

CITY OF ESCANABA

2016-2017 Water Fund Budget Request Workpaper

Fund Number 333

WATER FUND-INCOME STATEMENT

	<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>Budget</u> <u>2016-17</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Operating Revenues	2,036,035	2,148,133	2,066,600	2,078,700	2,199,876	121,176	5.83%
Less: Operating Expenditures	1,748,002	1,774,112	1,793,849	1,870,886	1,956,454	85,568	4.57%
Net Operating Income	288,033	374,021	272,751	207,814	243,422	35,608	17.13%
Plus: Interest Earnings	11,526	11,813	11,000	11,000	11,000	0	0.00%
Cap Improv Bond Fed Subsidy	65,658	64,534	64,500	62,650	62,650	0	0.00%
Transfer from Health/Dental Insurance Fund	25,563	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	47	711	0	0	0	0	0.00%
Less: Bond Interest Expense/Discount	247,095	235,069	234,350	223,500	223,500	0	0.00%
NET INCOME	143,732	216,010	113,901	57,964	93,572	35,608	61.43%

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WATER FUND-OPERATING REVENUES

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,940,719	1,928,689	1,973,000	1,985,000	2,104,100	119,100	6.00%
Flat Rate	33,508	34,217	35,000	34,600	36,676	2,076	6.00%
Reconnection Fees	10,138	12,993	11,000	10,000	10,000	0	0.00%
Hydrant Rentals	8,255	9,062	7,000	9,000	9,000	0	0.00%
Penalties on Utility Collections	9,566	10,069	10,000	9,500	9,500	0	0.00%
State Grants - Winter Emergency Costs	0	123,064	0	0	0	0	0.00%
Tower Rent	15,600	15,600	15,600	15,600	15,600	0	0.00%
Insurance Reimbursements	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	18,249	14,439	15,000	15,000	15,000	0	0.00%
TOTAL OPERATING REVENUES	2,036,035	2,148,133	2,066,600	2,078,700	2,199,876	121,176	5.83%

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Activity Number

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REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

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 ADMISTRATIVE EXPENSES	468,136	522,856	599,557	600,595	634,467	634,467	634,467	33,872	5.64%
REQUEST FOR PRODUCTION EXPENSES	389,380	410,010	391,700	441,527	460,297	460,297	460,297	18,770	4.25%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	140,850	191,251	193,460	212,744	220,478	220,478	220,478	7,734	3.64%
REQUEST FOR CUSTOMER SERVICE EXPENSES	193,795	82,546	37,100	45,396	46,777	46,777	46,777	1,381	3.04%
REQUEST FOR OTHER EXPENSES	555,841	567,449	572,032	570,624	594,800	594,435	594,435	23,811	4.17%
TOTAL OPERATING EXPENSES	1,748,002	1,774,112	1,793,849	1,870,886	1,956,819	1,956,454	1,956,454	85,568	4.57%

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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
	VFD on Influent Pumps				18,000	0	0	0	(18,000)	-100.00%
	Boiler System Replacement/Upgrade				50,000	0	0	0	(50,000)	-100.00%
	Breakroom Expansion / Bathroom Relocation				15,000	0	0	0	(15,000)	-100.00%
	Roof Ladders / Fall Protection				6,000	0	0	0	(6,000)	-100.00%
	Replace Cl2 Regulators & Ejectors				20,000	20,000	20,000	20,000	0	0.00%
541-136	-000 Structures and Improvements	0	3,450	22,000	109,000	20,000	20,000	20,000	(89,000)	-81.65%
	pH Meter				0	0	0	0	0	0.00%
541-140	-608 Laboratory Equipment	0	1,307	0	0	0	0	0	0	0.00%
	Pipe Boring Machine & Push Box (Share with Electric Dept)				30,000	0	0	0	(30,000)	-100.00%
	Small Hydrant Pipe				600	0	0	0	(600)	-100.00%
	Electric Pallet Jack				6,000	0	0	0	(6,000)	-100.00%
541-140	-612 Tools & Equipment	8,348	0	3,400	36,600	0	0	0	(36,600)	-100.00%
	Computer Upgrades				0	0	0	0	0	0.00%
541-146	-100 Office Equipment & Furniture	2,124	0	0	0	0	0	0	0	0.00%
	GIS Water System				0	33,000	30,000	30,000	30,000	NEW
	Replace Service Lines				10,000	10,000	10,000	10,000	0	0.00%
	Install Mixers in Water Towers				0	80,000	80,000	80,000	80,000	NEW
	Leak Detection				0	30,000	30,000	30,000	30,000	NEW
541-152	-00X Transmission/Distribution Mains	1,200	0	8,000	10,000	153,000	150,000	150,000	140,000	1400.00%
	New Meters				40,000	80,000	130,000	130,000	90,000	225.00%
	Large Meter Replacement				20,000	20,000	20,000	20,000	0	0.00%
	City Wide Meter Replacement				0	450,000	0	0	0	0.00%
541-152	-005 Meters	52,580	61,650	60,000	60,000	550,000	150,000	150,000	90,000	150.00%
TOTAL CAPITAL OUTLAY		64,252	66,407	93,400	215,600	723,000	320,000	320,000	104,400	48.42%

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Fund Number **333** Activity Number **600**

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
				<u>32,164</u>	<u>32,806</u>	<u>32,806</u>	<u>32,806</u>	642	2.00%
				<u>8,225</u>	<u>5,685</u>	<u>5,685</u>	<u>5,685</u>	(2,540)	-30.88%
702 -000 Superintendent Part-Time Secretary Salaries and Wages	30,654	29,745	40,389	40,389	38,491	38,491	38,491	(1,898)	-4.70%
703 -200 Holiday Leave	16,128	17,319	16,835	16,835	17,295	17,295	17,295	460	2.73%
703 -300 Sick Leave	6,788	5,234	7,893	7,893	8,048	8,048	8,048	155	1.96%
703 -400 Vacation Pay	26,328	31,729	26,104	26,104	29,242	29,242	29,242	3,138	12.02%
703 -500 Longevity Pay	1,750	1,950	1,950	1,950	1,950	1,950	1,950	0	0.00%
703 -600 Family Leave	4,259	3,076	3,686	3,686	3,743	3,743	3,743	57	1.55%
703 -700 Workers' Disability	0	0	0	0	0	0	0	0	0.00%
712 -000 Pension, Social Security & W/C Overhead on Salaries and Wages	128,465	163,301	189,251	<u>189,251</u> 189,251	<u>194,092</u> 194,092	<u>194,092</u> 194,092	<u>194,092</u> 194,092	4,841 4,841	2.56% 2.56%
713 -000 Health/Rx/Dental/Vision/Life Co-Pay Life and Hospital Insurance	80,066	95,644	125,634	<u>150,888</u> (25,254) 125,634	<u>174,636</u> (28,991) 145,645	<u>174,636</u> (28,991) 145,645	<u>174,636</u> (28,991) 145,645	23,748 (3,737) 20,011	15.74% 14.80% 15.93%
726 -000 Supplies-Miscellaneous	826	1,198	2,200	2,400	2,400	2,400	2,400	0	0.00%
727 -000 Office Supplies	922	971	750	800	800	800	800	0	0.00%
740 -000 Building Supplies	1,027	1,480	1,300	1,400	1,400	1,400	1,400	0	0.00%
801 -000 Project Technical Assistance Professional Services	6,575	1,910	10,000	<u>1,000</u> 1,000	<u>10,000</u> 10,000	<u>10,000</u> 10,000	<u>10,000</u> 10,000	9,000 9,000	900.00% 900.00%

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Fund Number

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Activity Number

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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
Description of Request									
Lab Certification (Every 3 years)				2,500	0	0	0	(2,500)	-100.00%
Water Supply Supervision Program(MDPH)				5,500	6,000	6,000	6,000	500	9.09%
WPDES				150	150	150	150	0	0.00%
801 -200 Special Services	5,903	5,989	8,300	8,150	6,150	6,150	6,150	(2,000)	-24.54%
803 -000 Miss Dig	21,126	19,527	20,000	20,000	20,000	20,000	20,000	0	0.00%
850 -000 Telephones	1,783	1,847	1,900	2,000	2,000	2,000	2,000	0	0.00%
860 -000 Travel Expense, Auto Allowance	873	922	1,200	2,000	2,000	2,000	2,000	0	0.00%
881 -000 Sales Promotion	0	0	0	0	0	0	0	0	0.00%
Consumer Confidence Reports				4,200	4,200	4,200	4,200	0	0.00%
900 -000 Printing and Publishing	3,463	3,446	3,800	4,200	4,200	4,200	4,200	0	0.00%
910 -000 Insurance and Bonds	8,557	6,163	6,900	6,900	6,900	6,900	6,900	0	0.00%
920 -100 Utilities-Electric	79,882	90,119	88,000	90,000	90,000	90,000	90,000	0	0.00%
920 -200 Utilities-Gas	23,774	22,898	20,000	20,000	20,000	20,000	20,000	0	0.00%
920 -300 Utilities-Wastewater	13,643	8,404	11,000	12,500	12,500	12,500	12,500	0	0.00%
Office, Lunch Area, Lobby				1,000	1,000	1,000	1,000	0	0.00%
931 -000 Repairs to Structures(Admin)	326	905	500	1,000	1,000	1,000	1,000	0	0.00%
Computers				3,500	3,500	3,500	3,500	0	0.00%
932 -000 Repairs to Equipment	936	1,121	1,200	3,500	3,500	3,500	3,500	0	0.00%
943 -000 Rental of Equipment	48	0	700	1,000	1,000	1,000	1,000	0	0.00%
950 -000 Uncollectable Accounts	0	0	0	750	750	750	750	0	0.00%

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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
MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
Water Environment Federation (WET)				325	325	325	325	0	0.00%
American Water Works Association				300	300	300	300	0	0.00%
958 -000 Memberships and Dues	620	630	915	915	915	915	915	0	0.00%
Salaries and Wages				4,543	4,646	4,646	4,646	103	2.27%
Renewals & Certification Exams				495	500	500	500	5	1.01%
Registrations				3,200	3,200	3,200	3,200	0	0.00%
Travel				1,800	1,800	1,800	1,800	0	0.00%
960 -000 Education and Training	3,081	6,458	8,900	10,038	10,146	10,146	10,146	108	1.08%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	120	870	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines and Periodicals	213	0	250	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	468,136	522,856	599,557	600,595	634,467	634,467	634,467	33,872	5.64%

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Activity Number

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REQUEST FOR PRODUCTION 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
702 -000	Salaries and Wages	169,848	186,511	179,000	185,527	186,297	186,297	186,297	770	0.42%
726 -000	Supplies-Miscellaneous	388	16	0	0	0	0	0		
	Soda Ash				65,000	65,000	65,000	65,000	0	0.00%
	Alum				90,000	90,000	90,000	90,000	0	0.00%
	Chlorine				14,000	14,000	14,000	14,000	0	0.00%
	Flouride				11,000	11,000	11,000	11,000	0	0.00%
	Carbon				4,000	4,000	4,000	4,000	0	0.00%
	Polymer				0	0	0	0	0	0.00%
728 -000	Plant Chemicals	168,495	192,614	150,000	184,000	184,000	184,000	184,000	0	0.00%
	LT 2 Sampling (New requirement 2016)				0	4,000	4,000	4,000	4,000	NEW
	Private Lab Fees				11,000	11,000	11,000	11,000	0	0.00%
	State Lab Fees				7,500	7,500	7,500	7,500	0	0.00%
	Unregulated Contaminant Monitoring Rule 3				0	0	0	0	0	0.00%
	On-Site Laboratory Testing				7,500	7,500	7,500	7,500	0	0.00%
728 -100	Laboratory Chemicals and Supplies	22,886	18,335	27,000	26,000	30,000	30,000	30,000	4,000	15.38%
801 -000	Professional Services	0	0	10,000	10,000	10,000	10,000	10,000	0	0.00%
920 -400	Diesel Fuel-Generator	2,066	1,519	1,800	2,000	2,000	2,000	2,000	0	0.00%
931 -702	Repairs to Structures-Labor	89	1,111	500	1,000	500	500	500	(500)	-50.00%
931 -726	Repairs to Structures-Supplies	10,064	308	2,000	6,000	6,000	6,000	6,000	0	0.00%
931 -881	Repairs-Equipment	14,911	5,900	20,000	24,000	24,000	24,000	24,000	0	0.00%
931 -882	Repairs to Structures-Treatment Plant	0	0	0	500	15,000	15,000	15,000	14,500	2900.00%
932 -000	Repairs to Equipment	553	2,244	200	500	500	500	500	0	0.00%
943 -880	Equipment Rental-Structures & Improver	16	1,336	1,200	2,000	2,000	2,000	2,000	0	0.00%
943 -881	Equipment Rental-Maintenance of Equip	64	116	0	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES		389,380	410,010	391,700	441,527	460,297	460,297	460,297	18,770	4.25%

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Fund Number

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Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION 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
702 -880 Labor-Maintenance of Structures & Impr	190	0	500	638	633	633	633	(5)	-0.78%
702 -881 Labor-Maintenance of Equipment	2,684	690	1,500	2,092	2,133	2,133	2,133	41	1.96%
702 -883 Labor-Maintenance of Mains	9,524	6,145	10,000	14,560	15,035	15,035	15,035	475	3.26%
702 -884 Labor-Maintenance of Services	45,608	88,191	106,000	103,444	103,547	103,547	103,547	103	0.10%
702 -885 Labor-Maintenance of Hydrants	14,586	10,239	14,000	15,710	15,830	15,830	15,830	120	0.76%
726 -880 Supplies-Maintenance of Structures & Irr	0	0	260	500	500	500	500	0	0.00%
726 -881 Supplies-Maintenance of Equipment	4,642	400	2,600	1,000	1,000	1,000	1,000	0	0.00%
726 -882 Supplies-Maintenance of Tanks	0	0	0	500	500	500	500	0	0.00%
726 -883 Supplies-Maintenance of Mains	6,548	(583)	3,000	9,000	9,000	9,000	9,000	0	0.00%
726 -884 Supplies-Maintenance of Services	7,105	31,532	32,000	30,000	35,000	35,000	35,000	5,000	16.67%
726 -885 Supplies-Maintenance of Hydrants	406	2,137	5,000	3,000	5,000	5,000	5,000	2,000	66.67%
931 -883/884 Winter Main & Service Line Breaks	41,380	36,179	0	0	0	0	0	0	0.00%
932 -000 Repairs to Equipment	52	658	0	0	0	0	0	0	0.00%
943 -880 Equipment Rental-Main. of Structures & I	20	0	0	0	0	0	0	0	0.00%
943 -881 Equipment Rental-Main. of Equipment	0	0	0	0	0	0	0	0	0.00%
943 -883 Equipment Rental-Main. of Mains	1,446	1,653	2,000	3,500	3,500	3,500	3,500	0	0.00%
943 -884 Equipment Rental-Main. of Services	5,311	12,778	15,000	27,000	27,000	27,000	27,000	0	0.00%
943 -885 Equipment Rental-Main. of Hydrants	1,348	1,232	1,600	1,800	1,800	1,800	1,800	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	140,850	191,251	193,460	212,744	220,478	220,478	220,478	7,734	3.64%

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630

REQUEST FOR CUSTOMER SERVICE 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 -500 Labor-Cross Connection Control	109	454	2,000	3,733	3,660	3,660	3,660	(73)	-1.96%
702 -502 Labor-Operation of Meters	434	622	1,200	5,297	5,463	5,463	5,463	166	3.13%
702 -503 Labor-Service to Customers	24,157	25,420	23,000	23,166	24,454	24,454	24,454	1,288	5.56%
726 -500 Supplies-Cross Connection Control	0	20	200	500	500	500	500	0	0.00%
726 -502 Supplies-Operation of Meters	1,276	732	1,000	1,500	1,500	1,500	1,500	0	0.00%
726 -503 Supplies-Service to Customers	511	1,059	400	500	500	500	500	0	0.00%
Replacement Thawing Water Services				3,000	3,000	3,000	3,000	0	0.00%
931 -600 Thawing Water Services	159,599	48,869	3,000	3,200	3,200	3,200	3,200	0	0.00%
943 -000 Equipment Rental	7,709	5,370	6,300	7,500	7,500	7,500	7,500	0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES	193,795	82,546	37,100	45,396	46,777	46,777	46,777	1,381	3.04%

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Activity Number

640/999

REQUEST FOR OTHER 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>
968 -000 Description of Request Depreciation Expense	376,587	377,079	382,000	380,000	400,319	400,319	400,319	20,319	5.35%
999 -100 General Fund Charges Overhead Allocation	179,254	190,370	190,032	190,624	194,481	194,116	194,116	3,492	1.83%
TOTAL OTHER EXPENSES	555,841	567,449	572,032	570,624	594,800	594,435	594,435	23,811	4.17%