

CITY OF ESCANABA

2013-2014 Water Fund Budget Request Workpaper

Fund Number 333

WATER FUND-INCOME STATEMENT

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Operating Revenues	1,791,161	2,083,322	2,125,100	2,035,000	2,094,100	59,100	2.90%
Less: Operating Expenditures	1,614,215	1,663,245	1,541,250	1,743,054	1,743,066	12	0.00%
Net Operating Income	176,946	420,077	583,850	291,946	351,034	59,088	20.24%
Plus: Interest Earnings	10,849	15,514	5,000	2,000	5,000	3,000	150.00%
Cap Improv Bond Fed Subsidy	42,128	74,343	72,900	72,900	71,325	(1,575)	-2.16%
Transfer from UDAG Fund	36,424	0	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	25,563	25,563	NEW
Gain/(Loss) on Investments	1,130	1,482	0	0	0	0	0.00%
Less: Bond Interest Expense/Discount	199,847	278,487	254,400	254,400	244,600	(9,800)	-3.85%
NET INCOME	67,630	232,929	407,350	112,446	208,322	95,876	85.26%

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WATER FUND-OPERATING REVENUES

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Metered Sales	1,630,428	1,871,968	2,025,000	1,960,000	2,010,000	50,000	2.55%
Flat Rate	26,434	30,002	33,000	31,500	32,000	500	1.59%
Reconnection Fees	6,817	7,431	7,500	7,000	7,500	500	7.14%
Hydrant Rentals	78,460	86,394	14,000	7,200	10,000	2,800	38.89%
Penalties on Utility Collections	8,085	9,447	10,000	8,000	9,000	1,000	12.50%
Property Owner's Share of Special Assessments	18,914	31,552	0	0	0	0	0.00%
Tower Rent	13,705	13,800	15,600	13,800	15,600	1,800	13.04%
Insurance Reimbursements	0	22,000	6,000	0	0	0	0.00%
Miscellaneous Revenues	8,318	10,728	14,000	7,500	10,000	2,500	33.33%
TOTAL OPERATING REVENUES	1,791,161	2,083,322	2,125,100	2,035,000	2,094,100	59,100	2.90%

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Activity Number

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REQUEST FOR OPERATING EXPENSES-TOTAL WATER FUND

Description of Request	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
REQUEST FOR ADMISTRATIVE EXPENSES	541,122	552,530	452,000	526,306	553,600	553,600	553,600	27,294	5.19%
REQUEST FOR PRODUCTION EXPENSES	364,575	376,867	370,625	410,827	417,127	417,127	417,127	6,300	1.53%
REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES	166,796	140,086	106,250	185,524	174,730	174,730	174,730	(10,794)	-5.82%
REQUEST FOR CUSTOMER SERVICE EXPENSES	35,810	33,102	45,950	51,369	41,523	41,523	41,523	(9,846)	-19.17%
REQUEST FOR OTHER EXPENSES	505,912	560,660	566,425	569,028	556,433	556,086	556,086	(12,942)	-2.27%
TOTAL OPERATING EXPENSES	1,614,215	1,663,245	1,541,250	1,743,054	1,743,413	1,743,066	1,743,066	12	0.00%

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2013-2014 Water Fund Budget Request Workpaper

Fund Number 333 Activity Number 000
REQUEST FOR CAPITAL EXPENDITURES

Description of Request		Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
	VFD on Influent Pumps				13,000	15,000	15,000	15,000	2,000	15.38%
	Geo-Tubes				8,700	8,700	8,700	8,700	0	0.00%
	Automatic Gate, East				15,000	15,000	15,000	15,000	0	0.00%
	Alum Tanks				32,000	32,000	32,000	32,000	0	0.00%
	VFD on High Service Pump				15,000	0	0	0	(15,000)	-100.00%
	Boiler System Replacement/Upgrade				50,000	50,000	50,000	50,000	0	0.00%
	Breakroom Expansion / Bathroom Relocation				0	15,000	15,000	15,000	15,000	NEW
541-136	-000 Structures and Improvements	2,425,310	764,675	165,000	133,700	135,700	135,700	135,700	2,000	1.50%
	pH Meter				0	3,000	3,000	3,000	3,000	NEW
541-140	-608 Laboratory Equipment	0	1,114	0	0	3,000	3,000	3,000	3,000	NEW
	Portable Valve Operator				8,000	8,000	8,000	8,000	0	0.00%
	Fire Flow Test Kit				1,500	1,500	1,500	1,500	0	0.00%
	Floor Scrubber				4,500	4,500	4,500	4,500	0	0.00%
	Locator				0	4,000	4,000	4,000	4,000	NEW
541-140	-612 Tools & Equipment	1,329	0	0	14,000	18,000	18,000	18,000	4,000	28.57%
	Computer Upgrades				5,000	5,000	5,000	5,000	0	0.00%
541-146	-100 Office Equipment & Furniture	0	2,460	0	5,000	5,000	5,000	5,000	0	0.00%
	Paint Fire Hydrants/Lead Testing				15,000	50,000	50,000	50,000	35,000	233.33%
	Replace Service Lines				10,000	10,000	10,000	10,000	0	0.00%
541-152	-00X Transmission/Distribution Mains	176,487	196,395	4,000	25,000	60,000	60,000	60,000	35,000	140.00%
	New Meters				64,000	30,000	30,000	30,000	(34,000)	-53.13%
	Large Meter Replacement				0	30,000	30,000	30,000	30,000	NEW
	Calibrate/Rebuild Large Water Meters				8,000	8,000	8,000	8,000	0	0.00%
541-152	-005 Meters	8,794	9,146	30,000	72,000	68,000	68,000	68,000	(4,000)	-5.56%
TOTAL CAPITAL OUTLAY		2,611,920	973,790	199,000	249,700	289,700	289,700	289,700	40,000	16.02%

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Activity Number

600

REQUEST FOR ADMINISTRATIVE EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
	Description of Request									
	Superintendent				<u>27,938</u>	<u>28,827</u>	<u>28,827</u>	<u>28,827</u>	<u>889</u>	<u>3.18%</u>
702 -000	Salaries and Wages	32,064	34,240	30,000	27,938	28,827	28,827	28,827	889	3.18%
703 -200	Holiday Leave	15,992	16,200	17,500	17,415	15,963	15,963	15,963	(1,452)	-8.34%
703 -300	Sick Leave	13,218	19,687	11,000	8,676	7,247	7,247	7,247	(1,429)	-16.47%
703 -400	Vacation Pay	38,072	33,290	22,500	22,507	25,108	25,108	25,108	2,601	11.56%
703 -500	Longevity Pay	3,325	3,488	2,100	2,100	2,100	2,100	2,100	0	0.00%
703 -600	Family Leave	2,794	6,874	3,200	3,170	3,489	3,489	3,489	319	10.06%
703 -700	Workers' Disability	221	0	6,000	0	0	0	0	0	0.00%
	Pension, Social Security & W/C				<u>117,543</u>	<u>165,690</u>	<u>165,690</u>	<u>165,690</u>	<u>48,147</u>	<u>40.96%</u>
712 -000	Overhead on Salaries and Wages	120,957	133,851	100,000	117,543	165,690	165,690	165,690	48,147	40.96%
	Health/Rx/Dental/Vision/Life				<u>149,185</u>	<u>155,946</u>	<u>155,946</u>	<u>155,946</u>	<u>6,761</u>	<u>4.53%</u>
	Co-Pay				<u>(24,757)</u>	<u>(25,962)</u>	<u>(25,962)</u>	<u>(25,962)</u>	<u>(1,205)</u>	<u>4.87%</u>
713 -000	Life and Hospital Insurance	132,758	129,361	90,000	124,428	129,984	129,984	129,984	5,556	4.47%
726 -000	Supplies-Miscellaneous	1,375	921	1,000	1,800	1,800	1,800	1,800	0	0.00%
727 -000	Office Supplies	730	440	500	800	800	800	800	0	0.00%
740 -000	Building Supplies	1,362	1,214	1,300	1,000	1,400	1,400	1,400	400	40.00%
	Other				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>
801 -000	Professional Services	500	1,634	700	1,000	1,000	1,000	1,000	0	0.00%

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		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
	Description of Request									
	Lab Certification (Every 3 years)				2,500	0	0	0	(2,500)	-100.00%
	Water Supply Supervision Program(MDPH)				5,000	5,500	5,500	5,500	500	10.00%
	WPDES				150	150	150	150	0	0.00%
801 -200	Special Services	6,296	4,620	6,800	7,650	5,650	5,650	5,650	(2,000)	-26.14%
803 -000	Miss Dig	8,827	8,228	17,000	13,000	14,000	14,000	14,000	1,000	7.69%
850 -000	Telephones	1,912	2,066	2,000	2,000	2,000	2,000	2,000	0	0.00%
860 -000	Travel Expense, Auto Allowance	2,248	1,618	2,000	2,400	2,400	2,400	2,400	0	0.00%
881 -000	Sales Promotion	0	0	0	0	0	0	0	0	0.00%
	Consumer Confidence Reports				4,200	4,200	4,200	4,200	0	0.00%
900 -000	Printing and Publishing	2,836	3,067	3,500	4,200	4,200	4,200	4,200	0	0.00%
910 -000	Insurance and Bonds	18,692	12,648	10,700	10,700	10,700	10,700	10,700	0	0.00%
920 -100	Utilities-Electric	85,258	94,194	80,000	94,000	82,000	82,000	82,000	(12,000)	-12.77%
920 -200	Utilities-Gas	26,061	20,242	18,000	37,500	20,000	20,000	20,000	(17,500)	-46.67%
920 -300	Utilities-Wastewater	11,196	8,991	10,000	12,500	12,500	12,500	12,500	0	0.00%
	Office, Lunch Area, Lobby				1,000	1,000	1,000	1,000	0	0.00%
931 -000	Repairs to Structures(Admin)	0	355	800	1,000	1,000	1,000	1,000	0	0.00%
	Computers				1,000	3,500	3,500	3,500	2,500	250.00%
932 -000	Repairs to Equipment	2,595	1,484	2,600	1,000	3,500	3,500	3,500	2,500	250.00%
943 -000	Rental of Equipment	3,036	3,336	3,100	3,100	3,100	3,100	3,100	0	0.00%
950 -000	Uncollectable Accounts	2,136	1,479	1,500	750	750	750	750	0	0.00%

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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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2013-14</u>	<u>Col. 7-Col. 4</u>	<u>Col. 7-Col. 4</u>
	MML Environmental Affairs Assessment				290	290	290	290	0	0.00%
	American Water Works Association				300	300	300	300	0	0.00%
958 -000	Memberships and Dues	545	620	600	590	590	590	590	0	0.00%
	Salaries and Wages				3,539	3,802	3,802	3,802	263	7.43%
	Registrations				2,600	2,600	2,600	2,600	0	0.00%
	Travel				1,100	1,100	1,100	1,100	0	0.00%
960 -000	Education and Training	6,116	7,613	7,300	7,239	7,502	7,502	7,502	263	3.63%
962 -000	Damage to Private Property	0	0	0	0	0	0	0	0	0.00%
977 -000	Capital Outlay-Equipment	0	769	0	0	0	0	0	0	0.00%
979 -000	Books, Magazines and Periodicals	0	0	300	300	300	300	300	0	0.00%
TOTAL ADMINISTRATIVE EXPENSES		541,122	552,530	452,000	526,306	553,600	553,600	553,600	27,294	5.19%

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Activity Number

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REQUEST FOR PRODUCTION EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -000	Salaries and Wages	191,296	178,553	170,000	187,127	188,127	188,127	188,127	1,000	0.53%
	Soda Ash				62,500	62,500	62,500	62,500	0	0.00%
	Alum				63,500	63,500	63,500	63,500	0	0.00%
	Chlorine				14,000	14,000	14,000	14,000	0	0.00%
	Flouride				8,000	8,000	8,000	8,000	0	0.00%
	Carbon				4,000	4,000	4,000	4,000	0	0.00%
	Polymer				1,000	1,000	1,000	1,000	0	0.00%
728 -000	Plant Chemicals	132,883	131,042	148,800	153,000	153,000	153,000	153,000	0	0.00%
	Private Lab Fees				11,000	11,000	11,000	11,000	0	0.00%
	State Lab Fees				7,000	7,500	7,500	7,500	500	7.14%
	Unregulated Contaminant Monitoring Rule 3 (Unfunded Mandate)				0	4,500	4,500	4,500	4,500	NEW
	On-Site Laboratory Testing				7,000	7,500	7,500	7,500	500	7.14%
728 -100	Laboratory Chemicals and Supplies	19,110	16,518	25,000	25,000	30,500	30,500	30,500	5,500	22.00%
801 -000	Professional Services	4,870	0	0	10,000	10,000	10,000	10,000	0	0.00%
920 -400	Diesel Fuel-Generator	788	1,473	1,700	1,500	1,500	1,500	1,500	0	0.00%
931 -702	Repairs to Structures-Labor	253	1,410	200	1,000	1,000	1,000	1,000	0	0.00%
931 -726	Repairs to Structures-Supplies	1,229	37,652	1,500	6,000	6,000	6,000	6,000	0	0.00%
931 -881	Repairs-Equipment	13,941	6,930	7,000	24,200	24,000	24,000	24,000	(200)	-0.83%
931 -882	Repairs-Tanks	0	335	16,100	500	500	500	500	0	0.00%
932 -000	Repairs to Equipment	84	0	100	500	500	500	500	0	0.00%
943 -880	Equipment Rental-Structures & Improveme	98	1,470	225	2,000	2,000	2,000	2,000	0	0.00%
943 -881	Equipment Rental-Maintenance of Equipm	23	1,484	0	0	0	0	0	0	0.00%
TOTAL PRODUCTION EXPENSES		364,575	376,867	370,625	410,827	417,127	417,127	417,127	6,300	1.53%

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Activity Number

620

REQUEST FOR TRANSMISSION/DISTRIBUTION EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
702 -880	Labor-Maintenance of Structures & Improv	0	0	100	415	630	630	630	215	51.81%
702 -881	Labor-Maintenance of Equipment	307	0	1,000	1,246	1,679	1,679	1,679	433	34.75%
702 -882	Labor-Maintenance of Tanks	0	0	0	1,246	0	0	0	(1,246)	-100.00%
702 -883	Labor-Maintenance of Mains	6,574	8,157	10,000	11,263	12,070	12,070	12,070	807	7.17%
702 -884	Labor-Maintenance of Services	109,696	86,637	50,000	104,719	93,182	93,182	93,182	(11,537)	-11.02%
702 -885	Labor-Maintenance of Hydrants	7,000	5,508	10,000	12,335	12,869	12,869	12,869	534	4.33%
726 -880	Supplies-Maintenance of Structures & Imp	0	11	150	500	500	500	500	0	0.00%
726 -881	Supplies-Maintenance of Equipment	68	2,657	400	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	3,644	3,201	3,000	9,000	9,000	9,000	9,000	0	0.00%
726 -884	Supplies-Maintenance of Services	8,640	9,079	8,500	9,000	9,000	9,000	9,000	0	0.00%
726 -885	Supplies-Maintenance of Hydrants	1,308	63	100	2,000	2,000	2,000	2,000	0	0.00%
801 -000	Professional Services	0	0	0	0	0	0	0	0	0.00%
943 -880	Equipment Rental-Main. of Structures & Irr	0	69	0	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Equipment		233	100	0	0	0	0	0	0.00%
943 -882	Equipment Rental-Main. of Tanks	0	0	0	0	0	0	0	0	0.00%
943 -883	Equipment Rental-Main. of Mains	1,957	1,657	1,700	3,500	3,500	3,500	3,500	0	0.00%
943 -884	Equipment Rental-Main. of Services	26,489	21,980	20,000	27,000	27,000	27,000	27,000	0	0.00%
943 -885	Equipment Rental-Main. of Hydrants	1,113	834	1,200	1,800	1,800	1,800	1,800	0	0.00%
TOTAL TRANSMISSION/DISTRIBUTION		166,796	140,086	106,250	185,524	174,730	174,730	174,730	(10,794)	-5.82%

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Activity Number

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REQUEST FOR CUSTOMER SERVICE EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</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	0	539	4,000	3,503	3,231	3,231	3,231	(272)	-7.76%
702 -502	Labor-Operation of Meters	0	2,014	1,000	2,529	4,920	4,920	4,920	2,391	94.54%
702 -503	Labor-Service to Customers	24,724	22,928	30,000	32,137	20,172	20,172	20,172	(11,965)	-37.23%
726 -500	Supplies-Cross Connection Control	500	475	250	500	500	500	500	0	0.00%
726 -502	Supplies-Operation of Meters	1,104	255	1,400	1,500	1,500	1,500	1,500	0	0.00%
726 -503	Supplies-Service to Customers	1,159	159	300	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	887	62	2,000	200	200	200	200	0	0.00%
943 -000	Equipment Rental	7,436	6,670	7,000	7,500	7,500	7,500	7,500	0	0.00%
	TOTAL CUSTOMER SERVICE EXPENSES	35,810	33,102	45,950	51,369	41,523	41,523	41,523	(9,846)	-19.17%

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640/999

REQUEST FOR OTHER EXPENSES

		<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimate</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</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	321,120	373,323	375,000	380,000	375,000	375,000	375,000	(5,000)	-1.32%
999 -100	General Fund Charges Overhead Allocation	184,792	187,337	191,425	189,028	181,433	181,086	181,086	(7,942)	-4.20%
	TOTAL OTHER EXPENSES	505,912	560,660	566,425	569,028	556,433	556,086	556,086	(12,942)	-2.27%