

CITY OF ESCANABA

2013-2014 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number **702**

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Budget 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	1,718	1,824	1,900	1,200	1,900	700	58.33%
MMRMA RAP Grant	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	373	629	0	0	0	0	0.00%
TOTAL REVENUES	2,091	2,453	1,900	1,200	1,900	700	58.33%
EXPENDITURES							
Civic Center Building Improvements: Transfer to Grants Fund - Lockerroom Expansion/Renovation	0	0	0	50,000	0	(50,000)	-100.00%
TOTAL EXPENDITURES	0	0	0	50,000	0	(50,000)	-100.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,091	2,453	1,900	(48,800)	1,900	50,700	-103.89%

FUND BALANCE

BEGINNING FUND BALANCE	108,938	111,029	113,482	113,482	64,682	(48,800)	-43.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,091	2,453	1,900	(48,800)	1,900	50,700	-103.89%
ENDING FUND BALANCE	111,029	113,482	115,382	64,682	66,582	1,900	2.94%

CITY OF ESCANABA

2013-2014 Brownfield Fund Budget Request Workpaper

Fund Number **262**

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Budget 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Tax Increment Revenues (TIF)	47,207	47,179	49,375	51,000	51,000	0	0.00%
Interest Earnings	172	249	200	200	200	0	0.00%
Gain/(Loss) on Investments	34	75	0	0	0	0	0.00%
TOTAL REVENUES	47,413	47,503	49,575	51,200	51,200	0	0.00%
EXPENDITURES							
Administrative Expenses	292	188	1,000	2,500	2,000	(500)	-20.00%
Developer Repayments	47,207	47,227	49,375	51,000	51,000	0	0.00%
TOTAL EXPENDITURES	47,499	47,415	50,375	53,500	53,000	(500)	-0.93%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(86)	88	(800)	(2,300)	(1,800)	500	-21.74%

FUND BALANCE

BEGINNING FUND BALANCE	4,284	4,198	4,286	4,286	1,986	(2,300)	-53.66%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(86)	88	(800)	(2,300)	(1,800)	500	-21.74%
ENDING FUND BALANCE	4,198	4,286	3,486	1,986	186	(1,800)	-90.63%

CITY OF ESCANABA

2013-2014 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 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2012-13</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	652,039	669,734	635,650	670,736	686,103	15,367	2.29%
266-000-665-000	Interest Earnings	348	(42)	0	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	59	(166)	0	0	0	0	0.00%
266-000-699-701	Transfer from Health/Dental Insurance Fund	0	0	0	0	20,577	20,577	NEW
TOTAL REVENUES		652,446	669,526	635,650	670,736	706,680	35,944	5.36%
TOTAL EXPENDITURES		652,446	669,526	635,650	670,736	706,680	35,944	5.36%
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

2013-2014 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimated</u> <u>2012-13</u>	<u>Budget</u> <u>2012-13</u>	<u>Request</u> <u>2013-14</u>	<u>Recommended</u> <u>2013-14</u>	<u>Final</u> <u>2013-14</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
Description of Request									
Supervisory				68,186	69,889	69,889	69,889	1,703	2.50%
8 Full-time Dispatchers (Up from 7)				279,174	323,578	323,578	323,578	44,404	15.91%
2 Part-time Dispatchers (Down from 3)				64,358	39,962	39,962	39,962	(24,396)	-37.91%
Shift Differential				3,350	3,350	3,350	3,350	0	0.00%
Holiday Pay				6,397	5,901	5,901	5,901	(496)	-7.75%
702 Salaries and Wages	384,344	427,386	420,000	421,465	442,680	442,680	442,680	21,215	5.03%
711 Overtime Wages	51,356	34,970	30,000	32,989	30,437	30,437	30,437	(2,552)	-7.74%
712 Overhead on Salaries and Wages	101,404	105,256	105,000	105,119	116,956	116,956	116,956	11,837	11.26%
Health/Rx/Dental/Vision/Life Co-Pay				93,910	93,751	93,751	93,751	(159)	-0.17%
713 Life & Hospital Insurance	98,636	83,685	65,000	(13,947) 79,963	(12,542) 81,209	(12,542) 81,209	(12,542) 81,209	1,405 1,246	-10.07% 1.56%
726 Supplies (Misc)	395	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	404	613	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	502	305	400	300	300	300	300	0	0.00%
744 Clothing Supplies	15	585	600	1,200	1,200	1,200	1,200	0	0.00%
801 Professional Services	81	0	500	1,500	1,500	1,500	1,500	0	0.00%
850 Telephones	4,455	3,458	3,400	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	497	537	800	1,700	1,700	1,700	1,700	0	0.00%

CITY OF ESCANABA

2013-2014 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Description of Request</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2013-14</u>	<u>Col. 7-Col. 4</u>	<u>Col. 7-Col. 4</u>
900 Printing and Publishing	0	0	0	400	400	400	400	0	0.00%
930 Maintenance of Uniforms	0	0	0	0	0	0	0	0	0.00%
931 Repairs to Structures	7	0	0	0	0	0	0	0	0.00%
Telephones				800	800	800	800	0	0.00%
Computers/Printers				800	800	800	800	0	0.00%
New World Systems				7,200	0	0	0	(7,200)	-100.00%
IBM				1,000	0	0	0	(1,000)	-100.00%
OSSI / CAD				0	12,398	12,398	12,398	12,398	NEW
Digital Mapping Software Maintenance - CUPPAD Updates				3,500	3,500	3,500	3,500	0	0.00%
932 Repairs to Equipment	8,517	9,278	3,000	13,300	17,498	17,498	17,498	4,198	31.56%
LEIN				1,600	1,600	1,600	1,600	0	0.00%
800 MHz Microphone Fees @ \$200				1,200	1,200	1,200	1,200	0	0.00%
943 Rental of Equipment	1,548	2,748	2,800	2,800	2,800	2,800	2,800	0	0.00%
958 Memberships & Dues	100	140	200	200	200	200	200	0	0.00%
City Training Funds				2,800	2,800	2,800	2,800	0	0.00%
960 Education & Training	25	0	2,000	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%
Dispatchers Chair				800	800	800	800	0	0.00%
977 Capital Outlay-Equipment	0	0	550	800	800	800	800	0	0.00%
979 Books, Magazines & Periodicals	160	170	0	0	0	0	0	0	0.00%
TOTAL ACTIVITY REQUEST	652,446	669,526	635,650	670,736	706,680	706,680	706,680	35,944	5.36%

CITY OF ESCANABA

2013-2014 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number 265

<u>REVENUES</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
UPSET Forfeiture Proceeds	72,490	71,934	5,000	5,000	5,000	0	0.00%
Local Forfeiture Proceeds	596	1,160	5,000	3,000	3,000	0	0.00%
Interest Earnings	142	404	600	250	250	0	0.00%
Gain/(Loss) on Investments	66	118	0	0	0	0	0.00%
TOTAL REVENUES	73,294	73,616	10,600	8,250	8,250	0	0.00%
<u>EXPENDITURES</u>							
Transfers to UPSET	32,810	107,240	5,000	10,000	10,000	0	0.00%
City Expenditures	439	2,909	2,000	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	33,249	110,149	7,000	12,000	12,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	40,045	(36,533)	3,600	(3,750)	(3,750)	0	-0.00%

FUND BALANCE

BEGINNING FUND BALANCE	78,622	118,667	82,134	82,134	78,384	(3,750)	-4.57%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	40,045	(36,533)	3,600	(3,750)	(3,750)	0	-0.00%
ENDING FUND BALANCE	118,667	82,134	85,734	78,384	74,634	(3,750)	-4.78%

CITY OF ESCANABA

2013-2014 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/12 \$2,052,049

<u>REVENUES</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	50,438	37,735	50,000	30,000	40,000	10,000	33.33%
Gain/(Loss) on Investments	1,470	5,930	0	0	0	0	0.00%
TOTAL REVENUES	51,907	43,665	50,000	30,000	40,000	10,000	33.33%
<u>EXPENDITURES</u>							
Administrative Costs	800	800	850	1,500	1,500	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	800	800	850	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	51,107	42,865	49,150	28,500	38,500	10,000	35.09%

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 @ 2/28/13	\$1,002,500
Anticipated Loans	0
Interest on Deposits	9,000
Est. Loan Collections(3/13-6/13)	20,000
Available 6/30/13	<u>\$1,031,500</u>
Est. Loan Collections(7/13-6/14)	60,000
Interest on Deposits	15,000
Available 6/30/14	<u>\$1,106,500</u>

CITY OF ESCANABA

2013-2014 Farmers Home Grant Fund Budget Request Workpaper

Fund Number **288**

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	1,427	1,514	1,500	1,500	1,500	0	0.00%
Gain/(Loss) on Investments	311	522	0	0	0	0	0.00%
TOTAL REVENUES	1,738	2,036	1,500	1,500	1,500	0	0.00%
EXPENDITURES							
Administrative Expenses	100	100	100	200	200	0	0.00%
TOTAL EXPENDITURES	100	100	100	200	200	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,638	1,936	1,400	1,300	1,300	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	90,580	92,218	94,154	94,154	95,454	1,300	1.38%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,638	1,936	1,400	1,300	1,300	0	0.00%
ENDING FUND BALANCE	92,218	94,154	95,554	95,454	96,754	1,300	1.36%

CITY OF ESCANABA

2013-2014 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

<u>REVENUES</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	17,171	18,086	19,500	17,000	19,000	2,000	11.76%
Gain/(Loss) on Investments	3,722	6,189	0	0	0	0	0.00%
TOTAL REVENUES	20,893	24,275	19,500	17,000	19,000	2,000	11.76%
<u>EXPENDITURES</u>							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	18,000	(18,000)	17,000	17,000	17,000	0	0.00%
TOTAL EXPENDITURES	18,000	(18,000)	17,000	17,000	17,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,893	42,275	2,500	0	2,000	2,000	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	1,097,761	1,100,654	1,142,929	1,142,929	1,142,929	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,893	42,275	2,500	0	2,000	2,000	0.00%
ENDING FUND BALANCE	1,100,654	1,142,929	1,145,429	1,142,929	1,144,929	2,000	0.17%

Calculation of Available Funds

Cash Balance-1/1/13	\$1,082,300
Plus: Estimated Interest Earnings(1/1/13-6/30/13)	9,750
Less: Estimated Transfers	17,000
Anticipated Cash Balance 6/30/13	<u>\$1,109,050</u>
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/13-6/30/14)	19,000
Transfer to Local Street Fund	<u>(17,000)</u>
Amount In Excess of Requirements	<u>\$16,416</u>

CITY OF ESCANABA
2013-2014 Grants Fund

	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Final
Civic Center Lockerroom Grant				
Revenues:				
John D. Besse Contributions	\$100,000	\$150,000	\$0	\$0
Transfer from Bonifas Trust Fund	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Civic Center Lockerroom Expansion / Renovation	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>
Downtown Facade Grant				
Revenues:				
MSHDA Grant	\$0	\$37,500	\$0	\$0
Property Owner's Contributions	<u>0</u>	<u>12,500</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$0</u>	<u>\$50,000</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	<u>\$0</u>	<u>\$50,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$50,000</u>	<u>\$0</u>	<u>\$0</u>
Drug / Bomb Dog Grant				
Revenues:				
Hannahville Grant	\$0	\$8,000	\$0	\$0
Community Foundation Grant	0	2,100	0	0
Private Donations	0	500	0	0
Transfer from Fund Balance	<u>0</u>	<u>2,400</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$0</u>	<u>\$13,000</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	<u>\$0</u>	<u>\$13,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$13,000</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ESCANABA
2013-2014 Grants Fund

	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Final
Whitetail Fiber Grant				
Revenues:				
State Grant	\$0	\$94,000	\$0	\$0
Total Revenues	\$0	\$94,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$94,000	\$0	\$0
Total Expenditures	\$0	\$94,000	\$0	\$0
Harbor Dredging Grant				
Revenues:				
State Grant	\$0	\$262,500	\$0	\$0
Total Revenues	\$0	\$262,500	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$262,500	\$0	\$0
Total Expenditures	\$0	\$262,500	\$0	\$0
John D. Besse Public Park				
Revenues:				
John D. Besse Contributions	\$0	\$280,000	\$0	\$0
Total Revenues	\$0	\$280,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$280,000	\$0	\$0
Total Expenditures	\$0	\$280,000	\$0	\$0

CITY OF ESCANABA

2013-2014 Health/Dental Insurance Fund Workpaper

Fund Number 701

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Informational Summary 2012-13	Informational Summary 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	1,469,422	137,156	0	0	0	0	0.00%
Employees/Retirees/COBRA Contributions	179,534	13,273	0	0	0	0	0.00%
Dental Insurance Contributions	120,835	10,145	0	0	0	0	0.00%
Cost Recovery Receipts	23,534	0	0	0	0	0	0.00%
Interest Earnings	2,010	904	5,000	0	0	0	0.00%
Gain/(Loss) on Investments	117	(157)	0	0	0	0	0.00%
TOTAL REVENUES	1,795,452	161,321	5,000	0	0	0	0.00%
EXPENDITURES							
Life Insurance Premiums	6,479	613	0	0	0	0	0.00%
Self-Insured Health Benefits	1,383,719	46,122	0	0	0	0	0.00%
Self-Insured Dental Benefits	119,486	14,494	0	0	0	0	0.00%
Self-Insured Vision Benefits	20,682	3,273	0	0	0	0	0.00%
Administrative Services	62,836	15,502	0	0	0	0	0.00%
Stop Loss Insurance	228,194	0	0	0	0	0	0.00%
Transfers to Other Funds	0	0	0	0	325,000	325,000	NEW
TOTAL EXPENSES	1,821,396	80,004	0	0	325,000	325,000	NEW
NET INCOME (LOSS)	(25,944)	81,317	5,000	0	(325,000)	(325,000)	NEW

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	287,368	261,424	342,741	342,741	347,741	5,000	1.46%
NET INCOME (LOSS)	(25,944)	81,317	5,000	0	(325,000)	(325,000)	NEW
ENDING RETAINED EARNINGS	261,424	342,741	347,741	342,741	22,741	(320,000)	-93.36%

CITY OF ESCANABA

2013-2014 Housing Rehab Fund Budget Request Workpaper

Fund Number **274**

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Loan Repayments	0	14,260	0	0	0	0	0.00%
Interest Earnings	2,759	2,978	3,300	2,900	3,200	300	10.34%
Gain/(Loss) on Investments	638	1,046	0	0	0	0	0.00%
TOTAL REVENUES	3,397	18,284	3,300	2,900	3,200	300	10.34%
EXPENDITURES							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	442	462	500	1,000	1,000	0	0.00%
TOTAL EXPENSES	442	462	500	1,000	1,000	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,955	17,822	2,800	1,900	2,200	300	15.79%

FUND BALANCE

BEGINNING RETAINED EARNINGS	175,223	178,178	196,000	196,000	197,900	1,900	0.97%
NET INCOME (LOSS)	2,955	17,822	2,800	1,900	2,200	300	15.79%
ENDING RETAINED EARNINGS	178,178	196,000	198,800	197,900	200,100	2,200	1.11%

CITY OF ESCANABA

2013-2014 Land Development Fund Budget Request Workpaper

Fund Number 513

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Budget 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	4,978	5,478	9,000	4,975	10,775	5,800	116.58%
Timber/Sand Sales (Net)	1,440	5,208	0	0	0	0	0.00%
Interest Earnings	38,612	38,734	38,000	37,500	37,500	0	0.00%
Gain/(Loss) on Investments	5,130	7,299	0	0	0	0	0.00%
TOTAL REVENUES	50,159	56,719	47,000	42,475	48,275	5,800	13.66%
EXPENDITURES							
Professional Services	31,550	750	800	2,000	2,000	0	0.00%
Property Taxes	5,755	5,743	6,750	6,000	6,000	0	0.00%
Property Improvements	2,971	6,216	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%
Improvements to Non-Motorized Recreation Trail	0	0	0	5,000	5,000	0	0.00%
Development of ORV Trail	0	0	0	0	5,000	5,000	NEW
Professional Services - Economic Development	0	22,400	30,800	0	33,600	33,600	NEW
Weed Harvesting (Marina /DDA participation)	0	0	5,000	5,000	0	(5,000)	-100.00%
Land Purchase - Sheridan Business District	3,529	23,000	0	50,000	0	(50,000)	-100.00%
Transfer to General Fund	60,000	60,000	60,000	60,000	60,000	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	127,556	141,859	129,100	156,750	140,350	(16,400)	-10.46%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(77,397)	(85,140)	(82,100)	(114,275)	(92,075)	22,200	-19.43%
FUND BALANCE							
BEGINNING FUND BALANCE	1,879,096	1,801,699	1,716,559	1,716,559	1,602,284	(114,275)	-6.66%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(77,397)	(85,140)	(82,100)	(114,275)	(92,075)	22,200	-19.43%
ENDING FUND BALANCE	1,801,699	1,716,559	1,634,459	1,602,284	1,510,209	(92,075)	-5.75%

CITY OF ESCANABA

2013-2014 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/12 \$1,070,898

	Actual 2010-11	Actual 2011-12	Estimate 2011-12	Budget 2012-13	Budget 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	44,011	34,346	22,000	0	22,000	22,000	NEW
Gain/(Loss) on Investments	1,966	5,513	0	0	0	0	0.00%
TOTAL REVENUES	45,977	39,859	22,000	0	22,000	22,000	NEW
EXPENDITURES							
Administrative Costs	1,971	1,336	1,500	0	2,000	2,000	NEW
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	1,971	1,336	1,500	0	2,000	2,000	NEW
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	44,006	38,523	20,500	0	20,000	20,000	NEW

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 @ 2/28/13	\$943,000
Anticipated Loans	0
Payments On Loans(3/13-6/13)	5,200
Interest Earnings	5,500
Available 6/30/13	\$953,700
Payments On Loans(7/13-6/14)	15,500
Interest Earnings	18,000
Available 6/30/14	\$987,200

CITY OF ESCANABA

2013-2014 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Informational Summary 2012-13	Informational Summary 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	795,680	718,406	775,000	1,000,000	1,000,000	0	0.00%
Gain(Loss) On Equipment Disposal	707	1,269	1,050	1,000	1,000	0	0.00%
Interest Earnings	13,652	9,470	6,200	7,500	6,500	(1,000)	-13.33%
Gain/(Loss) on Investments	4,276	1,400	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	8,508	8,508	NEW
TOTAL REVENUES	814,314	730,545	782,250	1,008,500	1,016,008	7,508	0.74%
EXPENDITURES							
Salaries and Fringe Benefits	161,349	146,544	142,250	160,000	180,000	20,000	12.50%
Operating Expenses	22,473	23,245	22,350	24,300	23,000	(1,300)	-5.35%
Professional Services	1,400	1,400	4,200	1,500	1,500	0	0.00%
Insurance	29,879	23,647	21,000	15,000	21,000	6,000	40.00%
Utilities	32,178	26,204	27,000	30,000	28,000	(2,000)	-6.67%
Equipment Maintenance	415,026	474,630	484,000	435,000	475,000	40,000	9.20%
Building Maintenance	25,570	13,138	16,000	15,000	15,000	0	0.00%
Equipment Rental	6,065	6,597	6,000	7,500	6,000	(1,500)	-20.00%
Capital Outlay	422	11,519	1,000	4,000	0	(4,000)	-100.00%
Depreciation Expense	307,610	308,132	304,000	300,000	305,000	5,000	1.67%
Interest Expense	19,711	17,602	15,150	15,300	13,000	(2,300)	-15.03%
TOTAL EXPENSES	1,021,682	1,052,658	1,042,950	1,007,600	1,067,500	59,900	5.94%
NET INCOME (LOSS)	(207,368)	(322,113)	(260,700)	900	(51,492)	(52,392)	-5821.33%

Capital additions for 2013-2014, 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

2013-2014 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2013-14

	<u>13/14</u> <u>Request</u>	<u>13/14</u> <u>Recommended</u>	<u>13/14</u> <u>Final</u>
Lawn Tractor W/Mower & Bucket	\$20,000	\$20,000	\$20,000
Public Safety Patrol Car-Replaces #TBD	27,000	27,000	27,000
3/4 Ton Chassis Cab W/Flat Bed-Replaces #26	33,000	0	0
Pull Behind Gang Mower	5,000	5,000	5,000
Building Modifications	8,000	0	0
Palletable Shelving-DPW Cold Storage	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTALS	<u>\$98,000</u>	<u>\$57,000</u>	<u>\$57,000</u>

CITY OF ESCANABA

2013-2014 Office Equipment Fund Workpaper

Fund Number 686

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Informational Summary 2012-13</u>	<u>Informational Summary 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Equipment Rental	61,128	58,128	32,750	32,760	19,650	(13,110)	-40.02%
Cable Franchise Fees	0	63,734	70,000	63,000	70,000	7,000	11.11%
Interest Earnings	1,102	1,359	2,200	1,500	2,000	500	33.33%
Gain/(Loss) on Investments	244	539	0	0	0	0	0.00%
TOTAL REVENUES	62,474	123,760	104,950	97,260	91,650	(5,610)	-5.77%
EXPENSES							
Equipment Repair	4,843	4,369	6,000	6,000	10,500	4,500	75.00%
Telephones/Internet	10,000	4,889	11,625	6,725	12,750	6,025	89.59%
Miscellaneous	1,786	1,185	1,050	1,500	1,500	0	0.00%
Loss on Equipment Disposal	4,600	0	0	0	0	0	0.00%
Provision for Depreciation	44,330	43,790	51,250	44,500	50,250	5,750	12.92%
Transfer to General Fund	0	4,200	4,200	4,200	4,200	0	0.00%
Transfer to EBA Fund	0	17,400	0	0	0	0	0.00%
TOTAL EXPENSES	65,559	75,833	74,125	62,925	79,200	16,275	25.86%
NET INCOME (LOSS)	(3,085)	47,927	30,825	34,335	12,450	(21,885)	-63.74%

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

2013-2014 Office Equipment Fund Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2013-2014

	<u>13/14 Request</u>	<u>13/14 Recommended</u>	<u>13/14 Final</u>
City Council Notebooks	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>
TOTALS	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>

CITY OF ESCANABA

2013-2014 Parking Maintenance Fund Budget Request Workpaper

Fund Number 240

<u>REVENUES</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
D.D.A. Contractual Revenues	19,031	10,368	21,500	25,000	25,000	0	0.00%
Transfer from General Fund	10,763	10,590	18,350	22,500	22,500	0	0.00%
Interest Earnings	87	(2)	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	481	481	NEW
Gain/(Loss) on Investments	13	(37)	0	0	0	0	0.00%
TOTAL REVENUES	29,894	20,919	39,850	47,500	47,981	481	1.01%
<u>EXPENDITURES</u>							
D.D.A. Lots Expenses	19,031	10,368	21,500	25,000	25,000	0	0.00%
City Lots Expenses	10,763	10,592	18,350	22,500	22,500	0	0.00%
TOTAL EXPENDITURES	29,794	20,960	39,850	47,500	47,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	100	(41)	0	0	481	481	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	863	963	922	922	922	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	100	(41)	0	0	481	481	0.00%
ENDING FUND BALANCE	963	922	922	922	1,403	481	52.17%

CITY OF ESCANABA
2013-2014 Risk Retention Fund
Fund Number

699

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Informational Summary 2012-13	Informational Summary 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	267,061	173,926	146,875	103,000	100,000	(3,000)	-2.91%
Interest Earnings	6,181	6,870	7,500	5,000	7,500	2,500	50.00%
Gain/(Loss) on Investments	(112)	146	0	0	0	0	0.00%
TOTAL REVENUES	273,130	180,942	154,375	108,000	107,500	(500)	-0.46%
EXPENSES							
Administrative Costs	400	400	400	1,500	1,000	(500)	-33.33%
Insurance Costs	212,770	139,752	26,150	105,000	100,000	(5,000)	-4.76%
Claims	42,211	84,877	25,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	255,381	225,029	51,550	131,500	126,000	(5,500)	-4.18%
NET INCOME (LOSS)	17,749	(44,087)	102,825	(23,500)	(18,500)	5,000	-21.28%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	87,849	105,598	61,511	61,511	164,336	102,825	167.17%
NET INCOME (LOSS)	17,749	(44,087)	102,825	(23,500)	(18,500)	5,000	-21.28%
ENDING RETAINED EARNINGS	105,598	61,511	164,336	38,011	145,836	107,825	283.67%

CITY OF ESCANABA
2013-2014 Sanitary Landfill Fund
Fund Number

777

<u>REVENUES</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Utility Billings	185,440	201,475	202,700	202,000	202,500	500	0.25%
Penalties on Utility Collections	1,046	1,203	1,200	1,000	1,200	200	20.00%
Interest Earnings	515	657	500	750	500	(250)	-33.33%
Gain/(Loss) on Investments	(3)	268	0	0	0	0	0.00%
TOTAL REVENUES	186,998	203,603	204,400	203,750	204,200	450	0.22%
<u>EXPENSES</u>							
Bad Debt Expense	246	157	100	100	100	0	0.00%
Administrative Expenses	100	100	150	100	150	50	50.00%
City-Wide Clean-Up (Landfill Fees)	0	0	0	0	0	0	0.00%
Transfers to General Fund	184,500	203,500	203,000	203,000	203,500	500	0.25%
TOTAL EXPENSES	184,846	203,757	203,250	203,200	203,750	550	0.27%
NET INCOME (LOSS)	2,153	(154)	1,150	550	450	(100)	-18.18%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	18,832	20,985	20,831	20,831	21,381	550	2.64%
NET INCOME (LOSS)	2,153	(154)	1,150	550	450	(100)	-18.18%
ENDING RETAINED EARNINGS	20,985	20,831	21,981	21,381	21,831	450	2.10%

CITY OF ESCANABA

2013-2014 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/12 \$2,222,278

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Budget 2012-13	Budget 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Cash Flow Receipt Payment	0	0	0	0	0	0	0.00%
Interest Earnings	42,185	48,231	48,000	48,000	48,000	0	0.00%
Gain/(Loss) on Investments	5,273	7,924	0	0	0	0	0.00%
TOTAL REVENUES	47,458	56,155	48,000	48,000	48,000	0	0.00%
EXPENDITURES							
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Major Street Fund	100,733	0	(14,700)	0	0	0	0.00%
Transfer to Water Fund	36,424	0	0	0	0	0	0.00%
Administrative Costs	800	872	3,000	1,200	1,200	0	0.00%
TOTAL EXPENDITURES	137,957	872	(11,700)	1,200	1,200	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(90,499)	55,283	59,700	46,800	46,800	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 @ 2/28/13	\$1,525,000
Anticipated Loans	0
Payments On Loans(3/13-6/13)	13,500
Interest Earnings	16,000
Available 6/30/13	\$1,554,500
Payments On Loans(7/13-6/14)	45,000
Interest Earnings	48,000
Available 6/30/14	\$1,647,500

CITY OF ESCANABA

2013-2014 Unemployment Compensation Fund Workpaper

Fund Number 722

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Informational Summary 2012-13	Informational Summary 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	4,765	4,919	5,300	5,000	5,000	0	0.00%
Gain/(Loss) on Investments	986	1,646	0	0	0	0	0.00%
TOTAL REVENUES	5,751	6,565	5,300	5,000	5,000	0	0.00%
EXPENSES							
Unemployment Benefits	9,869	11,253	7,500	10,000	10,000	0	0.00%
Administrative Services	200	200	200	250	250	0	0.00%
TOTAL EXPENSES	10,069	11,453	7,700	10,250	10,250	0	0.00%
NET INCOME (LOSS)	(4,317)	(4,888)	(2,400)	(5,250)	(5,250)	0	-0.00%

RETAINED EARNINGS

Beginning Retained Earnings	301,202	296,885	291,997	291,997	289,597	(2,400)	-0.82%
Net Income (Loss)	(4,317)	(4,888)	(2,400)	(5,250)	(5,250)	0	-0.00%
Ending Retained Earnings	296,885	291,997	289,597	286,747	284,347	(2,400)	-0.84%

CITY OF ESCANABA

2013-2014 Workers Compensation Fund Workpaper

Fund Number 705

	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Informational Summary 2012-13	Informational Summary 2013-14	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	0	0	0	0	115,000	115,000	NEW
Interest Earnings	9,941	9,090	8,000	8,000	8,000	0	0.00%
Gain/(Loss) on Investments	1,750	2,593	0	0	0	0	0.00%
TOTAL REVENUES	11,691	11,683	8,000	8,000	123,000	115,000	1437.50%
EXPENSES							
Disability Benefits	64,811	57,739	125,000	100,000	100,000	0	0.00%
Administrative & Preventive Services	21,966	17,331	38,000	20,000	25,000	5,000	25.00%
Stop Loss Insurance	0	19,207	19,200	19,500	20,000	500	2.56%
TOTAL EXPENSES	86,777	94,277	182,200	139,500	145,000	5,500	3.94%
NET INCOME (LOSS)	(75,086)	(82,594)	(174,200)	(131,500)	(22,000)	109,500	-83.27%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	439,389	364,303	281,709	281,709	107,509	(174,200)	-61.84%
NET INCOME (LOSS)	(75,086)	(82,594)	(174,200)	(131,500)	(22,000)	109,500	-83.27%
ENDING RETAINED EARNINGS	364,303	281,709	107,509	150,209	85,509	(64,700)	-43.07%