

**CITY OF ESCANABA**

**2020-2021 Brownfield Fund Budget Request Workpaper**

Fund Number **262**

<u>REVENUES</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Tax Increment Revenues (TIF)	48,669	48,743	49,650	42,000	50,000	8,000	19.05%
Interest Earnings	433	467	500	500	500	0	0.00%
Gain/(Loss) on Investments	(262)	1,425	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>48,840</b>	<b>50,635</b>	<b>50,150</b>	<b>42,500</b>	<b>50,500</b>	<b>8,000</b>	<b>18.82%</b>
<u>EXPENDITURES</u>							
Administrative Expenses	5,000	583	500	0	0	0	0.00%
Developer Repayments	42,520	43,949	49,650	42,000	50,000	8,000	19.05%
<b>TOTAL EXPENDITURES</b>	<b>47,520</b>	<b>44,532</b>	<b>50,150</b>	<b>42,000</b>	<b>50,000</b>	<b>8,000</b>	<b>19.05%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>1,320</b>	<b>6,103</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	26,137	27,457	33,560	33,560	34,060	500	1.49%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,320	6,103	0	500	500	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>27,457</b>	<b>33,560</b>	<b>33,560</b>	<b>34,060</b>	<b>34,560</b>	<b>500</b>	<b>1.47%</b>

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**CITY OF ESCANABA**

**2020-2021 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 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
266-000-634-001	DCCDA Administrative Services Fees	799,781	912,013	885,199	858,801	887,134	28,333	3.30%
266-000-665-000	Interest Earnings	391	0	0	0	0	0	0.00%
266-000-698-000	Gain/(Loss) on Sale of Investments	(271)	271	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>799,901</b>	<b>912,284</b>	<b>885,199</b>	<b>858,801</b>	<b>887,134</b>	<b>28,333</b>	<b>3.30%</b>
<b>TOTAL EXPENDITURES</b>		<b>800,031</b>	<b>912,286</b>	<b>885,199</b>	<b>858,801</b>	<b>887,134</b>	<b>28,333</b>	<b>3.30%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>(130)</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0.00%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	136	6	4	4	4	4	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(130)	(2)	0	0	(0)	(0)	(0)	0.00%
ENDING FUND BALANCE	6	4	4	4	4	4	(0)	0.00%

**CITY OF ESCANABA**

**2020-2021 D. C. Central Dispatch Authority Budget Request Workpaper**

**Fund Number                    266    Activity Number                    000**

	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>	<u>Request</u>	<u>Recommended</u>	<u>Final</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Description of Request</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>	<u>2020-21</u>	<u>Col. 7-Col. 4</u>	<u>Col. 7-Col. 4</u>
Supervisory				79,324	80,899	80,899	83,263	3,939	4.97%
Dispatch Coordinator				51,278	52,107	52,107	52,107	829	1.62%
8 Full-time Dispatchers				374,351	384,017	384,017	384,017	9,666	2.58%
2 Part-time Dispatchers				42,456	43,857	43,857	43,857	1,401	3.30%
Shift Differential/Holiday/Premiums				<u>6,563</u>	<u>6,655</u>	<u>6,655</u>	<u>6,655</u>	<u>92</u>	<u>1.40%</u>
702 Salaries and Wages	498,920	504,737	550,000	553,972	567,535	567,535	569,899	15,927	2.88%
711 Overtime Wages	57,877	77,942	75,000	34,630	35,310	35,310	35,310	680	1.96%
712 Overhead on Salaries and Wages	137,330	214,871	150,237	150,237	155,604	155,604	156,587	6,350	4.23%
Health/Rx/Dental/Vision/Life Co-Pay				112,809	118,986	118,986	118,986	6,177	5.48%
713 Life & Hospital Insurance	91,978	97,357	100,762	<u>100,762</u>	<u>106,138</u>	<u>106,138</u>	<u>106,138</u>	<u>(801)</u>	<u>6.65%</u>
726 Supplies (Misc)	513	496	200	400	400	400	400	0	0.00%
LIEN Supplies				500	500	500	500	0	0.00%
Other				<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
727 Office Supplies	704	632	700	1,000	1,000	1,000	1,000	0	0.00%
Computer Supplies				<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>0.00%</u>
732 Office Expense	590	60	200	400	400	400	400	0	0.00%
744 Clothing Supplies	540	336	300	400	400	400	400	0	0.00%
801 Professional Services	188	5,200	500	1,500	1,500	1,500	1,500	0	0.00%
850 Telephones	2,431	3,163	3,500	3,800	3,800	3,800	3,800	0	0.00%

# CITY OF ESCANABA

## 2020-2021 D. C. Central Dispatch Authority Budget Request Workpaper

Fund Number 266 Activity Number 000

Description of Request	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Budget 2019-20	Request 2020-21	Recommended 2020-21	Final 2020-21	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
City Training Funds				<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0	0.00%
860 Travel Expenses, Auto Allow	813	721	500	1,700	1,700	1,700	1,700	0	0.00%
900 Printing and Publishing	0	0	100	400	400	400	400	0	0.00%
931 Repairs to Structures	0	1,106	300	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				<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	0	0.00%
932 Repairs to Equipment	4,256	934	500	4,400	4,400	4,400	4,400	0	0.00%
LEIN				0	0	0	0	0	0.00%
800 MHz Microphone Fees @ \$200				0	0	0	0	0	0.00%
943 Rental of Equipment	0	0	0	0	0	0	0	0	0.00%
958 Memberships & Dues	400	200	700	200	200	200	200	0	0.00%
City Training Funds				<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	0	0.00%
960 Education & Training	515	2,200	100	2,800	2,800	2,800	2,800	0	0.00%
Generator Switch				0	0	0	0	0	0.00%
976 Cap Outlay-Building Improve	2,735	0	0	0	0	0	0	0	0.00%
Dispatchers Chair				<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	0	0.00%
977 Capital Outlay-Equipment	0	2,106	1,600	2,200	2,200	2,200	2,200	0	0.00%
979 Books, Magazines & Periodicals	241	225	0	0	0	0	0	0	0.00%
<b>TOTAL ACTIVITY REQUEST</b>	<b>800,031</b>	<b>912,286</b>	<b>885,199</b>	<b>858,801</b>	<b>883,787</b>	<b>883,787</b>	<b>887,134</b>	<b>28,333</b>	<b>3.30%</b>

**CITY OF ESCANABA**

**2020-2021 Drug Law Enforcement Fund Budget Request Workpaper**

Fund Number 265

<u>REVENUES</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
UPSET Forfeiture Proceeds	0	0	0	0	0	0	0.00%
Local Forfeiture Proceeds	19,544	249	1,000	2,000	2,000	0	0.00%
Interest Earnings	350	524	500	500	500	0	0.00%
Sale of Property	750	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(232)	1,540	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>20,412</b>	<b>2,313</b>	<b>1,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>
<u>EXPENDITURES</u>							
Transfers to UPSET	0	0	0	0	0	0	0.00%
City Expenditures	3,941	0	3,414	2,000	2,000	0	0.00%
Administrative Expenditures	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,941</b>	<b>0</b>	<b>3,414</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>16,471</b>	<b>2,313</b>	<b>(1,914)</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<u>FUND BALANCE</u>							
BEGINNING FUND BALANCE	19,393	35,864	38,177	38,177	38,677	500	1.31%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	16,471	2,313	(1,914)	500	500	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>35,864</b>	<b>38,177</b>	<b>36,263</b>	<b>38,677</b>	<b>39,177</b>	<b>500</b>	<b>1.29%</b>

**CITY OF ESCANABA**

2020-2021 E.D.A. Revolving Loan Fund Budget Request Workpaper

Fund Number 285

Fund Balance 06/30/19 **\$491,184**

REVENUES	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2019-20	Budget 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Interest Earnings	4,464	5,787	5,000	4,500	4,500	0	0.00%
Sale of Property	0	25,466	2,503	0	0	0	0.00%
Gain/(Loss) on Investments	(2,988)	17,418	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,476</b>	<b>48,671</b>	<b>7,503</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Administrative Costs	3,770	9,310	3,000	3,000	3,000	0	0.00%
Bad Debt Expense	0	(70,420)	0	0	0	0	0.00%
Refund to Federal Govt.	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,770</b>	<b>(61,110)</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(2,294)</b>	<b>109,781</b>	<b>4,503</b>	<b>1,500</b>	<b>1,500</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 1/1/20	\$477,000
Interest on Deposits	4,500
Est. Loan Collections(1/19-6/20)	0
Available 6/30/20	<u>\$481,500</u>
Est. Loan Collections(7/20-6/21)	0
Interest on Deposits	<u>4,500</u>
Available 6/30/21	<u><u>\$486,000</u></u>

# CITY OF ESCANABA

## 2020-2021 Farmers Home Grant Fund Budget Request Workpaper

Fund Number 288

	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2019-20	Budget 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	549	661	600	600	600	0	0.00%
Gain/(Loss) on Investments	(367)	2,016	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>182</b>	<b>2,677</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Administrative Expenses	70	76	115	100	120	20	20.00%
Downtown Marketplace Neighborhood Playground	0	0	41,408	0	0	0	0.00%
Contribution to Grants Fund	1,500	41,408	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,570</b>	<b>41,484</b>	<b>41,523</b>	<b>100</b>	<b>120</b>	<b>20</b>	<b>20.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(1,388)</b>	<b>(38,807)</b>	<b>(40,923)</b>	<b>500</b>	<b>480</b>	<b>(20)</b>	<b>-4.00%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	46,917	45,529	6,722	6,722	(34,201)	(40,923)	-608.79%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(1,388)	(38,807)	(40,923)	500	480	(20)	-4.00%
<b>ENDING FUND BALANCE</b>	<b>45,529</b>	<b>6,722</b>	<b>(34,201)</b>	<b>7,222</b>	<b>(33,721)</b>	<b>(40,943)</b>	<b>-566.92%</b>



**CITY OF ESCANABA**

**2020-2021 Gas Retirement Fund Budget Request Workpaper**

Fund Number

707

<u>REVENUES</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	13,515	16,866	17,000	17,000	17,000	0	0.00%
Gain/(Loss) on Investments	(9,044)	51,103	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>4,471</b>	<b>67,969</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>	<b>0.00%</b>
<u>EXPENDITURES</u>							
Transfer to Grants Fund	0	0	0	50,000	50,000	0	0.00%
Transfer to Local Street Fund	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>4,471</b>	<b>67,969</b>	<b>17,000</b>	<b>(33,000)</b>	<b>(33,000)</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING FUND BALANCE</b>	<b>1,155,566</b>	<b>1,160,037</b>	<b>1,228,006</b>	<b>1,228,006</b>	<b>1,195,006</b>	<b>(33,000)</b>	<b>-2.69%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>4,471</b>	<b>67,969</b>	<b>17,000</b>	<b>(33,000)</b>	<b>(33,000)</b>	<b>0</b>	<b>0.00%</b>
<b>ENDING FUND BALANCE</b>	<b>1,160,037</b>	<b>1,228,006</b>	<b>1,245,006</b>	<b>1,195,006</b>	<b>1,162,006</b>	<b>(33,000)</b>	<b>-2.76%</b>

**Calculation of Available Funds**

Cash Balance-1/1/20	\$1,183,000
Plus: Estimated Interest Earnings(1/1/20-6/30/20)	17,000
Less: Estimated Transfers	0
<b>Anticipated Cash Balance 6/30/20</b>	<b>\$1,200,000</b>
<b>Principal Amount Required by Election</b>	<b>(1,094,634)</b>
Plus: Estimated Interest Earnings(7/1/20-6/30/21)	17,000
Less: Transfer to Local Street Fund/Grants Fund	(50,000)
<b>Amount In Excess of Requirements</b>	<b>\$72,366</b>

**CITY OF ESCANABA**

**2020-2021 Grants Fund Budget Request Workpaper**

Fund Number

275

	<u>2019-20</u> <u>Budget</u>	<u>2019-20</u> <u>Estimate</u>	<u>2020-21</u> <u>Recommended</u>	<u>2020-21</u> <u>Final</u>
<b>DEQ Grant - Lead Service Line</b>				
Revenues:				
State Grant	\$0	\$160,500	\$0	\$0
Total Revenues	\$0	\$160,500	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$160,500	\$0	\$0
Total Expenditures	\$0	\$160,500	\$0	\$0
<b>CDBG Grant - Downtown Facades</b>				
Revenues:				
State Grant	\$0	\$230,000	\$0	\$0
Property Owner Share	\$0	\$230,000	\$0	\$0
Total Revenues	\$0	\$460,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$460,000	\$0	\$0
Total Expenditures	\$0	\$460,000	\$0	\$0
<b>MEDC Technical Assistance Grant</b>				
Revenues:				
State Grant	\$0	\$100,000	\$0	\$0
Total Revenues	\$0	\$100,000	\$0	\$0
Expenditures:				
Project Expenditures	\$0	\$100,000	\$0	\$0
Total Expenditures	\$0	\$100,000	\$0	\$0

**CITY OF ESCANABA**

**2020-2021 Housing Rehab Fund Budget Request Workpaper**

**Fund Number 274**

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
<b>REVENUES</b>							
Loan Repayments	8,000	0	0	0	0	0	0.00%
Interest Earnings	3,103	3,794	4,000	4,000	4,000	0	0.00%
Gain/(Loss) on Investments	-2,078	11,539	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>9,025</b>	<b>15,333</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Housing Rehabilitation	0	0	0	0	0	0	0.00%
Administration	1,683	385	530	450	525	75	16.67%
<b>TOTAL EXPENSES</b>	<b>1,683</b>	<b>385</b>	<b>530</b>	<b>450</b>	<b>525</b>	<b>75</b>	<b>16.67%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>7,342</b>	<b>14,948</b>	<b>3,470</b>	<b>3,550</b>	<b>3,475</b>	<b>-75</b>	<b>-2.11%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING RETAINED EARNINGS</b>	<b>253,957</b>	<b>261,299</b>	<b>276,247</b>	<b>276,247</b>	<b>279,797</b>	<b>3,550</b>	<b>1.29%</b>
<b>NET INCOME (LOSS)</b>	<b>7,342</b>	<b>14,948</b>	<b>3,470</b>	<b>3,550</b>	<b>3,475</b>	<b>-75</b>	<b>-2.11%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>261,299</b>	<b>276,247</b>	<b>279,717</b>	<b>279,797</b>	<b>283,272</b>	<b>3,475</b>	<b>1.24%</b>

# CITY OF ESCANABA

## 2020-2021 Land Development Fund Budget Request Workpaper

Fund Number . 513

REVENUES	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2019-20	Budget 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Grant Revenue	2,500	500	0	0	0	0	0.00%
Land Sales/Rent Income	25,000	24,501	10,016	0	12	12	NEW
Timber/Sand Sales (Net)	2,796	567	0	0	0	0	0.00%
Interest Earnings	22,364	24,328	27,500	27,500	27,500	0	0.00%
Property Owner's Share of Special Assessment	9,942	9,469	7,400	7,400	6,990	(410)	-5.54%
Gain/(Loss) on Investments	(9,948)	53,265	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>52,654</b>	<b>112,630</b>	<b>44,916</b>	<b>34,900</b>	<b>34,502</b>	<b>(398)</b>	<b>-1.14%</b>
<b>EXPENDITURES</b>							
Professional Services	1,630	1,800	1,000	1,000	1,000	0	0.00%
Property Taxes	4,601	4,621	5,000	5,000	5,000	0	0.00%
Property Improvements	4,524	982	10,000	10,000	10,000	0	0.00%
Improvements to Ski / Hiking Trails	1,277	5,116	1,500	1,500	1,500	0	0.00%
Professional Services - Superior Trade Zone	10,000	5,000	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	29,500	29,500	29,500	0	0.00%
Transfer to Marina Fund	0	18,398	131,610	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>82,032</b>	<b>95,917</b>	<b>248,610</b>	<b>117,000</b>	<b>117,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(29,378)</b>	<b>16,713</b>	<b>(203,694)</b>	<b>(82,100)</b>	<b>(82,498)</b>	<b>(398)</b>	<b>0.48%</b>
<b>FUND BALANCE</b>							
<b>BEGINNING FUND BALANCE</b>	<b>1,504,707</b>	<b>1,475,329</b>	<b>1,492,042</b>	<b>1,492,042</b>	<b>1,409,942</b>	<b>(82,100)</b>	<b>-5.50%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(29,378)</b>	<b>16,713</b>	<b>(203,694)</b>	<b>(82,100)</b>	<b>(82,498)</b>	<b>(398)</b>	<b>0.48%</b>
<b>ENDING FUND BALANCE</b>	<b>1,475,329</b>	<b>1,492,042</b>	<b>1,288,348</b>	<b>1,409,942</b>	<b>1,327,444</b>	<b>(82,498)</b>	<b>-5.85%</b>

**CITY OF ESCANABA**

2020-2021 M.S.C. Revolving Loan Fund Budget Request Workpaper

Fund Number 290

Fund Balance 06/30/19 \$61,164

REVENUES	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2019-20	Budget 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Interest Earnings	2,225	1,244	2,300	2,500	1,000	(1,500)	-60.00%
Gain/(Loss) on Investments	(869)	2,264	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,356</b>	<b>3,508</b>	<b>2,300</b>	<b>2,500</b>	<b>1,000</b>	<b>(1,500)</b>	<b>-60.00%</b>
<b>EXPENDITURES</b>							
Administrative Costs	0	0	0	500	0	(500)	-100.00%
Bad Debt Expense	0	0	0	0	0	0	0.00%
Transfer to Northern Initiatives (Based on State directive)	0	81,879	0	0	0	0	0.00%
Transfer to Grants Fund	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>81,879</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>(500)</b>	<b>-100.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>1,356</b>	<b>(78,371)</b>	<b>2,300</b>	<b>2,000</b>	<b>1,000</b>	<b>(1,000)</b>	<b>-50.00%</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 1/1/20	\$61,250
Payments On Loans(1/20-6/20)	3,000
Interest Earnings	300
Available 6/30/20	\$64,550
Payments On Loans(7/20-6/21)	6,000
Interest Earnings	600
Available 6/30/21	\$71,150

# CITY OF ESCANABA

## 2020-2021 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Informational Summary 2019-20	Informational Summary 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Equipment Revenue	986,724	999,390	1,150,000	1,050,000	1,200,000	150,000	14.29%
Gain(Loss) On Equipment Disposal	(11,117)	892	48,000	0	0	0	0.00%
Interest Earnings	5,475	4,318	5,000	5,000	5,000	0	0.00%
Gain/(Loss) on Investments	(3,724)	14,492	0	0	0	0	0.00%
Miscellaneous	30,000	0	38,125	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,007,358</b>	<b>1,019,092</b>	<b>1,241,125</b>	<b>1,055,000</b>	<b>1,205,000</b>	<b>150,000</b>	<b>14.22%</b>
<b>EXPENDITURES</b>							
Salaries and Fringe Benefits	238,828	396,074	198,200	240,000	220,000	(20,000)	-8.33%
Operating Expenses	32,202	26,269	32,350	30,000	30,000	0	0.00%
Professional Services	910	975	1,505	1,500	1,500	0	0.00%
Insurance	29,617	23,657	24,100	30,000	30,000	0	0.00%
Utilities	26,921	30,099	30,000	28,000	28,000	0	0.00%
Equipment Maintenance	472,309	581,930	472,000	500,000	500,000	0	0.00%
Building Maintenance	24,400	14,273	15,000	15,000	18,000	3,000	20.00%
Equipment Rental	1,954	3,326	4,500	3,000	4,000	1,000	33.33%
Capital Outlay	6,820	3,591	4,000	8,250	16,000	7,750	93.94%
Depreciation Expense	157,204	169,837	217,000	205,000	220,000	15,000	7.32%
Interest Expense	5,279	4,855	4,400	4,400	3,925	(475)	-10.80%
<b>TOTAL EXPENSES</b>	<b>996,444</b>	<b>1,254,886</b>	<b>1,003,055</b>	<b>1,065,150</b>	<b>1,071,425</b>	<b>6,275</b>	<b>0.59%</b>
<b>NET INCOME (LOSS)</b>	<b>10,914</b>	<b>(235,794)</b>	<b>238,070</b>	<b>(10,150)</b>	<b>133,575</b>	<b>143,725</b>	<b>-1416.01%</b>

Capital additions for 2020-2021, 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**

2020-2021 Motor Vehicle and Equipment Fund Workpaper

Fund Number 641

**CAPITAL PURCHASES SCHEDULE**

**SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2020-21**

	<u>2020/21 Request</u>	<u>2020/21 Recommended</u>	<u>2020/21 Final</u>
Police Patrol Vehicle	\$45,000	\$45,000	\$45,000
3/4 Ton 2WD Pickup w/Flatbed (Recreation)	\$35,000	\$35,000	\$35,000
3/4 Ton 2WD Pickup w/Flatbed (DPW)	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
TOTALS	<u>\$115,000</u>	<u>\$115,000</u>	<u>\$115,000</u>

# CITY OF ESCANABA

## 2020-2021 Office Equipment Fund Workpaper

Fund Number 686

	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Informational Summary 2019-20	Informational Summary 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Equipment Rental	9,743	9,828	24,660	16,560	31,332	14,772	89.20%
Cable Franchise Fees	168,309	197,936	195,000	198,000	195,000	(3,000)	-1.52%
Interest Earnings	4,297	6,314	5,000	5,000	5,000	0	0.00%
Gain/(Loss) on Investments	(2,889)	18,634	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>179,460</b>	<b>232,712</b>	<b>224,660</b>	<b>219,560</b>	<b>231,332</b>	<b>11,772</b>	<b>5.36%</b>
<b>EXPENSES</b>							
Equipment Repair	17,936	43,252	10,000	10,000	10,000	0	0.00%
Telephones/Internet	9,997	8,017	7,000	10,000	10,000	0	0.00%
Professional Services	0	0	70,000	30,000	55,000	25,000	83.33%
Miscellaneous	339	4,781	300	6,000	6,000	0	0.00%
Provision for Depreciation	23,615	20,724	40,400	29,000	47,825	18,825	64.91%
Transfer to General Fund	51,900	79,700	39,200	39,200	39,200	0	0.00%
Transfer to EBA Fund	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENSES</b>	<b>103,787</b>	<b>156,474</b>	<b>166,900</b>	<b>124,200</b>	<b>168,025</b>	<b>43,825</b>	<b>35.29%</b>
<b>NET INCOME (LOSS)</b>	<b>75,673</b>	<b>76,238</b>	<b>57,760</b>	<b>95,360</b>	<b>63,307</b>	<b>(32,053)</b>	<b>-33.61%</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 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**

2020-2021 Office Equipment Fund Budget Request Workpaper

Fund Number 686

**CAPITAL PURCHASES SCHEDULE**

**SCHEDULE OF EQUIPMENT PURCHASES FOR FISCAL YEAR 2020-2021**

	<u>2020/21 Request</u>	<u>2020/21 Recommended</u>	<u>2020/21 Final</u>
Network Switches	\$10,000	\$10,000	\$10,000
Council Chambers Camera System	25,000	25,000	25,000
BS&A Software	102,425	102,425	102,425
Zoning Software	0	0	35,500
MS Office Upgrade	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>TOTALS</b>	<b><u>\$162,425</u></b>	<b><u>\$162,425</u></b>	<b><u>\$197,925</u></b>

**CITY OF ESCANABA**

**2020-2021 Parking Maintenance Fund Budget Request Workpaper**

Fund Number **240**

<u>REVENUES</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
D.D.A. Contractual Revenues	15,203	14,254	15,000	18,000	15,000	(3,000)	-16.67%
Transfer from General Fund	18,174	16,074	20,000	20,000	20,000	0	0.00%
Interest Earnings	(1)	34	0	0	0	0	0.00%
Gain/(Loss) on Investments	1	84	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>33,377</b>	<b>30,446</b>	<b>35,000</b>	<b>38,000</b>	<b>35,000</b>	<b>(3,000)</b>	<b>-7.89%</b>
<u>EXPENDITURES</u>							
D.D.A. Lots Expenses	15,203	14,254	15,000	18,000	15,000	(3,000)	-16.67%
City Lots Expenses	18,174	16,074	20,000	20,000	20,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>33,377</b>	<b>30,328</b>	<b>35,000</b>	<b>38,000</b>	<b>35,000</b>	<b>(3,000)</b>	<b>-7.89%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>118</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>56</b>	<b>56</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>ENDING FUND BALANCE</b>	<b>56</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>0</b>	<b>0.00%</b>

# CITY OF ESCANABA

2020-2021 Risk Retention Fund Workpaper

Fund Number 699

	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Informational Summary 2019-20	Informational Summary 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Provision for Self-Insurance	126,962	111,740	115,500	130,000	130,000	0	0.00%
Stop Loss Recoveries	11,428	60,673	25,000	0	0	0	0.00%
Interest Earnings	19,312	21,336	17,500	10,000	15,000	5,000	50.00%
Gain/(Loss) on Investments	(77)	640	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>157,625</b>	<b>194,389</b>	<b>158,000</b>	<b>140,000</b>	<b>145,000</b>	<b>5,000</b>	<b>3.57%</b>
<b>EXPENSES</b>							
Administrative Costs	300	343	600	1,000	1,000	0	0.00%
Insurance Costs	117,451	87,208	115,300	120,000	120,000	0	0.00%
Claims	25,837	247,781	25,000	25,000	25,000	0	0.00%
<b>TOTAL EXPENSES</b>	<b>143,588</b>	<b>335,332</b>	<b>140,900</b>	<b>146,000</b>	<b>146,000</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCOME (LOSS)</b>	<b>14,037</b>	<b>(140,943)</b>	<b>17,100</b>	<b>(6,000)</b>	<b>(1,000)</b>	<b>5,000</b>	<b>-83.33%</b>
<b>RETAINED EARNINGS</b>							
<b>BEGINNING RETAINED EARNINGS</b>	<b>627,879</b>	<b>641,916</b>	<b>500,973</b>	<b>500,973</b>	<b>494,973</b>	<b>(6,000)</b>	<b>-1.20%</b>
<b>NET INCOME (LOSS)</b>	<b>14,037</b>	<b>(140,943)</b>	<b>17,100</b>	<b>(6,000)</b>	<b>(1,000)</b>	<b>5,000</b>	<b>-83.33%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>641,916</b>	<b>500,973</b>	<b>518,073</b>	<b>494,973</b>	<b>493,973</b>	<b>(1,000)</b>	<b>-0.20%</b>

**CITY OF ESCANABA**

**2020-2021 Sanitary Landfill Fund Workpaper**

**Fund Number 777**

<u>REVENUES</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Estimate 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Utility Billings	221,013	218,561	220,000	220,000	220,000	0	0.00%
Penalties on Utility Collections	1,274	1,201	1,200	1,200	1,200	0	0.00%
Interest Earnings	1,172	312	750	1,000	750	(250)	-25.00%
Gain/(Loss) on Investments	(814)	1,593	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>222,645</b>	<b>221,667</b>	<b>221,950</b>	<b>222,200</b>	<b>221,950</b>	<b>(250)</b>	<b>-0.11%</b>
<u>EXPENSES</u>							
Bad Debt Expense	0	24	0	0	0	0	0.00%
Administrative Expenses	70	75	150	150	150	0	0.00%
City-Wide Clean-Up (Landfill Fees)	0	2,575	0	0	5,000	5,000	NEW
Transfers to General Fund	218,095	200,938	230,000	235,000	235,000	0	0.00%
<b>TOTAL EXPENSES</b>	<b>218,165</b>	<b>203,612</b>	<b>230,150</b>	<b>235,150</b>	<b>240,150</b>	<b>5,000</b>	<b>2.13%</b>
<b>NET INCOME (LOSS)</b>	<b>4,480</b>	<b>18,055</b>	<b>(8,200)</b>	<b>(12,950)</b>	<b>(18,200)</b>	<b>(5,250)</b>	<b>40.54%</b>
<u>RETAINED EARNINGS</u>							
BEGINNING RETAINED EARNINGS	33,592	38,072	56,127	56,127	43,177	(12,950)	-23.07%
NET INCOME (LOSS)	4,480	18,055	(8,200)	(12,950)	(18,200)	(5,250)	40.54%
ENDING RETAINED EARNINGS	38,072	56,127	47,927	43,177	24,977	(18,200)	-42.15%

**CITY OF ESCANABA**

2020-2021 U.D.A.G. Revolving Loan Fund Budget Request Workpaper

Fund Number 278

Fund Balance 06/30/19 **\$2,574,159**

REVENUES	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2019-20	Budget 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
Cash Flow Receipt Payment	0	0	0	0	0	0	0.00%
Interest Earnings	49,993	53,297	50,000	50,000	50,000	0	0.00%
Property Owner's Share of Special Assessment	875,000	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(8,225)	81,790	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>916,768</b>	<b>135,087</b>	<b>50,000</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	0	0	0	0	0	0.00%
Administrative Costs	1,398	1,515	1,800	1,650	1,650	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>1,398</b>	<b>1,515</b>	<b>1,800</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>915,370</b>	<b>133,572</b>	<b>48,200</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 12/31/19	\$2,575,000
Anticipated Loans	0
Payments On Loans(1/20-6/20)	63,270
Interest Earnings	50,000
Available 6/30/20	\$2,688,270
Loans/Transfers to Other Funds	0
Payments On Loans/S.A. (7/20-6/21)	66,000
Interest Earnings	50,000
Available 6/30/21	\$2,804,270

**CITY OF ESCANABA**

**2020-2021 Unemployment Compensation Fund Workpaper**

Fund Number

722

	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Informational Summary 2019-20	Informational Summary 2020-21	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	3,364	4,392	4,000	5,000	5,000	0	0.00%
Gain/(Loss) on Investments	(2,376)	13,329	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>988</b>	<b>17,721</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>							
Unemployment Benefits	0	0	0	2,000	2,000	0	0.00%
Administrative Services	175	174	270	300	300	0	0.00%
<b>TOTAL EXPENSES</b>	<b>175</b>	<b>174</b>	<b>270</b>	<b>2,300</b>	<b>2,300</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCOME (LOSS)</b>	<b>813</b>	<b>17,547</b>	<b>3,730</b>	<b>2,700</b>	<b>2,700</b>	<b>0</b>	<b>0.00%</b>
<b>RETAINED EARNINGS</b>							
Beginning Retained Earnings	301,426	302,239	319,786	319,786	322,486	2,700	0.84%
Net Income (Loss)	813	17,547	3,730	2,700	2,700	0	0.00%
<b>Ending Retained Earnings</b>	<b>302,239</b>	<b>319,786</b>	<b>323,516</b>	<b>322,486</b>	<b>325,186</b>	<b>2,700</b>	<b>0.84%</b>

**CITY OF ESCANABA**

**2020-2021 Workers Compensation Fund Workpaper**

Fund Number 705

	Actual <u>2017-18</u>	Actual <u>2018-19</u>	Estimate <u>2019-20</u>	Informational Summary <u>2019-20</u>	Informational Summary <u>2020-21</u>	\$ Change <u>Col. 5-Col. 4</u>	% Change <u>Col. 5-Col. 4</u>
<b>REVENUES</b>							
Provision for Self-Insurance	127,328	120,074	110,000	130,000	125,000	(5,000)	-3.85%
Interest Earnings	4,558	6,662	5,000	6,000	6,000	0	0.00%
Gain/(Loss) on Investments	(3,100)	19,712	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>128,786</b>	<b>146,448</b>	<b>115,000</b>	<b>136,000</b>	<b>131,000</b>	<b>(5,000)</b>	<b>-3.68%</b>
<b>EXPENSES</b>							
Disability Benefits	17,750	126,429	80,000	60,000	60,000	0	0.00%
Administrative & Preventive Services	16,339	22,883	35,000	25,000	35,000	10,000	40.00%
Stop Loss Insurance	50,738	52,778	55,000	50,000	55,000	5,000	10.00%
<b>TOTAL EXPENSES</b>	<b>84,827</b>	<b>202,090</b>	<b>170,000</b>	<b>135,000</b>	<b>150,000</b>	<b>15,000</b>	<b>11.11%</b>
<b>NET INCOME (LOSS)</b>	<b>43,959</b>	<b>(55,642)</b>	<b>(55,000)</b>	<b>1,000</b>	<b>(19,000)</b>	<b>(20,000)</b>	<b>-2000.00%</b>
<b>RETAINED EARNINGS</b>							
<b>BEGINNING RETAINED EARNINGS</b>	<b>219,103</b>	<b>263,062</b>	<b>207,420</b>	<b>207,420</b>	<b>208,420</b>	<b>1,000</b>	<b>0.48%</b>
<b>NET INCOME (LOSS)</b>	<b>43,959</b>	<b>(55,642)</b>	<b>(55,000)</b>	<b>1,000</b>	<b>(19,000)</b>	<b>(20,000)</b>	<b>-2000.00%</b>
<b>ENDING RETAINED EARNINGS</b>	<b>263,062</b>	<b>207,420</b>	<b>152,420</b>	<b>208,420</b>	<b>189,420</b>	<b>(19,000)</b>	<b>-9.12%</b>

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