

CITY OF ESCANABA

2016-2017 Wastewater Fund Budget Request Workpaper

Fund Number 555

WASTEWATER FUND-INCOME STATEMENT

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Operating Revenues	1,314,643	1,305,859	1,364,000	1,390,000	1,429,350	39,350	2.83%
Less: Operating Expenditures	1,314,305	1,414,632	1,445,382	1,430,343	1,481,847	51,504	3.60%
Net Operating Income	338	(108,773)	(81,382)	(40,343)	(52,497)	(12,154)	30.13%
Plus: Interest Earnings	43,013	51,124	48,000	47,500	47,500	0	0.00%
: Gain/(Loss) on Investments	(27,246)	504	0	0	0	0	0.00%
: Transfer from Health/Dental Insurance Fund	0	22,235	0	0	0	0	0.00%
Less: Bond Interest Expense	10,163	7,260	5,600	4,400	4,400	0	0.00%
: Transfer to Grants Fund	0	0	7,200	0	0	0	0.00%
NET INCOME	5,942	(42,170)	(46,182)	2,757	(9,397)	(12,154)	-440.84%

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WASTEWATER FUND-OPERATING REVENUES

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Metered Sales	1,252,906	1,249,400	1,287,000	1,295,000	1,333,850	38,850	3.00%
Interdepartmental Sales	13,643	11,617	14,500	9,000	9,000	0	0.00%
Industrial Waste Charges	36,954	33,071	45,000	75,000	75,000	0	0.00%
Penalties on Utility Collections	6,536	6,765	6,000	6,500	6,500	0	0.00%
Reconnection Fees	2,578	2,665	2,500	2,500	2,500	0	0.00%
P. O. Share of Assessments	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	2,026	2,341	9,000	2,000	2,500	500	25.00%
TOTAL OPERATING REVENUES	1,314,643	1,305,859	1,364,000	1,390,000	1,429,350	39,350	2.83%

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Activity Number

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REQUEST FOR TOTAL OPERATING EXPENSES

Description of Request	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
REQUEST FOR ADMINISTRATIVE EXPENSES	413,130	450,315	470,062	482,179	492,230	492,230	492,230	10,051	2.08%
REQUEST FOR PRODUCTION EXPENSES	376,238	380,937	406,100	350,481	361,156	361,156	361,156	10,675	3.05%
REQUEST FOR STATION EXPENSES	18,677	31,687	20,900	30,360	30,295	30,295	30,295	(65)	-0.21%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	96,488	125,983	104,100	123,425	134,299	134,299	134,299	10,874	8.81%
REQUEST FOR CUSTOMER SERVICE EXPENSES	21,621	24,651	23,200	27,600	27,600	27,600	27,600	0	0.00%
REQUEST FOR OTHER EXPENSES	388,151	401,059	421,020	416,298	436,267	436,107	436,107	19,809	4.76%
TOTAL OPERATING EXPENSES	1,314,305	1,414,632	1,445,382	1,430,343	1,481,847	1,481,687	1,481,687	51,344	3.59%

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Activity Number

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REQUEST FOR CAPITAL EXPENDITURES

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
Description of Request		2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	Col. 7-Col.4	Col. 7-Col.4
	Refurbish Digester Covers #1 & #2				20,000	0	0	0	(20,000)	-100.00%
	Repair/Replace Switchgear on Generator				20,000	25,000	25,000	25,000	5,000	25.00%
	5th Street Lift Station Improvements				20,000	20,000	20,000	20,000	0	0.00%
	Upgrde Lift Stations				0	30,000	30,000	30,000	30,000	NEW
	Replace Raw Sewage Pump & Motor				0	37,000	37,000	37,000	37,000	NEW
	Replace Blower & Motor (Install VFD)				0	60,000	60,000	60,000	60,000	NEW
	Repair / Replace Headworks Building Roof				56,000	56,000	56,000	56,000	0	0.00%
541 - 136 -000	Structures and Improvements	46,444	85,275	101,000	116,000	228,000	228,000	228,000	112,000	96.55%
	Sewer Truck				150,000	0	0	0	(150,000)	-100.00%
	Small Push Camera (Share with DPW)				5,000	0	0	0	(5,000)	-100.00%
	Sewer Camera Replacement (Currently in MVF)				60,000	0	0	0	(60,000)	-100.00%
	Portable Sampler				0	5,000	5,000	5,000	5,000	NEW
	Portable Generator				60,000	60,000	60,000	60,000	0	0.00%
-154 -200	Equipment and Improvements	5,300	5,418	118,200	275,000	65,000	65,000	65,000	(210,000)	-76.36%
	Replace / Re-Line 23rd Ave Main				120,000	0	0	0	(120,000)	-100.00%
	Replace / Re-Line Donut Connection/Mini-Mall Lot Main				140,000	0	0	0	(140,000)	-100.00%
	Replace / Re-Line S 19th St Main				105,000	0	0	0	(105,000)	-100.00%
-140 -100	Mains	0	0	156,190	365,000	0	0	0	(365,000)	-100.00%
	Computer System Expansion				1,200	1,200	1,200	1,200	0	0.00%
	Renovate Office				1,000	0	0	0	(1,000)	-100.00%
	SAW Grant AM-GIS Equipment				0	15,000	15,000	15,000	15,000	NEW
-154 -300	Office & Laboratory Equipment	1,138	503	1,500	2,200	16,200	16,200	16,200	14,000	636.36%
TOTAL CAPITAL OUTLAY		52,882	91,196	376,890	758,200	309,200	309,200	309,200	(449,000)	-59.22%

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REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
				32,164	32,806	32,806	32,806	642	2.00%
702 -000 Superintendent				8,739	5,575	5,575	5,575	(3,164)	-36.21%
702 -000 Part-Time Secretary									
702 -000 Salaries and Wages	30,526	30,126	37,000	40,903	38,381	38,381	38,381	(2,522)	-6.17%
703 -200 Holiday Leave	10,719	11,076	12,368	12,368	12,819	12,819	12,819	451	3.65%
703 -300 Sick Leave	8,576	8,699	3,800	4,637	4,730	4,730	4,730	93	2.01%
703 -400 Vacation Pay	18,767	24,759	25,378	25,378	27,053	27,053	27,053	1,675	6.60%
703 -500 Longevity Pay	2,200	2,500	2,500	2,500	2,800	2,800	2,800	300	12.00%
703 -600 Personal Leave	2,995	3,745	2,746	2,746	2,801	2,801	2,801	55	2.00%
712 -000 Pension, Social Security & W/C				162,672	166,531	166,531	166,531	3,859	2.37%
712 -000 Overhead on Salaries and Wages	153,176	177,403	162,000	162,672	166,531	166,531	166,531	3,859	2.37%
713 -000 Health/Rx/Dental/Vision/Life				104,137	109,939	109,939	109,939	5,802	5.57%
713 -000 Co-Pay				(18,354)	(18,994)	(18,994)	(18,994)	(640)	3.49%
713 -000 Life and Hospital Insurance	69,999	73,594	85,800	85,783	90,945	90,945	90,945	5,162	6.02%
726 -000 Supplies-Miscellaneous	308	124	300	350	350	350	350	0	0.00%
727 -000 Office Supplies	450	513	450	600	600	600	600	0	0.00%
740 -000 Building Supplies	836	1,067	600	890	890	890	890	0	0.00%
801 -000 CDL's & Miscellaneous				800	800	800	800	0	0.00%
801 -000 Collection System Infiltration Study				30,000	30,000	30,000	30,000	0	0.00%
801 -000 Professional Services	4,352	9,120	30,000	30,800	30,800	30,800	30,800	0	0.00%
801 -200 MML Environmental Affairs Assessment				500	500	500	500	0	0.00%
801 -200 Special Services	470	467	400	500	500	500	500	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
803 -000 Miss Dig	446	440	440	450	450	450	450	0	0.00%
850 -000 Telephones	1,289	1,294	1,300	1,400	1,400	1,400	1,400	0	0.00%
860 -000 Travel Expense, Auto Allowance	954	834	1,200	1,400	1,400	1,400	1,400	0	0.00%
881 -000 Sales Promotion	0	0	0	500	500	500	500	0	0.00%
900 -000 Printing and Publishing	358	369	400	200	400	400	400	200	100.00%
910 -000 Insurance and Bonds	8,194	5,840	6,000	6,600	6,600	6,600	6,600	0	0.00%
920 -100 Utilities-Electric	79,444	82,472	79,000	80,000	80,000	80,000	80,000	0	0.00%
920 -200 Utilities-Gas	11,327	9,752	8,000	9,000	9,000	9,000	9,000	0	0.00%
931 -000 Repairs to Structures	370	508	400	500	500	500	500	0	0.00%
				500	1,200	1,200	1,200	700	140.00%
				<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0	0.00%
932 -000 Repairs to Equipment	2,949	1,403	3,000	3,000	3,700	3,700	3,700	700	23.33%
943 -000 Rental of Equipment	0	0	0	250	250	250	250	0	0.00%
950 -000 Uncollectable Accounts	0	0	0	500	500	500	500	0	0.00%
				230	230	230	230	0	0.00%
				325	325	325	325	0	0.00%
				<u>175</u>	<u>175</u>	<u>175</u>	<u>175</u>	0	0.00%
958 -000 Memberships and Dues	325	335	730	<u>730</u>	<u>730</u>	<u>730</u>	<u>730</u>	0	0.00%

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Activity Number 600

REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
Salaries and Wages				3,832	3,910	3,910	3,910	78	2.04%
Renewals & Certification Exams				590	590	590	590	0	0.00%
Registration				1,200	1,200	1,200	1,200	0	0.00%
Travel				1,600	1,600	1,600	1,600	0	0.00%
960 -000 Education and Training	3,032	3,428	6,000	7,222	7,300	7,300	7,300	78	1.08%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	1,068	390	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines & Periodicals	0	57	250	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	413,130	450,315	470,062	482,179	492,230	492,230	492,230	10,051	2.08%

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Activity Number

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REQUEST FOR PRODUCTION EXPENSES

		Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
702 -000	Description of Request: Salaries and Wages	169,801	171,577	172,000	174,759	179,047	179,047	179,047	4,288	2.45%
726 -000	Supplies-Miscellaneous	197	283	1,400	1,300	2,000	2,000	2,000	700	53.85%
	Ferric Chloride/Chlorine Polymer				40,000	40,000	40,000	40,000	0	0.00%
728 -000	Plant Chemicals	41,452	34,966	36,000	45,000	45,000	45,000	45,000	0	0.00%
728 -100	Laboratory Chemicals and Supplies	6,818	6,401	10,000	8,000	11,000	11,000	11,000	3,000	37.50%
728 -200	NPDES & Permit Testing	10,697	9,605	11,000	12,000	12,750	12,750	12,750	750	6.25%
801 -250	Digester Cleaning	36,750	54,000	0	0	0	0	0	0	0.00%
802 -000	Sludge Hauling	27,949	21,950	26,000	25,000	25,000	25,000	25,000	0	0.00%
802 -200	MDEQ Sludge Fee	0	2,640	2,700	3,000	3,000	3,000	3,000	0	0.00%
920 -400	Diesel Fuel	0	1,115	1,100	1,200	1,200	1,200	1,200	0	0.00%
931 -000	Repairs to Structures(Outside Vendors)	47	0	100	0	0	0	0	0	0.00%
931 -702	Repairs to Structures-Labor	3,861	4,107	2,500	5,032	5,138	5,138	5,138	106	2.11%
931 -726	Repairs to Structures-Supplies	1,614	1,939	60,000	1,500	2,000	2,000	2,000	500	33.33%
932 -000	Repairs to Equipment(Outside Vendors)	1,758	1,658	4,500	3,000	5,000	5,000	5,000	2,000	66.67%
932 -200	Repairs to Equipment-Portable	0	0	0	0	0	0	0	0	0.00%
932 -702	Repairs to Equipment-Labor	50,103	56,138	56,000	45,490	44,821	44,821	44,821	(669)	-1.47%
932 -726	Repairs to Equipment-Supplies	22,474	13,874	22,000	24,000	24,000	24,000	24,000	0	0.00%
943 -000	Equipment Rental	2,717	684	800	1,200	1,200	1,200	1,200	0	0.00%
TOTAL PRODUCTION EXPENSES		376,238	380,937	406,100	350,481	361,156	361,156	361,156	10,675	3.05%

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Activity Number 615

REQUEST FOR STATION EXPENSES

	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Estimate</u> <u>2015-16</u>	<u>Budget</u> <u>2015-16</u>	<u>Request</u> <u>2016-17</u>	<u>Recommended</u> <u>2016-17</u>	<u>Final</u> <u>2016-17</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages(Operations)	9,359	10,355	12,000	15,669	15,415	15,415	15,415	(254)	-1.62%
931 -702 Repairs to Structures-Labor	128	107	1,200	1,826	1,882	1,882	1,882	56	3.07%
931 -726 Repairs to Structures-Supplies	0	96	0	250	250	250	250	0	0.00%
932 -702 Repairs to Equipment-Labor	5,431	5,813	4,500	6,615	6,748	6,748	6,748	133	2.01%
932 -726 Repairs to Equipment-Supplies	847	12,932	700	1,000	1,000	1,000	1,000	0	0.00%
943 -000 Rental of Equipment	2,912	2,384	2,500	5,000	5,000	5,000	5,000	0	0.00%
TOTAL STATION EXPENSES	18,677	31,687	20,900	30,360	30,295	30,295	30,295	(65)	-0.21%

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Activity Number

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REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Estimate</u> <u>2015-16</u>	<u>Budget</u> <u>2015-16</u>	<u>Request</u> <u>2016-17</u>	<u>Recommended</u> <u>2016-17</u>	<u>Final</u> <u>2016-17</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages	28,772	34,581	38,000	43,425	44,299	44,299	44,299	874	2.01%
702 -100 Salaries and Wages-Other	0	0	0	0	0	0	0	0	0.00%
726 -000 Supplies-Miscellaneous	357	3,293	1,200	3,500	3,500	3,500	3,500	0	0.00%
801 -000 Professional Services	0	1,100	0	0	10,000	10,000	10,000	10,000	100.00%
Supplies				8,000	8,000	8,000	8,000	0	0.00%
Labor				16,000	16,000	16,000	16,000	0	0.00%
Equipment Rental				10,000	10,000	10,000	10,000	0	0.00%
931 -000 Repairs/Main. of Structures(DPW)	29,647	38,880	28,000	34,000	34,000	34,000	34,000	0	0.00%
931 -050 Repairs/Main.-Inspection	3,613	8,281	6,500	8,000	8,000	8,000	8,000	0	0.00%
932 -000 Repairs to Equipment	883	664	400	500	500	500	500	0	0.00%
943 -000 Equipment Rental	33,216	39,184	30,000	34,000	34,000	34,000	34,000	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	96,488	125,983	104,100	123,425	134,299	134,299	134,299	10,874	8.81%

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REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Budget 2015-16</u>	<u>Request 2016-17</u>	<u>Recommended 2016-17</u>	<u>Final 2016-17</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
702 -501 Labor-Metering and Servicing	0	0	0	0	0	0	0	0	0.00%
702 -503 Labor-Service to Customers	21,096	23,713	22,000	25,000	25,000	25,000	25,000	0	0.00%
943 -000 Equipment Rental	525	938	1,200	2,600	2,600	2,600	2,600	0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES	21,621	24,651	23,200	27,600	27,600	27,600	27,600	0	0.00%

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Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
968 -000 Description of Request: Depreciation Expense	217,518	219,946	240,000	235,000	251,250	251,250	251,250	16,250	6.91%
999 -100 General Fund Charges Overhead Allocation	170,633	181,113	181,020	181,298	185,017	184,857	184,857	3,559	1.96%
TOTAL OTHER EXPENSES	388,151	401,059	421,020	416,298	436,267	436,107	436,107	19,809	4.76%