

CITY OF ESCANABA

2015-2016 Wastewater Fund Budget Request Workpaper

Fund Number **555**

WASTEWATER FUND-INCOME STATEMENT

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Operating Revenues	1,339,509	1,314,643	1,310,000	1,344,500	1,390,000	45,500	3.38%
Less:Operating Expenditures	1,169,381	1,314,305	1,383,575	1,379,764	1,430,343	50,579	3.67%
Net Operating Income	170,128	338	(73,575)	(35,264)	(40,343)	(5,079)	14.40%
Plus:Interest Earnings	43,013	51,124	48,000	47,500	47,500	0	0.00%
:Gain/(Loss) on Investments	(27,246)	504	0	0	0	0	0.00%
:Transfer from Health/Dental Insurance Fund	0	22,235	0	0	0	0	0.00%
Less:Bond Interest Expense	10,163	7,260	5,600	5,600	4,400	(1,200)	-21.43%
NET INCOME	175,732	66,941	(31,175)	6,636	2,757	(3,879)	-58.45%

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WASTEWATER FUND-OPERATING REVENUES

	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,260,258	1,252,906	1,260,000	1,275,000	1,295,000	20,000	1.57%
Interdepartmental Sales	9,980	13,643	9,000	12,750	9,000	(3,750)	-29.41%
Industrial Waste Charges	53,102	36,954	30,000	45,000	75,000	30,000	66.67%
Penalties on Utility Collections	7,054	6,536	6,500	7,000	6,500	(500)	-7.14%
Reconnection Fees	2,645	2,578	2,500	2,750	2,500	(250)	-9.09%
P. O. Share of Assessments	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	6,470	2,026	2,000	2,000	2,000	0	0.00%
TOTAL OPERATING REVENUES	1,339,509	1,314,643	1,310,000	1,344,500	1,390,000	45,500	3.38%

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REQUEST FOR TOTAL OPERATING EXPENSES

<u>Description of Request</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Request 2015-16</u>	<u>Recommended 2015-16</u>	<u>Final 2015-16</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
REQUEST FOR ADMINISTRATIVE EXPENSES	344,024	413,130	438,875	431,058	482,179	482,179	482,179	51,121	11.86%
REQUEST FOR PRODUCTION EXPENSES	306,578	376,238	376,650	379,320	350,481	350,481	350,481	(28,839)	-7.60%
REQUEST FOR STATION EXPENSES	23,165	18,677	20,600	29,246	30,360	30,360	30,360	1,114	3.81%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	75,364	96,488	119,400	102,377	123,425	123,425	123,425	21,048	20.56%
REQUEST FOR CUSTOMER SERVICE EXPENSES	25,501	21,621	24,550	27,600	27,600	27,600	27,600	0	0.00%
REQUEST FOR OTHER EXPENSES	394,749	388,151	403,500	410,163	416,174	416,174	416,298	6,135	1.50%
TOTAL OPERATING EXPENSES	1,169,381	1,314,305	1,383,575	1,379,764	1,430,219	1,430,219	1,430,343	50,579	3.67%

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Fund Number 555 Activity Number 000
REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Request 2015-16	Recommended 2015-16	Final 2015-16	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
	Plant Alarm/Monitoring System				15,000	15,000	0	0	(15,000)	-100.00%
	Protective Coating-Final Clarifiers				25,000	25,000	0	0	(25,000)	-100.00%
	Upgrade Lift Stations				5,000	5,000	0	0	(5,000)	-100.00%
	Replace Chemical Feed System				15,000	15,000	0	0	(15,000)	-100.00%
	Refurbish Digester Covers #1 & #2				20,000	20,000	20,000	20,000	0	0.00%
	Renovate Training/Conference Room				10,000	0	0	0	(10,000)	-100.00%
	Repair/Replace Switchgear on Generator				18,000	20,000	20,000	20,000	2,000	11.11%
	5th Street Lift Station Improvements				20,000	20,000	20,000	20,000	0	0.00%
	Refurbish and Seal Interior of Digester				60,000	0	0	0	(60,000)	-100.00%
	Repair / Replace Headworks Building Roof				0	56,000	56,000	56,000	56,000	NEW
541 - 136 -000	Structures and Improvements	12,303	46,444	58,000	188,000	176,000	116,000	116,000	(72,000)	-38.30%
	Lab Drying Oven				2,700	2,700	0	0	(2,700)	-100.00%
	Lab Muffle Furnace				3,700	3,700	0	0	(3,700)	-100.00%
	Lawn Mower				6,000	0	0	0	(6,000)	-100.00%
	Sewer Truck				275,000	275,000	150,000	150,000	(125,000)	-45.45%
	Small Push Camera (Share with DPW)				0	5,000	5,000	5,000	5,000	NEW
	Sewer Camera Replacement (Currently in MVF)				0	60,000	60,000	60,000	60,000	NEW
	Portable Generator				0	60,000	60,000	60,000	60,000	NEW
-154 -200	Equipment and Improvements	0	5,300	5,500	287,400	406,400	275,000	275,000	(12,400)	-4.31%
	Highway Crossings				20,000	20,000	0	0	(20,000)	-100.00%
	Replace / Re-Line 23rd Ave Main				0	120,000	120,000	120,000	120,000	NEW
	Replace / Re-Line Donut Connection/Mini-Mall Lot Main				0	140,000	140,000	140,000	140,000	NEW
	Replace / Re-Line S 19th St Main				0	105,000	105,000	105,000	105,000	NEW
-140 -100	Mains	0	0	0	20,000	385,000	365,000	365,000	345,000	1725.00%
	Scada Upgrade - Computes/Operating Software				15,000	15,000	0	0	(15,000)	-100.00%
	Computer System Expansion				5,000	5,000	1,200	1,200	(3,800)	-76.00%
	Renovate Office				0	10,000	1,000	1,000	1,000	NEW
-154 -300	Office & Laboratory Equipment	2,000	1,138	8,000	20,000	30,000	2,200	2,200	(17,800)	-89.00%
TOTAL CAPITAL OUTLAY		14,303	52,882	71,500	515,400	997,400	758,200	758,200	242,800	47.11%

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REQUEST FOR ADMINISTRATIVE EXPENSES

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Request 2015-16	Recommended 2015-16	Final 2015-16	\$ Change Col. 7-Col.4	% Change Col. 7-Col.4
				29,543	32,164	32,164	32,164	2,621	8.87%
				0	8,739	8,739	8,739	8,739	NEW
702 -000	27,119	30,526	29,600	29,543	40,903	40,903	40,903	11,360	38.45%
703 -200	10,727	10,719	11,900	11,856	12,368	12,368	12,368	512	4.32%
703 -300	1,535	8,576	3,850	4,494	4,637	4,637	4,637	143	3.18%
703 -400	17,659	18,767	23,700	23,713	25,378	25,378	25,378	1,665	7.02%
703 -500	2,200	2,200	2,500	2,500	2,500	2,500	2,500	0	0.00%
703 -600	2,179	2,995	2,600	2,627	2,746	2,746	2,746	119	4.53%
				<u>159,902</u>	<u>162,672</u>	<u>162,672</u>	<u>162,672</u>	<u>2,770</u>	<u>1.73%</u>
712 -000	111,691	153,176	170,000	159,902	162,672	162,672	162,672	2,770	1.73%
				104,740	104,137	104,137	104,137	(603)	-0.58%
				(18,439)	(18,354)	(18,354)	(18,354)	85	-0.46%
713 -000	61,359	69,999	75,000	86,301	85,783	85,783	85,783	(518)	-0.60%
726 -000	584	308	300	350	350	350	350	0	0.00%
727 -000	296	450	250	600	600	600	600	0	0.00%
740 -000	672	836	900	800	890	890	890	90	11.25%
				800	800	800	800	0	0.00%
				<u>1,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>29,000</u>	<u>2900.00%</u>
801 -000	65	4,352	11,100	1,800	30,800	30,800	30,800	29,000	1611.11%
				<u>350</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>150</u>	<u>42.86%</u>
801 -200	4,270	470	350	350	500	500	500	150	42.86%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimate</u> <u>2014-15</u>	<u>Budget</u> <u>2014-15</u>	<u>Request</u> <u>2015-16</u>	<u>Recommended</u> <u>2015-16</u>	<u>Final</u> <u>2015-16</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
803 -000	Miss Dig	319	446	450	350	450	450	450	100	28.57%
850 -000	Telephones	1,211	1,289	1,400	1,400	1,400	1,400	1,400	0	0.00%
860 -000	Travel Expense, Auto Allowance	775	954	1,400	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	149	358	200	200	200	200	200	0	0.00%
910 -000	Insurance and Bonds	11,569	8,194	5,850	6,600	6,600	6,600	6,600	0	0.00%
920 -100	Utilities-Electric	74,150	79,444	82,000	75,000	80,000	80,000	80,000	5,000	6.67%
920 -200	Utilities-Gas	8,295	11,327	8,000	9,000	9,000	9,000	9,000	0	0.00%
931 -000	Repairs to Structures	919	370	300	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	1,925	2,949	1,800	3,000	3,000	3,000	3,000	0	0.00%
943 -000	Rental of Equipment	432	0	0	250	250	250	250	0	0.00%
950 -000	Uncollectable Accounts	0	0	0	500	500	500	500	0	0.00%
	WEF				230	230	230	230	0	0.00%
	MRWA				325	325	325	325	0	0.00%
	AWWA				175	175	175	175	0	0.00%
958 -000	Memberships and Dues	0	325	700	730	730	730	730	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
Description of Request		2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2015-16	Col. 7-Col.4	Col. 7-Col.4
	Salaries and Wages				3,692	3,832	3,832	3,832	140	3.79%
	Renewals & Certification Exams				0	590	590	590	590	NEW
	Registration				1,200	1,200	1,200	1,200	0	0.00%
	Travel				<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	0	0.00%
960 -000	Education and Training	3,924	3,032	4,450	6,492	7,222	7,222	7,222	730	11.24%
962 -000	Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000	Capital Outlay-Equipment	0	1,068	0	0	0	0	0	0	0.00%
979 -000	Books, Magazines & Periodicals	0	0	275	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES		344,024	413,130	438,875	431,058	482,179	482,179	482,179	51,121	11.86%

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REQUEST FOR PRODUCTION EXPENSES

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimate</u> <u>2014-15</u>	<u>Budget</u> <u>2014-15</u>	<u>Request</u> <u>2015-16</u>	<u>Recommended</u> <u>2015-16</u>	<u>Final</u> <u>2015-16</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 <u>Description of Request</u> Salaries and Wages	156,938	169,801	170,000	170,072	174,759	174,759	174,759	4,687	2.76%
726 -000 Supplies-Miscellaneous	624	197	300	500	1,300	1,300	1,300	800	160.00%
				40,000	40,000	40,000	40,000	0	0.00%
				5,000	5,000	5,000	5,000	0	0.00%
728 -000 Ferric Chloride/Chlorine Polymer Plant Chemicals	37,860	41,452	38,500	45,000	45,000	45,000	45,000	0	0.00%
728 -100 Laboratory Chemicals and Supplies	6,056	6,818	8,000	7,000	8,000	8,000	8,000	1,000	14.29%
728 -200 NPDES & Permit Testing	7,203	10,697	11,500	12,000	12,000	12,000	12,000	0	0.00%
801 -250 Digester Cleaning	0	36,750	54,000	38,000	0	0	0	(38,000)	-100.00%
802 -000 Sludge Hauling	19,568	27,949	21,000	25,000	25,000	25,000	25,000	0	0.00%
802 -200 MDEQ Sludge Fee	1,648	0	2,650	3,000	3,000	3,000	3,000	0	0.00%
920 -400 Diesel Fuel	901	0	1,500	1,000	1,200	1,200	1,200	200	20.00%
931 -000 Repairs to Structures(Outside Vendors)	0	47	0	0	0	0	0	0	0.00%
931 -702 Repairs to Structures-Labor	1,842	3,861	2,000	4,791	5,032	5,032	5,032	241	5.03%
931 -726 Repairs to Structures-Supplies	1,385	1,614	1,800	1,500	1,500	1,500	1,500	0	0.00%
932 -000 Repairs to Equipment(Outside Vendors)	8,027	1,758	2,500	3,000	3,000	3,000	3,000	0	0.00%
932 -200 Repairs to Equipment-Portable	0	0	0	0	0	0	0	0	0.00%
932 -702 Repairs to Equipment-Labor	51,511	50,103	50,000	43,257	45,490	45,490	45,490	2,233	5.16%
932 -726 Repairs to Equipment-Supplies	12,172	22,474	12,000	24,000	24,000	24,000	24,000	0	0.00%
943 -000 Equipment Rental	843	2,717	900	1,200	1,200	1,200	1,200	0	0.00%
TOTAL PRODUCTION EXPENSES	306,578	376,238	376,650	379,320	350,481	350,481	350,481	(28,839)	-7.60%

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**Fund Number 555
REQUEST FOR STATION EXPENSES**

Activity Number 615

	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Request 2015-16</u>	<u>Recommended 2015-16</u>	<u>Final 2015-16</u>	<u>\$ Change Col. 7-Col.4</u>	<u>% Change Col. 7-Col.4</u>
702 -000 Salaries and Wages(Operations)	10,338	9,359	12,000	15,090	15,669	15,669	15,669	579	3.84%
931 -702 Repairs to Structures-Labor	0	128	0	1,717	1,826	1,826	1,826	109	6.35%
931 -726 Repairs to Structures-Supplies	2,559	0	200	250	250	250	250	0	0.00%
932 -702 Repairs to Equipment-Labor	3,443	5,431	5,200	6,189	6,615	6,615	6,615	426	6.88%
932 -726 Repairs to Equipment-Supplies	3,372	847	200	1,000	1,000	1,000	1,000	0	0.00%
943 -000 Rental of Equipment	3,453	2,912	3,000	5,000	5,000	5,000	5,000	0	0.00%
TOTAL STATION EXPENSES	23,165	18,677	20,600	29,246	30,360	30,360	30,360	1,114	3.81%

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Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimate</u> <u>2014-15</u>	<u>Budget</u> <u>2014-15</u>	<u>Request</u> <u>2015-16</u>	<u>Recommended</u> <u>2015-16</u>	<u>Final</u> <u>2015-16</u>	<u>\$ Change</u> <u>Col. 7-Col.4</u>	<u>% Change</u> <u>Col. 7-Col.4</u>
702 -000 Salaries and Wages	25,098	28,772	38,000	41,877	43,425	43,425	43,425	1,548	3.70%
702 -100 Salaries and Wages-Other	0	0	0	0	0	0	0	0	0.00%
726 -000 Supplies-Miscellaneous	431	357	3,000	1,000	3,500	3,500	3,500	2,500	250.00%
801 -000 Professional Services	0	0	1,100	0	0	0	0	0	0.00%
Supplies				6,000	8,000	8,000	8,000	2,000	33.33%
Labor				10,000	16,000	16,000	16,000	6,000	60.00%
Equipment Rental				9,000	10,000	10,000	10,000	1,000	11.11%
931 -000 Repairs/Main. of Structures(DPW)	12,056	29,647	35,000	25,000	34,000	34,000	34,000	9,000	36.00%
931 -050 Repairs/Main.-Inspection	3,198	3,613	8,000	4,000	8,000	8,000	8,000	4,000	100.00%
932 -000 Repairs to Equipment	1,351	883	300	500	500	500	500	0	0.00%
943 -000 Equipment Rental	33,230	33,216	34,000	30,000	34,000	34,000	34,000	4,000	13.33%
TOTAL TRANSMISSION/DISTRIBUTION	75,364	96,488	119,400	102,377	123,425	123,425	123,425	21,048	20.56%

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Activity Number

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REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Request 2015-16</u>	<u>Recommended 2015-16</u>	<u>Final 2015-16</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	24,936	21,096	24,000	25,000	25,000	25,000	25,000	0	0.00%
943 -000 Equipment Rental	565	525	550	2,600	2,600	2,600	2,600	0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES	25,501	21,621	24,550	27,600	27,600	27,600	27,600	0	0.00%

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Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimate</u> <u>2014-15</u>	<u>Budget</u> <u>2014-15</u>	<u>Request</u> <u>2015-16</u>	<u>Recommended</u> <u>2015-16</u>	<u>Final</u> <u>2015-16</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	216,036	217,518	220,000	235,000	235,000	235,000	235,000	0	0.00%
General Fund Charges									
999 -100 Overhead Allocation	178,713	170,633	183,500	175,163	181,174	181,174	181,298	6,135	3.50%
TOTAL OTHER EXPENSES	394,749	388,151	403,500	410,163	416,174	416,174	416,298	6,135	1.50%