

CITY OF ESCANABA

2016-2017 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number 702

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	2,070	1,953	0	200	0	(200)	-100.00%
MMRMA RAP Grant	0	0	0	0	0	0	0.00%
Transfer from General Fund	0	46,233					
Gain/(Loss) on Investments	24	119	0	0	0	0	0.00%
TOTAL REVENUES	2,094	48,305	0	200	0	(200)	-100.00%
EXPENDITURES							
Civic Center Building Improvements: Roof Replacement Project	0	164,488	0	0	0	0	0.00%
TOTAL EXPENDITURES	0	164,488	0	0	0	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,094	(116,183)	0	200	0	(200)	-100.00%
FUND BALANCE							
BEGINNING FUND BALANCE	114,089	116,183	0	0	0	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,094	(116,183)	0	200	0	(200)	-100.00%
ENDING FUND BALANCE	116,183	0	0	200	0	(200)	-100.00%

CITY OF ESCANABA

2016-2017 Brownfield Fund Budget Request Workpaper

Fund Number 262

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2014-15</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Tax Increment Revenues (TIF)	53,113	54,431	54,450	54,875	52,000	(2,875)	-5.24%
Interest Earnings	151	105	200	100	150	50	50.00%
Gain/(Loss) on Investments	3	6	0	0	0	0	0.00%
TOTAL REVENUES	53,267	54,542	54,650	54,975	52,150	(2,825)	-5.14%
EXPENDITURES							
Administrative Expenses	74	110	150	1,000	150	(850)	-85.00%
Developer Repayments	53,112	54,431	54,450	54,875	40,500	(14,375)	-26.20%
TOTAL EXPENDITURES	53,186	54,541	54,600	55,875	40,650	(15,225)	-27.25%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	81	1	50	(900)	11,500	12,400	-1377.78%
FUND BALANCE							
BEGINNING FUND BALANCE	3,968	4,049	4,050	4,050	3,150	(900)	-22.22%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	81	1	50	(900)	11,500	12,400	-1377.78%
ENDING FUND BALANCE	4,049	4,050	4,100	3,150	14,650	11,500	365.08%

CITY OF ESCANABA

2016-2017 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number **266**

D. C. CENTRAL DISPATCH AUTHORITY FUND-ESTIMATED REVENUES AND FUND BALANCE

<u>REVENUES</u>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Account</u>	<u>Revenue Source</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>Col. 5-Col. 4</u>	<u>Col. 5-Col. 4</u>
<u>Number</u>								
266-000-634-001	DCCDA Administrative Services Fees	665,820	694,812	748,540	792,869	789,025	(3,844)	-0.48%
266-000-665-000	Interest Earnings	6	131	100	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	5	7	0	0	0	0	0.00%
266-000-699-701	Transfer from Health/Dental Fund	20,577	0	0	0	0	0	0.00%
TOTAL REVENUES		686,408	694,950	748,640	792,869	789,025	(3,844)	-0.48%
TOTAL EXPENDITURES		686,408	694,950	748,640	792,869	789,025	(3,844)	-0.48%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		0	0	0	0	0	0	N/A
FUND BALANCE								
BEGINNING FUND BALANCE		0	0	0	0	0	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		0	0	0	0	0	0	0.00%
ENDING FUND BALANCE		0	0	0	0	0	0	0.00%

CITY OF ESCANABA

2016-2017 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

Description of Request	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Supervisory				72,966	74,423	74,423	74,423	1,457	2.00%
9 Full-time Dispatchers				378,181	391,582	391,582	391,582	13,401	3.54%
2 Part-time Dispatchers				31,728	33,408	33,408	33,408	1,680	5.30%
Shift Differential/Holiday/Premiums				12,582	6,297	6,297	6,297	(6,285)	-49.95%
702 Salaries and Wages	426,042	416,041	430,000	495,457	505,710	505,710	505,710	10,253	2.07%
711 Overtime Wages	68,226	75,096	88,684	44,772	32,630	32,630	32,630	(12,142)	-27.12%
712 Overhead on Salaries and Wages	119,462	118,363	128,486	133,690	140,084	140,084	140,084	6,394	4.78%
Health/Rx/Dental/Vision/Life Co-Pay				108,170	98,599	98,599	98,599	(9,571)	-8.85%
713 Life & Hospital Insurance	66,624	73,531	85,687	(12,420) 95,750	(9,998) 88,601	(9,998) 88,601	(9,998) 88,601	2,422 (7,149)	-19.50% -7.47%
726 Supplies (Misc)	397	164	400	400	400	400	400	0	0.00%
LIEN Supplies				500	500	500	500	0	0.00%
Other				1,500	1,500	1,500	1,500	0	0.00%
727 Office Supplies	43	586	400	2,000	2,000	2,000	2,000	0	0.00%
Computer Supplies				400	400	400	400	0	0.00%
732 Office Expense	170	84	200	400	400	400	400	0	0.00%
744 Clothing Supplies	685	0	1,200	1,200	1,200	1,200	1,200	0	0.00%
801 Professional Services	0	3,578	500	1,500	1,500	1,500	1,500	0	0.00%
850 Telephones	3,129	3,260	3,583	3,800	3,800	3,800	3,800	0	0.00%
City Training Funds				1,700	1,700	1,700	1,700	0	0.00%
860 Travel Expenses, Auto Allow	8	500	1,700	1,700	1,700	1,700	1,700	0	0.00%
900 Printing and Publishing	0	0	0	400	400	400	400	0	0.00%
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%

CITY OF ESCANABA

2016-2017 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number **266** Activity Number **000**

	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Estimated</u> <u>2015-16</u>	<u>Budget</u> <u>2015-16</u>	<u>Request</u> <u>2016-17</u>	<u>Recommended</u> <u>2016-17</u>	<u>Final</u> <u>2016-17</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
Description of Request									
932 Telephones				1,200	1,200	1,200	1,200	0	0.00%
Computers/Printers				1,200	1,200	1,200	1,200	0	0.00%
Digital Mapping Software Maintenance - CUPPAD Updates				2,000	2,000	2,000	2,000	0	0.00%
Repairs to Equipment	404	312	400	4,400	4,400	4,400	4,400	0	0.00%
LEIN				1,600	1,600	1,600	1,600	0	0.00%
800 MHz Microphone Fees @ \$200				1,200	0	0	0	(1,200)	-100.00%
943 Rental of Equipment	387	0	2,800	2,800	1,600	1,600	1,600	(1,200)	-42.86%
958 Memberships & Dues	140	140	200	200	200	200	200	0	0.00%
960 City Training Funds				2,800	2,800	2,800	2,800	0	0.00%
Education & Training	0	350	2,800	2,800	2,800	2,800	2,800	0	0.00%
976 Carpeting				0	0	0	0	0	0.00%
Cap Outlay-Building Improve	0	1,289	0	0	0	0	0	0	0.00%
977 Dispatchers Chair				1,600	1,600	1,600	1,600	0	0.00%
Capital Outlay-Equipment	505	1,460	1,600	1,600	1,600	1,600	1,600	0	0.00%
979 Books, Magazines & Periodicals	186	196	0	0	0	0	0	0	0.00%
TOTAL ACTIVITY REQUEST	686,408	694,950	748,640	792,869	789,025	789,025	789,025	(3,844)	-0.48%

CITY OF ESCANABA

2016-2017 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number 265

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
UPSET Forfeiture Proceeds	695	7,957	0	0	0	0	0.00%
Local Forfeiture Proceeds	1,700	1,816	1,000	2,000	1,750	(250)	-12.50%
Interest Earnings	281	707	200	300	200	(100)	-33.33%
Grant Proceeds	202,000	0	400	0	0	0	0.00%
Gain/(Loss) on Investments	5	20	0	0	0	0	0.00%
TOTAL REVENUES	204,681	10,500	1,600	2,300	1,950	(350)	-15.22%
EXPENDITURES							
Transfers to UPSET	683	0	55,500	10,000	0	(10,000)	-100.00%
City Expenditures	6,889	74,630	131,500	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	7,572	74,630	187,000	12,000	2,000	(10,000)	-83.33%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	197,109	(64,130)	(185,400)	(9,700)	(50)	9,650	-99.48%
FUND BALANCE							
BEGINNING FUND BALANCE	70,258	267,367	203,237	17,837	8,137	(9,700)	-54.38%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	197,109	(64,130)	(185,400)	(9,700)	(50)	9,650	-99.48%
ENDING FUND BALANCE	267,367	203,237	17,837	8,137	8,087	(50)	-0.61%

CITY OF ESCANABA

2016-2017 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/15 \$1,515,054

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	26,963	21,002	21,200	20,000	3,250	(16,750)	-83.75%
Gain/(Loss) on Investments	255	583	0	0	0	0	0.00%
TOTAL REVENUES	27,218	21,585	21,200	20,000	3,250	(16,750)	-83.75%
EXPENDITURES							
Administrative Costs	1,880	1,580	1,500	1,500	1,500	0	0.00%
Bad Debt Expense	0	607,320	0	0	0	0	0.00%
Refund to Federal Govt.	0	0	1,146,000	0	0	0	0.00%
TOTAL EXPENDITURES	1,880	608,900	1,147,500	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	25,338	(587,315)	(1,126,300)	18,500	1,750	(16,750)	-90.54%

Because loans made from, and paid back to, this fund are not treated as revenues and expenses, but rather as increases and decreases in various asset accounts, the budget presented above does not indicate the amount of funds available for lending. Below is an estimate of cash flow for the next 18 months:

Cash Balance @ 1/1/16	\$576,000
Refund to Fed.	(204,000)
Interest on Deposits	10,000
Est. Loan Collections(1/16-6/16)	0
Available 6/30/16	<u>\$382,000</u>
Est. Loan Collections(7/16-6/17)	0
Interest on Deposits	12,800
Available 6/30/17	<u><u>\$394,800</u></u>

CITY OF ESCANABA

2016-2017 Farmers Home Grant Fund Budget Request Workpaper

Fund Number 288

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	1,062	785	800	750	800	50	6.67%
Gain/(Loss) on Investments	25	49	0	0	0	0	0.00%
TOTAL REVENUES	1,087	834	800	750	800	50	6.67%
EXPENDITURES							
Administrative Expenses	100	100	100	200	100	(100)	-50.00%
Downtown Marketplace Neighborhood Playground	0	0	0	0	46,000	46,000	NEW
Refund to Federal Government	50,000	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	50,100	100	100	200	46,100	45,900	22950.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(49,013)	734	700	550	(45,300)	(45,850)	-8336.36%
FUND BALANCE							
BEGINNING FUND BALANCE	94,558	45,545	46,279	46,279	46,979	700	1.51%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(49,013)	734	700	550	(45,300)	(45,850)	-8336.36%
ENDING FUND BALANCE	45,545	46,279	46,979	46,829	1,679	(45,150)	-96.41%

CITY OF ESCANABA

2016-2017 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	20,393	19,872	19,500	18,000	19,000	1,000	5.56%
Gain/(Loss) on Investments	258	1,201	0	0	0	0	0.00%
TOTAL REVENUES	20,651	21,073	19,500	18,000	19,000	1,000	5.56%
EXPENDITURES							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	1,872	17,000	17,000	17,000	17,000	0	0.00%
TOTAL EXPENDITURES	1,872	17,000	17,000	17,000	17,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	18,779	4,073	2,500	1,000	2,000	1,000	100.00%
FUND BALANCE							
BEGINNING FUND BALANCE	1,132,247	1,151,026	1,155,099	1,155,099	1,156,099	1,000	0.09%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	18,779	4,073	2,500	1,000	2,000	1,000	100.00%
ENDING FUND BALANCE	1,151,026	1,155,099	1,157,599	1,156,099	1,158,099	2,000	0.17%

Calculation of Available Funds

Cash Balance-1/1/16	\$1,147,750
Plus: Estimated Interest Earnings(1/1/16-6/30/16)	9,500
Less: Estimated Transfers	(17,000)
Anticipated Cash Balance 6/30/16	<u>\$1,140,250</u>
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/16-6/30/17)	19,000
Transfer to Local Street Fund	(17,000)
Amount In Excess of Requirements	<u>\$47,616</u>

CITY OF ESCANABA

2016-2017 Grants Fund Budget Request Workpaper

	<u>2015-16 Budget</u>	<u>2015-16 Estimate</u>	<u>2016-17 Recommended</u>	<u>2016-17 Final</u>
SAW Grant - Storm Sewer				
Revenues:				
State Grant	\$0	\$58,500	\$0	\$0
Transfer from General Fund	0	2,166	0	0
Transfer from Major Street Fund	0	2,167	0	0
Transfer from Local Street Fund	0	2,167	0	0
Total Revenues	<u>\$0</u>	<u>\$65,000</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Storm Sewer Expenditures	\$0	\$65,000	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$65,000</u>	<u>\$0</u>	<u>\$0</u>
SAW Grant - Sanitary Sewer				
Revenues:				
State Grant	\$0	\$64,800	\$0	\$0
Transfer from Wastewater Fund	0	7,200	0	0
Total Revenues	<u>\$0</u>	<u>\$72,000</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	\$0	\$72,000	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$72,000</u>	<u>\$0</u>	<u>\$0</u>
CDBG Grant - Downtown Facades				
Revenues:				
State Grant	\$0	\$274,240	\$0	\$0
Property Owner Contributions	0	96,789	0	0
Total Revenues	<u>\$0</u>	<u>\$371,029</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	\$0	\$371,029	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$371,029</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ESCANABA

2016-2017 Health/Dental Insurance Fund Workpaper

Fund Number **701**

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Informational Summary 2015-16	Informational Summary 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	0	0	0	0	0	0	0.00%
Employees/Retirees/COBRA Contributions	0	(812)	0	0	0	0	0.00%
Dental Insurance Contributions	0	0	0	0	0	0	0.00%
Cost Recovery Receipts	54,359	0	0	0	0	0	0.00%
Interest Earnings	2,010	640	0	0	0	0	0.00%
Gain/(Loss) on Investments	107	0	0	0	0	0	0.00%
TOTAL REVENUES	56,476	(172)	0	0	0	0	0.00%
EXPENDITURES							
Life Insurance Premiums	0	0	0	0	0	0	0.00%
Self-Insured Health Benefits	0	0	0	0	0	0	0.00%
Self-Insured Dental Benefits	0	0	0	0	0	0	0.00%
Self-Insured Vision Benefits	0	0	0	0	0	0	0.00%
Administrative Services	1,150	1,150	0	0	0	0	0.00%
Transfer to General Fund	0	75,471	0	0	0	0	0.00%
Transfers to Other Funds	325,000	0	0	0	0	0	0.00%
TOTAL EXPENSES	326,150	76,621	0	0	0	0	0.00%
NET INCOME (LOSS)	(269,674)	(76,793)	0	0	0	0	0.00%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	346,467	76,793	0	0	0	0	0.00%
NET INCOME (LOSS)	(269,674)	(76,793)	0	0	0	0	0.00%
ENDING RETAINED EARNINGS	76,793	0	0	0	0	0	0.00%

CITY OF ESCANABA

2016-2017 Housing Rehab Fund Budget Request Workpaper
Fund Number 274

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Loan Repayments	9,256	16,210	0	0	0	0	0.00%
Interest Earnings	3,606	3,686	3,200	3,500	3,500	0	0.00%
Gain/(Loss) on Investments	42	221	0	0	0	0	0.00%
TOTAL REVENUES	12,904	20,117	3,200	3,500	3,500	0	0.00%
EXPENDITURES							
Housing Rehabilitation Administration	0	0	0	0	0	0	0.00%
	414	853	1,000	1,000	1,000	0	0.00%
TOTAL EXPENSES	414	853	1,000	1,000	1,000	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	12,490	19,264	2,200	2,500	2,500	0	0.00%
FUND BALANCE							
BEGINNING RETAINED EARNINGS	196,744	209,234	228,498	228,498	230,998	2,500	1.09%
NET INCOME (LOSS)	12,490	19,264	2,200	2,500	2,500	0	0.00%
ENDING RETAINED EARNINGS	209,234	228,498	230,698	230,998	233,498	2,500	1.08%

CITY OF ESCANABA

2016-2017 Land Development Fund Budget Request Workpaper

Fund Number

513

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	9,775	46,000	5,000	5,000	0	(5,000)	0.00%
Timber/Sand Sales (Net)	31,702	6,277	0	0	0	0	0.00%
Interest Earnings	38,487	36,389	35,500	37,500	36,400	(1,100)	-2.93%
Property Owner's Share of Special Assessment	0	0	0	0	6,600	6,600	NEW
Gain/(Loss) on Investments	308	1,337	0	0	0	0	0.00%
TOTAL REVENUES	80,272	90,003	40,500	42,500	43,000	500	1.18%
EXPENDITURES							
Professional Services	0	1,125	1,500	11,500	1,500	(10,000)	-86.96%
Property Taxes	6,866	6,005	6,500	6,500	6,500	0	0.00%
Property Improvements	925	905	8,000	5,000	10,000	5,000	100.00%
Whitetail Industrial Park Loan Payments	23,750	0	0	0	0	0	0.00%
Improvements to Ski / Hiking Trails	0	1,947	2,000	2,500	7,500	5,000	200.00%
Development of Hermanaba Trail	0	0	0	0	0	0	0.00%
Professional Services - Superior Trade Zone	31,700	0	10,000	0	10,000	10,000	100.00%
Transfer to General Fund	60,000	60,000	60,000	60,000	60,000	0	0.00%
Transfer to Local Streets (Special Assessments)	0	0	0	0	33,205	33,205	0.00%
TOTAL EXPENDITURES	123,241	69,982	88,000	85,500	128,705	43,205	50.53%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(42,969)	20,021	(47,500)	(43,000)	(85,705)	(42,705)	99.31%
FUND BALANCE							
BEGINNING FUND BALANCE	1,631,641	1,588,672	1,608,693	1,608,693	1,565,693	(43,000)	-2.67%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(42,969)	20,021	(47,500)	(43,000)	(85,705)	(42,705)	99.31%
ENDING FUND BALANCE	1,588,672	1,608,693	1,561,193	1,565,693	1,479,988	(85,705)	-5.47%

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CITY OF ESCANABA

2016-2017 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/15 \$132,513

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	15,838	4,547	2,950	5,000	2,500	(2,500)	-50.00%
Gain/(Loss) on Investments	252	108	0	0	0	0	0.00%
TOTAL REVENUES	16,090	4,655	2,950	5,000	2,500	(2,500)	-50.00%
EXPENDITURES							
Administrative Costs	850	0	1,000	1,500	1,000	(500)	-33.33%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Northern Initiatives (Based on State directive)	970,552	0	0	0	0	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	971,402	0	1,000	1,500	1,000	(500)	-33.33%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(955,312)	4,655	1,950	3,500	1,500	(2,000)	-57.14%

Because loans made from and paid back to this fund are not treated as revenues and expenses, but rather as increases and decreases in various asset accounts, the budget presented above does not indicate the amount of funds available for lending. Below is an estimate of cash flow for the next 18 months:

Cash Balance @ 1/1/16	\$94,800
Payments On Loans(1/16-6/16)	2,400
Interest Earnings	1,100
Available 6/30/16	\$98,300
Payments On Loans(7/16-6/17)	7,500
Interest Earnings	2,500
Available 6/30/17	<u>\$108,300</u>

CITY OF ESCANABA

2016-2017 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Informational Summary 2015-16	Informational Summary 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	952,726	926,624	900,000	950,000	925,000	(25,000)	-2.63%
Gain(Loss) On Equipment Disposal	1,061	0	0	0	0	0	0.00%
Interest Earnings	7,138	7,962	7,500	5,500	7,000	1,500	27.27%
Gain/(Loss) on Investments	81	474	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	8,508	0	0	0	0	0	0.00%
TOTAL REVENUES	969,514	935,060	907,500	955,500	932,000	(23,500)	-2.46%
EXPENDITURES							
Salaries and Fringe Benefits	172,741	195,638	203,500	206,000	210,000	4,000	1.94%
Operating Expenses	25,458	26,272	28,725	26,000	28,000	2,000	7.69%
Professional Services	1,450	1,450	1,500	1,500	1,500	0	0.00%
Insurance	20,802	13,033	15,500	17,500	17,500	0	0.00%
Utilities	32,104	29,526	26,000	33,000	30,000	(3,000)	-9.09%
Equipment Maintenance	505,522	504,820	460,500	525,000	510,000	(15,000)	-2.86%
Building Maintenance	15,186	13,625	12,000	12,500	13,000	500	4.00%
Equipment Rental	3,764	5,532	3,000	6,000	4,000	(2,000)	-33.33%
Capital Outlay	10,568	653	1,000	8,200	12,000	3,800	46.34%
Depreciation Expense	272,127	209,501	205,000	225,000	170,141	(54,859)	-24.38%
Interest Expense	6,936	6,540	6,175	6,175	5,775	(400)	-6.48%
TOTAL EXPENSES	1,066,658	1,006,590	962,900	1,066,875	1,001,916	(64,959)	-6.09%
NET INCOME (LOSS)	(97,144)	(71,530)	(55,400)	(111,375)	(69,916)	41,459	-37.22%

Capital additions for 2016-2017, listed on the attached sheet, are not treated as expenses in this fund, but are capitalized and expensed by a charge to depreciation expense. This fund will not appear in the General Appropriations Ordinance, as it is considered an Internal Service Fund. The revenues which are shown above result from charges to other funds for the use of this equipment. As a result, including this fund in the General Appropriations Ordinance would result in the overstatement of both revenues and expenditures.

CITY OF ESCANABA

2016-2017 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2016-17

	<u>16/17 Request</u>	<u>16/17 Recommended</u>	<u>16/17 Final</u>
Police Patrol Car	\$60,000	\$30,000	\$30,000
Public Safety Pumper Truck (Replaces #564)	405,000	0	0
3/4 Ton 2WD Chassis Cab w/Flatbed (Replaces #19)	30,000	0	0
Leaf Vacuum	35,000	30,000	30,000
Plow/Dump Tandem Truck w/Wing (Replaces #84)	165,000	0	0
Lawn Tractor	20,000	0	0
Slide in Tank, Pump and Spreader Bar for Brine	10,000	10,000	10,000
Brine Tanks/Pump for Existing Salter to Pre-wet Salt	6,000	6,000	6,000
1/2 Ton Service 4x4 Regular Cap (Water) (Replaces #27/116)	<u>30,000</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$761,000</u>	<u>\$76,000</u>	<u>\$76,000</u>

CITY OF ESCANABA

2016-2017 Office Equipment Fund Workpaper

Fund Number 686

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Informational Summary 2015-16	Informational Summary 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Rental	20,618	15,804	15,500	13,300	15,525	2,225	16.73%
Cable Franchise Fees	73,949	75,986	75,000	74,000	75,000	1,000	1.35%
Interest Earnings	2,976	3,989	5,100	3,500	4,500	1,000	28.57%
Gain/(Loss) on Investments	23	232	0	0	0	0	0.00%
TOTAL REVENUES	97,566	96,011	95,600	90,800	95,025	4,225	4.65%
EXPENSES							
Equipment Repair	8,771	10,574	11,250	9,750	11,500	1,750	17.95%
Telephones/Internet	12,000	10,211	9,300	10,500	10,500	0	0.00%
Miscellaneous	580	1,198	1,000	1,000	1,000	0	0.00%
Provision for Depreciation	52,207	29,015	22,200	22,500	20,000	-2,500	-11.11%
Transfer to General Fund	4,200	4,200	39,200	39,200	39,200	0	0.00%
Transfer to EBA Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENSES	77,758	55,198	82,950	82,950	82,200	-750	-0.90%
NET INCOME (LOSS)	19,808	40,813	12,650	7,850	12,825	4,975	63.38%

Capital additions are not treated as expenses in this fund, but are capitalized and expensed by a charge to depreciation expense. This fund will not appear in the General Appropriations Ordinance, as it is considered an Internal Service Fund. The revenues which are shown above result from charges to other funds for the use of this equipment. As a result, including this fund in the General Appropriations Ordinance would result in the overstatement of both revenues and expenditures.

CITY OF ESCANABA

2016-2017 Office Equipment Fund Budget Request Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2016-2017

	<u>16/17 Request</u>	<u>16/17 Recommended</u>	<u>16/17 Final</u>
New GIS and APPServer 2	<u>\$10,500</u>	<u>\$10,500</u>	<u>\$10,500</u>
TOTALS	<u>\$10,500</u>	<u>\$10,500</u>	<u>\$10,500</u>

CITY OF ESCANABA

2016-2017 Parking Maintenance Fund Budget Request Workpaper

Fund Number 240

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
D.D.A. Contractual Revenues	28,965	22,620	23,000	25,000	18,000	(7,000)	-28.00%
Transfer from General Fund	18,798	14,315	15,000	18,000	18,000	0	0.00%
Interest Earnings	0	14	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	481	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	0	1	0	0	0	0	0.00%
TOTAL REVENUES	48,244	36,950	38,000	43,000	36,000	(7,000)	-16.28%
EXPENDITURES							
D.D.A. Lots Expenses	29,316	22,970	23,000	25,000	18,000	(7,000)	-28.00%
City Lots Expenses	18,448	14,315	15,000	18,000	18,000	0	0.00%
TOTAL EXPENDITURES	47,764	37,285	38,000	43,000	36,000	(7,000)	-16.28%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	480	(335)	0	0	0	0	0.00%
FUND BALANCE							
BEGINNING FUND BALANCE	576	1,056	721	721	721	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	480	(335)	0	0	0	0	0.00%
ENDING FUND BALANCE	1,056	721	721	721	721	0	0.00%

CITY OF ESCANABA

2016-2017 Risk Retention Fund Workpaper

Fund Number

699

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Informational Summary 2015-16	Informational Summary 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	126,231	104,994	105,000	110,000	125,000	15,000	13.64%
Stop Loss Recoveries	8	991	0	0	0	0	0.00%
Interest Earnings	5,898	8,948	10,000	8,000	10,000	2,000	25.00%
Gain/(Loss) on Investments	19	67	0	0	0	0	0.00%
TOTAL REVENUES	132,156	115,000	115,000	118,000	135,000	17,000	14.41%
EXPENSES							
Administrative Costs	400	400	500	1,000	1,000	0	0.00%
Insurance Costs	108,372	30,334	75,575	75,000	100,000	25,000	33.33%
Claims	4,636	2,195	15,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	113,408	32,929	91,075	101,000	126,000	25,000	24.75%
NET INCOME (LOSS)	18,748	82,071	23,925	17,000	9,000	(8,000)	-47.06%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	202,744	221,492	303,563	303,563	320,563	17,000	5.60%
NET INCOME (LOSS)	18,748	82,071	23,925	17,000	9,000	(8,000)	-47.06%
ENDING RETAINED EARNINGS	221,492	303,563	327,488	320,563	329,563	9,000	2.81%

CITY OF ESCANABA

2016-2017 Sanitary Landfill Fund Workpaper

Fund Number 777

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Utility Billings	205,259	203,469	220,000	220,000	220,000	0	0.00%
Penalties on Utility Collections	1,180	781	1,000	1,200	1,000	(200)	-16.67%
Interest Earnings	1,269	1,583	1,600	500	1,500	1,000	200.00%
Gain/(Loss) on Investments	7	92	0	0	0	0	0.00%
TOTAL REVENUES	207,715	205,925	222,600	221,700	222,500	800	0.36%
EXPENSES							
Bad Debt Expense	0	0	100	100	100	0	0.00%
Administrative Expenses	100	100	150	150	150	0	0.00%
City-Wide Clean-Up (Landfill Fees)	0	0	0	0	5,000	5,000	0.00%
Transfers to General Fund	203,500	203,500	220,500	220,500	220,500	0	0.00%
TOTAL EXPENSES	203,600	203,600	220,750	220,750	225,750	5,000	2.27%
NET INCOME (LOSS)	4,115	2,325	1,850	950	(3,250)	(4,200)	-442.11%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	21,228	25,343	27,668	27,668	28,618	950	3.43%
NET INCOME (LOSS)	4,115	2,325	1,850	950	(3,250)	(4,200)	-442.11%
ENDING RETAINED EARNINGS	25,343	27,668	29,518	28,618	25,368	(3,250)	-11.36%

CITY OF ESCANABA

2016-2017 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number

278

Fund Balance @ 6/30/15

\$2,299,211

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Cash Flow Receipt Payment	0	0	0	0	0	0	0.00%
Interest Earnings	48,685	48,546	47,750	48,000	40,000	(8,000)	-16.67%
Property Owner's Share of Special Assesment	0	0	0	0	1,100,000	1,100,000	NEW
Gain/(Loss) on Investments	322	1,721	0	0	0	0	0.00%
TOTAL REVENUES	49,007	50,267	47,750	48,000	1,140,000	1,092,000	2275.00%
EXPENDITURES							
Bad Debt Expense	60,367	0	0	0	0	0	0.00%
Transfer to Local Street Fund	0	0	0	0	1,100,000	1,100,000	NEW
Loan to DDA Fund	0	0	500,000	0	0	0	0.00%
Administrative Costs	2,690	1,434	1,625	1,500	1,500	0	0.00%
TOTAL EXPENDITURES	63,057	1,434	501,625	1,500	1,101,500	1,100,000	73333.33%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(14,050)	48,833	(453,875)	46,500	38,500	(8,000)	-17.20%

Because loans made from and paid back to this fund are not treated as revenues and expenses, but rather as increases and decreases in various asset accounts, the budget presented above does not indicate the amount of funds available for lending. Below is an estimate of cash flow for the next 16 months:

Cash Balance @ 12/31/15	\$1,715,500
Anticipated Loans	0
Payments On Loans(1/16-6/16)	5,800
Interest Earnings	16,500
Available 6/30/16	\$1,737,800
Loans/Transfers to Other Funds	1,600,000
Payments On Loans/S.A. (7/16-6/17)	1,153,895
Interest Earnings	40,000
Available 6/30/17	\$1,331,695

CITY OF ESCANABA

2016-2017 Unemployment Compensation Fund Workpaper

Fund Number

722

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Informational Summary 2015-16	Informational Summary 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	5,350	5,145	5,100	5,200	5,100	(100)	-1.92%
Gain/(Loss) on Investments	67	312	0	0	0	0	0.00%
TOTAL REVENUES	5,417	5,457	5,100	5,200	5,100	(100)	-1.92%
EXPENSES							
Unemployment Benefits	1,743	0	1,000	2,500	2,000	(500)	-20.00%
Administrative Services	200	200	200	250	250	0	0.00%
TOTAL EXPENSES	1,943	200	1,200	2,750	2,250	(500)	-18.18%
NET INCOME (LOSS)	3,474	5,257	3,900	2,450	2,850	400	16.33%
RETAINED EARNINGS							
Beginning Retained Earnings	292,639	296,113	301,370	301,370	289,597	(11,773)	-3.91%
Net Income (Loss)	3,474	5,257	3,900	2,450	2,850	400	16.33%
Ending Retained Earnings	296,113	301,370	305,270	303,820	292,447	(11,373)	-3.74%

CITY OF ESCANABA

2016-2017 Workers Compensation Fund Workpaper

Fund Number 705

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Estimate 2015-16</u>	<u>Informational Summary 2015-16</u>	<u>Informational Summary 2016-17</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Provision for Self-Insurance	116,938	126,200	130,000	130,000	130,000	0	0.00%
Interest Earnings	6,157	6,275	6,500	6,000	6,000	0	0.00%
Gain/(Loss) on Investments	111	377	0	0	0	0	0.00%
TOTAL REVENUES	123,206	132,852	136,500	136,000	136,000	0	0.00%
EXPENSES							
Disability Benefits	63,392	20,443	60,000	60,000	60,000	0	0.00%
Administrative & Preventive Services	26,184	23,107	23,000	25,000	25,000	0	0.00%
Stop Loss Insurance	38,213	43,572	47,500	45,000	45,000	0	0.00%
TOTAL EXPENSES	127,789	87,122	130,500	130,000	130,000	0	0.00%
NET INCOME (LOSS)	(4,583)	45,730	6,000	6,000	6,000	0	0.00%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	163,668	159,085	204,815	204,815	210,815	6,000	2.93%
NET INCOME (LOSS)	(4,583)	45,730	6,000	6,000	6,000	0	0.00%
ENDING RETAINED EARNINGS	159,085	204,815	210,815	210,815	216,815	6,000	2.85%