

CITY OF ESCANABA

2014-2015 Catherine Bonifas Trust Fund Budget Request Workpaper

Fund Number **702**

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	1,824	1,955	2,100	1,900	2,000	100	5.26%
MMRMA RAP Grant	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	629	(1,348)	0	0	0	0	0.00%
TOTAL REVENUES	2,453	607	2,100	1,900	2,000	100	5.26%
EXPENDITURES							
Civic Center Building Improvements: Roof Replacement Project	0	0	0	0	100,000	100,000	NEW
TOTAL EXPENDITURES	0	0	0	0	100,000	100,000	NEW
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,453	607	2,100	1,900	(98,000)	(99,900)	-5257.89%

FUND BALANCE

BEGINNING FUND BALANCE	111,029	113,482	114,089	114,089	115,989	1,900	1.67%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	2,453	607	2,100	1,900	(98,000)	(99,900)	-5257.89%
ENDING FUND BALANCE	113,482	114,089	116,189	115,989	17,989	(98,000)	-84.49%

CITY OF ESCANABA

2014-2015 Brownfield Fund Budget Request Workpaper

Fund Number 262

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Tax Increment Revenues (TIF)	47,179	49,392	53,125	51,000	53,500	2,500	4.90%
Interest Earnings	249	222	100	200	100	(100)	-50.00%
Gain/(Loss) on Investments	75	(146)	0	0	0	0	0.00%
TOTAL REVENUES	47,503	49,468	53,225	51,200	53,600	2,400	4.69%
<u>EXPENDITURES</u>							
Administrative Expenses	188	656	750	2,000	2,000	0	0.00%
Developer Repayments	47,227	49,130	53,125	51,000	53,500	2,500	4.90%
TOTAL EXPENDITURES	47,415	49,786	53,875	53,000	55,500	2,500	4.72%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	88	(318)	(650)	(1,800)	(1,900)	(100)	5.56%

FUND BALANCE

BEGINNING FUND BALANCE	4,198	4,286	3,968	3,968	2,168	(1,800)	-45.36%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	88	(318)	(650)	(1,800)	(1,900)	(100)	5.56%
ENDING FUND BALANCE	4,286	3,968	3,318	2,168	268	(1,900)	-87.64%

CITY OF ESCANABA

2014-2015 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 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	669,734	602,516	695,223	686,103	716,816	30,713	4.48%
266-000-665-000	Interest Earnings	(42)	236	0	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	(166)	24	0	0	0	0	0.00%
266-000-699-701	Transfer from Health/Dental Fund	0	0	20,577	20,577	0	(20,577)	-100.00%
TOTAL REVENUES		669,526	602,776	715,800	706,680	716,816	10,136	1.43%
TOTAL EXPENDITURES		669,526	602,776	715,800	706,680	716,816	10,136	1.43%
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

2014-2015 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request									
Supervisory				69,889	71,546	71,546	71,546	1,657	2.37%
8 Full-time Dispatchers				323,578	328,115	328,115	328,115	4,537	1.40%
2 Part-time Dispatchers				39,962	43,472	43,472	43,472	3,510	8.78%
Shift Differential/Holiday/Premiums				9,251	12,079	12,079	12,079	2,828	30.57%
702 Salaries and Wages	427,386	410,235	430,000	442,680	455,212	455,212	455,212	12,532	2.83%
711 Overtime Wages	34,970	27,695	80,000	30,437	31,350	31,350	31,350	913	3.00%
712 Overhead on Salaries and Wages	105,256	100,842	121,000	116,956	122,612	122,612	122,612	5,656	4.84%
Health/Rx/Dental/Vision/Life Co-Pay				93,751	96,381	96,381	96,381	2,630	2.81%
713 Life & Hospital Insurance	83,685	54,515	68,000	81,209	84,442	84,442	84,442	3,233	3.98%
726 Supplies (Misc)	395	374	200	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	613	673	1,500	2,000	2,000	2,000	2,000	0	0.00%
Computer Supplies				300	400	400	400	100	33.33%
732 Office Expense	305	285	400	300	400	400	400	100	33.33%
744 Clothing Supplies	585	301	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	3,458	3,023	3,200	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	537	0	1,700	1,700	1,700	1,700	1,700	0	0.00%

CITY OF ESCANABA

2014-2015 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
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				800	1,200	1,200	1,200	400	50.00%
Computers/Printers				800	1,200	1,200	1,200	400	50.00%
OSSI / CAD				12,398	0	0	0	(12,398)	-100.00%
Digital Mapping Software Maintenance - CUPPAD Updates				3,500	0	0	0	(3,500)	-100.00%
932 Repairs to Equipment	9,278	837	2,000	17,498	2,400	2,400	2,400	(15,098)	-86.28%
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	2,748	1,948	2,800	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	0	1,178	2,800	2,800	2,800	2,800	2,800	0	0.00%
Carpeting				0	2,000	2,000	2,000	2,000	NEW
976 Cap Outlay-Building Improve	0	0	0	0	2,000	2,000	2,000	2,000	NEW
Dispatchers Chair				800	1,600	1,600	1,600	800	100.00%
977 Capital Outlay-Equipment	0	550	800	800	1,600	1,600	1,600	800	100.00%
979 Books, Magazines & Periodicals	170	180	0	0	0	0	0	0	0.00%
TOTAL ACTIVITY REQUEST	669,526	602,776	715,800	706,680	716,816	716,816	716,816	10,136	1.43%

CITY OF ESCANABA

2014-2015 Drug Law Enforcement Fund Budget Request Workpaper

Fund Number **265**

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
UPSET Forfeiture Proceeds	71,934	0	0	5,000	0	(5,000)	-100.00%
Local Forfeiture Proceeds	1,160	5,006	3,000	3,000	3,000	0	0.00%
Interest Earnings	404	381	300	250	250	0	0.00%
Grant Proceeds	0	10,000	0	0	0	0	0.00%
Gain/(Loss) on Investments	118	(247)	0	0	0	0	0.00%
TOTAL REVENUES	73,616	15,140	3,300	8,250	3,250	(5,000)	-60.61%
<u>EXPENDITURES</u>							
Transfers to UPSET	107,240	26,000	10,000	10,000	10,000	0	0.00%
City Expenditures	2,909	1,016	6,000	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	110,149	27,016	16,000	12,000	12,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(36,533)	(11,876)	(12,700)	(3,750)	(8,750)	(5,000)	133.33%

FUND BALANCE

BEGINNING FUND BALANCE	118,667	82,134	70,258	70,258	66,508	(3,750)	-5.34%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(36,533)	(11,876)	(12,700)	(3,750)	(8,750)	(5,000)	133.33%
ENDING FUND BALANCE	82,134	70,258	57,558	66,508	57,758	(8,750)	-13.16%

CITY OF ESCANABA

2014-2015 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance @ 6/30/13 \$2,077,031

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	37,735	35,125	24,500	40,000	25,000	(15,000)	-37.50%
Gain/(Loss) on Investments	5,930	(9,225)	0	0	0	0	0.00%
TOTAL REVENUES	43,665	25,900	24,500	40,000	25,000	(15,000)	-37.50%
<u>EXPENDITURES</u>							
Administrative Costs	800	918	1,900	1,500	1,500	0	0.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	800	918	1,900	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	42,865	24,982	22,600	38,500	23,500	(15,000)	-38.96%

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 @ 1/1/14	\$525,000
Anticipated Loans	(160,000)
Interest on Deposits	7,200
Est. Loan Collections(1/14-6/14)	14,800
Available 6/30/14	<u>\$387,000</u>
Est. Loan Collections(7/14-6/15)	20,500
Interest on Deposits	15,000
Available 6/30/15	<u>\$422,500</u>

CITY OF ESCANABA

2014-2015 Farmers Home Grant Fund Budget Request Workpaper

Fund Number 288

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	1,514	1,623	900	1,500	750	(750)	-50.00%
Gain/(Loss) on Investments	522	(1,119)	0	0	0	0	0.00%
TOTAL REVENUES	2,036	504	900	1,500	750	(750)	-50.00%
<u>EXPENDITURES</u>							
Administrative Expenses	100	100	100	200	200	0	0.00%
Refund to Federal Government	0	0	50,000	0	0	0	0.00%
TOTAL EXPENDITURES	100	100	50,100	200	200	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,936	404	(49,200)	1,300	550	(750)	-57.69%

FUND BALANCE

BEGINNING FUND BALANCE	92,218	94,154	94,558	94,558	45,358	(49,200)	-52.03%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,936	404	(49,200)	1,300	550	(750)	-57.69%
ENDING FUND BALANCE	94,154	94,558	45,358	95,858	45,908	(49,950)	-52.11%

CITY OF ESCANABA

2014-2015 Gas Retirement Fund Budget Request Workpaper

Fund Number 707

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	18,086	19,701	20,000	19,000	20,000	1,000	5.26%
Gain/(Loss) on Investments	6,189	(13,383)	0	0	0	0	0.00%
TOTAL REVENUES	24,275	6,318	20,000	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	(18,000)	17,000	17,000	17,000	17,000	0	0.00%
TOTAL EXPENDITURES	(18,000)	17,000	17,000	17,000	17,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	42,275	(10,682)	3,000	2,000	3,000	1,000	50.00%

FUND BALANCE

BEGINNING FUND BALANCE	1,100,654	1,142,929	1,132,247	1,132,247	1,134,247	2,000	0.18%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	42,275	(10,682)	3,000	2,000	3,000	1,000	50.00%
ENDING FUND BALANCE	1,142,929	1,132,247	1,135,247	1,134,247	1,137,247	3,000	0.26%

Calculation of Available Funds

Cash Balance-1/1/14	\$1,117,400
Plus: Estimated Interest Earnings(1/1/14-6/30/14)	10,000
Less: Estimated Transfers	0
Anticipated Cash Balance 6/30/14	\$1,127,400
Principal Amount Required by Election	(1,094,634)
Plus: Estimated Interest Earnings(7/1/14-6/30/15)	20,000
Transfer to Local Street Fund	(17,000)
Amount In Excess of Requirements	\$35,766

CITY OF ESCANABA

2014-2015 Grants Fund Budget Request Workpaper

	2013-14 Budget	2013-14 Estimate	2014-15 Recommended	2014-15 Final
Civic Center Lockerroom Grant				
Revenues:				
John D. Besse Contributions	\$0	\$113,000	\$0	\$0
Total Revenues	\$0	\$113,000	\$0	\$0
Expenditures:				
Civic Center Lockerroom Expansion / Renovation	\$0	\$113,000	\$0	\$0
Total Expenditures	\$0	\$113,000	\$0	\$0
Recreation Passport Grant				
Revenues:				
MDNR Grant	\$0	\$42,000	\$0	\$0
Transfer from General Fund	0	14,000	0	0
Total Revenues	\$0	\$56,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$56,000	\$0	\$0
Total Expenditures	\$0	\$56,000	\$0	\$0
Hannahville 2% Grant Funds				
Revenues:				
Hannahville 2% Grant Funds	\$0	\$15,400	\$0	\$0
Total Revenues	\$0	\$15,400	\$0	\$0
Expenditures:				
Speed Radar Sign	\$0	\$3,500	\$0	\$0
Trail Grooming Equipment	0	11,900	0	0
Total Expenditures	\$0	\$15,400	\$0	\$0

CITY OF ESCANABA

2014-2015 Grants Fund Budget Request Workpaper

	2013-14 Budget	2013-14 Estimate	2014-15 Recommended	2014-15 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	\$142,700	\$0	\$0
Total Revenues	\$0	\$142,700	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$142,700	\$0	\$0
Total Expenditures	\$0	\$142,700	\$0	\$0
John D. Besse Public Park				
Revenues:				
John D. Besse Contributions	\$0	\$27,500	\$0	\$0
Transfer from General Fund	0	5,500	0	0
Total Revenues	\$0	\$33,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$33,000	\$0	\$0
Total Expenditures	\$0	\$33,000	\$0	\$0

CITY OF ESCANABA

2014-2015 Health/Dental Insurance Fund Workpaper

Fund Number 701

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Informational Summary 2013-14	Informational Summary 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	137,156	0	0	0	0	0	0.00%
Employees/Retirees/COBRA Contributions	13,273	0	0	0	0	0	0.00%
Dental Insurance Contributions	10,145	0	0	0	0	0	0.00%
Cost Recovery Receipts	0	0	0	0	0	0	0.00%
Interest Earnings	904	5,629	1,000	0	0	0	0.00%
Gain/(Loss) on Investments	(157)	(753)	0	0	0	0	0.00%
TOTAL REVENUES	161,321	4,876	1,000	0	0	0	0.00%
EXPENDITURES							
Life Insurance Premiums	613	0	0	0	0	0	0.00%
Self-Insured Health Benefits	46,122	0	0	0	0	0	0.00%
Self-Insured Dental Benefits	14,494	0	0	0	0	0	0.00%
Self-Insured Vision Benefits	3,273	0	0	0	0	0	0.00%
Administrative Services	15,502	1,150	0	0	0	0	0.00%
Transfer to General Fund	0	0	0	0	21,467	21,467	NEW
Transfers to Other Funds	0	0	325,000	325,000	0	(325,000)	-100.00%
TOTAL EXPENSES	80,004	1,150	325,000	325,000	21,467	(303,533)	-93.39%
NET INCOME (LOSS)	81,317	3,726	(324,000)	(325,000)	(21,467)	303,533	-93.39%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	261,424	342,741	346,467	346,467	21,467	(325,000)	-93.80%
NET INCOME (LOSS)	81,317	3,726	(324,000)	(325,000)	(21,467)	303,533	-93.39%
ENDING RETAINED EARNINGS	342,741	346,467	22,467	21,467	0	(21,467)	-100.00%

CITY OF ESCANABA

2014-2015 Housing Rehab Fund Budget Request Workpaper

Fund Number **274**

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Loan Repayments	14,260	0	0	0	0	0	0.00%
Interest Earnings	2,978	3,377	3,500	3,200	3,500	300	9.38%
Gain/(Loss) on Investments	1,046	(2,205)	0	0	0	0	0.00%
TOTAL REVENUES	18,284	1,172	3,500	3,200	3,500	300	9.38%
EXPENDITURES							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	462	428	500	1,000	1,000	0	0.00%
TOTAL EXPENSES	462	428	500	1,000	1,000	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	17,822	744	3,000	2,200	2,500	300	13.64%

FUND BALANCE

BEGINNING RETAINED EARNINGS	178,178	196,000	196,744	196,744	198,944	2,200	1.12%
NET INCOME (LOSS)	17,822	744	3,000	2,200	2,500	300	13.64%
ENDING RETAINED EARNINGS	196,000	196,744	199,744	198,944	201,444	2,500	1.26%

CITY OF ESCANABA

2014-2015 Land Development Fund Budget Request Workpaper

Fund Number 513

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Land Sales/Rent Income	5,478	10,000	10,775	10,775	0	(10,775)	-100.00%
Timber/Sand Sales (Net)	5,208	10,968	30,000	0	5,000	5,000	NEW
Interest Earnings	38,734	38,919	39,000	37,500	37,500	0	0.00%
Gain/(Loss) on Investments	7,299	(17,311)	0	0	0	0	0.00%
TOTAL REVENUES	56,719	42,576	79,775	48,275	42,500	(5,775)	-11.96%
EXPENDITURES							
Professional Services	750	1,087	1,000	2,000	1,500	(500)	-25.00%
Property Taxes	5,743	0	6,900	6,000	7,000	1,000	16.67%
Property Improvements	6,216	6,857	5,000	5,000	5,000	0	0.00%
Whitetail Industrial Park Loan Payments	23,750	23,750	23,750	23,750	0	(23,750)	-100.00%
Relocate X-Country Trail Head	0	0	0	5,000	5,000	0	0.00%
Development of Hermanaba Trail	0	0	0	5,000	5,000	0	0.00%
Professional Services - Economic Development	22,400	30,800	33,600	33,600	0	(33,600)	-100.00%
Weed Harvesting (Marina /DDA participation)	0	5,000	0	0	0	0	0.00%
Land Purchase - Sheridan Business District	23,000	0	0	0	0	0	0.00%
Transfer to General Fund	60,000	60,000	0	60,000	60,000	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	141,859	127,494	70,250	140,350	83,500	(56,850)	-40.51%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(85,140)	(84,918)	9,525	(92,075)	(41,000)	51,075	-55.47%
FUND BALANCE							
BEGINNING FUND BALANCE	1,801,699	1,716,559	1,631,641	1,631,641	1,539,566	(92,075)	-5.64%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(85,140)	(84,918)	9,525	(92,075)	(41,000)	51,075	-55.47%
ENDING FUND BALANCE	1,716,559	1,631,641	1,641,166	1,539,566	1,498,566	(41,000)	-2.66%

CITY OF ESCANABA

2014-2015 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance @ 6/30/13 \$1,083,170

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	34,346	22,009	15,000	22,000	4,500	(17,500)	-79.55%
Gain/(Loss) on Investments	5,513	(8,482)	0	0	0	0	0.00%
TOTAL REVENUES	39,859	13,527	15,000	22,000	4,500	(17,500)	-79.55%
EXPENDITURES							
Administrative Costs	1,336	1,255	1,100	2,000	1,500	(500)	-25.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Northern Initiatives (Based on State directive)	0	0	970,500	0	0	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,336	1,255	971,600	2,000	1,500	(500)	-25.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	38,523	12,272	(956,600)	20,000	3,000	(17,000)	-85.00%

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 18 months:

Cash Balance @ 1/1/14	\$970,500
Transfer Funds To Regional RLF	(970,500)
Payments On Loans(3/14-6/14)	4,500
Interest Earnings	5,200
Available 6/30/14	\$9,700
Payments On Loans(7/14-6/15)	12,600
Interest Earnings	4,500
Available 6/30/15	\$26,800

CITY OF ESCANABA

2014-2015 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Informational Summary 2013-14	Informational Summary 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Revenue	718,406	802,514	975,000	1,000,000	950,000	(50,000)	-5.00%
Gain(Loss) On Equipment Disposal	1,269	1,721	4,800	1,000	1,000	0	0.00%
Interest Earnings	9,470	6,955	5,800	6,500	5,500	(1,000)	-15.38%
Gain/(Loss) on Investments	1,400	(6,926)	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	8,500	8,508	0	(8,508)	-100.00%
TOTAL REVENUES	730,545	804,264	994,100	1,016,008	956,500	(59,508)	-5.86%
EXPENDITURES							
Salaries and Fringe Benefits	146,544	142,918	174,500	180,000	185,000	5,000	2.78%
Operating Expenses	23,245	28,192	27,550	23,000	28,000	5,000	21.74%
Professional Services	1,400	4,121	1,600	1,500	1,600	100	6.67%
Insurance	23,647	23,245	21,500	21,000	19,000	(2,000)	-9.52%
Utilities	26,204	25,815	25,000	28,000	25,500	(2,500)	-8.93%
Equipment Maintenance	474,630	465,675	490,000	475,000	480,000	5,000	1.05%
Building Maintenance	13,138	11,659	15,000	15,000	15,000	0	0.00%
Equipment Rental	6,597	6,120	3,100	6,000	6,000	0	0.00%
Capital Outlay	11,519	824	2,000	0	0	0	0.00%
Depreciation Expense	308,132	292,813	280,000	305,000	250,000	(55,000)	-18.03%
Interest Expense	17,602	15,141	7,000	13,000	7,000	(6,000)	-46.15%
TOTAL EXPENSES	1,052,658	1,016,523	1,047,250	1,067,500	1,017,100	(50,400)	-4.72%
NET INCOME (LOSS)	(322,113)	(212,259)	(53,150)	(51,492)	(60,600)	(9,108)	17.69%

Capital additions for 2014-2015, 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

2014-2015 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2014-15

	<u>14/15</u> <u>Request</u>	<u>14/15</u> <u>Recommended</u>	<u>14/15</u> <u>Final</u>
Two (2) PS Patrol Cars	\$60,000	\$60,000	\$60,000
3/4 Ton 2WD Extended Chassis Cab W/Flat Bed (Replaces #26)	33,000	33,000	33,000
One Ton 4WD Pick-Up W/Plow & Flat Bed (Replaces #128)	40,000	40,000	40,000
Plow/Dump Truck W/Wing	160,000	0	0
CFA Fleet Maintenance Software Upgrade	14,500	14,500	14,500
Shop Lighting Upgrades	3,000	0	0
Commercial Truck Scanner	1,500	1,500	1,500
Auto Scanner Update	1,000	1,000	1,000
Shop Tools	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
TOTALS	<u>\$315,000</u>	<u>\$151,000</u>	<u>\$151,000</u>

CITY OF ESCANABA

2014-2015 Office Equipment Fund Workpaper

Fund Number 686

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Informational Summary 2013-14	Informational Summary 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Equipment Rental	58,128	32,760	20,600	19,650	15,800	(3,850)	-19.59%
Cable Franchise Fees	63,734	72,249	73,000	70,000	73,000	3,000	4.29%
Interest Earnings	1,359	2,222	2,800	2,000	3,400	1,400	70.00%
Gain/(Loss) on Investments	539	(1,021)	0	0	0	0	0.00%
TOTAL REVENUES	123,760	106,210	96,400	91,650	92,200	550	0.60%
EXPENSES							
Equipment Repair	4,369	3,407	9,000	10,500	9,750	(750)	-7.14%
Telephones/Internet	4,889	11,434	12,000	12,750	12,000	(750)	-5.88%
Miscellaneous	1,185	705	750	1,500	1,000	(500)	-33.33%
Provision for Depreciation	43,790	48,547	51,000	50,250	29,750	(20,500)	-40.80%
Transfer to General Fund	4,200	4,200	4,200	4,200	4,200	0	0.00%
Transfer to EBA Fund	17,400	0	0	0	0	0	0.00%
TOTAL EXPENSES	75,833	68,293	76,950	79,200	56,700	(22,500)	-28.41%
NET INCOME (LOSS)	47,927	37,917	19,450	12,450	35,500	23,050	185.14%

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

2014-2015 Office Equipment Fund Workpaper

Fund Number 686

CAPITAL PURCHASES SCHEDULE

SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2014-2015

	<u>14/15 Request</u>	<u>14/15 Recommended</u>	<u>14/15 Final</u>
BS&A Tax/Assessing Server	<u>\$7,100</u>	<u>\$7,100</u>	<u>\$7,100</u>
TOTALS	<u>\$7,100</u>	<u>\$7,100</u>	<u>\$7,100</u>

CITY OF ESCANABA

2014-2015 Parking Maintenance Fund Budget Request Workpaper

Fund Number **240**

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
D.D.A. Contractual Revenues	10,368	22,811	29,375	25,000	25,000	0	0.00%
Transfer from General Fund	10,590	16,024	18,350	22,500	18,000	(4,500)	-20.00%
Interest Earnings	(2)	1	0	0	0	0	0.00%
Transfer from Health/Dental Insurance Fund	0	0	480	481	0	(481)	-100.00%
Gain/(Loss) on Investments	(37)	3	0	0	0	0	0.00%
TOTAL REVENUES	20,919	38,839	48,205	47,981	43,000	(4,981)	-10.38%
<u>EXPENDITURES</u>							
D.D.A. Lots Expenses	10,368	23,160	29,375	25,000	25,000	0	0.00%
City Lots Expenses	10,592	16,025	18,350	22,500	18,000	(4,500)	-20.00%
TOTAL EXPENDITURES	20,960	39,185	47,725	47,500	43,000	(4,500)	-9.47%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(41)	(346)	480	481	0	(481)	-100.00%

FUND BALANCE

BEGINNING FUND BALANCE	963	922	576	1,056	1,537	481	45.55%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(41)	(346)	480	481	0	(481)	-100.00%
ENDING FUND BALANCE	922	576	1,056	1,537	1,537	0	0.00%

CITY OF ESCANABA

2014-2015 Risk Retention Fund Workpaper

Fund Number **699**

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Informational Summary 2013-14	Informational Summary 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	173,926	146,871	126,250	100,000	60,000	(40,000)	-40.00%
Stop Loss Recoveries	0	41,217	0	0	0	0	0.00%
Interest Earnings	6,870	6,805	6,000	7,500	6,000	(1,500)	-20.00%
Gain/(Loss) on Investments	146	(208)	0	0	0	0	0.00%
TOTAL REVENUES	180,942	194,685	132,250	107,500	66,000	(41,500)	-38.60%
EXPENSES							
Administrative Costs	400	400	500	1,000	1,000	0	0.00%
Insurance Costs	139,752	26,142	108,375	100,000	40,000	(60,000)	-60.00%
Claims	84,877	26,910	25,000	25,000	25,000	0	0.00%
TOTAL EXPENSES	225,029	53,452	133,875	126,000	66,000	(60,000)	-47.62%
NET INCOME (LOSS)	(44,087)	141,233	(1,625)	(18,500)	0	18,500	-100.00%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	105,598	61,511	202,744	202,744	184,244	(18,500)	-9.12%
NET INCOME (LOSS)	(44,087)	141,233	(1,625)	(18,500)	0	18,500	-100.00%
ENDING RETAINED EARNINGS	61,511	202,744	201,119	184,244	184,244	0	0.00%

CITY OF ESCANABA

2014-2015 Sanitary Landfill Fund Workpaper

Fund Number 777

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Utility Billings	201,475	201,959	202,500	202,500	202,500	0	0.00%
Penalties on Utility Collections	1,203	1,199	1,200	1,200	1,200	0	0.00%
Interest Earnings	657	828	200	500	200	(300)	-60.00%
Gain/(Loss) on Investments	268	(489)	0	0	0	0	0.00%
TOTAL REVENUES	203,603	203,497	203,900	204,200	203,900	(300)	-0.15%
<u>EXPENSES</u>							
Bad Debt Expense	157	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	203,500	203,000	203,500	203,500	203,500	0	0.00%
TOTAL EXPENSES	203,757	203,100	203,700	203,750	203,750	0	0.00%
NET INCOME (LOSS)	(154)	397	200	450	150	(300)	-66.67%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	20,985	20,831	21,228	21,228	21,678	450	2.12%
NET INCOME (LOSS)	(154)	397	200	450	150	(300)	-66.67%
ENDING RETAINED EARNINGS	20,831	21,228	21,428	21,678	21,828	150	0.69%

CITY OF ESCANABA

2014-2015 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance @ 6/30/13 \$2,264,465

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ 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	48,231	47,696	49,000	48,000	48,000	0	0.00%
Gain/(Loss) on Investments	7,924	(17,642)	0	0	0	0	0.00%
TOTAL REVENUES	56,155	30,054	49,000	48,000	48,000	0	0.00%
EXPENDITURES							
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Major Street Fund	0	(14,692)	0	0	0	0	0.00%
Transfer to Water Fund	0	0	0	0	0	0	0.00%
Administrative Costs	872	2,596	1,500	1,200	1,500	300	25.00%
TOTAL EXPENDITURES	872	(12,096)	1,500	1,200	1,500	300	25.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	55,283	42,150	47,500	46,800	46,500	(300)	-0.64%

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 @ 2/28/14	\$1,580,000
Anticipated Loans	0
Payments On Loans(3/14-6/14)	17,500
Interest Earnings	14,500
Available 6/30/14	\$1,612,000
Payments On Loans(7/14-6/15)	45,000
Interest Earnings	28,000
Available 6/30/15	\$1,685,000

CITY OF ESCANABA

2014-2015 Unemployment Compensation Fund Workpaper

Fund Number 722

<u>REVENUES</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimate 2013-14</u>	<u>Informational Summary 2013-14</u>	<u>Informational Summary 2014-15</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	4,919	5,191	5,400	5,000	5,400	400	8.00%
Gain/(Loss) on Investments	1,646	(3,635)	0	0	0	0	0.00%
TOTAL REVENUES	6,565	1,556	5,400	5,000	5,400	400	8.00%
<u>EXPENSES</u>							
Unemployment Benefits	11,253	714	5,000	10,000	5,000	(5,000)	-50.00%
Administrative Services	200	200	200	250	250	0	0.00%
TOTAL EXPENSES	11,453	914	5,200	10,250	5,250	(5,000)	-48.78%
NET INCOME (LOSS)	(4,888)	642	200	(5,250)	150	5,400	-102.86%

RETAINED EARNINGS

Beginning Retained Earnings	296,885	291,997	292,639	292,639	289,597	(3,042)	-1.04%
Net Income (Loss)	(4,888)	642	200	(5,250)	150	5,400	-102.86%
Ending Retained Earnings	291,997	292,639	292,839	287,389	289,747	2,358	0.82%

CITY OF ESCANABA

2014-2015 Workers Compensation Fund Workpaper

Fund Number 705

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Informational Summary 2013-14	Informational Summary 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Provision for Self-Insurance	0	0	116,000	115,000	120,000	5,000	4.35%
Interest Earnings	9,090	7,600	6,000	8,000	6,000	(2,000)	-25.00%
Gain/(Loss) on Investments	2,593	(6,676)	0	0	0	0	0.00%
TOTAL REVENUES	11,683	924	122,000	123,000	126,000	3,000	2.44%
EXPENSES							
Disability Benefits	57,739	71,243	60,000	100,000	75,000	(25,000)	-25.00%
Administrative & Preventive Services	17,331	28,515	22,000	25,000	20,000	(5,000)	-20.00%
Stop Loss Insurance	19,207	19,207	40,000	20,000	40,000	20,000	100.00%
TOTAL EXPENSES	94,277	118,965	122,000	145,000	135,000	(10,000)	-6.90%
NET INCOME (LOSS)	(82,594)	(118,041)	0	(22,000)	(9,000)	13,000	-59.09%

RETAINED EARNINGS

BEGINNING RETAINED EARNINGS	364,303	281,709	163,668	163,668	141,668	(22,000)	-13.44%
NET INCOME (LOSS)	(82,594)	(118,041)	0	(22,000)	(9,000)	13,000	-59.09%
ENDING RETAINED EARNINGS	281,709	163,668	163,668	141,668	132,668	(9,000)	-6.35%