

CITY OF ESCANABA

2011-2012 Water Fund Budget Request Workpaper

Fund Number **333**

WATER FUND-INCOME STATEMENT

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Budget 2010-11</u>	<u>Budget 2011-12</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Operating Revenues	1,562,058	1,731,509	1,777,300	1,808,700	1,987,600	178,900	9.89%
Less: Operating Expenditures	1,570,908	1,609,872	1,612,250	1,691,552	1,787,976	96,424	5.70%
Net Operating Income	(8,850)	121,637	165,050	117,148	199,624	82,476	70.40%
Plus: Interest Earnings	15,333	6,882	4,000	5,000	2,000	(3,000)	-60.00%
Gain/(Loss) on Investments	(1,383)	1,042	0	0	0	0	0.00%
Less: Bond Interest Expense	115,299	110,474	156,500	120,000	189,500	69,500	57.92%
NET INCOME	(110,199)	19,087	12,550	2,148	12,124	9,976	464.43%

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WATER FUND-OPERATING REVENUES

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Budget 2010-11</u>	<u>Budget 2011-12</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,405,283	1,540,390	1,615,000	1,646,000	1,825,000	179,000	10.87%
Fiat Rate	21,679	24,600	26,000	26,700	30,000	3,300	12.36%
Reconnection Fees	6,202	6,749	7,000	6,000	6,500	500	8.33%
Hydrant Rentals	73,943	79,378	80,000	80,000	80,000	0	0.00%
Penalties on Utility Collections	7,111	7,715	8,000	7,500	7,500	0	0.00%
Property Owner's Share of Special Assessments	17,358	48,007	18,500	23,500	18,500	(5,000)	-21.28%
Tower Rent	24,000	17,233	14,800	12,000	12,600	600	5.00%
Miscellaneous Revenues	6,482	7,437	8,000	7,000	7,500	500	7.14%
TOTAL OPERATING REVENUES	1,562,058	1,731,509	1,777,300	1,808,700	1,987,600	178,900	9.89%

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Activity Number

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REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Budget 2010-11	Request 2011-12	Recommended 2011-12	Final 2011-12	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
REQUEST FOR ADMISTRATIVE EXPENSES	501,736	530,272	546,450	555,226	578,873	578,873	578,873	23,647	4.26%
REQUEST FOR PRODUCTION EXPENSES	361,474	375,986	363,875	386,897	401,602	401,602	401,602	14,705	3.80%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	168,446	165,449	156,200	178,139	185,351	185,351	185,351	7,212	4.05%
REQUEST FOR CUSTOMER SERVICE EXPENSES	39,675	35,015	35,975	47,281	52,654	52,654	52,654	5,373	11.36%
REQUEST FOR OTHER EXPENSES	499,577	503,150	509,750	524,009	569,203	569,496	569,496	45,487	8.68%
TOTAL OPERATING EXPENSES	1,570,908	1,609,872	1,612,250	1,691,552	1,787,683	1,787,976	1,787,976	96,424	5.70%

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Activity Number

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REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2008-09	Actual 2009-10	Estimate 2010-11	Budget 2010-11	Request 2011-12	Recommended 2011-12	Final 2011-12	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
	VFD on Influent Pumps				13,000	13,000	13,000	13,000	0	0.00%
	Geo-Tubes				8,500	0	0	0	(8,500)	-100.00%
	Fence Around South Water Tower				10,000	15,000	15,000	15,000	5,000	50.00%
	Old Water Intake Modifications				7,000	8,000	8,000	8,000	1,000	14.29%
	Replace Filter Room Window				0	3,000	0	0	0	0.00%
	New Water Intake				3,000,000	3,000,000	3,000,000	3,000,000	0	0.00%
	Paint South Water Tower				400,000	255,500	255,500	255,500	(144,500)	-36.13%
	Automatic Gate, East				14,000	15,000	0	0	(14,000)	-100.00%
541-136	-000 Structures and Improvements	58,362	90,330	5,000	3,452,500	3,309,500	3,291,500	3,291,500	(161,000)	-4.66%
541-140	-608 Laboratory Equipment	2,855	0	0	0	0	0	0	0	0.00%
	Portable Valve Operator				6,000	8,000	8,000	8,000	2,000	33.33%
	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	0	0	0	(3,000)	-100.00%
541-140	-612 Tools & Equipment	2,900	11,571	3,500	15,000	14,000	14,000	14,000	(1,000)	-6.67%
	Computer Upgrades				5,000	5,000	5,000	5,000	0	0.00%
541-146	-100 Office Equipment & Furniture	0	0	5,000	5,000	5,000	5,000	5,000	0	0.00%
	Paint Fire Hydrants				15,000	15,000	0	0	(15,000)	-100.00%
	Replace Service Lines				10,000	10,000	10,000	10,000	0	0.00%
	Stephenson Ave. Project				140,000	0	0	0	(140,000)	-100.00%
	Lincoln Road Project				0	242,000	242,000	242,000	242,000	NEW
541-152	-00X Transmission/Distribution Mains	0	6,237	163,000	165,000	267,000	252,000	252,000	87,000	52.73%
	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%
	Calibrate/Rebuild Large Water Meters				0	8,000	8,000	8,000	8,000	NEW
541-152	-005 Meters	15,627	15,502	25,000	63,000	71,000	71,000	71,000	8,000	12.70%
TOTAL CAPITAL OUTLAY		79,744	123,640	201,500	3,700,500	3,666,500	3,633,500	3,633,500	(67,000)	-1.81%

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Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Budget 2010-11	Request 2011-12	Recommended 2011-12	Final 2011-12	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
702 -000 Superintendent Salaries and Wages	31,219	33,354	31,000	<u>30,402</u> 30,402	<u>30,414</u> 30,414	<u>30,414</u> 30,414	<u>30,414</u> 30,414	12	0.04%
703 -200 Holiday Leave	15,230	16,421	16,500	16,880	17,357	17,357	17,357	477	2.83%
703 -300 Sick Leave	20,341	9,968	8,000	4,259	4,211	4,211	4,211	(48)	-1.13%
703 -400 Vacation Pay	35,694	53,803	35,500	35,662	31,485	31,485	31,485	(4,177)	-11.71%
703 -500 Longevity Pay	4,075	3,725	3,325	3,325	3,375	3,375	3,375	50	1.50%
703 -600 Family Leave	4,950	4,277	3,175	3,173	3,621	3,621	3,621	448	14.12%
703 -700 Workers' Disability	0	1,012	225	0	0	0	0	0	0.00%
712 -000 Pension and Social Security Overhead on Salaries and Wages	104,443	108,892	120,000	<u>128,440</u> 128,440	<u>135,178</u> 135,178	<u>135,178</u> 135,178	<u>135,178</u> 135,178	<u>6,738</u> 6,738	<u>5.25%</u> 5.25%
Dental				8,016	8,676	8,676	8,676	660	8.23%
Disability				118	118	118	118	0	0.00%
Life				44	44	44	44	0	0.00%
Medical				<u>119,252</u>	<u>134,001</u>	<u>134,001</u>	<u>134,001</u>	<u>14,749</u>	<u>12.37%</u>
713 -000 Life and Hospital Insurance	99,265	103,749	132,500	127,430	142,839	142,839	142,839	15,409	12.09%
Weather Station				500	0	0	0	(500)	-100.00%
Other				<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>0.00%</u>
726 -000 Supplies-Miscellaneous	1,672	1,191	2,075	2,300	1,800	1,800	1,800	(500)	-21.74%
727 -000 Office Supplies	515	885	600	800	800	800	800	0	0.00%
740 -000 Building Supplies	1,098	1,361	825	1,000	1,000	1,000	1,000	0	0.00%
Other				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>
801 -000 Professional Services	710	3,189	1,000	1,000	1,000	1,000	1,000	0	0.00%

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Activity Number

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REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Estimate</u> <u>2010-11</u>	<u>Budget</u> <u>2010-11</u>	<u>Request</u> <u>2011-12</u>	<u>Recommended</u> <u>2011-12</u>	<u>Final</u> <u>2011-12</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
	Description of Request									
	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	6,392	6,935	6,700	6,700	6,700	6,700	6,700	0	0.00%
803 -000	Miss Dig	7,012	7,864	12,150	13,000	13,000	13,000	13,000	0	0.00%
850 -000	Telephones	1,332	1,012	1,925	2,000	2,000	2,000	2,000	0	0.00%
860 -000	Travel Expense, Auto Allowance	2,516	2,388	2,175	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>3,500</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>700</u>	<u>20.00%</u>
900 -000	Printing and Publishing	2,896	5,903	4,200	3,500	4,200	4,200	4,200	700	20.00%
910 -000	Insurance and Bonds	16,509	19,961	19,000	20,000	20,000	20,000	20,000	0	0.00%
920 -100	Utilities-Electric	81,165	83,979	90,000	90,000	94,000	94,000	94,000	4,000	4.44%
920 -200	Utilities-Gas	39,344	33,772	27,000	37,500	37,500	37,500	37,500	0	0.00%
920 -300	Utilities-Wastewater	13,695	17,279	16,000	12,500	12,500	12,500	12,500	0	0.00%
	Office, Lunch Area, Lobby				<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
931 -000	Repairs to Structures(Admin)	48	219	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>	<u>0</u>	<u>0.00%</u>
932 -000	Repairs to Equipment	1,752	69	1,000	1,000	1,000	1,000	1,000	0	0.00%
943 -000	Rental of Equipment	2,928	2,988	3,000	3,050	3,350	3,350	3,350	300	9.84%
950 -000	Uncollectable Accounts	384	359	500	750	750	750	750	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request		Actual 2008-09	Actual 2009-10	Estimate 2010-11	Budget 2010-11	Request 2011-12	Recommended 2011-12	Final 2011-12	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
	MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
	American Water Works Association				275	300	300	300	25	9.09%
958 -000	Memberships and Dues	508	545	575	565	590	590	590	25	4.42%
	Salaries and Wages				3,390	3,603	3,603	3,603	213	6.28%
	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	5,224	5,172	7,000	7,090	7,303	7,303	7,303	213	3.00%
962 -000	Damage to Private Property	14	0	0	0	0	0	0	0	0.00%
977 -000	Capital Outlay-Equipment	805	0	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		501,736	530,272	546,450	555,226	578,873	578,873	578,873	23,647	4.26%

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Activity Number

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REQUEST FOR PRODUCTION EXPENSES

		Actual <u>2008-09</u>	Actual <u>2009-10</u>	Estimate <u>2010-11</u>	Budget <u>2010-11</u>	Request <u>2011-12</u>	Recommended <u>2011-12</u>	Final <u>2011-12</u>	\$ Change <u>Col. 7-Col. 4</u>	% Change <u>Col. 7-Col. 4</u>
702 -000	Salaries and Wages	183,001	198,673	170,000	173,397	188,102	188,102	188,102	14,705	8.48%
	Soda Ash				62,500	62,500	62,500	62,500	0	0.00%
	Alum				63,500	63,500	63,500	63,500	0	0.00%
	Chlorine				14,000	14,000	14,000	14,000	0	0.00%
	Flouride				5,000	5,000	5,000	5,000	0	0.00%
	Carbon				4,000	4,000	4,000	4,000	0	0.00%
	Polymer				1,000	1,000	1,000	1,000	0	0.00%
728 -000	Plant Chemicals	126,286	129,226	150,000	150,000	150,000	150,000	150,000	0	0.00%
	Private Lab Fees				11,000	11,000	11,000	11,000	0	0.00%
	State Lab Fees				7,000	7,000	7,000	7,000	0	0.00%
	On-Site Laboratory Testing				7,000	7,000	7,000	7,000	0	0.00%
728 -100	Laboratory Chemicals and Supplies	26,740	31,938	25,000	25,000	25,000	25,000	25,000	0	0.00%
801 -000	Professional Services	3,800	0	2,000	10,000	10,000	10,000	10,000	0	0.00%
920 -400	Diesel Fuel-Generator	1,712	612	475	1,500	1,500	1,500	1,500	0	0.00%
931 -702	Repairs to Structures-Labor	975	778	400	1,000	1,000	1,000	1,000	0	0.00%
931 -726	Repairs to Structures-Supplies	1,484	2,567	1,000	3,000	3,000	3,000	3,000	0	0.00%
931 -881	Repairs-Equipment	13,327	10,798	13,000	20,000	20,000	20,000	20,000	0	0.00%
931 -882	Repairs-Tanks	52	121	0	500	500	500	500	0	0.00%
932 -000	Repairs to Equipment	0	1,055	0	500	500	500	500	0	0.00%
943 -880	Equipment Rental-Structures & Improvem	4,093	58	2,000	2,000	2,000	2,000	2,000	0	0.00%
943 -881	Equipment Rental-Maintenance of Equipm	4	160	0	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES		361,474	375,986	363,875	386,897	401,602	401,602	401,602	14,705	3.80%

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Activity Number

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REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

		<u>Actual</u> 2008-09	<u>Actual</u> 2009-10	<u>Estimate</u> 2010-11	<u>Budget</u> 2010-11	<u>Request</u> 2011-12	<u>Recommended</u> 2011-12	<u>Final</u> 2011-12	<u>\$ Change</u> Col. 7-Col. 4	<u>% Change</u> Col. 7-Col. 4
702 -880	Labor-Maintenance of Structures & Improv	0	0	200	401	409	409	409	8	2.00%
702 -881	Labor-Maintenance of Equipment	278	498	400	1,603	1,232	1,232	1,232	(371)	-23.14%
702 -882	Labor-Maintenance of Tanks	0	0	800	813	1,232	1,232	1,232	419	51.54%
702 -883	Labor-Maintenance of Mains	5,167	10,137	12,000	12,165	15,766	15,766	15,766	3,601	29.60%
702 -884	Labor-Maintenance of Services	92,723	103,974	81,000	86,163	93,473	93,473	93,473	7,310	8.48%
702 -885	Labor-Maintenance of Hydrants	11,794	6,819	14,000	16,794	19,439	19,439	19,439	2,645	15.75%
726 -880	Supplies-Maintenance of Structures & Imp	0	682	200	500	500	500	500	0	0.00%
726 -881	Supplies-Maintenance of Equipment	896	357	500	1,000	1,000	1,000	1,000	0	0.00%
726 -882	Supplies-Maintenance of Tanks	326	351	300	500	500	500	500	0	0.00%
726 -883	Supplies-Maintenance of Mains	4,680	2,458	7,650	9,000	9,000	9,000	9,000	0	0.00%
726 -884	Supplies-Maintenance of Services	8,621	7,583	8,000	7,500	7,500	7,500	7,500	0	0.00%
726 -885	Supplies-Maintenance of Hydrants	9,773	2,643	500	3,700	2,000	2,000	2,000	(1,700)	-45.95%
801 -000	Professional Services	0	0	0	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Tanks	77	0	100	500	500	500	500	0	0.00%
943 -883	Equipment Rental-Main. of Mains	2,367	2,871	4,000	5,000	4,000	4,000	4,000	(1,000)	-20.00%
943 -884	Equipment Rental-Main. of Services	28,912	25,939	25,050	30,000	27,000	27,000	27,000	(3,000)	-10.00%
943 -885	Equipment Rental-Main. of Hydrants	2,832	1,137	1,500	2,500	1,800	1,800	1,800	(700)	-28.00%
TOTAL TRANSMISSION/DISTRIBUTION		168,446	165,449	156,200	178,139	185,351	185,351	185,351	7,212	4.05%

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630

REQUEST FOR CUSTOMER SERVICE EXPENSES

		<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Estimate</u> <u>2010-11</u>	<u>Budget</u> <u>2010-11</u>	<u>Request</u> <u>2011-12</u>	<u>Recommended</u> <u>2011-12</u>	<u>Final</u> <u>2011-12</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	158	25	1,500	3,251	3,542	3,542	3,542	291	8.95%
702 -502	Labor-Operation of Meters	59	0	100	650	2,917	2,917	2,917	2,267	348.77%
702 -503	Labor-Service to Customers	22,602	22,703	23,875	29,180	32,995	32,995	32,995	3,815	13.07%
726 -500	Supplies-Cross Connection Control	55	0	0	500	500	500	500	0	0.00%
726 -502	Supplies-Operation of Meters	1,247	2,413	1,000	2,000	1,500	1,500	1,500	(500)	-25.00%
726 -503	Supplies-Service to Customers	57	318	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	7,811	1,167	1,500	3,200	3,200	3,200	3,200	0	0.00%
943 -000	Equipment Rental	7,686	8,389	7,500	8,000	7,500	7,500	7,500	(500)	-6.25%
TOTAL CUSTOMER SERVICE EXPENSES		39,675	35,015	35,975	47,281	52,654	52,654	52,654	5,373	11.36%

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Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Estimate</u> <u>2010-11</u>	<u>Budget</u> <u>2010-11</u>	<u>Request</u> <u>2011-12</u>	<u>Recommended</u> <u>2011-12</u>	<u>Final</u> <u>2011-12</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	330,373	327,973	322,000	345,000	380,000	380,000	380,000	35,000	10.14%
999 -100 General Fund Charges Overhead Allocation	169,204	175,177	187,750	179,009	189,203	189,496	189,496	10,487	5.86%
TOTAL OTHER EXPENSES	499,577	503,150	509,750	524,009	569,203	569,496	569,496	45,487	8.68%