340	837	1,000	1,000	1,000	1,000		0	0.00%

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REQUEST FOR OPERATING EXPENSES-GENERAL ADMINISTRATIVE

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	Description of Request	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
727 -000	Office Supplies	1,465	1,771	1,800	2,000	2,000	2,000		0	0.00%
740 -000	Building Supplies	1,844	1,870	2,000	3,000	3,000	3,000		0	0.00%
744 -000	Clothing Supplies	2,976	3,425	5,000	5,000	5,000	5,000		0	0.00%
	Assessment of Power Supply Options				20,000	40,000	40,000		20,000	100.00%
	Legal Fees-Power Purchases				20,000	40,000	40,000		20,000	100.00%
801 -000	Professional Services	147,498	60,156	100,000	40,000	80,000	80,000		40,000	100.00%
801 -200	Special Services	230	330	500	500	500	500		0	0.00%
803 -000	Miss Dig	34,490	33,434	40,000	40,000	40,000	40,000		0	0.00%
	Building				3,000	3,000	3,000		0	0.00%
	Cell Phone for Service Truck				0	500	500		500	NEW
850 -000	Telephones	2,920	3,185	3,500	3,000	3,500	3,500		500	16.67%
860 -000	Travel Expenses, Auto Allow	627	2,523	4,000	1,000	3,000	3,000		2,000	200.00%
	Chamber of Commerce Dues				2,800	2,800	2,800		0	0.00%
	Holiday Decorations				5,000	5,000	5,000		0	0.00%
	D.C. Economic Development Alliance				20,000	20,000	20,000		0	0.00%
	School Promotion Supplies				200	200	200		0	0.00%
881 -000	Sales Promotion	39,450	25,538	28,000	28,000	28,000	28,000		0	0.00%
881 -001	Energy Conservation/Optimization Pk	167,686	217,604	220,000	270,000	270,000	270,000		0	0.00%
900 -000	Printing & Publishing	2,012	395	1,000	2,000	2,000	2,000		0	0.00%

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REQUEST FOR OPERATING EXPENSES-GENERAL ADMINISTRATIVE

	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Description of Request</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2017-18</u>	<u>Col. 6-Col. 4</u>	<u>Col. 6-Col. 4</u>
910 -000 Insurance and Bonds	9,522	10,414	15,000	15,000	15,000	15,000		0	0.00%
920 -100 Utilities-Electric	14,845	15,876	16,000	16,000	16,000	16,000		0	0.00%
920 -200 Utilities-Gas	5,564	4,094	5,000	7,000	6,000	6,000		(1,000)	-14.29%
				17,494	17,320	17,320		(174)	-0.99%
				4,000	4,000	4,000		0	0.00%
				10,000	10,000	10,000		0	0.00%
931 -000 Repairs/Maint of Structures	30,750	41,021	30,000	31,494	31,320	31,320		(174)	-0.55%
				4,793	4,888	4,888		95	1.98%
				4,500	4,500	4,500		0	0.00%
				3,000	3,000	3,000		0	0.00%
932 -000 Repairs/Maint of Equipment	6,693	7,000	10,000	12,293	12,388	12,388		95	0.77%
943 -000 Rental of Equipment	5,192	5,325	5,000	8,000	6,000	6,000		(2,000)	-25.00%
950 -000 Uncollectible Accounts	(330)	0	0	0	0	0		0	0.00%
				10,000	10,000	10,000		0	0.00%
				14,000	14,000	14,000		0	0.00%
				8,000	8,000	8,000		0	0.00%
958 -000 Membership and Dues	28,103	29,822	32,000	32,000	32,000	32,000		0	0.00%
				15,821	17,756	17,756		1,935	12.23%
				18,000	20,000	20,000		2,000	11.11%
960 -000 Education and Training	33,086	47,406	40,000	33,821	37,756	37,756		3,935	11.63%
962 -000 Damage to Private Property	0	0	0	0	0	0		0	0.00%

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REQUEST FOR OPERATING EXPENSES-GENERAL ADMINISTRATIVE

	Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
		2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
976 -000	Capital Outlay-Building & Land	30,550	1,320	20,000	40,000	20,000	20,000		(20,000)	-50.00%
977 -000	Capital Outlay-Equipment	1,449	394	1,500	1,000	1,000	1,000		0	0.00%
979 -000	Books, Magazines, Periodicals	122	156	500	500	500	500		0	0.00%
		<u>1,382,945</u>	<u>1,362,078</u>	<u>1,460,050</u>	<u>1,509,508</u>	<u>1,587,685</u>	<u>1,587,685</u>		<u>78,177</u>	<u>5.18%</u>

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Activity Number

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REQUEST FOR OPERATING EXPENSES-PRODUCTION

Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
Plant Operations	2,466,540	209,490	0	0	0	0	0	0	0.00%
Plant Maintenance	459,427	3,126	0	0	0	0	0	0	0.00%
Fuel Costs	1,030,856	0	0	0	0	0	0	0	0.00%
Economy / MISO Power Purchases	(102,435)	(62)	0	0	0	0	0	0	0.00%
NextEra Contract Power Purchases	8,279,866	8,304,339	8,404,000	8,173,099	8,076,705	7,905,046		(268,053)	-3.28%
Capacity Purchases	51,241	167,507	275,000	256,200	384,000	384,000		127,800	49.88%
Monthly MISO Customer Charge	352,887	430,989	420,000	420,000	420,000	420,000		0	0.00%
Renewable Energy Credits	12,756	12,696	1,000	30,000	1,000	1,000		(29,000)	-96.67%
Monthly Transmission Charge	1,221,854	1,318,651	1,400,000	1,310,700	1,345,585	1,233,971		(76,729)	-5.85%
SSR Expenses (All Units)	900,115	12,878	0	100,000	100,000	100,000		0	0.00%
UPPCo Payments - Prior Years	0	0	0	0	0	0		0	0.00%
815 -000 Power Costs	14,673,107	10,459,614	10,500,000	10,289,999	10,327,290	10,044,017		(245,982)	-2.39%
815 -000 Combustion Turbine Expenses	127,913	0	0	0	0	0		0	0.00%
815 -100 Management Fees	345,227	0	0	0	0	0		0	0.00%
815 -200 Dispatching Fees	58,567	55,669	30,000	60,000	30,000	30,000		(30,000)	-50.00%
815 -300 Production Expense	240,952	147,996	0	0	0	0		0	0.00%
931 -000 City Crews-Power Plant Repairs/Maint. of Power Plant	1,755	613	0	0	0	0		0	0.00%
943 -000 City Crews-Power Plant Rental of Equipment	0	728	0	0	0	0		0	0.00%
TOTAL PRODUCTION EXPENSE	15,447,521	10,664,620	10,530,000	10,349,999	10,357,290	10,074,017		(275,982)	-2.67%

CITY OF ESCANABA

2017-2018 Electric Fund Budget Request Workpaper

Fund Number **111**

Activity Number **620**

REQUEST FOR OPERATING EXPENSES-TRANSMISSION AND DISTRIBUTION

	Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
		2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
726 -000	Supplies-Miscellaneous	373	308	500	1,000	500	500		(500)	-50.00%
	Salaries and Wages				83,891	85,379	85,379		1,488	1.77%
	Equipment Rental				5,000	5,000	5,000		0	0.00%
	Supplies				10,000	20,000	20,000		10,000	100.00%
	Tree Trimming Contractor				25,000	25,000	25,000		0	0.00%
761 -000	Operation of Lines	124,226	126,854	140,000	123,891	135,379	135,379		11,488	9.27%
	Salaries and Wages				12,398	7,971	7,971		(4,427)	-35.71%
	Supplies				1,000	1,000	1,000		0	0.00%
762 -000	Service on Customer Premises	14,311	5,468	7,000	13,398	8,971	8,971		(4,427)	-33.04%
	Salaries and Wages				15,980	17,112	17,112		1,132	7.08%
	Equipment Rental				2,500	2,500	2,500		0	0.00%
	Supplies				1,000	1,500	1,500		500	50.00%
766 -000	Distribution Station Equipment	38,529	14,184	20,000	19,480	21,112	21,112		1,632	8.38%
	Salaries and Wages				90,878	91,903	91,903		1,025	1.13%
	Equipment Rental				10,000	5,000	5,000		(5,000)	-50.00%
	Cutouts, Arrestors, Connectors, etc.				20,000	25,000	25,000		5,000	25.00%
	Pole Testing Contractor				12,000	14,000	28,000		16,000	133.33%
768 -000	Overhead Conductors	77,652	113,783	100,000	132,878	135,903	149,903		17,025	12.81%
	Salaries and Wages				25,887	24,871	24,871		(1,016)	-3.92%
	Equipment Rental				2,500	2,000	2,000		(500)	-20.00%
	Supplies				1,000	1,000	1,000		0	0.00%
769 -000	Underground Conductors	53,035	14,384	25,000	29,387	27,871	27,871		(1,516)	-5.16%

CITY OF ESCANABA

2017-2018 Electric Fund Budget Request Workpaper

Fund Number

111

Activity Number

620

REQUEST FOR OPERATING EXPENSES-TRANSMISSION AND DISTRIBUTION

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Description of Request									
Salaries and Wages				13,200	10,782	10,782		(2,418)	-18.32%
Equipment Rental				1,000	1,000	1,000		0	0.00%
Supplies				1,000	1,000	1,000		0	0.00%
770 -000 Transformers-Devices	(473)	7,057	12,000	15,200	12,782	12,782		(2,418)	-15.91%
Salaries and Wages				37,895	37,386	37,386		(509)	-1.34%
Equipment Rental				4,000	4,000	4,000		0	0.00%
Supplies				2,000	8,000	8,000		6,000	300.00%
771 -000 Services	36,265	47,053	50,000	43,895	49,386	49,386		5,491	12.51%
Salaries and Wages				36,936	28,244	28,244		(8,692)	-23.53%
Equipment Rental				4,000	4,000	4,000		0	0.00%
Supplies				6,000	6,000	6,000		0	0.00%
Test Equipment				2,000	3,000	3,000		1,000	50.00%
772 -000 Meters	36,367	43,653	40,000	48,936	41,244	41,244		(7,692)	-15.72%
Salaries and Wages				5,648	5,638	5,638		(10)	-0.18%
Equipment Rental-Assistant Superintendent Pick-Up				500	500	500		0	0.00%
Supplies				1,000	1,000	1,000		0	0.00%
774 -000 Property Leased to Others	7,341	4,018	5,000	7,148	7,138	7,138		(10)	-0.14%
Salaries and Wages				45,010	43,766	43,766		(1,244)	-2.76%
Equipment Rental				4,000	4,000	4,000		0	0.00%
Supplies				10,000	10,000	10,000		0	0.00%
775 -000 Street Lighting	52,753	56,822	55,000	59,010	57,766	57,766		(1,244)	-2.11%
775 -001 Pole Painting	372	88	100	9,000	10,000	10,000		1,000	11.11%
931 -000 Repairs/Maintenance of Structures	16	387	400	500	500	500		0	0.00%

CITY OF ESCANABA

2017-2018 Electric Fund Budget Request Workpaper

Fund Number 111

Activity Number 620

REQUEST FOR OPERATING EXPENSES-TRANSMISSION AND DISTRIBUTION

Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
932 -000 Repairs/Maintenance to Equipment	1,501	1,213	500	1,000	1,000	1,000		0	0.00%
943 -000 Rental of Equipment	0	27	500	0	500	500		500	NEW
TOTAL TRANSMISSION AND DISTRIBUTION	442,268	435,299	456,000	504,723	510,052	524,052		19,329	3.83%

CITY OF ESCANABA

2017-2018 Electric Fund Budget Request Workpaper

Fund Number

111

Activity Number

630

REQUEST FOR OPERATING EXPENSES-CUSTOMER SERVICE

	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Description of Request</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2017-18</u>	<u>Col. 6-Col. 4</u>	<u>Col. 6-Col. 4</u>
702 -501 Labor-Metering & Servicing	4,288	5,844	10,000	5,811	9,136	9,136		3,325	57.22%
702 -503 Labor-Service to Customers	9,605	14,463	20,000	11,873	15,178	15,178		3,305	27.84%
943 -000 Rental of Equipment	980	1,091	3,000	1,000	1,000	1,000		0	0.00%
TOTAL CUSTOMER SERVICE EXPENSE	14,873	21,398	33,000	18,684	25,314	25,314		6,630	35.49%

CITY OF ESCANABA

2017-2018 Electric Fund Budget Request Workpaper

Fund Number **111**

Activity Number

640/999

REQUEST FOR OPERATING EXPENSES-OTHER

	Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2017-18</u>	<u>Col. 6-Col. 4</u>	<u>Col. 6-Col. 4</u>
968 -100	Depreciation Expense-Dist. System	340,218	380,212	430,000	404,000	470,000	470,000		66,000	16.34%
968 -200	Depreciation Expense-Power Plant	566,514	0	0	0	0	0		0	0.00%
999 -100	Overhead to Utilities	563,488	559,563	585,000	584,503	615,972	615,972		31,469	5.38%
TOTAL OTHER EXPENSES		1,470,220	939,775	1,015,000	988,503	1,085,972	1,085,972		97,469	9.86%