

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number 333

WATER FUND-INCOME STATEMENT

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Estimate</u> <u>2018-19</u>	<u>Budget</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
Operating Revenues	2,175,841	2,432,286	2,615,600	2,414,600	3,760,300	1,345,700	55.73%
Less:Operating Expenditures	1,773,236	1,785,606	2,266,560	2,288,129	2,682,136	394,007	17.22%
Net Operating Income	402,605	646,680	349,040	126,471	1,078,164	951,693	752.50%
Plus:Interest Earnings	16,510	10,444	12,000	12,000	10,000	(2,000)	-16.67%
Cap Improv Bond Fed Subsidy	60,988	58,703	56,270	56,150	53,500	(2,650)	-4.72%
Gain/(Loss) on Investments	(21,642)	(6,803)	0	0	0	0	0.00%
Less:Bond Interest Expense/Discount	211,248	188,941	202,300	202,300	189,120	(13,180)	-6.52%
NET INCOME	247,213	520,083	215,010	(7,679)	952,544	960,223	-12504.53%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number 333

WATER FUND-OPERATING REVENUES

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimate 2018-19</u>	<u>Budget 2018-19</u>	<u>Budget 2019-20</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	2,075,154	2,221,138	2,500,000	2,310,000	3,349,500	1,039,500	45.00%
Flat Rate	38,478	41,170	44,000	44,000	63,800	19,800	45.00%
RRI Fund	0	0	0	0	284,000	284,000	NEW
Reconnection Fees	9,549	13,504	10,000	10,000	10,000	0	0.00%
Hydrant Rentals	13,075	10,384	13,000	10,000	10,000	0	0.00%
Penalties on Utility Collections	9,997	10,475	10,000	10,000	10,000	0	0.00%
State Grants - Winter Emergency Costs	0	0	0	0	0	0	0.00%
Tower Rent	15,600	15,600	16,600	15,600	18,000	2,400	15.38%
Insurance Reimbursements	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	13,988	120,015	22,000	15,000	15,000	0	0.00%
TOTAL OPERATING REVENUES	2,175,841	2,432,286	2,615,600	2,414,600	3,760,300	1,345,700	55.73%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

100

REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REQUEST FOR ADMISTRATIVE EXPENSES	531,057	577,299	867,900	743,358	812,995	812,995		69,637	9.37%
REQUEST FOR PRODUCTION EXPENSES	383,592	360,955	435,000	515,212	534,686	534,686		19,474	3.78%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	218,548	174,529	205,800	285,616	588,396	588,396		302,780	106.01%
REQUEST FOR CUSTOMER SERVICE EXPENSES	47,170	60,381	86,700	83,962	90,095	90,095		6,133	7.30%
REQUEST FOR OTHER EXPENSES	592,869	612,442	671,160	659,981	653,000	655,964		(4,017)	-0.61%
TOTAL OPERATING EXPENSES	1,773,236	1,785,606	2,266,560	2,288,129	2,679,172	2,682,136		394,007	17.22%

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

000

REQUEST FOR CAPITAL EXPENDITURES

		Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
	Description of Request:									
	Plant Improvements for DBP's & Sanitary Survey Issues				200,000	0	0		(200,000)	-100.00%
	Rebuild Entryway Floor/Replace Flooring in Control Room				0	20,000	20,000		20,000	NEW
	Crack Repair and Seal Driveway				0	6,500	6,500		6,500	NEW
541-136	-000 Structures and Improvements	14,533	47,121	0	200,000	26,500	26,500		(173,500)	-86.75%
	Benchtop Turb Meter				0	12,000	12,000		12,000	NEW
	Autoclave				14,000	0	0		(14,000)	-100.00%
541-140	-608 Laboratory Equipment	0	4,063	0	14,000	12,000	12,000		(2,000)	NEW
	Lawn Mower				8,000	0	0		(8,000)	-100.00%
	Vibrator Compactor				10,000	0	0		(10,000)	-100.00%
	Portable Arrow Board				6,500	0	0		(6,500)	-100.00%
	Service Truck				35,000	0	0		(35,000)	-100.00%
	Push Box PD-6				0	63,000	63,000		63,000	NEW
	Handheld Meter Reader				0	25,000	25,000		25,000	NEW
	Trailer/Truck Mounted Valve Exerciser				0	135,000	75,000		75,000	NEW
541-140	-612 Tools & Equipment	0	4,018	55,500	59,500	223,000	163,000		103,500	173.95%
	Printer				0	0	0		0	0.00%
541-146	-100 Office Equipment & Furniture	0	0	0	0	0	0		0	0.00%
	1st Ave. South Main Replacement				100,000	100,000	100,000		0	0.00%
	1st Ave. South Main Replacement (For Additional Unknown Costs)				350,000	0	0		(350,000)	NEW
	Repair Ladder on South Water Tower				0	10,000	10,000		10,000	NEW
	Water Main Replacement				0	1,500,000	1,500,000		1,500,000	NEW
	Painting Fire Hydrants				45,000	50,000	50,000		5,000	11.11%
541-152	-00X Transmission/Distribution Mains	49,118	219,432	50,000	495,000	1,660,000	1,660,000		1,165,000	235.35%
	New Meters				200,000	200,000	200,000		0	0.00%
	Large Meter Replacement				20,000	20,000	20,000		0	0.00%
541-152	-005 Meters	136,195	177,925	195,000	220,000	220,000	220,000		0	0.00%
TOTAL CAPITAL OUTLAY		199,846	452,559	300,500	988,500	2,141,500	2,081,500		1,093,000	110.57%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request	Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Superintendent				33,975	34,871	34,871		896	2.64%
Part-Time Secretary				<u>6,851</u>	<u>7,358</u>	<u>7,358</u>		507	7.40%
702 -000 Salaries and Wages	38,573	39,756	38,000	40,826	42,229	42,229		1,403	3.44%
703 -200 Holiday Leave	17,248	11,255	17,545	17,545	23,371	23,371		5,826	33.21%
703 -300 Sick Leave	8,327	2,690	1,200	2,255	2,317	2,317		62	2.75%
703 -400 Vacation Pay	32,498	25,951	22,000	22,678	29,580	29,580		6,902	30.43%
703 -500 Longevity Pay	2,057	575	975	775	925	925		150	19.35%
703 -600 Family Leave	2,938	1,444	1,600	3,796	1,723	1,723		(2,073)	-54.61%
703 -700 Workers' Disability	0	0	0	0	0	0		0	0.00%
712 -000 Pension, Social Security & W/C Overhead on Salaries and Wages	161,282	146,594	470,000	<u>209,374</u> 209,374	<u>250,279</u> 250,279	<u>250,279</u> 250,279		40,905 40,905	19.54% 19.54%
713 -000 Health/Rx/Dental/Vision/Life Co-Pay Life and Hospital Insurance	77,355	63,455	75,000	122,339 <u>(18,898)</u> 103,441	187,718 <u>(30,719)</u> 156,999	187,718 <u>(30,719)</u> 156,999		65,379 <u>(11,821)</u> 53,558	53.44% 62.55% 51.78%
726 -000 Supplies-Miscellaneous	2,454	3,064	2,000	2,400	2,400	2,400		0	0.00%
727 -000 Office Supplies	643	880	600	850	850	850		0	0.00%
740 -000 Building Supplies	2,279	1,448	1,400	1,400	1,400	1,400		0	0.00%
801 -000 Professional Technical Assistance Professional Services	15,116	75,431	50,000	<u>150,000</u> 150,000	<u>90,000</u> 90,000	<u>90,000</u> 90,000		<u>(60,000)</u> (60,000)	-40.00% -40.00%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

	Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Description of Request									
Lab Certification (Every 3 Years)				2,500	0	0		(2,500)	NEW
Water Supply Supervision Program(MDPH)				6,000	6,000	6,000		0	0.00%
WPDES				150	150	150		0	0.00%
801 -200 Special Services	556	6,243	8,600	8,650	6,150	6,150		(2,500)	-28.90%
803 -000 Miss Dig	22,716	30,798	29,000	21,000	30,000	30,000		9,000	42.86%
850 -000 Telephones	3,084	2,852	3,800	4,000	4,000	4,000		0	0.00%
860 -000 Travel Expense, Auto Allowance	716	766	1,000	2,000	2,000	2,000		0	0.00%
881 -000 Sales Promotion	0	0	0	0	0	0		0	0.00%
Consumer Confidence Reports				5,000	5,000	5,000		0	0.00%
900 -000 Printing and Publishing	3,209	4,226	4,300	5,000	5,000	5,000		0	0.00%
910 -000 Insurance and Bonds	11,636	11,457	12,000	6,900	12,000	12,000		5,100	73.91%
920 -100 Utilities-Electric	84,782	78,464	80,000	90,000	90,000	90,000		0	0.00%
920 -200 Utilities-Gas	17,641	22,293	20,000	20,000	20,000	20,000		0	0.00%
920 -300 Utilities-Wastewater	16,332	21,743	16,000	13,000	17,000	17,000		4,000	30.77%
Office, Lunch Area, Lobby				1,000	1,000	1,000		0	0.00%
931 -000 Repairs to Structures	152	2,865	0	1,000	1,000	1,000		0	0.00%
Computers				3,500	3,500	3,500		0	0.00%
932 -000 Repairs to Equipment	552	913	3,000	3,500	3,500	3,500		0	0.00%
943 -000 Rental of Equipment	425	2,196	800	1,000	1,000	1,000		0	0.00%
950 -000 Uncollectable Accounts	0	0	0	750	750	750		0	0.00%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number **333** Activity Number **600**

REQUEST FOR ADMINISTRATIVE EXPENSES

Description of Request	Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
MML Environmental Affairs Assessment				290	290	290		0	0.00%
Water Environment Federation (WEF)				325	325	325		0	0.00%
American Water Works Association				300	300	300		0	0.00%
958 -000 Memberships and Dues	670	710	800	915	915	915		0	0.00%
Salaries and Wages				4,503	6,807	6,807		2,304	51.17%
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	7,369	10,852	8,000	10,003	12,307	12,307		2,304	23.03%
962 -000 Damage to Private Property	0	0	0	0	5,000	5,000		5,000	0.00%
977 -000 Capital Outlay-Equipment	248	8,378	0	0	0	0		0	0.00%
979 -000 Books, Magazines and Periodicals	199	0	280	300	300	300		0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	531,057	577,299	867,900	743,358	812,995	812,995		69,637	9.37%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

610

REQUEST FOR PRODUCTION EXPENSES

	Description of Request	Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
702 -000	Salaries and Wages	193,763	196,535	190,000	191,212	205,686	205,686		14,474	7.57%
726 -000	Supplies-Miscellaneous	0	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	113,442	100,985	120,000	184,000	184,000	184,000		0	0.00%
	LT 2 Sampling (New requirement 2016)				4,000	5,000	5,000		1,000	25.00%
	Private Lab Fees				11,000	7,500	7,500		(3,500)	-31.82%
	State Lab Fees				7,500	0	0		(7,500)	-100.00%
	Unregulated Contaminant Monitoring Rule 4				15,000	30,000	30,000		15,000	100.00%
	On-Site Laboratory Testing				7,500	7,500	7,500		0	0.00%
728 -100	Laboratory Chemicals and Supplies	25,625	36,263	42,000	45,000	50,000	50,000		5,000	11.11%
801 -000	Professional Services	7,500	7,750	38,000	45,000	45,000	45,000		0	0.00%
920 -400	Diesel Fuel-Generator	412	1,421	1,500	2,000	2,000	2,000		0	0.00%
931 -702	Repairs to Structures-Labor	216	0	300	500	500	500		0	0.00%
931 -726	Repairs to Structures-Supplies	4,803	325	4,000	6,000	6,000	6,000		0	0.00%
931 -881	Repairs-Equipment	35,094	8,726	22,000	24,000	24,000	24,000		0	0.00%
931 -882	Repairs-Tanks	847	8,198	15,000	15,000	15,000	15,000		0	0.00%
932 -000	Repairs to Equipment	102	700	700	500	500	500		0	0.00%
943 -880	Equipment Rental-Structures & Improver	1,758	52	1,500	2,000	2,000	2,000		0	0.00%
943 -881	Equipment Rental-Maintenance of Equipm	30	0	0	0	0	0		0	0.00%
TOTAL PRODUCTION EXPENSES		383,592	360,955	435,000	515,212	534,686	534,686		19,474	3.78%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number

333

Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	<u>Description of Request</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimate 2018-19</u>	<u>Budget 2018-19</u>	<u>Request 2019-20</u>	<u>Recommended 2019-20</u>	<u>Final 2019-20</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
702 -880	Labor-Maintenance of Structures & Impr	0	175	500	666	690	690		24	3.60%
702 -881	Labor-Maintenance of Equipment	0	120	1,000	3,513	4,134	4,134		621	17.68%
702 -883	Labor-Maintenance of Mains	4,814	4,765	8,000	15,854	18,248	18,248		2,394	15.10%
702 -884	Labor-Maintenance of Services	108,096	78,545	80,000	105,642	160,230	160,230		54,588	51.67%
702 -885	Labor-Maintenance of Hydrants	5,476	10,766	14,000	16,641	17,794	17,794		1,153	6.93%
726 -880	Supplies-Maintenance of Structures & In	221	0	600	500	500	500		0	0.00%
726 -881	Supplies-Maintenance of Equipment	(30)	2,697	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	6,202	11,345	8,000	9,000	15,000	15,000		6,000	66.67%
726 -884	Supplies-Maintenance of Services	26,814	14,581	22,000	35,000	260,000	260,000		225,000	642.86%
726 -885	Supplies-Maintenance of Hydrants	1,070	3,048	12,000	20,000	20,000	20,000		0	0.00%
801 -000	Professional Services	27,000	14,641	12,000	20,000	20,000	20,000		0	0.00%
931 -883/84	Winter Main & Service Line Breaks	15,092	23,137	25,000	25,000	25,000	25,000		0	0.00%
932 -000	Repairs to Equipment	0	26	0	0	0	0		0	0.00%
943 -880	Equipment Rental-Main. of Structures & I	0	0	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	2,762	3,775	3,200	3,500	3,500	3,500		0	0.00%
943 -884	Equipment Rental-Main. of Services	19,416	5,830	18,000	27,000	40,000	40,000		13,000	48.15%
943 -885	Equipment Rental-Main. of Hydrants	1,615	1,078	1,000	1,800	1,800	1,800		0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION		218,548	174,529	205,800	285,616	588,396	588,396		302,780	106.01%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number 333 Activity Number 630
REQUEST FOR CUSTOMER SERVICE EXPENSES

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimate 2018-19</u>	<u>Budget 2018-19</u>	<u>Request 2019-20</u>	<u>Recommended 2019-20</u>	<u>Final 2019-20</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
702 -500 Labor-Cross Connection Control	2,910	0	5,000	9,495	10,410	10,410		915	9.64%
702 -502 Labor-Operation of Meters	92	0	5,000	5,406	7,642	7,642		2,236	41.36%
702 -503 Labor-Service to Customers	27,695	35,104	30,000	24,361	25,843	25,843		1,482	6.08%
726 -500 Supplies-Cross Connection Control	0	10,000	35,000	30,000	35,000	35,000		5,000	16.67%
726 -502 Supplies-Operation of Meters	9,523	5,673	3,000	3,500	3,500	3,500		0	0.00%
726 -503 Supplles-Service to Customers	17	0	0	500	500	500		0	0.00%
				3,000	3,000	3,000		0	0.00%
				200	200	200		0	0.00%
931 -600 Replacement Thawing Water Services	9	4,576	3,200	3,200	3,200	3,200		0	0.00%
943 -000 Equipment Rental	6,924	5,028	5,500	7,500	4,000	4,000		(3,500)	-46.67%
TOTAL CUSTOMER SERVICE EXPENSES	47,170	60,381	86,700	83,962	90,095	90,095		6,133	7.30%

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number 333

Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimate 2018-19</u>	<u>Budget 2018-19</u>	<u>Request 2019-20</u>	<u>Recommended 2019-20</u>	<u>Final 2019-20</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
968 -000 <u>Description of Request:</u> Depreciation Expense	395,927	411,400	410,000	456,500	437,000	437,000		(19,500)	-4.27%
999 -100 General Fund Charges Overhead Allocation	196,942	201,042	261,160	203,481	216,000	218,964		15,483	7.61%
TOTAL OTHER EXPENSES	592,869	612,442	671,160	659,981	653,000	655,964		(4,017)	-0.61%