

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	2014-15	2015-16	2016-17	2016-17	2017-18	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	749	0		0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	16,325	16,891	16,775	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	98,194	99,430	121,350	100,000	100,000	0	0.00%
268-000-658-000	Fines and Fees	17,104	17,403	17,000	18,000	18,000	0	0.00%
268-000-665-000	Interest Earnings	2,536	2,695	3,500	1,750	1,750	0	0.00%
268-000-675-000	Private Donations	8,378	10,905	12,000	0	0	0	0.00%
268-000-694-000	Miscellaneous Income	0	295	0	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	154	3,097	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	371,000	398,680	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		514,440	549,396	570,625	535,250	535,250	0	0.00%
TOTAL EXPENDITURES		524,392	546,983	574,084	573,231	573,129	(102)	-0.02%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		(9,952)	2,413	(3,459)	(37,981)	(37,879)	102	-0.27%
FUND BALANCE								
BEGINNING FUND BALANCE		115,612	105,660	108,073	108,073	70,092	(37,981)	-35.14%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		(9,952)	2,413	(3,459)	(37,981)	(37,879)	102	-0.27%
ENDING FUND BALANCE		105,660	108,073	104,614	70,092	32,213	(37,879)	-54.04%

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Fund Number

268

Activity Number

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Description of Request	Actual	Actual	Estimated	Budget	Request	Recommended	Final	\$ Change	% Change
	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	Col. 6-Col. 4	Col. 6-Col. 4
Head Librarian				65,558	66,619	66,619		1,061	1.62%
Children's Librarian				39,470	40,112	40,112		642	1.63%
Reference Librarian				44,319	45,024	45,024		705	1.59%
2 Library Assistants				70,296	71,404	71,404		1,108	1.58%
2 Part-Time Library Assistants II				31,369	31,875	31,875		506	1.61%
2 Part-Time Library Assistants I				22,667	23,818	23,818		1,151	5.08%
2 Pages/Co-ops				7,566	7,679	7,679		113	1.50%
702 Salaries and Wages	264,714	271,489	279,679	281,245	286,531	286,531		5,286	1.88%
711 Overtime Wages	0	0	0	0	0	0		0	0.00%
712 Overhead on Salaries and Wages	64,023	75,097	83,784	83,784	74,453	74,453		-9,331	-11.14%
Health/Rx/Dental/Vision/Life				85,945	88,985	88,985		3,040	3.54%
Co-Pay				-14,853	-15,065	-15,065		-212	1.43%
713 Life & Hospital Insurance	69,406	67,196	71,092	71,092	73,920	73,920		2,828	3.98%
726 Supplies(Misc)	473	567	600	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	3,995	6,209	6,500	6,500	6,500	6,500		0	0.00%
Delivery Service (Michigan Library Consortium)				2,349	2,410	2,410		61	2.60%
UPRLC (Dynix)				18,500	18,928	18,928		428	2.31%
Superiorland Co-op				7,677	7,677	7,677		0	0.00%
Collection Agency				1,000	1,000	1,000		0	0.00%
Audit				450	450	450		0	0.00%
801 Professional Services	28,784	31,558	34,775	29,976	30,465	30,465		489	1.63%
Regular				1,300	1,750	1,750		450	34.62%
Internet Connection (U of M/Merit)				1,500	1,500	1,500		0	0.00%
850 Telephones	2,701	2,655	3,698	2,800	3,250	3,250		450	16.07%
860 Travel Expenses, Auto Allow	109	451	500	500	500	500		0	0.00%

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2017-2018 Library Fund Budget Request Workpaper

Fund Number		268		Activity Number		000				
Description of Request	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Budget 2016-17	Request 2017-18	Recommended 2017-18	Final 2017-18	\$ 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	175	193	302	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	1,469	1,369	1,484	<u>1,344</u> 1,344	<u>1,344</u> 1,344	<u>1,344</u> 1,344	0	0	0.00%	
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	817	1,058	1,829	1,724	1,900	1,900	176	10.21%		
958 ALA Membership Upper Peninsula Region of Library Cooperation Memberships & Dues	198	205	245	205 <u>40</u> 245	205 <u>40</u> 245	205 <u>40</u> 245	0	0	0.00%	
960 Regular Education & Training	0	40	100	<u>200</u> 200	<u>200</u> 200	<u>200</u> 200	0	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	4,434	625	0	<u>1,000</u> 1,000	<u>1,000</u> 1,000	<u>1,000</u> 1,000	0	0	0.00%	
979 Books/Subscriptions Books, Magazines & Periodicals	31,098	36,275	37,500	<u>40,000</u> 40,000	<u>40,000</u> 40,000	<u>40,000</u> 40,000	0	0	0.00%	
TOTAL ACTIVITY REQUEST	524,392	546,983	574,084	573,231	573,129	573,129	-102	-0.02%		

CITY OF ESCANABA

2017-2018 Bezold Trust Fund Budget Request Workpaper

Fund Number

703

	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Estimate <u>2016-17</u>	Budget <u>2016-17</u>	Budget <u>2017-18</u>	\$ Change <u>Col. 5-Col. 4</u>	% Change <u>Col. 5-Col. 4</u>
REVENUES							
Interest Earnings	4,469	4,650	5,000	4,400	4,500	100	2.27%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	271	4,985	0	0	0	0	0.00%
TOTAL REVENUES	4,740	9,635	5,000	4,400	4,500	100	2.27%
EXPENDITURES							
Qualified Expenditures	4,629	3,131	6,000	10,000	10,000	0	0.00%
TOTAL EXPENDITURES	4,629	3,131	6,000	10,000	10,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	111	6,504	(1,000)	(5,600)	(5,500)	100	-1.79%
FUND BALANCE							
BEGINNING FUND BALANCE	260,164	260,275	266,779	266,779	261,179	(5,600)	-2.10%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	111	6,504	(1,000)	(5,600)	(5,500)	100	-1.79%
ENDING FUND BALANCE	260,275	266,779	265,779	261,179	255,679	(5,500)	-2.11%