

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number **555**

WASTEWATER FUND-INCOME STATEMENT

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Operating Revenues	1,270,818	1,336,012	1,333,100	1,333,500	1,334,250	750	0.06%
Less: Operating Expenditures	1,270,173	1,191,679	1,210,825	1,297,340	1,307,833	10,493	0.81%
Net Operating Income	645	144,333	122,275	36,160	26,417	(9,743)	-26.94%
Plus: Interest Earnings	34,718	36,500	40,000	35,000	40,000	5,000	14.29%
: Gain/(Loss) on Investments	7,779	12,560	0	0	0	0	0.00%
: Transfer from Health/Dental Insurance Fund	0	0	0	0	22,235		
Less: Bond Interest Expense	15,707	12,981	10,200	10,200	7,300	(2,900)	-28.43%
NET INCOME	27,435	180,412	152,075	60,960	81,352	20,392	33.45%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number **555**

WASTEWATER FUND-OPERATING REVENUES

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Metered Sales	1,195,852	1,268,989	1,270,000	1,275,000	1,275,000	0	0.00%
Interdepartmental Sales	11,196	8,991	10,000	12,500	12,500	0	0.00%
Industrial Waste Charges	36,414	20,184	40,000	35,000	35,000	0	0.00%
Penalties on Utility Collections	6,568	6,943	7,300	6,500	7,000	500	7.69%
Reconnection Fees	2,643	3,218	2,800	2,500	2,750	250	10.00%
P. O. Share of Assessments	15,857	26,453	0	0	0	0	0.00%
Miscellaneous Revenues	2,288	1,234	3,000	2,000	2,000	0	0.00%
TOTAL OPERATING REVENUES	1,270,818	1,336,012	1,333,100	1,333,500	1,334,250	750	0.06%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number 555

Activity Number

100

REQUEST FOR TOTAL OPERATING EXPENSES

Description of Request	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
REQUEST FOR ADMINISTRATIVE EXPENSES	440,186	413,649	362,125	385,814	397,387	397,387	397,387	11,573	3.00%
REQUEST FOR PRODUCTION EXPENSES	319,012	255,642	318,450	357,772	359,527	359,527	359,527	1,755	0.49%
REQUEST FOR STATION EXPENSES	24,250	22,760	20,800	29,916	28,552	28,552	28,552	(1,364)	-4.56%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	74,658	80,616	80,900	88,147	101,421	101,421	101,421	13,274	15.06%
REQUEST FOR CUSTOMER SERVICE EXPENSES	23,506	25,121	30,000	26,600	29,100	29,100	29,100	2,500	9.40%
REQUEST FOR OTHER EXPENSES	388,561	393,891	398,550	409,091	392,072	391,846	391,846	(17,245)	-4.22%
TOTAL OPERATING EXPENSES	1,270,173	1,191,679	1,210,825	1,297,340	1,308,059	1,307,833	1,307,833	10,493	0.81%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number 555 Activity Number 000
REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
	Plant Alarm/Monitoring System				15,000	15,000	15,000	15,000	0	0.00%
	Protective Coating-Final Clarifiers				25,000	25,000	25,000	25,000	0	0.00%
	Upgrade Lift Stations				3,000	3,000	3,000	3,000	0	0.00%
	Replace Chemical Feed System				20,000	20,000	20,000	20,000	0	0.00%
	Refurbish Digester Covers #1 & #2				14,000	20,000	20,000	20,000	6,000	42.86%
	Auto Bar Screen @ Ludington Street Lift Station				25,000	0	0	0	(25,000)	-100.00%
	Automatic Gate				16,000	0	0	0	(16,000)	-100.00%
	Renovate Training/Conference Room				10,000	10,000	10,000	10,000	0	0.00%
	Repair/Replace Switchgear on Generator				0	18,000	18,000	18,000		NEW
	5th Street Lift Station Improvements				0	17,000	17,000	17,000		NEW
	Refurbish and Seal Interior of Digester				0	10,000	10,000	10,000	10,000	NEW
541 - 136 -000	Structures and Improvements	90,161	10,655	30,300	128,000	138,000	138,000	138,000	10,000	7.81%
	Lab Drying Oven				2,700	2,700	2,700	2,700	0	0.00%
	Lab Muffle Furnace				3,700	3,700	3,700	3,700	0	0.00%
	Moisture Analyzer				3,400	0	0	0	(3,400)	-100.00%
	Lawn Mower				0	6,500	6,500	6,500	6,500	NEW
	Sludge Truck				145,000	145,000	145,000	145,000	0	0.00%
-154 -200	Equipment and Improvements	0	0	0	154,800	157,900	157,900	157,900	3,100	2.00%
	Highway Crossings				20,000	20,000	20,000	20,000	0	0.00%
-140 -100	Mains	45,673	0	0	20,000	20,000	20,000	20,000	0	0.00%
	Computer System Expansion				5,000	5,000	5,000	5,000	0	0.00%
-154 -300	Office & Laboratory Equipment	0	4,630		5,000	5,000	5,000	5,000	0	0.00%
TOTAL CAPITAL OUTLAY		135,834	15,285	30,300	307,800	320,900	320,900	320,900	13,100	4.26%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

		Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
	Description of Request									
702 -000	Superintendent Salaries and Wages	32,477	34,641	27,000	<u>27,813</u> 27,813	<u>28,832</u> 28,832	<u>28,832</u> 28,832	<u>28,832</u> 28,832	<u>1,019</u> 1,019	<u>3.66%</u> 3.66%
703 -200	Holiday Leave	11,974	10,896	11,400	11,351	11,581	11,581	11,581	230	2.03%
703 -300	Sick Leave	5,176	3,520	3,000	2,923	4,112	4,112	4,112	1,189	40.68%
703 -400	Vacation Pay	33,814	39,452	30,000	23,659	21,007	21,007	21,007	(2,652)	-11.21%
703 -500	Longevity Pay	2,875	2,488	2,300	2,200	2,200	2,200	2,200	0	0.00%
703 -600	Personal Leave	2,934	2,634	2,500	2,515	2,566	2,566	2,566	51	2.03%
712 -000	Pension, Social Security & W/C Overhead on Salaries and Wages	112,366	109,017	113,000	<u>97,453</u> 97,453	<u>141,550</u> 141,550	<u>141,550</u> 141,550	<u>141,550</u> 141,550	<u>44,097</u> 44,097	<u>45.25%</u> 45.25%
713 -000	Health/Rx/Dental/Vision/Life Co-Pay				102,489 <u>(17,783)</u>	86,000 <u>(14,925)</u>	86,000 <u>(14,925)</u>	86,000 <u>(14,925)</u>	(16,489) 2,858	-16.09% -16.07%
713 -000	Life and Hospital Insurance	100,954	82,959	62,000	84,706	71,075	71,075	71,075	(13,631)	-16.09%
726 -000	Supplies-Miscellaneous	32	130	300	350	350	350	350	0	0.00%
727 -000	Office Supplies	454	313	400	600	600	600	600	0	0.00%
740 -000	Building Supplies	830	624	700	800	800	800	800	0	0.00%
801 -000	CDL's & Miscellaneous Collection System Infiltration Study				800 <u>1,000</u>	800 <u>1,000</u>	800 <u>1,000</u>	800 <u>1,000</u>	0 0	0.00% 0.00%
801 -000	Professional Services	125	543	800	1,800	1,800	1,800	1,800	0	0.00%
801 -200	MML Environmental Affairs Assessment Special Services	465	407	4,000	<u>350</u> 350	<u>350</u> 350	<u>350</u> 350	<u>350</u> 350	0 0	0.00% 0.00%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
803 -000	Miss Dig	294	294	325	350	350	350	350	0	0.00%
850 -000	Telephones	1,421	1,200	1,300	1,500	1,400	1,400	1,400	(100)	-6.67%
860 -000	Travel Expense, Auto Allowance	1,342	1,132	1,300	1,400	1,400	1,400	1,400	0	0.00%
881 -000	Sales Promotion	0	0	0	500	500	500	500	0	0.00%
900 -000	Printing and Publishing	140	177	0	200	200	200	200	0	0.00%
910 -000	Insurance and Bonds	20,845	14,237	11,600	12,000	12,000	12,000	12,000	0	0.00%
920 -100	Utilities-Electric	90,299	92,834	73,000	94,000	75,000	75,000	75,000	(19,000)	-20.21%
920 -200	Utilities-Gas	12,034	6,026	7,500	9,000	9,000	9,000	9,000	0	0.00%
931 -000	Repairs to Structures	0	157	300	500	500	500	500	0	0.00%
	Office Equipment				500	500	500	500	0	0.00%
	Elevator Inspection/Main.				<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00%</u>
932 -000	Repairs to Equipment	1,270	1,530	2,500	3,000	3,000	3,000	3,000	0	0.00%
943 -000	Rental of Equipment	1,212	1,344	1,200	1,400	1,400	1,400	1,400	0	0.00%
950 -000	Uncollectable Accounts	1,574	989	1,000	500	500	500	500	0	0.00%
	WEF				200	200	200	200	0	0.00%
	MRWA				320	320	320	320	0	0.00%
	AWWA				<u>175</u>	<u>175</u>	<u>175</u>	<u>175</u>	<u>0</u>	<u>0.00%</u>
958 -000	Memberships and Dues	396	471	700	695	695	695	695	0	0.00%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number 555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
Salaries and Wages				2,449	2,819	2,819	2,819	370	15.11%
Registration				700	700	700	700	0	0.00%
Travel				1,100	1,100	1,100	1,100	0	0.00%
960 -000 Education and Training	4,006	5,634	4,000	4,249	4,619	4,619	4,619	370	8.71%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	877	0	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines & Periodicals	0	0	0	0	0	0	0	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	440,186	413,649	362,125	385,814	397,387	397,387	397,387	11,573	3.00%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

610

REQUEST FOR PRODUCTION EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000	Salaries and Wages	157,847	130,290	155,000	161,573	166,304	166,304	166,304	4,731	2.93%
726 -000	Supplies-Miscellaneous	935	186	400	500	500	500	500	0	0.00%
	Ferric Chloride/Chlorine Polymer				47,000	40,000	40,000	40,000	(7,000)	-14.89%
					5,000	5,000	5,000	5,000	0	0.00%
728 -000	Plant Chemicals	38,318	33,384	39,000	52,000	45,000	45,000	45,000	(7,000)	-13.46%
728 -100	Laboratory Chemicals and Supplies	6,991	4,602	6,500	5,000	7,000	7,000	7,000	2,000	40.00%
728 -200	NPDES & Permit Testing	9,980	9,251	10,000	12,000	12,000	12,000	12,000	0	0.00%
801 -250	Digester Cleaning	0	0	20,000	16,000	25,000	25,000	25,000	9,000	56.25%
802 -000	Sludge Hauling	26,317	19,633	20,000	23,000	23,000	23,000	23,000	0	0.00%
802 -200	MDEQ Sludge Fee	2,817	2,984	1,650	3,000	3,000	3,000	3,000	0	0.00%
920 -400	Diesel Fuel	809	744	800	1,000	1,000	1,000	1,000	0	0.00%
931 -000	Repairs to Structures(Outside Vendors)	65	0	0	0	0	0	0	0	0.00%
931 -702	Repairs to Structures-Labor	0	0	1,000	4,788	4,711	4,711	4,711	(77)	-1.61%
931 -726	Repairs to Structures-Supplies	43	182	1,400	1,500	1,500	1,500	1,500	0	0.00%
932 -000	Repairs to Equipment(Outside Vendors)	1,120	1,363	1,900	2,000	2,000	2,000	2,000	0	0.00%
932 -200	Repairs to Equipment-Portable	227	0	0	0	0	0	0	0	0.00%
932 -702	Repairs to Equipment-Labor	57,944	41,080	44,000	50,211	43,312	43,312	43,312	(6,899)	-13.74%
932 -726	Repairs to Equipment-Supplies	14,774	11,418	16,000	24,000	24,000	24,000	24,000	0	0.00%
943 -000	Equipment Rental	825	525	800	1,200	1,200	1,200	1,200	0	0.00%
TOTAL PRODUCTION EXPENSES		319,012	255,642	318,450	357,772	359,527	359,527	359,527	1,755	0.49%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

**Fund Number 555
REQUEST FOR STATION EXPENSES**

Activity Number 615

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000	Salaries and Wages(Operations)	9,958	10,535	10,000	15,136	14,546	14,546	14,546	(590)	-3.90%
931 -702	Repairs to Structures-Labor	0	0	700	1,827	1,693	1,693	1,693	(134)	-7.33%
931 -726	Repairs to Structures-Supplies	0	776	2,600	250	250	250	250	0	0.00%
932 -702	Repairs to Equipment-Labor	4,828	4,030	4,000	6,703	6,063	6,063	6,063	(640)	-9.55%
932 -726	Repairs to Equipment-Supplies	4,859	3,184	100	1,000	1,000	1,000	1,000	0	0.00%
943 -000	Rental of Equipment	4,605	4,235	3,400	5,000	5,000	5,000	5,000	0	0.00%
TOTAL STATION EXPENSES		24,250	22,760	20,800	29,916	28,552	28,552	28,552	(1,364)	-4.56%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000	Salaries and Wages	26,504	18,206	19,000	32,647	40,921	40,921	40,921	8,274	25.34%
702 -100	Salaries and Wages-Other	0	0	0	0	0	0	0	0	0.00%
726 -000	Supplies-Miscellaneous	1,280	751	600	1,000	1,000	1,000	1,000	0	0.00%
801 -000	Professional Services	0	0	0	0	0	0	0	0	0.00%
	Supplies				6,000	6,000	6,000	6,000	0	0.00%
	Labor				10,000	10,000	10,000	10,000	0	0.00%
	Equipment Rental				9,000	9,000	9,000	9,000	0	0.00%
931 -000	Repairs/Main. of Structures(DPW)	18,621	29,073	25,000	25,000	25,000	25,000	25,000	0	0.00%
931 -050	Repairs/Main.-Inspection	5,121	3,398	3,000	4,000	4,000	4,000	4,000	0	0.00%
932 -000	Repairs to Equipment	0	273	1,300	500	500	500	500	0	0.00%
943 -000	Equipment Rental	23,132	28,915	32,000	25,000	30,000	30,000	30,000	5,000	20.00%
	TOTAL TRANSMISSION/DISTRIBUTION	74,658	80,616	80,900	88,147	101,421	101,421	101,421	13,274	15.06%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

630

REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Request 2013-14</u>	<u>Recommended 2013-14</u>	<u>Final 2013-14</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
702 -501 Labor-Metering and Servicing	0	0	0	0	0	0	0	0	0.00%
702 -503 Labor-Service to Customers	22,638	24,457	28,000	24,000	26,500	26,500	26,500	2,500	10.42%
943 -000 Equipment Rental	868	664	2,000	2,600	2,600	2,600	2,600	0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES	23,506	25,121	30,000	26,600	29,100	29,100	29,100	2,500	9.40%

CITY OF ESCANABA

2013-2014 Wastewater Fund Budget Request Workpaper

Fund Number 555

Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</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	213,103	215,700	216,500	229,700	220,000	220,000	220,000	(9,700)	-4.22%
General Fund Charges									
999 -100 Overhead Allocation	175,458	178,191	182,050	179,391	172,072	171,846	171,846	(7,545)	-4.21%
TOTAL OTHER EXPENSES	388,561	393,891	398,550	409,091	392,072	391,846	391,846	(17,245)	-4.22%