

CITY OF ESCANABA

2017-2018 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number 702

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	1,953	0	0	0	0	0	0.00%
MMRMA RAP Grant	0	0	0	0	0	0	0.00%
Transfer from General Fund	46,233	0	0	0	0	0	
Gain/(Loss) on Investments	119	0	0	0	0	0	0.00%
TOTAL REVENUES	48,305	0	0	0	0	0	0.00%
EXPENDITURES							
Civic Center Building Improvements: Roof Replacement Project	164,488		0	0	0	0	0.00%
TOTAL EXPENDITURES	164,488	0	0	0	0	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(116,183)	0	0	0	0	0	0.00%
FUND BALANCE							
BEGINNING FUND BALANCE	116,183	0	0	0	0	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(116,183)	0	0	0	0	0	0.00%
ENDING FUND BALANCE	0	0	0	0	0	0	0.00%

CITY OF ESCANABA

2017-2018 Brownfield Fund Budget Request Workpaper

Fund Number 262

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Tax Increment Revenues (TIF)	54,431	52,932	51,800	52,000	52,000	0	0.00%
Interest Earnings	105	267		150	500	350	233.33%
Gain/(Loss) on Investments	6	261	0	0	0	0	0.00%
TOTAL REVENUES	54,542	53,460	51,800	52,150	52,500	350	0.67%
EXPENDITURES							
Administrative Expenses	110	0		150	150	0	0.00%
Developer Repayments	54,431	42,104	40,500	40,500	41,500	1,000	2.47%
TOTAL EXPENDITURES	54,541	42,104	40,500	40,650	41,650	1,000	2.46%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1	11,356	11,300	11,500	10,850	(650)	-5.65%
FUND BALANCE							
BEGINNING FUND BALANCE	4,049	4,050	15,406	15,406	26,906	11,500	74.65%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1	11,356	11,300	11,500	10,850	(650)	-5.65%
ENDING FUND BALANCE	4,050	15,406	26,706	26,906	37,756	10,850	40.33%

CITY OF ESCANABA

2017-2018 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 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	694,812	744,062	748,640	789,025	828,892	39,867	5.05%
266-000-665-000	Interest Earnings	131	128	0	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	7	136	0	0	0	0	0.00%
266-000-699-701	Transfer from Health/Dental Fund	0	0	0	0	0	0	0.00%
TOTAL REVENUES		694,950	744,326	748,640	789,025	828,892	39,867	5.05%
TOTAL EXPENDITURES		694,950	744,190	748,640	789,025	827,892	38,867	4.93%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		0	136	0	0	1,000	1,000	N/A

FUND BALANCE

BEGINNING FUND BALANCE	0	0	136	136	0	(136)	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	0	136	0	0	1,000	1,000	0.00%
ENDING FUND BALANCE	0	136	136	136	1,000	864	0.00%

CITY OF ESCANABA

2017-2018 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

Description of Request	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Supervisory				74,423	75,713	75,713		1,290	1.73%
Dispatch Coordinator				0	48,664	48,664		48,664	NEW
8 Full-time Dispatchers				391,582	356,468	356,468		(35,114)	-8.97%
2 Part-time Dispatchers				33,408	36,211	36,211		2,803	8.39%
Shift Differential/Holiday/Premiums				<u>6,297</u>	<u>6,385</u>	<u>6,385</u>		<u>88</u>	<u>1.40%</u>
702 Salaries and Wages	416,041	444,474	430,000	505,710	523,441	523,441		17,731	3.51%
711 Overtime Wages	75,096	78,886	88,684	32,630	33,280	33,280		650	1.99%
712 Overhead on Salaries and Wages	118,363	122,675	128,486	140,084	144,588	144,588		4,504	3.22%
Health/Rx/Dental/Vision/Life Co-Pay				98,599 <u>(9,998)</u>	112,302 <u>(10,719)</u>	112,302 <u>(10,719)</u>		13,703 <u>(721)</u>	13.90% <u>7.21%</u>
713 Life & Hospital Insurance	73,531	82,146	85,687	88,601	101,583	101,583		12,982	14.65%
726 Supplies (Misc)	164	122	400	400	400	400		0	0.00%
LIEN Supplies				500	500	500		0	0.00%
Other				<u>1,500</u>	<u>500</u>	<u>500</u>		<u>(1,000)</u>	<u>-66.67%</u>
727 Office Supplies	586	362	400	2,000	1,000	1,000		(1,000)	-50.00%
Computer Supplies				<u>400</u>	<u>400</u>	<u>400</u>		<u>0</u>	<u>0.00%</u>
732 Office Expense	84	0	200	400	400	400		0	0.00%
744 Clothing Supplies	0	531	1,200	1,200	1,200	1,200		0	0.00%
801 Professional Services	3,578	6	500	1,500	1,500	1,500		0	0.00%
850 Telephones	3,260	3,774	3,583	3,800	3,800	3,800		0	0.00%

CITY OF ESCANABA

2017-2018 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	Actual	Actual	Estimated	Budget	Request	Recommended	Final	\$ Change	% Change
Description of Request	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
860 City Training Funds				<u>1,700</u>	<u>1,700</u>	<u>1,700</u>		0	0.00%
Travel Expenses, Auto Allow	500	5,160	1,700	1,700	1,700	1,700		0	0.00%
900 Printing and Publishing	0	0	0	400	400	400		0	0.00%
931 Repairs to Structures	0	54	0	0	0	0		0	0.00%
Telephones				1,200	1,200	1,200		0	0.00%
Computers/Printers				1,200	1,200	1,200		0	0.00%
Digital Mapping Software Maintenance - CUPPAD Updates				<u>2,000</u>	<u>2,000</u>	<u>2,000</u>		0	0.00%
932 Repairs to Equipment	312	178	400	4,400	4,400	4,400		0	0.00%
LEIN				1,600	1,600	1,600		0	0.00%
800 MHz Microphone Fees @ \$200				0	0	0		0	0.00%
943 Rental of Equipment	0	0	2,800	1,600	1,600	1,600		0	0.00%
958 Memberships & Dues	140	0	200	200	200	200		0	0.00%
City Training Funds				<u>2,800</u>	<u>2,800</u>	<u>2,800</u>		0	0.00%
960 Education & Training	350	4,288	2,800	2,800	2,800	2,800		0	0.00%
Generator Switch				0	4,000	4,000		4,000	NEW
976 Cap Outlay-Building Improve	1,289	0	0	0	4,000	4,000		4,000	NEW
Dispatchers Chair				<u>1,600</u>	<u>1,600</u>	<u>1,600</u>		0	0.00%
977 Capital Outlay-Equipment	1,460	1,136	1,600	1,600	1,600	1,600		0	0.00%
979 Books, Magazines & Periodicals	196	398	0	0	0	0		0	0.00%
TOTAL ACTIVITY REQUEST	694,950	744,190	748,640	789,025	827,892	827,892		38,867	4.93%

CITY OF ESCANABA

2017-2018 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number 265

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
UPSET Forfeiture Proceeds	7,957	0	0	0	0	0	0.00%
Local Forfeiture Proceeds	1,816	2,282	16,000	1,750	2,000	250	14.29%
Interest Earnings	707	262	500	200	350	150	75.00%
Grant Proceeds	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	20	334	0	0	0	0	0.00%
TOTAL REVENUES	10,500	2,878	16,500	1,950	2,350	400	20.51%
EXPENDITURES							
Transfers to UPSET	0	182,752	0	0	0	0	0.00%
City Expenditures	74,630	4,447	7,000	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	74,630	187,199	7,000	2,000	2,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(64,130)	(184,321)	9,500	(50)	350	400	-800.00%
FUND BALANCE							
BEGINNING FUND BALANCE	267,367	203,237	18,916	28,416	28,366	(50)	-0.18%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(64,130)	(184,321)	9,500	(50)	350	400	-800.00%
ENDING FUND BALANCE	203,237	18,916	28,416	28,366	28,716	350	1.23%

CITY OF ESCANABA

2017-2018 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/16 \$385,254

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	21,002	21,321	10,000	3,250	3,500	250	7.69%
Gain/(Loss) on Investments	583	11,188	0	0	0	0	0.00%
TOTAL REVENUES	21,585	32,509	10,000	3,250	3,500	250	7.69%
EXPENDITURES							
Administrative Costs	1,580	1,836	1,500	1,500	1,500	0	0.00%
Bad Debt Expense	607,320	0	0	0	0	0	0.00%
Refund to Federal Govt.	0	1,160,473	0	0	0	0	0.00%
TOTAL EXPENDITURES	608,900	1,162,309	1,500	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(587,315)	(1,129,800)	8,500	1,750	2,000	250	14.29%

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 @ 1/1/17	\$373,000
Interest on Deposits	3,000
Est. Loan Collections(1/17-6/17)	0
Available 6/30/17	<u>\$376,000</u>
Est. Loan Collections(7/17-6/18)	0
Interest on Deposits	10,500
Available 6/30/18	<u>\$386,500</u>

CITY OF ESCANABA

2017-2018 Farmers Home Grant Fund Budget Request Workpaper

Fund Number 288

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	785	1,015	1,000	800	800	0	0.00%
Gain/(Loss) on Investments	49	894	0	0	0	0	0.00%
TOTAL REVENUES	834	1,909	1,000	800	800	0	0.00%
EXPENDITURES							
Administrative Expenses	100	110	100	100	100	0	0.00%
Downtown Marketplace Neighborhood Playground	0	0	40,000	46,000	0	(46,000)	-100.00%
Refund to Federal Government	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	100	110	40,100	46,100	100	(46,000)	-99.78%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	734	1,799	(39,100)	(45,300)	700	46,000	-101.55%
FUND BALANCE							
BEGINNING FUND BALANCE	45,545	46,279	48,078	48,078	8,978	(39,100)	-81.33%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	734	1,799	(39,100)	(45,300)	700	46,000	-101.55%
ENDING FUND BALANCE	46,279	48,078	8,978	2,778	9,678	6,900	248.38%

CITY OF ESCANABA

2017-2018 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	19,872	20,788	22,000	19,000	20,000	1,000	5.26%
Gain/(Loss) on Investments	1,201	22,293	0	0	0	0	0.00%
TOTAL REVENUES	21,073	43,081	22,000	19,000	20,000	1,000	5.26%
EXPENDITURES							
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	17,000	17,000	17,000	17,000	17,000	0	0.00%
TOTAL EXPENDITURES	17,000	17,000	17,000	17,000	17,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	4,073	26,081	5,000	2,000	3,000	1,000	50.00%
FUND BALANCE							
BEGINNING FUND BALANCE	1,151,026	1,155,099	1,181,180	1,181,180	1,183,180	2,000	0.17%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	4,073	26,081	5,000	2,000	3,000	1,000	50.00%
ENDING FUND BALANCE	1,155,099	1,181,180	1,186,180	1,183,180	1,186,180	3,000	0.25%

Calculation of Available Funds

Cash Balance-1/1/17	\$1,148,400
Plus: Estimated Interest Earnings(1/1/17-6/30/17)	11,000
Less: Estimated Transfers	(17,000)
Anticipated Cash Balance 6/30/17	\$1,142,400
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/17-6/30/18)	20,000
Transfer to Local Street Fund	(17,000)
Amount In Excess of Requirements	\$50,766

CITY OF ESCANABA

2017-2018 Grants Fund Budget Request Workpaper

	2016-17 Budget	2016-17 Estimate	2017-18 Recommended	2017-18 Final
SAW Grant - Storm Sewer				
Revenues:				
State Grant	\$0	\$208,883	\$0	\$0
Transfer from General Fund	0	7,737	0	0
Transfer from Major Street Fund	0	7,736	0	0
Transfer from Local Street Fund	0	7,736	0	0
Total Revenues	<u>\$0</u>	<u>\$232,092</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Storm Sewer Expenditures	\$0	\$232,092	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$232,092</u>	<u>\$0</u>	<u>\$0</u>
SAW Grant - Sanitary Sewer				
Revenues:				
State Grant	\$0	\$188,180	\$0	\$0
Transfer from Wastewater Fund	0	20,909	0	0
Total Revenues	<u>\$0</u>	<u>\$209,089</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	\$0	\$209,089	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$209,089</u>	<u>\$0</u>	<u>\$0</u>
CDBG Grant - Downtown Facades				
Revenues:				
State Grant	\$0	\$666,869	\$0	\$0
Property Owner Contributions	0	162,143	0	0
Total Revenues	<u>\$0</u>	<u>\$829,012</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:				
Project Expenditures	\$0	\$829,012	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$829,012</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ESCANABA

2017-2018 Health/Dental Insurance Fund Workpaper

Fund Number 701

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Informational Summary 2016-17</u>	<u>Informational Summary 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Provision for Self-Insurance	0	0	0	0	0	0	0.00%
Employees/Retirees/COBRA Contributions	(812)	0	0	0	0	0	0.00%
Dental Insurance Contributions	0	0	0	0	0	0	0.00%
Cost Recovery Receipts	0	0	0	0	0	0	0.00%
Interest Earnings	640	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	0	0	0	0	0	0	0.00%
TOTAL REVENUES	(172)	0	0	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	0	0	0	0	0	0.00%
Transfer to General Fund	75,471	0	0	0	0	0	0.00%
Transfers to Other Funds	0	0	0	0	0	0	0.00%
TOTAL EXPENSES	76,621	0	0	0	0	0	0.00%
NET INCOME (LOSS)	(76,793)	0	0	0	0	0	0.00%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	76,793	0	0	0	0	0	0.00%
NET INCOME (LOSS)	(76,793)	0	0	0	0	0	0.00%
ENDING RETAINED EARNINGS	0	0	0	0	0	0	0.00%

CITY OF ESCANABA

2017-2018 Housing Rehab Fund Budget Request Workpaper

Fund Number 274

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Loan Repayments	16,210	10,000	0	0	0	0	0.00%
Interest Earnings	3,686	4,171	4,500	3,500	4,000	500	14.29%
Gain/(Loss) on Investments	221	4,489	0	0	0	0	0.00%
TOTAL REVENUES	20,117	18,660	4,500	3,500	4,000	500	14.29%
EXPENDITURES							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	853	502	750	1,000	750	-250	-25.00%
TOTAL EXPENSES	853	502	750	1,000	750	-250	-25.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	19,264	18,158	3,750	2,500	3,250	750	30.00%
FUND BALANCE							
BEGINNING RETAINED EARNINGS	209,234	228,498	246,656	246,656	249,156	2,500	1.01%
NET INCOME (LOSS)	19,264	18,158	3,750	2,500	3,250	750	30.00%
ENDING RETAINED EARNINGS	228,498	246,656	250,406	249,156	252,406	3,250	1.30%

CITY OF ESCANABA

2017-2018 Land Development Fund Budget Request Workpaper

Fund Number 513

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	46,000	0	0	0	0	0	0.00%
Timber/Sand Sales (Net)	6,277	2,219	0	0	0	0	0.00%
Interest Earnings	36,389	36,520	37,000	36,400	36,500	100	0.27%
Property Owner's Share of Special Assessment	0	0	6,600	6,600	8,200	1,600	24.24%
Gain/(Loss) on Investments	1,337	24,696	0	0	0	0	0.00%
TOTAL REVENUES	90,003	63,435	43,600	43,000	44,700	1,700	3.95%
EXPENDITURES							
Professional Services	1,125	880	625	1,500	750	(750)	-50.00%
Property Taxes	6,005	5,851	5,050	6,500	5,100	(1,400)	-21.54%
Property Improvements	905	8,037	10,000	10,000	10,000	0	0.00%
Improvements to Ski / Hiking Trails	1,947	0	7,500	7,500	2,500	(5,000)	-66.67%
Professional Services - Superior Trade Zone	0	10,000	10,000	10,000	10,000	0	0.00%
Transfer to General Fund	60,000	60,000	60,000	60,000	60,000	0	0.00%
Transfer to Local Streets (Special Assessments)	0	0	33,205	33,205	0	(33,205)	-100.00%
TOTAL EXPENDITURES	69,982	84,768	126,380	128,705	88,350	(40,355)	-31.35%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	20,021	(21,333)	(82,780)	(85,705)	(43,650)	42,055	-49.07%
FUND BALANCE							
BEGINNING FUND BALANCE	1,588,672	1,608,693	1,587,360	1,587,360	1,501,655	(85,705)	-5.40%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	20,021	(21,333)	(82,780)	(85,705)	(43,650)	42,055	-49.07%
ENDING FUND BALANCE	1,608,693	1,587,360	1,504,580	1,501,655	1,458,005	(43,650)	-2.91%

CITY OF ESCANABA

2017-2018 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/16 \$137,584

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	4,547	3,364	3,300	2,500	2,500	0	0.00%
Gain/(Loss) on Investments	108	1,774	0	0	0	0	0.00%
TOTAL REVENUES	4,655	5,138	3,300	2,500	2,500	0	0.00%
EXPENDITURES							
Administrative Costs	0	67	500	1,000	500	(500)	-50.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Northern Initiatives (Based on State directive)	0	0	0	0	0	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	0	67	500	1,000	500	(500)	-50.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	4,655	5,071	2,800	1,500	2,000	500	33.33%

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 @ 1/1/17	\$102,600
Payments On Loans(1/17-6/17)	2,400
Interest Earnings	1,100
Available 6/30/17	\$106,100
Payments On Loans(7/17-6/18)	4,800
Interest Earnings	2,500
Available 6/30/18	\$113,400

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CITY OF ESCANABA

2017-2018 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Informational Summary 2016-17	Informational Summary 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	926,624	914,171	925,000	925,000	925,000	0	0.00%
Gain(Loss) On Equipment Disposal	0	(7,040)	0	0	0	0	0.00%
Interest Earnings	7,962	8,020	10,500	7,000	8,000	1,000	14.29%
Gain/(Loss) on Investments	474	8,585	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	0	0	0.00%
TOTAL REVENUES	935,060	923,736	935,500	932,000	933,000	1,000	0.11%
EXPENDITURES							
Salaries and Fringe Benefits	195,638	195,717	210,000	210,000	212,000	2,000	0.95%
Operating Expenses	26,272	26,772	16,675	28,000	25,000	(3,000)	-10.71%
Professional Services	1,450	1,576	1,000	1,500	1,500	0	0.00%
Insurance	13,033	14,400	27,750	17,500	28,500	11,000	62.86%
Utilities	29,526	25,020	24,000	30,000	27,500	(2,500)	-8.33%
Equipment Maintenance	504,820	456,701	528,900	510,000	528,000	18,000	3.53%
Building Maintenance	13,625	11,065	7,500	13,000	12,000	(1,000)	-7.69%
Equipment Rental	5,532	2,245	2,200	4,000	3,500	(500)	-12.50%
Capital Outlay	653	996	8,500	12,000	0	(12,000)	-100.00%
Depreciation Expense	209,501	218,614	190,000	170,141	145,687	(24,454)	-14.37%
Interest Expense	6,540	6,171	5,700	5,775	5,300	(475)	-8.23%
TOTAL EXPENSES	1,006,590	959,277	1,022,225	1,001,916	988,987	(12,929)	-1.29%
NET INCOME (LOSS)	(71,530)	(35,541)	(86,725)	(69,916)	(55,987)	13,929	-19.92%

Capital additions for 2017-2018, 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

2017-2018 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2017-18

	<u>17/18</u> <u>Request</u>	<u>17/18</u> <u>Recommended</u>	<u>17/18</u> <u>Final</u>
Police Patrol SUV (Replaces 232)	\$33,000		\$0
Police Patrol Car (Replaces 234)	30,000		0
3/4 Ton 2WS Chassis Cab w/Flatbed (DPW) (Replaces 47)	3,000		0
Automated Garbage Truck (Replaces 43)	250,000	250,000	
Plow/Dump Tandem Truck w/Wing (Replaces 85)	180,000		0
Zero Turn with Bagger Lawn Tractor (Replaces 105)	8,000		0
used Grader w/Wing	175,000		0
3/4 Ton \$\$ Regular Cab (Water) (Replaces 110)	<u>35,000</u>		<u>0</u>
TOTALS	<u>\$714,000</u>	<u>\$250,000</u>	<u>\$0</u>

CITY OF ESCANABA

2017-2018 Office Equipment Fund Workpaper

Fund Number 686

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Informational Summary 2016-17	Informational Summary 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Rental	15,804	13,320	14,595	15,525	10,650	(4,875)	-31.40%
Cable Franchise Fees	75,986	77,435	76,000	75,000	75,000	0	0.00%
Interest Earnings	3,989	4,979	6,000	4,500	5,000	500	11.11%
Gain/(Loss) on Investments	232	5,381	0	0	0	0	0.00%
TOTAL REVENUES	96,011	101,115	96,595	95,025	90,650	(4,375)	-4.60%
EXPENSES							
Equipment Repair	10,574	6,585	8,000	11,500	10,000	(1,500)	-13.04%
Telephones/Internet	10,211	9,299	10,000	10,500	11,400	900	8.57%
Professional Service-Website Redevelopment	0	0	0	0	20,000	20,000	NEW
Miscellaneous	1,198	352	1,000	1,000	6,050	5,050	505.00%
Provision for Depreciation	29,015	22,586	20,000	20,000	27,250	7,250	36.25%
Transfer to General Fund	4,200	34,335	39,200	39,200	39,200	0	0.00%
Transfer to EBA Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENSES	55,198	73,157	78,200	82,200	113,900	31,700	38.56%
NET INCOME (LOSS)	40,813	27,958	18,395	12,825	(23,250)	(36,075)	-281.29%

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

2017-2018 Office Equipment Fund Budget Request Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2017-2018

	<u>17/18 Request</u>	<u>17/18 Recommended</u>	<u>17/18 Final</u>
Tablets (7)	\$7,000	\$5,000	
Cat 6 Cable Upgrade	\$0	\$36,000	
VM Server	<u>9,000</u>	<u>\$9,000</u>	
TOTALS	<u>\$16,000</u>	<u>\$50,000</u>	<u>\$0</u>

CITY OF ESCANABA

2017-2018 Parking Maintenance Fund Budget Request Workpaper

Fund Number 240

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2016-17</u>	<u>Budget</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>\$ Change</u> <u>Col. 5-Col. 4</u>	<u>% Change</u> <u>Col. 5-Col. 4</u>
REVENUES							
D.D.A. Contractual Revenues	22,620	18,604	20,000	18,000	20,000	2,000	11.11%
Transfer from General Fund	14,315	10,924	15,000	18,000	18,000	0	0.00%
Interest Earnings	14	(5)	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	1	(6)	0	0	0	0	0.00%
TOTAL REVENUES	36,950	29,517	35,000	36,000	38,000	2,000	5.56%
EXPENDITURES							
D.D.A. Lots Expenses	22,970	18,604	20,000	18,000	20,000	2,000	11.11%
City Lots Expenses	14,315	11,309	15,000	18,000	18,000	0	0.00%
TOTAL EXPENDITURES	37,285	29,913	35,000	36,000	38,000	2,000	5.56%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(335)	(396)	0	0	0	0	0.00%
FUND BALANCE							
BEGINNING FUND BALANCE	1,056	721	325	325	325	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(335)	(396)	0	0	0	0	0.00%
ENDING FUND BALANCE	721	325	325	325	325	0	0.00%

CITY OF ESCANABA

2017-2018 Risk Retention Fund Workpaper

Fund Number 699

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Informational Summary 2016-17</u>	<u>Informational Summary 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Provision for Self-Insurance	104,994	102,882	125,000	125,000	125,000	0	0.00%
Stop Loss Recoveries	991	64,224	2,003,775	0	0	0	0.00%
Interest Earnings	8,948	9,776	12,000	10,000	10,000	0	0.00%
Gain/(Loss) on Investments	67	1,129	0	0	0	0	0.00%
TOTAL REVENUES	115,000	178,011	2,140,775	135,000	135,000	0	0.00%
EXPENSES							
Administrative Costs	400	440	1,000	1,000	1,000	0	0.00%
Insurance Costs	30,334	52,766	100,000	100,000	100,000	0	0.00%
Claims	2,195	74,111	2,025,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	32,929	127,317	2,126,000	126,000	126,000	0	0.00%
NET INCOME (LOSS)	82,071	50,694	14,775	9,000	9,000	0	0.00%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	221,492	303,563	354,257	354,257	363,257	9,000	2.54%
NET INCOME (LOSS)	82,071	50,694	14,775	9,000	9,000	0	0.00%
ENDING RETAINED EARNINGS	303,563	354,257	369,032	363,257	372,257	9,000	2.48%

CITY OF ESCANABA

2017-2018 Sanitary Landfill Fund Workpaper

Fund Number 777

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Utility Billings	203,469	223,547	222,000	220,000	225,000	5,000	2.27%
Penalties on Utility Collections	781	1,305	1,000	1,000	1,000	0	0.00%
Interest Earnings	1,583	827	1,000	1,500	1,000	(500)	-33.33%
Gain/(Loss) on Investments	92	846	0	0	0	0	0.00%
TOTAL REVENUES	205,925	226,525	224,000	222,500	227,000	4,500	2.02%
EXPENSES							
Bad Debt Expense	0	0	0	100	0	(100)	-100.00%
Administrative Expenses	100	110	75	150	100	(50)	-33.33%
City-Wide Clean-Up (Landfill Fees)	0	0	5,000	5,000	0	(5,000)	-100.00%
Transfers to General Fund	203,500	217,955	222,000	220,500	225,000	4,500	2.04%
TOTAL EXPENSES	203,600	218,065	227,075	225,750	225,100	(650)	-0.29%
NET INCOME (LOSS)	2,325	8,460	(3,075)	(3,250)	1,900	5,150	-158.46%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	25,343	27,668	36,128	36,128	32,878	(3,250)	-9.00%
NET INCOME (LOSS)	2,325	8,460	(3,075)	(3,250)	1,900	5,150	-158.46%
ENDING RETAINED EARNINGS	27,668	36,128	33,053	32,878	34,778	1,900	5.78%

CITY OF ESCANABA

2017-2018 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/16 \$2,380,323

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2016-17	Budget 2017-18	\$ 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	48,546	49,665	69,550	40,000	50,000	10,000	25.00%
Property Owner's Share of Special Assessment	0	0	1,100,000	1,100,000	0	(1,100,000)	-100.00%
Gain/(Loss) on Investments	1,721	33,270	0	0	0	0	0.00%
TOTAL REVENUES	50,267	82,935	1,169,550	1,140,000	50,000	(1,090,000)	-95.61%
EXPENDITURES							
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	0	0	1,100,000	1,100,000	0	(1,100,000)	-100.00%
Administrative Costs	1,434	1,823	1,500	1,500	1,650	150	10.00%
TOTAL EXPENDITURES	1,434	1,823	1,101,500	1,101,500	1,650	(1,099,850)	-99.85%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	48,833	81,112	68,050	38,500	48,350	9,850	25.58%

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

Cash Balance @ 12/31/16	\$1,210,500
Anticipated Loans	0
Payments On Loans(1/17-6/17)	80,000
Interest Earnings	35,550
Available 6/30/17	\$1,326,050
Loans/Transfers to Other Funds	0
Payments On Loans/S.A. (7/17-6/18)	67,500
Interest Earnings	50,000
Available 6/30/18	\$1,443,550

CITY OF ESCANABA

2017-2018 Unemployment Compensation Fund Workpaper

Fund Number 722

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Informational Summary 2016-17</u>	<u>Informational Summary 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	5,145	5,464	6,500	5,100	5,300	200	3.92%
Gain/(Loss) on Investments	312	5,864	0	0	0	0	0.00%
TOTAL REVENUES	5,457	11,328	6,500	5,100	5,300	200	3.92%
EXPENSES							
Unemployment Benefits	0	7,894	0	2,000	2,000	0	0.00%
Administrative Services	200	220	175	250	250	0	0.00%
TOTAL EXPENSES	200	8,114	175	2,250	2,250	0	0.00%
NET INCOME (LOSS)	5,257	3,214	6,325	2,850	3,050	200	7.02%
RETAINED EARNINGS							
Beginning Retained Earnings	296,113	301,370	304,584	304,584	289,597	(14,987)	-4.92%
Net Income (Loss)	5,257	3,214	6,325	2,850	3,050	200	7.02%
Ending Retained Earnings	301,370	304,584	310,909	307,434	292,647	(14,787)	-4.81%

CITY OF ESCANABA

2017-2018 Workers Compensation Fund Workpaper

Fund Number 705

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Estimate 2016-17</u>	<u>Informational Summary 2016-17</u>	<u>Informational Summary 2017-18</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
REVENUES							
Provision for Self-Insurance	126,200	127,386	127,500	130,000	130,000	0	0.00%
Interest Earnings	6,275	6,399	7,500	6,000	6,500	500	8.33%
Gain/(Loss) on Investments	377	6,854	0	0	0	0	0.00%
TOTAL REVENUES	132,852	140,639	135,000	136,000	136,500	500	0.37%
EXPENSES							
Disability Benefits	20,443	77,047	40,000	60,000	60,000	0	0.00%
Administrative & Preventive Services	23,107	24,734	22,000	25,000	25,000	0	0.00%
Stop Loss Insurance	43,572	47,345	49,250	45,000	50,000	5,000	11.11%
TOTAL EXPENSES	87,122	149,126	111,250	130,000	135,000	5,000	3.85%
NET INCOME (LOSS)	45,730	(8,487)	23,750	6,000	1,500	(4,500)	-75.00%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	159,085	204,815	196,328	196,328	202,328	6,000	3.06%
NET INCOME (LOSS)	45,730	(8,487)	23,750	6,000	1,500	(4,500)	-75.00%
ENDING RETAINED EARNINGS	204,815	196,328	220,078	202,328	203,828	1,500	0.74%