

CITY OF ESCANABA

2010-2011 Water Fund Budget Request Workpaper

Fund Number **333**

WATER FUND-INCOME STATEMENT

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Estimate <u>2009-10</u>	Budget <u>2009-10</u>	Budget <u>2010-11</u>	\$ Change <u>Col. 5-Col. 4</u>	% Change <u>Col. 5-Col. 4</u>
Operating Revenues	1,572,518	1,562,058	1,676,600	1,721,000	1,808,700	87,700	5.10%
Less: Operating Expenditures	1,504,121	1,570,908	1,575,075	1,616,097	1,691,552	75,455	4.67%
Net Operating Income	68,397	(8,850)	101,525	104,903	117,148	12,245	11.67%
Plus: Interest Earnings	9,495	15,333	6,000	12,000	5,000	(7,000)	-58.33%
Gain/(Loss) on Investments	2,525	(1,383)	0	0	0	0	0.00%
Less: Bond Interest Expense	93,880	115,299	110,500	110,500	120,000	9,500	8.60%
NET INCOME	(13,463)	(110,199)	(2,975)	6,403	2,148	(4,255)	-66.45%

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WATER FUND-OPERATING REVENUES

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,410,010	1,405,283	1,510,000	1,540,000	1,646,000	106,000	6.88%
Flat Rate	20,801	21,679	24,600	23,100	26,700	3,600	15.58%
Reconnection Fees	5,087	6,202	6,000	5,000	6,000	1,000	20.00%
Hydrant Rentals	77,526	73,943	79,000	83,600	80,000	(3,600)	-4.31%
Penalties on Utility Collections	7,461	7,111	7,500	7,500	7,500	0	0.00%
Property Owner's Share of Special Assessments	16,900	17,358	23,500	27,800	23,500	(4,300)	-15.47%
Tower Rent	24,000	24,000	19,000	24,000	12,000	(12,000)	-50.00%
Miscellaneous Revenues	10,733	6,482	7,000	10,000	7,000	(3,000)	-30.00%
TOTAL OPERATING REVENUES	1,572,518	1,562,058	1,676,600	1,721,000	1,808,700	87,700	5.10%

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Activity Number

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REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Budget 2009-10	Request 2010-11	Recommended 2010-11	Final 2010-11	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
REQUEST FOR ADMISTRATIVE EXPENSES	508,311	501,736	510,525	524,269	555,344	555,226	555,226	30,957	5.90%
REQUEST FOR PRODUCTION EXPENSES	303,417	361,474	361,025	366,444	389,205	386,897	386,897	20,453	5.58%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	164,728	168,446	159,075	174,618	180,448	178,139	178,139	3,521	2.02%
REQUEST FOR CUSTOMER SERVICE EXPENSES	30,029	39,675	36,450	42,440	47,281	47,281	47,281	4,841	11.41%
REQUEST FOR OTHER EXPENSES	497,636	499,577	508,000	508,326	524,009	524,009	524,009	15,683	3.09%
TOTAL OPERATING EXPENSES	1,504,121	1,570,908	1,575,075	1,616,097	1,696,287	1,691,552	1,691,552	75,455	4.67%

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Activity Number

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REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2007-08	Actual 2008-09	Estimate 2009-10	Budget 2009-10	Request 2010-11	Recommended 2010-11	Final 2010-11	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
	Study on Intake Options				15,000	0	0	0	(15,000)	-100.00%
	VFD on Influent Pumps				13,000	13,000	13,000	13,000	0	0.00%
	Geo-Tubes				0	8,500	8,500	8,500	8,500	NEW
	Fence Around South Water Tower				10,000	10,000	10,000	10,000	0	0.00%
	Water Intake Modifications				7,000	7,000	7,000	7,000	0	0.00%
	Replace Door and Window				4,500	0	0	0	(4,500)	-100.00%
	New Water Intake				0	3,000,000	3,000,000	3,000,000	3,000,000	NEW
	Paint South Water Tower				0	400,000	400,000	400,000	400,000	NEW
	Automatic Gate, East				0	14,000	14,000	14,000	14,000	NEW
541-136	-000 Structures and Improvements	2,152,279	58,362	18,000	49,500	3,452,500	3,452,500	3,452,500	3,403,000	6874.75%
541-140	-608 Laboratory Equipment	4,178	2,855	0	0	0	0	0	0	0.00%
	Portable Valve Operator				5,000	6,000	6,000	6,000	1,000	20.00%
	Fire Flow Test Kit				1,500	1,500	1,500	1,500	0	0.00%
	Floor Scrubber				4,500	4,500	4,500	4,500	0	0.00%
	Trailer for Bobcat				3,000	3,000	3,000	3,000	0	0.00%
541-140	-612 Tools & Equipment	4,493	2,900	0	14,000	15,000	15,000	15,000	1,000	7.14%
	Computer Upgrades				5,000	5,000	5,000	5,000	0	0.00%
541-146	-100 Office Equipment & Furniture	4,575	0	3,000	5,000	5,000	5,000	5,000	0	0.00%
	Paint Fire Hydrants				15,000	15,000	15,000	15,000	0	0.00%
	Replace Service Lines				10,000	10,000	10,000	10,000	0	0.00%
	Stephenson Ave. Project				0	140,000	140,000	140,000	140,000	NEW
541-152	-00X Transmission/Distribution Mains	171,063	0	25,000	25,000	165,000	165,000	165,000	140,000	560.00%
	New Meters				25,000	25,000	25,000	25,000	0	0.00%
	Radio Read Meters for Wells Township Accounts				38,000	38,000	38,000	38,000	0	0.00%
541-152	-005 Meters	23,009	15,627	25,000	63,000	63,000	63,000	63,000	0	0.00%
TOTAL CAPITAL OUTLAY		2,359,597	79,744	71,000	156,500	3,700,500	3,700,500	3,700,500	3,544,000	2264.54%

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REQUEST FOR ADMINISTRATIVE EXPENSES

	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimate</u> <u>2009-10</u>	<u>Budget</u> <u>2009-10</u>	<u>Request</u> <u>2010-11</u>	<u>Recommended</u> <u>2010-11</u>	<u>Final</u> <u>2010-11</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -000 Superintendent Salaries and Wages	32,364	31,219	30,700	30,696	30,402	30,402	30,402	(294)	-0.96%
703 -200 Holiday Leave	14,823	15,230	16,800	16,819	16,880	16,880	16,880	61	0.36%
703 -300 Sick Leave	18,848	20,341	5,000	4,230	4,259	4,259	4,259	29	0.69%
703 -400 Vacation Pay	35,931	35,694	35,650	35,638	35,662	35,662	35,662	24	0.07%
703 -500 Longevity Pay	4,075	4,075	3,725	3,725	3,325	3,325	3,325	(400)	-10.74%
703 -600 Family Leave	4,487	4,950	3,200	3,186	3,173	3,173	3,173	(13)	-0.41%
703 -700 Workers' Disability	800	0	0	0	0	0	0	0	0.00%
712 -000 Pension and Social Security Overhead on Salaries and Wages	110,355	104,443	111,600	111,634	128,440	128,440	128,440	16,806	15.05%
				7,812	8,016	8,016	8,016	204	2.61%
				119	118	118	118	(1)	-0.84%
				44	44	44	44	0	0.00%
713 -000 Medical Life and Hospital Insurance	96,354	99,265	107,700	107,680	119,252	119,252	119,252	19,547	19.60%
				0	500	500	500	500	NEW
				1,800	1,800	1,800	1,800	0	0.00%
726 -000 Weather Station Other Supplies-Miscellaneous	1,355	1,672	1,800	1,800	2,300	2,300	2,300	500	27.78%
727 -000 Office Supplies	1,221	515	800	800	800	800	800	0	0.00%
740 -000 Building Supplies	1,070	1,098	1,000	1,000	1,000	1,000	1,000	0	0.00%
				1,000	1,000	1,000	1,000	0	0.00%
801 -000 Other Professional Services	648	710	2,950	1,000	1,000	1,000	1,000	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimate</u> <u>2009-10</u>	<u>Budget</u> <u>2009-10</u>	<u>Request</u> <u>2010-11</u>	<u>Recommended</u> <u>2010-11</u>	<u>Final</u> <u>2010-11</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
	Water Supply Supervision Program(MDPH)				5,000	5,000	5,000	5,000	0	0.00%
	WPDES				<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0	0.00%
801	-200 Special Services	6,594	6,392	6,700	6,700	6,700	6,700	6,700	0	0.00%
803	-000 Miss Dig	12,063	7,012	7,000	15,000	13,000	13,000	13,000	(2,000)	-13.33%
	Telemetry				1,200	0	0	0	(1,200)	-100.00%
	Telephone/Fax				<u>2,100</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	(100)	-4.76%
850	-000 Telephones	5,589	1,332	1,500	3,300	2,000	2,000	2,000	(1,300)	-39.39%
860	-000 Travel Expense, Auto Allowance	2,256	2,516	2,400	2,400	2,400	2,400	2,400	0	0.00%
881	-000 Sales Promotion	0	0	0	0	0	0	0	0	0.00%
	Consumer Confidence Reports				<u>3,000</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	500	16.67%
900	-000 Printing and Publishing	3,092	2,896	3,000	3,000	3,500	3,500	3,500	500	16.67%
910	-000 Insurance and Bonds	16,607	16,509	19,975	16,700	20,000	20,000	20,000	3,300	19.76%
920	-100 Utilities-Electric	85,939	81,165	90,000	103,000	90,000	90,000	90,000	(13,000)	-12.62%
920	-200 Utilities-Gas	36,991	39,344	35,000	37,000	37,500	37,500	37,500	500	1.35%
920	-300 Utilities-Wastewater	8,803	13,695	12,500	6,000	12,500	12,500	12,500	6,500	108.33%
	Office, Lunch Area, Lobby				<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	0	0.00%
931	-000 Repairs to Structures(Admin)	391	48	500	500	500	500	500	0	0.00%
	Computers				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0	0.00%
932	-000 Repairs to Equipment	668	1,752	1,000	1,000	1,000	1,000	1,000	0	0.00%
943	-000 Rental of Equipment	1,692	2,928	2,950	2,950	3,050	3,050	3,050	100	3.39%
950	-000 Uncollectable Accounts	(626)	384	500	750	750	750	750	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Budget 2009-10	Request 2010-11	Recommended 2010-11	Final 2010-11	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request									
MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
American Water Works Association				<u>275</u>	<u>275</u>	<u>275</u>	<u>275</u>	0	0.00%
958 -000 Memberships and Dues	493	508	575	565	565	565	565	0	0.00%
Salaries and Wages				3,496	3,508	3,390	3,390	(106)	-3.03%
Registrations				2,600	2,600	2,600	2,600	0	0.00%
Travel				<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	0	0.00%
960 -000 Education and Training	5,024	5,224	6,000	7,196	7,208	7,090	7,090	(106)	-1.47%
962 -000 Damage to Private Property	0	14	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	404	805	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines and Periodicals	0	0	0	0	0	0	0	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	508,311	501,736	510,525	524,269	555,344	555,226	555,226	30,957	5.90%

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REQUEST FOR PRODUCTION EXPENSES

		<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimate</u> <u>2009-10</u>	<u>Budget</u> <u>2009-10</u>	<u>Request</u> <u>2010-11</u>	<u>Recommended</u> <u>2010-11</u>	<u>Final</u> <u>2010-11</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -000	Salaries and Wages	175,484	183,001	181,000	181,444	175,705	173,397	173,397	(8,047)	-4.43%
	Soda Ash				45,500	62,500	62,500	62,500	17,000	37.36%
	Alum				49,000	63,500	63,500	63,500	14,500	29.59%
	Chlorine				15,000	14,000	14,000	14,000	(1,000)	-6.67%
	Flouride				7,000	5,000	5,000	5,000	(2,000)	-28.57%
	Carbon				4,500	4,000	4,000	4,000	(500)	-11.11%
	Polymer				3,000	1,000	1,000	1,000	(2,000)	-66.67%
728 -000	Plant Chemicals	89,050	126,286	140,000	124,000	150,000	150,000	150,000	26,000	20.97%
	Private Lab Fees				10,000	11,000	11,000	11,000	1,000	10.00%
	State Lab Fees				6,500	7,000	7,000	7,000	500	7.69%
	On-Site Laboratory Testing				7,500	7,000	7,000	7,000	(500)	-6.67%
728 -100	Laboratory Chemicals and Supplies	16,070	26,740	24,000	24,000	25,000	25,000	25,000	1,000	4.17%
801 -000	Professional Services	0	3,800	0	10,000	10,000	10,000	10,000	0	0.00%
920 -400	Diesel Fuel-Generator	1,704	1,712	1,500	2,000	1,500	1,500	1,500	(500)	-25.00%
931 -702	Repairs to Structures-Labor	248	975	1,000	1,000	1,000	1,000	1,000	0	0.00%
931 -726	Repairs to Structures-Supplies	1,861	1,484	3,000	3,000	3,000	3,000	3,000	0	0.00%
931 -881	Repairs-Equipment	18,584	13,327	10,000	20,000	20,000	20,000	20,000	0	0.00%
931 -882	Repairs-Tanks	89	52	100	500	500	500	500	0	0.00%
932 -000	Repairs to Equipment	224	0	200	500	500	500	500	0	0.00%
943 -880	Equipment Rental-Structures & Improveme	0	4,093	50	0	2,000	2,000	2,000	2,000	NEW
943 -881	Equipment Rental-Maintenance of Equipm	103	4	175	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES		303,417	361,474	361,025	366,444	389,205	386,897	386,897	20,453	5.58%

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Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

		<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimate</u> <u>2009-10</u>	<u>Budget</u> <u>2009-10</u>	<u>Request</u> <u>2010-11</u>	<u>Recommended</u> <u>2010-11</u>	<u>Final</u> <u>2010-11</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -880	Labor-Maintenance of Structures & Improv	0	0	0	387	401	401	401	14	3.62%
702 -881	Labor-Maintenance of Equipment	267	278	75	1,546	1,603	1,603	1,603	57	3.69%
702 -882	Labor-Maintenance of Tanks	0	0	0	804	813	813	813	9	1.12%
702 -883	Labor-Maintenance of Mains	9,050	5,167	11,000	11,901	12,165	12,165	12,165	264	2.22%
702 -884	Labor-Maintenance of Services	100,728	92,723	85,000	84,538	86,163	86,163	86,163	1,625	1.92%
702 -885	Labor-Maintenance of Hydrants	12,509	11,794	15,000	18,742	19,103	16,794	16,794	(1,948)	-10.39%
726 -880	Supplies-Maintenance of Structures & Imp	0	0	200	500	500	500	500	0	0.00%
726 -881	Supplies-Maintenance of Equipment	0	896	100	1,000	1,000	1,000	1,000	0	0.00%
726 -882	Supplies-Maintenance of Tanks	194	326	500	500	500	500	500	0	0.00%
726 -883	Supplies-Maintenance of Mains	2,878	4,680	5,000	15,000	9,000	9,000	9,000	(6,000)	-40.00%
726 -884	Supplies-Maintenance of Services	4,412	8,621	7,000	7,000	7,500	7,500	7,500	500	7.14%
726 -885	Supplies-Maintenance of Hydrants	1,650	9,773	3,700	3,700	3,700	3,700	3,700	0	0.00%
801 -000	Professional Services	0	0	0	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Tanks	0	77	0	500	500	500	500	0	0.00%
943 -883	Equipment Rental-Main. of Mains	5,438	2,367	4,000	6,000	5,000	5,000	5,000	(1,000)	-16.67%
943 -884	Equipment Rental-Main. of Services	25,778	28,912	25,000	20,000	30,000	30,000	30,000	10,000	50.00%
943 -885	Equipment Rental-Main. of Hydrants	1,824	2,832	2,500	2,500	2,500	2,500	2,500	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION		164,728	168,446	159,075	174,618	180,448	178,139	178,139	3,521	2.02%

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Activity Number

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REQUEST FOR CUSTOMER SERVICE EXPENSES

		<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimate</u> <u>2009-10</u>	<u>Budget</u> <u>2009-10</u>	<u>Request</u> <u>2010-11</u>	<u>Recommended</u> <u>2010-11</u>	<u>Final</u> <u>2010-11</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	577	158	500	3,218	3,251	3,251	3,251	33	1.03%
702 -502	Labor-Operation of Meters	558	59	100	644	650	650	650	6	0.93%
702 -503	Labor-Service to Customers	18,699	22,602	22,000	24,878	29,180	29,180	29,180	4,302	17.29%
726 -500	Supplies-Cross Connection Control	0	55	0	500	500	500	500	0	0.00%
726 -502	Supplies-Operation of Meters	1,270	1,247	2,150	1,500	2,000	2,000	2,000	500	33.33%
726 -503	Supplies-Service to Customers	779	57	500	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	1,521	7,811	3,200	3,200	3,200	3,200	3,200	0	0.00%
943 -000	Equipment Rental	6,625	7,686	8,000	8,000	8,000	8,000	8,000	0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES		30,029	39,675	36,450	42,440	47,281	47,281	47,281	4,841	11.41%

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Activity Number

640/999

REQUEST FOR OTHER EXPENSES

		Actual 2007-08	Actual 2008-09	Estimate 2009-10	Budget 2009-10	Request 2010-11	Recommended 2010-11	Final 2010-11	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
968 -000	Description of Request Depreciation Expense	327,196	330,373	330,000	335,000	345,000	345,000	345,000	10,000	2.99%
999 -100	General Fund Charges Overhead Allocation	170,440	169,204	178,000	173,326	179,009	179,009	179,009	5,683	3.28%
	TOTAL OTHER EXPENSES	497,636	499,577	508,000	508,326	524,009	524,009	524,009	15,683	3.09%