

CITY OF ESCANABA

2018-2019 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%
TOTAL REVENUES		549,396	680,921	572,250	535,250	536,750	1,500	0.28%
TOTAL EXPENDITURES		546,983	571,433	567,956	573,129	585,661	12,532	2.19%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		2,413	109,488	4,294	(37,879)	(48,911)	(11,032)	29.12%
FUND BALANCE								
BEGINNING FUND BALANCE		108,073	110,486	219,974	219,974	182,095	(37,879)	-17.22%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		2,413	109,488	4,294	(37,879)	(48,911)	(11,032)	29.12%
ENDING FUND BALANCE		110,486	219,974	224,268	182,095	133,184	(48,911)	-26.86%

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

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Fund Number **268** Activity Number **000**

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Estimated</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Request</u> <u>2018-19</u>	<u>Recommended</u> <u>2018-19</u>	<u>Final</u> <u>2018-19</u>	<u>\$ Change</u> <u>Col. 7-Col. 4</u>	<u>% Change</u> <u>Col. 7-Col. 4</u>
885	0	0	0	0	0	0	0	0	0.00%
900	0	0	0	0	0	0	0	0	0.00%
910	193	302	225	225	225	225	225	0	0.00%
931	0	0	0	0	0	0	0	0	0.00%
932	1,369	1,657	0	<u>1,344</u> 1,344	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>(1,344)</u> (1,344)	<u>-100.00%</u> -100.00%
942	51,996	51,996	51,996	51,996	51,996	51,996	51,996	0	0.00%
943	1,058	2,110	1,176	1,900	1,176	1,176	1,176	(724)	-38.11%
958	205	249	250	205 <u>40</u> 245	210 <u>40</u> 250	210 <u>40</u> 250	210 <u>40</u> 250	5 <u>0</u> 5	2.44% 0.00% 2.04%
960	40	130	110	<u>200</u> 200	<u>200</u> 200	<u>200</u> 200	<u>200</u> 200	<u>0</u> 0	<u>0.00%</u> 0.00%
976	0	0	0	0	0	0	0	0	0.00%
977	625	0	928	<u>1,000</u> 1,000	<u>5,000</u> 5,000	<u>5,000</u> 5,000	<u>5,000</u> 5,000	<u>4,000</u> 4,000	<u>400.00%</u> 400.00%
979	36,275	37,073	40,000	<u>40,000</u> 40,000	<u>40,000</u> 40,000	<u>40,000</u> 40,000	<u>40,000</u> 40,000	<u>0</u> 0	<u>0.00%</u> 0.00%
TOTAL ACTIVITY REQUEST	546,983	571,433	567,956	573,129	585,661	585,661	585,661	12,532	2.19%

CITY OF ESCANABA

2018-2019 Bezold Trust Fund Budget Request Workpaper

Fund Number 703

<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	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%
TOTAL REVENUES	9,635	(1,916)	3,500	4,500	4,500	0	0.00%
<u>EXPENDITURES</u>							
Qualified Expenditures	3,131	2,753	3,000	10,000	10,000	0	0.00%
TOTAL EXPENDITURES	3,131	2,753	3,000	10,000	10,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	6,504	(4,669)	500	(5,500)	(5,500)	0	0.00%
<u>FUND BALANCE</u>							
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%
ENDING FUND BALANCE	266,779	262,110	262,610	256,610	251,110	(5,500)	-2.14%