

**CITY OF ESCANABA**

**2012-2013 Catherine Bonifas Trust Fund Budget Request Workpaper**

Fund Number 702

<u>REVENUES</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	2,061	1,718	1,750	1,500	1,200	(300)	-20.00%
MMRMA RAP Grant	1,962	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	313	373	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>4,336</b>	<b>2,091</b>	<b>1,750</b>	<b>1,500</b>	<b>1,200</b>	<b>(300)</b>	<b>-20.00%</b>
<u>EXPENDITURES</u>							
Civic Center Building Improvements: Transfer to Grants Fund - Lockerroom Expansion/Renovation	3,924	0	0	0	50,000	50,000	NEW
<b>TOTAL EXPENDITURES</b>	<b>3,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>NEW</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>412</b>	<b>2,091</b>	<b>1,750</b>	<b>1,500</b>	<b>(48,800)</b>	<b>(50,300)</b>	<b>-3353.33%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	108,526	108,938	111,029	111,029	112,529	1,500	1.35%
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>412</b>	<b>2,091</b>	<b>1,750</b>	<b>1,500</b>	<b>(48,800)</b>	<b>(50,300)</b>	<b>-3353.33%</b>
<b>ENDING FUND BALANCE</b>	<b>108,938</b>	<b>111,029</b>	<b>112,779</b>	<b>112,529</b>	<b>63,729</b>	<b>(48,800)</b>	<b>-43.37%</b>

**CITY OF ESCANABA**

**2012-2013 Brownfield Fund Budget Request Workpaper**

Fund Number **262**

<u>REVENUES</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Tax Increment Revenues (TIF)	26,993	47,207	47,100	49,000	51,000	2,000	4.08%
Interest Earnings	237	172	200	150	200	50	33.33%
Gain/(Loss) on Investments	35	34	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>27,265</b>	<b>47,413</b>	<b>47,300</b>	<b>49,150</b>	<b>51,200</b>	<b>2,050</b>	<b>4.17%</b>
<u>EXPENDITURES</u>							
Administrative Expenses	2,768	292	250	3,500	2,500	(1,000)	-28.57%
Developer Repayments	26,993	47,207	47,100	46,500	51,000	4,500	9.68%
<b>TOTAL EXPENDITURES</b>	<b>29,761</b>	<b>47,499</b>	<b>47,350</b>	<b>50,000</b>	<b>53,500</b>	<b>3,500</b>	<b>7.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(2,496)</b>	<b>(86)</b>	<b>(50)</b>	<b>(850)</b>	<b>(2,300)</b>	<b>(1,450)</b>	<b>170.59%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	6,780	4,284	4,198	4,198	3,348	(850)	-20.25%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(2,496)	(86)	(50)	(850)	(2,300)	(1,450)	170.59%
<b>ENDING FUND BALANCE</b>	<b>4,284</b>	<b>4,198</b>	<b>4,148</b>	<b>3,348</b>	<b>1,048</b>	<b>(2,300)</b>	<b>-68.70%</b>

**CITY OF ESCANABA**

2012-2013 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266

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

REVENUES		Actual	Actual	Estimate	Budget	Budget	\$ Change	% Change
Account Number	Revenue Source	2009-10	2010-11	2011-12	2011-12	2012-13	Col. 5-Col. 4	Col. 5-Col. 4
266-000-634-001	DCCDA Administrative Services Fees	619,517	652,039	714,075	694,103	670,736	(23,367)	-3.37%
266-000-665-000	Interest Earnings	530	348	0	200	0	(200)	-100.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	79	59	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>		<b>620,126</b>	<b>652,446</b>	<b>714,075</b>	<b>694,303</b>	<b>670,736</b>	<b>(23,567)</b>	<b>-3.39%</b>
<b>TOTAL EXPENDITURES</b>		<b>620,126</b>	<b>652,446</b>	<b>714,075</b>	<b>694,303</b>	<b>670,736</b>	<b>(23,567)</b>	<b>-3.39%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**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

## 2012-2013 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

Description of Request	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Supervisory				67,936	68,186	68,186	68,186	250	0.37%
7 Full-time Dispatchers				284,822	279,174	279,174	279,174	(5,648)	-1.98%
3 Part-time Dispatchers				48,144	64,358	64,358	64,358	16,214	33.68%
Shift Differential				3,350	3,350	3,350	3,350	0	0.00%
Holiday Pay				6,397	6,397	6,397	6,397	0	0.00%
702 Salaries and Wages	387,890	384,344	438,000	410,649	421,465	421,465	421,465	10,816	2.63%
711 Overtime Wages	36,626	51,356	32,000	29,990	32,989	32,989	32,989	2,999	10.00%
712 Overhead on Salaries and Wages	90,794	101,404	112,000	103,752	105,119	105,119	105,119	1,367	1.32%
Health/Rx/Dental/Vision/Life				118,712	93,910	93,910	93,910	(24,802)	-20.89%
Co-Pay				0	(13,947)	(13,947)	(13,947)	(13,947)	NEW
713 Life & Hospital Insurance	83,606	98,636	110,000	118,712	79,963	79,963	79,963	(38,749)	-32.64%
726 Supplies (Misc)	79	395	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	59	404	1,000	2,000	2,000	2,000	2,000	0	0.00%
Computer Supplies				300	300	300	300	0	0.00%
732 Office Expense	335	502	300	300	300	300	300	0	0.00%
744 Clothing Supplies	0	15	1,000	1,200	1,200	1,200	1,200	0	0.00%
801 Professional Services	0	81	0	1,500	1,500	1,500	1,500	0	0.00%
850 Telephones	2,912	4,455	3,500	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	478	497	1,700	1,700	1,700	1,700	1,700	0	0.00%



**CITY OF ESCANABA**

**2012-2013 Drug Law Enforcement Fund Budget Request Workpaper**

Fund Number 265

<u>REVENUES</u>	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
UPSET Forfeiture Proceeds	81,274	72,490	72,000	5,000	5,000	0	0.00%
Local Forfeiture Proceeds	690	596	1,000	3,000	3,000	0	0.00%
Interest Earnings	470	142	400	250	250	0	0.00%
Gain/(Loss) on Investments	0	66	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>82,434</b>	<b>73,294</b>	<b>73,400</b>	<b>8,250</b>	<b>8,250</b>	<b>0</b>	<b>0.00%</b>
<u>EXPENDITURES</u>							
Transfers to UPSET	81,274	32,810	85,000	10,000	10,000	0	0.00%
City Expenditures	1,505	439	2,500	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>82,779</b>	<b>33,249</b>	<b>87,500</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(345)</b>	<b>40,045</b>	<b>(14,100)</b>	<b>(3,750)</b>	<b>(3,750)</b>	<b>0</b>	<b>-0.00%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	78,967	78,622	118,667	118,667	114,917	(3,750)	-3.16%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(345)	40,045	(14,100)	(3,750)	(3,750)	0	-0.00%
<b>ENDING FUND BALANCE</b>	<b>78,622</b>	<b>118,667</b>	<b>104,567</b>	<b>114,917</b>	<b>111,167</b>	<b>(3,750)</b>	<b>-3.26%</b>

**CITY OF ESCANABA**

2012-2013 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/11 \$2,009,184

REVENUES	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Interest Earnings	65,998	50,438	40,000	40,000	30,000	(10,000)	-25.00%
Gain/(Loss) on Investments	1,526	1,470	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>67,524</b>	<b>51,907</b>	<b>40,000</b>	<b>40,000</b>	<b>30,000</b>	<b>(10,000)</b>	<b>-25.00%</b>
<b>EXPENDITURES</b>							
Administrative Costs	800	800	1,000	1,500	1,500	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>800</b>	<b>800</b>	<b>1,000</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>66,724</b>	<b>51,107</b>	<b>39,000</b>	<b>38,500</b>	<b>28,500</b>	<b>(10,000)</b>	<b>-25.97%</b>

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 @ 2/28/12	\$402,000
Anticipated Loans	0
Interest on Deposits	6,000
Est. Loan Collections(3/12-6/12)	46,000
Available 6/30/12	<u>\$454,000</u>
Est. Loan Collections(7/12-6/13)	135,000
Interest on Deposits	18,000
Available 6/30/13	<u><u>\$607,000</u></u>

**CITY OF ESCANABA**

**2012-2013 Farmers Home Grant Fund Budget Request Workpaper**

Fund Number **288**

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	1,705	1,427	1,500	1,100	1,500	400	36.36%
Gain/(Loss) on Investments	258	311	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,963</b>	<b>1,738</b>	<b>1,500</b>	<b>1,100</b>	<b>1,500</b>	<b>400</b>	<b>36.36%</b>
<b>EXPENDITURES</b>							
Administrative Expenses	100	100	100	200	200	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>1,863</b>	<b>1,638</b>	<b>1,400</b>	<b>900</b>	<b>1,300</b>	<b>400</b>	<b>44.44%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	88,717	90,580	92,218	92,218	93,118	900	0.98%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,863	1,638	1,400	900	1,300	400	44.44%
ENDING FUND BALANCE	90,580	92,218	93,618	93,118	94,418	1,300	1.40%

# CITY OF ESCANABA

## 2012-2013 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

REVENUES	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Interest Earnings	20,658	17,171	17,000	16,000	17,000	1,000	6.25%
Gain/(Loss) on Investments	3,127	2,722	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>23,785</b>	<b>19,893</b>	<b>17,000</b>	<b>16,000</b>	<b>17,000</b>	<b>1,000</b>	<b>6.25%</b>
<b>EXPENDITURES</b>							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	21,078	18,000	(18,000)	16,000	17,000	1,000	6.25%
<b>TOTAL EXPENDITURES</b>	<b>21,078</b>	<b>18,000</b>	<b>(18,000)</b>	<b>16,000</b>	<b>17,000</b>	<b>1,000</b>	<b>6.25%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>2,707</b>	<b>1,893</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	1,095,054	1,097,761	1,099,654	1,099,654	1,099,654	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,707	1,893	35,000	0	0	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>1,097,761</b>	<b>1,099,654</b>	<b>1,134,654</b>	<b>1,099,654</b>	<b>1,099,654</b>	<b>0</b>	<b>0.00%</b>

### Calculation of Available Funds

Cash Balance-1/1/12	\$1,082,300
Plus: Estimated Interest Earnings(1/1/12-6/30/12)	9,000
Less: Estimated Transfers	18,000
Anticipated Cash Balance 6/30/12	\$1,109,300
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/12-6/30/13)	17,000
Transfer to Local Street Fund	(17,000)
Amount In Excess of Requirements	\$14,666

**CITY OF ESCANABA**  
**2012-2013 Grants Fund**

	2011-12 Budget	2011-12 Estimate	2012-13 Recommended	2012-13 Final
<b>Ludington Lofts</b>				
Revenues:				
MSHDA Grant	\$0	\$53,741	\$0	\$0
Total Revenues	\$0	\$53,741	\$0	\$0
Expenditures:				
Administrative Expenses	\$0	\$53,741	\$0	\$0
Total Expenditures	\$0	\$53,741	\$0	\$0
<b>Brute Industries Grant</b>				
Revenues:				
State Grant	\$0	\$72,000	\$0	\$0
Total Revenues	\$0	\$72,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$72,000	\$0	\$0
Total Expenditures	\$0	\$72,000	\$0	\$0
<b>Downtown Facade Grant</b>				
Revenues:				
MSHDA Grant	\$0	\$170,087	\$0	\$0
Property Owner's Contributions	0	55,363	0	0
Total Revenues	\$0	\$225,450	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$225,450	\$0	\$0
Total Expenditures	\$0	\$225,450	\$0	\$0

**CITY OF ESCANABA**  
**2012-2013 Grants Fund**

	2011-12 <u>Budget</u>	2011-12 <u>Estimate</u>	2012-13 <u>Recommended</u>	2012-13 <u>Final</u>
<b>Civic Center Lockerroom Grant</b>				
<b>Revenues:</b>				
Private Donor Contributions	\$0	\$0	\$100,000	\$100,000
Transfer from Bonifas Trust Fund	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$150,000</u>	<u>\$150,000</u>
<b>Expenditures:</b>				
Civic Center Lockerroom Expansion / Renovation	\$0	\$0	\$150,000	\$150,000
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$150,000</u>	<u>\$150,000</u>

**CITY OF ESCANABA**

**2012-2013 Health/Dental Insurance Fund Workpaper**

**Fund Number 701**

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Informational Summary 2011-12	Informational Summary 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Provision for Self-Insurance	1,131,671	1,469,422	137,200	1,625,000	0	(1,625,000)	-100.00%
Employees/Retirees/COBRA Contributions	178,095	179,534	14,600	195,000	0	(195,000)	-100.00%
Dental Insurance Contributions	108,326	120,835	10,200	115,000	0	(115,000)	-100.00%
Cost Recovery Receipts	26,503	23,534	0	23,500	0	(23,500)	-100.00%
Interest Earnings	4,575	2,010	0	1,500	0	(1,500)	-100.00%
Gain/(Loss) on Investments	697	117	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,449,867</b>	<b>1,795,452</b>	<b>162,000</b>	<b>1,960,000</b>	<b>0</b>	<b>(1,960,000)</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>							
Life Insurance Premiums	6,784	6,479	600	6,400	0	(6,400)	-100.00%
Self-Insured Health Benefits	1,091,493	1,383,719	154,000	1,480,000	0	(1,480,000)	-100.00%
Self-Insured Dental Benefits	108,141	119,486	20,000	120,000	0	(120,000)	-100.00%
Self-Insured Vision Benefits	17,176	20,682	3,300	20,000	0	(20,000)	-100.00%
Administrative Services	56,645	62,836	20,300	60,000	0	(60,000)	-100.00%
Stop Loss Insurance	191,404	228,194	0	270,000	0	(270,000)	-100.00%
<b>TOTAL EXPENSES</b>	<b>1,471,643</b>	<b>1,821,396</b>	<b>198,200</b>	<b>1,956,400</b>	<b>0</b>	<b>(1,956,400)</b>	<b>-100.00%</b>
<b>NET INCOME (LOSS)</b>	<b>(21,776)</b>	<b>(25,944)</b>	<b>(36,200)</b>	<b>3,600</b>	<b>0</b>	<b>(3,600)</b>	<b>-100.00%</b>

**RETAINED EARNINGS**

<b>BEGINNING RETAINED EARNINGS</b>	<b>309,144</b>	<b>287,368</b>	<b>261,424</b>	<b>261,424</b>	<b>225,224</b>	<b>(36,200)</b>	<b>-13.85%</b>
<b>NET INCOME (LOSS)</b>	<b>(21,776)</b>	<b>(25,944)</b>	<b>(36,200)</b>	<b>3,600</b>	<b>0</b>	<b>(3,600)</b>	<b>-100.00%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>287,368</b>	<b>261,424</b>	<b>225,224</b>	<b>265,024</b>	<b>225,224</b>	<b>(39,800)</b>	<b>-15.02%</b>

**CITY OF ESCANABA**

**2012-2013 Housing Rehab Fund Budget Request Workpaper**

**Fund Number 274**

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Loan Repayments	33,802	0	0	0	0	0	0.00%
Interest Earnings	3,051	2,759	2,900	0	2,900	2,900	0.00%
Gain/(Loss) on Investments	459	638	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>37,312</b>	<b>3,397</b>	<b>2,900</b>	<b>0</b>	<b>2,900</b>	<b>2,900</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	620	442	1,000	0	1,000	1,000	0.00%
<b>TOTAL EXPENSES</b>	<b>620</b>	<b>442</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>36,692</b>	<b>2,955</b>	<b>1,900</b>	<b>0</b>	<b>1,900</b>	<b>1,900</b>	<b>0.00%</b>

**FUND BALANCE**

BEGINNING RETAINED EARNINGS	138,531	175,223	178,178	178,178	178,178	0	0.00%
NET INCOME (LOSS)	36,692	2,955	1,900	0	1,900	1,900	0.00%
ENDING RETAINED EARNINGS	175,223	178,178	180,078	178,178	180,078	1,900	1.07%

# CITY OF ESCANABA

## 2012-2013 Land Development Fund Budget Request Workpaper

Fund Number 513

REVENUES	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Land Sales/Rent Income	5,978	4,978	4,975	4,975	4,975	0	0.00%
Timber/Sand Sales (Net)	76,118	1,440	0	50,000	0	(50,000)	-100.00%
Interest Earnings	44,681	38,612	38,000	40,000	37,500	(2,500)	-6.25%
Gain/(Loss) on Investments	4,499	5,130	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>131,276</b>	<b>50,159</b>	<b>42,975</b>	<b>94,975</b>	<b>42,475</b>	<b>(52,500)</b>	<b>-55.28%</b>
<b>EXPENDITURES</b>							
Professional Services-Other	1,300	31,550	1,000	5,000	2,000	(3,000)	-60.00%
Property Taxes	5,607	5,755	5,750	6,000	6,000	0	0.00%
Property Improvements	7,597	2,971	2,000	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	12,863	0	0	0	0	0	0.00%
Improvements to Cross Country Ski Trail	0	0	0	5,000	5,000	0	0.00%
Professional Services - Green Zone Industrial Park - Power Plant	0	0	26,000	2,800	0	(2,800)	-100.00%
425 Ft of 8' Walkway (1/2 Paid for by Marina Fund)	0	0	0	9,350	0	(9,350)	-100.00%
Weed Harvesting (Marina /DDA participation)	0	0	0	0	5,000	5,000	NEW
Land Purchase - Sheridan Business District	0	3,529	0	50,000	50,000	0	0.00%
Aronson Island Bird Habitat Restoration	0	0	500	3,000	0	(3,000)	-100.00%
Transfer to General Fund	61,660	60,000	60,000	60,000	60,000	0	0.00%
Transfer to Grants Fund	697	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>113,474</b>	<b>127,556</b>	<b>119,000</b>	<b>169,900</b>	<b>156,750</b>	<b>(13,150)</b>	<b>-7.74%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>17,802</b>	<b>(77,397)</b>	<b>(76,025)</b>	<b>(74,925)</b>	<b>(114,275)</b>	<b>(39,350)</b>	<b>52.52%</b>

### FUND BALANCE

BEGINNING FUND BALANCE	1,861,294	1,879,096	1,801,699	1,801,699	1,726,774	(74,925)	-4.16%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	17,802	(77,397)	(76,025)	(74,925)	(114,275)	(39,350)	52.52%
ENDING FUND BALANCE	1,879,096	1,801,699	1,725,674	1,726,774	1,612,499	(114,275)	-6.62%

**CITY OF ESCANABA**

2012-2013 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/11 \$1,032,375

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	48,728	44,011	37,000	0	0	0	0.00%
Gain/(Loss) on Investments	689	1,966	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>49,417</b>	<b>45,977</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Administrative Costs	1,438	1,971	1,800	0	0	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%
<b>TOTAL EXPENDITURES</b>	<b>1,438</b>	<b>1,971</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>47,979</b>	<b>44,006</b>	<b>35,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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**

**2012-2013 Motor Vehicle and Equipment Fund Workpaper**

**Fund Number 641**

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Informational Summary 2011-12	Informational Summary 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Equipment Revenue	839,035	795,680	675,000	1,050,000	1,000,000	(50,000)	-4.76%
Gain(Loss) On Equipment Disposal	6,328	707	1,000	5,000	1,000	(4,000)	-80.00%
Interest Earnings	19,861	13,652	8,700	10,000	7,500	(2,500)	-25.00%
Gain/(Loss) on Investments	3,000	4,276	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>868,224</b>	<b>814,314</b>	<b>684,700</b>	<b>1,065,000</b>	<b>1,008,500</b>	<b>(56,500)</b>	<b>-5.31%</b>
<b>EXPENDITURES</b>							
Salaries and Fringe Benefits	138,951	161,350	154,000	200,000	160,000	(40,000)	-20.00%
Operating Supplies	18,285	16,661	19,350	17,500	18,000	500	2.86%
Building Supplies	3,240	2,853	3,800	3,500	3,500	0	0.00%
Professional Services	1,640	1,400	1,400	1,500	1,500	0	0.00%
Insurance	33,899	29,879	23,500	30,000	15,000	(15,000)	-50.00%
Utilities	42,803	32,178	28,000	38,000	30,000	(8,000)	-21.05%
Maintenance	431,126	441,273	471,050	450,000	450,000	0	0.00%
Equipment Rental	8,383	6,065	7,000	7,500	7,500	0	0.00%
Telephones	1,623	1,629	1,900	1,700	1,800	100	5.88%
Miscellaneous Expenses	255	654	700	1,000	1,000	0	0.00%
Capital Outlay	3,673	422	250	4,000	4,000	0	0.00%
Depreciation Expense	298,597	307,610	300,000	310,000	300,000	(10,000)	-3.23%
Interest Expense	23,041	19,711	17,600	19,000	15,300	(3,700)	-19.47%
<b>TOTAL EXPENSES</b>	<b>1,005,516</b>	<b>1,021,683</b>	<b>1,028,550</b>	<b>1,083,700</b>	<b>1,007,600</b>	<b>(76,100)</b>	<b>-7.02%</b>
<b>NET INCOME (LOSS)</b>	<b>(137,292)</b>	<b>(207,368)</b>	<b>(343,850)</b>	<b>(18,700)</b>	<b>900</b>	<b>19,600</b>	<b>-104.81%</b>

Capital additions for 2012-2013, 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**

2012-2013 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

**CAPITAL PURCHASES SCHEDULE**

**SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2012-13**

	12/13 <u>Request</u>	12/13 <u>Recommended</u>
FWD SUV - Replaces #225	\$40,000	\$40,000
Public Safety Patrol Car-Replaces #TBD	30,000	30,000
New Radios - Narrow Banding Compliance	<u>60,000</u>	<u>60,000</u>
<b>TOTALS</b>	<b><u>\$130,000</u></b>	<b><u>\$130,000</u></b>

**CITY OF ESCANABA**

**2012-2013 Office Equipment Fund Workpaper**

**Fund Number 686**

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Informational Summary 2011-12	Informational Summary 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Equipment Rental	57,948	61,128	58,125	58,120	32,760	(25,360)	-43.63%
Cable Franchise Fees	0	0	63,000	0	63,000	63,000	NEW
Interest Earnings	1,293	1,102	1,000	500	1,500	1,000	200.00%
Gain/(Loss) on Investments	193	244	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>59,434</b>	<b>62,474</b>	<b>122,125</b>	<b>58,620</b>	<b>97,260</b>	<b>38,640</b>	<b>65.92%</b>
<b>EXPENSES</b>							
Equipment Repair	2,414	4,843	5,000	6,000	6,000	0	0.00%
Telephones/Internet	10,000	10,000	4,900	10,000	6,725	(3,275)	-32.75%
Miscellaneous	982	1,786	1,700	1,250	1,500	250	20.00%
Loss on Equipment Disposal	0	4,600	0	0	0	0	0.00%
Provision for Depreciation	44,454	44,330	38,750	41,000	44,500	3,500	8.54%
Transfer to General Fund	0	0	4,200	0	4,200	4,200	NEW
Transfer to EBA Fund	0	0	19,000	0	0	0	0.00%
<b>TOTAL EXPENSES</b>	<b>57,850</b>	<b>65,559</b>	<b>73,550</b>	<b>58,250</b>	<b>62,925</b>	<b>4,675</b>	<b>8.03%</b>
<b>NET INCOME (LOSS)</b>	<b>1,584</b>	<b>(3,085)</b>	<b>48,575</b>	<b>370</b>	<b>34,335</b>	<b>33,965</b>	<b>9179.73%</b>

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**

2012-2013 Office Equipment Fund Workpaper

Fund Number 686

**CAPITAL PURCHASES SCHEDULE**

**SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2012-2013**

	<u>12/13</u> <u>Request</u>	<u>12/13</u> <u>Recommended</u>
Upgrade Utility Billing/Cash Receipting	\$15,000	\$15,000
New General Ledger/Accounts Payable/Payroll	25,650	25,650
New Server to Accomodate New/Upgraded Software	<u>9,500</u>	<u>9,500</u>
TOTALS	<u>\$50,150</u>	<u>\$50,150</u>

**CITY OF ESCANABA**

**2012-2013 Parking Maintenance Fund Budget Request Workpaper**

Fund Number 240

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
D.D.A. Contractual Revenues	14,098	19,031	9,500	30,000	25,000	(5,000)	-16.67%
Transfer from General Fund	7,058	10,763	8,350	22,500	22,500	0	0.00%
Interest Earnings	149	87	0	0	0	0	0.00%
Gain/(Loss) on Investments	22	13	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>21,327</b>	<b>29,894</b>	<b>17,850</b>	<b>52,500</b>	<b>47,500</b>	<b>(5,000)</b>	<b>-9.52%</b>
<b>EXPENDITURES</b>							
D.D.A. Lots Expenses	14,098	19,031	9,500	30,000	25,000	(5,000)	-16.67%
City Lots Expenses	7,059	10,763	8,350	22,500	22,500	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>21,157</b>	<b>29,794</b>	<b>17,850</b>	<b>52,500</b>	<b>47,500</b>	<b>(5,000)</b>	<b>-9.52%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>170</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	693	863	963	963	963	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	170	100	0	0	0	0	0.00%
ENDING FUND BALANCE	863	963	963	963	963	0	0.00%

**CITY OF ESCANABA**  
**2012-2013 Risk Retention Fund**  
**Fund Number**

699

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Informational Summary 2011-12	Informational Summary 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Provision for Self-Insurance	277,874	267,061	173,925	250,000	103,000	(147,000)	-58.80%
Interest Earnings	6,064	6,181	6,800	2,500	5,000	2,500	100.00%
Gain/(Loss) on Investments	140	(112)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>284,078</b>	<b>273,130</b>	<b>180,725</b>	<b>252,500</b>	<b>108,000</b>	<b>(144,500)</b>	<b>-57.23%</b>
<b>EXPENSES</b>							
Administrative Costs	400	400	400	1,500	1,500	0	0.00%
Insurance Costs	259,577	212,770	139,750	225,000	105,000	(120,000)	-53.33%
Claims	22,162	42,211	50,000	25,000	25,000	0	0.00%
<b>TOTAL EXPENSES</b>	<b>282,139</b>	<b>255,381</b>	<b>190,150</b>	<b>251,500</b>	<b>131,500</b>	<b>(120,000)</b>	<b>-47.71%</b>
<b>NET INCOME (LOSS)</b>	<b>1,939</b>	<b>17,749</b>	<b>(9,425)</b>	<b>1,000</b>	<b>(23,500)</b>	<b>(24,500)</b>	<b>-2450.00%</b>

**RETAINED EARNINGS**

BEGINNING RETAINED EARNINGS	85,910	87,849	105,598	105,598	108,274	2,676	2.53%
NET INCOME (LOSS)	1,939	17,749	(9,425)	1,000	(23,500)	(24,500)	-2450.00%
ENDING RETAINED EARNINGS	87,849	105,598	96,173	106,598	84,774	(21,824)	-20.47%

**CITY OF ESCANABA**  
**2012-2013 Sanitary Landfill Fund**  
**Fund Number**

777

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Utility Billings	185,287	185,440	202,000	201,000	202,000	1,000	0.50%
Penalties on Utility Collections	1,059	1,046	1,100	1,000	1,000	0	0.00%
Interest Earnings	1,391	515	750	500	750	250	50.00%
Gain/(Loss) on Investments	210	(3)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>187,947</b>	<b>186,998</b>	<b>203,850</b>	<b>202,500</b>	<b>203,750</b>	<b>1,250</b>	<b>0.62%</b>
<b>EXPENSES</b>							
Bad Debt Expense	42	246	100	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	184,100	184,500	203,100	202,300	203,000	700	0.35%
<b>TOTAL EXPENSES</b>	<b>184,242</b>	<b>184,846</b>	<b>203,300</b>	<b>202,500</b>	<b>203,200</b>	<b>700</b>	<b>0.35%</b>
<b>NET INCOME (LOSS)</b>	<b>3,705</b>	<b>2,153</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>550</b>	<b>0.00%</b>

**RETAINED EARNINGS**

BEGINNING RETAINED EARNINGS	15,127	18,832	20,985	20,985	20,985	0	0.00%
NET INCOME (LOSS)	3,705	2,153	550	0	550	550	0.00%
<b>ENDING RETAINED EARNINGS</b>	<b>18,832</b>	<b>20,985</b>	<b>21,535</b>	<b>20,985</b>	<b>21,535</b>	<b>550</b>	<b>2.62%</b>

**CITY OF ESCANABA**

2012-2013 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/11 \$2,166,995

REVENUES	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2011-12	Budget 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Cash Flow Receipt Payment	11,442	0	0	0	0	0	0.00%
Interest Earnings	63,790	42,185	48,000	40,000	48,000	8,000	20.00%
Gain/(Loss) on Investments	3,980	5,273	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>79,212</b>	<b>47,458</b>	<b>48,000</b>	<b>40,000</b>	<b>48,000</b>	<b>8,000</b>	<b>20.00%</b>
<b>EXPENDITURES</b>							
Bad Debt Expense	27,919	0	0	0	0	0	0.00%
Transfer to Major Street Fund	0	100,733	0	0	0	0	0.00%
Transfer to Water Fund	0	36,424	0	0	0	0	0.00%
Administrative Costs	835	800	1,200	1,200	1,200	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>28,754</b>	<b>137,957</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>50,458</b>	<b>(90,499)</b>	<b>46,800</b>	<b>38,800</b>	<b>46,800</b>	<b>8,000</b>	<b>20.62%</b>

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 @ 2/28/12	\$1,433,000
Anticipated Loans	0
Payments On Loans(3/12-6/12)	17,000
Interest Earnings	16,000
Available 6/30/12	\$1,466,000
Payments On Loans(7/12-6/13)	39,000
Interest Earnings	48,000
Available 6/30/13	\$1,553,000

**CITY OF ESCANABA**

2012-2013 Unemployment Compensation Fund Workpaper

Fund Number 722

<u>REVENUES</u>	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Informational Summary 2011-12	Informational Summary 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Interest Earnings	6,047	4,765	4,900	5,000	5,000	0	0.00%
Gain/(Loss) on Investments	915	986	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>6,962</b>	<b>5,751</b>	<b>4,900</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<u>EXPENSES</u>							
Unemployment Benefits	20,096	9,869	12,000	10,000	10,000	0	0.00%
Administrative Services	200	200	200	200	250	50	25.00%
<b>TOTAL EXPENSES</b>	<b>20,296</b>	<b>10,069</b>	<b>12,200</b>	<b>10,200</b>	<b>10,250</b>	<b>50</b>	<b>0.49%</b>
<b>NET INCOME (LOSS)</b>	<b>(13,334)</b>	<b>(4,317)</b>	<b>(7,300)</b>	<b>(5,200)</b>	<b>(5,250)</b>	<b>(50)</b>	<b>0.96%</b>

**RETAINED EARNINGS**

Beginning Retained Earnings	314,536	301,202	296,885	296,885	291,685	(5,200)	-1.75%
Net Income (Loss)	(13,334)	(4,317)	(7,300)	(5,200)	(5,250)	(50)	0.96%
Ending Retained Earnings	<b>301,202</b>	<b>296,885</b>	<b>289,585</b>	<b>291,685</b>	<b>286,435</b>	<b>(5,250)</b>	<b>-1.80%</b>

**CITY OF ESCANABA**

2012-2013 Workers Compensation Fund Workpaper

Fund Number 705

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Informational Summary 2011-12	Informational Summary 2012-13	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	14,695	9,941	9,000	8,000	8,000	0	0.00%
Gain/(Loss) on Investments	2,233	1,750	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>16,928</b>	<b>11,691</b>	<b>9,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>							
Disability Benefits	136,743	64,811	50,000	100,000	100,000	0	0.00%
Administrative & Preventive Services	22,005	21,966	25,000	20,000	20,000	0	0.00%
Stop Loss Insurance	0	0	19,250	0	19,500	19,500	NEW
<b>TOTAL EXPENSES</b>	<b>158,748</b>	<b>86,777</b>	<b>94,250</b>	<b>120,000</b>	<b>139,500</b>	<b>19,500</b>	<b>16.25%</b>
<b>NET INCOME (LOSS)</b>	<b>(141,820)</b>	<b>(75,086)</b>	<b>(85,250)</b>	<b>(112,000)</b>	<b>(131,500)</b>	<b>(19,500)</b>	<b>17.41%</b>

**RETAINED EARNINGS**

BEGINNING RETAINED EARNINGS	581,209	439,389	364,303	364,303	252,303	(112,000)	-30.74%
NET INCOME (LOSS)	(141,820)	(75,086)	(85,250)	(112,000)	(131,500)	(19,500)	17.41%
ENDING RETAINED EARNINGS	439,389	364,303	279,053	252,303	120,803	(131,500)	-52.12%