

City of Bessemer, Alabama
Water Service Department
Budget

10/01/16- 09/30/17

FY 2017

AD MENDED _____

2016-2017

Water Service Budget

Revenues

RESIDENTIAL SALES	9,799,801.25
COMMERCIAL SALES	1,213,435.78
INDUSTRIAL SALES	3,396,579.71
HELENA	227,202.43
FIRE HYDRANT RENTAL	11,383.60
ALABASTER	653,946.48
PRIVATE FIRE PROTECON	23,479.70
PUBLIC FIRE PROTETION	11,330.50
SALES TO OTHER AUTHOR	303,117.84
FORFEITED DISCOUNTSWTR	40,431.32
COLLECTION RT CK CC RFTD	338,957.75
FORFEITED DISCOUNTS-WRS	397,647.11
MISCELLANEOUS REVENUE	60,961.04
RENTAL INCOME	-
TAP FEES	275,741.04
TAP RECOVERY FEE	253,320.00
MERCHANDISING & JOBING	-

City of Bessemer, Alabama
Water Service Department
Budget

10/01/16- 09/30/17

FY 2017

ADMEDED _____

2016-2017

Water Service Budget

COMMISSION SEWER COLECTL	1,018,049.47
LIPSCOMB GARBAGE COMISSIM	17.26
COMMISSION BRIGHTO NGARBAG	17,856.96
COMMISSION MIDFIEL GARBEG	34,189.44
INTEREST INCOME	1,031.74

Total Revenue	18,078,480.42
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Expenses

OPERATING SUPER & ENGR	225,426.41
OPERATION LABOR & EXPENSE	88,160.24
PURCHASED WATER	7,524,534.55
OPERA SUPER & ENGR	96,000.00
PURCHASED POWER	352,348.91
PUMPING LABOR & EXPENSE	6,926.08
MAINT SUPER & ENGR	82,770.57
MAINT PUMPING EQUIPMENT	234,257.27
BACTERIOLOGICAL ANALYSIS	202,274.36

City of Bessemer, Alabama
Water Service Department
Budget

10/01/16- 09/30/17

FY 2017

ADMEDED _____

2016-2017	
Water Service Budget	
OPERATION SUPER & ENGR	338,450.77
METER EXPENSE	115,645.70
MISCELLANEOUS EXPENSE	13,735.59
MAINT SUPER & ENGR	2,518.04
MAINT DIST STORAGE TANKS	-
MAINT TANKS & DISTR MAINS	2,444,815.98
MAINTENANCE SERVICES	640,712.40
MAINTENANCE METERS	69,173.48
MAINTENANCE OF HYDRANTS	37,520.31
MISCELLANEOUS MAINTENANCE	133.44
SUPERVISION	27,803.23
METER READING EXPENSE	321,226.34
CUSTOMER ACCT & COLL EXP	708,983.59
UNCOLLECTABLE ACCOUNTS	75,397.74
ADVERTISING	10,000.00
ADMIN & GEN SALARIES	57,912.88
ADMIN & GEN EXPENSE	175,713.76
OUTSIDE SERVICES	115,290.28

City of Bessemer, Alabama
Water Service Department
Budget

10/01/16- 09/30/17

FY 2017

ADMEDED _____

2016-2017

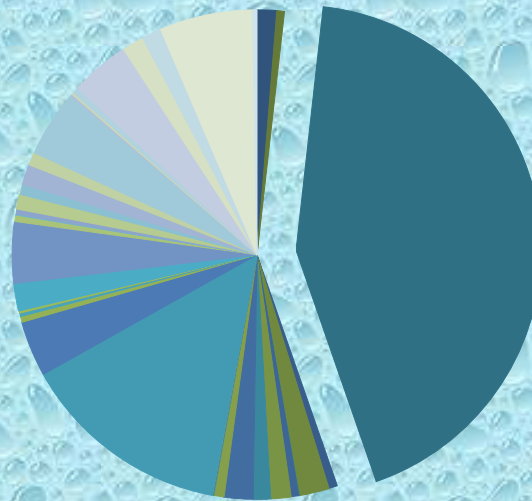
Water Service Budget

PROPERTY INSURANCE	233,279.63
INSURANCE INJ & DAMAGES	152,546.05
EMP PENSION & BENEFITS	771,332.41
MISCELLANEOUS GEN EXPENSE	21,201.05
RENTS	25,616.40
MAINT. OF GENERAL PLANT	73,787.35
DEPRECIATION PLANT	685,105.61
TAXES	254,031.83
FICA TAXES	221,162.47
UNEMPLOYMENT TAXES	6,187.95
INTEREST ON DEBTS	1,073,689.97
AMORTIZATION OF PLANT	53,133.24

Total Expenses	17,538,805.88
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Net	539,674.54
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**Bessemer Water Service Budget
10/01/2016-09/30/2017
Fiscal Year 2017
Expense Graph**



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|-----------------------------|-----------------------------|-----------------------------|
| ■ OPERATING SUPER & ENGR | ■ OPERATION LABOR & EXPENSE | ■ PURCHASED WATER |
| ■ OPERA SUPER & ENGR | ■ PURCHASED POWER | ■ PUMPING LABOR & EXPENSE |
| ■ MAINT SUPER & ENGR | ■ MAINT PUMPING EQUIPMENT | ■ BACTERIOLOGICAL ANALYSIS |
| ■ OPERATION SUPER & ENGR | ■ METER EXPENSE | ■ MISCELLANEOUS EXPENSE |
| ■ MAINT SUPER & ENGR | ■ MAINT DIST STORAGE TANKS | ■ MAINT TANKS & DISTR MAINS |
| ■ MAINTENANCE SERVICES | ■ MAINTENANCE METERS | ■ MAINTENACE OF HYDRANTS |
| ■ MISCELLANEOUS MAINTENANCE | ■ SUPERVISION | ■ METER READING EXPENSE |
| ■ CUSTOMER ACCT & COLL EXP | ■ UNCOLLECTABLE ACCOUNTS | ■ ADVERTISING |
| ■ ADMIN & GEN SALARIES | ■ ADMIN & GEN EXPENSE | ■ OUTSIDE SERVICES |
| ■ PROPERTY INSURANCE | ■ INSURANCE INJ & DAMAGES | ■ EMP PENSION & BENEFITS |
| ■ MISCELLANEOUS GEN EXPENSE | ■ RENTS | ■ MAINT. OF GENERAL PLANT |
| ■ DEPRECIATION PLANT | ■ TAXES | ■ FICA TAXES |
| ■ UNEMPLOYEMENT TAXES | ■ INTEREST ON DEBTS | ■ AMORTIZATION OF PLANT |

Date: 9/20/2016
Time: 16:38
User: TAY

Bessemer Water
Revenue Budget Worksheet

Page: 1
Id: GL5610

Submitted b Ida Taylor
Date: 9/20/2016

Department: Bessemer Water Service
Fund Number 2

Account/	Description	Prior Year Actual	Current Year Budget	Current Year Actual	Dollar Difference	Percent Difference	Projected Year End	2017 Budget
400.461	RESIDENTIAL SALES	(10,540,840.86)	(9,725,381.12)	(8,166,501.04)	(1,558,880.08)	16%	(9,799,801.25)	(9,799,801.25)
400.461.1	COMMERCIAL SALES	(1,348,237.92)	(1,142,072.69)	(1,011,196.48)	(130,876.21)	11%	(1,213,435.78)	(1,213,435.78)
400.461.2	INDUSTRIAL SALES	(3,391,476.90)	(3,200,294.03)	(2,830,483.09)	(369,810.94)	12%	(3,396,579.71)	(3,396,579.71)
400.461.3	HELENA	(189,523.50)	(220,815.95)	(189,335.36)	(31,480.59)	14%	(227,202.43)	(227,202.43)
400.461.4	FIRE HYDRANT RENTAL	(25,104.06)	(23,190.65)	(9,486.33)	(13,704.32)	59%	(11,383.60)	(11,383.60)
400.461.5	ALABASTER	(625,537.00)	(626,108.27)	(544,955.40)	(81,152.87)	13%	(653,946.48)	(653,946.48)
400.462	PRIVATE FIRE PROTECON	(22,261.07)	(22,248.13)	(19,566.42)	(2,681.71)	12%	(23,479.70)	(23,479.70)
400.463	PUBLIC FIRE PROTETION	(12,733.15)	(12,781.05)	(9,442.08)	(3,338.97)	26%	(11,330.50)	(11,330.50)
400.464	SALES TO OTHER AUTHOR	(303,117.84)	(303,117.84)	(252,598.20)	(50,519.64)	17%	(303,117.84)	(303,117.84)
400.47	FORFEITED DISCOUNTSWTR	(356,301.13)	(337,657.81)	(336,927.70)	(730.11)	0%	(404,313.24)	(40,431.32)
400.470.1	COLLECTION RT CK CC RFTD	(309,351.88)	(267,201.07)	(282,464.79)	15,263.72	-6%	(338,957.75)	(338,957.75)
400.470.2	FORFEITED DISCOUNTS-WRS	(376,235.28)	(325,531.79)	(331,372.59)	5,840.80	-2%	(397,647.11)	(397,647.11)
400.471	MISCELLANEOUS REVENUE	(123,251.59)	(492.79)	(50,800.87)	50,308.08	-10209%	(60,961.04)	(60,961.04)
400.472	RENTAL INCOME	-	-	-	-	0%	-	-

Date: 9/20/2016
Time: 16:38
User: TAY

Bessemer Water
Revenue Budget Worksheet

Page: 1
Id: GL5610

Submitted b Ida Taylor
Date: 9/20/2016

Department: Bessemer Water Service
Fund Number 2

Account/	Description	Prior Year Actual	Current Year Budget	Current Year Actual	Dollar Difference	Percent Difference	Projected Year End	2017 Budget
400.473	TAP FEES	(257,771.67)	(275,741.04)	(448,099.00)	172,357.96	-63%	(448,099.00)	(275,741.04)
400.474	TAP RECOVERY FEE	(253,350.35)	(238,084.44)	(253,320.00)	15,235.56	-6%	(253,320.00)	(253,320.00)
415	MERCHANDISING & JOBING	-	-	-	-	0%	-	-
417	COMMISSION SEWER COLECTL	(1,183,011.40)	1,103,050.00	(848,374.56)	1,951,424.56	177%	(1,018,049.47)	(1,018,049.47)
417.5	LIPSCOMB GARBAGE COMISSIM	(31.08)	(26.51)	(14.38)	(12.13)	46%	(17.26)	(17.26)
418	COMMISSION BRIGHTO NGARBA	(18,214.40)	(18,221.87)	(14,880.80)	(3,341.07)	18%	(17,856.96)	(17,856.96)
418.5	COMMISSION MIDFIEL GARBEG	(33,591.29)	(34,054.40)	(28,491.20)	(5,563.20)	16%	(34,189.44)	(34,189.44)
419	INTEREST INCOME	(300.09)	(724.64)	(859.78)	135.14	-19%	(1,031.74)	(1,031.74)
Grand Total		\$ (19,370,242.46)	\$ (15,670,696.09)	\$ (15,629,170.07)	\$ (41,526.02)	0%	\$ (18,614,720.30)	\$ (18,078,480.42)

Date: 9/20/2016
Time: 17:34
User: TAY

Bessemer Water
Expense Budget Worksheet

Page: 1
Id: GL5620

Submitted by Ida Taylor
Date:

Department: Bessemer Water Service
Fund Number 2

Account/	Description	Prior Year Actual	Current Year Budget	Current Year Actual	Dollar Difference	Percent Difference	Projected Year End	2017 Budget
401.600	OPERATING SUPER & ENGR	24,536.39	225,426.41	22,168.40	203,258.01	90%	26,602.08	225,426.41
401.601	OPERATION LABOR & EXPENSE	81,569.85	88,160.24	66,076.49	22,083.75	25%	79,291.79	88,160.24
401.602	PURCHASED WATER	7,427,259.36	7,524,534.55	6,117,444.37	1,407,090.18	19%	7,340,933.24	7,524,534.55
401.610	REPLACED WITH 401.630	2,040.00	-	-	-	-	-	-
401.620	OPERA SUPER & ENGR	-	96,000.00	-	96,000.00	100%	-	96,000.00
401.623	PURCHASED POWER	388,458.50	376,122.23	293,624.09	82,498.14	22%	352,348.91	352,348.91
401.624	PUMPING LABOR & EXPENSE	338.29	6,926.08	-	6,926.08	100%	-	6,926.08
401.630	MAINT SUPER & ENGR	91.96	82,770.57	-	82,770.57	100%	-	82,770.57
401.633	MAINT PUMPING EQUIPMENT	213,843.94	500,000.00	195,214.39	304,785.61	61%	234,257.27	234,257.27
401.641	BACTERIOLOGICAL ANALYSIS	199,112.18	202,274.36	79,826.49	122,447.87	61%	95,791.79	202,274.36
401.660	OPERATION SUPER & ENGR	332,734.31	284,689.19	282,042.31	2,646.88	1%	338,450.77	338,450.77
401.663	METER EXPENSE	88,329.74	93,102.46	96,371.42	(3,268.96)	-4%	115,645.70	115,645.70
401.665	MISCELLANEOUS EXPENSE	-	13,735.59	-	13,735.59	100%	-	13,735.59

Date: 9/20/2016
Time: 17:34
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Bessemer Water
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Fund Number 2

Account/	Description	Prior Year Actual	Current Year Budget	Current Year Actual	Dollar Difference	Percent Differenc	Projected Year End	2017 Budget
401.670	MAINT SUPER & ENGR	-	-	2,098.37	(2,098.37)	-	2,518.04	2,518.04
401.672	MAINT DIST STORAGE TANKS	-	-	-	-	0%	-	-
401.673	MAINT TANKS & DISTR MAINS	2,051,359.72	1,962,507.63	1,886,432.08	76,075.55	4%	2,263,718.50	2,444,815.98
401.675	MAINTENANCE SERVICES	661,744.22	640,712.40	460,948.77	179,763.63	28%	553,138.52	640,712.40
401.676	MAINTENANCE METERS	29,164.59	69,173.48	5,065.50	64,107.98	93%	6,078.60	69,173.48
401.677	MAINTENACE OF HYDRANTS	31,144.17	37,520.31	6,413.67	31,106.64	83%	7,696.40	37,520.31
401.678	MISCELLANEOUS MAINTENANCE	100.08	133.44	-	133.44	100%	-	133.44
401.901	SUPERVISION	27,445.16	25,715.73	23,169.36	2,546.37	10%	27,803.23	27,803.23
401.902	METER READING EXPENSE	318,133.91	321,226.34	246,438.96	74,787.38	23%	295,726.75	321,226.34
401.903	CUSTOMER ACCT & COLL EXP	832,601.11	925,459.54	590,819.66	334,639.88	36%	708,983.59	708,983.59
401.904	UNCOLLECTABLE ACCOUNTS	189,406.99	75,397.74	-	75,397.74	100%	-	75,397.74
401.909	ADVERTISING	-	10,000.00	7,126.42	2,873.58	29%	8,551.70	10,000.00
401.920	ADMIN & GEN SALARIES	56,295.76	57,912.88	18,259.11	39,653.77	68%	21,910.93	57,912.88

Date: 9/20/2016
Time: 17:34
User: TAY

Bessemer Water
Expense Budget Worksheet

Page: 1
Id: GL5620

Submitted b Ida Taylor
Date:

Department: Bessemer Water Service
Fund Number 2

Account/	Description	Prior Year Actual	Current Year Budget	Current Year Actual	Dollar Difference	Percent Differend	Projected Year End	2017 Budget
401.921	ADMIN & GEN EXPENSE	161,658.02	175,713.76	131,672.83	44,040.93	25%	158,007.40	175,713.76
401.923	OUTSIDE SERVICES	75,545.71	115,290.28	61,256.17	54,034.11	47%	73,507.40	115,290.28
401.924	PROPERTY INSURANCE	268,029.47	233,279.63	34,749.84	198,529.79	85%	41,699.81	233,279.63
401.925	INSURANCE INJ & DAMAGES	204,455.12	152,546.05	248,326.08	(95,780.03)	-63%	297,991.30	152,546.05
401.926	EMP PENSION & BENEFITS	483,236.01	480,466.91	642,777.01	(162,310.10)	-34%	771,332.41	771,332.41
401.930	MISCELLANEOUS GEN EXPENSE	19,273.68	19,273.68	17,667.54	1,606.14	8%	21,201.05	21,201.05
401.931	RENTS	25,616.40	25,616.40	-	25,616.40	100%	-	25,616.40
401.935	MAINT. OF GENERAL PLANT	57,185.40	92,074.99	61,489.46	30,585.53	33%	73,787.35	73,787.35
403.000	DEPRECIATION PLANT	682,595.40	680,637.83	570,921.34	109,716.49	16%	685,105.61	685,105.61
408.000	TAXES	190,523.87	254,031.83	185,391.99	68,639.84	27%	222,470.39	254,031.83
408.100	FICA TAXES	221,799.52	221,162.47	180,347.37	40,815.10	18%	216,416.84	221,162.47
408.400	UNEMPLOYMENT TAXES	-	6,187.95	-	6,187.95	100%	-	6,187.95
427.000	INTEREST ON DEBTS	1,103,050.00	1,103,050.00	894,741.64	208,308.36	19%	1,073,689.97	1,073,689.97

Date: 9/20/2016
Time: 17:34
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Bessemer Water
Expense Budget Worksheet

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Fund Number 2

Account/	Description	Prior Year Actual	Current Year Budget	Current Year Actual	Dollar Difference	Percent Difference	Projected Year End	2017 Budget
428.000	AMORTIZATION OF PLANT	48,705.47	53,133.24	44,277.70	8,855.54	17%	53,133.24	53,133.24
Grand Total		16,497,384.30	17,231,966.19	13,473,158.83	3,758,807.36	22%	16,167,790.58	17,538,805.88

City of Bessemer, Alabama
Water Service Department
Budget
10/01/16- 09/30/17
FY 2017

2016-2017
Water Service Budget

Revenues

Account Name	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Fiscal
RESIDENTIAL SALES	(685,986.09)	(587,988.08)	(783,984.10)	(783,984.10)	(881,982.11)	(783,984.10)	(783,984.10)	(979,980.13)	(979,980.13)	(1,077,978.14)	(783,984.10)	(685,986.09)	(9,799,801.25)
COMMERCIAL SALES	(84,940.50)	(72,806.15)	(97,074.86)	(97,074.86)	(109,209.22)	(97,074.86)	(97,074.86)	(121,343.58)	(121,343.58)	(133,477.94)	(97,074.86)	(84,940.50)	(1,213,435.78)
INDUSTRIAL SALES	(237,760.58)	(203,794.78)	(271,726.38)	(271,726.38)	(305,692.17)	(271,726.38)	(271,726.38)	(339,657.97)	(339,657.97)	(373,623.77)	(271,726.38)	(237,760.58)	(3,396,579.71)
HELENA	(15,904.17)	(13,632.15)	(18,176.19)	(18,176.19)	(20,448.22)	(18,176.19)	(18,176.19)	(22,720.24)	(22,720.24)	(24,992.27)	(18,176.19)	(15,904.17)	(227,202.43)
FIRE HYDRANT RENTAL	(796.85)	(683.02)	(910.69)	(910.69)	(1,024.52)	(910.69)	(910.69)	(1,138.36)	(1,138.36)	(1,252.20)	(910.69)	(796.85)	(11,383.60)
ALABASTER	(45,776.25)	(39,236.79)	(52,315.72)	(52,315.72)	(58,855.18)	(52,315.72)	(52,315.72)	(65,394.65)	(65,394.65)	(71,934.11)	(52,315.72)	(45,776.25)	(653,946.48)
PRIVATE FIRE PROTECON	(1,643.58)	(1,408.78)	(1,878.38)	(1,878.38)	(2,113.17)	(1,878.38)	(1,878.38)	(2,347.97)	(2,347.97)	(2,582.77)	(1,878.38)	(1,643.58)	(23,479.70)
PUBLIC FIRE PROTETION	(793.14)	(679.83)	(906.44)	(906.44)	(1,019.75)	(906.44)	(906.44)	(1,133.05)	(1,133.05)	(1,246.36)	(906.44)	(793.14)	(11,330.50)
SALES TO OTHER AUTHOR	(21,218.25)	(18,187.07)	(24,249.43)	(24,249.43)	(27,280.61)	(24,249.43)	(24,249.43)	(30,311.78)	(30,311.78)	(33,342.96)	(24,249.43)	(21,218.25)	(303,117.84)
FORFEITED DISCOUNTSWTR	(2,830.19)	(2,425.88)	(3,234.51)	(3,234.51)	(3,638.82)	(3,234.51)	(3,234.51)	(4,043.13)	(4,043.13)	(4,447.45)	(3,234.51)	(2,830.19)	(40,431.32)
COLLECTION RT CK CC RFTD	(23,727.04)	(20,337.47)	(27,116.62)	(27,116.62)	(30,506.20)	(27,116.62)	(27,116.62)	(33,895.78)	(33,895.78)	(37,285.35)	(27,116.62)	(23,727.04)	(338,957.75)
FORFEITED DISCOUNTS-WRS	(27,835.30)	(23,858.83)	(31,811.77)	(31,811.77)	(35,788.24)	(31,811.77)	(31,811.77)	(39,764.71)	(39,764.71)	(43,741.18)	(31,811.77)	(27,835.30)	(397,647.11)
MISCELLANEOUS REVENUE	(4,267.27)	(3,657.66)	(4,876.88)	(4,876.88)	(5,486.49)	(4,876.88)	(4,876.88)	(6,096.10)	(6,096.10)	(6,705.71)	(4,876.88)	(4,267.27)	(60,961.04)
RENTAL INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
TAP FEES	(19,301.87)	(16,544.46)	(22,059.28)	(22,059.28)	(24,816.69)	(22,059.28)	(22,059.28)	(27,574.10)	(27,574.10)	(30,331.51)	(22,059.28)	(19,301.87)	(275,741.04)
TAP RECOVERY FEE	(17,732.40)	(15,199.20)	(20,265.60)	(20,265.60)	(22,798.80)	(20,265.60)	(20,265.60)	(25,332.00)	(25,332.00)	(27,865.20)	(20,265.60)	(17,732.40)	(253,320.00)
MERCHANDISING & JOBING	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMISSION SEWER COLECTL	(71,263.46)	(61,082.97)	(81,443.96)	(81,443.96)	(91,624.45)	(81,443.96)	(81,443.96)	(101,804.95)	(101,804.95)	(111,985.44)	(81,443.96)	(71,263.46)	(1,018,049.47)
LIPSCOMB GARBAGE COMISSIM	(1.21)	(1.04)	(1.38)	(1.38)	(1.55)	(1.38)	(1.38)	(1.73)	(1.73)	(1.90)	(1.38)	(1.21)	(17.26)
COMMISSION BRIGHTO NGARBAG	(1,249.99)	(1,071.42)	(1,428.56)	(1,428.56)	(1,607.13)	(1,428.56)	(1,428.56)	(1,785.70)	(1,785.70)	(1,964.27)	(1,428.56)	(1,249.99)	(17,856.96)
COMMISSION MIDFIEL GARBEG	(2,393.26)	(2,051.37)	(2,735.16)	(2,735.16)	(3,077.05)	(2,735.16)	(2,735.16)	(3,418.94)	(3,418.94)	(3,760.84)	(2,735.16)	(2,393.26)	(34,189.44)
INTEREST INCOME	(72.22)	(61.90)	(82.54)	(82.54)	(92.86)	(82.54)	(82.54)	(103.17)	(103.17)	(113.49)	(82.54)	(72.22)	(1,031.74)
Total Revenue	(1,265,493.63)	(1,084,708.83)	(1,446,278.43)	(1,446,278.43)	(1,627,063.24)	(1,446,278.43)	(1,446,278.43)	(1,807,848.04)	(1,807,848.04)	(1,988,632.85)	(1,446,278.43)	(1,265,493.63)	(18,078,480.42)

Account Name	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Fiscal
Expenses													
OPERATING SUPER & ENGR	13,525.58	15,779.85	15,779.85	20,288.38	20,288.38	18,034.11	18,034.11	20,288.38	20,288.38	24,796.91	20,288.38	18,034.11	225,426.41
OPERATION LABOR & EXPENSE	5,289.61	6,171.22	6,171.22	7,934.42	7,934.42	7,052.82	7,052.82	7,934.42	7,934.42	9,697.63	7,934.42	7,052.82	88,160.24
PURCHASED WATER	451,472.07	526,717.42	526,717.42	677,208.11	677,208.11	601,962.76	601,962.76	677,208.11	677,208.11	827,698.80	677,208.11	601,962.76	7,524,534.55
REPLACED WITH 401.630	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERA SUPER & ENGR	5,760.00	6,720.00	6,720.00	8,640.00	8,640.00	7,680.00	7,680.00	8,640.00	8,640.00	10,560.00	8,640.00	7,680.00	96,000.00
PURCHASED POWER	21,140.93	24,664.42	24,664.42	31,711.40	31,711.40	28,187.91	28,187.91	31,711.40	31,711.40	38,758.38	31,711.40	28,187.91	352,348.91
PUMPING LABOR & EXPENSE	415.56	484.83	484.83	623.35	623.35	554.09	554.09	623.35	623.35	761.87	623.35	554.09	6,926.08
MAINT SUPER & ENGR	4,966.23	5,793.94	5,793.94	7,449.35	7,449.35	6,621.65	6,621.65	7,449.35	7,449.35	9,104.76	7,449.35	6,621.65	82,770.57
MAINT PUMPING EQUIPMENT	14,055.44	16,398.01	16,398.01	21,083.15	21,083.15	18,740.58	18,740.58	21,083.15	21,083.15	25,768.30	21,083.15	18,740.58	234,257.27
BACTERIOLOGICAL ANALYSIS	12,136.46	14,159.21	14,159.21	18,204.69	18,204.69	16,181.95	16,181.95	18,204.69	18,204.69	22,250.18	18,204.69	16,181.95	202,274.36
OPERATION SUPER & ENGR	20,307.05	23,691.55	23,691.55	30,460.57	30,460.57	27,076.06	27,076.06	30,460.57	30,460.57	37,229.58	30,460.57	27,076.06	338,450.77
TRANS & DISTR LINES EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS & DISTR LINES EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
METER EXPENSE	6,938.74	8,095.20	8,095.20	10,408.11	10,408.11	9,251.66	9,251.66	10,408.11	10,408.11	12,721.03	10,408.11	9,251.66	115,645.70
MISCELLANEOUS EXPENSE	824.14	961.49	961.49	1,236.20	1,236.20	1,098.85	1,098.85	1,236.20	1,236.20	1,510.91	1,236.20	1,098.85	13,735.59
RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
MAINT SUPER & ENGR	151.08	176.26	176.26	226.62	226.62	201.44	201.44	226.62	226.62	276.98	226.62	201.44	2,518.04
MAINT DIST STORAGE TANKS	-	-	-	-	-	-	-	-	-	-	-	-	-
MAINT TANKS & DISTR MAINS	146,688.96	171,137.12	171,137.12	220,033.44	220,033.44	195,585.28	195,585.28	220,033.44	220,033.44	268,929.76	220,033.44	195,585.28	2,444,815.98
MAINTENANCE SERVICES	38,442.74	44,849.87	44,849.87	57,664.12	57,664.12	51,256.99	51,256.99	57,664.12	57,664.12	70,478.36	57,664.12	51,256.99	640,712.40
MAINTENANCE METERS	4,150.41	4,842.14	4,842.14	6,225.61	6,225.61	5,533.88	5,533.88	6,225.61	6,225.61	7,609.08	6,225.61	5,533.88	69,173.48
MAINTENACE OF HYDRANTS	2,251.22	2,626.42	2,626.42	3,376.83	3,376.83	3,001.62	3,001.62	3,376.83	3,376.83	4,127.23	3,376.83	3,001.62	37,520.31
MISCELLANEOUS MAINTENANCE	8.01	9.34	9.34	12.01	12.01	10.68	10.68	12.01	12.01	14.68	12.01	10.68	133.44
SUPERVISION	1,668.19	1,946.23	1,946.23	2,502.29	2,502.29	2,224.26	2,224.26	2,502.29	2,502.29	3,058.36	2,502.29	2,224.26	27,803.23
METER READING EXPENSE	19,273.58	22,485.84	22,485.84	28,910.37	28,910.37	25,698.11	25,698.11	28,910.37	28,910.37	35,334.90	28,910.37	25,698.11	321,226.34
CUSTOMER ACCT & COLL EXP	42,539.02	49,628.85	49,628.85	63,808.52	63,808.52	56,718.69	56,718.69	63,808.52	63,808.52	77,988.19	63,808.52	56,718.69	708,983.59
UNCOLLECTABLE ACCOUNTS	4,523.86	5,277.84	5,277.84	6,785.80	6,785.80	6,031.82	6,031.82	6,785.80	6,785.80	8,293.75	6,785.80	6,031.82	75,397.74

Account Name	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Fiscal
ADVERTISING	600.00	700.00	700.00	900.00	900.00	800.00	800.00	900.00	900.00	1,100.00	900.00	800.00	10,000.00
ADMIN & GEN SALARIES	3,474.77	4,053.90	4,053.90	5,212.16	5,212.16	4,633.03	4,633.03	5,212.16	5,212.16	6,370.42	5,212.16	4,633.03	57,912.88
ADMIN & GEN EXPENSE	10,542.83	12,299.96	12,299.96	15,814.24	15,814.24	14,057.10	14,057.10	15,814.24	15,814.24	19,328.51	15,814.24	14,057.10	175,713.76
OUTSIDE SERVICES	6,917.42	8,070.32	8,070.32	10,376.13	10,376.13	9,223.22	9,223.22	10,376.13	10,376.13	12,681.93	10,376.13	9,223.22	115,290.28
PROPERTY INSURANCE	13,996.78	16,329.57	16,329.57	20,995.17	20,995.17	18,662.37	18,662.37	20,995.17	20,995.17	25,660.76	20,995.17	18,662.37	233,279.63
INSURANCE INJ & DAMAGES	9,152.76	10,678.22	10,678.22	13,729.14	13,729.14	12,203.68	12,203.68	13,729.14	13,729.14	16,780.07	13,729.14	12,203.68	152,546.05
EMP PENSION & BENEFITS	46,279.94	53,993.27	53,993.27	69,419.92	69,419.92	61,706.59	61,706.59	69,419.92	69,419.92	84,846.57	69,419.92	61,706.59	771,332.41
MISCELLANEOUS GEN EXPENSE	1,272.06	1,484.07	1,484.07	1,908.09	1,908.09	1,696.08	1,696.08	1,908.09	1,908.09	2,332.12	1,908.09	1,696.08	21,201.05
RENTS	1,536.98	1,793.15	1,793.15	2,305.48	2,305.48	2,049.31	2,049.31	2,305.48	2,305.48	2,817.80	2,305.48	2,049.31	25,616.40
DO NOT USE!!!!!!!!!!!!	-	-	-	-	-	-	-	-	-	-	-	-	-
MAINT. OF GENERAL PLANT	4,427.24	5,165.11	5,165.11	6,640.86	6,640.86	5,902.99	5,902.99	6,640.86	6,640.86	8,116.61	6,640.86	5,902.99	73,787.35
DEPRECIATION PLANT	41,106.34	47,957.39	47,957.39	61,659.50	61,659.50	54,808.45	54,808.45	61,659.50	61,659.50	75,361.62	61,659.50	54,808.45	685,105.61
DEPRECIATION GEN PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	15,241.91	17,782.23	17,782.23	22,862.86	22,862.86	20,322.55	20,322.55	22,862.86	22,862.86	27,943.50	22,862.86	20,322.55	254,031.83
FICA TAXES	13,269.75	15,481.37	15,481.37	19,904.62	19,904.62	17,693.00	17,693.00	19,904.62	19,904.62	24,327.87	19,904.62	17,693.00	221,162.47
UNEMPLOYMENT TAXES	371.28	433.16	433.16	556.92	556.92	495.04	495.04	556.92	556.92	680.67	556.92	495.04	6,187.95
MERCHANDISING & JOBBING	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST ON DEBTS	64,421.40	75,158.30	75,158.30	96,632.10	96,632.10	85,895.20	85,895.20	96,632.10	96,632.10	118,105.90	96,632.10	85,895.20	1,073,689.97
INTEREST ON LEASED PICK-U	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST ON DUMP TRUCK	-	-	-	-	-	-	-	-	-	-	-	-	-
AMORTIZATION OF PLANT	3,187.99	3,719.33	3,719.33	4,781.99	4,781.99	4,250.66	4,250.66	4,781.99	4,781.99	5,844.66	4,781.99	4,250.66	53,133.24
Total Expenses	1,052,328.35	1,227,716.41	1,227,716.41	1,578,492.53	1,578,492.53	1,403,104.47	1,403,104.47	1,578,492.53	1,578,492.53	1,929,268.65	1,578,492.53	1,403,104.47	17,538,805.88
Net	213,165.28	(143,007.59)	218,562.02	(132,214.10)	48,570.71	43,173.96	43,173.96	229,355.51	229,355.51	59,364.20	(132,214.10)	(137,610.84)	539,674.54

City of Bessemer, Alabama

Water Service Department

2017 Debt coverage calculation

	2017
Operating income	1,613,364.51
Depreciation	685,105.61
Amortization	53,133.24
Interest Income	724.64
Bond reserve- cash	1,585,561.86 <i>BNY 492373</i>
Net income available for debt service	3,936,440.58
Coverage of estimated maximum annual debt service of \$1,585,200.00 in fiscal 2020	\$1,585,200.00
Debt Coverage	2.48
Required debt coverage	1.25
Additional coverage required for debt covenant	