

CITY OF ESCANABA

2012-2013 Water Fund Budget Request Workpaper

Fund Number **333**

WATER FUND-INCOME STATEMENT

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Operating Revenues	1,731,509	1,791,162	2,049,200	1,987,600	2,035,000	47,400	2.38%
Less: Operating Expenditures	1,609,872	1,614,215	1,747,475	1,787,976	1,743,054	(44,922)	-2.51%
Net Operating Income	121,637	176,947	301,725	199,624	291,946	92,322	46.25%
Plus: Interest Earnings	6,882	10,848	11,000	2,000	2,000	0	0.00%
Cap Improv Bond Fed Subsidy	0	42,128	74,300	0	72,900	72,900	NEW
Contribution from UDAG	0	36,424	0	0	0	0	0.00%
Gain/(Loss) on Investments	1,042	1,130	0	0	0	0	0.00%
Less: Bond Interest Expense/Discount	110,474	199,847	263,600	189,500	254,400	64,900	34.25%
NET INCOME	19,087	67,631	123,425	12,124	112,446	100,322	827.46%

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WATER FUND-OPERATING REVENUES

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,540,390	1,630,428	1,880,000	1,825,000	1,960,000	135,000	7.40%
Flat Rate	24,600	26,434	31,000	30,000	31,500	1,500	5.00%
Reconnection Fees	6,749	6,817	7,400	6,500	7,000	500	7.69%
Hydrant Rentals	79,378	78,460	82,000	80,000	7,200	(72,800)	-91.00%
Penalties on Utility Collections	7,715	8,085	8,500	7,500	8,000	500	6.67%
Property Owner's Share of Special Assessments	48,007	18,914	18,500	18,500	0	(18,500)	-100.00%
Tower Rent	17,233	13,705	13,800	12,600	13,800	1,200	9.52%
Miscellaneous Revenues	7,437	8,318	8,000	7,500	7,500	0	0.00%
TOTAL OPERATING REVENUES	1,731,509	1,791,162	2,049,200	1,987,600	2,035,000	47,400	2.38%

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Activity Number

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REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual 2010-11	Actual 2011-12	Estimate 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
REQUEST FOR ADMINISTRATIVE EXPENSES	530,272	541,122	608,150	578,873	526,306	526,306		(52,567)	-9.08%
REQUEST FOR PRODUCTION EXPENSES	375,986	364,575	383,000	401,602	410,827	410,827		9,225	2.30%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	165,449	166,796	159,650	185,351	185,524	185,524		173	0.09%
REQUEST FOR CUSTOMER SERVICE EXPENSES	35,015	35,810	33,850	52,654	51,369	51,369		(1,285)	-2.44%
REQUEST FOR OTHER EXPENSES	503,150	505,912	562,825	569,496	568,912	569,028		(468)	-0.08%
TOTAL OPERATING EXPENSES	1,609,872	1,614,215	1,747,475	1,787,976	1,742,938	1,743,054		(44,922)	-2.51%

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Activity Number

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REQUEST FOR CAPITAL EXPENDITURES

		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Description of Request</u>		<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2012-13</u>	<u>Col. 6-Col. 4</u>	<u>Col. 6-Col. 4</u>
	VFD on Influent Pumps				13,000	13,000	13,000		0	0.00%
	Geo-Tubes				0	8,700	8,700		8,700	NEW
	Fence Around South Water Tower				15,000	0	0		(15,000)	-100.00%
	Old Water Intake Modifications				8,000	0	0		(8,000)	-100.00%
	New Water Intake				3,000,000	0	0		(3,000,000)	-100.00%
	Paint South Water Tower				255,500	0	0		(255,500)	-100.00%
	Automatic Gate, East				0	15,000	15,000		15,000	NEW
	Alum Tanks				0	32,000	32,000		32,000	NEW
	VFD on High Service Pump				0	15,000	15,000		15,000	NEW
	Boiler System Replacement/Upgrade				0	50,000	50,000		50,000	NEW
541-136	-000 Structures and Improvements	90,330	25,425,310	3,300,000	3,291,500	133,700	133,700		(3,157,800)	-95.94%
541-140	-608 Laboratory Equipment	0	0	1,100	0	0	0		0	0.00%
	Portable Valve Operator				8,000	8,000	8,000		0	0.00%
	Fire Flow Test Kit				1,500	1,500	1,500		0	0.00%
	Floor Scrubber				4,500	4,500	4,500		0	0.00%
541-140	-612 Tools & Equipment	11,571	1,329	0	14,000	14,000	14,000		0	0.00%
	Computer Upgrades				5,000	5,000	5,000		0	0.00%
541-146	-100 Office Equipment & Furniture	0	0	3,000	5,000	5,000	5,000		0	0.00%
	Paint Fire Hydrants/Lead Testing				0	15,000	15,000		15,000	NEW
	Replace Service Lines				10,000	10,000	10,000		0	0.00%
	Lincoln Road Project				242,000	0	0		(242,000)	-100.00%
541-152	-00X Transmission/Distribution Mains	6,237	176,487	200,000	252,000	25,000	25,000		(227,000)	-90.08%
	New Meters				25,000	64,000	64,000		39,000	156.00%
	Radio Read Meters for Wells Township Accounts				38,000	0	0		(38,000)	-100.00%
	Calibrate/Rebuild Large Water Meters				8,000	8,000	8,000		0	0.00%
541-152	-005 Meters	15,502	8,794	40,000	71,000	72,000	72,000		1,000	1.41%
TOTAL CAPITAL OUTLAY		123,640	25,611,920	3,544,100	3,633,500	249,700	249,700		(3,383,800)	-93.13%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
	Superintendent				<u>30,414</u>	<u>27,938</u>	<u>27,938</u>		(2,476)	-8.14%
702 -000	Salaries and Wages	33,354	32,064	36,000	30,414	27,938	27,938		(2,476)	-8.14%
703 -200	Holiday Leave	16,421	15,992	17,000	17,357	17,415	17,415		58	0.33%
703 -300	Sick Leave	9,968	13,218	25,000	4,211	8,676	8,676		4,465	106.03%
703 -400	Vacation Pay	53,803	38,072	75,000	31,485	22,507	22,507		(8,978)	-28.52%
703 -500	Longevity Pay	3,725	3,325	4,100	3,375	2,100	2,100		(1,275)	-37.78%
703 -600	Family Leave	4,277	2,794	5,775	3,621	3,170	3,170		(451)	-12.46%
703 -700	Workers' Disability	1,012	221	0	0	0	0		0	0.00%
	Pension and Social Security				<u>135,178</u>	<u>117,543</u>	<u>117,543</u>		(17,635)	-13.05%
712 -000	Overhead on Salaries and Wages	108,892	120,957	131,000	135,178	117,543	117,543		(17,635)	-13.05%
	Health/Rx/Dental/Vision/Life				142,839	149,185	149,185		6,346	4.44%
	Co-Pay				0	(24,757)	(24,757)		(24,757)	NEW
713 -000	Life and Hospital Insurance	103,749	132,758	133,000	142,839	124,428	124,428		(18,411)	-12.89%
726 -000	Supplies-Miscellaneous	1,191	1,375	1,050	1,800	1,800	1,800		0	0.00%
727 -000	Office Supplies	885	730	700	800	800	800		0	0.00%
740 -000	Building Supplies	1,361	1,362	1,000	1,000	1,000	1,000		0	0.00%
	Other				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>		0	0.00%
801 -000	Professional Services	3,189	500	750	1,000	1,000	1,000		0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> 2009-10	<u>Actual</u> 2010-11	<u>Estimate</u> 2011-12	<u>Budget</u> 2011-12	<u>Request</u> 2012-13	<u>Recommended</u> 2012-13	<u>Final</u> 2012-13	<u>\$ Change</u> Col. 6-Col. 4	<u>% Change</u> Col. 6-Col. 4
	Description of Request									
	Lab Certification (Every 3 years)				0	2,500	2,500		2,500	NEW
	Water Supply Supervision Program(MDPH)				5,000	5,000	5,000		0	0.00%
	WPDES				<u>1,700</u>	<u>150</u>	<u>150</u>		(1,550)	-91.18%
801	-200 Special Services	6,935	6,296	6,000	6,700	7,650	7,650		950	14.18%
803	-000 Miss Dig	7,864	8,827	9,000	13,000	13,000	13,000		0	0.00%
850	-000 Telephones	1,012	1,912	2,000	2,000	2,000	2,000		0	0.00%
860	-000 Travel Expense, Auto Allowance	2,388	2,248	1,600	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				<u>4,200</u>	<u>4,200</u>	<u>4,200</u>		0	0.00%
900	-000 Printing and Publishing	5,903	2,836	4,000	4,200	4,200	4,200		0	0.00%
910	-000 Insurance and Bonds	19,961	18,692	12,650	20,000	10,700	10,700		(9,300)	-46.50%
920	-100 Utilities-Electric	83,979	85,258	91,000	94,000	94,000	94,000		0	0.00%
920	-200 Utilities-Gas	33,772	26,061	25,000	37,500	37,500	37,500		0	0.00%
920	-300 Utilities-Wastewater	17,279	11,196	12,500	12,500	12,500	12,500		0	0.00%
	Office, Lunch Area, Lobby				<u>500</u>	<u>1,000</u>	<u>1,000</u>		<u>500</u>	<u>100.00%</u>
931	-000 Repairs to Structures(Admin)	219	0	500	500	1,000	1,000		500	100.00%
	Computers				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>		0	0.00%
932	-000 Repairs to Equipment	69	2,595	1,000	1,000	1,000	1,000		0	0.00%
943	-000 Rental of Equipment	2,988	3,036	3,350	3,350	3,100	3,100		(250)	-7.46%
950	-000 Uncollectable Accounts	359	2,136	500	750	750	750		0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request		Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
	MML Environmental Affairs Assessment				290	290	290		0	0.00%
	American Water Works Association				300	300	300		0	0.00%
958 -000	Memberships and Dues	545	545	600	590	590	590		0	0.00%
	Salaries and Wages				3,603	3,539	3,539		(64)	-1.78%
	Registrations				2,600	2,600	2,600		0	0.00%
	Travel				1,100	1,100	1,100		0	0.00%
960 -000	Education and Training	5,172	6,116	7,300	7,303	7,239	7,239		(64)	-0.88%
962 -000	Damage to Private Property	0	0	0	0	0	0		0	0.00%
977 -000	Capital Outlay-Equipment	0	0	775	0	0	0		0	0.00%
979 -000	Books, Magazines and Periodicals	0	0	0	0	300	300		300	0.00%
TOTAL ADMINISTRATIVE EXPENSES		530,272	541,122	608,150	578,873	526,306	526,306		(52,567)	-9.08%

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REQUEST FOR PRODUCTION EXPENSES

		<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Estimate</u> <u>2011-12</u>	<u>Budget</u> <u>2011-12</u>	<u>Request</u> <u>2012-13</u>	<u>Recommended</u> <u>2012-13</u>	<u>Final</u> <u>2012-13</u>	<u>\$ Change</u> <u>Col. 6-Col. 4</u>	<u>% Change</u> <u>Col. 6-Col. 4</u>
702 -000	Salaries and Wages	198,673	191,296	180,000	188,102	187,127	187,127		(975)	-0.52%
	Soda Ash				62,500	62,500	62,500		0	0.00%
	Alum				63,500	63,500	63,500		0	0.00%
	Chlorine				14,000	14,000	14,000		0	0.00%
	Flouride				5,000	8,000	8,000		3,000	60.00%
	Carbon				4,000	4,000	4,000		0	0.00%
	Polymer				1,000	1,000	1,000		0	0.00%
728 -000	Plant Chemicals	129,226	132,883	135,000	150,000	153,000	153,000		3,000	2.00%
	Private Lab Fees				11,000	11,000	11,000		0	0.00%
	State Lab Fees				7,000	7,000	7,000		0	0.00%
	On-Site Laboratory Testing				7,000	7,000	7,000		0	0.00%
728 -100	Laboratory Chemicals and Supplies	31,938	19,110	19,000	25,000	25,000	25,000		0	0.00%
801 -000	Professional Services	0	4,870	0	10,000	10,000	10,000		0	0.00%
920 -400	Diesel Fuel-Generator	612	788	1,200	1,500	1,500	1,500		0	0.00%
931 -702	Repairs to Structures-Labor	778	253	300	1,000	1,000	1,000		0	0.00%
931 -726	Repairs to Structures-Supplies	2,567	1,229	35,000	3,000	6,000	6,000		3,000	100.00%
931 -881	Repairs-Equipment	10,798	13,941	12,000	20,000	24,200	24,200		4,200	21.00%
931 -882	Repairs-Tanks	121	0	250	500	500	500		0	0.00%
932 -000	Repairs to Equipment	1,055	84	0	500	500	500		0	0.00%
943 -880	Equipment Rental-Structures & Improvem	58	98	250	2,000	2,000	2,000		0	0.00%
943 -881	Equipment Rental-Maintenance of Equipm	160	23	0	0	0	0		0	0.00%
TOTAL PRODUCTION EXPENSES		375,986	364,575	383,000	401,602	410,827	410,827		9,225	2.30%

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Activity Number

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REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

		Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
702 -880	Labor-Maintenance of Structures & Improv	0	0	0	409	416	416		7	1.66%
702 -881	Labor-Maintenance of Equipment	498	307	1,200	1,232	1,246	1,246		14	1.15%
702 -882	Labor-Maintenance of Tanks	0	0	0	1,232	1,246	1,246		14	1.15%
702 -883	Labor-Maintenance of Mains	10,137	6,574	3,500	15,766	11,263	11,263	(4,503)		-28.56%
702 -884	Labor-Maintenance of Services	103,974	109,696	105,000	93,473	104,719	104,719	11,246		12.03%
702 -885	Labor-Maintenance of Hydrants	6,819	7,000	7,000	19,439	12,335	12,335	(7,105)		-36.55%
726 -880	Supplies-Maintenance of Structures & Imp	682	0	0	500	500	500		0	0.00%
726 -881	Supplies-Maintenance of Equipment	357	68	750	1,000	1,000	1,000		0	0.00%
726 -882	Supplies-Maintenance of Tanks	351	0	0	500	500	500		0	0.00%
726 -883	Supplies-Maintenance of Mains	2,458	3,644	4,000	9,000	9,000	9,000		0	0.00%
726 -884	Supplies-Maintenance of Services	7,583	8,640	7,500	7,500	9,000	9,000	1,500		20.00%
726 -885	Supplies-Maintenance of Hydrants	2,643	1,308	1,000	2,000	2,000	2,000		0	0.00%
801 -000	Professional Services	0	0	0	0	0	0		0	0.00%
943 -882	Equipment Rental-Main. of Tanks	0	0	100	500	0	0	(500)		-100.00%
943 -883	Equipment Rental-Main. of Mains	2,871	1,957	1,300	4,000	3,500	3,500	(500)		-12.50%
943 -884	Equipment Rental-Main. of Services	25,939	26,489	27,000	27,000	27,000	27,000		0	0.00%
943 -885	Equipment Rental-Main. of Hydrants	1,137	1,113	1,300	1,800	1,800	1,800		0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION		165,449	166,796	159,650	185,351	185,524	185,524		173	0.09%

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REQUEST FOR CUSTOMER SERVICE EXPENSES

		<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Estimate</u> <u>2011-12</u>	<u>Budget</u> <u>2011-12</u>	<u>Request</u> <u>2012-13</u>	<u>Recommended</u> <u>2012-13</u>	<u>Final</u> <u>2012-13</u>	<u>\$ Change</u> <u>Col. 6-Col. 4</u>	<u>% Change</u> <u>Col. 6-Col. 4</u>
702 -500	Labor-Cross Connection Control	25	0	200	3,542	3,503	3,503		(39)	-1.09%
702 -502	Labor-Operation of Meters	0	0	0	2,917	2,529	2,529		(388)	-13.29%
702 -503	Labor-Service to Customers	22,703	24,724	26,000	32,995	32,137	32,137		(858)	-2.60%
726 -500	Supplies-Cross Connection Control	0	500	0	500	500	500		0	0.00%
726 -502	Supplies-Operation of Meters	2,413	1,104	500	1,500	1,500	1,500		0	0.00%
726 -503	Supplies-Service to Customers	318	1,159	400	500	500	500		0	0.00%
	Replacement Thawing Water Services				3,000	3,000	3,000		0	0.00%
931 -600	Thawing Water Services	1,167	887	250	<u>200</u> 3,200	<u>200</u> 3,200	<u>200</u> 3,200		<u>0</u> 0	<u>0.00%</u> 0.00%
943 -000	Equipment Rental	8,389	7,436	6,500	7,500	7,500	7,500		0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES		<u>35,015</u>	<u>35,810</u>	<u>33,850</u>	<u>52,654</u>	<u>51,369</u>	<u>51,369</u>		<u>(1,285)</u>	<u>-2.44%</u>

CITY OF ESCANABA

2012-2013 Water Fund Budget Request Workpaper

Fund Number 333

Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
968 -000 <u>Description of Request</u> Depreciation Expense	327,973	321,120	375,000	380,000	380,000	380,000		0	0.00%
999 -100 General Fund Charges Overhead Allocation	175,177	184,792	187,825	189,496	188,912	189,028		(468)	-0.25%
TOTAL OTHER EXPENSES	503,150	505,912	562,825	569,496	568,912	569,028		(468)	-0.08%