

CITY OF ESCANABA

2015-2016 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number **702**

<u>REVENUES</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	1,955	2,070	1,750	2,000	200	(1,800)	-90.00%
MMRMA RAP Grant	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(1,348)	24	0	0	0	0	0.00%
TOTAL REVENUES	607	2,094	1,750	2,000	200	(1,800)	-90.00%
<u>EXPENDITURES</u>							
Civic Center Building Improvements: Roof Replacement Project	0	0	100,000	100,000	0	(100,000)	-100.00%
TOTAL EXPENDITURES	0	0	100,000	100,000	0	(100,000)	-100.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	607	2,094	(98,250)	(98,000)	200	98,200	-100.20%

FUND BALANCE

BEGINNING FUND BALANCE	113,482	114,089	116,183	116,183	18,183	(98,000)	-84.35%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	607	2,094	(98,250)	(98,000)	200	98,200	-100.20%
ENDING FUND BALANCE	114,089	116,183	17,933	18,183	18,383	200	1.10%

CITY OF ESCANABA

2015-2016 Brownfield Fund Budget Request Workpaper

Fund Number 262

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Tax Increment Revenues (TIF)	49,392	53,113	54,450	53,500	54,875	1,375	2.57%
Interest Earnings	222	151	100	100	100	0	0.00%
Gain/(Loss) on Investments	(146)	3	0	0	0	0	0.00%
TOTAL REVENUES	49,468	53,267	54,550	53,600	54,975	1,375	2.57%
EXPENDITURES							
Administrative Expenses	656	74	150	2,000	1,000	(1,000)	-50.00%
Developer Repayments	49,130	53,112	54,450	53,500	54,875	1,375	2.57%
TOTAL EXPENDITURES	49,786	53,186	54,600	55,500	55,875	375	0.68%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(318)	81	(50)	(1,900)	(900)	1,000	-52.63%

FUND BALANCE

BEGINNING FUND BALANCE	4,286	3,968	4,049	4,049	2,149	(1,900)	-46.93%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(318)	81	(50)	(1,900)	(900)	1,000	-52.63%
ENDING FUND BALANCE	3,968	4,049	3,999	2,149	1,249	(900)	-41.88%

CITY OF ESCANABA

2015-2016 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 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	602,516	665,820	703,900	716,816	792,869	76,053	10.61%
266-000-665-000	Interest Earnings	236	6	100	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	24	5	0	0	0	0	0.00%
266-000-699-701	Transfer from Health/Dental Fund	0	20,577	0	0	0	0	0.00%
TOTAL REVENUES		602,776	686,408	704,000	716,816	792,869	76,053	10.61%
TOTAL EXPENDITURES		602,776	686,408	704,000	716,816	792,869	76,053	10.61%
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

2015-2016 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Budget 2014-15	Request 2015-16	Recommended 2015-16	Final 2015-16	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request									
Supervisory				71,546	72,966	72,966	72,966	1,420	1.98%
9 Full-time Dispatchers (Previously 8)				328,115	378,181	378,181	378,181	50,066	15.26%
2 Part-time Dispatchers (Previously 3)				43,472	31,728	31,728	31,728	(11,744)	-27.02%
Shift Differential/Holiday/Premiums				<u>12,079</u>	<u>12,582</u>	<u>12,582</u>	<u>12,582</u>	503	4.16%
702 Salaries and Wages	410,235	426,042	415,000	455,212	495,457	495,457	495,457	40,245	8.84%
711 Overtime Wages	27,695	68,226	85,000	31,350	44,772	44,772	44,772	13,422	42.81%
712 Overhead on Salaries and Wages	100,842	119,462	117,000	122,612	133,690	133,690	133,690	11,078	9.04%
Health/Rx/Dental/Vision/Life Co-Pay				96,381	108,170	108,170	108,170	11,789	12.23%
713 Life & Hospital Insurance	54,515	66,624	69,500	<u>84,442</u>	<u>95,750</u>	<u>95,750</u>	<u>95,750</u>	<u>11,308</u>	<u>13.39%</u>
726 Supplies (Misc)	374	397	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>	0	0.00%
727 Office Supplies	673	43	1,000	2,000	2,000	2,000	2,000	0	0.00%
Computer Supplies				<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	0	0.00%
732 Office Expense	285	170	400	400	400	400	400	0	0.00%
744 Clothing Supplies	301	685	1,200	1,200	1,200	1,200	1,200	0	0.00%
801 Professional Services	0	0	0	1,500	1,500	1,500	1,500	0	0.00%
850 Telephones	3,023	3,129	3,000	3,800	3,800	3,800	3,800	0	0.00%
City Training Funds				<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0	0.00%
860 Travel Expenses, Auto Allow	0	8	1,700	1,700	1,700	1,700	1,700	0	0.00%

CITY OF ESCANABA

2015-2016 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>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2015-16</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%
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%
Telephones				1,200	1,200	1,200	1,200	0	0.00%
Computers/Printers				1,200	1,200	1,200	1,200	0	0.00%
Digital Mapping Software Maintenance - CUPPAD Updates				0	2,000	2,000	2,000	2,000	NEW
932 Repairs to Equipment	837	404	2,400	2,400	4,400	4,400	4,400	2,000	83.33%
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	1,948	387	1,500	2,800	2,800	2,800	2,800	0	0.00%
958 Memberships & Dues	140	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	1,178	0	2,800	2,800	2,800	2,800	2,800	0	0.00%
Carpeting				2,000	0	0	0	(2,000)	-100.00%
976 Cap Outlay-Building Improve	0	0	1,300	2,000	0	0	0	(2,000)	-100.00%
Dispatchers Chair				1,600	1,600	1,600	1,600	0	0.00%
977 Capital Outlay-Equipment	550	505	1,600	1,600	1,600	1,600	1,600	0	0.00%
979 Books, Magazines & Periodicals	180	186	0	0	0	0	0	0	0.00%
TOTAL ACTIVITY REQUEST	602,776	686,408	704,000	716,816	792,869	792,869	792,869	76,053	10.61%

CITY OF ESCANABA

2015-2016 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number **265**

<u>REVENUES</u>	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
UPSET Forfeiture Proceeds	0	695	8,000	0	0	0	0.00%
Local Forfeiture Proceeds	5,006	1,700	1,000	3,000	2,000	(1,000)	-33.33%
Interest Earnings	381	281	1,000	250	300	50	20.00%
Grant Proceeds	10,000	202,000	0	0	0	0	0.00%
Gain/(Loss) on Investments	(247)	5	0	0	0	0	0.00%
TOTAL REVENUES	15,140	204,681	10,000	3,250	2,300	(950)	-29.23%
<u>EXPENDITURES</u>							
Transfers to UPSET	26,000	683	210,000	10,000	10,000	0	0.00%
City Expenditures	1,016	6,889	2,000	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	27,016	7,572	212,000	12,000	12,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(11,876)	197,109	(202,000)	(8,750)	(9,700)	(950)	10.86%

FUND BALANCE

BEGINNING FUND BALANCE	82,134	70,258	267,367	267,367	258,617	(8,750)	-3.27%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(11,876)	197,109	(202,000)	(8,750)	(9,700)	(950)	10.86%
ENDING FUND BALANCE	70,258	267,367	65,367	258,617	248,917	(9,700)	-3.75%

CITY OF ESCANABA

2015-2016 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/14 \$2,102,369

<u>REVENUES</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	35,125	26,963	20,000	25,000	20,000	(5,000)	-20.00%
Gain/(Loss) on Investments	(9,225)	255	0	0	0	0	0.00%
TOTAL REVENUES	25,900	27,218	20,000	25,000	20,000	(5,000)	-20.00%
<u>EXPENDITURES</u>							
Administrative Costs	918	1,880	1,300	1,500	1,500	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	918	1,880	1,300	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	24,982	25,338	18,700	23,500	18,500	(5,000)	-21.28%

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

Cash Balance @ 1/1/15	\$561,000
Anticipated Loans	(160,000)
Interest on Deposits	8,000
Est. Loan Collections(1/15-6/15)	0
Available 6/30/15	<u>\$409,000</u>
Est. Loan Collections(7/15-6/16)	0
Interest on Deposits	<u>20,000</u>
Available 6/30/16	<u><u>\$429,000</u></u>

CITY OF ESCANABA

2015-2016 Farmers Home Grant Fund Budget Request Workpaper

Fund Number 288

<u>REVENUES</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	1,623	1,062	750	750	750	0	0.00%
Gain/(Loss) on Investments	(1,119)	25	0	0	0	0	0.00%
TOTAL REVENUES	504	1,087	750	750	750	0	0.00%
<u>EXPENDITURES</u>							
Administrative Expenses	100	100	100	200	200	0	0.00%
Refund to Federal Government	0	50,000	0	0	0	0	0.00%
TOTAL EXPENDITURES	100	50,100	100	200	200	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	404	(49,013)	650	550	550	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	94,154	94,558	45,545	45,545	45,358	(187)	-0.41%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	404	(49,013)	650	550	550	0	0.00%
ENDING FUND BALANCE	94,558	45,545	46,195	46,095	45,908	(187)	-0.41%

CITY OF ESCANABA

2015-2016 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	19,701	20,393	18,000	20,000	18,000	(2,000)	-10.00%
Gain/(Loss) on Investments	(13,383)	258	0	0	0	0	0.00%
TOTAL REVENUES	6,318	20,651	18,000	20,000	18,000	(2,000)	-10.00%
EXPENDITURES							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	17,000	1,872	17,000	17,000	17,000	0	0.00%
TOTAL EXPENDITURES	17,000	1,872	17,000	17,000	17,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(10,682)	18,779	1,000	3,000	1,000	(2,000)	-66.67%

FUND BALANCE

BEGINNING FUND BALANCE	1,142,929	1,132,247	1,151,026	1,151,026	1,154,026	3,000	0.26%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(10,682)	18,779	1,000	3,000	1,000	(2,000)	-66.67%
ENDING FUND BALANCE	<u>1,132,247</u>	<u>1,151,026</u>	<u>1,152,026</u>	<u>1,154,026</u>	<u>1,155,026</u>	<u>1,000</u>	<u>0.09%</u>

Calculation of Available Funds

Cash Balance-1/1/15	\$1,148,400
Plus: Estimated Interest Earnings(1/1/15-6/30/15)	8,000
Less: Estimated Transfers	(17,000)
Anticipated Cash Balance 6/30/15	<u>\$1,139,400</u>
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/15-6/30/16)	18,000
Transfer to Local Street Fund	(17,000)
Amount In Excess of Requirements	<u>\$45,766</u>

CITY OF ESCANABA

2015-2016 Grants Fund Budget Request Workpaper

	2014-15 Budget	2014-15 Estimate	2015-16 Recommended	2015-16 Final
Civic Center Lockerroom Grant				
Revenues:				
John D. Besse Contributions	\$0	\$17,425	\$0	\$0
Total Revenues	\$0	\$17,425	\$0	\$0
Expenditures:				
Civic Center Lockerroom Expansion / Renovation	\$0	\$17,425	\$0	\$0
Total Expenditures	\$0	\$17,425	\$0	\$0
Recreation Passport Grant				
Revenues:				
MDNR Grant	\$0	\$42,000	\$0	\$0
Private Donations	0	2,898	0	0
Transfer from General Fund	0	11,000	0	0
Total Revenues	\$0	\$55,898	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$55,898	\$0	\$0
Total Expenditures	\$0	\$55,898	\$0	\$0
Ski Trail Grant				
Revenues:				
Private Donations	\$0	\$4,310	\$0	\$0
Total Revenues	\$0	\$4,310	\$0	\$0
Expenditures:				
Ski Trail Improvements & Equipment	\$0	\$4,310	\$0	\$0
Total Expenditures	\$0	\$4,310	\$0	\$0

CITY OF ESCANABA
2015-2016 Grants Fund Budget Request Workpaper

	2014-15 <u>Budget</u>	2014-15 <u>Estimate</u>	2015-16 <u>Recommended</u>	2015-16 <u>Final</u>
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

CITY OF ESCANABA

2015-2016 Health/Dental Insurance Fund Workpaper

Fund Number 701

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Informational Summary 2014-15	Informational Summary 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	0	0	0	0	0	0	0.00%
Employees/Retirees/COBRA Contributions	0	0	(813)	0	0	0	0.00%
Dental Insurance Contributions	0	0	0	0	0	0	0.00%
Cost Recovery Receipts	0	54,359	0	0	0	0	0.00%
Interest Earnings	5,629	2,010	641	0	0	0	0.00%
Gain/(Loss) on Investments	(753)	107	0	0	0	0	0.00%
TOTAL REVENUES	4,876	56,476	(172)	0	0	0	0.00%
EXPENDITURES							
Life Insurance Premiums	0	0	0	0	0	0	0.00%
Self-Insured Health Benefits	0	0	0	0	0	0	0.00%
Self-Insured Dental Benefits	0	0	0	0	0	0	0.00%
Self-Insured Vision Benefits	0	0	0	0	0	0	0.00%
Administrative Services	1,150	1,150	1,150	0	0	0	0.00%
Transfer to General Fund	0	0	75,471	21,467	0	(21,467)	-100.00%
Transfers to Other Funds	0	325,000	0	0	0	0	-100.00%
TOTAL EXPENSES	1,150	326,150	76,621	21,467	0	(21,467)	-100.00%
NET INCOME (LOSS)	3,726	(269,674)	(76,793)	(21,467)	0	21,467	-100.00%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	342,741	346,467	76,793	76,793	0	(76,793)	-100.00%
NET INCOME (LOSS)	3,726	(269,674)	(76,793)	(21,467)	0	21,467	-100.00%
ENDING RETAINED EARNINGS	346,467	76,793	0	55,326	0	(55,326)	-100.00%

CITY OF ESCANABA

2015-2016 Housing Rehab Fund Budget Request Workpaper

Fund Number 274

	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Loan Repayments	0	9,256	6,200	0	0	0	0.00%
Interest Earnings	3,377	3,606	3,500	3,500	3,500	0	0.00%
Gain/(Loss) on Investments	(2,205)	42	0	0	0	0	0.00%
TOTAL REVENUES	1,172	12,904	9,700	3,500	3,500	0	0.00%
EXPENDITURES							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	428	414	500	1,000	1,000	0	0.00%
TOTAL EXPENSES	428	414	500	1,000	1,000	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	744	12,490	9,200	2,500	2,500	0	0.00%
 FUND BALANCE							
BEGINNING RETAINED EARNINGS	196,000	196,744	209,234	209,234	211,734	2,500	1.19%
NET INCOME (LOSS)	744	12,490	9,200	2,500	2,500	0	0.00%
ENDING RETAINED EARNINGS	196,744	209,234	218,434	211,734	214,234	2,500	1.18%

CITY OF ESCANABA

2015-2016 Land Development Fund Budget Request Workpaper

Fund Number 513

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	10,000	9,775	46,000	0	0	0	0.00%
Timber/Sand Sales (Net)	10,968	31,702	5,000	5,000	5,000	0	0.00%
Interest Earnings	38,918	38,487	36,000	37,500	37,500	0	0.00%
Gain/(Loss) on Investments	(17,311)	308	0	0	0	0	0.00%
TOTAL REVENUES	42,575	80,272	87,000	42,500	42,500	0	0.00%
EXPENDITURES							
Professional Services	1,087	0	1,000	1,500	1,500	0	0.00%
Property Taxes	6,731	6,866	6,025	7,000	6,500	(500)	-7.14%
Property Improvements	125	925	1,500	5,000	5,000	0	0.00%
Whitetail Industrial Park Loan Payments	23,750	23,750	0	0	0	0	0.00%
Improvements to Ski / Hiking Trails	0	0	2,000	5,000	2,500	(2,500)	-50.00%
Development of Hermanaba Trail	0	0	0	5,000	0	(5,000)	-100.00%
Professional Services - Superior Trade Zone	30,800	31,700	0	0	10,000	10,000	NEW
Weed Harvesting (Marina /DDA participation)	5,000	0	0	0	0	0	0.00%
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	127,493	123,241	70,525	83,500	85,500	2,000	2.40%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(84,918)	(42,969)	16,475	(41,000)	(43,000)	(2,000)	4.88%

FUND BALANCE

BEGINNING FUND BALANCE	1,716,559	1,631,641	1,588,672	1,588,672	1,547,672	(41,000)	-2.58%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(84,918)	(42,969)	16,475	(41,000)	(43,000)	(2,000)	4.88%
ENDING FUND BALANCE	1,631,641	1,588,672	1,605,147	1,547,672	1,504,672	(43,000)	-2.78%

CITY OF ESCANABA

2015-2016 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/14 \$127,858

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	22,009	15,838	5,000	4,500	5,000	500	11.11%
Gain/(Loss) on Investments	(8,482)	252	0	0	0	0	0.00%
TOTAL REVENUES	13,527	16,090	5,000	4,500	5,000	500	11.11%
EXPENDITURES							
Administrative Costs	1,255	850	1,000	1,500	1,500	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Northern Initiatives (Based on State directive)	0	970,552	0	0	0	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,255	971,402	1,000	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	12,272	(955,312)	4,000	3,000	3,500	500	16.67%

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

Cash Balance @ 1/1/15	\$23,000
Payments On Loans(1/15-6/15)	6,300
Interest Earnings	<u>1,800</u>
Available 6/30/15	\$31,100
Payments On Loans(7/15-6/16)	13,000
Interest Earnings	<u>5,000</u>
Available 6/30/16	<u>\$49,100</u>

CITY OF ESCANABA

2015-2016 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Informational Summary 2014-15	Informational Summary 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	802,514	952,726	950,000	950,000	950,000	0	0.00%
Gain(Loss) On Equipment Disposal	1,721	1,061	0	1,000	0	(1,000)	-100.00%
Interest Earnings	6,955	7,138	7,000	5,500	5,500	0	0.00%
Gain/(Loss) on Investments	(6,926)	81	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	8,508	0	0	0	0	0.00%
TOTAL REVENUES	804,264	969,514	957,000	956,500	955,500	(1,000)	-0.10%
EXPENDITURES							
Salaries and Fringe Benefits	142,918	172,741	196,000	185,000	206,000	21,000	11.35%
Operating Expenses	28,192	25,458	24,150	28,000	26,000	(2,000)	-7.14%
Professional Services	4,121	1,450	1,450	1,600	1,500	(100)	-6.25%
Insurance	23,245	20,802	14,025	19,000	17,500	(1,500)	-7.89%
Utilities	25,815	32,104	33,000	25,500	33,000	7,500	29.41%
Equipment Maintenance	465,675	505,522	535,000	480,000	525,000	45,000	9.38%
Building Maintenance	11,659	15,186	10,000	15,000	12,500	(2,500)	-16.67%
Equipment Rental	6,120	3,764	6,500	6,000	6,000	0	0.00%
Capital Outlay	824	10,568	1,000	0	8,200	8,200	NEW
Depreciation Expense	292,813	272,127	225,000	250,000	225,000	(25,000)	-10.00%
Interest Expense	15,141	6,936	6,550	7,000	6,175	(825)	-11.79%
TOTAL EXPENSES	1,016,523	1,066,658	1,052,675	1,017,100	1,066,875	49,775	4.89%
NET INCOME (LOSS)	(212,259)	(97,144)	(95,675)	(60,600)	(111,375)	(50,775)	83.79%

Capital additions for 2015-2016, listed on the attached sheet, are not treated as expenses in this fund, but are capitalized and expensed by a charge to depreciation expense. This fund will not appear in the General Appropriations Ordinance, as it considered an Internal Service Fund. The revenues which are shown above result from charges to other funds for the use of this equipment. As a result, including this fund in the General Appropriations Ordinance would result in the overstatement of both revenues and expenditures.

CITY OF ESCANABA

2015-2016 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2015-16

	<u>15/16 Request</u>	<u>15/16 Recommended</u>	<u>15/16 Final</u>
One (1) PS Patrol Cars	\$30,000	\$30,000	\$30,000
Plow/Dump Truck With Wing	165,000	0	0
Trailer Mounted Sewer Camera (Replaces Unit #555)	60,000	0	0
Semi-Tractor Trailer with 5th Wheel & Hydraulics (Replaces Unit #79) (Used)	125,000	30,000	30,000
Backhoe with Thumb (Replaces Unit #50)	180,000	180,000	180,000
Public Safety Engine	<u>475,000</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$1,035,000</u>	<u>\$240,000</u>	<u>\$240,000</u>

CITY OF ESCANABA

2015-2016 Office Equipment Fund Workpaper

Fund Number 686

<u>REVENUES</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Informational Summary 2014-15</u>	<u>Informational Summary 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Equipment Rental	32,760	20,618	15,800	15,800	13,300	(2,500)	-15.82%
Cable Franchise Fees	72,249	73,949	75,000	73,000	74,000	1,000	1.37%
Interest Earnings	2,222	2,976	3,800	3,400	3,500	100	2.94%
Gain/(Loss) on Investments	(1,021)	23	0	0	0	0	0.00%
TOTAL REVENUES	106,210	97,566	94,600	92,200	90,800	(1,400)	-1.52%
<u>EXPENSES</u>							
Equipment Repair	3,407	8,771	8,500	9,750	9,750	0	0.00%
Telephones/Internet	11,434	12,000	10,225	12,000	10,500	(1,500)	-12.50%
Miscellaneous	705	580	150	1,000	1,000	0	0.00%
Provision for Depreciation	48,547	52,207	28,500	29,750	22,500	(7,250)	-24.37%
Transfer to General Fund	4,200	4,200	4,200	4,200	39,200	35,000	833.33%
Transfer to EBA Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENSES	68,293	77,758	51,575	56,700	82,950	26,250	46.30%
NET INCOME (LOSS)	37,917	19,808	43,025	35,500	7,850	(27,650)	-77.89%

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

CITY OF ESCANABA

2015-2016 Office Equipment Fund Budget Request Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2015-2016

	<u>15/16 Request</u>	<u>15/16 Recommended</u>	<u>15/16 Final</u>
	\$0	\$0	\$0
TOTALS	\$0	\$0	\$0

CITY OF ESCANABA

2015-2016 Parking Maintenance Fund Budget Request Workpaper

Fund Number 240

<u>REVENUES</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimate 2014-15</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
D.D.A. Contractual Revenues	22,811	28,965	28,000	25,000	25,000	0	0.00%
Transfer from General Fund	16,024	18,798	18,000	18,000	18,000	0	0.00%
Interest Earnings	1	0	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	481	0	0	0	0	0.00%
Gain/(Loss) on Investments	3	0	0	0	0	0	0.00%
TOTAL REVENUES	38,839	48,244	46,000	43,000	43,000	0	0.00%
<u>EXPENDITURES</u>							
D.D.A. Lots Expenses	23,160	29,316	28,000	25,000	25,000	0	0.00%
City Lots Expenses	16,025	18,448	18,350	18,000	18,000	0	0.00%
TOTAL EXPENDITURES	39,185	47,764	46,350	43,000	43,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(346)	480	(350)	0	0	0	0.00%

FUND BALANCE

BEGINNING FUND BALANCE	922	576	1,056	1,056	1,056	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(346)	480	(350)	0	0	0	0.00%
ENDING FUND BALANCE	576	1,056	706	1,056	1,056	0	0.00%

CITY OF ESCANABA

2015-2016 Risk Retention Fund Workpaper

Fund Number **699**

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Informational Summary 2014-15	Informational Summary 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	146,871	126,231	105,000	60,000	110,000	50,000	83.33%
Stop Loss Recoveries	41,217	8	0	0	0	0	0.00%
Interest Earnings	6,805	5,898	8,000	6,000	8,000	2,000	33.33%
Gain/(Loss) on Investments	(208)	19	0	0	0	0	0.00%
TOTAL REVENUES	194,685	132,156	113,000	66,000	118,000	52,000	78.79%
EXPENSES							
Administrative Costs	400	400	500	1,000	1,000	0	0.00%
Insurance Costs	26,142	108,372	30,334	40,000	75,000	35,000	87.50%
Claims	26,910	4,636	15,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	53,452	113,408	45,834	66,000	101,000	35,000	53.03%
NET INCOME (LOSS)	141,233	18,748	67,166	0	17,000	17,000	NEW

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	61,511	202,744	221,492	221,492	221,492	0	0.00%
NET INCOME (LOSS)	141,233	18,748	67,166	0	17,000	17,000	NEW
ENDING RETAINED EARNINGS	202,744	221,492	288,658	221,492	238,492	17,000	7.68%

CITY OF ESCANABA

2015-2016 Sanitary Landfill Fund Workpaper

Fund Number **777**

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Utility Billings	201,959	205,259	204,500	202,500	220,000	17,500	8.64%
Penalties on Utility Collections	1,199	1,180	1,150	1,200	1,200	0	0.00%
Interest Earnings	828	1,269	750	200	500	300	150.00%
Gain/(Loss) on Investments	(489)	7	0	0	0	0	0.00%
TOTAL REVENUES	203,497	207,715	206,400	203,900	221,700	17,800	8.73%
EXPENSES							
Bad Debt Expense	0	0	100	100	100	0	0.00%
Administrative Expenses	100	100	100	150	150	0	0.00%
City-Wide Clean-Up (Landfill Fees)	0	0	0	0	0	0	0.00%
Transfers to General Fund	203,000	203,500	203,500	203,500	220,500	17,000	8.35%
TOTAL EXPENSES	203,100	203,600	203,700	203,750	220,750	17,000	8.34%
NET INCOME (LOSS)	397	4,115	2,700	150	950	800	533.33%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	20,831	21,228	25,343	25,343	25,493	150	0.59%
NET INCOME (LOSS)	397	4,115	2,700	150	950	800	533.33%
ENDING RETAINED EARNINGS	21,228	25,343	28,043	25,493	26,443	950	3.73%

CITY OF ESCANABA

2015-2016 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/14 \$2,250,378

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ 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	47,696	48,685	50,000	48,000	48,000	0	0.00%
Gain/(Loss) on Investments	(17,642)	322	0	0	0	0	0.00%
TOTAL REVENUES	30,054	49,007	50,000	48,000	48,000	0	0.00%
EXPENDITURES							
Bad Debt Expense	0	60,367	0	0	0	0	0.00%
Transfer to Major Street Fund	(14,692)	0	0	0	0	0	0.00%
Transfer to Water Fund	0	0	0	0	0	0	0.00%
Administrative Costs	2,596	2,690	1,000	1,500	1,500	0	0.00%
TOTAL EXPENDITURES	(12,096)	63,057	1,000	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	42,150	(14,050)	49,000	46,500	46,500	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 @ 12/31/14	\$1,639,500
Anticipated Loans	0
Payments On Loans(1/15-6/15)	19,000
Interest Earnings	18,750
Available 6/30/15	\$1,677,250
Payments On Loans(7/15-6/16)	20,000
Interest Earnings	48,000
Available 6/30/16	\$1,745,250

CITY OF ESCANABA

2015-2016 Unemployment Compensation Fund Workpaper

Fund Number

722

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Informational Summary 2014-15	Informational Summary 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	5,191	5,350	5,100	5,400	5,200	(200)	-3.70%
Gain/(Loss) on Investments	(3,635)	67	0	0	0	0	0.00%
TOTAL REVENUES	1,556	5,417	5,100	5,400	5,200	(200)	-3.70%
EXPENSES							
Unemployment Benefits	714	1,743	1,000	5,000	2,500	(2,500)	-50.00%
Administrative Services	200	200	200	250	250	0	0.00%
TOTAL EXPENSES	914	1,943	1,200	5,250	2,750	(2,500)	-47.62%
NET INCOME (LOSS)	642	3,474	3,900	150	2,450	2,300	1533.33%

RETAINED EARNINGS

Beginning Retained Earnings	291,997	292,639	296,113	296,113	289,597	(6,516)	-2.20%
Net Income (Loss)	642	3,474	3,900	150	2,450	2,300	1533.33%
Ending Retained Earnings	292,639	296,113	300,013	296,263	292,047	(4,216)	-1.42%

CITY OF ESCANABA

2015-2016 Workers Compensation Fund Workpaper

Fund Number 705

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Informational Summary 2014-15	Informational Summary 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	0	116,938	127,000	120,000	130,000	10,000	8.33%
Interest Earnings	7,600	6,157	5,900	6,000	6,000	0	0.00%
Gain/(Loss) on Investments	(6,676)	111	0	0	0	0	0.00%
TOTAL REVENUES	924	123,206	132,900	126,000	136,000	10,000	7.94%
EXPENSES							
Disability Benefits	71,243	63,392	45,000	75,000	60,000	(15,000)	-20.00%
Administrative & Preventive Services	28,515	26,184	24,000	20,000	25,000	5,000	25.00%
Stop Loss Insurance	19,207	38,213	42,225	40,000	45,000	5,000	12.50%
TOTAL EXPENSES	118,965	127,789	111,225	135,000	130,000	(5,000)	-3.70%
NET INCOME (LOSS)	(118,041)	(4,583)	21,675	(9,000)	6,000	15,000	-166.67%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	281,709	163,668	159,085	159,085	150,085	(9,000)	-5.66%
NET INCOME (LOSS)	(118,041)	(4,583)	21,675	(9,000)	6,000	15,000	-166.67%
ENDING RETAINED EARNINGS	163,668	159,085	180,760	150,085	156,085	6,000	4.00%