

**CITY OF ESCANABA**

**2017-2018 Library Fund Budget Request Workpaper**

Fund Number **268**

**LIBRARY FUND-ESTIMATED REVENUES AND FUND BALANCE**

REVENUES		Actual	Actual	Estimate	Budget	Budget	\$ Change	% Change
Account Number	Revenue Source	2015-16	2016-17	2017-18	2017-18	2018-19	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	0	1,699		0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	16,891	16,895	18,400	15,500	17,000	1,500	9.68%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	99,430	232,678	121,350	100,000	100,000	0	0.00%
268-000-658-000	Fines and Fees	17,403	18,283	17,000	18,000	18,000	0	0.00%
268-000-665-000	Interest Earnings	2,695	3,352	3,500	1,750	1,750	0	0.00%
268-000-675-000	Private Donations	10,905	12,320	12,000	0	0	0	0.00%
268-000-694-000	Miscellaneous Income	295	172	0	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	3,097	-4,478	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	398,680	400,000	400,000	400,000	400,000	0	0.00%
268-000-699-701	Transfer From Health/Dental Insurance Fund	0	0		0	0	0	0.00%
<b>TOTAL REVENUES</b>		<b>549,396</b>	<b>680,921</b>	<b>572,250</b>	<b>535,250</b>	<b>536,750</b>	<b>1,500</b>	<b>0.28%</b>
<b>TOTAL EXPENDITURES</b>		<b>546,983</b>	<b>571,433</b>	<b>567,956</b>	<b>573,129</b>	<b>585,661</b>	<b>12,532</b>	<b>2.19%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>2,413</b>	<b>109,488</b>	<b>4,294</b>	<b>(37,879)</b>	<b>(48,911)</b>	<b>(11,032)</b>	<b>29.12%</b>
FUND BALANCE								
<b>BEGINNING FUND BALANCE</b>		<b>108,073</b>	<b>110,486</b>	<b>219,974</b>	<b>219,974</b>	<b>182,095</b>	<b>(37,879)</b>	<b>-17.22%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>2,413</b>	<b>109,488</b>	<b>4,294</b>	<b>(37,879)</b>	<b>(48,911)</b>	<b>(11,032)</b>	<b>29.12%</b>
<b>ENDING FUND BALANCE</b>		<b>110,486</b>	<b>219,974</b>	<b>224,268</b>	<b>182,095</b>	<b>133,184</b>	<b>(48,911)</b>	<b>-26.86%</b>

# CITY OF ESCANABA

## 2018-2019 Library Fund Budget Request Workpaper

Fund Number

268

Activity Number

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	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Description of Request									
Head Librarian				66,619	67,929	67,929		1,310	1.97%
Children's Librarian				40,112	40,902	40,902		790	1.97%
Reference Librarian				45,024	45,918	45,918		894	1.99%
2 Library Assistants				71,404	72,590	72,590		1,186	1.66%
2 Part-Time Library Assistants II				31,875	30,631	30,631		(1,244)	-3.90%
2 Part-Time Library Assistants I				23,818	23,916	23,916		98	0.41%
1 Pages				7,679	10,368	10,368		2,689	35.01%
702 Salaries and Wages	271,489	275,282	281,348	286,531	292,254	292,254		5,723	2.00%
711 Overtime Wages	0	258	0	0	0	0		0	0.00%
712 Overhead on Salaries and Wages	75,097	82,752	74,453	74,453	78,271	78,271		3,818	5.13%
Health/Rx/Dental/Vision/Life Co-Pay				88,985	88,504	88,504		(481)	-0.54%
713 Life & Hospital Insurance	67,196	71,125	73,920	(15,065) 73,920	(15,236) 73,268	(15,236) 73,268		(171) (652)	1.14% -0.88%
726 Supplies(Misc)	567	522	1,000	600	600	600		0	0.00%
Book Processing Materials				6,000	6,000	6,000		0	0.00%
Postage				500	500	500		0	0.00%
727 Office Supplies	6,209	6,349	6,500	6,500	6,500	6,500		0	0.00%
Delivery Service (Michigan Library Consortium)				2,410	2,482	2,482		72	2.99%
UPRLC (Dynix)				18,928	18,887	18,887		(41)	-0.22%
Superiorland Co-op				7,677	9,402	9,402		1,725	22.47%
Collection Agency				1,000	1,000	1,000		0	0.00%
Audit				450	350	350		(100)	-22.22%
801 Professional Services	31,558	37,656	31,838	30,465	32,121	32,121		1,656	5.44%
Regular				1,750	1,800	1,800		50	2.86%
Internet Connection (U of M/Merit)				1,500	1,500	1,500		0	0.00%
850 Telephones	2,655	3,815	3,862	3,250	3,300	3,300		50	1.54%
860 Travel Expenses, Auto Allow	451	415	350	500	500	500		0	0.00%

# CITY OF ESCANABA

## 2018-2019 Library Fund Budget Request Workpaper

Fund Number		268		Activity Number		000			
Description of Request	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Budget 2017-18	Request 2018-19	Recommended 2018-19	Final 2018-19	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
885 Public Relations-NEA Reading Grant	0	0	0	0	0	0	0	0	0.00%
900 Printing and Publishing	0	0	0	0	0	0	0	0	0.00%
910 Insurance & Bonds	193	302	225	225	225	225	0	0	0.00%
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%
932 Microfilm Maintenance Agreement Repair to Equipment	1,369	1,657	0	<u>1,344</u> 1,344	<u>0</u> 0	<u>0</u> 0		(1,344) (1,344)	-100.00% -100.00%
942 Rental of Building/Offices	51,996	51,996	51,996	51,996	51,996	51,996	0	0	0.00%
943 Rental of Equipment	1,058	2,110	1,176	1,900	1,176	1,176	(724)		-38.11%
958 ALA Membership Upper Peninsula Region of Library Cooperation Memberships & Dues	205	249	250	205 <u>40</u> 245	210 <u>40</u> 250	210 <u>40</u> 250		5 0 5	2.44% 0.00% 2.04%
960 Regular Education & Training	40	130	110	<u>200</u> 200	<u>200</u> 200	<u>200</u> 200	0	0	0.00% 0.00%
976 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0	0.00%
977 Computer Upgrades/Replacements Capital Outlay-Equipment	625	0	928	<u>1,000</u> 1,000	<u>5,000</u> 5,000	<u>5,000</u> 5,000		4,000 4,000	400.00% 400.00%
979 Books/Subscriptions Books, Magazines & Periodicals	36,275	37,073	40,000	<u>40,000</u> 40,000	<u>40,000</u> 40,000	<u>40,000</u> 40,000		0 0	0.00% 0.00%
<b>TOTAL ACTIVITY REQUEST</b>	<b>546,983</b>	<b>571,433</b>	<b>567,956</b>	<b>573,129</b>	<b>585,661</b>	<b>585,661</b>		<b>12,532</b>	<b>2.19%</b>

**CITY OF ESCANABA**

**2018-2019 Bezold Trust Fund Budget Request Workpaper**

**Fund Number 703**

	<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>							
Interest Earnings	4,650	5,264	3,500	4,500	4,500	0	0.00%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	4,985	-7,180	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>9,635</b>	<b>-1,916</b>	<b>3,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Qualified Expenditures	3,131	2,753	3,000	10,000	10,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,131</b>	<b>2,753</b>	<b>3,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>6,504</b>	<b>(4,669)</b>	<b>500</b>	<b>(5,500)</b>	<b>(5,500)</b>	<b>0</b>	<b>0.00%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	260,275	266,779	262,110	262,110	256,610	(5,500)	-2.10%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	6,504	(4,669)	500	(5,500)	(5,500)	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>266,779</b>	<b>262,110</b>	<b>262,610</b>	<b>256,610</b>	<b>251,110</b>	<b>(5,500)</b>	<b>-2.14%</b>