

**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number 333**

**WATER FUND-INCOME STATEMENT**

	<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>Budget</u> <u>2009-10</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Operating Revenues	1,446,191	1,572,518	1,568,500	1,642,450	1,721,000	78,550	4.78%
Less:Operating Expenditures	1,413,381	1,504,121	1,562,725	1,543,485	1,616,097	72,612	4.70%
Net Operating Income	32,810	68,397	5,775	98,965	104,903	5,938	6.00%
Plus:Interest Earnings	22,742	9,495	14,500	19,000	12,000	(7,000)	-36.84%
Gain/(Loss) on Investments	2,237	2,525	0	0	0	0	0.00%
Transfer from UDAG Fund	49,155	0	0	0	0	0	0.00%
Less:Bond Interest Expense	61,095	93,880	115,300	117,000	110,500	(6,500)	-5.56%
<b>NET INCOME</b>	<b>45,849</b>	<b>(13,463)</b>	<b>(95,025)</b>	<b>965</b>	<b>6,403</b>	<b>5,438</b>	<b>563.52%</b>

# CITY OF ESCANABA

## 2009-2010 Water Fund Budget Request Workpaper

Fund Number 333

### WATER FUND-OPERATING REVENUES

	<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>Budget</u> <u>2009-10</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Metered Sales	1,312,741	1,410,010	1,400,000	1,475,000	1,540,000	65,000	4.41%
Flat Rate	8,708	20,801	22,000	20,500	23,100	2,600	12.68%
Reconnection Fees	3,813	5,087	5,000	4,000	5,000	1,000	25.00%
Hydrant Rentals	76,305	77,526	75,000	77,500	83,600	6,100	7.87%
Penalties on Utility Collections	6,597	7,461	7,300	7,500	7,500	0	0.00%
Property Owner's Share of Special Assessments	0	16,900	29,200	23,950	27,800	3,850	16.08%
Tower Rent	27,168	24,000	24,000	24,000	24,000	0	0.00%
Miscellaneous Revenues	10,859	10,733	6,000	10,000	10,000	0	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>1,446,191</b>	<b>1,572,518</b>	<b>1,568,500</b>	<b>1,642,450</b>	<b>1,721,000</b>	<b>78,550</b>	<b>4.78%</b>

**CITY OF ESCANABA**

2009-2010 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

100

**REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND**

Description of Request	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
REQUEST FOR ADMISTRATIVE EXPENSES	501,120	508,311	513,000	506,189	524,269	524,269	524,269	18,080	3.57%
REQUEST FOR PRODUCTION EXPENSES	289,971	303,417	349,300	314,935	366,444	366,444	366,444	51,509	16.36%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	190,502	164,728	162,700	180,864	174,618	174,618	174,618	(6,246)	-3.45%
REQUEST FOR CUSTOMER SERVICE EXPENSES	38,094	30,029	38,200	41,804	42,440	42,440	42,440	636	1.52%
REQUEST FOR OTHER EXPENSES	393,694	497,636	499,525	499,693	508,326	508,326	508,326	8,633	1.73%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,413,381</b>	<b>1,504,121</b>	<b>1,562,725</b>	<b>1,543,485</b>	<b>1,616,097</b>	<b>1,616,097</b>	<b>1,616,097</b>	<b>72,612</b>	<b>4.70%</b>

**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number**

**333**

**Activity Number**

**000**

**REQUEST FOR CAPITAL EXPENDITURES**

		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
					15,000	15,000	15,000	15,000	0	0.00%
					10,000	13,000	13,000	13,000	3,000	30.00%
					16,000	0	0	0	(16,000)	-100.00%
					10,000	10,000	10,000	10,000	0	0.00%
					5,000	7,000	7,000	7,000	2,000	40.00%
					0	4,500	4,500	4,500	4,500	NEW
541-136	-000	683,523	2,152,279	16,000	56,000	49,500	49,500	49,500	(6,500)	-11.61%
					4,000	0	0	0	(4,000)	-100.00%
541-140	-608	0	4,178	4,000	4,000	0	0	0	(4,000)	-100.00%
					8,000	0	0	0	(8,000)	-100.00%
					4,000	0	0	0	(4,000)	-100.00%
					0	5,000	5,000	5,000	5,000	NEW
					0	1,500	1,500	1,500	1,500	NEW
					0	4,500	4,500	4,500	4,500	NEW
					0	3,000	3,000	3,000	3,000	NEW
541-140	-612	10,495	4,493	12,000	12,000	14,000	14,000	14,000	2,000	16.67%
					5,000	5,000	5,000	5,000	0	0.00%
541-146	-100	0	4,575	5,000	5,000	5,000	5,000	5,000	0	0.00%
					0	15,000	15,000	15,000	15,000	NEW
					0	10,000	10,000	10,000	10,000	NEW
541-152	-00X	170,491	171,063	0	0	25,000	25,000	25,000	25,000	NEW
					25,000	25,000	25,000	25,000	0	0.00%
					32,000	38,000	38,000	38,000	6,000	18.75%
541-152	-005	17,584	23,009	25,000	57,000	63,000	63,000	63,000	6,000	10.53%
<b>TOTAL CAPITAL OUTLAY</b>		<b>882,093</b>	<b>2,359,597</b>	<b>62,000</b>	<b>134,000</b>	<b>156,500</b>	<b>156,500</b>	<b>156,500</b>	<b>22,500</b>	<b>16.79%</b>

**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number**

**333**

**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
<b>Description of Request</b>									
702 -000 Superintendent Salaries and Wages	35,101	32,364	29,600	<u>29,655</u> 29,655	<u>30,696</u> 30,696	<u>30,696</u> 30,696	<u>30,696</u> 30,696	1,041	3.51%
703 -200 Holiday Leave	14,311	14,823	16,000	16,469	16,819	16,819	16,819	350	2.13%
703 -300 Sick Leave	5,460	18,848	19,000	4,151	4,230	4,230	4,230	79	1.90%
703 -400 Vacation Pay	41,893	35,931	34,500	34,843	35,638	35,638	35,638	795	2.28%
703 -500 Longevity Pay	4,400	4,075	4,075	4,075	3,725	3,725	3,725	(350)	-8.59%
703 -600 Family Leave	3,070	4,487	3,100	3,133	3,186	3,186	3,186	53	1.69%
703 -700 Workers' Disability	0	800	0	0	0	0	0	0	0.00%
712 -000 Pension and Social Security Overhead on Salaries and Wages	105,094	110,355	110,000	<u>109,674</u> 109,674	<u>111,634</u> 111,634	<u>111,634</u> 111,634	<u>111,634</u> 111,634	<u>1,960</u> 1,960	<u>1.79%</u> 1.79%
				7,692	7,812	7,812	7,812	120	1.56%
				119	119	119	119	0	0.00%
				44	44	44	44	0	0.00%
713 -000 Medical Life and Hospital Insurance	100,296	96,354	103,000	<u>97,444</u> 105,299	<u>99,705</u> 107,680	<u>99,705</u> 107,680	<u>99,705</u> 107,680	<u>2,261</u> 2,381	<u>2.32%</u> 2.26%
726 -000 Supplies-Miscellaneous	1,681	1,355	1,800	1,800	1,800	1,800	1,800	0	0.00%
727 -000 Office Supplies	792	1,221	700	800	800	800	800	0	0.00%
740 -000 Building Supplies	811	1,070	800	800	1,000	1,000	1,000	200	25.00%
801 -000 Other Professional Services	608	648	900	<u>1,000</u> 1,000	<u>1,000</u> 1,000	<u>1,000</u> 1,000	<u>1,000</u> 1,000	0 0	0.00% 0.00%
				5,000	5,000	5,000	5,000	0	0.00%
				<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0	0.00%
801 -200 Water Supply Supervision Program(MDPH) WPDES Special Services	9,126	6,594	6,700	6,700	6,700	6,700	6,700	0	0.00%

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**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number**

**333**

**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
803	-000	Miss Dig	11,500	12,063	14,000	15,000	15,000	15,000	0	0.00%
		Telemetry			3,200	1,200	1,200	1,200	(2,000)	-62.50%
		Telephone/Fax			2,100	2,100	2,100	2,100	0	0.00%
850	-000	Telephones	4,785	5,589	4,000	5,300	3,300	3,300	(2,000)	-37.74%
860	-000	Travel Expense, Auto Allowance	2,208	2,256	2,400	2,400	2,400	2,400	0	0.00%
881	-000	Sales Promotion	0	0	0	0	0	0	0	0.00%
		Consumer Confidence Reports			1,000	3,000	3,000	3,000	2,000	200.00%
900	-000	Printing and Publishing	2,869	3,092	2,700	3,000	3,000	3,000	2,000	200.00%
910	-000	Insurance and Bonds	15,677	16,607	16,500	16,700	16,700	16,700	0	0.00%
920	-100	Utilities-Electric	90,173	85,939	85,000	94,000	103,000	103,000	9,000	9.57%
920	-200	Utilities-Gas	36,452	36,991	39,000	35,000	37,000	37,000	2,000	5.71%
920	-300	Utilities-Wastewater	7,670	8,803	6,000	6,000	6,000	6,000	0	0.00%
		Office, Lunch Area, Lobby			500	500	500	500	0	0.00%
931	-000	Repairs to Structures(Admin)	800	391	500	500	500	500	0	0.00%
		Computers			500	1,000	1,000	1,000	500	100.00%
932	-000	Repairs to Equipment	993	668	1,500	500	1,000	1,000	500	100.00%
943	-000	Rental of Equipment	1,634	1,692	2,900	2,950	2,950	2,950	0	0.00%
950	-000	Uncollectable Accounts	(179)	(626)	750	750	750	750	0	0.00%
		MML Environmental Affairs Assessment			290	290	290	290	0	0.00%
		American Water Works Association			275	275	275	275	0	0.00%
958	-000	Memberships and Dues	453	493	575	565	565	565	0	0.00%

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**333**

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**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
<b>Description of Request</b>									
Salaries and Wages				3,425	3,496	3,496	3,496	71	2.07%
Registrations				2,600	2,600	2,600	2,600	0	0.00%
Travel				1,100	1,100	1,100	1,100	0	0.00%
960 -000 Education and Training	3,293	5,024	7,000	7,125	7,196	7,196	7,196	71	1.00%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	0	404	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines and Periodicals	149	0	0	0	0	0	0	0	0.00%
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>501,120</b>	<b>508,311</b>	<b>513,000</b>	<b>506,189</b>	<b>524,269</b>	<b>524,269</b>	<b>524,269</b>	<b>18,080</b>	<b>3.57%</b>

**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number**

**333**

**Activity Number**

**610**

**REQUEST FOR PRODUCTION 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	Salaries and Wages	175,408	175,484	180,000	180,435	181,444	181,444	181,444	1,009	0.56%
	Soda Ash				28,500	45,500	45,500	45,500	17,000	59.65%
	Alum				26,000	49,000	49,000	49,000	23,000	88.46%
	Chlorine				15,000	15,000	15,000	15,000	0	0.00%
	Flouride				5,500	7,000	7,000	7,000	1,500	27.27%
	Carbon				4,500	4,500	4,500	4,500	0	0.00%
	Polymer				3,000	3,000	3,000	3,000	0	0.00%
728 -000	Plant Chemicals	77,228	89,050	120,000	82,500	124,000	124,000	124,000	41,500	50.30%
	Private Lab Fees				9,000	10,000	10,000	10,000	1,000	11.11%
	State Lab Fees				6,000	6,500	6,500	6,500	500	8.33%
	On-Site Laboratory Testing				6,000	7,500	7,500	7,500	1,500	25.00%
728 -100	Laboratory Chemicals and Supplies	16,859	16,070	21,000	21,000	24,000	24,000	24,000	3,000	14.29%
801 -000	Professional Services	7,369	0	0	5,000	10,000	10,000	10,000	5,000	100.00%
920 -400	Diesel Fuel-Generator	708	1,704	1,800	2,000	2,000	2,000	2,000	0	0.00%
931 -702	Repairs to Structures-Labor	27	248	1,000	0	1,000	1,000	1,000	1,000	NEW
931 -726	Repairs to Structures-Supplies	112	1,861	1,000	3,000	3,000	3,000	3,000	0	0.00%
931 -881	Repairs-Equipment	11,370	18,584	20,000	20,000	20,000	20,000	20,000	0	0.00%
931 -882	Repairs-Tanks	257	89	400	500	500	500	500	0	0.00%
932 -000	Repairs to Equipment	369	224	0	500	500	500	500	0	0.00%
943 -880	Equipment Rental-Structures & Improveme	0	0	4,100	0	0	0	0	0	0.00%
943 -881	Equipment Rental-Maintenance of Equipm	264	103	0	0	0	0	0	0	0.00%
<b>TOTAL PRODUCTION EXPENSES</b>		<b>289,971</b>	<b>303,417</b>	<b>349,300</b>	<b>314,935</b>	<b>366,444</b>	<b>366,444</b>	<b>366,444</b>	<b>51,509</b>	<b>16.36%</b>



**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number**

**333**

**Activity Number**

**620**

**REQUEST FOR TRANSMISSION/DISTRIBUTION 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 -880	Labor-Maintenance of Structures & Improv	0	0	0	389	387	387	387	(2)	-0.51%
702 -881	Labor-Maintenance of Equipment	119	267	500	1,556	1,546	1,546	1,546	(10)	-0.64%
702 -882	Labor-Maintenance of Tanks	0	0	500	789	804	804	804	15	1.90%
702 -883	Labor-Maintenance of Mains	8,228	9,050	10,000	11,807	11,901	11,901	11,901	94	0.80%
702 -884	Labor-Maintenance of Services	109,589	100,728	85,000	89,714	84,538	84,538	84,538	(5,176)	-5.77%
702 -885	Labor-Maintenance of Hydrants	7,934	12,509	17,000	18,609	18,742	18,742	18,742	133	0.71%
726 -880	Supplies-Maintenance of Structures & Imp	0	0	0	500	500	500	500	0	0.00%
726 -881	Supplies-Maintenance of Equipment	720	0	1,000	1,000	1,000	1,000	1,000	0	0.00%
726 -882	Supplies-Maintenance of Tanks	0	194	500	500	500	500	500	0	0.00%
726 -883	Supplies-Maintenance of Mains	17,683	2,878	10,000	17,000	15,000	15,000	15,000	(2,000)	-11.76%
726 -884	Supplies-Maintenance of Services	7,791	4,412	7,000	7,000	7,000	7,000	7,000	0	0.00%
726 -885	Supplies-Maintenance of Hydrants	3,097	1,650	3,700	3,000	3,700	3,700	3,700	700	23.33%
801 -000	Professional Services	0	0	0	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Tanks	509	0	0	500	500	500	500	0	0.00%
943 -883	Equipment Rental-Main. of Mains	4,362	5,438	5,000	6,000	6,000	6,000	6,000	0	0.00%
943 -884	Equipment Rental-Main. of Services	28,760	25,778	20,000	20,000	20,000	20,000	20,000	0	0.00%
943 -885	Equipment Rental-Main. of Hydrants	1,710	1,824	2,500	2,500	2,500	2,500	2,500	0	0.00%
<b>TOTAL TRANSMISSION/DISTRIBUTION</b>		<b>190,502</b>	<b>164,728</b>	<b>162,700</b>	<b>180,864</b>	<b>174,618</b>	<b>174,618</b>	<b>174,618</b>	<b>(6,246)</b>	<b>-3.45%</b>

**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number**

**333**

**Activity Number**

**630**

**REQUEST FOR CUSTOMER SERVICE 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 -500	Labor-Cross Connection Control	2,905	577	1,500	3,155	3,218	3,218	3,218	63	2.00%
702 -502	Labor-Operation of Meters	84	558	500	631	644	644	644	13	2.06%
702 -503	Labor-Service to Customers	22,611	18,699	23,000	24,318	24,878	24,878	24,878	560	2.30%
726 -500	Supplies-Cross Connection Control	335	0	300	500	500	500	500	0	0.00%
726 -502	Supplies-Operation of Meters	1,504	1,270	1,500	1,500	1,500	1,500	1,500	0	0.00%
726 -503	Supplies-Service to Customers	12	779	400	500	500	500	500	0	0.00%
	Replacement				3,000	3,000	3,000	3,000	0	0.00%
	Thawing Water Services				200	200	200	200	0	0.00%
931 -600	Thawing Water Services	2,831	1,521	3,000	3,200	3,200	3,200	3,200	0	0.00%
943 -000	Equipment Rental	7,812	6,625	8,000	8,000	8,000	8,000	8,000	0	0.00%
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>38,094</b>	<b>30,029</b>	<b>38,200</b>	<b>41,804</b>	<b>42,440</b>	<b>42,440</b>	<b>42,440</b>	<b>636</b>	<b>1.52%</b>

**CITY OF ESCANABA**

**2009-2010 Water Fund Budget Request Workpaper**

**Fund Number 333**

**Activity Number**

**640/999**

**REQUEST FOR OTHER 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>
968 -000 <b>Depreciation Expense</b>	244,339	327,196	330,000	330,000	335,000	335,000	335,000	5,000	1.52%
General Fund Charges									
999 -100 <b>Overhead Allocation</b>	149,355	170,440	169,525	169,693	173,326	173,326	173,326	3,633	2.14%
<b>TOTAL OTHER EXPENSES</b>	<b>393,694</b>	<b>497,636</b>	<b>499,525</b>	<b>499,693</b>	<b>508,326</b>	<b>508,326</b>	<b>508,326</b>	<b>8,633</b>	<b>1.73%</b>