

**CITY OF ESCANABA**

**2016-2017 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	2013-14	2014-15	2015-16	2015-16	2016-17	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	709	749	800	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	15,224	16,325	15,500	15,500	15,500	0	0.00%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	99,090	98,194	99,400	100,000	100,000	0	0.00%
268-000-658-000	Fines and Fees	17,651	17,104	17,500	18,000	18,000	0	0.00%
268-000-665-000	Interest Earnings	2,743	2,536	1,500	1,750	1,750	0	0.00%
268-000-675-000	Private Donations	9,406	8,378	10,000	0	0	0	0.00%
268-000-694-000	Miscellaneous Income	0	0	0	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	24	154	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	365,000	371,000	400,000	400,000	400,000	0	0.00%
268-000-699-701	Transfer From Health/Dental Insurance Fund	13,893	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>		<b>523,740</b>	<b>514,440</b>	<b>544,700</b>	<b>535,250</b>	<b>535,250</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>		<b>520,783</b>	<b>524,392</b>	<b>560,005</b>	<b>559,076</b>	<b>573,231</b>	<b>14,155</b>	<b>2.53%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>2,957</b>	<b>(9,952)</b>	<b>(15,305)</b>	<b>(23,826)</b>	<b>(37,981)</b>	<b>(14,155)</b>	<b>59.41%</b>
FUND BALANCE								
<b>BEGINNING FUND BALANCE</b>		<b>112,655</b>	<b>115,612</b>	<b>105,660</b>	<b>105,660</b>	<b>81,834</b>	<b>(23,826)</b>	<b>-22.55%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>2,957</b>	<b>(9,952)</b>	<b>(15,305)</b>	<b>(23,826)</b>	<b>(37,981)</b>	<b>(14,155)</b>	<b>59.41%</b>
<b>ENDING FUND BALANCE</b>		<b>115,612</b>	<b>105,660</b>	<b>90,355</b>	<b>81,834</b>	<b>43,853</b>	<b>(37,981)</b>	<b>-46.41%</b>

**CITY OF ESCANABA**

**2016-2017 Library Fund Budget Request Workpaper**

Fund Number 268 Activity Number 000

	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request									
Head Librarian				64,135	65,558	65,558	65,558	1,423	2.22%
Children's Librarian				38,719	39,470	39,470	39,470	751	1.94%
Reference Librarian				43,463	44,319	44,319	44,319	856	1.97%
2 Library Assistants				68,626	70,296	70,296	70,296	1,670	2.43%
2 Part-Time Library Assistants II				30,613	31,369	31,369	31,369	756	2.47%
2 Part-Time Library Assistants I				21,790	22,667	22,667	22,667	877	4.02%
2 Pages/Co-ops				7,325	7,566	7,566	7,566	241	3.29%
702 Salaries and Wages	260,806	264,714	275,000	274,671	281,245	281,245	281,245	6,574	2.39%
711 Overtime Wages	92	0	0	0	0	0	0	0	0.00%
712 Pension, Social Security & W/C				75,047	83,784	83,784	83,784	8,737	11.64%
Overhead on Salaries and Wages	58,942	64,023	76,500	75,047	83,784	83,784	83,784	8,737	11.64%
713 Health/Rx/Dental/Vision/Life				89,077	85,945	85,945	85,945	(3,132)	-3.52%
Co-Pay				(15,732)	(14,853)	(14,853)	(14,853)	879	-5.59%
Life & Hospital Insurance	70,120	69,406	66,500	73,345	71,092	71,092	71,092	(2,253)	-3.07%
726 Supplies(Misc)	105	473	600	600	600	600	600	0	0.00%
727 Book Processing Materials				6,000	6,000	6,000	6,000	0	0.00%
Postage				500	500	500	500	0	0.00%
Office Supplies	7,054	3,995	6,500	6,500	6,500	6,500	6,500	0	0.00%
801 Delivery Service (Michigan Library Consortium)				2,208	2,349	2,349	2,349	141	6.39%
UPRLC (Dynix)				18,289	18,500	18,500	18,500	211	1.15%
Superiorland Co-op				7,668	7,677	7,677	7,677	9	0.12%
Collection Agency				1,000	1,000	1,000	1,000	0	0.00%
Audit				450	450	450	450	0	0.00%
Professional Services	29,093	28,784	30,300	29,615	29,976	29,976	29,976	361	1.22%
850 Regular				1,300	1,300	1,300	1,300	0	0.00%
Internet Connection (U of M/Merit)				1,500	1,500	1,500	1,500	0	0.00%
Telephones	2,614	2,701	2,700	2,800	2,800	2,800	2,800	0	0.00%
860 Travel Expenses, Auto Allow	475	109	500	500	500	500	500	0	0.00%

# CITY OF ESCANABA

## 2016-2017 Library Fund Budget Request Workpaper

Fund Number

268

Activity Number

000

	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Budget 2015-16	Request 2016-17	Recommended 2016-17	Final 2016-17	\$ Change Col. 7-Col. 4	% Change Col. 7-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	220	175	225	225	225	225	225	0	0.00%
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%
932 Microfilm Maintenance Agreement Repair to Equipment	1,581	1,469	1,344	1,344	1,344	1,344	1,344	0	0.00%
942 Rental of Building/Offices	34,819	51,996	51,966	51,996	51,996	51,996	51,996	0	0.00%
943 Rental of Equipment	945	817	725	1,000	1,724	1,724	1,724	724	72.40%
958 ALA Membership Upper Peninsula Region of Library Cooperation Memberships & Dues	190	198	245	233	245	245	245	12	5.15%
960 Regular Education & Training	100	0	200	200	200	200	200	0	0.00%
976 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0	0.00%
977 Computer Upgrades/Replacements Capital Outlay-Equipment	928	4,434	1,700	1,000	1,000	1,000	1,000	0	0.00%
979 Books/Subscriptions Books, Magazines & Periodicals	52,699	31,098	45,000	40,000	40,000	40,000	40,000	0	0.00%
<b>TOTAL ACTIVITY REQUEST</b>	<b>520,783</b>	<b>524,392</b>	<b>560,005</b>	<b>559,076</b>	<b>573,231</b>	<b>573,231</b>	<b>573,231</b>	<b>14,155</b>	<b>2.53%</b>

# CITY OF ESCANABA

## 2016-2017 Bezold Trust Fund Budget Request Workpaper

Fund Number 703

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2015-16	Budget 2016-17	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	4,702	4,469	4,500	4,350	4,400	50	1.15%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	58	271	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>4,760</b>	<b>4,740</b>	<b>4,500</b>	<b>4,350</b>	<b>4,400</b>	<b>50</b>	<b>1.15%</b>
<b>EXPENDITURES</b>							
Qualified Expenditures	5,659	4,629	10,000	10,000	10,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>5,659</b>	<b>4,629</b>	<b>10,000</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>(899)</b>	<b>111</b>	<b>(5,500)</b>	<b>(5,650)</b>	<b>(5,600)</b>	<b>50</b>	<b>-0.88%</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	261,063	260,164	260,275	260,275	254,625	(5,650)	-2.17%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(899)	111	(5,500)	(5,650)	(5,600)	50	-0.88%
<b>ENDING FUND BALANCE</b>	<b>260,164</b>	<b>260,275</b>	<b>254,775</b>	<b>254,625</b>	<b>249,025</b>	<b>(5,600)</b>	<b>-2.20%</b>