

CITY OF ESCANABA

2009-2010 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number 702

<u>REVENUES</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	5,908	6,274	5,100	5,400	3,500	(1,900)	-35.19%
Gain/(Loss) on Investments	412	260	0	0	0	0	0.00%
TOTAL REVENUES	6,320	6,534	5,100	5,400	3,500	(1,900)	-35.19%
<u>EXPENDITURES</u>							
Civic Center Building Improvements:							
Civic Center Lighting Improvements	0	0	18,500	0	0	0	0.00%
Roof ReFlashing	0	0	7,700	20,000	0	(20,000)	-100.00%
Surveillance Camera System	0	0	0	0	4,000	4,000	NEW
TOTAL EXPENDITURES	0	0	26,200	20,000	4,000	(16,000)	-80.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	6,320	6,534	(21,100)	(14,600)	(500)	14,100	-96.58%

FUND BALANCE

BEGINNING FUND BALANCE	116,786	123,106	129,640	129,640	115,040	(14,600)	-11.26%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	6,320	6,534	(21,100)	(14,600)	(500)	14,100	-96.58%
ENDING FUND BALANCE	123,106	129,640	108,540	115,040	114,540	(500)	-0.43%

CITY OF ESCANABA

2009-2010 Brownfield Fund Budget Request Workpaper

Fund Number 262

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Tax Increment Revenues (TIF)	1,993	0	16,200	12,500	25,000	12,500	100.00%
Interest Earnings	655	427	550	450	400	(50)	-11.11%
Gain/(Loss) on Investments	36	68	0	0	0	0	0.00%
TOTAL REVENUES	2,684	495	16,750	12,950	25,400	12,450	96.14%
EXPENDITURES							
Administrative Expenses	3,205	928	1,200	5,000	2,500	(2,500)	-50.00%
Developer Repayments	3,624	0	16,200	10,000	22,500	12,500	125.00%
TOTAL EXPENDITURES	6,829	928	17,400	15,000	25,000	10,000	66.67%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(4,145)	(433)	(650)	(2,050)	400	2,450	-119.51%

FUND BALANCE

BEGINNING FUND BALANCE	12,761	8,616	8,183	8,183	6,133	(2,050)	-25.05%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(4,145)	(433)	(650)	(2,050)	400	2,450	-119.51%
ENDING FUND BALANCE	8,616	8,183	7,533	6,133	6,533	400	6.52%

CITY OF ESCANABA

2009-2010 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number **266**

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

REVENUES								
<u>Account Number</u>	<u>Revenue Source</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	558,636	601,031	636,050	633,804	641,022	7,218	1.14%
266-000-665-000	Interest Earnings	1,004	1	50	250	50	(200)	-80.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	(149)	201	0	0	0	0	0.00%
TOTAL REVENUES		559,491	601,233	636,100	634,054	641,072	7,018	1.11%
TOTAL EXPENDITURES		559,491	601,233	636,100	634,054	641,072	7,018	1.11%
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	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	0	0	0	0	0	0	0	0.00%
ENDING FUND BALANCE	0	0	0	0	0	0	0	0.00%

CITY OF ESCANABA

2009-2010 D. C. Central Dispatch Authority Budget Request Workpaper

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

	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Budget 2008-09	Request 2009-10	Recommended 2009-10	Final 2009-10	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Description of Request									
Supervisory				67,615	69,967	69,967		2,352	3.48%
7 Full-time Dispatchers				266,239	274,779	274,779		8,540	3.21%
2 Part-time Dispatchers				40,377	39,450	39,450		(927)	-2.30%
Shift Differential				3,350	3,350	3,350		0	0.00%
Holiday Pay				<u>6,000</u>	<u>6,240</u>	<u>6,240</u>		240	4.00%
702 Salaries and Wages	354,839	371,593	390,000	383,581	393,786	393,786		10,205	2.66%
711 Overtime Wages	21,415	22,508	30,000	22,504	23,392	23,392		888	3.95%
712 Overhead on Salaries and Wages	89,698	88,872	89,000	89,014	89,718	89,718		704	0.79%
Dental				7,308	6,561	6,561		(747)	-10.22%
Disability				230	231	231		1	0.43%
Medical				88,717	84,084	84,084		(4,633)	-5.22%
713 Life & Hospital Insurance	58,039	86,111	91,000	96,255	90,876	90,876		(5,379)	-5.59%
726 Supplies (Misc)	34	58	100	400	400	400		0	0.00%
LIEN Supplies				500	500	500		0	0.00%
Other				1,500	1,500	1,500		0	0.00%
727 Office Supplies	1,735	1,102	1,000	2,000	2,000	2,000		0	0.00%
Computer Supplies				300	300	300		0	0.00%
732 Office Expense	50	159	250	300	300	300		0	0.00%
744 Clothing Supplies	0	0	0	0	0	0		0	0.00%
801 Professional Services	0	0	500	1,500	1,500	1,500		0	0.00%
850 Telephones	3,018	3,114	3,500	3,800	3,800	3,800		0	0.00%
State Training Funds				500	500	500		0	0.00%
City Training Funds				1,200	1,200	1,200		0	0.00%
860 Travel Expenses, Auto Allow	1,264	693	500	1,700	1,700	1,700		0	0.00%

CITY OF ESCANABA

2009-2010 D. C. Central Dispatch Authority Budget Request Workpaper

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

	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Budget 2008-09	Request 2009-10	Recommended 2009-10	Final 2009-10	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
900 Printing and Publishing	0	0	0	400	400	400		0	0.00%
930 Maintenance of Uniforms	0	0	0	200	200	200		0	0.00%
Telephones				800	800	800		0	0.00%
Computers/Printers				800	800	800		0	0.00%
New World Systems				6,900	6,900	6,900		0	0.00%
IBM				1,000	1,000	1,000		0	0.00%
Digital Mapping Software Maintenance - CUPPAD Updates				<u>3,500</u>	<u>3,500</u>	<u>3,500</u>		0	0.00%
932 Repairs to Equipment	9,252	12,092	13,000	13,000	13,000	13,000		0	0.00%
LEIN				6,500	2,800	2,800		(3,700)	-56.92%
Communications Lines				7,500	11,000	11,000		3,500	46.67%
800 MHz Microphone Fees @ \$200				<u>1,600</u>	<u>2,400</u>	<u>2,400</u>		800	50.00%
943 Rental of Equipment	12,645	11,540	15,600	15,600	16,200	16,200		600	3.85%
958 Memberships & Dues	125	125	200	200	200	200		0	0.00%
State Training Funds				1,600	1,600	1,600		0	0.00%
City Training Funds				<u>1,200</u>	<u>1,200</u>	<u>1,200</u>		0	0.00%
960 Education & Training	3,426	590	500	2,800	2,800	2,800		0	0.00%
976 Cap Outlay-Building Improve	0	0	0	0	0	0		0	0.00%
Dispatchers Chair				800	800	800		0	0.00%
977 Capital Outlay-Equipment	3,815	2,188	800	800	800	800		0	0.00%
979 Books, Magazines & Periodicals	136	488	150	0	0	0		0	0.00%
TOTAL ACTIVITY REQUEST	559,491	601,233	636,100	634,054	641,072	641,072		7,018	1.11%

CITY OF ESCANABA

2009-2010 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number 265

<u>REVENUES</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
UPSET Forfeiture Proceeds	0	2,455	1,500	10,000	5,000	(5,000)	-50.00%
Local Forfeiture Proceeds	1,349	1,892	150	3,000	3,000	0	0.00%
Interest Earnings	3,363	2,654	1,300	2,600	1,100	(1,500)	-57.69%
TOTAL REVENUES	4,712	7,001	2,950	15,600	9,100	(6,500)	-41.67%
<u>EXPENDITURES</u>							
Transfers to UPSET	0	1,335	26,000	10,000	10,000	0	0.00%
City Expenditures	1,273	2,185	2,000	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,273	3,520	28,000	12,000	12,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	3,439	3,481	(25,050)	3,600	(2,900)	(6,500)	-180.56%

FUND BALANCE

BEGINNING FUND BALANCE	123,374	126,813	130,294	130,294	133,894	3,600	2.76%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	3,439	3,481	(25,050)	3,600	(2,900)	(6,500)	-180.56%
ENDING FUND BALANCE	126,813	130,294	105,244	133,894	130,994	(2,900)	-2.17%

CITY OF ESCANABA

2009-2010 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/08 \$ 1,816,602

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	77,399	83,373	84,000	80,000	85,000	5,000	6.25%
Gain/(Loss) on Investments	3,660	4,742	0	0	0	0	0.00%
TOTAL REVENUES	81,059	88,115	84,000	80,000	85,000	5,000	6.25%
EXPENDITURES							
Administrative Costs	859	1,789	2,000	2,000	2,000	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	859	1,789	2,000	2,000	2,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	80,200	86,326	82,000	78,000	83,000	5,000	6.41%

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 @ 2/28/09	\$400,000
Anticipated Loans	(300,000)
Interest on Deposits	6,000
Est. Loan Collections(3/09-6/09)	97,000
Available 6/30/09	<u>\$203,000</u>
Est. Loan Collections(7/09-6/10)	257,000
Interest on Deposits	25,000
Available 6/30/10	<u>\$485,000</u>

CITY OF ESCANABA

2009-2010 Farmers Home Grant Fund Budget Request Workpaper

Fund Number **288**

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	3,906	4,180	3,700	3,800	3,300	(500)	-13.16%
Gain/(Loss) on Investments	273	167	0	0	0	0	0.00%
TOTAL REVENUES	4,179	4,347	3,700	3,800	3,300	(500)	-13.16%
EXPENDITURES							
Administrative Expenses	100	100	100	250	250	0	0.00%
TOTAL EXPENDITURES	100	100	100	250	250	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	4,079	4,247	3,600	3,550	3,050	(500)	-14.08%

FUND BALANCE

BEGINNING FUND BALANCE	77,172	81,251	85,498	85,498	89,048	3,550	4.15%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	4,079	4,247	3,600	3,550	3,050	(500)	-14.08%
ENDING FUND BALANCE	81,251	85,498	89,098	89,048	92,098	3,050	3.43%

CITY OF ESCANABA

2009-2010 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	54,546	54,615	48,000	50,000	42,000	(8,000)	-16.00%
Gain/(Loss) on Investments	5,318	2,891	0	0	0	0	0.00%
TOTAL REVENUES	59,864	57,506	48,000	50,000	42,000	(8,000)	-16.00%
EXPENDITURES							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	70,401	50,000	48,500	50,000	42,000	(8,000)	-16.00%
TOTAL EXPENDITURES	70,401	50,000	48,500	50,000	42,000	(8,000)	-16.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(10,537)	7,506	(500)	0	0	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	1,105,171	1,094,634	1,102,140	1,102,140	1,102,140	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(10,537)	7,506	(500)	0	0	0	0.00%
ENDING FUND BALANCE	1,094,634	1,102,140	1,101,640	1,102,140	1,102,140	0	0.00%

Calculation of Available Funds

Cash Balance-1/31/09	\$1,124,000
Plus: Estimated Interest Earnings(2/1/09-6/30/09)	19,400
Less: Estimated Transfers	(48,500)
Anticipated Cash Balance 6/30/09	\$1,094,900
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/09-6/30/10)	42,000
Transfer to Local Street Fund	(42,000)
Amount In Excess of Requirements	\$266

CITY OF ESCANABA
2009-2010 Grants Fund

	2008-09 Budget	2008-09 Estimate	2009-10 Recommended	2009-10 Final
North Shore Boat Launch Project				
Revenues:				
State Grant	\$1,400	\$1,400	\$0	\$0
Transfer from Land Development Fund	<u>1,400</u>	<u>1,400</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Wetlands Mitigation Expenditures	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$0</u>	<u>\$0</u>
Homeland Security Turn-Out Gear				
Revenues:				
Federal Grant	\$0	\$60,500	\$0	\$0
General Fund Contribution	<u>0</u>	<u>3,200</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$0</u>	<u>\$63,700</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	<u>\$0</u>	<u>\$63,700</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$63,700</u>	<u>\$0</u>	<u>\$0</u>
K-9 Bomb Dog				
Revenues:				
Plumb Creek Foundation Grant	\$0	\$5,000	\$0	\$0
Hannaville Indian Community 2% Grant	<u>0</u>	<u>6,000</u>	<u>0</u>	<u>0</u>
Other Donations	<u>0</u>	<u>129</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$0</u>	<u>\$11,129</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	<u>\$0</u>	<u>\$11,129</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$11,129</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ESCANABA
2009-2010 Grants Fund

	2008-09 Budget	2008-09 Estimate	2009-10 Recommended	2009-10 Final
Downtown Facade Program				
Revenues:				
MSHDA Grant	\$0	\$100,000	\$0	\$0
DDA Facade Contribution	0	50,000	0	0
Private Funds	0	50,000	0	0
Total Revenues	\$0	\$200,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$200,000	\$0	\$0
Total Expenditures	\$0	\$200,000	\$0	\$0
Ludington Lofts				
Revenues:				
MSHDA Grant	\$0	\$200,000	\$0	\$0
DDA Facade Contribution	0	20,000	0	0
City Facade Loan	0	10,000	0	0
City Revolving Loan Funds	0	300,000	0	0
Private Funds	0	1,441,000	0	0
Total Revenues	\$0	\$1,971,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$1,971,000	\$0	\$0
Total Expenditures	\$0	\$1,971,000	\$0	\$0
Delta County Energy Assessment				
Revenues:				
Hannville Indian Community 2% Grant	\$0	\$10,000	\$0	\$0
Total Revenues	\$0	\$10,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$10,000	\$0	\$0
Total Expenditures	\$0	\$10,000	\$0	\$0

CITY OF ESCANABA

2009-2010 Health/Dental Insurance Fund Workpaper

Fund Number 701

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Informational Summary 2008-09	Informational Summary 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	979,731	1,153,957	1,303,000	1,268,300	1,310,000	41,700	3.29%
Employees/Retirees/COBRA Contributions	220,712	151,174	118,500	170,500	123,000	(47,500)	-27.86%
Dental Insurance Contributions	108,980	105,109	104,000	115,500	108,000	(7,500)	-6.49%
Cost Recovery Receipts	171,004	25,119	31,500	25,000	25,000	0	0.00%
Transfer from Unemployment Compensation Fund	100,000	0	0	0	0	0	0.00%
Interest Earnings	7,631	8,928	13,000	7,500	12,000	4,500	60.00%
Gain/(Loss) on Investments	(1,243)	214	0	0	0	0	0.00%
TOTAL REVENUES	1,586,815	1,444,501	1,570,000	1,586,800	1,578,000	(8,800)	-0.55%
EXPENDITURES							
Insurance Premiums	321,985	8,660	7,500	9,400	8,000	(1,400)	-14.89%
Self-Insured Health Benefits	1,082,722	966,834	1,200,000	1,275,000	1,200,000	(75,000)	-5.88%
Self-Insured Dental Benefits	96,132	99,380	102,500	110,000	105,000	(5,000)	-4.55%
Self-Insured Vision Benefits	18,392	15,401	18,600	16,500	18,000	1,500	9.09%
Administrative Services	48,381	55,671	61,000	60,000	63,000	3,000	5.00%
Stop Loss Insurance	96,321	132,972	168,000	120,000	185,000	65,000	54.17%
TOTAL EXPENSES	1,663,933	1,278,918	1,557,600	1,590,900	1,579,000	(11,900)	-0.75%
NET INCOME (LOSS)	(77,118)	165,583	12,400	(4,100)	(1,000)	3,100	-75.61%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	332,784	255,666	421,249	421,249	417,149	(4,100)	-0.97%
NET INCOME (LOSS)	(77,118)	165,583	12,400	(4,100)	(1,000)	3,100	-75.61%
ENDING RETAINED EARNINGS	255,666	421,249	433,649	417,149	416,149	(1,000)	-0.24%

CITY OF ESCANABA

2009-2010 Housing Rehab Fund Budget Request Workpaper

Fund Number 274

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Loan Repayments	32,449	0	11,500	0	0	0	0.00%
Interest Earnings	5,870	6,001	5,000	0	0	0	0.00%
Gain/(Loss) on Investments	(17)	293	0	0	0	0	0.00%
TOTAL REVENUES	38,302	6,294	16,500	0	0	0	0.00%
EXPENDITURES							
Housing Rehabilitation	9,675	9,675	0	0	0	0	0.00%
Administration	971	414	750	0	0	0	0.00%
TOTAL EXPENSES	10,646	10,089	750	0	0	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	27,656	(3,795)	15,750	0	0	0	0.00%

FUND BALANCE

BEGINNING RETAINED EARNINGS	98,685	126,341	122,546	122,546	122,546	0	0.00%
NET INCOME (LOSS)	27,656	(3,795)	15,750	0	0	0	0.00%
ENDING RETAINED EARNINGS	126,341	122,546	138,296	122,546	122,546	0	0.00%

CITY OF ESCANABA

2009-2010 Land Development Fund Budget Request Workpaper

Fund Number 513

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	320,470	42,178	84,800	4,975	4,975	0	0.00%
Timber/Sand Sales (Net)	6,132	47,962	65,000	66,000	66,000	0	0.00%
Interest Earnings	79,610	87,068	79,500	80,000	68,000	(12,000)	-15.00%
Gain/(Loss) on Investments	5,854	2,070	0	0	0	0	0.00%
TOTAL REVENUES	412,066	179,278	229,300	150,975	138,975	(12,000)	-7.95%
EXPENDITURES							
Professional Services-Other	4,000	1,101	3,000	5,000	5,000	0	0.00%
Land Purchases	192,259	37,092	3,500	0	0	0	0.00%
Property Taxes	12,820	8,871	5,625	9,500	6,000	(3,500)	-36.84%
Property Improvements	0	0	0	5,000	5,000	0	0.00%
Whitetail Industrial Park Loan Payments	23,750	23,750	23,750	23,750	23,750	0	0.00%
Corridor Improvement Plan	0	0	0	45,000	0	(45,000)	-100.00%
Waterfront Development Fund	0	0	48,550	45,000	0	(45,000)	-100.00%
Downtown Wireless Installation	0	0	0	0	10,000	10,000	NEW
Improvements to Cross Country Ski Trail	0	0	0	0	5,000	5,000	NEW
Transfer to General Fund	60,000	60,000	60,000	60,000	60,000	0	0.00%
Transfer to Grants Fund	41	57,598	1,400	1,400	0	(1,400)	-100.00%
TOTAL EXPENDITURES	292,870	188,412	145,825	194,650	114,750	(79,900)	-41.05%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	119,196	(9,134)	83,475	(43,675)	24,225	67,900	-155.47%
FUND BALANCE							
BEGINNING FUND BALANCE	1,655,832	1,775,028	1,765,894	1,765,894	1,722,219	(43,675)	-2.47%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	119,196	(9,134)	83,475	(43,675)	24,225	67,900	-155.47%
ENDING FUND BALANCE	1,775,028	1,765,894	1,849,369	1,722,219	1,746,444	24,225	1.41%

CITY OF ESCANABA

2009-2010 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/08 \$ 893,521

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	38,446	57,057	46,000	50,000	50,000	0	0.00%
Gain/(Loss) on Investments	2,817	1,446	0	0	0	0	0.00%
TOTAL REVENUES	41,263	58,503	46,000	50,000	50,000	0	0.00%
EXPENDITURES							
Administrative Costs	876	1,010	1,000	2,000	2,000	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	876	1,010	1,000	2,000	2,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	40,387	57,493	45,000	48,000	48,000	0	0.00%

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 @ 2/28/09	\$412,000
Anticipated Loans/Transfers	0
Interest on Deposits	6,000
Est. Loan Collections(3/09-6/09)	45,000
Available 6/30/09	<u>\$463,000</u>
Est. Loan Collections(7/09-6/10)	140,000
Interest on Deposits	20,000
Available 6/30/10	<u>\$623,000</u>

CITY OF ESCANABA

2009-2010 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Informational Summary 2008-09	Informational Summary 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	895,306	1,169,964	1,205,000	1,050,000	1,075,000	25,000	2.38%
Gain(Loss) On Equipment Disposal	(6,654)	1,327	14,000	5,000	5,000	0	0.00%
Interest Earnings	51,522	41,858	37,000	35,000	32,000	(3,000)	-8.57%
Gain/(Loss) on Investments	3,577	4,168	0	0	0	0	0.00%
TOTAL REVENUES	943,751	1,217,317	1,256,000	1,090,000	1,112,000	22,000	2.02%
EXPENDITURES							
Salaries and Fringe Benefits	99,171	95,037	104,000	103,000	105,000	2,000	1.94%
Operating Supplies	16,032	14,334	16,800	15,000	16,000	1,000	6.67%
Building Supplies	3,856	3,695	3,500	5,000	4,500	(500)	-10.00%
Professional Services	1,200	2,000	2,000	1,500	2,000	500	33.33%
Insurance	31,869	34,464	31,000	34,000	33,000	(1,000)	-2.94%
Utilities	43,551	46,523	52,000	45,000	56,000	11,000	24.44%
Maintenance	461,389	513,581	575,700	500,000	525,000	25,000	5.00%
Equipment Rental	15,575	20,148	18,500	20,000	20,000	0	0.00%
Telephones	2,212	1,771	1,800	2,400	2,000	(400)	-16.67%
Miscellaneous Expenses	1,226	506	1,150	2,500	2,500	0	0.00%
Capital Outlay	3,898	2,036	1,500	4,000	4,000	0	0.00%
Depreciation Expense	235,538	326,156	305,000	340,000	320,000	(20,000)	-5.88%
Interest Expense	0	17,468	24,900	36,000	23,100	(12,900)	-35.83%
TOTAL EXPENSES	915,517	1,077,719	1,137,850	1,108,400	1,113,100	4,700	0.42%
NET INCOME (LOSS)	28,234	139,598	118,150	(18,400)	(1,100)	17,300	-94.02%

Capital additions for 2009-2010, 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 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

2009-2010 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2009-2010

	<u>09/10</u> <u>Request</u>	<u>09/10</u> <u>Recommended</u>
Sewer Cleaner/Street Sweeper-Replaces #78	\$210,000	\$0
Automated Garbage Truck	182,000	182,000
Police Patrol Car-Replaces #229	27,000	27,000
Front-End Loader W/Blade & Wing-Replaces #83	150,000	150,000
Water Distribution Crew Van-Replaces #122	36,000	36,000
Utility Off-Road Vehicle - Recreation Department	16,000	0
Access Door for DPW Light Vehicle Repair	8,000	0
Cold Storage Building	50,000	0
Surveillance System for DPW/Gas Station	6,000	6,000
Gas Station Upgrade	14,000	14,000
TOTALS	\$699,000	\$415,000

CITY OF ESCANABA

2009-2010 Office Equipment Fund Workpaper

Fund Number 686

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Informational Summary 2008-09	Informational Summary 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Rental	57,960	42,672	71,700	70,100	57,300	(12,800)	-18.26%
Interest Earnings	3,427	4,946	1,000	500	1,500	1,000	200.00%
Gain/(Loss) on Investments	36	(42)	0	0	0	0	0.00%
TOTAL REVENUES	61,423	47,576	72,700	70,600	58,800	(11,800)	-16.71%
EXPENSES							
Equipment Repair	13,655	7,093	6,000	10,000	10,000	0	0.00%
Telephones/Internet	8,388	7,301	10,300	10,000	10,000	0	0.00%
Miscellaneous	715	919	1,000	500	500	0	0.00%
Loss on Equipment Disposal	262	0	0	0	0	0	0.00%
Provision for Depreciation	35,447	27,523	45,050	50,200	37,500	(12,700)	-25.30%
TOTAL EXPENSES	58,467	42,836	62,350	70,700	58,000	(12,700)	-17.96%
NET INCOME (LOSS)	2,956	4,740	10,350	(100)	800	900	-900.00%

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 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

2009-2010 Office Equipment Fund Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2009-2010

	<u>09/10</u> <u>Request</u>	<u>09/10</u> <u>Recommended</u>
Thin Client Stations (Computers) - As needed	\$1,000	\$1,000
Network Printers - As needed	1,000	1,000
Monitors - As needed	1,000	1,000
Software Purchases and Additional Licenses	6,000	6,000
Council Chamber Laptops	3,000	0
Channel 21 Equipment	8,000	8,000
City Hall Network Cable	25,000	0
Downtown Wireless	<u>12,000</u>	<u>0</u>
TOTALS	<u>\$57,000</u>	<u>\$17,000</u>

CITY OF ESCANABA

2009-2010 Parking Maintenance Fund Budget Request Workpaper

Fund Number **240**

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
D.D.A. Contractual Revenues	16,034	27,985	35,000	21,000	30,000	9,000	42.86%
Transfer from General Fund	15,206	20,750	30,000	17,500	25,000	7,500	42.86%
Interest Earnings	135	8	0	0	0	0	0.00%
Gain/(Loss) on Investments	(20)	26	0	0	0	0	0.00%
TOTAL REVENUES	31,355	48,769	65,000	38,500	55,000	16,500	42.86%
EXPENDITURES							
D.D.A. Lots Expenses	16,033	27,984	35,000	21,000	30,000	9,000	42.86%
City Lots Expenses	15,206	21,677	30,000	17,500	25,000	7,500	42.86%
TOTAL EXPENDITURES	31,239	49,661	65,000	38,500	55,000	16,500	42.86%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	116	(892)	0	0	0	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	1,468	1,584	692	692	692	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	116	(892)	0	0	0	0	0.00%
ENDING FUND BALANCE	1,584	692	692	692	692	0	0.00%

CITY OF ESCANABA
2009-2010 Risk Retention Fund
Fund Number

699

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Informational Summary 2008-09	Informational Summary 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	166,104	162,433	230,950	170,000	231,000	61,000	35.88%
Interest Earnings	6,366	5,156	4,000	4,800	3,500	(1,300)	-27.08%
Gain/(Loss) on Investments	319	112	0	0	0	0	0.00%
TOTAL REVENUES	172,789	167,701	234,950	174,800	234,500	59,700	34.15%
EXPENSES							
Administrative Costs	400	400	1,600	500	2,000	1,500	300.00%
Insurance Costs	155,072	146,757	201,500	155,000	205,000	50,000	32.26%
Claims	49,848	19,178	25,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	205,320	166,335	228,100	180,500	232,000	51,500	28.53%
NET INCOME (LOSS)	(32,531)	1,366	6,850	(5,700)	2,500	8,200	-143.86%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	106,592	74,061	75,427	75,427	69,727	(5,700)	-7.56%
NET INCOME (LOSS)	(32,531)	1,366	6,850	(5,700)	2,500	8,200	-143.86%
ENDING RETAINED EARNINGS	74,061	75,427	82,277	69,727	72,227	2,500	3.59%

CITY OF ESCANABA
2009-2010 Sanitary Landfill Fund
Fund Number

777

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Utility Billings	182,174	179,233	185,500	180,000	181,000	1,000	0.56%
Penalties on Utility Collections	1,047	1,051	1,000	1,000	1,000	0	0.00%
Interest Earnings	3,736	3,621	2,800	2,800	2,300	(500)	-17.86%
Gain/(Loss) on Investments	323	216	0	0	0	0	0.00%
TOTAL REVENUES	187,280	184,121	189,300	183,800	184,300	500	0.27%
EXPENSES							
Bad Debt Expense	(25)	(78)	50	100	100	0	0.00%
Administrative Expenses	100	100	100	100	100	0	0.00%
City-Wide Clean-Up (Landfill Fees)	0	0	0	0	0	0	0.00%
Transfers to General Fund	185,613	184,479	189,150	183,600	184,100	500	0.27%
TOTAL EXPENSES	185,688	184,501	189,300	183,800	184,300	500	0.27%
NET INCOME (LOSS)	1,592	(380)	0	0	0	0	0.00%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	13,468	15,060	14,680	14,680	14,680	0	0.00%
NET INCOME (LOSS)	1,592	(380)	0	0	0	0	0.00%
ENDING RETAINED EARNINGS	15,060	14,680	14,680	14,680	14,680	0	0.00%

CITY OF ESCANABA

2009-2010 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/08 \$ 2,101,226

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Budget 2008-09	Budget 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Cash Flow Receipt Payment	13,544	15,707	7,500	7,500	7,500	0	0.00%
Interest Earnings	99,761	105,280	100,000	100,000	90,000	(10,000)	-10.00%
Gain/(Loss) on Investments	3,648	2,456	0	0	0	0	0.00%
TOTAL REVENUES	116,953	123,443	107,500	107,500	97,500	(10,000)	-9.30%
EXPENDITURES							
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Other Funds	189,460	0	0	0	0	0	0.00%
Administrative Costs	817	960	1,200	1,000	1,200	200	20.00%
TOTAL EXPENDITURES	190,277	960	1,200	1,000	1,200	200	20.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(73,324)	122,483	106,300	106,500	96,300	(10,200)	-9.58%

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 @ 2/28/09	\$1,270,000
Anticipated Loans/Transfers	(20,000)
Payments On Loans(3/09-6/09)	48,000
Interest Earnings	20,000
Available 6/30/09	\$1,318,000
Payments On Loans(7/09-6/10)	140,000
Interest Earnings	45,000
Available 6/30/10	\$1,503,000

CITY OF ESCANABA
2009-2010 Unemployment Compensation Fund Workpaper
Fund Number 722

<u>REVENUES</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimate 2008-09</u>	<u>Informational Summary 2008-09</u>	<u>Informational Summary 2009-10</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	20,492	15,752	13,500	14,500	12,000	(2,500)	-17.24%
Gain/(Loss) on Investments	1,646	1,790	0	0	0	0	0.00%
TOTAL REVENUES	22,138	17,542	13,500	14,500	12,000	(2,500)	-17.24%
<u>EXPENSES</u>							
Unemployment Benefits	12,070	16,807	12,000	18,000	18,000	0	0.00%
Administrative Services	200	200	200	250	250	0	0.00%
Transfer to Health Insurance Fund	100,000	0	0	0	0	0	0.00%
TOTAL EXPENSES	112,270	17,007	12,200	18,250	18,250	0	0.00%
NET INCOME (LOSS)	(90,132)	535	1,300	(3,750)	(6,250)	(2,500)	66.67%

RETAINED EARNINGS

Beginning Retained Earnings	400,840	310,708	311,243	311,243	307,493	(3,750)	-1.20%
Net Income (Loss)	(90,132)	535	1,300	(3,750)	(6,250)	(2,500)	66.67%
Ending Retained Earnings	310,708	311,243	312,543	307,493	301,243	(6,250)	-2.03%

CITY OF ESCANABA

2009-2010 Workers Compensation Fund Workpaper

Fund Number 705

	Actual 2006-07	Actual 2007-08	Estimate 2008-09	Informational Summary 2008-09	Informational Summary 2009-10	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	51,222	49,110	40,000	50,000	36,000	(14,000)	-28.00%
Gain/(Loss) on Investments	5,208	3,036	0	0	0	0	0.00%
TOTAL REVENUES	56,430	52,146	40,000	50,000	36,000	(14,000)	-28.00%
EXPENSES							
Disability Benefits	26,246	86,983	82,000	100,000	100,000	0	0.00%
Administrative Services	10,404	7,445	10,500	12,000	12,000	0	0.00%
Professional Services	0	0	7,200	20,000	8,000	(12,000)	-60.00%
TOTAL EXPENSES	36,650	94,428	99,700	132,000	120,000	(12,000)	-9.09%
NET INCOME (LOSS)	19,780	(42,282)	(59,700)	(82,000)	(84,000)	(2,000)	2.44%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	728,693	748,473	706,191	706,191	624,191	(82,000)	-11.61%
NET INCOME (LOSS)	19,780	(42,282)	(59,700)	(82,000)	(84,000)	(2,000)	2.44%
ENDING RETAINED EARNINGS	748,473	706,191	646,491	624,191	540,191	(84,000)	-13.46%