

CITY OF ESCANABA

2012-2013 Wastewater Fund Budget Request Workpaper

Fund Number **555**

WASTEWATER FUND-INCOME STATEMENT

	<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>
Operating Revenues	1,264,311	1,270,818	1,353,800	1,330,500	1,333,500	3,000	0.23%
Less:Operating Expenditures	1,184,877	1,270,173	1,276,000	1,344,029	1,297,340	(46,689)	-3.47%
Net Operating Income	79,434	645	77,800	(13,529)	36,160	49,689	-367.28%
Plus:Interest Earnings	40,415	34,718	35,000	32,000	35,000	3,000	9.38%
:Gain/(Loss) on Investments	6,145	7,779	0	0	0	0	0.00%
Less:Bond Interest Expense	18,407	15,707	14,000	13,000	10,200	(2,800)	-21.54%
NET INCOME	107,587	27,435	98,800	5,471	60,960	55,489	1014.24%

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WASTEWATER 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	1,157,053	1,195,852	1,290,000	1,245,500	1,275,000	29,500	2.37%
Interdepartmental Sales	17,279	11,196	12,500	17,000	12,500	(4,500)	-26.47%
Industrial Waste Charges	38,288	36,414	25,000	40,000	35,000	(5,000)	-12.50%
Penalties on Utility Collections	6,458	6,568	6,500	6,500	6,500	0	0.00%
Reconnection Fees	1,760	2,643	2,800	2,000	2,500	500	25.00%
P. O. Share of Assessments	38,389	15,857	15,500	15,500	0	(15,500)	-100.00%
Miscellaneous Revenues	5,084	2,288	1,500	4,000	2,000	(2,000)	-50.00%
TOTAL OPERATING REVENUES	1,264,311	1,270,818	1,353,800	1,330,500	1,333,500	3,000	0.23%

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Activity Number

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REQUEST FOR TOTAL OPERATING 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
REQUEST FOR ADMINISTRATIVE EXPENSES	376,353	440,186	438,550	441,539	385,814	385,814	0	(55,725)	-12.62%
REQUEST FOR PRODUCTION EXPENSES	292,362	319,012	304,850	355,816	357,772	357,772	0	1,956	0.55%
REQUEST FOR STATION EXPENSES	26,910	24,250	23,600	29,801	29,916	29,916	0	115	0.39%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	89,625	74,658	89,250	91,622	88,147	88,147	0	(3,475)	-3.79%
REQUEST FOR CUSTOMER SERVICE EXPENSES	24,529	23,506	25,000	25,600	26,600	26,600	0	1,000	3.91%
REQUEST FOR OTHER EXPENSES	375,098	388,561	394,750	399,651	408,956	409,091	0	9,440	2.36%
TOTAL OPERATING EXPENSES	1,184,877	1,270,173	1,276,000	1,344,029	1,297,205	1,297,340	0	(46,689)	-3.47%

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Fund Number 555 Activity Number 000
REQUEST FOR CAPITAL EXPENDITURES

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
	Plant Alarm/Monitoring System				0	15,000	15,000		15,000	NEW
	Protective Coating-Final Clarifiers				25,000	25,000	25,000		0	0.00%
	Upgrade Lift Stations				2,000	3,000	3,000		1,000	50.00%
	Replace Chemical Feed System				20,000	20,000	20,000		0	0.00%
	Refurbish Digester Covers #1 & #2				0	14,000	14,000		14,000	NEW
	Auto Bar Screen @ Ludington Street Lift Station				25,000	25,000	25,000		0	0.00%
	Automatic Entrance/Security Gate				0	16,000	16,000		16,000	NEW
	Renovate Training/Conference Room				10,000	10,000	10,000		0	0.00%
	New Lab/Office Chairs				7,000	0	0		(7,000)	-100.00%
541 - 136 - 000	Structures and Improvements	135,121	90,161	29,000	89,000	128,000	128,000		39,000	43.82%
	Computer System Expansion				5,000	5,000	5,000		0	0.00%
	Lab Drying Oven				2,700	2,700	2,700		0	0.00%
	Lab Muffle Furnace				3,700	3,700	3,700		0	0.00%
	Moisture Analyzer				0	3,400	3,400		3,400	NEW
	Sludge Truck				0	145,000	145,000		145,000	NEW
-154 -200	Equipment and Improvements	0	0	4,650	11,400	159,800	159,800		148,400	1301.75%
	Highway Crossings				20,000	20,000	20,000		0	0.00%
-140 -100	Mains	0	45,673	0	20,000	20,000	20,000		0	0.00%
TOTAL CAPITAL OUTLAY		135,121	135,834	33,650	120,400	307,800	307,800	0	187,400	155.65%

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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
	<u>Description of Request</u>									
	Superintendent				<u>30,398</u>	<u>27,813</u>	<u>27,813</u>		<u>(2,585)</u>	<u>-8.50%</u>
702 -000	Salaries and Wages	32,555	32,477	40,000	30,398	27,813	27,813	(2,585)	-8.50%	
703 -200	Holiday Leave	11,150	11,974	11,500	11,420	11,351	11,351	(69)	-0.60%	
703 -300	Sick Leave	1,210	5,176	2,500	2,929	2,923	2,923	(6)	-0.20%	
703 -400	Vacation Pay	19,738	33,814	48,000	23,774	23,659	23,659	(115)	-0.48%	
703 -500	Longevity Pay	2,875	2,875	2,500	2,375	2,200	2,200	(175)	-7.37%	
703 -600	Personal Leave	3,298	2,934	3,000	2,541	2,515	2,515	(26)	-1.02%	
	Pension and Social Security				<u>111,805</u>	<u>97,453</u>	<u>97,453</u>	<u>(14,352)</u>	<u>-12.84%</u>	
712 -000	Overhead on Salaries and Wages	88,257	112,366	115,000	111,805	97,453	97,453	(14,352)	-12.84%	
	Health/Rx/Dental/Vision/Life				111,089	102,489	102,489	(8,600)	-7.74%	
	Co-Pay				<u>0</u>	<u>(17,783)</u>	<u>(17,783)</u>	<u>(17,783)</u>	<u>NEW</u>	
713 -000	Life and Hospital Insurance	83,162	100,954	87,000	111,089	84,706	84,706	(26,383)	-23.75%	
726 -000	Supplies-Miscellaneous	15	32	150	350	350	350	0	0.00%	
727 -000	Office Supplies	641	454	400	600	600	600	0	0.00%	
740 -000	Building Supplies	543	830	600	800	800	800	0	0.00%	
	CDL's & Miscellaneous				800	800	800	0	0.00%	
	Collection System Infiltration Study				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>	
801 -000	Professional Services	425	125	300	1,800	1,800	1,800	0	0.00%	
	MML Environmental Affairs Assessment				<u>350</u>	<u>350</u>	<u>350</u>	<u>0</u>	<u>0.00%</u>	
801 -200	Special Services	758	465	900	350	350	350	0	0.00%	

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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
803 -000	Miss Dig	294	294	300	350	350	350		0	0.00%
850 -000	Telephones	2,610	1,421	1,300	1,500	1,500	1,500		0	0.00%
860 -000	Travel Expense, Auto Allowance	1,416	1,342	1,350	1,400	1,400	1,400		0	0.00%
881 -000	Sales Promotion	0	0	0	500	500	500		0	0.00%
900 -000	Printing and Publishing	225	140	150	200	200	200		0	0.00%
910 -000	Insurance and Bonds	21,095	20,845	14,250	21,000	12,000	12,000		(9,000)	-42.86%
920 -100	Utilities-Electric	85,480	90,299	93,000	94,000	94,000	94,000		0	0.00%
920 -200	Utilities-Gas	11,724	12,034	8,000	12,000	9,000	9,000		(3,000)	-25.00%
931 -000	Repairs to Structures	210	0	0	500	500	500		0	0.00%
	Office Equipment				500	500	500		0	0.00%
	Elevator Inspection/Main.				<u>2,500</u>	<u>2,500</u>	<u>2,500</u>		0	0.00%
932 -000	Repairs to Equipment	1,487	1,270	1,600	3,000	3,000	3,000		0	0.00%
943 -000	Rental of Equipment	1,224	1,212	1,350	1,400	1,400	1,400		0	0.00%
950 -000	Uncollectable Accounts	266	1,574	500	500	500	500		0	0.00%
	WEF				200	200	200		0	0.00%
	MRWA				320	320	320		0	0.00%
	AWWA				<u>175</u>	<u>175</u>	<u>175</u>		0	0.00%
958 -000	Memberships and Dues	388	396	400	695	695	695		0	0.00%

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Activity Number

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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
Salaries and Wages				2,463	2,449	2,449		(14)	-0.57%
Registration				700	700	700		0	0.00%
Travel				<u>1,100</u>	<u>1,100</u>	<u>1,100</u>		0	0.00%
960 -000 Education and Training	4,248	4,006	4,500	4,263	4,249	4,249		(14)	-0.33%
962 -000 Damage to Private Property	0	0	0	0	0	0		0	0.00%
977 -000 Capital Outlay-Equipment	1,059	877	0	0	0	0		0	0.00%
979 -000 Books, Magazines & Periodicals	0	0	0	0	0	0		0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	376,353	440,186	438,550	441,539	385,814	385,814	0	(55,725)	-12.62%

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Activity Number

610

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	144,278	157,847	160,000	162,156	161,573	161,573		(583)	-0.36%
726 -000 Supplies-Miscellaneous	17	935	300	500	500	500		0	0.00%
				47,000	47,000	47,000		0	0.00%
				5,000	5,000	5,000		0	0.00%
728 -000 Plant Chemicals	28,438	38,318	35,000	52,000	52,000	52,000		0	0.00%
728 -100 Laboratory Chemicals and Supplies	4,916	6,991	5,000	5,000	5,000	5,000		0	0.00%
728 -200 NPDES & Permit Testing	10,115	9,980	10,500	12,000	12,000	12,000		0	0.00%
801 -250 Digester Cleaning	0	0	0	14,000	16,000	16,000		2,000	14.29%
802 -000 Sludge Hauling	25,234	26,317	23,000	23,000	23,000	23,000		0	0.00%
802 -200 MDEQ Sludge Fee	2,699	2,817	3,000	2,800	3,000	3,000		200	7.14%
920 -400 Diesel Fuel	490	809	500	1,000	1,000	1,000		0	0.00%
931 -000 Repairs to Structures(Outside Vendors)	2,372	65	0	0	0	0		0	0.00%
931 -702 Repairs to Structures-Labor	1,130	0	0	4,780	4,788	4,788		8	0.17%
931 -726 Repairs to Structures-Supplies	836	43	250	1,500	1,500	1,500		0	0.00%
932 -000 Repairs to Equipment(Outside Vendors)	1,490	1,120	1,300	2,000	2,000	2,000		0	0.00%
932 -200 Repairs to Equipment-Portable	58	227	200	0	0	0		0	0.00%
932 -702 Repairs to Equipment-Labor	57,890	57,944	49,000	49,880	50,211	50,211		331	0.66%
932 -726 Repairs to Equipment-Supplies	11,584	14,774	16,000	24,000	24,000	24,000		0	0.00%
943 -000 Equipment Rental	815	825	800	1,200	1,200	1,200		0	0.00%
TOTAL PRODUCTION EXPENSES	292,362	319,012	304,850	355,816	357,772	357,772	0	1,956	0.55%

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**Fund Number 555
REQUEST FOR STATION EXPENSES**

Activity Number 615

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Budget 2011-12</u>	<u>Request 2012-13</u>	<u>Recommended 2012-13</u>	<u>Final 2012-13</u>	<u>\$ Change Col. 6-Col.4</u>	<u>% Change Col. 6-Col.4</u>
702 -000 Salaries and Wages(Operations)	10,715	9,958	11,000	15,076	15,136	15,136		60	0.40%
931 -702 Repairs to Structures-Labor	0	0	0	1,824	1,827	1,827		3	0.16%
931 -726 Repairs to Structures-Supplies	0	0	0	250	250	250		0	0.00%
932 -702 Repairs to Equipment-Labor	5,533	4,828	4,000	6,651	6,703	6,703		52	0.78%
932 -726 Repairs to Equipment-Supplies	6,042	4,859	4,000	1,000	1,000	1,000		0	0.00%
943 -000 Rental of Equipment	4,620	4,605	4,600	5,000	5,000	5,000		0	0.00%
TOTAL STATION EXPENSES	26,910	24,250	23,600	29,801	29,916	29,916	0	115	0.39%

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Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION 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	26,406	26,504	25,000	32,622	32,647	32,647		25	0.08%
702 -100	Salaries and Wages-Other	0	0	0	0	0	0		0	0.00%
726 -000	Supplies-Miscellaneous	886	1,280	1,000	1,000	1,000	1,000		0	0.00%
	Outside Vendor-Repair Mains				0	0	0		0	0.00%
801 -000	Professional Services	0	0	0	0	0	0		0	0.00%
	Supplies				6,000	6,000	6,000		0	0.00%
	Labor				10,000	10,000	10,000		0	0.00%
	Equipment Rental				9,000	9,000	9,000		0	0.00%
931 -000	Repairs/Main. of Structures(DPW)	30,474	18,621	30,000	25,000	25,000	25,000		0	0.00%
931 -050	Repairs/Main.-Inspection	4,045	5,121	4,000	3,000	4,000	4,000	1,000		33.33%
932 -000	Repairs to Equipment	15	0	250	0	500	500	500		NEW
943 -000	Equipment Rental	27,799	23,132	29,000	30,000	25,000	25,000	(5,000)		-16.67%
	TOTAL TRANSMISSION/DISTRIBUTION	89,625	74,658	89,250	91,622	88,147	88,147	0	(3,475)	-3.79%

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Activity Number

630

REQUEST FOR CUSTOMER SERVICE 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
702 -501 Labor-Metering and Servicing	0	0	0	0	0	0	0	0.00%	
702 -503 Labor-Service to Customers	22,219	22,638	24,000	23,000	24,000	24,000	1,000	4.35%	
726 -501 Supplies-Metering and Servicing	0	0	0	0	0	0	0	0.00%	
943 -000 Equipment Rental	2,310	868	1,000	2,600	2,600	2,600	0	0.00%	
TOTAL CUSTOMER SERVICE EXPENSES	24,529	23,506	25,000	25,600	26,600	26,600	0	3.91%	

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Activity Number

640/999

REQUEST FOR OTHER 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>
968 -000 <u>Description of Request</u> Depreciation Expense	208,977	213,103	216,000	220,000	229,700	229,700	9,700	4.41%	
995 -600 Bond Discount Expense	0			0	0	0	0	0.00%	
995 -601 Bond Insurance Expense	0			0	0	0	0	0.00%	
999 -100 General Fund Charges Overhead Allocation	166,121	175,458	178,750	179,651	179,256	179,391	(260)	-0.14%	
TOTAL OTHER EXPENSES	375,098	388,561	394,750	399,651	408,956	409,091	0	9,440	2.36%