

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number 555

WASTEWATER FUND-INCOME STATEMENT

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Operating Revenues	1,072,101	1,042,678	1,043,600	1,143,075	1,255,500	112,425	9.84%
Less:Operating Expenditures	1,114,613	1,183,442	1,239,675	1,235,377	1,320,707	85,330	6.91%
Net Operating Income	(42,512)	(140,764)	(196,075)	(92,302)	(65,207)	27,095	-29.35%
Plus:Interest Earnings	116,419	115,668	92,000	115,000	85,000	(30,000)	-26.09%
:Gain/(Loss) on Investments	7,524	5,727	0	0	0	0	0.00%
:Transfer from Land Development Fund	0	0	0	0	0	0	0.00%
:Transfer from UDAG Fund	43,179	0	0	0	0		
Less:Bond Interest Expense	26,228	23,656	21,100	21,100	18,500	(2,600)	-12.32%
NET INCOME	98,382	(43,025)	(125,175)	1,598	1,293	(305)	-19.07%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number **555**

WASTEWATER FUND-OPERATING REVENUES

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,008,024	956,222	950,000	1,050,000	1,155,000	105,000	10.00%
Interdepartmental Sales	7,670	8,803	11,000	6,500	11,000	4,500	69.23%
Industrial Waste Charges	46,173	54,255	45,000	55,000	55,000	0	0.00%
Penalties on Utility Collections	5,333	5,615	5,600	5,500	5,500	0	0.00%
Reconnection Fees	1,922	1,605	1,800	2,000	1,800	(200)	-10.00%
P. O. Share of Assessments	0	14,168	24,400	20,075	23,200	3,125	15.57%
Miscellaneous Revenues	2,979	2,010	5,800	4,000	4,000	0	0.00%
TOTAL OPERATING REVENUES	1,072,101	1,042,678	1,043,600	1,143,075	1,255,500	112,425	9.84%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number 555

REQUEST FOR TOTAL OPERATING EXPENSES

<u>Description of Request</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Request 2009-10</u>	<u>Recommended 2009-10</u>	<u>Final 2009-10</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
REQUEST FOR ADMINISTRATIVE EXPENSES	367,369	379,524	396,925	393,746	425,532	425,532	425,532	31,786	8.07%
REQUEST FOR PRODUCTION EXPENSES	301,467	312,723	322,950	328,682	360,380	360,380	360,380	31,698	9.64%
REQUEST FOR STATION EXPENSES	18,646	18,961	24,750	25,816	31,401	31,401	31,401	5,585	21.63%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	58,134	82,003	97,100	88,952	100,586	100,586	100,586	11,634	13.08%
REQUEST FOR CUSTOMER SERVICE EXPENSES	23,773	19,869	24,500	24,400	25,600	25,600	25,600	1,200	4.92%
REQUEST FOR OTHER EXPENSES	345,224	370,362	373,450	373,781	377,208	377,208	377,208	3,427	0.92%
TOTAL OPERATING EXPENSES	1,114,613	1,183,442	1,239,675	1,235,377	1,320,707	1,320,707	1,320,707	85,330	6.91%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number 555

REQUEST FOR CAPITAL EXPENDITURES

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
		2006-07	2007-08	2008-09	2008-09	2009-10	2009-10	2009-10	Col. 7-Col.4	Col. 7-Col.4
Description of Request										
	Plant Alarm/Monitoring System				50,000	75,000	75,000	75,000	25,000	50.00%
	Protective Coating-Final Clarifiers				25,000	25,000	25,000	25,000	0	0.00%
	Upgrade Lift Stations				5,000	5,000	5,000	5,000	0	0.00%
	Replace Chemical Feed System				20,000	20,000	20,000	20,000	0	0.00%
	Oil Shed Addition				5,000	0	0	0	(5,000)	-100.00%
	Administration Building Boilers				0	20,000	20,000	20,000	20,000	NEW
	TV Security Cameras				0	4,500	4,500	4,500	4,500	NEW
	Seal Coat Plant Driveway				0	12,000	12,000	12,000	12,000	NEW
	Refurbish Digester Covers #1 & #2				0	13,000	13,000	13,000	13,000	NEW
	Repair Roof on Digester Garage				0	10,000	10,000	10,000	10,000	NEW
	Submersible Pump - Sand Point Lift Station				0	4,600	4,600	4,600	4,600	NEW
	Install New Pumps - Lakeshore Drive Lift Station				0	10,000	10,000	10,000	10,000	NEW
541 - 136 -000	Structures and Improvements	0	144,498	65,000	105,000	199,100	199,100	199,100	94,100	89.62%
	Computer System Expansion				5,000	5,000	5,000	5,000	0	0.00%
	Moisture Analyzer				3,500	0	0	0	(3,500)	-100.00%
	Lift Station Alarm System				25,000	0	0	0	(25,000)	-100.00%
	Lab Drying Oven				0	2,700	2,700	2,700	2,700	NEW
	Blower for Primary Floc Tank				0	15,000	15,000	15,000	15,000	NEW
	Lab Muffle Furnace				0	3,700	3,700	3,700	3,700	NEW
-154 -200	Equipment and Improvements	0	7,293	33,500	33,500	26,400	26,400	26,400	(7,100)	-21.19%
	Highway Crossings				20,000	20,000	20,000	20,000	0	0.00%
-140 -100	Mains	130,783	145,385	0	20,000	20,000	20,000	20,000	0	0.00%
TOTAL CAPITAL OUTLAY		130,783	297,176	98,500	158,500	245,500	245,500	245,500	87,000	54.89%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Request 2009-10	Recommended 2009-10	Final 2009-10	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
702 -000 Superintendent Salaries and Wages	35,095	32,389	29,700	<u>29,659</u> 29,659	<u>30,699</u> 30,699	<u>30,699</u> 30,699	<u>30,699</u> 30,699	1,040 1,040	3.51% 3.51%
703 -200 Holiday Leave	10,726	11,183	11,000	11,281	11,526	11,526	11,526	245	2.17%
703 -300 Sick Leave	9,533	5,511	2,000	2,894	2,956	2,956	2,956	62	2.14%
703 -400 Vacation Pay	21,056	23,651	35,000	27,536	28,129	28,129	28,129	593	2.15%
703 -500 Longevity Pay	3,250	3,025	3,125	3,125	3,425	3,425	3,425	300	9.60%
703 -600 Personal Leave	2,962	2,642	2,500	2,508	2,564	2,564	2,564	56	2.23%
712 -000 Pension and Social Security Overhead on Salaries and Wages	85,617	90,566	93,000	<u>92,961</u> 92,961	<u>100,440</u> 100,440	<u>100,440</u> 100,440	<u>100,440</u> 100,440	7,479 7,479	8.05% 8.05%
				6,305	6,237	6,237	6,237	(68)	-1.08%
				119	119	119	119	0	0.00%
				44	44	44	44	0	0.00%
713 -000 Medical Life and Hospital Insurance	75,634	83,590	92,000	<u>85,510</u> 91,978	<u>84,736</u> 91,136	<u>84,736</u> 91,136	<u>84,736</u> 91,136	(774) (842)	-0.91% -0.92%
726 -000 Supplies-Miscellaneous	52	215	300	350	350	350	350	0	0.00%
727 -000 Office Supplies	390	570	500	600	600	600	600	0	0.00%
740 -000 Building Supplies	736	522	600	800	800	800	800	0	0.00%
				800	800	800	800	0	0.00%
801 -000 CDL's & Heating Collection System Infiltration Study Professional Services	1,888	298	800	<u>1,000</u> 1,800	<u>1,000</u> 1,800	<u>1,000</u> 1,800	<u>1,000</u> 1,800	0 0	0.00% 0.00%
801 -200 MML Environmental Affairs Assessment Special Services	415	429	350	<u>350</u> 350	<u>350</u> 350	<u>350</u> 350	<u>350</u> 350	0 0	0.00% 0.00%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimate</u> <u>2008-09</u>	<u>Budget</u> <u>2008-09</u>	<u>Request</u> <u>2009-10</u>	<u>Recommended</u> <u>2009-10</u>	<u>Final</u> <u>2009-10</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
803 -000	Miss Dig	290	294	350	350	350	350	350	0	0.00%
	Telemetry				3,500	1,500	1,500	1,500	(2,000)	-57.14%
	Telephone/Fax				<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	0	0.00%
850 -000	Telephones	3,282	3,801	4,800	4,800	2,800	2,800	2,800	(2,000)	-41.67%
860 -000	Travel Expense, Auto Allowance	1,236	1,339	1,300	1,300	1,400	1,400	1,400	100	7.69%
881 -000	Sales Promotion	0	0	0	500	500	500	500	0	0.00%
900 -000	Printing and Publishing	289	171	200	0	200	200	200	200	NEW
910 -000	Insurance and Bonds	17,038	17,474	17,500	18,675	18,675	18,675	18,675	0	0.00%
920 -100	Utilities-Electric	82,813	80,950	84,000	84,000	104,000	104,000	104,000	20,000	23.81%
920 -200	Utilities-Gas	8,967	12,568	9,000	9,000	12,000	12,000	12,000	3,000	33.33%
931 -000	Repairs to Structures	2,846	585	500	500	500	500	500	0	0.00%
	Office Equipment				500	500	500	500	0	0.00%
	Elevator Inspection/Main.				<u>1,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>1,500</u>	<u>150.00%</u>
932 -000	Repairs to Equipment	0	2,206	1,500	1,500	3,000	3,000	3,000	1,500	100.00%
943 -000	Rental of Equipment	1,073	1,180	1,700	1,850	1,850	1,850	1,850	0	0.00%
950 -000	Uncollectable Accounts	(138)	(418)	500	500	500	500	500	0	0.00%
	WEF				200	200	200	200	0	0.00%
	MRWA				320	320	320	320	0	0.00%
	AWWA				<u>175</u>	<u>175</u>	<u>175</u>	<u>175</u>	0	0.00%
958 -000	Memberships and Dues	308	338	700	695	695	695	695	0	0.00%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimate</u> <u>2008-09</u>	<u>Budget</u> <u>2008-09</u>	<u>Request</u> <u>2009-10</u>	<u>Recommended</u> <u>2009-10</u>	<u>Final</u> <u>2009-10</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
Description of Request									
Salaries and Wages				2,434	2,487	2,487	2,487	53	2.18%
Registration				700	700	700	700	0	0.00%
Travel				1,100	1,100	1,100	1,100	0	0.00%
960 -000 Education and Training	2,011	3,954	4,000	4,234	4,287	4,287	4,287	53	1.25%
962 -000 Damage to Private Property	0	61	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	0	151	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines & Periodicals	0	279	0	0	0	0	0	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	367,369	379,524	396,925	393,746	425,532	425,532	425,532	31,786	8.07%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

610

REQUEST FOR PRODUCTION EXPENSES

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimate</u> <u>2008-09</u>	<u>Budget</u> <u>2008-09</u>	<u>Request</u> <u>2009-10</u>	<u>Recommended</u> <u>2009-10</u>	<u>Final</u> <u>2009-10</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages	161,256	150,606	156,000	156,035	163,080	163,080	163,080	7,045	4.52%
726 -000 Supplies-Miscellaneous	0	970	500	500	500	500	500	0	0.00%
				31,000	48,000	48,000	48,000	17,000	54.84%
				4,000	4,000	4,000	4,000	0	0.00%
728 -000 Ferric Chloride/Chlorine Polymer Plant Chemicals	30,412	32,293	36,000	35,000	52,000	52,000	52,000	17,000	48.57%
728 -100 Laboratory Chemicals and Supplies	4,071	3,947	4,000	4,000	4,000	4,000	4,000	0	0.00%
728 -200 NPDES & Permit Testing	9,166	11,713	14,000	14,000	14,500	14,500	14,500	500	3.57%
801 -250 Digester Cleaning	0	0	0	14,000	14,000	14,000	14,000	0	0.00%
802 -000 Sludge Hauling	16,826	24,777	20,000	20,000	22,000	22,000	22,000	2,000	10.00%
802 -200 MDEQ Sludge Fee	2,121	2,052	1,550	2,200	2,200	2,200	2,200	0	0.00%
920 -400 Diesel Fuel	660	983	1,200	1,200	1,200	1,200	1,200	0	0.00%
931 -000 Repairs to Structures(Outside Vendors)	0	0	0	0	0	0	0	0	0.00%
931 -702 Repairs to Structures-Labor	5,569	7,685	4,700	4,715	4,810	4,810	4,810	95	2.01%
931 -726 Repairs to Structures-Supplies	225	290	1,500	1,500	1,500	1,500	1,500	0	0.00%
932 -000 Repairs to Equipment(Outside Vendors)	1,295	2,119	2,000	2,000	2,000	2,000	2,000	0	0.00%
932 -200 Repairs to Equipment-Portable	0	0	0	0	0	0	0	0	0.00%
932 -702 Repairs to Equipment-Labor	47,220	52,724	49,700	49,732	52,790	52,790	52,790	3,058	6.15%
932 -726 Repairs to Equipment-Supplies	21,234	20,908	30,000	22,000	24,000	24,000	24,000	2,000	9.09%
943 -000 Equipment Rental	1,412	1,656	1,800	1,800	1,800	1,800	1,800	0	0.00%
TOTAL PRODUCTION EXPENSES	301,467	312,723	322,950	328,682	360,380	360,380	360,380	31,698	9.64%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

**Fund Number 555
REQUEST FOR STATION EXPENSES**

Activity Number 615

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Request 2009-10</u>	<u>Recommended 2009-10</u>	<u>Final 2009-10</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
702 -000 Salaries and Wages(Operations)	9,737	10,491	12,000	12,976	15,688	15,688	15,688	2,712	20.90%
931 -702 Repairs to Structures-Labor	0	0	1,300	1,318	2,060	2,060	2,060	742	56.30%
931 -726 Repairs to Structures-Supplies	44	0	250	250	250	250	250	0	0.00%
932 -702 Repairs to Equipment-Labor	2,619	2,156	4,500	4,572	6,703	6,703	6,703	2,131	46.61%
932 -726 Repairs to Equipment-Supplies	696	699	1,000	1,000	1,000	1,000	1,000	0	0.00%
943 -000 Rental of Equipment	5,550	5,615	5,700	5,700	5,700	5,700	5,700	0	0.00%
TOTAL STATION EXPENSES	18,646	18,961	24,750	25,816	31,401	31,401	31,401	5,585	21.63%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimate</u> <u>2008-09</u>	<u>Budget</u> <u>2008-09</u>	<u>Request</u> <u>2009-10</u>	<u>Recommended</u> <u>2009-10</u>	<u>Final</u> <u>2009-10</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages	23,181	19,101	27,000	27,452	35,586	35,586	35,586	8,134	29.63%
702 -100 Salaries and Wages-Other	0	0	0	0	0	0	0	0	0.00%
726 -000 Supplies-Miscellaneous	72	236	1,500	1,500	1,500	1,500	1,500	0	0.00%
801 -000 Outside Vendor-Repair Mains				0	0	0	0	0	0.00%
801 -000 Professional Services	0	0	0	0	0	0	0	0	0.00%
				4,000	6,000	6,000	6,000	2,000	50.00%
				8,000	10,000	10,000	10,000	2,000	25.00%
				9,500	9,000	9,000	9,000	(500)	-5.28%
931 -000 Repairs/Main. of Structures(DPW)	11,500	25,197	30,000	21,500	25,000	25,000	25,000	3,500	16.28%
931 -050 Repairs/Main.-Inspection	3,163	3,341	3,500	3,500	3,500	3,500	3,500	0	0.00%
932 -000 Repairs to Equipment	0	17	100	0	0	0	0	0	0.00%
943 -000 Equipment Rental	20,218	34,111	35,000	35,000	35,000	35,000	35,000	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	58,134	82,003	97,100	88,952	100,586	100,586	100,586	11,634	13.08%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

630

REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Request 2009-10</u>	<u>Recommended 2009-10</u>	<u>Final 2009-10</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	21,374	17,230	22,000	22,000	23,000	23,000	23,000	1,000	4.55%
726 -501 Supplies-Metering and Servicing	0	0	0	0	0	0	0	0	0.00%
943 -000 Equipment Rental	2,399	2,639	2,500	2,400	2,600	2,600	2,600	200	8.33%
TOTAL CUSTOMER SERVICE EXPENSES	23,773	19,869	24,500	24,400	25,600	25,600	25,600	1,200	4.92%

CITY OF ESCANABA

2009-2010 Wastewater Fund Budget Request Workpaper

**Fund Number 555
REQUEST FOR OTHER EXPENSES**

Activity Number 640/999

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Request 2009-10</u>	<u>Recommended 2009-10</u>	<u>Final 2009-10</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
968 -000 Depreciation Expense	202,562	208,153	213,000	213,000	213,000	213,000	213,000	0	0.00%
995 -600 Bond Discount Expense	0	0	0	0	0	0	0	0	0.00%
995 -601 Bond Insurance Expense	0	0	0	0	0	0	0	0	0.00%
999 -100 General Fund Charges Overhead Allocation	142,662	162,209	160,450	160,781	164,208	164,208	164,208	3,427	2.13%
TOTAL OTHER EXPENSES	345,224	370,362	373,450	373,781	377,208	377,208	377,208	3,427	0.92%