

CITY OF ESCANABA

2014-2015 Water Fund Budget Request Workpaper

Fund Number 333

WATER 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	2,083,322	2,069,592	2,031,100	2,094,100	2,101,400	7,300	0.35%
Less: Operating Expenditures	1,663,245	1,469,057	1,695,825	1,743,066	1,756,307	13,241	0.76%
Net Operating Income	420,077	600,535	335,275	351,034	345,093	(5,941)	-1.69%
Plus: Interest Earnings	15,514	6,787	10,000	5,000	10,000	5,000	100.00%
Cap Improv Bond Fed Subsidy	74,343	72,937	66,000	71,325	64,550	(6,775)	-9.50%
Transfer from Health/Dental Insurance Fund	0	0	25,500	25,563	0	(25,563)	-100.00%
Gain/(Loss) on Investments	1,482	(3,766)	0	0	0	0	0.00%
Less: Bond Interest Expense/Discount	278,487	256,911	244,600	244,600	234,400	(10,200)	-4.17%
NET INCOME	232,929	419,582	192,175	208,322	185,243	(23,079)	-11.08%

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WATER 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	1,871,968	1,964,760	1,941,000	2,010,000	2,014,500	4,500	0.22%
Flat Rate	30,002	33,403	33,000	32,000	33,600	1,600	5.00%
Reconnection Fees	7,431	9,649	8,500	7,500	8,500	1,000	13.33%
Hydrant Rentals	86,394	13,883	7,500	10,000	10,200	200	2.00%
Penalties on Utility Collections	9,447	10,105	9,500	9,000	9,000	0	0.00%
Property Owner's Share of Special Assessments	31,552	0	0	0	0	0	0.00%
Tower Rent	13,800	15,600	15,600	15,600	15,600	0	0.00%
Insurance Reimbursements	22,000	6,045	0	0	0	0	0.00%
Miscellaneous Revenues	10,728	16,147	16,000	10,000	10,000	0	0.00%
TOTAL OPERATING REVENUES	2,083,322	2,069,592	2,031,100	2,094,100	2,101,400	7,300	0.35%

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Activity Number

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REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2014-15</u>	<u>Col. 7-Col. 4</u>	<u>Col. 7-Col. 4</u>
REQUEST FOR ADMINISTRATIVE EXPENSES	552,530	434,107	494,825	553,600	551,771	551,771	551,771	(1,829)	-0.33%
REQUEST FOR PRODUCTION EXPENSES	376,867	361,562	371,250	417,127	421,084	421,084	421,084	3,957	0.95%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	140,086	75,083	113,250	174,730	176,522	176,522	176,522	1,792	1.03%
REQUEST FOR CUSTOMER SERVICE EXPENSES	33,102	38,381	159,425	41,523	42,657	42,657	42,657	1,134	2.73%
REQUEST FOR OTHER EXPENSES	560,660	559,924	557,075	556,086	564,273	564,273	564,273	8,187	1.47%
TOTAL OPERATING EXPENSES	1,663,245	1,469,057	1,695,825	1,743,066	1,756,307	1,756,307	1,756,307	13,241	0.76%

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Activity Number

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REQUEST FOR CAPITAL EXPENDITURES

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	Description of Request	2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15	Col. 7-Col. 4	Col. 7-Col. 4
	VFD on Influent Pumps				15,000	18,000	18,000	18,000	3,000	20.00%
	Geo-Tubes				8,700	0	0	0	(8,700)	-100.00%
	Automatic Gate, East				15,000	15,000	15,000	15,000	0	0.00%
	Alum Tanks				32,000	32,000	32,000	32,000	0	0.00%
	Boiler System Replacement/Upgrade				50,000	50,000	50,000	50,000	0	0.00%
	Breakroom Expansion / Bathroom Relocation				15,000	15,000	15,000	15,000	0	0.00%
	Upgrade/Replace On-Line Cl2 Analyzer				0	12,000	12,000	12,000	12,000	NEW
541-136	-000 Structures and Improvements	764,675	9,440	0	135,700	142,000	142,000	142,000	6,300	4.64%
	pH Meter				3,000	3,000	3,000	3,000	0	0.00%
541-140	-608 Laboratory Equipment	1,114	0	0	3,000	3,000	3,000	3,000	0	0.00%
	Portable Valve Operator				8,000	8,000	8,000	8,000	0	0.00%
	Fire Flow Test Kit				1,500	1,500	1,500	1,500	0	0.00%
	Floor Scrubber				4,500	0	0	0	(4,500)	-100.00%
	Locator				4,000	0	0	0	(4,000)	-100.00%
541-140	-612 Tools & Equipment	0	0	4,500	18,000	9,500	9,500	9,500	(8,500)	-47.22%
	Computer Upgrades				5,000	5,000	5,000	5,000	0	0.00%
541-146	-100 Office Equipment & Furniture	2,460	0	2,000	5,000	5,000	5,000	5,000	0	0.00%
	Paint Fire Hydrants/Lead Testing				50,000	50,000	50,000	50,000	0	0.00%
	Replace Service Lines				10,000	10,000	10,000	10,000	0	0.00%
541-152	-00X Transmission/Distribution Mains	196,395	0	58,000	60,000	60,000	60,000	60,000	0	0.00%
	New Meters				30,000	30,000	30,000	30,000	0	0.00%
	Large Meter Replacement				30,000	30,000	30,000	30,000	0	0.00%
	Calibrate/Rebuild Large Water Meters				8,000	8,000	8,000	8,000	0	0.00%
541-152	-005 Meters	9,146	44,858	55,000	68,000	68,000	68,000	68,000	0	0.00%
TOTAL CAPITAL OUTLAY		973,790	54,298	119,500	289,700	287,500	287,500	287,500	(2,200)	-0.76%

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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
	<u>Description of Request</u>									
702 -000	Superintendent Salaries and Wages	34,240	29,287	31,000	<u>28,827</u> 28,827	<u>29,543</u> 29,543	<u>29,543</u> 29,543	<u>29,543</u> 29,543	716 716	2.48% 2.48%
703 -200	Holiday Leave	16,200	13,418	15,500	15,963	16,563	16,563	16,563	600	3.76%
703 -300	Sick Leave	19,687	8,535	8,000	7,247	7,723	7,723	7,723	476	6.57%
703 -400	Vacation Pay	33,290	28,373	30,000	25,108	26,485	26,485	26,485	1,377	5.48%
703 -500	Longevity Pay	3,488	2,100	1,750	2,100	1,950	1,950	1,950	(150)	-7.14%
703 -600	Family Leave	6,874	3,899	3,800	3,489	3,618	3,618	3,618	129	3.70%
703 -700	Workers' Disability	0	4,105	0	0	0	0	0	0	0.00%
712 -000	Pension, Social Security & W/C Overhead on Salaries and Wages	133,851	94,202	140,000	<u>165,690</u> 165,690	<u>188,781</u> 188,781	<u>188,781</u> 188,781	<u>188,781</u> 188,781	23,091 23,091	13.94% 13.94%
713 -000	Health/Rx/Dental/Vision/Life Co-Pay				155,946 <u>(25,962)</u>	126,070 <u>(21,087)</u>	126,070 <u>(21,087)</u>	126,070 <u>(21,087)</u>	(29,876) 4,875	-19.16% -18.78%
713 -000	Life and Hospital Insurance	129,361	89,437	84,000	129,984	104,983	104,983	104,983	(25,001)	-19.23%
726 -000	Supplies-Miscellaneous	921	838	1,000	1,800	1,800	1,800	1,800	0	0.00%
727 -000	Office Supplies	440	617	500	800	800	800	800	0	0.00%
740 -000	Building Supplies	1,214	1,830	1,200	1,400	1,400	1,400	1,400	0	0.00%
801 -000	Other Professional Services	1,634	1,065	5,500	<u>1,000</u> 1,000	<u>1,000</u> 1,000	<u>1,000</u> 1,000	<u>1,000</u> 1,000	0 0	0.00% 0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
	Description of Request	2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15	Col. 7-Col. 4	Col. 7-Col. 4
	Lab Certification (Every 3 years)				0	0	0	0	0	0.00%
	Water Supply Supervision Program(MDPH)				5,500	5,500	5,500	5,500	0	0.00%
	WPDES				150	150	150	150	0	0.00%
801 -200	Special Services	4,620	7,178	5,900	5,650	5,650	5,650	5,650	0	0.00%
803 -000	Miss Dig	8,228	21,177	24,000	14,000	15,000	15,000	15,000	1,000	7.14%
850 -000	Telephones	2,066	1,746	2,000	2,000	2,000	2,000	2,000	0	0.00%
860 -000	Travel Expense, Auto Allowance	1,618	775	1,800	2,400	2,000	2,000	2,000	(400)	-16.67%
881 -000	Sales Promotion	0	0	0	0	0	0	0	0	0.00%
	Consumer Confidence Reports				4,200	4,200	4,200	4,200	0	0.00%
900 -000	Printing and Publishing	3,067	3,327	3,900	4,200	4,200	4,200	4,200	0	0.00%
910 -000	Insurance and Bonds	12,648	10,324	8,600	10,700	6,900	6,900	6,900	(3,800)	-35.51%
920 -100	Utilities-Electric	94,194	73,296	72,000	82,000	82,000	82,000	82,000	0	0.00%
920 -200	Utilities-Gas	20,242	18,883	23,000	20,000	20,000	20,000	20,000	0	0.00%
920 -300	Utilities-Wastewater	8,991	9,980	20,600	12,500	12,500	12,500	12,500	0	0.00%
	Office, Lunch Area, Lobby				1,000	1,000	1,000	1,000	0	0.00%
931 -000	Repairs to Structures(Admin)	355	749	500	1,000	1,000	1,000	1,000	0	0.00%
	Computers				3,500	3,500	3,500	3,500	0	0.00%
932 -000	Repairs to Equipment	1,484	1,946	1,500	3,500	3,500	3,500	3,500	0	0.00%
943 -000	Rental of Equipment	3,336	1,226	250	3,100	1,000	1,000	1,000	(2,100)	-67.74%
950 -000	Uncollectable Accounts	1,479	0	750	750	750	750	750	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
Description of Request		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15	Col. 7-Col. 4	Col. 7-Col. 4
	MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
	Water Environment Federation (WET)				0	325	325	325	325	NEW
	American Water Works Association				300	300	300	300	0	0.00%
958 -000	Memberships and Dues	620	295	625	590	915	915	915	325	55.08%
	Salaries and Wages				3,802	4,410	4,410	4,410	608	15.99%
	Registrations				2,600	3,200	3,200	3,200	600	23.08%
	Travel				1,100	1,800	1,800	1,800	700	63.64%
960 -000	Education and Training	7,613	5,279	6,800	7,502	9,410	9,410	9,410	1,908	25.43%
962 -000	Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000	Capital Outlay-Equipment	769	220	150	0	0	0	0	0	0.00%
979 -000	Books, Magazines and Periodicals	0	0	200	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES		552,530	434,107	494,825	553,600	551,771	551,771	551,771	(1,829)	-0.33%

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REQUEST FOR PRODUCTION 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
702 -000	Salaries and Wages	178,553	172,487	176,000	188,127	197,084	197,084	197,084	8,957	4.76%
726 -000	Supplies-Miscellaneous	0	482	100	0	0	0	0	0	0.00%
	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				8,000	8,000	8,000	8,000	0	0.00%
	Carbon				4,000	4,000	4,000	4,000	0	0.00%
	Polymer				1,000	0	0	0	(1,000)	-100.00%
728 -000	Plant Chemicals	131,042	135,719	144,000	153,000	152,000	152,000	152,000	(1,000)	-0.65%
	Private Lab Fees				11,000	11,000	11,000	11,000	0	0.00%
	State Lab Fees				7,500	7,500	7,500	7,500	0	0.00%
	Unregulated Contaminant Monitoring Rule 3 On-Site Laboratory Testing				4,500	0	0	0	(4,500)	-100.00%
					7,500	7,500	7,500	7,500	0	0.00%
728 -100	Laboratory Chemicals and Supplies	16,518	24,746	27,500	30,500	26,000	26,000	26,000	(4,500)	-14.75%
801 -000	Professional Services	0	0	0	10,000	10,000	10,000	10,000	0	0.00%
920 -400	Diesel Fuel-Generator	1,473	2,744	2,000	1,500	2,000	2,000	2,000	500	33.33%
931 -702	Repairs to Structures-Labor	1,410	517	500	1,000	1,000	1,000	1,000	0	0.00%
931 -726	Repairs to Structures-Supplies	37,652	236	1,000	6,000	6,000	6,000	6,000	0	0.00%
931 -881	Repairs-Equipment	6,930	6,134	18,000	24,000	24,000	24,000	24,000	0	0.00%
931 -882	Repairs-Tanks	335	16,081	0	500	500	500	500	0	0.00%
932 -000	Repairs to Equipment	0	10	750	500	500	500	500	0	0.00%
943 -880	Equipment Rental-Structures & Improveme	1,470	2,239	1,250	2,000	2,000	2,000	2,000	0	0.00%
943 -881	Equipment Rental-Maintenance of Equipm	1,484	167	150	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES		376,867	361,562	371,250	417,127	421,084	421,084	421,084	3,957	0.95%

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REQUEST FOR TRANSMISSION/DISTRIBUTION 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
702 -880	Labor-Maintenance of Structures & Improv	0	45	250	630	649	649	649	19	3.02%
702 -881	Labor-Maintenance of Equipment	0	659	700	1,679	1,693	1,693	1,693	14	0.83%
702 -883	Labor-Maintenance of Mains	8,157	4,935	16,000	12,070	12,455	12,455	12,455	385	3.19%
702 -884	Labor-Maintenance of Services	86,637	38,471	50,000	93,182	91,833	91,833	91,833	(1,349)	-1.45%
702 -885	Labor-Maintenance of Hydrants	5,508	14,066	20,000	12,869	15,592	15,592	15,592	2,723	21.16%
726 -880	Supplies-Maintenance of Structures & Imp	11	0	0	500	500	500	500	0	0.00%
726 -881	Supplies-Maintenance of Equipment	2,657	388	1,200	1,000	1,000	1,000	1,000	0	0.00%
726 -882	Supplies-Maintenance of Tanks	0	0	0	500	500	500	500	0	0.00%
726 -883	Supplies-Maintenance of Mains	3,201	862	7,500	9,000	9,000	9,000	9,000	0	0.00%
726 -884	Supplies-Maintenance of Services	9,079	7,311	7,000	9,000	9,000	9,000	9,000	0	0.00%
726 -885	Supplies-Maintenance of Hydrants	63	645	1,000	2,000	2,000	2,000	2,000	0	0.00%
801 -000	Professional Services	0	0	0	0	0	0	0	0	0.00%
932 -000	Repairs to Equipment	0	30	100	0	0	0	0	0	0.00%
943 -880	Equipment Rental-Main. of Structures & Irr	69	0	0	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Equipment	233	124	0	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Tanks	0	0	0	0	0	0	0	0	0.00%
943 -883	Equipment Rental-Main. of Mains	1,657	828	1,500	3,500	3,500	3,500	3,500	0	0.00%
943 -884	Equipment Rental-Main. of Services	21,980	5,502	6,000	27,000	27,000	27,000	27,000	0	0.00%
943 -885	Equipment Rental-Main. of Hydrants	834	1,217	2,000	1,800	1,800	1,800	1,800	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION		140,086	75,083	113,250	174,730	176,522	176,522	176,522	1,792	1.03%

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REQUEST FOR CUSTOMER SERVICE 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 -500	Labor-Cross Connection Control	539	2,332	1,000	3,231	3,314	3,314	3,314	83	2.57%
702 -502	Labor-Operation of Meters	2,014	57	1,000	4,920	5,206	5,206	5,206	286	5.81%
702 -503	Labor-Service to Customers	22,928	28,483	24,000	20,172	20,937	20,937	20,937	765	3.79%
726 -500	Supplies-Cross Connection Control	475	410	425	500	500	500	500	0	0.00%
726 -502	Supplies-Operation of Meters	255	775	1,200	1,500	1,500	1,500	1,500	0	0.00%
726 -503	Supplies-Service to Customers	159	183	800	500	500	500	500	0	0.00%
	Replacement Thawing Water Services				3,000	3,000	3,000	3,000	0	0.00%
931 -600	Thawing Water Services	62	406	125,000	3,200	3,200	3,200	3,200	0	0.00%
943 -000	Equipment Rental	6,670	5,735	6,000	7,500	7,500	7,500	7,500	0	0.00%
	TOTAL CUSTOMER SERVICE EXPENSES	33,102	38,381	159,425	41,523	42,657	42,657	42,657	1,134	2.73%

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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 <u>Description of Request</u> Depreciation Expense	373,323	372,061	375,000	375,000	380,000	380,000	380,000	5,000	1.33%
General Fund Charges									
999 -100 Overhead Allocation	187,337	187,863	182,075	181,086	184,273	184,273	184,273	3,187	1.76%
TOTAL OTHER EXPENSES	560,660	559,924	557,075	556,086	564,273	564,273	564,273	8,187	1.47%