

**CITY OF ESCANABA**

2014-2015 Wastewater Fund Budget Request Workpaper

Fund Number **555**

**WASTEWATER FUND-INCOME STATEMENT**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Operating Revenues	1,336,012	1,339,509	1,327,150	1,334,250	1,344,500	10,250	0.77%
Less:Operating Expenditures	1,191,679	1,169,381	1,314,975	1,307,833	1,379,764	71,931	5.50%
Net Operating Income	144,333	170,128	12,175	26,417	(35,264)	(61,681)	-233.49%
Plus:Interest Earnings	36,500	43,013	47,500	40,000	47,500	7,500	18.75%
:Gain/(Loss) on Investments	12,560	(27,246)	0	0	0	0	0.00%
:Transfer from Health/Dental Insurance Fund	0	0	22,225	22,235	0	(22,235)	-100.00%
Less:Bond Interest Expense	12,981	10,163	7,300	7,300	5,600	(1,700)	-23.29%
<b>NET INCOME</b>	<b>180,412</b>	<b>175,732</b>	<b>74,600</b>	<b>81,352</b>	<b>6,636</b>	<b>(74,716)</b>	<b>-91.84%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**WASTEWATER FUND-OPERATING REVENUES**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,268,989	1,260,258	1,240,000	1,275,000	1,275,000	0	0.00%
Interdepartmental Sales	8,991	9,980	20,600	12,500	12,750	250	2.00%
Industrial Waste Charges	20,184	53,102	55,000	35,000	45,000	10,000	28.57%
Penalties on Utility Collections	6,943	7,054	6,500	7,000	7,000	0	0.00%
Reconnection Fees	3,218	2,645	2,750	2,750	2,750	0	0.00%
P. O. Share of Assessments	26,453	0	0	0	0	0	0.00%
Miscellaneous Revenues	1,234	6,470	2,300	2,000	2,000	0	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>1,336,012</b>	<b>1,339,509</b>	<b>1,327,150</b>	<b>1,334,250</b>	<b>1,344,500</b>	<b>10,250</b>	<b>0.77%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**Activity Number**

**100**

**REQUEST FOR TOTAL OPERATING EXPENSES**

<u>Description of Request</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Request 2014-15</u>	<u>Recommended 2014-15</u>	<u>Final 2014-15</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
REQUEST FOR ADMINISTRATIVE EXPENSES	413,649	344,024	410,475	397,387	431,058	431,058	431,058	33,671	8.47%
REQUEST FOR PRODUCTION EXPENSES	255,642	306,578	377,325	359,527	379,320	379,320	379,320	19,793	5.51%
REQUEST FOR STATION EXPENSES	22,760	23,165	20,000	28,552	29,246	29,246	29,246	694	2.43%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	80,616	75,364	92,300	101,421	102,377	102,377	102,377	956	0.94%
REQUEST FOR CUSTOMER SERVICE EXPENSES	25,121	25,501	24,700	29,100	27,600	27,600	27,600	(1,500)	-5.15%
REQUEST FOR OTHER EXPENSES	393,891	394,749	390,175	391,846	410,163	410,163	410,163	18,317	4.67%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,191,679</b>	<b>1,169,381</b>	<b>1,314,975</b>	<b>1,307,833</b>	<b>1,379,764</b>	<b>1,379,764</b>	<b>1,379,764</b>	<b>71,931</b>	<b>5.50%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number 555 Activity Number 000**  
**REQUEST FOR CAPITAL EXPENDITURES**

Description of Request			Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ 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	5,000	5,000	5,000	2,000	66.67%
		Replace Chemical Feed System				20,000	15,000	15,000	15,000	(5,000)	-25.00%
		Refurbish Digester Covers #1 & #2				20,000	20,000	20,000	20,000	0	0.00%
		Renovate Training/Conference Room				10,000	10,000	10,000	10,000	0	0.00%
		Repair/Replace Switchgear on Generator				18,000	18,000	18,000	18,000	0	0.00%
		5th Street Lift Station Improvements				17,000	20,000	20,000	20,000	3,000	17.65%
		Refurbish and Seal Interior of Digester				10,000	60,000	60,000	60,000	50,000	500.00%
541 - 136 - 000		Structures and Improvements	10,655	12,303	58,000	138,000	188,000	188,000	188,000	50,000	36.23%
		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%
		Lawn Mower				6,500	6,000	6,000	6,000	(500)	-7.69%
		Sewer Truck				0	275,000	275,000	275,000	275,000	NEW
		Sludge Truck				145,000	0	0	0	(145,000)	-100.00%
-154 -200		Equipment and Improvements	0	0	5,300	157,900	287,400	287,400	287,400	129,500	82.01%
		Highway Crossings				20,000	20,000	20,000	20,000	0	0.00%
-140 -100		Mains	0	0	0	20,000	20,000	20,000	20,000	0	0.00%
		Scada Upgrade - Computers/Operating Software				0	15,000	15,000	15,000	15,000	NEW
		Computer System Expansion				5,000	5,000	5,000	5,000	0	0.00%
-154 -300		Office & Laboratory Equipment	4,630	2,000	2,000	5,000	20,000	20,000	20,000	15,000	300.00%
<b>- TOTAL CAPITAL OUTLAY</b>			<b>15,285</b>	<b>14,303</b>	<b>65,300</b>	<b>320,900</b>	<b>515,400</b>	<b>515,400</b>	<b>515,400</b>	<b>194,500</b>	<b>60.61%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number**

**555**

**Activity Number**

**600**

**REQUEST FOR ADMINISTRATIVE EXPENSES**

		Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
	<b>Description of Request</b>									
702 -000	Superintendent Salaries and Wages	34,641	27,119	31,000	<u>28,832</u> 28,832	<u>29,543</u> 29,543	<u>29,543</u> 29,543	<u>29,543</u> 29,543	711 711	2.47% 2.47%
703 -200	Holiday Leave	10,896	10,727	11,000	11,581	11,856	11,856	11,856	275	2.37%
703 -300	Sick Leave	3,520	1,535	10,000	4,112	4,494	4,494	4,494	382	9.29%
703 -400	Vacation Pay	39,452	17,659	21,000	21,007	23,713	23,713	23,713	2,706	12.88%
703 -500	Longevity Pay	2,488	2,200	2,200	2,200	2,500	2,500	2,500	300	13.64%
703 -600	Personal Leave	2,634	2,179	3,000	2,566	2,627	2,627	2,627	61	2.38%
712 -000	Pension, Social Security & W/C Overhead on Salaries and Wages	109,017	111,691	155,000	<u>141,550</u> 141,550	<u>159,902</u> 159,902	<u>159,902</u> 159,902	<u>159,902</u> 159,902	18,352 18,352	12.97% 12.97%
713 -000	Health/Rx/Dental/Vision/Life Co-Pay Life and Hospital Insurance	82,959	61,359	70,000	86,000 <u>(14,925)</u> 71,075	104,740 <u>(18,439)</u> 86,301	104,740 <u>(18,439)</u> 86,301	104,740 <u>(18,439)</u> 86,301	18,740 <u>(3,514)</u> 15,226	21.79% <u>23.54%</u> 21.42%
726 -000	Supplies-Miscellaneous	130	584	350	350	350	350	350	0	0.00%
727 -000	Office Supplies	313	296	600	600	600	600	600	0	0.00%
740 -000	Building Supplies	624	672	700	800	800	800	800	0	0.00%
801 -000	CDL's & Miscellaneous Collection System Infiltration Study Professional Services	543	65	500	800 <u>1,000</u> 1,800	800 <u>1,000</u> 1,800	800 <u>1,000</u> 1,800	800 <u>1,000</u> 1,800	0 <u>0</u> 0	0.00% <u>0.00%</u> 0.00%
801 -200	MML Environmental Affairs Assessment Special Services	407	4,270	500	<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**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number**

**555**

**Activity Number**

**600**

**REQUEST FOR ADMINISTRATIVE EXPENSES**

		Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
803 -000	Miss Dig	294	319	325	350	350	350	350	0	0.00%
850 -000	Telephones	1,200	1,211	1,400	1,400	1,400	1,400	1,400	0	0.00%
860 -000	Travel Expense, Auto Allowance	1,132	775	1,100	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	177	149	400	200	200	200	200	0	0.00%
910 -000	Insurance and Bonds	14,237	11,569	8,200	12,000	6,600	6,600	6,600	(5,400)	-45.00%
920 -100	Utilities-Electric	92,834	74,150	77,000	75,000	75,000	75,000	75,000	0	0.00%
920 -200	Utilities-Gas	6,026	8,295	8,500	9,000	9,000	9,000	9,000	0	0.00%
931 -000	Repairs to Structures	157	919	400	500	500	500	500	0	0.00%
	Office Equipment				500	500	500	500	0	0.00%
	Elevator Inspection/Main.				2,500	2,500	2,500	2,500	0	0.00%
932 -000	Repairs to Equipment	1,530	1,925	2,100	3,000	3,000	3,000	3,000	0	0.00%
943 -000	Rental of Equipment	1,344	432	0	1,400	250	250	250	(1,150)	-82.14%
950 -000	Uncollectable Accounts	989	0	500	500	500	500	500	0	0.00%
	WEF				200	230	230	230	30	15.00%
	MRWA				320	325	325	325	5	1.56%
	AWWA				175	175	175	175	0	0.00%
958 -000	Memberships and Dues	471	0	700	695	730	730	730	35	5.04%

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**555**

**Activity Number**

**600**

**REQUEST FOR ADMINISTRATIVE EXPENSES**

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
Description of Request									
Salaries and Wages				2,819	3,692	3,692	3,692	873	30.97%
Registration				700	1,200	1,200	1,200	500	71.43%
Travel				1,100	1,600	1,600	1,600	500	45.45%
960 -000 Education and Training	5,634	3,924	4,000	4,619	6,492	6,492	6,492	1,873	40.55%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	0	0	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines & Periodicals	0	0	0	0	300	300	300	300	NEW
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>413,649</b>	<b>344,024</b>	<b>410,475</b>	<b>397,387</b>	<b>431,058</b>	<b>431,058</b>	<b>431,058</b>	<b>33,671</b>	<b>8.47%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number**

**555**

**Activity Number**

**610**

**REQUEST FOR PRODUCTION EXPENSES**

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Estimate</u> <u>2013-14</u>	<u>Budget</u> <u>2013-14</u>	<u>Request</u> <u>2014-15</u>	<u>Recommended</u> <u>2014-15</u>	<u>Final</u> <u>2014-15</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages	130,290	156,938	166,000	166,304	170,072	170,072	170,072	3,768	2.27%
726 -000 Supplies-Miscellaneous	186	624	200	500	500	500	500	0	0.00%
				40,000	40,000	40,000	40,000	0	0.00%
				<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0	0.00%
728 -000 Plant Chemicals	33,384	37,860	43,200	45,000	45,000	45,000	45,000	0	0.00%
728 -100 Laboratory Chemicals and Supplies	4,602	6,056	6,500	7,000	7,000	7,000	7,000	0	0.00%
728 -200 NPDES & Permit Testing	9,251	7,203	10,000	12,000	12,000	12,000	12,000	0	0.00%
801 -250 Digester Cleaning	0	0	36,750	25,000	38,000	38,000	38,000	13,000	52.00%
802 -000 Sludge Hauling	19,633	19,568	24,000	23,000	25,000	25,000	25,000	2,000	8.70%
802 -200 MDEQ Sludge Fee	2,984	1,648	2,675	3,000	3,000	3,000	3,000	0	0.00%
920 -400 Diesel Fuel	744	901	900	1,000	1,000	1,000	1,000	0	0.00%
931 -000 Repairs to Structures(Outside Vendors)	0	0	0	0	0	0	0	0	0.00%
931 -702 Repairs to Structures-Labor	0	1,842	4,000	4,711	4,791	4,791	4,791	80	1.70%
931 -726 Repairs to Structures-Supplies	182	1,385	1,400	1,500	1,500	1,500	1,500	0	0.00%
932 -000 Repairs to Equipment(Outside Vendors)	1,363	8,027	2,800	2,000	3,000	3,000	3,000	1,000	50.00%
932 -200 Repairs to Equipment-Portable	0	0	0	0	0	0	0	0	0.00%
932 -702 Repairs to Equipment-Labor	41,080	51,511	55,000	43,312	43,257	43,257	43,257	(55)	-0.13%
932 -726 Repairs to Equipment-Supplies	11,418	12,172	23,000	24,000	24,000	24,000	24,000	0	0.00%
943 -000 Equipment Rental	525	843	900	1,200	1,200	1,200	1,200	0	0.00%
<b>TOTAL PRODUCTION EXPENSES</b>	<b>255,642</b>	<b>306,578</b>	<b>377,325</b>	<b>359,527</b>	<b>379,320</b>	<b>379,320</b>	<b>379,320</b>	<b>19,793</b>	<b>5.51%</b>



**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number 555  
REQUEST FOR STATION EXPENSES**

**Activity Number**

**615**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Request 2014-15</u>	<u>Recommended 2014-15</u>	<u>Final 2014-15</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
702 -000 <del>Description of Request</del> Salaries and Wages(Operations)	10,535	10,338	11,000	14,546	15,090	15,090	15,090	544	3.74%
931 -702 Repairs to Structures-Labor	0	0	0	1,693	1,717	1,717	1,717	24	1.42%
931 -726 Repairs to Structures-Supplies	776	2,559	0	250	250	250	250	0	0.00%
932 -702 Repairs to Equipment-Labor	4,030	3,443	5,000	6,063	6,189	6,189	6,189	126	2.08%
932 -726 Repairs to Equipment-Supplies	3,184	3,372	1,000	1,000	1,000	1,000	1,000	0	0.00%
943 -000 Rental of Equipment	4,235	3,453	3,000	5,000	5,000	5,000	5,000	0	0.00%
<b>TOTAL STATION EXPENSES</b>	<b>22,760</b>	<b>23,165</b>	<b>20,000</b>	<b>28,552</b>	<b>29,246</b>	<b>29,246</b>	<b>29,246</b>	<b>694</b>	<b>2.43%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number**

**555**

**Activity Number**

**620**

**REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES**

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Estimate</u> <u>2013-14</u>	<u>Budget</u> <u>2013-14</u>	<u>Request</u> <u>2014-15</u>	<u>Recommended</u> <u>2014-15</u>	<u>Final</u> <u>2014-15</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages	18,206	25,098	27,500	40,921	41,877	41,877	41,877	956	2.34%
702 -100 Salaries and Wages-Other	0	0	0	0	0	0	0	0	0.00%
726 -000 Supplies-Miscellaneous	751	431	300	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)	29,073	12,056	25,000	25,000	25,000	25,000	25,000	0	0.00%
931 -050 Repairs/Main.-Inspection	3,398	3,198	4,000	4,000	4,000	4,000	4,000	0	0.00%
932 -000 Repairs to Equipment	273	1,351	500	500	500	500	500	0	0.00%
943 -000 Equipment Rental	28,915	33,230	35,000	30,000	30,000	30,000	30,000	0	0.00%
<b>TOTAL TRANSMISSION/DISTRIBUTION</b>	<b>80,616</b>	<b>75,364</b>	<b>92,300</b>	<b>101,421</b>	<b>102,377</b>	<b>102,377</b>	<b>102,377</b>	<b>956</b>	<b>0.94%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number**

**555**

**Activity Number**

**630**

**REQUEST FOR CUSTOMER SERVICE EXPENSES**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Request 2014-15</u>	<u>Recommended 2014-15</u>	<u>Final 2014-15</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	24,457	24,936	24,000	26,500	25,000	25,000	25,000	(1,500)	-5.66%
943 -000 Equipment Rental	664	565	700	2,600	2,600	2,600	2,600	0	0.00%
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>25,121</b>	<b>25,501</b>	<b>24,700</b>	<b>29,100</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>(1,500)</b>	<b>-5.15%</b>

**CITY OF ESCANABA**

**2014-2015 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**Activity Number**

**640/999**

**REQUEST FOR OTHER EXPENSES**

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Estimate</u> <u>2013-14</u>	<u>Budget</u> <u>2013-14</u>	<u>Request</u> <u>2014-15</u>	<u>Recommended</u> <u>2014-15</u>	<u>Final</u> <u>2014-15</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
968 -000 <b>Depreciation Expense</b>	215,700	216,036	217,000	220,000	235,000	235,000	235,000	15,000	6.82%
<b>General Fund Charges</b>									
999 -100 <b>Overhead Allocation</b>	178,191	178,713	173,175	171,846	175,163	175,163	175,163	3,317	1.93%
<b>TOTAL OTHER EXPENSES</b>	<u>393,891</u>	<u>394,749</u>	<u>390,175</u>	<u>391,846</u>	<u>410,163</u>	<u>410,163</u>	<u>410,163</u>	<u>18,317</u>	<u>4.67%</u>