

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	374,021	256,189	351,688	243,422	132,689	(110,733)	-45.49%
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	235,069	223,532	213,000	223,500	202,300	(21,200)	-9.49%
NET INCOME	216,010	124,332	213,688	93,572	989	(92,583)	-98.94%

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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

<u>Description of Request</u>	<u>Actual 2014-15</u>	<u>Actual 2014-15</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>
REQUEST FOR ADMISTRATIVE EXPENSES	522,856	688,537	603,601	634,467	778,298	774,288		139,821	22.04%
REQUEST FOR PRODUCTION EXPENSES	410,010	374,411	397,121	460,297	512,229	506,965		46,668	10.14%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	191,251	180,848	225,700	220,478	286,266	261,266		40,788	18.50%
REQUEST FOR CUSTOMER SERVICE EXPENSES	82,546	40,392	40,625	46,777	73,855	72,845		26,068	55.73%
REQUEST FOR OTHER EXPENSES	567,449	570,697	598,365	594,435	637,834	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		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. 6-Col. 4	% Change Col. 6-Col. 4
	Description of Request:									
	Plant Improvements for DBP's				0	200,000	200,000		200,000	NEW
	Upgrade Video, Fire & Intrusion Security Systems				0	30,000	20,000		20,000	NEW
	SCADA Upgrade from Windows XP				0	25,000	25,000		25,000	NEW
	Upgrade/Replace Cl2 Online Analyzer				0	20,000	20,000		20,000	NEW
	Replace Cl2 Regulators & Ejectors				<u>20,000</u>	<u>6,000</u>	<u>6,000</u>		<u>(14,000)</u>	<u>-70.00%</u>
541-136	-000 Structures and Improvements	3,450	39,605	14,000	20,000	281,000	271,000		251,000	1255.00%
	Color Spectomometer				0	4,000	4,000		4,000	NEW
541-140	-608 Laboratory Equipment	1,307	0	0	0	4,000	4,000		4,000	NEW
	Lawn Mower				0	7,000	0		0	NEW
	Miscellaneous Tools				0	5,000	5,000		5,000	NEW
541-140	-612 Tools & Equipment	0	399	0	0	12,000	5,000		5,000	NEW
	Printer				0	3,500	3,500		3,500	0.00%
541-146	-100 Office Equipment & Furniture	0	0	0	0	3,500	3,500		3,500	0.00%
	GIS Water System				30,000	0	0		(30,000)	-100.00%
	Replace Frozen Service Lines (moved to -630-)				10,000	10,000	0		(10,000)	0.00%
	Install Mixers in Water Towers				80,000	0	0		(80,000)	-100.00%
	Truck Mounted Tablets for GIS System					3,000	3,000		3,000	NEW
	Miscellaneous Tools (Dist. Crew)					5,000	5,000		5,000	NEW
	Leak Detection Equipment					4,000	4,000		4,000	NEW
	Leak Detection				30,000	0	0		(30,000)	-100.00%
	Painting Fire Hydrants				0	0	42,500		42,500	NEW
541-152	-00X Transmission/Distribution Mains	0	19,305	141,700	150,000	22,000	54,500		(95,500)	-63.67%
	New Meters				130,000	200,000	200,000		70,000	53.85%
	Large Meter Replacement				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		70,000	46.67%
TOTAL CAPITAL OUTLAY		66,407	121,569	298,700	320,000	542,500	558,000		238,000	74.38%

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Fund Number

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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. 6-Col. 4</u>	<u>% Change Col. 6-Col. 4</u>
Description of Request:									
Superintendent				32,806	33,309	33,309		503	1.53%
Part-Time Secretary				5,685	6,367	6,188		503	8.85%
702 -000 Salaries and Wages	29,745	148,940	38,491	38,491	39,676	39,497		1,006	2.61%
703 -200 Holiday Leave	17,319	17,003	17,295	17,295	17,804	17,335	40	0.23%	
703 -300 Sick Leave	5,234	16,113	12,000	8,048	8,052	7,830	(218)	-2.71%	
703 -400 Vacation Pay	31,729	33,330	50,000	29,242	29,634	28,853	(389)	-1.33%	
703 -500 Longevity Pay	1,950	2,150	2,100	1,950	575	575	(1,375)	-70.51%	
703 -600 Family Leave	3,076	3,608	3,700	3,743	3,851	3,753	10	0.27%	
703 -700 Workers' Disability	0	0	0	0	0	0	0	0.00%	
Pension, Social Security & W/C				194,092	215,549	213,402		19,310	9.95%
712 -000 Overhead on Salaries and Wages	163,301	166,032	162,000	194,092	215,549	213,402	19,310	9.95%	
Health/Rx/Dental/Vision/Life				174,636	149,955	149,955		(24,681)	-14.13%
Co-Pay				(28,991)	(23,902)	(23,902)		5,089	-17.55%
713 -000 Life and Hospital Insurance	95,644	110,195	83,000	145,645	126,053	126,053	(19,592)	-13.45%	
726 -000 Supplies-Miscellaneous	1,198	2,591	2,400	2,400	2,400	2,400	0	0.00%	
727 -000 Office Supplies	971	1,051	900	800	800	800	0	0.00%	
740 -000 Building Supplies	1,480	1,491	1,350	1,400	1,400	1,400	0	0.00%	
Professional Technical Assistance				10,000	150,000	150,000		140,000	1400.00%
801 -000 Professional Services	1,910	11,600	50,000	10,000	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. 6-Col. 4</u>	<u>% Change</u> <u>Col. 6-Col. 4</u>
				6,000	6,000	6,000		0	0.00%
				150	150	150		0	0.00%
801 -200	5,989	8,334	6,200	6,150	6,150	6,150		0	0.00%
803 -000	19,527	22,143	21,000	20,000	21,000	21,000	1,000	5.00%	
850 -000	1,847	1,866	2,000	2,000	2,000	2,000	0	0.00%	
860 -000	922	862	1,000	2,000	2,000	2,000	0	0.00%	
881 -000	0	0	0	0	0	0	0	0.00%	
				4,200	4,200	4,200		0	0.00%
900 -000	3,446	3,701	4,000	4,200	4,200	4,200	0	0.00%	
910 -000	6,163	4,828	14,000	6,900	6,900	6,900	0	0.00%	
920 -100	90,119	90,151	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	0	0.00%	
920 -300	8,404	12,542	12,500	12,500	12,500	12,500	0	0.00%	
				1,000	1,000	1,000		0	0.00%
931 -000	905	2,651	500	1,000	1,000	1,000	0	0.00%	
				3,500	3,500	3,500		0	0.00%
932 -000	1,121	1,362	1,600	3,500	3,500	3,500	0	0.00%	
943 -000	0	246	400	1,000	1,000	1,000	0	0.00%	
950 -000	0	0	0	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. 6-Col. 4</u>	<u>% Change Col. 6-Col. 4</u>
Description of Request									
MML Environmental Affairs Assessment				290	290	290		0	0.00%
Water Environment Federation (WET)				325	325	325		0	0.00%
American Water Works Association				300	300	300		0	0.00%
958 -000 Memberships and Dues	630	653	915	915	915	915		0	0.00%
Salaries and Wages				4,646	4,789	4,675		29	0.62%
Renewals & Certification Exams				500	500	500		0	0.00%
Registrations				3,200	3,200	3,200		0	0.00%
Travel				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		29	0.29%
962 -000 Damage to Private Property	0	0	0	0	0	0		0	0.00%
977 -000 Capital Outlay-Equipment	870	1,323	500	0	0	0		0	0.00%
979 -000 Books, Magazines and Periodicals	0	0	250	300	300	300		0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	522,856	688,537	603,601	634,467	778,298	774,288		139,821	22.04%

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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. 6-Col. 4</u>	<u>% Change</u> <u>Col. 6-Col. 4</u>
702 -000 Salaries and Wages	186,511	206,871	185,000	186,297	188,229	182,965		(3,332)	-1.79%
726 -000 Supplies-Miscellaneous	16	0	0	0	0	0			
Soda Ash				65,000	65,000	65,000		0	0.00%
Alum				90,000	90,000	90,000		0	0.00%
Chlorine				14,000	14,000	14,000		0	0.00%
Flouride				11,000	11,000	11,000		0	0.00%
Carbon				4,000	4,000	4,000		0	0.00%
Polymer				0	0	0		0	0.00%
728 -000 Plant Chemicals	192,614	129,516	130,000	184,000	184,000	184,000		0	0.00%
LT 2 Sampling (New requirement 2016)				4,000	4,000	4,000		0	0.00%
Private Lab Fees				11,000	11,000	11,000		0	0.00%
State Lab Fees				7,500	7,500	7,500		0	0.00%
Unregulated Contaminant Monitoring Rule 4				0	15,000	15,000		15,000	NEW
On-Site Laboratory Testing				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		15,000	50.00%
801 -000 Professional Services	0	0	20,000	10,000	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		0	0.00%
931 -702 Repairs to Structures-Labor	1,111	709	500	500	500	500		0	0.00%
931 -726 Repairs to Structures-Supplies	308	252	5,000	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		0	0.00%
931 -882 Repairs-Tanks	0	0	13,000	15,000	15,000	15,000		0	0.00%
932 -000 Repairs to Equipment	2,244	387	300	500	500	500		0	0.00%
943 -880 Equipment Rental-Structures & Improver	1,336	1,806	1,800	2,000	2,000	2,000		0	0.00%
943 -881 Equipment Rental-Maintenance of Equip	116	0	21	0	0	0		0	0.00%
TOTAL PRODUCTION EXPENSES	410,010	374,411	397,121	460,297	512,229	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

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
702 -880 Labor-Maintenance of Structures & Impr	0	417	300	633	659	659		26	4.11%
702 -881 Labor-Maintenance of Equipment	690	461	1,900	2,133	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		707	4.70%
702 -884 Labor-Maintenance of Services	88,191	106,728	140,000	103,547	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		639	4.04%
726 -880 Supplies-Maintenance of Structures & Irr	0	825	300	500	500	500		0	0.00%
726 -881 Supplies-Maintenance of Equipment	400	2,619	500	1,000	1,000	1,000		0	0.00%
726 -882 Supplies-Maintenance of Tanks	0	0	0	500	500	500		0	0.00%
726 -883 Supplies-Maintenance of Mains	(583)	4,313	3,000	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		0	0.00%
726 -885 Supplies-Maintenance of Hydrants	2,137	3,767	2,000	5,000	45,000	20,000		15,000	300.00%
801 -000 Professional Services-Leak Detection	0	0	0	0	20,000	20,000		20,000	NEW
931 -883/884 Winter Main & Service Line Breaks	36,179	211	0	0	0	0		0	0.00%
932 -000 Repairs to Equipment	658	21	0	0	0	0		0	0.00%
943 -880 Equipment Rental-Main. of Structures & I	0	18	0	0	0	0		0	0.00%
943 -881 Equipment Rental-Main. of Equipment	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		0	0.00%
943 -884 Equipment Rental-Main. of Services	12,778	16,699	26,000	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		0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	191,251	180,848	225,700	220,478	286,266	261,266		40,788	18.50%

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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 -500 Labor-Cross Connection Control	454	4,622	4,000	3,660	3,845	3,734	74	2.02%	
702 -502 Labor-Operation of Meters	622	0	0	5,463	5,821	5,653	190	3.48%	
702 -503 Labor-Service to Customers	25,420	26,174	26,000	24,454	25,489	24,758	304	1.24%	
726 -500 Supplies-Cross Connection Control	20	0	525	500	26,000	26,000	25,500	5100.00%	
726 -502 Supplies-Operation of Meters	732	484	1,800	1,500	1,500	1,500	0	0.00%	
726 -503 Supplies-Service to Customers	1,059	430	500	500	500	500	0	0.00%	
Replacement of Frozen Services				3,000	3,000	3,000	0	0.00%	
Thawing Water Services				200	200	200	0	0.00%	
931 -600 Thawing Water Services	48,869	2,091	0	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	0	0.00%	
TOTAL CUSTOMER SERVICE EXPENSES	82,546	40,392	40,625	46,777	73,855	72,845	26,068	55.73%	

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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. 6-Col. 4</u>	<u>% Change</u> <u>Col. 6-Col. 4</u>
968 -000 Description of Request: Depreciation Expense	377,079	383,775	400,600	400,319	432,750	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		10,968	5.65%
TOTAL OTHER EXPENSES	567,449	570,697	598,365	594,435	637,834	632,148		37,713	6.34%