

CITY OF ESCANABA

2018-2019 Brownfield Fund Budget Request Workpaper

Fund Number 262

<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>
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%
TOTAL REVENUES	53,460	52,482	52,500	52,500	48,000	(4,500)	-8.57%
<u>EXPENDITURES</u>							
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%
TOTAL EXPENDITURES	42,104	41,752	46,500	41,650	41,000	(650)	-1.56%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	11,356	10,730	6,000	10,850	7,000	(3,850)	-35.48%
<u>FUND BALANCE</u>							
BEGINNING FUND BALANCE	4,050	15,406	26,136	26,136	36,986	10,850	41.51%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	11,356	10,730	6,000	10,850	7,000	(3,850)	-35.48%
ENDING FUND BALANCE	15,406	26,136	32,136	36,986	43,986	7,000	18.93%

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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%
TOTAL REVENUES		744,326	811,832	848,212	827,892	843,395	15,503	1.87%
TOTAL EXPENDITURES		744,190	811,832	848,212	827,892	843,395	15,503	1.87%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		136	0	0	0	0	0	0.00%

FUND BALANCE

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

CITY OF ESCANABA

2018-2019 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request:									
Supervisory				75,713	77,216	77,216	77,216	1,503	1.89%
Dispatch Coordinator				48,664	49,792	49,792	49,792	1,128	2.32%
8 Full-time Dispatchers				356,468	360,962	360,962	360,962	4,494	1.26%
2 Part-time Dispatchers				36,211	39,537	39,537	39,537	3,326	9.19%
Shift Differential/Holiday/Premiums				6,385	6,473	6,473	6,473	88	1.38%
702 Salaries and Wages	444,474	490,161	523,441	523,441	533,980	533,980	533,980	10,539	2.01%
711 Overtime Wages	78,886	66,290	60,000	33,280	33,960	33,960	33,960	680	2.04%
712 Overhead on Salaries and Wages	122,675	147,476	144,588	144,588	144,664	144,664	144,664	76	0.05%
Health/Rx/Dental/Vision/Life Co-Pay				112,302	116,711	116,711	116,711	4,409	3.93%
713 Life & Hospital Insurance	82,146	93,922	101,583	101,583	104,991	104,991	104,991	3,408	3.35%
726 Supplies (Misc)	122	155	400	400	400	400	400	0	0.00%
LIEN Supplies				500	500	500	500	0	0.00%
Other				500	500	500	500	0	0.00%
727 Office Supplies	362	1,285	1,000	1,000	1,000	1,000	1,000	0	0.00%
Computer Supplies				400	400	400	400	0	0.00%
732 Office Expense	0	164	200	400	400	400	400	0	0.00%
744 Clothing Supplies	531	285	400	1,200	400	400	400	(800)	-66.67%
801 Professional Services	6	2,064	1,500	1,500	7,700	7,700	7,700	6,200	413.33%
850 Telephones	3,774	4,119	3,800	3,800	3,800	3,800	3,800	0	0.00%

CITY OF ESCANABA

2018-2019 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request									
860 City Training Funds				1,700	1,700	1,700	1,700	0	0.00%
860 Travel Expenses, Auto Allow	5,160	2,975	1,700	1,700	1,700	1,700	1,700	0	0.00%
900 Printing and Publishing	0	0	200	400	400	400	400	0	0.00%
931 Repairs to Structures	54	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				2,000	2,000	2,000	2,000	0	0.00%
932 Repairs to Equipment	178	1,176	4,400	4,400	4,400	4,400	4,400	0	0.00%
LEIN				1,600	1,000	1,000	1,000	(600)	-37.50%
800 MHz Microphone Fees @ \$200				0	0	0	0	0	0.00%
943 Rental of Equipment	0	0	0	1,600	1,000	1,000	1,000	(600)	-37.50%
958 Memberships & Dues	0	0	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	4,288	840	2,000	2,800	2,800	2,800	2,800	0	0.00%
Generator Switch				4,000	0	0	0	(4,000)	-100.00%
976 Cap Outlay-Building Improve	0	0	2,000	4,000	0	0	0	(4,000)	-100.00%
Dispatchers Chair				1,600	1,600	1,600	1,600	0	0.00%
977 Capital Outlay-Equipment	1,136	499	800	1,600	1,600	1,600	1,600	0	0.00%
979 Books, Magazines & Periodicals	398	421	0	0	0	0	0	0	0.00%
TOTAL ACTIVITY REQUEST	744,190	811,832	848,212	827,892	843,395	843,395	843,395	15,503	1.87%

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
REVENUES							
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%
TOTAL REVENUES	2,878	16,248	18,025	2,350	2,350	0	0.00%
EXPENDITURES							
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%
TOTAL EXPENDITURES	187,199	15,772	4,500	2,000	2,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(184,321)	476	13,525	350	350	0	0.00%
FUND BALANCE							
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%
ENDING FUND BALANCE	18,916	19,392	32,917	33,267	33,617	350	1.05%

CITY OF ESCANABA

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

Fund Number 285

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

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	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%
TOTAL REVENUES	32,509	(136)	4,200	3,500	4,000	500	14.29%
EXPENDITURES							
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%
TOTAL EXPENDITURES	1,836	1,420	1,500	1,500	1,500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	30,673	(1,556)	2,700	2,000	2,500	500	25.00%

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 @ 1/1/18	\$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>\$390,100</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%
TOTAL REVENUES	1,909	(335)	500	800	800	0	0.00%
<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%
TOTAL EXPENDITURES	110	825	46,070	100	100	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,799	(1,160)	(45,570)	700	700	0	0.00%
<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%
ENDING FUND BALANCE	48,078	46,918	1,348	47,618	2,048	(45,570)	-95.70%

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%
TOTAL REVENUES	43,081	(8,614)	12,500	20,000	18,000	(2,000)	-10.00%
EXPENDITURES							
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%
TOTAL EXPENDITURES	17,000	17,000	17,000	17,000	67,000	50,000	294.12%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	26,081	(25,614)	(4,500)	3,000	(49,000)	(52,000)	-1733.33%
FUND BALANCE							
BEGINNING FUND BALANCE	1,155,099	1,181,180	1,155,566	1,155,566	1,158,566	3,000	0.26%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	26,081	(25,614)	(4,500)	3,000	(49,000)	(52,000)	-1733.33%
ENDING FUND BALANCE	1,181,180	1,155,566	1,151,066	1,158,566	1,109,566	(49,000)	-4.23%

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

Fund Number

275

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

CITY OF ESCANABA

2018-2019 Grants Fund Budget Request Workpaper

Fund Number

275

Passport Grant - Marketplace Playground

	<u>2017-18 Budget</u>	<u>2017-18 Estimate</u>	<u>2018-19 Recommended</u>	<u>2018-19 Final</u>
Revenues:				
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>
Expenditures:				
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
REVENUES							
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%
TOTAL REVENUES	18,660	7,787	11,000	4,000	4,000	0	0.00%
EXPENDITURES							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	502	487	700	750	750	0	0.00%
TOTAL EXPENSES	502	487	700	750	750	0	0.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	18,158	7,300	10,300	3,250	3,250	0	0.00%
FUND BALANCE							
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

	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
REVENUES							
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%
TOTAL REVENUES	63,435	34,908	55,200	44,700	37,800	(6,900)	-15.44%
EXPENDITURES							
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%
TOTAL EXPENDITURES	84,768	117,561	97,600	238,350	240,100	1,750	0.73%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(21,333)	(82,653)	(42,400)	(193,650)	(202,300)	(8,650)	4.47%
FUND BALANCE							
BEGINNING FUND BALANCE	1,608,693	1,587,360	1,504,707	1,504,707	1,311,057	(193,650)	-12.87%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(21,333)	(82,653)	(42,400)	(193,650)	(202,300)	(8,650)	4.47%
ENDING FUND BALANCE	1,587,360	1,504,707	1,462,307	1,311,057	1,108,757	(202,300)	-15.43%

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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
REVENUES							
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%
TOTAL REVENUES	5,138	595	2,100	2,500	2,500	0	0.00%
EXPENDITURES							
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%
TOTAL EXPENDITURES	67	0	100	500	500	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	5,071	595	2,000	2,000	2,000	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 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
REVENUES							
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%
TOTAL REVENUES	923,736	935,587	987,600	933,000	948,000	15,000	1.61%
EXPENDITURES							
Salaries and Fringe Benefits	195,717	214,718	253,600	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%
TOTAL EXPENSES	959,277	1,029,410	923,310	988,987	996,850	7,863	0.80%
NET INCOME (LOSS)	(35,541)	(93,823)	64,290	(55,987)	(48,850)	7,137	-12.75%

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 Request</u>	<u>18/19 Recommended</u>	<u>18/19 Final</u>
Used Grader w/Wing (Replaces 74)	\$175,000	\$175,000	\$175,000
Spray Injection Patch Machine	50,000	50,000	50,000
Police Patrol Car (Replaces 232)	38,000	38,000	40,000
Police Patrol Car (Replaces 234)	38,000	0	40,000
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>8,000</u>
TOTALS	<u>\$814,000</u>	<u>\$306,000</u>	<u>\$313,000</u>

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
REVENUES							
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%
TOTAL REVENUES	101,115	91,529	179,244	90,650	210,725	120,075	132.46%
EXPENSES							
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%
TOTAL EXPENSES	73,157	74,197	95,400	113,900	153,200	39,300	34.50%
NET INCOME (LOSS)	27,958	17,332	83,844	(23,250)	57,525	80,775	347.42%

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	\$35,000	\$35,000
Computers/Upgrades to Windows 10	17,500	17,500	17,500
	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$52,500</u>	<u>\$52,500</u>	<u>\$52,500</u>

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>
REVENUES							
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%
TOTAL REVENUES	29,517	35,539	38,000	38,000	28,000	(10,000)	-26.32%
EXPENDITURES							
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%
TOTAL EXPENDITURES	29,913	35,809	38,000	38,000	28,000	(10,000)	-26.32%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(396)	(270)	0	0	0	0	0.00%
FUND BALANCE							
BEGINNING FUND BALANCE	721	325	55	55	55	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(396)	(270)	0	0	0	0	0.00%
ENDING FUND BALANCE	325	55	55	55	55	0	0.00%

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
REVENUES							
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%
TOTAL REVENUES	178,011	2,158,792	144,000	135,000	140,000	5,000	3.70%
EXPENSES							
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%
TOTAL EXPENSES	127,317	1,885,169	135,300	126,000	146,000	20,000	15.87%
NET INCOME (LOSS)	50,694	273,623	8,700	9,000	(6,000)	(15,000)	-166.67%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	303,563	354,257	627,880	627,880	636,880	9,000	1.43%
NET INCOME (LOSS)	50,694	273,623	8,700	9,000	(6,000)	(15,000)	-166.67%
ENDING RETAINED EARNINGS	354,257	627,880	636,580	636,880	630,880	(6,000)	-0.94%

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
REVENUES							
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%
TOTAL REVENUES	226,525	220,131	221,700	227,000	221,950	(5,050)	-2.22%
EXPENSES							
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	5,000	5,000	NEW
Transfers to General Fund	217,955	220,500	223,000	225,000	225,000	0	0.00%
TOTAL EXPENSES	218,065	222,667	223,150	225,100	230,150	5,050	2.24%
NET INCOME (LOSS)	8,460	(2,536)	(1,450)	1,900	(8,200)	(10,100)	-531.58%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	27,668	36,128	33,592	33,592	35,492	1,900	5.66%
NET INCOME (LOSS)	8,460	(2,536)	(1,450)	1,900	(8,200)	(10,100)	-531.58%
ENDING RETAINED EARNINGS	36,128	33,592	32,142	35,492	27,292	(8,200)	-23.10%

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%
TOTAL REVENUES	82,935	21,314	918,300	50,000	50,000	0	0.00%
EXPENDITURES							
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%
TOTAL EXPENDITURES	1,823	876,420	1,500	1,650	1,650	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	81,112	(855,106)	916,800	48,350	48,350	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 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	<u>\$1,558,152</u>

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
REVENUES							
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%
TOTAL REVENUES	11,328	(2,259)	2,900	5,300	5,000	(300)	-5.66%
EXPENSES							
Unemployment Benefits	7,894	724	2,000	2,000	2,000	0	0.00%
Administrative Services	220	175	175	250	250	0	0.00%
TOTAL EXPENSES	8,114	899	2,175	2,250	2,250	0	0.00%
NET INCOME (LOSS)	3,214	(3,158)	725	3,050	2,750	(300)	-9.84%
RETAINED EARNINGS							
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

	Actual 2016-16	Actual 2016-17	Estimate 2017-18	Informational Summary 2017-18	Informational Summary 2018-19	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
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%
TOTAL REVENUES	140,639	118,104	133,200	136,500	136,500	0	0.00%
EXPENSES							
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%
TOTAL EXPENSES	149,126	95,329	106,000	135,000	135,000	0	0.00%
NET INCOME (LOSS)	(8,487)	22,775	27,200	1,500	1,500	0	0.00%
RETAINED EARNINGS							
BEGINNING RETAINED EARNINGS	204,815	196,328	219,103	219,103	220,603	1,500	0.68%
NET INCOME (LOSS)	(8,487)	22,775	27,200	1,500	1,500	0	0.00%
ENDING RETAINED EARNINGS	196,328	219,103	246,303	220,603	222,103	1,500	0.68%

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