

CITY OF ESCANABA

2017-18 Water Fund Budget Request Workpaper

Fund Number **333**

WATER FUND-INCOME STATEMENT

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Operating Revenues	2,148,133	2,111,074	2,217,100	2,199,876	2,380,201	180,325	8.20%
Less: Operating Expenditures	1,774,112	1,854,885	1,865,412	1,956,454	2,247,512	291,058	14.88%
Net Operating Income	<u>374,021</u>	<u>256,189</u>	<u>351,688</u>	<u>243,422</u>	<u>132,689</u>	<u>(110,733)</u>	<u>-45.49%</u>
Plus: Interest Earnings	11,813	13,802	14,000	11,000	12,000	1,000	9.09%
Cap Improv Bond Fed Subsidy	64,534	63,002	61,000	62,650	58,600	(4,050)	-6.46%
Transfer from Health/Dental Insurance Fund	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	711	14,871	0	0	0	0	0.00%
Less: Bond Interest Expense/Discount	<u>235,069</u>	<u>223,532</u>	<u>213,000</u>	<u>223,500</u>	<u>202,300</u>	<u>(21,200)</u>	<u>-9.49%</u>
NET INCOME	<u><u>216,010</u></u>	<u><u>124,332</u></u>	<u><u>213,688</u></u>	<u><u>93,572</u></u>	<u><u>989</u></u>	<u><u>(92,583)</u></u>	<u><u>-98.94%</u></u>

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Fund Number **333**

WATER FUND-OPERATING REVENUES

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,928,689	2,018,978	2,114,000	2,104,100	2,280,844	176,744	8.40%
Flat Rate	34,217	35,636	36,000	36,676	39,757	3,081	8.40%
Reconnection Fees	12,993	10,407	10,000	10,000	10,000	0	0.00%
Hydrant Rentals	9,062	7,013	13,000	9,000	9,000	0	0.00%
Penalties on Utility Collections	10,069	9,915	13,500	9,500	10,000	500	5.26%
State Grants - Winter Emergency Costs	123,064	0	0	0	0	0	0.00%
Tower Rent	15,600	15,600	15,600	15,600	15,600	0	0.00%
Insurance Reimbursements	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	14,439	13,525	15,000	15,000	15,000	0	0.00%
TOTAL OPERATING REVENUES	2,148,133	2,111,074	2,217,100	2,199,876	2,380,201	180,325	8.20%

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Activity Number

REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual 2014-15	Actual 2014-15	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
REQUEST FOR ADMINISTRATIVE EXPENSES	522,856	688,537	603,601	634,467	778,298	774,288	774,288	139,821	22.04%
REQUEST FOR PRODUCTION EXPENSES	410,010	374,411	397,121	460,297	512,229	506,965	506,965	46,668	10.14%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	191,251	180,848	225,700	220,478	286,266	261,266	261,266	40,788	18.50%
REQUEST FOR CUSTOMER SERVICE EXPENSES	82,546	40,392	40,625	46,777	73,855	72,845	72,845	26,068	55.73%
REQUEST FOR OTHER EXPENSES	567,449	570,697	598,365	594,435	637,834	632,148	632,148	37,713	6.34%
TOTAL OPERATING EXPENSES	1,774,112	1,854,885	1,865,412	1,956,454	2,288,482	2,247,512	2,247,512	291,058	14.88%

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2017-18 Water Fund Budget Request Workpaper

Fund Number 333

REQUEST FOR CAPITAL EXPENDITURES

		Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
	Description of Request									
	Plant Improvements for DBP's				0	200,000	200,000	200,000	200,000	NEW
	Upgrade Video, Fire & Intrusion Security Systems				0	30,000	20,000	20,000	20,000	NEW
	SCADA Upgrade from Windows XP				0	25,000	25,000	25,000	25,000	NEW
	Upgrade/Replace CI2 Online Analyzer				0	20,000	20,000	20,000	20,000	NEW
	Replace CI2 Regulators & Ejectors				20,000	6,000	6,000	6,000	(14,000)	-70.00%
541-136	-000 Structures and Improvements	3,450	39,605	14,000	20,000	281,000	271,000	271,000	251,000	1255.00%
	Color Spectomometer				0	4,000	4,000	4,000	4,000	NEW
541-140	-608 Laboratory Equipment	1,307	0	0	0	4,000	4,000	4,000	4,000	NEW
	Lawn Mower				0	7,000	0	0	0	NEW
	Miscellaneous Tools				0	5,000	5,000	5,000	5,000	NEW
541-140	-612 Tools & Equipment	0	399	0	0	12,000	5,000	5,000	5,000	NEW
	Printer				0	3,500	3,500	3,500	3,500	0.00%
541-146	-100 Office Equipment & Furniture	0	0	0	0	3,500	3,500	3,500	3,500	0.00%
	GIS Water System				30,000	0	0	0	(30,000)	-100.00%
	Replace Frozen Service Lines (moved to -630-)				10,000	10,000	0	0	(10,000)	0.00%
	Install Mixers in Water Towers				80,000	0	0	0	(80,000)	-100.00%
	Truck Mounted Tablets for GIS System					3,000	3,000	3,000	3,000	NEW
	Miscellaneous Tools (Dist. Crew)					5,000	5,000	5,000	5,000	NEW
	Leak Detection Equipment					4,000	4,000	4,000	4,000	NEW
	Leak Detection				30,000	0	0	0	(30,000)	-100.00%
	Painting Fire Hydrants				0	0	42,500	42,500	42,500	NEW
541-152	-00X Transmission/Distribution Mains	0	19,305	141,700	150,000	22,000	54,500	54,500	(95,500)	-63.67%
	New Meters				130,000	200,000	200,000	200,000	70,000	53.85%
	Large Meter Replacement				20,000	20,000	20,000	20,000	0	0.00%
541-152	-005 Meters	61,650	62,260	143,000	150,000	220,000	220,000	220,000	70,000	46.67%
TOTAL CAPITAL OUTLAY		66,407	121,569	298,700	320,000	542,500	558,000	558,000	238,000	74.38%

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Fund Number 333 Activity Number 600
REQUEST FOR ADMINISTRATIVE EXPENSES

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Request</u> <u>2017-18</u>	<u>Recommended</u> <u>2017-18</u>	<u>Final</u> <u>2017-18</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
				32,806	33,309	33,309	33,309	503	1.53%
				<u>5,685</u>	<u>6,367</u>	<u>6,188</u>	<u>6,188</u>	<u>503</u>	<u>8.85%</u>
702 -000	29,745	148,940	38,491	38,491	39,676	39,497	39,497	1,006	2.61%
703 -200	17,319	17,003	17,295	17,295	17,804	17,335	17,335	40	0.23%
703 -300	5,234	16,113	12,000	8,048	8,052	7,830	7,830	(218)	-2.71%
703 -400	31,729	33,330	50,000	29,242	29,634	28,853	28,853	(389)	-1.33%
703 -500	1,950	2,150	2,100	1,950	575	575	575	(1,375)	-70.51%
703 -600	3,076	3,608	3,700	3,743	3,851	3,753	3,753	10	0.27%
703 -700	0	0	0	0	0	0	0	0	0.00%
				<u>194,092</u>	<u>215,549</u>	<u>213,402</u>	<u>213,402</u>	<u>19,310</u>	<u>9.95%</u>
712 -000	163,301	166,032	162,000	194,092	215,549	213,402	213,402	19,310	9.95%
				174,636	149,955	149,955	149,955	(24,681)	-14.13%
				<u>(28,991)</u>	<u>(23,902)</u>	<u>(23,902)</u>	<u>(23,902)</u>	<u>5,089</u>	<u>-17.55%</u>
713 -000	95,644	110,195	83,000	145,645	126,053	126,053	126,053	(19,592)	-13.45%
726 -000	1,198	2,591	2,400	2,400	2,400	2,400	2,400	0	0.00%
727 -000	971	1,051	900	800	800	800	800	0	0.00%
740 -000	1,480	1,491	1,350	1,400	1,400	1,400	1,400	0	0.00%
				<u>10,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>140,000</u>	<u>1400.00%</u>
801 -000	1,910	11,600	50,000	10,000	150,000	150,000	150,000	140,000	1400.00%

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2017-18 Water Fund Budget Request Workpaper

Fund Number 333 Activity Number 600
REQUEST FOR ADMINISTRATIVE EXPENSES

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Request</u> <u>2017-18</u>	<u>Recommended</u> <u>2017-18</u>	<u>Final</u> <u>2017-18</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
				6,000	6,000	6,000	6,000	0	0.00%
				150	150	150	150	0	0.00%
801 -200	5,989	8,334	6,200	6,150	6,150	6,150	6,150	0	0.00%
803 -000	19,527	22,143	21,000	20,000	21,000	21,000	21,000	1,000	5.00%
850 -000	1,847	1,866	2,000	2,000	2,000	2,000	2,000	0	0.00%
860 -000	922	862	1,000	2,000	2,000	2,000	2,000	0	0.00%
881 -000	0	0	0	0	0	0	0	0	0.00%
				4,200	4,200	4,200	4,200	0	0.00%
900 -000	3,446	3,701	4,000	4,200	4,200	4,200	4,200	0	0.00%
910 -000	6,163	4,828	14,000	6,900	6,900	6,900	6,900	0	0.00%
920 -100	90,119	90,151	90,000	90,000	90,000	90,000	90,000	0	0.00%
920 -200	22,898	17,910	19,000	20,000	20,000	20,000	20,000	0	0.00%
920 -300	8,404	12,542	12,500	12,500	12,500	12,500	12,500	0	0.00%
				1,000	1,000	1,000	1,000	0	0.00%
931 -000	905	2,651	500	1,000	1,000	1,000	1,000	0	0.00%
				3,500	3,500	3,500	3,500	0	0.00%
932 -000	1,121	1,362	1,600	3,500	3,500	3,500	3,500	0	0.00%
943 -000	0	246	400	1,000	1,000	1,000	1,000	0	0.00%
950 -000	0	0	0	750	750	750	750	0	0.00%

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Fund Number 333

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Request 2017-18</u>	<u>Recommended 2017-18</u>	<u>Final 2017-18</u>	<u>\$ Change Col. 7-Col. 4</u>	<u>% Change Col. 7-Col. 4</u>
Description of Request:									
MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
Water Environment Federation (WET)				325	325	325	325	0	0.00%
American Water Works Association				300	300	300	300	0	0.00%
958 -000 Memberships and Dues	630	653	915	915	915	915	915	0	0.00%
Salaries and Wages				4,646	4,789	4,675	4,675	29	0.62%
Renewals & Certification Exams				500	500	500	500	0	0.00%
Registrations				3,200	3,200	3,200	3,200	0	0.00%
Travel				1,800	1,800	1,800	1,800	0	0.00%
960 -000 Education and Training	6,458	5,861	6,500	10,146	10,289	10,175	10,175	29	0.29%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	870	1,323	500	0	0	0	0	0	0.00%
979 -000 Books, Magazines and Periodicals	0	0	250	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	522,856	688,537	603,601	634,467	778,298	774,288	774,288	139,821	22.04%

CITY OF ESCANABA

2017-18 Water Fund Budget Request Workpaper

Fund Number 333 Activity Number 610
REQUEST FOR PRODUCTION EXPENSES

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Request</u> <u>2017-18</u>	<u>Recommended</u> <u>2017-18</u>	<u>Final</u> <u>2017-18</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -000 Salaries and Wages	186,511	206,871	185,000	186,297	188,229	182,965	182,965	(3,332)	-1.79%
726 -000 Supplies-Miscellaneous	16	0	0	0	0	0	0		
Soda Ash				65,000	65,000	65,000	65,000	0	0.00%
Alum				90,000	90,000	90,000	90,000	0	0.00%
Chlorine				14,000	14,000	14,000	14,000	0	0.00%
Flouride				11,000	11,000	11,000	11,000	0	0.00%
Carbon				4,000	4,000	4,000	4,000	0	0.00%
Polymer				0	0	0	0	0	0.00%
728 -000 Plant Chemicals	192,614	129,516	130,000	184,000	184,000	184,000	184,000	0	0.00%
LT 2 Sampling (New requirement 2016)				4,000	4,000	4,000	4,000	0	0.00%
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 4				0	15,000	15,000	15,000	15,000	NEW
On-Site Laboratory Testing				7,500	7,500	7,500	7,500	0	0.00%
728 -100 Laboratory Chemicals and Supplies	18,335	22,023	26,000	30,000	45,000	45,000	45,000	15,000	50.00%
801 -000 Professional Services	0	0	20,000	10,000	45,000	45,000	45,000	35,000	350.00%
920 -400 Diesel Fuel-Generator	1,519	1,463	1,500	2,000	2,000	2,000	2,000	0	0.00%
931 -702 Repairs to Structures-Labor	1,111	709	500	500	500	500	500	0	0.00%
931 -726 Repairs to Structures-Supplies	308	252	5,000	6,000	6,000	6,000	6,000	0	0.00%
931 -881 Repairs-Equipment	5,900	11,384	14,000	24,000	24,000	24,000	24,000	0	0.00%
931 -882 Repairs-Tanks	0	0	13,000	15,000	15,000	15,000	15,000	0	0.00%
932 -000 Repairs to Equipment	2,244	387	300	500	500	500	500	0	0.00%
943 -880 Equipment Rental-Structures & Improver	1,336	1,806	1,800	2,000	2,000	2,000	2,000	0	0.00%
943 -881 Equipment Rental-Maintenance of Equip	116	0	21	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES	410,010	374,411	397,121	460,297	512,229	506,965	506,965	46,668	10.14%

CITY OF ESCANABA

2017-18 Water Fund Budget Request Workpaper

Fund Number 333 Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Request 2017-18</u>	<u>Recommended 2017-18</u>	<u>Final 2017-18</u>	<u>\$ Change Col. 7-Col. 4</u>	<u>% Change Col. 7-Col. 4</u>
702 -880 Labor-Maintenance of Structures & Impr:	0	417	300	633	659	659	659	26	4.11%
702 -881 Labor-Maintenance of Equipment	690	461	1,900	2,133	2,216	2,216	2,216	83	3.89%
702 -883 Labor-Maintenance of Mains	6,145	3,125	6,000	15,035	15,742	15,742	15,742	707	4.70%
702 -884 Labor-Maintenance of Services	88,191	106,728	140,000	103,547	107,880	107,880	107,880	4,333	4.18%
702 -885 Labor-Maintenance of Hydrants	10,239	10,615	9,000	15,830	16,469	16,469	16,469	639	4.04%
726 -880 Supplies-Maintenance of Structures & Irr	0	825	300	500	500	500	500	0	0.00%
726 -881 Supplies-Maintenance of Equipment	400	2,619	500	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	(583)	4,313	3,000	9,000	9,000	9,000	9,000	0	0.00%
726 -884 Supplies-Maintenance of Services	31,532	29,201	34,000	35,000	35,000	35,000	35,000	0	0.00%
726 -885 Supplies-Maintenance of Hydrants	2,137	3,767	2,000	5,000	45,000	20,000	20,000	15,000	300.00%
801 -000 Professional Services-Leak Detection	0	0	0	0	20,000	20,000	20,000	20,000	NEW
931 -883/88 Winter Main & Service Line Breaks	36,179	211	0	0	0	0	0	0	0.00%
932 -000 Repairs to Equipment	658	21	0	0	0	0	0	0	0.00%
943 -880 Equipment Rental-Main. of Structures & I	0	18	0	0	0	0	0	0	0.00%
943 -881 Equipment Rental-Main. of Equipment	0	0	0	0	0	0	0	0	0.00%
943 -883 Equipment Rental-Main. of Mains	1,653	602	1,200	3,500	3,500	3,500	3,500	0	0.00%
943 -884 Equipment Rental-Main. of Services	12,778	16,699	26,000	27,000	27,000	27,000	27,000	0	0.00%
943 -885 Equipment Rental-Main. of Hydrants	1,232	1,226	1,500	1,800	1,800	1,800	1,800	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	191,251	180,848	225,700	220,478	286,266	261,266	261,266	40,788	18.50%

CITY OF ESCANABA

2017-18 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

630

REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Request</u> <u>2017-18</u>	<u>Recommended</u> <u>2017-18</u>	<u>Final</u> <u>2017-18</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	454	4,622	4,000	3,660	3,845	3,734	3,734	74	2.02%
702 -502 Labor-Operation of Meters	622	0	0	5,463	5,821	5,653	5,653	190	3.48%
702 -503 Labor-Service to Customers	25,420	26,174	26,000	24,454	25,489	24,758	24,758	304	1.24%
726 -500 Supplies-Cross Connection Control	20	0	525	500	26,000	26,000	26,000	25,500	5100.00%
726 -502 Supplies-Operation of Meters	732	484	1,800	1,500	1,500	1,500	1,500	0	0.00%
726 -503 Supplies-Service to Customers	1,059	430	500	500	500	500	500	0	0.00%
Replacement of Frozen Services				3,000	3,000	3,000	3,000	0	0.00%
Thawing Water Services				200	200	200	200	0	0.00%
931 -600 Thawing Water Services	48,869	2,091	0	3,200	3,200	3,200	3,200	0	0.00%
943 -000 Equipment Rental	5,370	6,591	7,800	7,500	7,500	7,500	7,500	0	0.00%
TOTAL CUSTOMER SERVICE EXPENSES	82,546	40,392	40,625	46,777	73,855	72,845	72,845	26,068	55.73%

CITY OF ESCANABA

2017-18 Water Fund Budget Request Workpaper

Fund Number **333**

Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Request</u> <u>2017-18</u>	<u>Recommended</u> <u>2017-18</u>	<u>Final</u> <u>2017-18</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	377,079	383,775	400,600	400,319	432,750	427,064	427,064	26,745	6.68%
999 -100 General Fund Charges Overhead Allocation	190,370	186,922	197,765	194,116	205,084	205,084	205,084	10,968	5.65%
TOTAL OTHER EXPENSES	567,449	570,697	598,365	594,435	637,834	632,148	632,148	37,713	6.34%

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