

**CITY OF ESCANABA**

**2020-2021 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	2017-18	2018-19	2019-20	2019-20	2020-21	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	4,341	1,443	1,000	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	18,942	20,703	20,500	18,000	20,500	2,500	13.89%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	118,549	113,749	115,000	115,000	115,000	0	0.00%
268-000-658-000	Fines and Fees	15,874	17,405	20,000	17,000	17,000	0	0.00%
268-000-665-000	Interest Earnings	1,863	536	1,200	1,200	1,200	0	0.00%
268-000-675-000	Private Donations	11,821	12,968	12,000	0	0	0	0.00%
268-000-694-000	Miscellaneous Income	32	0	500	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	-1,224	2,561	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	400,000	400,000	400,000	400,000	400,000	0	0.00%
<b>TOTAL REVENUES</b>		<b>570,198</b>	<b>569,365</b>	<b>570,200</b>	<b>551,200</b>	<b>553,700</b>	<b>2,500</b>	<b>0.45%</b>
<b>TOTAL EXPENDITURES</b>		<b>572,088</b>	<b>645,999</b>	<b>605,224</b>	<b>608,444</b>	<b>617,773</b>	<b>9,329</b>	<b>1.53%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>(1,890)</b>	<b>(76,634)</b>	<b>(35,024)</b>	<b>(57,244)</b>	<b>(64,073)</b>	<b>(6,829)</b>	<b>11.93%</b>
FUND BALANCE								
<b>BEGINNING FUND BALANCE</b>		<b>217,303</b>	<b>215,413</b>	<b>138,779</b>	<b>138,779</b>	<b>81,535</b>	<b>(57,244)</b>	<b>-41.25%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>(1,890)</b>	<b>(76,634)</b>	<b>(35,024)</b>	<b>(57,244)</b>	<b>(64,073)</b>	<b>(6,829)</b>	<b>11.93%</b>
<b>ENDING FUND BALANCE</b>		<b>215,413</b>	<b>138,779</b>	<b>103,755</b>	<b>81,535</b>	<b>17,462</b>	<b>(64,073)</b>	<b>-78.58%</b>

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Activity Number

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	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Budget 2019-20	Request 2020-21	Recommended 2020-21	Final 2020-21	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Description of Request									
Head Librarian				69,790	71,175	71,175	71,885	2,095	3.00%
Children's Librarian				42,009	42,832	42,832	43,250	1,241	2.95%
Reference Librarian				47,192	48,270	48,270	48,750	1,558	3.30%
2 Library Assistants				74,858	76,919	76,919	76,919	2,061	2.75%
2 Part-Time Library Assistants II				31,717	33,424	33,424	33,748	2,031	6.40%
2 Part-Time Library Assistants I				24,397	26,309	26,309	26,559	2,162	8.86%
2 Pages				10,176	10,375	10,375	10,480	304	2.99%
702 Salaries and Wages	277,286	284,508	288,134	300,139	309,304	309,304	311,591	11,452	3.82%
711 Overtime Wages	0	0	0	0	0	0	0	0	0.00%
712 Overhead on Salaries and Wages	75,177	151,044	103,189	97,544	101,503	101,503	102,025	4,481	4.59%
Health/Rx/Dental/Vision/Life Co-Pay				83,042	75,319	75,319	75,319	-7,723	-9.30%
713 Life & Hospital Insurance	75,700	67,357	69,049	68,888	62,471	62,471	62,471	-6,417	-9.32%
726 Supplies(Misc)	1,167	1,737	900	900	900	900	900	0	0.00%
Book Processing Materials				6,500	6,500	6,500	6,500	0	0.00%
Postage				500	500	500	500	0	0.00%
727 Office Supplies	6,302	6,374	7,000	7,000	7,000	7,000	7,000	0	0.00%
Delivery Service (Michigan Library Consortium)				2,670	2,763	2,763	2,763	93	3.48%
UPRLC (Dynix)				18,599	19,103	19,103	19,103	504	2.71%
Superiorland Co-op				10,251	10,257	10,257	10,257	6	0.06%
Collection Agency				500	575	575	575	75	15.00%
Data Hosting-Digital Archives				2,564	2,564	2,564	2,564	0	0.00%
Audit				375	375	375	375	0	0.00%
801 Professional Services	34,697	36,290	35,123	34,959	35,637	35,637	35,637	678	1.94%
Regular Internet Connection (U of M/Merit)				2,256	2,256	2,256	2,256	0	0.00%
850 Telephones	3,908	4,184	3,346	3,846	3,296	3,296	3,296	-550	-14.30%
860 Travel Expenses, Auto Allow	71	0	379	500	500	500	500	0	0.00%

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	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Estimated</u> <u>2019-20</u>	<u>Budget</u> <u>2019-20</u>	<u>Request</u> <u>2020-21</u>	<u>Recommended</u> <u>2020-21</u>	<u>Final</u> <u>2020-21</u>	<u>\$ Change</u> <u>Col. 6-Col. 4</u>	<u>% Change</u> <u>Col. 6-Col. 4</u>
885 Description of Request Public Relations-NEA Reading Grant	0	0	0	0	0	0	0	0	0.00%
900 Printing and Publishing	80	0	0	0	0	0	0	0	0.00%
910 Insurance & Bonds	308	302	225	225	300	300	300	75	33.33%
932 Microfilm Maintenance Agreement Repair to Equipment	0	116	1,945	0	0	0	0	0	0.00%
942 Rental of Building/Offices	51,996	51,996	51,996	51,996	51,996	51,996	51,996	0	0.00%
943 Rental of Equipment	1,176	1,190	1,176	672	672	672	672	0	0.00%
ALA Membership				225	220	220	220	-5	-2.22%
Upper Peninsula Region of Library Cooperation				50	40	40	40	-10	-20.00%
Midwest Library Cooperative				0	125	125	125	125	NEW
958 Memberships & Dues	250	253	385	275	385	385	385	110	40.00%
960 Regular Education & Training	35	268	500	500	1,000	1,000	1,000	500	100.00%
977 Computer Upgrades/Replacements Capital Outlay-Equipment	1,504	5,182	2,879	1,000	0	0	0	-1,000	-100.00%
979 Books/Subscriptions Books, Magazines & Periodicals	42,431	35,196	38,998	40,000	40,000	40,000	40,000	0	0.00%
<b>TOTAL ACTIVITY REQUEST</b>	<b>572,088</b>	<b>645,999</b>	<b>605,224</b>	<b>608,444</b>	<b>614,964</b>	<b>614,964</b>	<b>617,773</b>	<b>9,329</b>	<b>1.53%</b>

**CITY OF ESCANABA**

**2020-2021 Bezold Trust Fund Budget Request Workpaper**

**Fund Number 703**

	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	3,058	3,743	4,500	4,500	4,000	(500)	-11.11%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(2,047)	11,381	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>1,011</b>	<b>15,124</b>	<b>4,500</b>	<b>4,500</b>	<b>4,000</b>	<b>(500)</b>	<b>-11.11%</b>
<b>EXPENDITURES</b>							
Qualified Expenditures	3,106	2,625	10,000	10,000	20,000	10,000	100.00%
<b>TOTAL EXPENDITURES</b>	<b>3,106</b>	<b>2,625</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>100.00%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(2,095)</b>	<b>12,499</b>	<b>(5,500)</b>	<b>(5,500)</b>	<b>(16,000)</b>	<b>(10,500)</b>	<b>190.91%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	262,110	260,015	272,514	272,514	267,014	(5,500)	-2.02%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(2,095)	12,499	(5,500)	(5,500)	(16,000)	(10,500)	190.91%
<b>ENDING FUND BALANCE</b>	<b>260,015</b>	<b>272,514</b>	<b>267,014</b>	<b>267,014</b>	<b>251,014</b>	<b>(16,000)</b>	<b>-5.99%</b>