

**CITY OF ESCANABA**

**2017-2018 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**WASTEWATER 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	1,305,859	1,406,472	1,390,000	1,429,350	1,533,425	104,075	7.28%
Less: Operating Expenditures	1,414,632	1,491,317	1,426,209	1,481,687	1,581,063	99,376	6.71%
<b>Net Operating Income</b>	<b>(108,773)</b>	<b>(84,845)</b>	<b>(36,209)</b>	<b>(52,337)</b>	<b>(47,638)</b>	<b>4,699</b>	<b>-8.98%</b>
Plus: Interest Earnings	51,124	51,795	50,000	47,500	50,000	2,500	5.26%
Gain/(Loss) on Investments	504	55,509	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	22,235	0	0	0	0	0	0.00%
Less: Bond Interest Expense	7,260	7,260	3,375	4,400	2,025	(2,375)	-53.98%
<b>NET INCOME</b>	<b>(42,170)</b>	<b>15,199</b>	<b>10,416</b>	<b>(9,237)</b>	<b>337</b>	<b>9,574</b>	<b>-103.65%</b>

**CITY OF ESCANABA**

**2017-2018 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**WASTEWATER 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	1,249,400	1,298,909	1,300,000	1,333,850	1,442,925	109,075	8.18%
Interdepartmental Sales	11,617	16,444	19,000	9,000	14,000	5,000	55.56%
Industrial Waste Charges	33,071	61,397	60,000	75,000	65,000	(10,000)	-13.33%
Penalties on Utility Collections	6,765	6,704	6,500	6,500	6,500	0	0.00%
Reconnection Fees	2,665	2,790	2,500	2,500	2,500	0	0.00%
P. O. Share of Assessments	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	2,341	20,228	2,000	2,500	2,500	0	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>1,305,859</b>	<b>1,406,472</b>	<b>1,390,000</b>	<b>1,429,350</b>	<b>1,533,425</b>	<b>104,075</b>	<b>7.28%</b>

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**REQUEST FOR TOTAL OPERATING EXPENSES**

Description of Request	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
REQUEST FOR ADMINISTRATIVE EXPENSES	450,315	427,215	472,848	492,230	530,567	530,567	0	38,337	7.79%
REQUEST FOR PRODUCTION EXPENSES	380,937	358,557	337,050	361,156	371,587	365,188	0	4,032	1.12%
REQUEST FOR STATION EXPENSES	31,687	25,628	24,500	30,295	31,044	30,369	0	74	0.25%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	125,983	226,707	109,400	134,299	143,265	142,003	0	7,704	5.74%
REQUEST FOR CUSTOMER SERVICE EXPENSES	24,651	27,749	25,100	27,600	27,600	27,600	0	0	0.00%
REQUEST FOR OTHER EXPENSES	401,059	425,461	457,311	436,107	476,336	485,336	0	49,229	11.29%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,414,632</b>	<b>1,491,317</b>	<b>1,426,209</b>	<b>1,481,687</b>	<b>1,580,399</b>	<b>1,581,063</b>	<b>0</b>	<b>99,376</b>	<b>6.71%</b>

# CITY OF ESCANABA

## 2017-2018 Wastewater Fund Budget Request Workpaper

Fund Number 555

### REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
	Repair/Replace Switchgear on Generator				25,000	0	0		(25,000)	-100.00%
	5th Street Lift Station Improvements				20,000	0	0		(20,000)	-100.00%
	Upgrde Lift Stations				30,000	0	0		(30,000)	-100.00%
	Replace Raw Sewage Pump & Motor				37,000	0	0		(37,000)	-100.00%
	Replace Blower & Motor (Install VFD)				60,000	60,000	60,000		0	0.00%
	Repair / Replace Headworks Building Roof				56,000	0	0		(56,000)	-100.00%
	Refurbish Digestor Covers #1 & #2				0	125,000	125,000		125,000	NEW
	Upgrade Video, Fire & Intrusion Security Systems				0	30,000	20,000		20,000	NEW
	Replace Grit Machine				0	250,000	250,000		250,000	NEW
541 - 136 - 000	Structures and Improvements	85,275	74,747	150,000	228,000	465,000	455,000		227,000	99.56%
	Portable Sampler				5,000	0	0		(5,000)	-100.00%
	Portable Generator				60,000	0	0		(60,000)	-100.00%
-154 - 200	Equipment and Improvements	5,418	177,730	54,000	65,000	0	0		(65,000)	-100.00%
	Lake Shore Drive					54,000	0		54,000	NEW
	South 22nd Street					106,100	0		106,100	NEW
	2nd Ave. South					142,200	0		142,200	NEW
	Lining 7th Ave. South					270,000	270,000		270,000	NEW
-140 - 100	Mains	0	179,006	0	0	572,300	270,000		270,000	NEW
	Computer System Expansion				1,200	1,200	1,200		0	0.00%
	Renovate Office				0	0	0		0	0.00%
	SAW Grant AM-GIS Equipment				15,000	15,000	15,000		0	0.00%
-154 - 300	Office & Laboratory Equipment	503	0	8,000	16,200	16,200	16,200		0	0.00%
TOTAL CAPITAL OUTLAY		91,196	431,483	212,000	309,200	1,053,500	741,200		432,000	139.72%

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## 2017-2018 Wastewater Fund Budget Request Workpaper

Fund Number

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Activity Number

600

### REQUEST FOR ADMINISTRATIVE EXPENSES

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
				32,806	32,661	32,661		(145)	-0.44%
				5,575	6,208	6,208		633	11.35%
702 -000	30,126	37,233	38,381	38,381	38,869	38,869		488	1.27%
703 -200	11,076	14,205	12,819	12,819	13,201	12,870		51	0.40%
703 -300	8,699	5,214	6,000	4,730	4,828	4,699		(31)	-0.66%
703 -400	24,759	18,486	27,053	27,053	22,369	21,799		(5,254)	-19.42%
703 -500	2,500	2,500	2,364	2,800	1,875	1,875		(925)	-33.04%
703 -600	3,745	2,743	2,801	2,801	2,878	2,808		7	0.25%
				166,531	187,240	185,932		19,401	11.65%
712 -000	177,403	173,917	189,000	166,531	187,240	185,932		19,401	11.65%
				109,939	130,030	130,030		20,091	18.27%
				(18,994)	(22,163)	(22,163)		(3,169)	16.68%
713 -000	73,594	76,410	77,000	90,945	107,867	107,867		16,922	18.61%
726 -000	124	20	200	350	350	350		0	0.00%
727 -000	513	825	750	600	750	750		150	25.00%
740 -000	1,067	662	900	890	890	890		0	0.00%
				800	800	800		0	0.00%
				30,000	30,000	30,000		0	0.00%
801 -000	9,120	(11,370)	10,000	30,800	30,800	30,800		0	0.00%
				500	500	500		0	0.00%
801 -200	467	470	500	500	500	500		0	0.00%

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**Fund Number**

**555**

**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. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
803 -000 Miss Dig	440	441	450	450	450	450	0	0.00%	
850 -000 Telephones	1,294	1,468	1,500	1,400	1,400	1,400	0	0.00%	
860 -000 Travel Expense, Auto Allowance	834	977	800	1,400	1,400	1,400	0	0.00%	
881 -000 Sales Promotion	0	0	0	500	500	500	0	0.00%	
900 -000 Printing and Publishing	369	774	300	400	400	400	0	0.00%	
910 -000 Insurance and Bonds	5,840	3,510	1,200	6,600	6,600	6,600	0	0.00%	
920 -100 Utilities-Electric	82,472	81,334	84,000	80,000	85,000	85,000	5,000	6.25%	
920 -200 Utilities-Gas	9,752	6,699	7,000	9,000	9,000	9,000	0	0.00%	
931 -000 Repairs to Structures	508	132	200	500	500	500	0	0.00%	
				1,200	1,200	1,200	0	0.00%	
				<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00%</u>	
932 -000 Repairs to Equipment	1,403	2,435	2,300	3,700	3,700	3,700	0	0.00%	
943 -000 Rental of Equipment	0	0	0	250	250	250	0	0.00%	
950 -000 Uncollectable Accounts	0	0	0	500	500	500	0	0.00%	
				230	230	230	0	0.00%	
				325	325	325	0	0.00%	
				<u>175</u>	<u>175</u>	<u>175</u>	<u>0</u>	<u>0.00%</u>	
958 -000 Memberships and Dues	335	352	730	730	730	730	0	0.00%	

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**555**

**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. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
Description of Request									
Salaries and Wages				3,910	4,030	3,935		25	0.64%
Renewals & Certification Exams				590	590	590		0	0.00%
Registration				1,200	1,200	1,200		0	0.00%
Travel				<u>1,600</u>	<u>1,600</u>	<u>1,600</u>		<u>0</u>	<u>0.00%</u>
960 -000 Education and Training	3,428	6,713	6,000	7,300	7,420	7,325		25	0.34%
962 -000 Damage to Private Property	0	0	0	0	0	0		0	0.00%
977 -000 Capital Outlay-Equipment	390	1,065	0	0	0	0		0	0.00%
979 -000 Books, Magazines & Periodicals	57	0	600	300	300	300		0	0.00%
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>450,315</b>	<b>427,215</b>	<b>472,848</b>	<b>492,230</b>	<b>530,567</b>	<b>530,567</b>	<b>0</b>	<b>38,337</b>	<b>7.79%</b>

**CITY OF ESCANABA**

**2017-2018 Wastewater Fund Budget Request Workpaper**

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**555**

**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. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
702 -000 Salaries and Wages	171,577	166,802	170,000	179,047	188,098	183,085		4,038	2.26%
726 -000 Supplies-Miscellaneous	283	1,456	1,500	2,000	2,000	2,000		0	0.00%
				40,000	40,000	40,000		0	0.00%
				5,000	5,000	5,000		0	0.00%
728 -000 Plant Chemicals	34,966	37,746	40,000	45,000	45,000	45,000		0	0.00%
728 -100 Laboratory Chemicals and Supplies	6,401	12,674	10,500	11,000	11,000	11,000		0	0.00%
728 -200 NPDES & Permit Testing	9,605	12,813	12,000	12,750	12,750	12,750		0	0.00%
801 -250 Digester Cleaning	54,000	0	0	0	0	0		0	0.00%
802 -000 Sludge Hauling	21,950	29,363	21,000	25,000	25,000	25,000		0	0.00%
802 -200 MDEQ Sludge Fee	2,640	3,311	2,800	3,000	3,000	3,000		0	0.00%
920 -400 Diesel Fuel	1,115	641	800	1,200	1,200	1,200		0	0.00%
931 -000 Repairs to Structures(Outside Vendors)	0	133	0	0	0	0		0	0.00%
931 -702 Repairs to Structures-Labor	4,107	804	2,000	5,138	5,266	5,167		29	0.55%
931 -726 Repairs to Structures-Supplies	1,939	6,178	2,000	2,000	2,000	2,000		0	0.00%
932 -000 Repairs to Equipment(Outside Vendors)	1,658	4,682	4,500	5,000	5,000	5,000		0	0.00%
932 -200 Repairs to Equipment-Portable	0	0	0	0	0	0		0	0.00%
932 -702 Repairs to Equipment-Labor	56,138	67,043	45,000	44,821	46,073	44,786		(35)	-0.08%
932 -726 Repairs to Equipment-Supplies	13,874	13,943	24,000	24,000	24,000	24,000		0	0.00%
943 -000 Equipment Rental	684	968	950	1,200	1,200	1,200		0	0.00%
<b>TOTAL PRODUCTION EXPENSES</b>	<b>380,937</b>	<b>358,557</b>	<b>337,050</b>	<b>361,156</b>	<b>371,587</b>	<b>365,188</b>		<b>4,032</b>	<b>1.12%</b>



**CITY OF ESCANABA**

**2017-2018 Wastewater Fund Budget Request Workpaper**

Fund Number **555**

Activity Number

**615**

**REQUEST FOR STATION 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. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
702 -000 Salaries and Wages(Operations)	10,355	9,807	12,000	15,415	15,924	15,469		54	0.35%
931 -702 Repairs to Structures-Labor	107	0	1,000	1,882	1,930	1,900		18	0.96%
931 -726 Repairs to Structures-Supplies	96	44	100	250	250	250		0	0.00%
932 -702 Repairs to Equipment-Labor	5,813	12,167	6,000	6,748	6,940	6,750		2	0.03%
932 -726 Repairs to Equipment-Supplies	12,932	1,418	3,000	1,000	1,000	1,000		0	0.00%
943 -000 Rental of Equipment	2,384	2,192	2,400	5,000	5,000	5,000		0	0.00%
<b>TOTAL STATION EXPENSES</b>	<b>31,687</b>	<b>25,628</b>	<b>24,500</b>	<b>30,295</b>	<b>31,044</b>	<b>30,369</b>		<b>74</b>	<b>0.25%</b>

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**2017-2018 Wastewater Fund Budget Request Workpaper**

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**555**

**Activity Number**

**620**

**REQUEST FOR TRANSMISSION/DISTRIBUTION 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. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
702 -000 Salaries and Wages	34,581	41,928	40,000	44,299	45,265	44,003		(296)	-0.67%
702 -100 Salaries and Wages-Other	0	108,559	0	0	0	0	0	0	0.00%
726 -000 Supplies-Miscellaneous	3,293	950	1,000	3,500	3,500	3,500	0	0	0.00%
801 -000 Professional Services	1,100	0	0	10,000	18,000	18,000	8,000	8,000	80.00%
Supplies				8,000	8,000	8,000	0	0	0.00%
Labor				16,000	16,000	16,000	0	0	0.00%
Equipment Rental				10,000	10,000	10,000	0	0	0.00%
931 -000 Repairs/Main. of Structures(DPW)	38,880	30,974	25,000	34,000	34,000	34,000	0	0	0.00%
931 -050 Repairs/Main.-Inspection	8,281	7,692	7,000	8,000	8,000	8,000	0	0	0.00%
932 -000 Repairs to Equipment	664	347	400	500	500	500	0	0	0.00%
943 -000 Equipment Rental	39,184	36,257	36,000	34,000	34,000	34,000	0	0	0.00%
<b>TOTAL TRANSMISSION/DISTRIBUTION</b>	<b>125,983</b>	<b>226,707</b>	<b>109,400</b>	<b>134,299</b>	<b>143,265</b>	<b>142,003</b>	<b>7,704</b>	<b>7,704</b>	<b>5.74%</b>

**CITY OF ESCANABA**

**2017-2018 Wastewater Fund Budget Request Workpaper**

Fund Number

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Activity Number

630

**REQUEST FOR CUSTOMER SERVICE 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. 6-Col.4</u>	<u>% Change Col. 6-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	23,713	27,175	24,500	25,000	25,000	25,000	0	0	0.00%
943 -000 Equipment Rental	938	574	600	2,600	2,600	2,600	0	0	0.00%
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>24,651</b>	<b>27,749</b>	<b>25,100</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**CITY OF ESCANABA**

**2017-2018 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**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. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
968 -000 <b>Description of Request</b> Depreciation Expense	219,946	247,781	268,372	251,250	289,705	289,705		38,455	15.31%
<b>General Fund Charges</b>									
999 -100 Overhead Allocation	181,113	177,680	188,939	184,857	195,631	195,631		10,774	5.83%
<b>TOTAL OTHER EXPENSES</b>	<b>401,059</b>	<b>425,461</b>	<b>457,311</b>	<b>436,107</b>	<b>485,336</b>	<b>485,336</b>		<b>49,229</b>	<b>11.29%</b>