

**CITY OF ESCANABA**

**2019-2020 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**WASTEWATER 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	1,421,732	1,549,110	1,702,000	1,691,500	2,022,300	330,800	19.56%
Less:Operating Expenditures	1,440,977	1,554,033	1,974,759	1,706,663	1,842,378	135,715	7.95%
Net Operating Income	(19,245)	(4,923)	(272,759)	(15,163)	179,922	195,085	-1286.58%
Plus:Interest Earnings	56,957	34,027	35,000	45,000	40,000	(5,000)	-11.11%
:Gain/(Loss) on Investments	(79,354)	(23,014)	0	0	0	0	0.00%
Less:Bond Interest Expense	2,109	1,688	338	675	0	(675)	-100.00%
<b>NET INCOME</b>	<b>(43,751)</b>	<b>4,402</b>	<b>(238,097)</b>	<b>29,162</b>	<b>219,922</b>	<b>190,760</b>	<b>654.14%</b>

# CITY OF ESCANABA

## 2019-2020 Wastewater Fund Budget Request Workpaper

Fund Number

555

### WASTEWATER 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	1,320,834	1,419,632	1,600,000	1,595,000	1,920,000	325,000	20.38%
Interdepartmental Sales	21,999	26,938	25,000	20,000	24,000	4,000	20.00%
Industrial Waste Charges	66,239	72,940	65,000	65,000	65,000	0	0.00%
Penalties on Utility Collections	6,533	6,972	6,500	6,500	7,800	1,300	20.00%
Reconnection Fees	3,410	3,225	3,000	2,500	3,000	500	20.00%
P. O. Share of Assessments	0	0	0	0	0	0	0.00%
Miscellaneous Revenues	2,717	19,403	2,500	2,500	2,500	0	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>1,421,732</b>	<b>1,549,110</b>	<b>1,702,000</b>	<b>1,691,500</b>	<b>2,022,300</b>	<b>330,800</b>	<b>19.56%</b>

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555

Activity Number

100

**REQUEST FOR TOTAL OPERATING 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. 7-Col.4	% Change Col. 7-Col.4
REQUEST FOR ADMINISTRATIVE EXPENSES	516,189	567,938	872,673	524,763	564,143	564,143	565,392	40,629	7.74%
REQUEST FOR PRODUCTION EXPENSES	335,714	358,587	349,300	465,045	484,693	484,693	484,693	19,648	4.23%
REQUEST FOR STATION EXPENSES	18,178	19,178	27,700	30,233	33,862	33,862	33,862	3,629	12.00%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSE	100,974	108,328	157,764	169,169	165,232	165,232	165,232	(3,937)	-2.33%
REQUEST FOR CUSTOMER SERVICE EXPENSES	28,285	36,659	28,200	28,666	28,340	28,340	28,340	(326)	-1.14%
REQUEST FOR OTHER EXPENSES	441,637	463,343	539,122	488,787	562,647	565,159	564,859	76,072	15.56%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,440,977</b>	<b>1,554,033</b>	<b>1,974,759</b>	<b>1,706,663</b>	<b>1,838,917</b>	<b>1,841,429</b>	<b>1,842,378</b>	<b>135,715</b>	<b>7.95%</b>

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# CITY OF ESCANABA

## 2019-2020 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

000

### REQUEST FOR CAPITAL EXPENDITURES

			Actual	Actual	Estimate	Budget	Request	Recommended	Final	\$ Change	% Change
Description of Request			2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	Col. 7-Col.4	Col. 7-Col.4
		Digester Valve & Mixer Automation				90,000	0	0	0	(90,000)	-100.00%
		Engineering Costs for Plant Improvements				250,000	0	0	0	(250,000)	-100.00%
		Replace Blower & Motor (Install VFD)				310,000	0	0	0	(310,000)	-100.00%
		Garage-Phase I				0	180,000	180,000	180,000	180,000	NEW
		#4 Digester Repairs				0	35,000	35,000	35,000	35,000	NEW
		WAS Pumps				0	50,000	50,000	50,000	50,000	NEW
		Final Drive Motor & Worm Gear Case				0	35,000	35,000	35,000	35,000	NEW
		Raw Sewage Pump #3 Replacement				0	50,000	50,000	50,000	50,000	NEW
		Digester Transfer Pumps				0	50,000	50,000	50,000	50,000	NEW
		Ladders in Final Tanks				0	16,000	16,000	16,000	16,000	NEW
		Dock Leveller on Headworks Loading Dock				0	8,000	8,000	8,000	8,000	NEW
		Fill Cracks/Seal Coat 1/4 of Driveway				0	6,500	6,500	6,500	6,500	NEW
541 - 136	-000	Structures and Improvements	70,181	111,814	372,000	650,000	430,500	430,500	430,500	(219,500)	-33.77%
		Vactor Truck				0	400,000	400,000	400,000	400,000	NEW
		3/4 Ton Pickup w/Plow				0	38,000	38,000	38,000	38,000	NEW
		Miscellaneous Tools				5,000	0	0	0	(5,000)	-100.00%
-154	-200	Equipment and Improvements	46,600	0	4,800	5,000	438,000	438,000	438,000	433,000	8660.00%
		22nd Street (25th Ave S to 26th Ave S)				0	100,000	100,000	100,000	100,000	NEW
		22nd Street (1st Ave N to 3rd Ave S and US 2 Hwy Crossings)				137,200	137,500	137,500	137,500	300	0.22%
		22nd Street (23rd Ave S to Lake Shore Dr & 3 Spurs)				186,600	186,600	186,600	186,600	0	0.00%
		2nd Ave. South (S 4th St to S 16th St)				203,250	203,250	203,250	203,250	0	0.00%
-140	-100	Mains	181,769	233,284	0	527,050	627,350	627,350	627,350	100,300	19.03%
		Computer System Expansion				1,200	1,200	1,200	1,200	0	0.00%
		Lab Scale				5,000	0	0	0	(5,000)	-100.00%
-154	-300	Office & Laboratory Equipment	0	0	5,000	6,200	1,200	1,200	1,200	(5,000)	-80.65%
<b>TOTAL CAPITAL OUTLAY</b>			<b>298,550</b>	<b>345,098</b>	<b>381,800</b>	<b>1,188,250</b>	<b>1,497,050</b>	<b>1,497,050</b>	<b>1,497,050</b>	<b>308,800</b>	<b>25.99%</b>

# CITY OF ESCANABA

## 2019-2020 Wastewater Fund Budget Request Workpaper

Fund Number

555

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. 7-Col.4	% Change Col. 7-Col.4
Superintendent				33,309	33,673	33,673	34,601	1,292	3.88%
Part-Time Secretary				6,605	7,013	7,013	7,013	408	6.18%
702 -000 Salaries and Wages	38,332	40,457	38,000	39,914	40,686	40,686	41,614	1,700	4.26%
703 -200 Holiday Leave	11,343	14,932	12,859	12,859	13,155	13,155	13,194	335	2.61%
703 -300 Sick Leave	5,364	1,700	2,000	2,500	2,193	2,193	2,201	(299)	-11.96%
703 -400 Vacation Pay	48,464	20,150	26,967	26,967	25,103	25,103	25,177	(1,790)	-6.64%
703 -500 Longevity Pay	2,364	1,475	1,675	1,675	1,675	1,675	1,675	0	0.00%
703 -600 Personal Leave	3,920	2,059	2,442	2,442	2,868	2,868	2,881	439	17.98%
712 -000 Pension, Social Security & W/C Overhead on Salaries and Wages	195,065	235,365	520,000	180,929	209,681	209,681	209,849	28,920	15.98%
712 -000 Health/Rx/Dental/Vision/Life Co-Pay				121,258	121,831	121,831	121,831	573	0.47%
713 -000 Life and Hospital Insurance	70,290	74,309	95,000	100,189	100,901	100,901	100,901	712	0.71%
726 -000 Supplies-Miscellaneous	7	324	350	350	350	350	350	0	0.00%
727 -000 Office Supplies	1,235	759	700	750	750	750	750	0	0.00%
740 -000 Building Supplies	860	449	650	890	890	890	890	0	0.00%
744 -000 Clothing Supplies	0	40	1,200	0	1,200	1,200	1,200	1,200	NEW
801 -000 CDL's & Miscellaneous Collection System Infiltration Study Engineering Fees				800	800	800	800	0	0.00%
801 -000 Professional Services	20,604	46,095	40,000	30,000	30,000	30,000	30,000	(30,000)	-100.00%
801 -200 MML Environmental Affairs Assessment Special Services	406	491	500	500	500	500	500	0	0.00%

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Fund Number

555

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. 7-Col.4	% Change Col. 7-Col.4
803 -000	Miss Dig	450	450	450	450	450	450	450	0	0.00%
850 -000	Telephones	2,595	2,492	2,800	2,800	2,800	2,800	2,800	0	0.00%
860 -000	Travel Expense, Auto Allowance	677	660	600	1,400	1,400	1,400	1,400	0	0.00%
881 -000	Sales Promotion	0	0	0	0	0	0	0	0	0.00%
900 -000	Printing and Publishing	769	435	400	400	400	400	400	0	0.00%
910 -000	Insurance and Bonds	11,336	12,404	16,000	6,600	16,000	16,000	16,000	9,400	142.42%
920 -100	Utilities-Electric	84,261	94,696	90,000	90,000	90,000	90,000	90,000	0	0.00%
920 -200	Utilities-Gas	7,183	8,406	9,000	9,000	9,000	9,000	9,000	0	0.00%
931 -000	Repairs to Structures	125	2,314	400	500	500	500	500	0	0.00%
	Office Equipment				1,200	1,200	1,200	1,200	0	0.00%
	Elevator Inspection/Main.				2,500	2,500	2,500	2,500	0	0.00%
932 -000	Repairs to Equipment	1,390	3,842	3,700	3,700	3,700	3,700	3,700	0	0.00%
943 -000	Rental of Equipment	0	0	0	250	250	250	250	0	0.00%
950 -000	Uncollectable Accounts	0	0	0	500	500	500	500	0	0.00%
	WEF				230	230	230	230	0	0.00%
	MRWA				325	325	325	325	0	0.00%
	AWWA				175	175	175	175	0	0.00%
958 -000	Memberships and Dues	573	590	730	730	730	730	730	0	0.00%

**CITY OF ESCANABA**

**2019-2020 Wastewater Fund Budget Request Workpaper**

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**600**

**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>
<b>Description of Request:</b>									
Salaries and Wages				3,978	3,971	3,971	3,990	12	0.30%
Renewals & Certification Exams				590	590	590	590	0	0.00%
Registration				1,200	1,200	1,200	1,200	0	0.00%
Travel				1,600	1,600	1,600	1,600	0	0.00%
960 -000 Education and Training	3,853	3,044	6,000	7,368	7,361	7,361	7,380	12	0.16%
962 -000 Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000 Capital Outlay-Equipment	4,151	0	0	0	0	0	0	0	0.00%
979 -000 Books, Magazines & Periodicals	572	0	250	300	300	300	300	0	0.00%
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>516,189</b>	<b>567,938</b>	<b>872,673</b>	<b>524,763</b>	<b>564,143</b>	<b>564,143</b>	<b>565,392</b>	<b>40,629</b>	<b>7.74%</b>



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**CITY OF ESCANABA**

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**555**

**Activity Number**

**610**

**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	177,370	168,211	170,000	174,903	187,320	187,320	187,320	12,417	7.10%
726 -000 Supplies-Miscellaneous	749	1,444	1,800	2,000	2,000	2,000	2,000	0	0.00%
				40,000	45,000	45,000	45,000	5,000	12.50%
				<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>2,000</u>	<u>40.00%</u>
728 -000 Plant Chemicals	41,380	46,136	50,000	45,000	52,000	52,000	52,000	7,000	15.56%
728 -100 Laboratory Chemicals and Supplies	7,814	8,272	10,000	11,000	11,000	11,000	11,000	0	0.00%
728 -200 NPDES & Permit Testing	8,408	8,369	9,000	12,750	12,750	12,750	12,750	0	0.00%
				32,500	32,500	32,500	32,500	0	0.00%
				<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>0.00%</u>
801 -250 Professional Services	0	0	0	107,500	107,500	107,500	107,500	0	0.00%
802 -000 Sludge Hauling	15,180	24,528	20,000	25,000	25,000	25,000	25,000	0	0.00%
802 -200 MDEQ Sludge Fee	1,799	2,192	2,000	3,000	3,000	3,000	3,000	0	0.00%
920 -400 Diesel Fuel	214	1,107	900	1,200	1,200	1,200	1,200	0	0.00%
931 -000 Repairs to Structures(Outside Vendors)	83	0	0	0	0	0	0	0	0.00%
931 -702 Repairs to Structures-Labor	10,106	5,425	4,000	5,175	5,098	5,098	5,098	(77)	-1.49%
931 -726 Repairs to Structures-Supplies	2,004	5,561	1,800	2,000	2,000	2,000	2,000	0	0.00%
932 -000 Repairs to Equipment(Outside Vendors)	486	4,603	3,000	5,000	5,000	5,000	5,000	0	0.00%
932 -200 Repairs to Equipment-Portable	0	0	0	0	0	0	0	0	0.00%
932 -702 Repairs to Equipment-Labor	45,250	59,615	56,000	45,317	45,625	45,625	45,625	308	0.68%
932 -726 Repairs to Equipment-Supplies	24,101	22,332	20,000	24,000	24,000	24,000	24,000	0	0.00%
943 -000 Equipment Rental	770	792	800	1,200	1,200	1,200	1,200	0	0.00%
<b>TOTAL PRODUCTION EXPENSES</b>	<b>335,714</b>	<b>358,587</b>	<b>349,300</b>	<b>465,045</b>	<b>484,693</b>	<b>484,693</b>	<b>484,693</b>	<b>19,648</b>	<b>4.23%</b>

**CITY OF ESCANABA**

**2019-2020 Wastewater Fund Budget Request Workpaper**

**Fund Number 555**

**Activity Number**

**615**

**REQUEST FOR STATION 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 <b>Description of Request:</b> Salaries and Wages(Operations)	8,751	7,717	12,000	14,969	15,700	15,700	15,700	731	4.88%
931 -702 Repairs to Structures-Labor	0	0	1,000	2,129	1,979	1,979	1,979	(150)	-7.05%
931 -726 Repairs to Structures-Supplies	0	0	300	250	250	250	250	0	0.00%
932 -702 Repairs to Equipment-Labor	3,878	4,976	8,000	6,885	6,933	6,933	6,933	48	0.70%
932 -726 Repairs to Equipment-Supplies	3,159	4,069	3,800	1,000	4,000	4,000	4,000	3,000	300.00%
943 -000 Rental of Equipment	2,390	2,416	2,600	5,000	5,000	5,000	5,000	0	0.00%
<b>TOTAL STATION EXPENSES</b>	<b>18,178</b>	<b>19,178</b>	<b>27,700</b>	<b>30,233</b>	<b>33,862</b>	<b>33,862</b>	<b>33,862</b>	<b>3,629</b>	<b>12.00%</b>

# CITY OF ESCANABA

## 2019-2020 Wastewater Fund Budget Request Workpaper

Fund Number

555

Activity Number

620

### REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

	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
702 -000 Salaries and Wages	44,718	30,297	40,000	49,169	45,232	45,232	45,232	(3,937)	-8.01%
702 -100 Salaries and Wages-Other	0	0	0	0	0	0	0	0	0.00%
726 -000 Supplies-Miscellaneous	404	856	1,500	3,500	3,500	3,500	3,500	0	0.00%
801 -000 Professional Services	0	14,118	40,000	40,000	40,000	40,000	40,000	0	0.00%
Supplies				8,000	8,000	8,000	8,000	0	0.00%
Labor				16,000	16,000	16,000	16,000	0	0.00%
Equipment Rental				10,000	10,000	10,000	10,000	0	0.00%
931 -000 Repairs/Main. of Structures(DPW)	18,535	26,769	34,000	34,000	34,000	34,000	34,000	0	0.00%
931 -050 Repairs/Main.-Inspection	893	521	8,000	8,000	8,000	8,000	8,000	0	0.00%
932 -000 Repairs to Equipment	0	4,626	264	500	500	500	500	0	0.00%
943 -000 Equipment Rental	36,424	31,141	34,000	34,000	34,000	34,000	34,000	0	0.00%
<b>TOTAL TRANSMISSION/DISTRIBUTION</b>	<b>100,974</b>	<b>108,328</b>	<b>157,764</b>	<b>169,169</b>	<b>165,232</b>	<b>165,232</b>	<b>165,232</b>	<b>(3,937)</b>	<b>-2.33%</b>

**CITY OF ESCANABA**

**2019-2020 Wastewater Fund Budget Request Workpaper**

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**555**

**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. 7-Col.4</u>	<u>% Change Col. 7-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	27,723	33,260	26,000	26,066	25,740	25,740	25,740	(326)	-1.25%
943 -000 Equipment Rental	562	3,399	2,200	2,600	2,600	2,600	2,600	0	0.00%
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>28,285</b>	<b>36,659</b>	<b>28,200</b>	<b>28,666</b>	<b>28,340</b>	<b>28,340</b>	<b>28,340</b>	<b>(326)</b>	<b>-1.14%</b>

**CITY OF ESCANABA**

**2019-2020 Wastewater Fund Budget Request Workpaper**

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**555**

**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 <b>Description of Request</b> Depreciation Expense	253,877	271,920	290,000	295,000	358,000	358,000	358,000	63,000	21.36%
999 -100 <b>General Fund Charges</b> Overhead Allocation	187,760	191,423	249,122	193,787	204,647	207,159	206,859	13,072	6.75%
<b>TOTAL OTHER EXPENSES</b>	<b>441,637</b>	<b>463,343</b>	<b>539,122</b>	<b>488,787</b>	<b>562,647</b>	<b>565,159</b>	<b>564,859</b>	<b>76,072</b>	<b>15.56%</b>