

CITY OF ESCANABA

2019-2020 Water Fund Budget Request Workpaper

Fund Number 333

WATER FUND-INCOME STATEMENT

	<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>
Operating Revenues	2,175,841	2,432,286	2,615,600	2,414,600	3,476,300	1,061,700	43.97%
Less: Operating Expenditures	1,773,236	1,785,606	2,266,560	2,288,129	2,675,146	387,017	16.91%
Net Operating Income	402,605	646,680	349,040	126,471	801,154	674,683	533.47%
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)	675,534	683,213	-8897.16%

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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%
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	3,476,300	1,061,700	43.97%

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Activity Number

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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. 7-Col. 4	% Change Col. 7-Col. 4
REQUEST FOR ADMISTRATIVE EXPENSES	531,057	577,299	867,900	743,358	812,995	812,995	811,086	67,728	9.11%
REQUEST FOR PRODUCTION EXPENSES	383,592	360,955	435,000	515,212	534,686	534,686	532,344	17,132	3.33%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	218,548	174,529	205,800	285,616	588,396	588,396	586,489	300,873	105.34%
REQUEST FOR CUSTOMER SERVICE EXPENSES	47,170	60,381	86,700	83,962	90,095	90,095	89,582	5,620	6.69%
REQUEST FOR OTHER EXPENSES	592,869	612,442	671,160	659,981	653,000	655,964	655,645	(4,336)	-0.66%
TOTAL OPERATING EXPENSES	1,773,236	1,785,606	2,266,560	2,288,129	2,679,172	2,682,136	2,675,146	387,017	16.91%

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Activity Number

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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. 7-Col. 4	% Change Col. 7-Col. 4
	Description of Request									
	Plant Improvements for DBP's & Sanitary Survey Issues				200,000	0	0	0	(200,000)	-100.00%
	Rebuild Entryway Floor/Replace Flooring In Control Room				0	20,000	20,000	20,000	20,000	NEW
	Crack Repair and Seal Driveway				0	6,500	6,500	6,500	6,500	NEW
541-136	-000 Structures and Improvements	14,533	47,121	0	200,000	26,500	26,500	26,500	(173,500)	-86.75%
	Benchtop Turb Meter				0	12,000	12,000	12,000	12,000	NEW
541-140	-608 Autoclave	0	4,063	0	14,000	0	0	0	(14,000)	-100.00%
	Laboratory Equipment				14,000	12,000	12,000	12,000	(2,000)	NEW
	Lawn Mower				8,000	0	0	0	(8,000)	-100.00%
	Vibrator Compactor				10,000	0	0	0	(10,000)	-100.00%
	Portable Arrow Board				6,500	0	0	0	(6,500)	-100.00%
	Service Truck				35,000	0	0	0	(35,000)	-100.00%
	Push Box PD-6				0	63,000	63,000	63,000	63,000	NEW
	Handheld Meter Reader				0	25,000	25,000	25,000	25,000	NEW
	Trailer/Truck Mounted Valve Exerciser				0	135,000	75,000	75,000	75,000	NEW
541-140	-612 Tools & Equipment	0	4,018	55,500	59,500	223,000	163,000	163,000	103,500	173.95%
	Printer				0	0	0	0	0	0.00%
541-146	-100 Office Equipment & Furniture	0	0	0	0	0	0	0	0	0.00%
	1st Ave. South Main Replacement				100,000	100,000	100,000	100,000	0	0.00%
	1st Ave. South Main Replacement (For Additional Unknown Costs)				350,000	0	0	0	(350,000)	-100.00%
	Repair Ladder on South Water Tower				0	10,000	10,000	10,000	10,000	NEW
	Water Main Replacement				0	1,500,000	1,500,000	1,500,000	1,500,000	NEW
	Painting Fire Hydrants				45,000	50,000	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	1,660,000	1,165,000	235.35%
	New Meters				200,000	200,000	200,000	200,000	0	0.00%
	Large Meter Replacement				20,000	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	220,000	0	0.00%
TOTAL CAPITAL OUTLAY		199,846	452,559	300,500	988,500	2,141,500	2,081,500	2,081,500	1,093,000	110.57%

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REQUEST FOR ADMINISTRATIVE 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. 7-Col. 4</u>	<u>% Change Col. 7-Col. 4</u>
				33,975	34,871	34,871	34,718	743	2.19%
				6,851	7,358	7,358	7,274	423	6.17%
702 -000	38,573	39,756	38,000	40,826	42,229	42,229	41,992	1,166	2.86%
703 -200	17,248	11,255	17,545	17,545	23,371	23,371	23,131	5,586	31.84%
703 -300	8,327	2,690	1,200	2,255	2,317	2,317	2,300	45	2.00%
703 -400	32,498	25,951	22,000	22,678	29,580	29,580	29,280	6,602	29.11%
703 -500	2,067	575	975	775	925	925	925	150	19.35%
703 -600	2,938	1,444	1,600	3,796	1,723	1,723	1,712	(2,084)	-54.90%
703 -700	0	0	0	0	0	0	0	0	0.00%
				209,374	250,279	250,279	249,244	39,870	19.04%
712 -000	161,282	146,594	470,000	209,374	250,279	250,279	249,244	39,870	19.04%
				122,339	187,718	187,718	187,718	65,379	53.44%
				(18,898)	(30,719)	(30,719)	(30,719)	(11,821)	62.55%
713 -000	77,355	63,455	75,000	103,441	156,999	156,999	156,999	53,558	51.78%
726 -000	2,454	3,064	2,000	2,400	2,400	2,400	2,400	0	0.00%
727 -000	643	880	600	850	850	850	850	0	0.00%
740 -000	2,279	1,448	1,400	1,400	1,400	1,400	1,400	0	0.00%
				150,000	90,000	90,000	90,000	(60,000)	-40.00%
801 -000	15,116	75,431	50,000	150,000	90,000	90,000	90,000	(60,000)	-40.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>Description of Request</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2019-20</u>	<u>Col. 7-Col. 4</u>	<u>Col. 7-Col. 4</u>
	Lab Certification (Every 3 Years)				2,500	0	0	0	(2,500)	-100.00%
	Water Supply Supervision Program(MDPH)				6,000	6,000	6,000	6,000	0	0.00%
	WPDES				150	150	150	150	0	0.00%
801 -200	Special Services	556	6,243	8,600	8,650	6,150	6,150	6,150	(2,500)	-28.90%
803 -000	Miss Dig	22,716	30,798	29,000	21,000	30,000	30,000	30,000	9,000	42.86%
850 -000	Telephones	3,084	2,852	3,800	4,000	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	2,000	0	0.00%
881 -000	Sales Promotion	0	0	0	0	0	0	0	0	0.00%
	Consumer Confidence Reports				5,000	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	5,000	0	0.00%
910 -000	Insurance and Bonds	11,636	11,457	12,000	6,900	12,000	12,000	12,000	5,100	73.91%
920 -100	Utilities-Electric	84,782	78,464	80,000	90,000	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	20,000	0	0.00%
920 -300	Utilities-Wastewater	16,332	21,743	16,000	13,000	17,000	17,000	17,000	4,000	30.77%
	Office, Lunch Area, Lobby				1,000	1,000	1,000	1,000	0	0.00%
931 -000	Repairs to Structures	152	2,865	0	1,000	1,000	1,000	1,000	0	0.00%
	Computers				3,500	3,500	3,500	3,500	0	0.00%
932 -000	Repairs to Equipment	552	913	3,000	3,500	3,500	3,500	3,500	0	0.00%
943 -000	Rental of Equipment	425	2,196	800	1,000	1,000	1,000	1,000	0	0.00%
950 -000	Uncollectable Accounts	0	0	0	750	750	750	750	0	0.00%

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REQUEST FOR ADMINISTRATIVE EXPENSES

	<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>Request</u> <u>2019-20</u>	<u>Recommended</u> <u>2019-20</u>	<u>Final</u> <u>2019-20</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
Description of Request									
MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
Water Environment Federation (WEF)				325	325	325	325	0	0.00%
American Water Works Association				300	300	300	300	0	0.00%
958 -000 Memberships and Dues	670	710	800	915	915	915	915	0	0.00%
Salaries and Wages				4,503	6,807	6,807	6,738	2,235	49.63%
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	7,369	10,852	8,000	10,003	12,307	12,307	12,238	2,235	22.34%
962 -000 Damage to Private Property	0	0	0	0	5,000	5,000	5,000	5,000	NEW
977 -000 Capital Outlay-Equipment	248	8,378	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines and Periodicals	199	0	280	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES	531,057	577,299	867,900	743,358	812,995	812,995	811,086	67,728	9.11%

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REQUEST FOR PRODUCTION EXPENSES

	<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>Request</u> <u>2019-20</u>	<u>Recommended</u> <u>2019-20</u>	<u>Final</u> <u>2019-20</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -000 Salaries and Wages	193,763	196,535	190,000	191,212	205,686	205,686	203,344	12,132	6.34%
726 -000 Supplies-Miscellaneous	0	0	0	0	0	0	0	0	0.00%
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	113,442	100,985	120,000	184,000	184,000	184,000	184,000	0	0.00%
LT 2 Sampling (New requirement 2016)				4,000	5,000	5,000	5,000	1,000	25.00%
Private Lab Fees				11,000	7,500	7,500	7,500	(3,500)	-31.82%
State Lab Fees				7,500	0	0	0	(7,500)	-100.00%
Unregulated Contaminant Monitoring Rule 4				15,000	30,000	30,000	30,000	15,000	100.00%
On-Site Laboratory Testing				7,500	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	50,000	5,000	11.11%
801 -000 Professional Services	7,500	7,750	38,000	45,000	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	2,000	0	0.00%
931 -702 Repairs to Structures-Labor	216	0	300	500	500	500	500	0	0.00%
931 -726 Repairs to Structures-Supplies	4,803	325	4,000	6,000	6,000	6,000	6,000	0	0.00%
931 -881 Repalrs-Equipment	35,094	8,726	22,000	24,000	24,000	24,000	24,000	0	0.00%
931 -882 Repalrs-Tanks	847	8,198	15,000	15,000	15,000	15,000	15,000	0	0.00%
932 -000 Repalrs to Equipment	102	700	700	500	500	500	500	0	0.00%
943 -880 Equipment Rental-Structures & Improver	1,758	52	1,500	2,000	2,000	2,000	2,000	0	0.00%
943 -881 Equipment Rental-Maintenance of Equip	30	0	0	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES	383,592	360,955	435,000	515,212	534,686	534,686	532,344	17,132	3.33%

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Activity Number

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REQUEST FOR TRANSMISSION/DISTRIBUTION 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. 7-Col. 4</u>	<u>% Change Col. 7-Col. 4</u>
702 -880 Labor-Maintenance of Structures & Impr	0	175	500	666	690	690	682	16	2.40%
702 -881 Labor-Maintenance of Equipment	0	120	1,000	3,513	4,134	4,134	4,085	572	16.28%
702 -883 Labor-Maintenance of Mains	4,814	4,765	8,000	15,854	18,248	18,248	18,098	2,244	14.15%
702 -884 Labor-Maintenance of Services	108,096	78,545	80,000	105,642	160,230	160,230	158,659	53,017	50.19%
702 -885 Labor-Maintenance of Hydrants	5,476	10,766	14,000	16,641	17,794	17,794	17,665	1,024	6.15%
726 -880 Supplles-Maintenance of Structures & Ir	221	0	600	500	500	500	500	0	0.00%
726 -881 Supplies-Maintenance of Equipment	(30)	2,697	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	6,202	11,345	8,000	9,000	15,000	15,000	15,000	6,000	66.67%
726 -884 Supplles-Maintenance of Services	26,814	14,581	22,000	35,000	260,000	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	20,000	0	0.00%
801 -000 Professional Services	27,000	14,641	12,000	20,000	20,000	20,000	20,000	0	0.00%
931 -883/88 Winter Main & Service Line Breaks	15,092	23,137	25,000	25,000	25,000	25,000	25,000	0	0.00%
932 -000 Repairs to Equipment	0	26	0	0	0	0	0	0	0.00%
943 -880 Equipment Rental-Main. of Structures & I	0	0	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	2,762	3,775	3,200	3,500	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	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	1,800	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION	218,548	174,529	205,800	285,616	588,396	588,396	586,489	300,873	105.34%

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Activity Number

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REQUEST FOR CUSTOMER SERVICE EXPENSES

	<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>Request</u> <u>2019-20</u>	<u>Recommended</u> <u>2019-20</u>	<u>Final</u> <u>2019-20</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	2,910	0	5,000	9,495	10,410	10,410	10,289	794	8.36%
702 -502 Labor-Operation of Meters	92	0	5,000	5,408	7,642	7,642	7,552	2,146	39.70%
702 -503 Labor-Service to Customers	27,695	35,104	30,000	24,361	25,843	25,843	25,541	1,180	4.84%
726 -500 Supplies-Cross Connection Control	0	10,000	35,000	30,000	35,000	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	3,500	0	0.00%
726 -503 Supplies-Service to Customers	17	0	0	500	500	500	500	0	0.00%
Replacement Thawing Water Services				3,000	3,000	3,000	3,000	0	0.00%
931 -600 Thawing Water Services	9	4,576	3,200	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	4,000	(3,500)	-46.67%
TOTAL CUSTOMER SERVICE EXPENSES	47,170	60,381	86,700	83,962	90,095	90,095	89,582	5,620	6.69%

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Activity Number

640/999

REQUEST FOR OTHER EXPENSES

	<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>Request</u> <u>2019-20</u>	<u>Recommended</u> <u>2019-20</u>	<u>Final</u> <u>2019-20</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
968 -000 Description of Request: Depreciation Expense	395,927	411,400	410,000	456,500	437,000	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	218,645	15,164	7.45%
TOTAL OTHER EXPENSES	592,869	612,442	671,160	659,981	653,000	655,964	655,645	(4,336)	-0.66%