

CITY OF ESCANABA

2010-2011 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number **702**

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	6,274	5,018	1,900	3,500	1,800	(1,700)	-48.57%
MMRMA RAP Grant	0	0	1,950	0	0	0	0.00%
Gain/(Loss) on Investments	260	(195)	0	0	0	0	0.00%
TOTAL REVENUES	6,534	4,823	3,850	3,500	1,800	(1,700)	-48.57%
<u>EXPENDITURES</u>							
Civic Center Building Improvements:							
Civic Center Lighting Improvements	0	18,261	0	0	0	0	0.00%
Roof ReFlashing	0	7,676	0	0	0	0	-100.00%
Surveillance Camera System	0	0	3,925	4,000	0	(4,000)	-100.00%
TOTAL EXPENDITURES	0	25,937	3,925	4,000	0	(4,000)	-100.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	6,534	(21,114)	(75)	(500)	1,800	2,300	-460.00%

FUND BALANCE

BEGINNING FUND BALANCE	123,106	129,640	108,526	108,526	108,026	(500)	-0.46%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	6,534	(21,114)	(75)	(500)	1,800	2,300	-460.00%
ENDING FUND BALANCE	129,640	108,526	108,451	108,026	109,826	1,800	1.67%

CITY OF ESCANABA

2010-2011 Brownfield Fund Budget Request Workpaper

Fund Number **262**

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Tax Increment Revenues (TIF)	0	16,193	27,000	25,000	47,500	22,500	90.00%
Interest Earnings	427	578	175	400	150	(250)	-62.50%
Gain/(Loss) on Investments	68	(63)	0	0	0	0	0.00%
TOTAL REVENUES	495	16,708	27,175	25,400	47,650	22,250	87.60%
<u>EXPENDITURES</u>							
Administrative Expenses	928	1,918	3,000	2,500	3,500	1,000	40.00%
Developer Repayments	0	16,193	27,000	22,500	47,500	25,000	111.11%
TOTAL EXPENDITURES	928	18,111	30,000	25,000	51,000	26,000	104.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(433)	(1,403)	(2,825)	400	(3,350)	(3,750)	-937.50%

FUND BALANCE

BEGINNING FUND BALANCE	8,616	8,183	6,780	6,780	7,180	400	5.90%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(433)	(1,403)	(2,825)	400	(3,350)	(3,750)	-937.50%
ENDING FUND BALANCE	8,183	6,780	3,955	7,180	3,830	(3,350)	-46.66%

CITY OF ESCANABA

2010-2011 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>Account Number</u>	<u>Revenue Source</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	601,031	607,890	639,800	641,022	666,810	25,788	4.02%
266-000-665-000	Interest Earnings	1	182	500	50	200	150	300.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	201	(40)	0	0	0	0	0.00%
TOTAL REVENUES		601,233	608,032	640,300	641,072	667,010	25,938	4.05%
TOTAL EXPENDITURES		601,233	608,032	640,300	641,072	667,010	25,938	4.05%
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

2010-2011 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

Description of Request	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Budget 2009-10	Request 2010-11	Recommended 2010-11	Final 2010-11	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Supervisory				69,967	68,036	68,036	68,036	(1,931)	-2.76%
7 Full-time Dispatchers				274,779	285,966	285,966	285,966	11,187	4.07%
3 Part-time Dispatchers				39,450	48,144	48,144	48,144	8,694	22.04%
Shift Differential				3,350	3,350	3,350	3,350	0	0.00%
Holiday Pay				<u>6,240</u>	<u>6,397</u>	<u>6,397</u>	<u>6,397</u>	<u>157</u>	<u>2.52%</u>
702 Salaries and Wages	371,593	370,760	396,500	393,786	411,893	411,893	411,893	18,107	4.60%
711 Overtime Wages	22,508	33,461	35,000	23,392	29,990	29,990	29,990	6,598	28.21%
712 Overhead on Salaries and Wages	88,872	84,491	93,000	89,718	103,970	103,970	103,970	14,252	15.89%
Dental				6,561	6,301	6,301	6,301	(260)	-3.96%
Disability				231	225	225	225	(6)	-2.60%
Medical				<u>84,084</u>	<u>83,231</u>	<u>83,231</u>	<u>83,231</u>	<u>(853)</u>	<u>-1.01%</u>
713 Life & Hospital Insurance	86,111	85,194	84,500	90,876	89,757	89,757	89,757	(1,119)	-1.23%
726 Supplies (Misc)	58	14	400	400	400	400	400	0	0.00%
LIEN Supplies				500	500	500	500	0	0.00%
Other				<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0.00%</u>
727 Office Supplies	1,102	362	2,000	2,000	2,000	2,000	2,000	0	0.00%
Computer Supplies				<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>0.00%</u>
732 Office Expense	159	195	300	300	300	300	300	0	0.00%
744 Clothing Supplies	0	0	0	0	0	0	0	0	0.00%
801 Professional Services	0	0	0	1,500	1,500	1,500	1,500	0	0.00%
850 Telephones	3,114	3,244	3,800	3,800	3,800	3,800	3,800	0	0.00%
State Training Funds				500	0	0	0	(500)	-100.00%
City Training Funds				<u>1,200</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>500</u>	<u>41.67%</u>
860 Travel Expenses, Auto Allow	693	92	1,700	1,700	1,700	1,700	1,700	0	0.00%

CITY OF ESCANABA

2010-2011 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimated</u> <u>2009-10</u>	<u>Budget</u> <u>2009-10</u>	<u>Request</u> <u>2010-11</u>	<u>Recommended</u> <u>2010-11</u>	<u>Final</u> <u>2010-11</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
900 Description of Request Printing and Publishing	0	0	0	400	400	400	400	0	0.00%
930 Maintenance of Uniforms	0	0	200	200	200	200	200	0	0.00%
				800	800	800	800	0	0.00%
				800	800	800	800	0	0.00%
				6,900	7,200	7,200	7,200	300	4.35%
				1,000	1,000	1,000	1,000	0	0.00%
				<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>0.00%</u>
932 Digital Mapping Software Maintenance - CUP PAD Updates				13,000	13,300	13,300	13,300	300	2.31%
Repairs to Equipment	12,092	10,412	13,300	13,000	13,300	13,300	13,300	300	2.31%
				2,800	1,600	1,600	1,600	(1,200)	-42.86%
				11,000	0	0	0	(11,000)	-100.00%
				<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>0</u>	<u>0.00%</u>
943 Rental of Equipment	11,540	15,751	6,500	16,200	4,000	4,000	4,000	(12,200)	-75.31%
958 Memberships & Dues	125	185	300	200	200	200	200	0	0.00%
				1,600	0	0	0	(1,600)	-100.00%
				<u>1,200</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>1,600</u>	<u>133.33%</u>
960 Education & Training	590	291	2,800	2,800	2,800	2,800	2,800	0	0.00%
976 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0	0.00%
				800	800	800	800	0	0.00%
977 Dispatchers Chair				800	800	800	800	0	0.00%
Capital Outlay-Equipment	2,188	3,436	0	800	800	800	800	0	0.00%
979 Books, Magazines & Periodicals	488	144	0	0	0	0	0	0	0.00%
TOTAL ACTIVITY REQUEST	<u>601,233</u>	<u>608,032</u>	<u>640,300</u>	<u>641,072</u>	<u>667,010</u>	<u>667,010</u>	<u>667,010</u>	<u>25,938</u>	<u>4.05%</u>

CITY OF ESCANABA

2010-2011 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number 265

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
UPSET Forfeiture Proceeds	2,455	1,084	81,275	5,000	5,000	0	0.00%
Local Forfeiture Proceeds	1,892	4,464	750	3,000	3,000	0	0.00%
Interest Earnings	2,654	983	300	1,100	250	(850)	-77.27%
TOTAL REVENUES	7,001	6,531	82,325	9,100	8,250	(850)	-9.34%
<u>EXPENDITURES</u>							
Transfers to UPSET	1,335	55,450	80,500	10,000	10,000	0	0.00%
City Expenditures	2,185	2,408	2,000	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	3,520	57,858	82,500	12,000	12,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	3,481	(51,327)	(175)	(2,900)	(3,750)	(850)	29.31%

FUND BALANCE

BEGINNING FUND BALANCE	126,813	130,294	78,967	78,967	76,067	(2,900)	-3.67%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	3,481	(51,327)	(175)	(2,900)	(3,750)	(850)	29.31%
ENDING FUND BALANCE	130,294	78,967	78,792	76,067	72,317	(3,750)	-4.93%

CITY OF ESCANABA

2010-2011 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/09 \$ 1,891,353

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	83,373	75,241	69,000	85,000	70,000	(15,000)	-17.65%
Gain/(Loss) on Investments	4,742	370	0	0	0	0	0.00%
TOTAL REVENUES	88,115	75,611	69,000	85,000	70,000	(15,000)	-17.65%
<u>EXPENDITURES</u>							
Administrative Costs	1,789	860	1,000	2,000	2,000	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,789	860	1,000	2,000	2,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	86,326	74,751	68,000	83,000	68,000	(15,000)	-18.07%

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 @ 2/28/10	\$653,000
Anticipated Loans	(400,000)
Interest on Deposits	4,200
Est. Loan Collections(3/10-6/10)	88,500
Available 6/30/10	<u>\$345,700</u>
Est. Loan Collections(7/10-6/11)	257,000
Interest on Deposits	<u>12,000</u>
Available 6/30/11	<u><u>\$614,700</u></u>

CITY OF ESCANABA

2010-2011 Farmers Home Grant Fund Budget Request Workpaper

Fund Number **288**

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	4,180	3,479	1,650	3,300	1,500	(1,800)	-54.55%
Gain/(Loss) on Investments	167	(160)	0	0	0	0	0.00%
TOTAL REVENUES	4,347	3,319	1,650	3,300	1,500	(1,800)	-54.55%
<u>EXPENDITURES</u>							
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	4,247	3,219	1,550	3,050	1,250	(1,800)	-59.02%

FUND BALANCE

BEGINNING FUND BALANCE	81,251	85,498	88,717	88,717	91,767	3,050	3.44%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	4,247	3,219	1,550	3,050	1,250	(1,800)	-59.02%
ENDING FUND BALANCE	85,498	88,717	90,267	91,767	93,017	1,250	1.36%

CITY OF ESCANABA

2010-2011 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	54,615	44,875	20,000	42,000	18,000	(24,000)	-57.14%
Gain/(Loss) on Investments	2,891	(1,961)	0	0	0	0	0.00%
TOTAL REVENUES	57,506	42,914	20,000	42,000	18,000	(24,000)	-57.14%
EXPENDITURES							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	50,000	50,000	20,000	42,000	18,000	(24,000)	-57.14%
TOTAL EXPENDITURES	50,000	50,000	20,000	42,000	18,000	(24,000)	-57.14%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	7,506	(7,086)	0	0	0	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	1,094,634	1,102,140	1,095,054	1,095,054	1,095,054	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	7,506	(7,086)	0	0	0	0	0.00%
ENDING FUND BALANCE	1,102,140	1,095,054	1,095,054	1,095,054	1,095,054	0	0.00%

Calculation of Available Funds

Cash Balance-1/31/10	\$1,107,000
Plus: Estimated Interest Earnings(2/1/10-6/30/10)	7,750
Less: Estimated Transfers	(20,000)
Anticipated Cash Balance 6/30/10	\$1,094,750
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/10-6/30/11)	18,000
Transfer to Local Street Fund	(18,000)
Amount In Excess of Requirements	\$116

CITY OF ESCANABA
2010-2011 Grants Fund

	2009-10 Budget	2009-10 Estimate	2010-11 Recommended	2010-11 Final
North Shore Boat Launch Project				
Revenues:				
State Grant	\$0	\$1,400	\$0	\$0
Transfer from Land Development Fund	0	1,400	0	0
Total Revenues	\$0	\$2,800	\$0	\$0
Expenditures:				
Wetlands Mitigation Expenditures	\$0	\$2,800	\$0	\$0
Total Expenditures	\$0	\$2,800	\$0	\$0
Downtown Facade Program				
Revenues:				
MSHDA Grant	\$0	\$82,502	\$0	\$0
DDA Facade Contribution	0	33,265	0	0
Private Funds	0	46,648	0	0
Total Revenues	\$0	\$162,415	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$162,415	\$0	\$0
Total Expenditures	\$0	\$162,415	\$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	525,000	0	0
Private Funds	0	1,441,000	0	0
Total Revenues	\$0	\$2,196,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$2,196,000	\$0	\$0
Total Expenditures	\$0	\$2,196,000	\$0	\$0

CITY OF ESCANABA

2010-2011 Health/Dental Insurance Fund Workpaper

Fund Number 701

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Informational Summary 2009-10</u>	<u>Informational Summary 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Provision for Self-Insurance	1,153,957	1,211,050	1,182,600	1,310,000	1,330,000	20,000	1.53%
Employees/Retirees/COBRA Contributions	151,174	116,324	125,000	123,000	140,000	17,000	13.82%
Dental Insurance Contributions	105,109	104,239	108,000	108,000	108,000	0	0.00%
Cost Recovery Receipts	25,119	31,568	26,500	25,000	27,500	2,500	10.00%
Interest Earnings	8,928	12,635	5,100	12,000	5,000	(7,000)	-58.33%
Gain/(Loss) on Investments	214	(1,505)	0	0	0	0	0.00%
TOTAL REVENUES	1,444,501	1,474,311	1,447,200	1,578,000	1,610,500	32,500	2.06%
<u>EXPENDITURES</u>							
Life Insurance Premiums	8,660	7,230	6,800	8,000	6,800	(1,200)	-15.00%
Self-Insured Health Benefits	966,834	1,245,928	1,114,000	1,200,000	1,205,000	5,000	0.42%
Self-Insured Dental Benefits	99,380	94,562	105,000	105,000	105,000	0	0.00%
Self-Insured Vision Benefits	15,401	19,327	17,000	18,000	17,000	(1,000)	-5.56%
Administrative Services	55,671	55,055	57,150	63,000	59,000	(4,000)	-6.35%
Stop Loss Insurance	132,972	164,314	195,000	185,000	215,000	30,000	16.22%
TOTAL EXPENSES	1,278,918	1,586,416	1,494,950	1,579,000	1,607,800	28,800	1.82%
NET INCOME (LOSS)	165,583	(112,105)	(47,750)	(1,000)	2,700	3,700	-370.00%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	255,666	421,249	309,144	309,144	308,144	(1,000)	-0.32%
NET INCOME (LOSS)	165,583	(112,105)	(47,750)	(1,000)	2,700	3,700	-370.00%
ENDING RETAINED EARNINGS	421,249	309,144	261,394	308,144	310,844	2,700	0.88%

CITY OF ESCANABA

2010-2011 Housing Rehab Fund Budget Request Workpaper

Fund Number 274

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Loan Repayments	0	11,569	29,800	0	0	0	0.00%
Interest Earnings	6,001	5,133	2,900	0	0	0	0.00%
Gain/(Loss) on Investments	293	(261)	0	0	0	0	0.00%
TOTAL REVENUES	6,294	16,441	32,700	0	0	0	0.00%
EXPENDITURES							
Housing Rehabilitation	9,675	0	0	0	0	0	0.00%
Administration	414	456	500	0	0	0	0.00%
TOTAL EXPENSES	10,089	456	500	0	0	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(3,795)	15,985	32,200	0	0	0	0.00%

FUND BALANCE

BEGINNING RETAINED EARNINGS	126,341	122,546	138,531	138,531	138,531	0	0.00%
NET INCOME (LOSS)	(3,795)	15,985	32,200	0	0	0	0.00%
ENDING RETAINED EARNINGS	122,546	138,531	170,731	138,531	138,531	0	0.00%

CITY OF ESCANABA

2010-2011 Land Development Fund Budget Request Workpaper

Fund Number 513

	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Budget 2009-10	Budget 2010-11	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	42,178	84,853	5,975	4,975	4,975	0	0.00%
Timber/Sand Sales (Net)	47,962	69,425	80,000	66,000	80,000	14,000	21.21%
Interest Earnings	87,068	75,333	42,000	68,000	40,000	(28,000)	-41.18%
Gain/(Loss) on Investments	2,070	(2,866)	0	0	0	0	0.00%
TOTAL REVENUES	179,278	226,745	127,975	138,975	124,975	(14,000)	-10.07%
EXPENDITURES							
Professional Services-Other	1,101	795	1,500	5,000	5,000	0	0.00%
Land Purchases	37,092	3,312	0	0	0	0	0.00%
Property Taxes	8,871	5,614	5,600	6,000	6,000	0	0.00%
Property Improvements	0	0	3,250	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%
Northshore Redevelopment Master Plan	0	35,678	12,875	0	0	0	0.00%
Downtown Wireless Installation	0	0	9,750	10,000	0	(10,000)	-100.00%
Improvements to Cross Country Ski Trail	0	0	0	5,000	0	(5,000)	-100.00%
Sheridan Road Street Furniture	0	0	0	0	5,000	5,000	NEW
Professional Services - Green Zone Industrial Park - Power Plant	0	0	0	0	55,000	55,000	NEW
Transfer to General Fund	60,000	60,000	60,000	60,000	60,000	0	0.00%
Transfer to Grants Fund	57,598	2,196	1,400	0	0	0	0.00%
TOTAL EXPENDITURES	188,412	131,345	118,125	114,750	159,750	45,000	39.22%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(9,134)	95,400	9,850	24,225	(34,775)	(59,000)	-243.55%

FUND BALANCE

BEGINNING FUND BALANCE	1,775,028	1,765,894	1,861,294	1,861,294	1,885,519	24,225	1.30%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(9,134)	95,400	9,850	24,225	(34,775)	(59,000)	-243.55%
ENDING FUND BALANCE	1,765,894	1,861,294	1,871,144	1,885,519	1,850,744	(34,775)	-1.84%

CITY OF ESCANABA

2010-2011 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/09 \$ 940,390

	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Budget 2009-10	Budget 2010-11	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	57,057	49,663	53,000	50,000	0	(50,000)	-100.00%
Gain/(Loss) on Investments	1,446	(1,722)	0	0	0	0	0.00%
TOTAL REVENUES	58,503	47,941	53,000	50,000	0	(50,000)	-100.00%
EXPENDITURES							
Administrative Costs	1,010	1,072	1,500	2,000	0	(2,000)	-100.00%
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	1,010	1,072	1,500	2,000	0	(2,000)	-100.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	57,493	46,869	51,500	48,000	0	(48,000)	-100.00%

Based on recent actions taken by the State of Michigan, it is anticipated that the assets within this fund will be transferred to a regional loan pool and will no longer be exclusively available to Escanaba entities.

CITY OF ESCANABA

2010-2011 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Informational Summary 2009-10	Informational Summary 2010-11	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	1,169,964	1,111,609	920,000	1,075,000	1,075,000	0	0.00%
Gain(Loss) On Equipment Disposal	1,327	2,852	500	5,000	5,000	0	0.00%
Interest Earnings	41,858	39,564	21,500	32,000	20,000	(12,000)	-37.50%
Gain/(Loss) on Investments	4,168	(2,658)	0	0	0	0	0.00%
TOTAL REVENUES	1,217,317	1,151,367	942,000	1,112,000	1,100,000	(12,000)	-1.08%
EXPENDITURES							
Salaries and Fringe Benefits	95,037	103,984	138,500	105,000	125,000	20,000	19.05%
Operating Supplies	14,334	16,601	20,000	16,000	18,000	2,000	12.50%
Building Supplies	3,695	3,821	3,500	4,500	4,000	(500)	-11.11%
Professional Services	2,000	1,600	1,600	2,000	2,000	0	0.00%
Insurance	34,464	30,992	33,750	33,000	34,000	1,000	3.03%
Utilities	46,523	49,500	48,000	56,000	50,000	(6,000)	-10.71%
Maintenance	513,581	505,969	448,000	525,000	500,000	(25,000)	-4.76%
Equipment Rental	20,148	18,665	12,000	20,000	15,000	(5,000)	-25.00%
Telephones	1,771	1,748	1,600	2,000	1,700	(300)	-15.00%
Miscellaneous Expenses	506	965	500	2,500	1,000	(1,500)	-60.00%
Capital Outlay	2,036	1,483	2,000	4,000	3,000	(1,000)	-25.00%
Depreciation Expense	326,156	307,439	315,000	320,000	325,000	5,000	1.56%
Interest Expense	17,468	24,905	23,100	23,100	21,100	(2,000)	-8.66%
TOTAL EXPENSES	1,077,719	1,067,672	1,047,550	1,113,100	1,099,800	(13,300)	-1.19%
NET INCOME (LOSS)	139,598	83,695	(105,550)	(1,100)	200	1,300	-118.18%

Capital additions for 2010-2011, 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

2010-2011 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2010-2011

	10/11 <u>Request</u>	10/11 <u>Recommended</u>
Tandem Dump/Plow W/Wing	\$150,000	\$150,000
Hydraulic Material Spreader-Replaces #155	25,000	25,000
2 Police Patrol Cars-Replaces #192 & #193	55,000	55,000
Public Safety SUV 4X4-Replaces #225	36,000	0
One Ton Flatbed Service Truck-Replaces #47	32,000	32,000
1/2 Ton Pick-Up Truck-Replaces #21	18,000	0
Leaf Vacuum	30,000	30,000
Walk Behind Traffic Marking Sprayer	6,500	6,500
60" Commercial Lawn Tractor W/Bucket	17,000	0
Waste Oil Heater - DPW	11,500	11,500
Wood Boiler - DPW	10,000	10,000
DPW Light Repair Shop Access Doors	8,000	0
Cold Storage Building Lean-To	116,000	0
FCC Compliant Radios	20,000	20,000
DPW Exterior Service Doors	8,000	8,000
Automotive Scanner	<u>3,500</u>	<u>3,500</u>
TOTALS	<u>\$546,500</u>	<u>\$351,500</u>

CITY OF ESCANABA

2010-2011 Office Equipment Fund Workpaper

Fund Number **686**

	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Informational Summary 2009-10	Informational Summary 2010-11	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Rental	42,672	71,913	57,920	57,300	61,100	3,800	6.63%
Interest Earnings	4,946	1,211	1,200	1,500	500	(1,000)	-66.67%
Gain/(Loss) on Investments	(42)	460	0	0	0	0	0.00%
TOTAL REVENUES	47,576	73,584	59,120	58,800	61,600	2,800	4.76%
EXPENSES							
Equipment Repair	7,093	2,938	5,000	10,000	6,000	(4,000)	-40.00%
Telephones/Internet	7,301	10,300	10,000	10,000	10,000	0	0.00%
Miscellaneous	919	1,436	1,250	500	1,250	750	150.00%
Loss on Equipment Disposal	0	0	0	0	0	0	0.00%
Provision for Depreciation	27,523	48,908	43,000	37,500	44,100	6,600	17.60%
TOTAL EXPENSES	42,836	63,582	59,250	58,000	61,350	3,350	5.78%
NET INCOME (LOSS)	4,740	10,002	(130)	800	250	(550)	-68.75%

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

2010-2011 Office Equipment Fund Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2010-2011

	<u>10/11</u> <u>Request</u>	<u>10/11</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	2,000	2,000
MS Office Pro Update	17,000	17,000
Application Server Replacement	<u>10,000</u>	<u>10,000</u>
TOTALS	<u>\$32,000</u>	<u>\$32,000</u>

CITY OF ESCANABA

2010-2011 Parking Maintenance Fund Budget Request Workpaper

Fund Number **240**

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
D.D.A. Contractual Revenues	27,985	31,304	15,500	30,000	30,000	0	0.00%
Transfer from General Fund	20,750	23,420	8,500	25,000	25,000	0	0.00%
Interest Earnings	8	1	0	0	0	0	0.00%
Gain/(Loss) on Investments	26	1	0	0	0	0	0.00%
TOTAL REVENUES	48,769	54,726	24,000	55,000	55,000	0	0.00%
<u>EXPENDITURES</u>							
D.D.A. Lots Expenses	27,984	31,304	15,500	30,000	30,000	0	0.00%
City Lots Expenses	21,677	23,421	8,500	25,000	25,000	0	0.00%
TOTAL EXPENDITURES	49,661	54,725	24,000	55,000	55,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(892)	1	0	0	0	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	1,584	692	693	693	693	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(892)	1	0	0	0	0	0.00%
ENDING FUND BALANCE	692	693	693	693	693	0	0.00%

CITY OF ESCANABA
2010-2011 Risk Retention Fund
Fund Number

699

	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Informational Summary 2009-10	Informational Summary 2010-11	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	162,433	233,349	276,000	231,000	276,000	45,000	19.48%
Interest Earnings	5,156	6,221	6,000	3,500	6,000	2,500	71.43%
Gain/(Loss) on Investments	112	241	0	0	0	0	0.00%
TOTAL REVENUES	167,701	239,811	282,000	234,500	282,000	47,500	20.26%
EXPENSES							
Administrative Costs	400	1,555	500	2,000	2,000	0	0.00%
Insurance Costs	146,757	201,456	260,000	205,000	255,000	50,000	24.39%
Claims	19,178	26,317	25,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	166,335	229,328	285,500	232,000	282,000	50,000	21.55%
NET INCOME (LOSS)	1,366	10,483	(3,500)	2,500	0	(2,500)	-100.00%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	74,061	75,427	85,910	85,910	88,410	2,500	2.91%
NET INCOME (LOSS)	1,366	10,483	(3,500)	2,500	0	(2,500)	-100.00%
ENDING RETAINED EARNINGS	75,427	85,910	82,410	88,410	88,410	0	0.00%

CITY OF ESCANABA
2010-2011 Sanitary Landfill Fund
Fund Number

777

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Utility Billings	179,233	186,527	184,000	181,000	183,000	2,000	1.10%
Penalties on Utility Collections	1,051	1,025	1,000	1,000	1,000	0	0.00%
Interest Earnings	3,621	2,716	750	2,300	750	(1,550)	-67.39%
Gain/(Loss) on Investments	216	(72)	0	0	0	0	0.00%
TOTAL REVENUES	184,121	190,196	185,750	184,300	184,750	450	0.24%
<u>EXPENSES</u>							
Bad Debt Expense	(78)	49	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	184,479	189,600	185,000	184,100	184,500	400	0.22%
TOTAL EXPENSES	184,501	189,749	185,150	184,300	184,700	400	0.22%
NET INCOME (LOSS)	(380)	447	600	0	50	50	0.00%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	15,060	14,680	15,127	15,127	15,127	0	0.00%
NET INCOME (LOSS)	(380)	447	600	0	50	50	0.00%
ENDING RETAINED EARNINGS	14,680	15,127	15,727	15,127	15,177	50	0.33%

CITY OF ESCANABA

2010-2011 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/09 \$ 2,207,036

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Budget 2009-10</u>	<u>Budget 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Cash Flow Receipt Payment	15,707	15,004	7,500	7,500	7,500	0	0.00%
Interest Earnings	105,280	94,489	59,000	90,000	54,000	(36,000)	-40.00%
Gain/(Loss) on Investments	2,456	(2,803)	0	0	0	0	0.00%
TOTAL REVENUES	123,443	106,690	66,500	97,500	61,500	(36,000)	-36.92%
<u>EXPENDITURES</u>							
Bad Debt Expense	0	0	28,750	0	0	0	0.00%
Transfer to Major Street Fund	0	0	0	0	264,000	264,000	NEW
Administrative Costs	960	880	900	1,200	1,200	0	0.00%
TOTAL EXPENDITURES	960	880	29,650	1,200	265,200	264,000	22000.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	122,483	105,810	36,850	96,300	(203,700)	(300,000)	-311.53%

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 @ 2/28/10	\$1,395,000
Anticipated Loans	(525,000)
Payments On Loans(3/10-6/10)	41,000
Interest Earnings	<u>10,000</u>
Available 6/30/10	\$921,000
Payments On Loans(7/10-6/11)	140,000
Transfer to Major Streets	(264,000)
Interest Earnings	<u>25,000</u>
Available 6/30/11	<u>\$822,000</u>

CITY OF ESCANABA

2010-2011 Unemployment Compensation Fund Workpaper

Fund Number **722**

<u>REVENUES</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Informational Summary 2009-10</u>	<u>Informational Summary 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	15,752	12,774	5,800	12,000	5,500	(6,500)	-54.17%
Gain/(Loss) on Investments	1,790	(528)	0	0	0	0	0.00%
TOTAL REVENUES	17,542	12,246	5,800	12,000	5,500	(6,500)	-54.17%
<u>EXPENSES</u>							
Unemployment Benefits	16,807	8,753	28,500	18,000	15,000	(3,000)	-16.67%
Administrative Services	200	200	200	250	200	(50)	-20.00%
TOTAL EXPENSES	17,007	8,953	28,700	18,250	15,200	(3,050)	-16.71%
NET INCOME (LOSS)	535	3,293	(22,900)	(6,250)	(9,700)	(3,450)	55.20%

RETAINED EARNINGS

Beginning Retained Earnings	310,708	311,243	314,536	314,536	308,286	(6,250)	-1.99%
Net Income (Loss)	535	3,293	(22,900)	(6,250)	(9,700)	(3,450)	55.20%
Ending Retained Earnings	311,243	314,536	291,636	308,286	298,586	(9,700)	-3.15%

CITY OF ESCANABA

2010-2011 Workers Compensation Fund Workpaper

Fund Number 705

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Informational Summary 2009-10</u>	<u>Informational Summary 2010-11</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	49,110	37,643	14,500	36,000	12,500	(23,500)	-65.28%
Gain/(Loss) on Investments	3,036	(1,158)	0	0	0	0	0.00%
TOTAL REVENUES	52,146	36,485	14,500	36,000	12,500	(23,500)	-65.28%
EXPENSES							
Disability Benefits	86,983	138,740	135,200	100,000	100,000	0	0.00%
Administrative & Preventive Services	7,445	22,727	21,000	20,000	20,000	0	0.00%
TOTAL EXPENSES	94,428	161,467	156,200	120,000	120,000	0	0.00%
NET INCOME (LOSS)	(42,282)	(124,982)	(141,700)	(84,000)	(107,500)	(23,500)	27.98%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	748,473	706,191	581,209	581,209	497,209	(84,000)	-14.45%
NET INCOME (LOSS)	(42,282)	(124,982)	(141,700)	(84,000)	(107,500)	(23,500)	27.98%
ENDING RETAINED EARNINGS	706,191	581,209	439,509	497,209	389,709	(107,500)	-21.62%