

**CITY OF ESCANABA**

**2018-2019 Brownfield Fund Budget Request Workpaper**

**Fund Number**

**262**

<b>REVENUES</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Estimate 2017-18</b>	<b>Budget 2017-18</b>	<b>Budget 2018-19</b>	<b>\$ Change Col. 5-Col. 4</b>	<b>% Change Col. 5-Col. 4</b>
Tax Increment Revenues (TIF)	52,932	52,419	52,000	52,000	47,500	(4,500)	-8.65%
Interest Earnings	267	526	500	500	500	0	0.00%
Gain/(Loss) on Investments	261	(463)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>53,460</b>	<b>52,482</b>	<b>52,500</b>	<b>52,500</b>	<b>48,000</b>	<b>(4,500)</b>	<b>-8.57%</b>
<b>EXPENDITURES</b>							
Administrative Expenses	0	0	5,000	0	0	0	0.00%
Developer Repayments	42,104	41,752	41,500	41,650	41,000	(650)	-1.56%
<b>TOTAL EXPENDITURES</b>	<b>42,104</b>	<b>41,752</b>	<b>46,500</b>	<b>41,650</b>	<b>41,000</b>	<b>(650)</b>	<b>-1.56%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>11,356</b>	<b>10,730</b>	<b>6,000</b>	<b>10,850</b>	<b>7,000</b>	<b>(3,850)</b>	<b>-35.48%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING FUND BALANCE</b>	<b>4,050</b>	<b>15,406</b>	<b>26,136</b>	<b>26,136</b>	<b>36,986</b>	<b>10,850</b>	<b>41.51%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>11,356</b>	<b>10,730</b>	<b>6,000</b>	<b>10,850</b>	<b>7,000</b>	<b>(3,850)</b>	<b>-35.48%</b>
<b>ENDING FUND BALANCE</b>	<b>15,406</b>	<b>26,136</b>	<b>32,136</b>	<b>36,986</b>	<b>43,986</b>	<b>7,000</b>	<b>18.93%</b>

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**CITY OF ESCANABA**

**2018-2019 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 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	744,062	811,799	848,212	827,892	843,395	15,503	1.87%
266-000-665-000	Interest Earnings	128	281	0	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	136	(248)	0	0	0	0	0.00%
266-000-699-701	Transfer from Health/Dental Fund	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>		<b>744,326</b>	<b>811,832</b>	<b>848,212</b>	<b>827,892</b>	<b>843,395</b>	<b>15,503</b>	<b>1.87%</b>
<b>TOTAL EXPENDITURES</b>		<b>744,190</b>	<b>811,832</b>	<b>848,212</b>	<b>827,892</b>	<b>843,395</b>	<b>15,503</b>	<b>1.87%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**FUND BALANCE**

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





# CITY OF ESCANABA

## 2018-2019 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number 265

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
UPSET Forfeiture Proceeds	0	0	0	0	0	0	0.00%
Local Forfeiture Proceeds	2,282	16,287	17,000	2,000	2,000	0	0.00%
Interest Earnings	262	498	275	350	350	0	0.00%
Sale of Property	0	0	750	0	0	0	0.00%
Gain/(Loss) on Investments	334	(537)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>2,878</b>	<b>16,248</b>	<b>18,025</b>	<b>2,350</b>	<b>2,350</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Transfers to UPSET	182,752	0	0	0	0	0	0.00%
City Expenditures	4,447	15,772	4,500	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>187,199</b>	<b>15,772</b>	<b>4,500</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(184,321)</b>	<b>476</b>	<b>13,525</b>	<b>350</b>	<b>350</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	203,237	18,916	19,392	32,917	33,267	350	1.06%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(184,321)	476	13,525	350	350	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>18,916</b>	<b>19,392</b>	<b>32,917</b>	<b>33,267</b>	<b>33,617</b>	<b>350</b>	<b>1.05%</b>

**CITY OF ESCANABA**

**2018-2019 E.D.A. Revolving Loan Fund Budget Request Workpaper**

Fund Number **285**

Fund Balance @ 6/30/17 **\$383,698**

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	21,321	14,203	4,200	3,500	4,000	500	14.29%
Gain/(Loss) on Investments	11,188	(14,339)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>32,509</b>	<b>(136)</b>	<b>4,200</b>	<b>3,500</b>	<b>4,000</b>	<b>500</b>	<b>14.29%</b>
<b>EXPENDITURES</b>							
Administrative Costs	1,836	1,420	1,500	1,500	1,500	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Refund to Federal Govt.	1,160,473	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,836</b>	<b>1,420</b>	<b>1,500</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>30,673</b>	<b>(1,556)</b>	<b>2,700</b>	<b>2,000</b>	<b>2,500</b>	<b>500</b>	<b>25.00%</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 18 months:

Cash Balance @ 1/1/18	\$384,000
Interest on Deposits	2,100
Est. Loan Collections(1/18-6/18)	0
Available 6/30/18	<u>\$386,100</u>
Est. Loan Collections(7/18-6/19)	0
Interest on Deposits	4,000
Available 6/30/19	<u><u>\$390,100</u></u>

**CITY OF ESCANABA**

**2018-2019 Farmers Home Grant Fund Budget Request Workpaper**

**Fund Number 288**

<u>REVENUES</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	1,015	955	500	800	800	0	0.00%
Gain/(Loss) on Investments	894	(1,290)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,909</b>	<b>(335)</b>	<b>500</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.00%</b>
<u>EXPENDITURES</u>							
Administrative Expenses	110	75	70	100	100	0	0.00%
Downtown Marketplace Neighborhood Playground	0	0	46,000	0	0	0	0.00%
Contribution to Grants Fund	0	750	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>110</b>	<b>825</b>	<b>46,070</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>1,799</b>	<b>(1,160)</b>	<b>(45,570)</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>0.00%</b>
<u>FUND BALANCE</u>							
BEGINNING FUND BALANCE	46,279	48,078	46,918	46,918	1,348	(45,570)	-97.13%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,799	(1,160)	(45,570)	700	700	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>48,078</b>	<b>46,918</b>	<b>1,348</b>	<b>47,618</b>	<b>2,048</b>	<b>(45,570)</b>	<b>-95.70%</b>



# CITY OF ESCANABA

## 2018-2019 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

REVENUES	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Interest Earnings	20,788	23,459	12,500	20,000	18,000	(2,000)	-10.00%
Gain/(Loss) on Investments	22,293	(32,073)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>43,081</b>	<b>(8,614)</b>	<b>12,500</b>	<b>20,000</b>	<b>18,000</b>	<b>(2,000)</b>	<b>-10.00%</b>
<b>EXPENDITURES</b>							
Transfer to Grants Fund	0	0	0	0	50,000	50,000	NEW
Transfer to Local Street Fund	17,000	17,000	17,000	17,000	17,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>67,000</b>	<b>50,000</b>	<b>294.12%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>26,081</b>	<b>(25,614)</b>	<b>(4,500)</b>	<b>3,000</b>	<b>(49,000)</b>	<b>(52,000)</b>	<b>-1733.33%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING FUND BALANCE</b>	<b>1,155,099</b>	<b>1,181,180</b>	<b>1,155,566</b>	<b>1,155,566</b>	<b>1,158,566</b>	<b>3,000</b>	<b>0.26%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>26,081</b>	<b>(25,614)</b>	<b>(4,500)</b>	<b>3,000</b>	<b>(49,000)</b>	<b>(52,000)</b>	<b>-1733.33%</b>
<b>ENDING FUND BALANCE</b>	<b>1,181,180</b>	<b>1,155,566</b>	<b>1,151,066</b>	<b>1,158,566</b>	<b>1,109,566</b>	<b>(49,000)</b>	<b>-4.23%</b>

### Calculation of Available Funds

Cash Balance-1/1/18	\$1,159,960
Plus: Estimated Interest Earnings(1/1/18-6/30/18)	6,145
Less: Estimated Transfers	(17,000)
Anticipated Cash Balance 6/30/18	\$1,149,105
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/18-6/30/19)	18,000
Transfer to Local Street Fund/Grants Fund	(67,000)
Amount In Excess of Requirements	\$5,471

# CITY OF ESCANABA

## 2018-2019 Grants Fund Budget Request Workpaper

	2017-18 Budget	2017-18 Estimate	2018-19 Recommended	2018-19 Final
<b>SAW Grant - Storm Sewer</b>				
<b>Revenues:</b>				
State Grant	\$0	\$103,760	\$0	\$0
Transfer from General Fund	0	11,529	0	0
Total Revenues	\$0	\$115,289	\$0	\$0
<b>Expenditures:</b>				
Storm Sewer Expenditures	\$0	\$115,289	\$0	\$0
Total Expenditures	\$0	\$115,289	\$0	\$0
<b>SAW Grant - Sanitary Sewer</b>				
<b>Revenues:</b>				
State Grant	\$0	\$289,685	\$0	\$0
Transfer from Wastewater Fund	0	32,187	0	0
Total Revenues	\$0	\$321,872	\$0	\$0
<b>Expenditures:</b>				
Project Expenditures	\$0	\$321,872	\$0	\$0
Total Expenditures	\$0	\$321,872	\$0	\$0
<b>CDBG Grant - Downtown Facades</b>				
<b>Revenues:</b>				
State Grant	\$0	\$95,850	\$0	\$0
Property Owner Contributions	0	19,459	0	0
Total Revenues	\$0	\$115,309	\$0	\$0
<b>Expenditures:</b>				
Project Expenditures	\$0	\$115,309	\$0	\$0
Total Expenditures	\$0	\$115,309	\$0	\$0

# CITY OF ESCANABA

## 2018-2019 Grants Fund Budget Request Workpaper

	<u>2017-18 Budget</u>	<u>2017-18 Estimate</u>	<u>2018-19 Recommended</u>	<u>2018-19 Final</u>
<b>Passport Grant - Marketplace Playground</b>				
<b>Revenues:</b>				
State Grant	\$0	\$45,000	\$0	\$0
Transfer from Farm Home Fund	<u>0</u>	<u>46,000</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$0</u>	<u>\$91,000</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>				
Project Expenditures	<u>\$0</u>	<u>\$91,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$91,000</u>	<u>\$0</u>	<u>\$0</u>

# CITY OF ESCANABA

## 2018-2019 Housing Rehab Fund Budget Request Workpaper

Fund Number 274

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Loan Repayments	10,000	9,294	8,000	0	0	0	0.00%
Interest Earnings	4,171	5,060	3,000	4,000	4,000	0	0.00%
Gain/(Loss) on Investments	4,489	-6,567	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>18,660</b>	<b>7,787</b>	<b>11,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Housing Rehabilitation Administration	0	0	0	0	0	0	0.00%
	502	487	700	750	750	0	0.00%
<b>TOTAL EXPENSES</b>	<b>502</b>	<b>487</b>	<b>700</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>18,158</b>	<b>7,300</b>	<b>10,300</b>	<b>3,250</b>	<b>3,250</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
BEGINNING RETAINED EARNINGS	228,498	246,656	253,956	253,956	257,206	3,250	1.28%
NET INCOME (LOSS)	18,158	7,300	10,300	3,250	3,250	0	0.00%
ENDING RETAINED EARNINGS	246,656	253,956	264,256	257,206	260,456	3,250	1.26%

# CITY OF ESCANABA

## 2018-2019 Land Development Fund Budget Request Workpaper

Fund Number 513

REVENUES	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Land Sales/Rent Income	0	26,426	25,000	0	0	0	0.00%
Timber/Sand Sales (Net)	2,219	8,990	0	0	0	0	0.00%
Interest Earnings	36,520	34,158	22,000	36,500	30,000	(6,500)	-17.81%
Property Owner's Share of Special Assessment	0	0	8,200	8,200	7,800	(400)	-4.88%
Gain/(Loss) on Investments	24,696	(34,666)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>63,435</b>	<b>34,908</b>	<b>55,200</b>	<b>44,700</b>	<b>37,800</b>	<b>(6,900)</b>	<b>-15.44%</b>
<b>EXPENDITURES</b>							
Professional Services	880	851	10,500	750	1,000	250	33.33%
Property Taxes	5,851	5,031	5,100	5,100	5,100	0	0.00%
Property Improvements	8,037	5,801	10,000	10,000	10,000	0	0.00%
Improvements to Ski / Hiking Trails	0	0	2,000	2,500	4,000	1,500	60.00%
Professional Services - Superior Trade Zone	10,000	10,000	10,000	10,000	10,000	0	0.00%
Transfer to General Fund	60,000	68,950	60,000	60,000	60,000	0	0.00%
Transfer to Local Streets (Special Assessments)	0	26,928	0	0	0	0	0.00%
Transfer to Marina Fund	0	0	0	150,000	150,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>84,768</b>	<b>117,561</b>	<b>97,600</b>	<b>238,350</b>	<b>240,100</b>	<b>1,750</b>	<b>0.73%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(21,333)</b>	<b>(82,653)</b>	<b>(42,400)</b>	<b>(193,650)</b>	<b>(202,300)</b>	<b>(8,650)</b>	<b>4.47%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING FUND BALANCE</b>	<b>1,608,693</b>	<b>1,587,360</b>	<b>1,504,707</b>	<b>1,504,707</b>	<b>1,311,057</b>	<b>(193,650)</b>	<b>-12.87%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(21,333)</b>	<b>(82,653)</b>	<b>(42,400)</b>	<b>(193,650)</b>	<b>(202,300)</b>	<b>(8,650)</b>	<b>4.47%</b>
<b>ENDING FUND BALANCE</b>	<b>1,587,360</b>	<b>1,504,707</b>	<b>1,462,307</b>	<b>1,311,057</b>	<b>1,108,757</b>	<b>(202,300)</b>	<b>-15.43%</b>

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**CITY OF ESCANABA**

**2018-2019 M.S.C. Revolving Loan Fund Budget Request Workpaper**

Fund Number **290**

Fund Balance @ 6/30/17 **\$138,179**

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	3,364	3,175	2,100	2,500	2,500	0	0.00%
Gain/(Loss) on Investments	1,774	(2,580)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>5,138</b>	<b>595</b>	<b>2,100</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Administrative Costs	67	0	100	500	500	0	0.00%
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%
<b>TOTAL EXPENDITURES</b>	<b>67</b>	<b>0</b>	<b>100</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>5,071</b>	<b>595</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</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 18 months:

Cash Balance @ 1/1/18	\$111,887
Payments On Loans(1/18-6/18)	2,475
Interest Earnings	425
Available 6/30/18	\$114,787
Payments On Loans(7/18-6/19)	5,000
Interest Earnings	800
Available 6/30/19	\$120,587

# CITY OF ESCANABA

## 2018-2019 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Informational Summary 2017-18	Informational Summary 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Equipment Revenue	914,171	937,333	975,000	925,000	940,000	15,000	1.62%
Gain(Loss) On Equipment Disposal	(7,040)	848	6,900	0	0	0	0.00%
Interest Earnings	8,020	10,213	5,700	8,000	8,000	0	0.00%
Gain/(Loss) on Investments	8,585	(12,807)	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>923,736</b>	<b>935,587</b>	<b>987,600</b>	<b>933,000</b>	<b>948,000</b>	<b>15,000</b>	<b>1.61%</b>
<b>EXPENDITURES</b>							
Salaries and Fringe Benefits	196,717	214,718	263,600	212,000	235,000	23,000	10.85%
Operating Expenses	26,772	15,341	21,650	25,000	22,000	(3,000)	-12.00%
Professional Services	1,576	975	900	1,500	1,500	0	0.00%
Insurance	14,400	26,927	29,000	28,500	32,000	3,500	12.28%
Utilities	25,020	25,755	26,500	27,500	27,000	(500)	-1.82%
Equipment Maintenance	456,701	538,052	434,400	528,000	496,000	(32,000)	-6.06%
Building Maintenance	11,065	8,934	15,000	12,000	12,500	500	4.17%
Equipment Rental	2,245	2,218	2,000	3,500	3,000	(500)	-14.29%
Capital Outlay	996	5,919	2,000	0	24,500	24,500	NEW
Depreciation Expense	218,614	184,881	133,000	145,687	138,500	(7,187)	-4.93%
Interest Expense	6,171	5,690	5,260	5,300	4,850	(450)	-8.49%
<b>TOTAL EXPENSES</b>	<b>959,277</b>	<b>1,029,410</b>	<b>923,310</b>	<b>988,987</b>	<b>996,850</b>	<b>7,863</b>	<b>0.80%</b>
<b>NET INCOME (LOSS)</b>	<b>(35,541)</b>	<b>(93,823)</b>	<b>64,290</b>	<b>(55,987)</b>	<b>(48,850)</b>	<b>7,137</b>	<b>-12.75%</b>

Capital additions for 2018-2019, 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**

**2018-2019 Motor Vehicle and Equipment Fund Workpaper**

**Fund Number 641**

**CAPITAL PURCHASES SCHEDULE**

**SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2018-19**

	<u>18/19</u> <u>Request</u>	<u>18/19</u> <u>Recommended</u>	<u>18/19</u> <u>Final</u>
Used Grader w/Wing (Replaces 74)	\$175,000	\$175,000	\$0
Spray Injection Patch Machine	50,000	50,000	0
Police Patrol Car (Replaces 232)	38,000	38,000	0
Police Patrol Car (Replaces 234)	38,000	0	0
3/4 Ton 2WD Pickup w/Flat Bed (Replaces 19,47 &129)	30,000	0	0
Automated Garbage Truck (Replaces 46)	250,000	0	0
Plow/Dump Tandem Truck w/Wing (Replaces 85)	180,000	0	0
3/4 Ton 4x4 Service Truck (Replaces 116)	35,000	35,000	0
Brine Maker w/1,000 Gallon Tank	10,000	0	0
Zero Turn w/Bagger (Replaces 105)	<u>8,000</u>	<u>8,000</u>	<u>0</u>
<b>TOTALS</b>	<b><u>\$814,000</u></b>	<b><u>\$306,000</u></b>	<b><u>\$0</u></b>

# CITY OF ESCANABA

## 2018-2019 Office Equipment Fund Workpaper

Fund Number 686

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Informational Summary 2017-18	Informational Summary 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Equipment Rental	13,320	14,616	9,744	10,650	10,725	75	0.70%
Cable Franchise Fees	77,435	78,247	165,000	75,000	195,000	120,000	160.00%
Interest Earnings	4,979	6,781	4,500	5,000	5,000	0	0.00%
Gain/(Loss) on Investments	5,381	(8,115)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>101,115</b>	<b>91,529</b>	<b>179,244</b>	<b>90,650</b>	<b>210,725</b>	<b>120,075</b>	<b>132.46%</b>
<b>EXPENSES</b>							
Equipment Repair	6,585	5,933	15,000	10,000	10,500	500	5.00%
Telephones/Internet	9,299	9,495	10,000	11,400	10,000	(1,400)	-12.28%
Professional Service-Website Redevelopment	0	0	0	20,000	30,000	10,000	50.00%
Miscellaneous	352	3,106	1,500	6,050	2,000	(4,050)	-66.94%
Provision for Depreciation	22,586	16,463	17,000	27,250	21,000	(6,250)	-22.94%
Transfer to General Fund	34,335	39,200	51,900	39,200	79,700	40,500	103.32%
Transfer to EBA Fund	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENSES</b>	<b>73,157</b>	<b>74,197</b>	<b>95,400</b>	<b>113,900</b>	<b>153,200</b>	<b>39,300</b>	<b>34.50%</b>
<b>NET INCOME (LOSS)</b>	<b>27,958</b>	<b>17,332</b>	<b>83,844</b>	<b>(23,250)</b>	<b>57,525</b>	<b>80,775</b>	<b>347.42%</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 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**

2018-2019 Office Equipment Fund Budget Request Workpaper

Fund Number 686

**CAPITAL PURCHASES SCHEDULE**

**SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2018-2019**

	<u>18/19 Request</u>	<u>18/19 Recommended</u>	<u>18/19 Final</u>
Cat 6 Cable Upgrade	\$35,000		
Computers/Upgrades to Windows 10	17,500		
	<u>0</u>		
<b>TOTALS</b>	<b><u>\$52,500</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**CITY OF ESCANABA**

**2018-2019 Parking Maintenance Fund Budget Request Workpaper**

**Fund Number 240**

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
<b>REVENUES</b>							
D.D.A. Contractual Revenues	18,604	21,604	20,000	20,000	10,000	(10,000)	-50.00%
Transfer from General Fund	10,924	13,930	18,000	18,000	18,000	0	0.00%
Interest Earnings	(5)	(1)	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(6)	6	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>29,517</b>	<b>35,539</b>	<b>38,000</b>	<b>38,000</b>	<b>28,000</b>	<b>(10,000)</b>	<b>-26.32%</b>
<b>EXPENDITURES</b>							
D.D.A. Lots Expenses	18,604	21,604	20,000	20,000	10,000	(10,000)	-50.00%
City Lots Expenses	11,309	14,205	18,000	18,000	18,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>29,913</b>	<b>35,809</b>	<b>38,000</b>	<b>38,000</b>	<b>28,000</b>	<b>(10,000)</b>	<b>-26.32%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(396)</b>	<b>(270)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING FUND BALANCE</b>	<b>721</b>	<b>325</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(396)</b>	<b>(270)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>ENDING FUND BALANCE</b>	<b>325</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>0</b>	<b>0.00%</b>

# CITY OF ESCANABA

2018-2019 Risk Retention Fund Workpaper

Fund Number 699

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Informational Summary 2017-18	Informational Summary 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Provision for Self-Insurance	102,882	123,890	127,000	125,000	130,000	5,000	4.00%
Stop Loss Recoveries	64,224	2,014,240	0	0	0	0	0.00%
Interest Earnings	9,776	21,876	17,000	10,000	10,000	0	0.00%
Gain/(Loss) on Investments	1,129	(1,214)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>178,011</b>	<b>2,158,792</b>	<b>144,000</b>	<b>135,000</b>	<b>140,000</b>	<b>5,000</b>	<b>3.70%</b>
<b>EXPENSES</b>							
Administrative Costs	440	325	300	1,000	1,000	0	0.00%
Insurance Costs	52,766	(134,139)	117,500	100,000	120,000	20,000	20.00%
Claims	74,111	2,018,983	17,500	25,000	25,000	0	0.00%
<b>TOTAL EXPENSES</b>	<b>127,317</b>	<b>1,885,169</b>	<b>135,300</b>	<b>126,000</b>	<b>146,000</b>	<b>20,000</b>	<b>15.87%</b>
<b>NET INCOME (LOSS)</b>	<b>50,694</b>	<b>273,623</b>	<b>8,700</b>	<b>9,000</b>	<b>(6,000)</b>	<b>(15,000)</b>	<b>-166.67%</b>
<b>RETAINED EARNINGS</b>							
<b>BEGINNING RETAINED EARNINGS</b>	<b>303,563</b>	<b>354,257</b>	<b>627,880</b>	<b>627,880</b>	<b>636,880</b>	<b>9,000</b>	<b>1.43%</b>
<b>NET INCOME (LOSS)</b>	<b>50,694</b>	<b>273,623</b>	<b>8,700</b>	<b>9,000</b>	<b>(6,000)</b>	<b>(15,000)</b>	<b>-166.67%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>354,257</b>	<b>627,880</b>	<b>636,580</b>	<b>636,880</b>	<b>630,880</b>	<b>(6,000)</b>	<b>-0.94%</b>

# CITY OF ESCANABA

2018-2019 Sanitary Landfill Fund Workpaper

Fund Number 777

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Utility Billings	223,547	219,160	220,000	225,000	220,000	(5,000)	-2.22%
Penalties on Utility Collections	1,305	1,270	1,200	1,000	1,200	200	20.00%
Interest Earnings	827	1,002	500	1,000	750	(250)	-25.00%
Gain/(Loss) on Investments	846	(1,301)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>226,525</b>	<b>220,131</b>	<b>221,700</b>	<b>227,000</b>	<b>221,950</b>	<b>(5,050)</b>	<b>-2.22%</b>
<b>EXPENSES</b>							
Bad Debt Expense	0	0	0	0	0	0	0.00%
Administrative Expenses	110	135	150	100	150	50	50.00%
City-Wide Clean-Up (Landfill Fees)	0	2,032	0	0	0	0	0.00%
Transfers to General Fund	217,955	220,500	223,000	225,000	225,000	0	0.00%
<b>TOTAL EXPENSES</b>	<b>218,065</b>	<b>222,667</b>	<b>223,150</b>	<b>225,100</b>	<b>225,150</b>	<b>50</b>	<b>0.02%</b>
<b>NET INCOME (LOSS)</b>	<b>8,460</b>	<b>(2,536)</b>	<b>(1,450)</b>	<b>1,900</b>	<b>(3,200)</b>	<b>(5,100)</b>	<b>-268.42%</b>
<b>RETAINED EARNINGS</b>							
<b>BEGINNING RETAINED EARNINGS</b>	<b>27,668</b>	<b>36,128</b>	<b>33,592</b>	<b>33,592</b>	<b>35,492</b>	<b>1,900</b>	<b>5.66%</b>
<b>NET INCOME (LOSS)</b>	<b>8,460</b>	<b>(2,536)</b>	<b>(1,450)</b>	<b>1,900</b>	<b>(3,200)</b>	<b>(5,100)</b>	<b>-268.42%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>36,128</b>	<b>33,592</b>	<b>32,142</b>	<b>35,492</b>	<b>32,292</b>	<b>(3,200)</b>	<b>-9.02%</b>

**CITY OF ESCANABA**

2018-2019 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/17 \$1,525,217

REVENUES	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Budget 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Cash Flow Receipt Payment	0	0	0	0	0	0	0.00%
Interest Earnings	49,665	66,115	43,300	50,000	50,000	0	0.00%
Property Owner's Share of Special Assessment	0	0	875,000	0	0	0	0.00%
Gain/(Loss) on Investments	33,270	(44,801)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>82,935</b>	<b>21,314</b>	<b>918,300</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Local Street Fund	0	875,000	0	0	0	0	0.00%
Administrative Costs	1,823	1,420	1,500	1,650	1,650	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,823</b>	<b>876,420</b>	<b>1,500</b>	<b>1,650</b>	<b>1,650</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>81,112</b>	<b>(855,106)</b>	<b>916,800</b>	<b>48,350</b>	<b>48,350</b>	<b>0</b>	<b>0.00%</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 18 months:

Cash Balance @ 12/31/17	\$1,344,852
Anticipated Loans	0
Payments On Loans(1/18-6/18)	75,000
Interest Earnings	20,300
Available 6/30/18	\$1,440,152
Loans/Transfers to Other Funds	0
Payments On Loans/S.A. (7/18-6/19)	68,000
Interest Earnings	50,000
Available 6/30/19	\$1,558,152

# CITY OF ESCANABA

## 2018-2019 Unemployment Compensation Fund Workpaper

Fund Number 722

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Informational Summary 2017-18	Informational Summary 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	5,464	6,175	2,900	5,300	5,000	(300)	-5.66%
Gain/(Loss) on Investments	5,864	(8,434)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>11,328</b>	<b>(2,259)</b>	<b>2,900</b>	<b>5,300</b>	<b>5,000</b>	<b>(300)</b>	<b>-5.66%</b>
<b>EXPENSES</b>							
Unemployment Benefits	7,894	724	2,000	2,000	2,000	0	0.00%
Administrative Services	220	175	175	250	250	0	0.00%
<b>TOTAL EXPENSES</b>	<b>8,114</b>	<b>899</b>	<b>2,175</b>	<b>2,250</b>	<b>2,250</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCOME (LOSS)</b>	<b>3,214</b>	<b>(3,158)</b>	<b>725</b>	<b>3,050</b>	<b>2,750</b>	<b>(300)</b>	<b>-9.84%</b>
<b>RETAINED EARNINGS</b>							
Beginning Retained Earnings	301,370	304,584	301,426	301,426	289,597	(11,829)	-3.92%
Net Income (Loss)	3,214	(3,158)	725	3,050	2,750	(300)	-9.84%
Ending Retained Earnings	304,584	301,426	302,151	304,476	292,347	(12,129)	-3.98%



**CITY OF ESCANABA**

**2018-2019 Workers Compensation Fund Workpaper**

Fund Number 705

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimate 2017-18</u>	<u>Informational Summary 2017-18</u>	<u>Informational Summary 2018-19</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
<b>REVENUES</b>							
Provision for Self-Insurance	127,386	120,567	129,000	130,000	130,000	0	0.00%
Interest Earnings	6,399	7,522	4,200	6,500	6,500	0	0.00%
Gain/(Loss) on Investments	6,854	(9,985)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>140,639</b>	<b>118,104</b>	<b>133,200</b>	<b>136,500</b>	<b>136,500</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>							
Disability Benefits	77,047	28,902	40,000	60,000	60,000	0	0.00%
Administrative & Preventive Services	24,734	17,328	20,000	25,000	25,000	0	0.00%
Stop Loss Insurance	47,345	49,099	46,000	50,000	50,000	0	0.00%
<b>TOTAL EXPENSES</b>	<b>149,126</b>	<b>95,329</b>	<b>106,000</b>	<b>135,000</b>	<b>135,000</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCOME (LOSS)</b>	<b>(8,487)</b>	<b>22,775</b>	<b>27,200</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
<b>RETAINED EARNINGS</b>							
<b>BEGINNING RETAINED EARNINGS</b>	<b>204,815</b>	<b>196,328</b>	<b>219,103</b>	<b>219,103</b>	<b>220,603</b>	<b>1,500</b>	<b>0.68%</b>
<b>NET INCOME (LOSS)</b>	<b>(8,487)</b>	<b>22,775</b>	<b>27,200</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>196,328</b>	<b>219,103</b>	<b>246,303</b>	<b>220,603</b>	<b>222,103</b>	<b>1,500</b>	<b>0.68%</b>

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