

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number 555

WASTEWATER FUND-INCOME STATEMENT

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Operating Revenues	1,406,472	1,421,732	1,576,000	1,534,618	1,691,500	156,882	10.22%
Less:Operating Expenditures	1,491,317	1,443,977	1,544,749	1,580,360	1,706,663	126,303	7.99%
Net Operating Income	(84,845)	(22,245)	31,251	(45,742)	(15,163)	30,579	-66.85%
Plus:Interest Earnings	51,795	56,957	30,000	50,000	45,000	(5,000)	-10.00%
:Gain/(Loss) on Investments	55,509	(79,354)	0	0	0	0	0.00%
:Transfer from Health/Dental Insurance Fund	0	0	0	0	0	0	0.00%
Less:Bond Interest Expense	7,260	2,109	1,700	2,025	675	(1,350)	-66.67%
NET INCOME	15,199	(46,751)	59,551	2,233	29,162	26,929	1205.96%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number **555**

WASTEWATER FUND-OPERATING REVENUES

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,298,909	1,320,834	1,467,000	1,444,118	1,595,000	150,882	10.45%
Interdepartmental Sales	16,444	21,999	25,000	14,000	20,000	6,000	42.86%
Industrial Waste Charges	61,397	66,239	70,000	65,000	65,000	0	0.00%
Penalties on Utility Collections	6,704	6,533	7,000	6,500	6,500	0	0.00%
Reconnection Fees	2,790	3,410	2,500	2,500	2,500	0	0.00%
P. O. Share of Assessments	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	20,228	2,717	4,500	2,500	2,500	0	0.00%
TOTAL OPERATING REVENUES	1,406,472	1,421,732	1,576,000	1,534,618	1,691,500	156,882	10.22%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

100

REQUEST FOR TOTAL OPERATING EXPENSES

Description of Request	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
REQUEST FOR ADMINISTRATIVE EXPENSES	427,215	519,189	560,352	528,064	524,763	524,763	0	(3,301)	-0.63%
REQUEST FOR PRODUCTION EXPENSES	358,557	335,714	351,600	365,188	572,545	465,045	0	99,857	27.34%
REQUEST FOR STATION EXPENSES	25,628	18,178	17,150	30,369	30,233	30,233	0	(136)	-0.45%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	226,707	100,974	126,100	142,003	169,169	169,169	0	27,166	19.13%
REQUEST FOR CUSTOMER SERVICE EXPENSES	27,749	28,285	32,500	27,600	28,666	28,666	0	1,066	3.86%
REQUEST FOR OTHER EXPENSES	425,461	441,637	457,047	487,136	492,787	488,787	0	1,651	0.34%
TOTAL OPERATING EXPENSES	1,491,317	1,443,977	1,544,749	1,580,360	1,818,163	1,706,663	0	126,303	7.99%

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number 555 Activity Number 000
REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
	Digester Valve & Mixer Automation				0	90,000	90,000		90,000	NEW
	Engineering Costs for Plant Improvements				0	250,000	250,000		250,000	NEW
	Replace Cl2 System				0	200,000	0		0	0.00%
	Replace Blower & Motor (Install VFD)				60,000	310,000	310,000		250,000	416.67%
	Refurbish Digester Covers #1 & #2				125,000	0	0		(125,000)	-100.00%
	Upgrade Video, Fire & Intrusion Security Systems				20,000	0	0		(20,000)	-100.00%
	Replace Grit Machine				250,000	0	0		(250,000)	-100.00%
541 - 136 - 000	Structures and Improvements	74,747	70,181	172,000	455,000	850,000	650,000		195,000	42.86%
	Miscellaneous Tools				0	5,000	5,000		5,000	NEW
-154 - 200	Equipment and Improvements	177,730	46,600	0	0	5,000	5,000		5,000	NEW
	Lake Shore Drive				54,000	0	0		(54,000)	-100.00%
	Lining 7th Ave. South				270,000	0	0		(270,000)	-100.00%
	22nd Street (1st Ave N to 3rd Ave S and US 2 Hwy Crossings)				0	137,200	137,200		137,200	NEW
	22nd Street (23rd Ave S to Lake Shore Dr & 3 Spurs)				0	186,600	186,600		186,600	NEW
	2nd Ave. South (S 4th St to S 16th St)				0	203,250	203,250		203,250	NEW
-140 - 100	Mains	179,006	181,769	225,017	324,000	527,050	527,050		203,050	62.67%
	Computer System Expansion				1,200	1,200	1,200		0	0.00%
	Lab Scale				0	5,000	5,000		5,000	NEW
	SAW Grant AM-GIS Equipment				15,000	0	0		(15,000)	-100.00%
-154 - 300	Office & Laboratory Equipment	0	0	16,200	16,200	6,200	6,200		(10,000)	-61.73%
TOTAL CAPITAL OUTLAY		431,483	298,550	413,217	795,200	1,388,250	1,188,250		393,050	49.43%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

		Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
803 -000	Miss Dig	441	450	450	450	450	450		0	0.00%
850 -000	Telephones	1,468	2,595	2,500	1,400	2,800	2,800		1,400	100.00%
860 -000	Travel Expense, Auto Allowance	977	677	700	1,400	1,400	1,400		0	0.00%
881 -000	Sales Promotion	0	0	0	500	0	0		(500)	-100.00%
900 -000	Printing and Publishing	774	769	800	400	400	400		0	0.00%
910 -000	Insurance and Bonds	3,510	11,336	12,400	6,600	6,600	6,600		0	0.00%
920 -100	Utilities-Electric	81,334	84,261	100,000	85,000	90,000	90,000		5,000	5.88%
920 -200	Utilities-Gas	6,699	7,183	9,000	9,000	9,000	9,000		0	0.00%
931 -000	Repairs to Structures	132	125	300	500	500	500		0	0.00%
	Office Equipment				1,200	1,200	1,200		0	0.00%
	Elevator Inspection/Main.				2,500	2,500	2,500		0	0.00%
932 -000	Repairs to Equipment	2,435	1,390	3,500	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%
	WEF				230	230	230		0	0.00%
	MRWA				325	325	325		0	0.00%
	AWWA				175	175	175		0	0.00%
958 -000	Memberships and Dues	352	573	600	730	730	730		0	0.00%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Estimate</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Request</u> <u>2018-19</u>	<u>Recommended</u> <u>2018-19</u>	<u>Final</u> <u>2018-19</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				3,935	3,978	3,978		43	1.09%
Renewals & Certification Exams				590	590	590		0	0.00%
Registration				1,200	1,200	1,200		0	0.00%
Travel				1,600	1,600	1,600		0	0.00%
960 -000 Education and Training	6,713	3,853	4,500	7,325	7,368	7,368		43	0.59%
962 -000 Damage to Private Property	0	0	0	0	0	0		0	0.00%
977 -000 Capital Outlay-Equipment	1,065	4,151	0	0	0	0		0	0.00%
979 -000 Books, Magazines & Periodicals	0	572	200	300	300	300		0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	427,215	519,189	560,352	528,064	524,763	524,763	0	(3,301)	-0.63%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

610

REQUEST FOR PRODUCTION EXPENSES

		Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 6-Col.4	% Change Col. 6-Col.4
702 -000	Description of Request: Salaries and Wages	166,802	177,370	183,000	183,085	174,903	174,903		(8,182)	-4.47%
726 -000	Supplies-Miscellaneous	1,456	749	1,000	2,000	2,000	2,000		0	0.00%
	Ferric Chloride/Chlorine Polymer				40,000	40,000	40,000		0	0.00%
					<u>5,000</u>	<u>5,000</u>	<u>5,000</u>		<u>0</u>	<u>0.00%</u>
728 -000	Plant Chemicals	37,746	41,380	42,000	45,000	45,000	45,000		0	0.00%
728 -100	Laboratory Chemicals and Supplies	12,674	7,814	9,500	11,000	11,000	11,000		0	0.00%
728 -200	NPDES & Permit Testing	12,813	8,408	10,000	12,750	12,750	12,750		0	0.00%
	Digester Cleaning					65,000	32,500		32,500	NEW
	Sludge Hauling					<u>150,000</u>	<u>75,000</u>		<u>75,000</u>	<u>NEW</u>
801 -250	Professional Services	0	0	0	0	215,000	107,500		107,500	NEW
802 -000	Sludge Hauling	29,363	15,180	25,000	25,000	25,000	25,000		0	0.00%
802 -200	MDEQ Sludge Fee	3,311	1,799	2,800	3,000	3,000	3,000		0	0.00%
920 -400	Diesel Fuel	641	214	1,000	1,200	1,200	1,200		0	0.00%
931 -000	Repairs to Structures(Outside Vendors)	133	83	0	0	0	0		0	0.00%
931 -702	Repairs to Structures-Labor	804	10,106	6,000	5,167	5,175	5,175		8	0.15%
931 -726	Repairs to Structures-Supplies	6,178	2,004	2,900	2,000	2,000	2,000		0	0.00%
932 -000	Repairs to Equipment(Outside Vendors)	4,682	486	1,500	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	67,043	45,250	44,000	44,786	45,317	45,317		531	1.19%
932 -726	Repairs to Equipment-Supplies	13,943	24,101	22,000	24,000	24,000	24,000		0	0.00%
943 -000	Equipment Rental	968	770	900	1,200	1,200	1,200		0	0.00%
TOTAL PRODUCTION EXPENSES		358,557	335,714	351,600	365,188	572,545	465,045		99,857	27.34%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number 555

Activity Number

615

REQUEST FOR STATION EXPENSES

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Request 2018-19</u>	<u>Recommended 2018-19</u>	<u>Final 2018-19</u>	<u>\$ Change Col. 6-Col.4</u>	<u>% Change Col. 6-Col.4</u>
702 -000 Salaries and Wages(Operations)	9,807	8,751	9,000	15,469	14,969	14,969	(500)	-3.23%	
931 -702 Repairs to Structures-Labor	0	0	500	1,900	2,129	2,129	229	12.05%	
931 -726 Repairs to Structures-Supplies	44	0	150	250	250	250	0	0.00%	
932 -702 Repairs to Equipment-Labor	12,167	3,878	4,500	6,750	6,885	6,885	135	2.00%	
932 -726 Repairs to Equipment-Supplies	1,418	3,159	500	1,000	1,000	1,000	0	0.00%	
943 -000 Rental of Equipment	2,192	2,390	2,500	5,000	5,000	5,000	0	0.00%	
TOTAL STATION EXPENSES	25,628	18,178	17,150	30,369	30,233	30,233	(136)	-0.45%	

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Estimate</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Request</u> <u>2018-19</u>	<u>Recommended</u> <u>2018-19</u>	<u>Final</u> <u>2018-19</u>	<u>\$ Change</u> <u>Col. 6-Col.4</u>	<u>% Change</u> <u>Col. 6-Col.4</u>
702 -000 Salaries and Wages	41,928	44,718	44,000	44,003	49,169	49,169		5,166	11.74%
702 -100 Salaries and Wages-Other	108,559	0	0	0	0	0		0	0.00%
726 -000 Supplies-Miscellaneous	950	404	2,000	3,500	3,500	3,500		0	0.00%
801 -000 Professional Services	0	0	18,000	18,000	40,000	40,000		22,000	122.22%
Supplies				8,000	8,000	8,000		0	0.00%
Labor				16,000	16,000	16,000		0	0.00%
Equipment Rental				10,000	10,000	10,000		0	0.00%
931 -000 Repairs/Main. of Structures(DPW)	30,974	18,535	26,000	34,000	34,000	34,000		0	0.00%
931 -050 Repairs/Main.-Inspection	7,692	893	6,000	8,000	8,000	8,000		0	0.00%
932 -000 Repairs to Equipment	347	0	100	500	500	500		0	0.00%
943 -000 Equipment Rental	36,257	36,424	30,000	34,000	34,000	34,000		0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	226,707	100,974	126,100	142,003	169,169	169,169		27,166	19.13%

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

630

REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Request 2018-19</u>	<u>Recommended 2018-19</u>	<u>Final 2018-19</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	0.00%	
702 -503 Labor-Service to Customers	27,175	27,723	31,000	25,000	26,066	26,066	1,066	4.26%	
943 -000 Equipment Rental	574	562	1,500	2,600	2,600	2,600	0	0.00%	
TOTAL CUSTOMER SERVICE EXPENSES	27,749	28,285	32,500	27,600	28,666	28,666	1,066	3.86%	

CITY OF ESCANABA

2018-2019 Wastewater Fund Budget Request Workpaper

Fund Number **555**

Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Estimate</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Request</u> <u>2018-19</u>	<u>Recommended</u> <u>2018-19</u>	<u>Final</u> <u>2018-19</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	247,781	253,877	264,000	291,505	299,000	295,000		3,495	1.20%
999 -100 General Fund Charges Overhead Allocation	177,680	187,760	193,047	195,631	193,787	193,787		(1,844)	-0.94%
TOTAL OTHER EXPENSES	425,461	441,637	457,047	487,136	492,787	488,787		1,651	0.34%

THIS PAGE INTENTIONALLY LEFT BLANK