

**CITY OF ESCANABA**

**2019-2020 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	2016-17	2017-18	2018-19	2018-19	2019-20	Col. 6-Col. 4	Col. 6-Col. 4
268-000-528-000	Grants	1,699	4,341	750	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	16,895	18,942	17,000	17,000	18,000	1,000	5.88%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	232,678	118,549	115,000	100,000	115,000	15,000	15.00%
268-000-658-000	Fines and Fees	18,283	15,874	18,000	18,000	17,000	(1,000)	-5.56%
268-000-665-000	Interest Earnings	3,352	1,863	1,100	1,750	1,200	(550)	-31.43%
268-000-675-000	Private Donations	12,320	11,821	10,000	0	0	0	0.00%
268-000-694-000	Miscellaneous Income	172	32	0	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	-4,479	-1,224	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>680,920</b>	<b>570,198</b>	<b>561,850</b>	<b>536,750</b>	<b>551,200</b>	<b>14,450</b>	<b>2.69%</b>
<b>TOTAL EXPENDITURES</b>		<b>571,690</b>	<b>572,088</b>	<b>650,507</b>	<b>588,525</b>	<b>607,954</b>	<b>19,429</b>	<b>3.30%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>109,230</b>	<b>(1,890)</b>	<b>(88,657)</b>	<b>(51,775)</b>	<b>(56,754)</b>	<b>(4,979)</b>	<b>9.62%</b>
FUND BALANCE								
<b>BEGINNING FUND BALANCE</b>		<b>108,073</b>	<b>217,303</b>	<b>215,413</b>	<b>215,413</b>	<b>163,638</b>	<b>(51,775)</b>	<b>-24.04%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>109,230</b>	<b>(1,890)</b>	<b>(88,657)</b>	<b>(51,775)</b>	<b>(56,754)</b>	<b>(4,979)</b>	<b>9.62%</b>
<b>ENDING FUND BALANCE</b>		<b>217,303</b>	<b>215,413</b>	<b>126,756</b>	<b>163,638</b>	<b>106,884</b>	<b>(56,754)</b>	<b>-34.68%</b>

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Activity Number

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Description of Request	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Head Librarian				67,929	69,811	69,811		1,882	2.77%
Children's Librarian				40,902	42,030	42,030		1,128	2.76%
Reference Librarian				45,918	47,192	47,192		1,274	2.78%
2 Library Assistants				72,590	74,858	74,858		2,268	3.12%
2 Part-Time Library Assistants II				32,649	31,486	31,486		-1,163	-3.56%
2 Part-Time Library Assistants I				24,447	24,230	24,230		-217	-0.89%
2 Pages				10,368	10,103	10,103		-265	-2.56%
702 Salaries and Wages	275,281	277,286	289,997	294,803	299,710	299,710		4,907	1.66%
711 Overtime Wages	258	0	0	0	0	0		0	0.00%
712 Overhead on Salaries and Wages	82,752	75,177	141,042	78,586	97,483	97,483		18,897	24.05%
Health/Rx/Dental/Vision/Life Co-Pay				88,504	83,042	83,042		-5,462	-6.17%
713 Life & Hospital Insurance	71,125	75,700	74,733	73,268	68,888	68,888		-4,380	-5.98%
726 Supplies(Misc)	522	1,167	1,572	600	900	900		300	50.00%
Book Processing Materials				6,000	6,500	6,500		500	8.33%
Postage				500	500	500		0	0.00%
727 Office Supplies	6,349	6,302	6,500	6,500	7,000	7,000		500	7.69%
Delivery Service (Michigan Library Consortium)				2,482	2,670	2,670		188	7.57%
UPRLC (Dynix)				18,887	18,599	18,599		-288	-1.52%
Superiorland Co-op				9,402	10,251	10,251		849	9.03%
Collection Agency				1,000	500	500		-500	-50.00%
Data Hosting-Digital Archives				0	2,564	2,564		2,564	NEW
Audit				350	375	375		25	7.14%
801 Professional Services	37,656	34,697	32,765	32,121	34,959	34,959		2,838	8.84%
Regular				1,800	2,256	2,256		456	25.33%
Internet Connection (U of M/Merit)				1,500	1,590	1,590		90	6.00%
850 Telephones	3,815	3,908	4,321	3,300	3,846	3,846		546	16.55%
860 Travel Expenses, Auto Allow	415	71	500	500	500	500		0	0.00%

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	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Budget 2018-19	Request 2019-20	Recommended 2019-20	Final 2019-20	\$ 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	80	0	0	0	0	0	0	0.00%
910 Insurance & Bonds	302	308	225	225	225	225	0	0	0.00%
932 Microfilm Maintenance Agreement Repair to Equipment	1,657	0	117	0	0	0	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	2,110	1,176	1,176	1,176	672	672	-504	-42.86%	
958 ALA Membership Upper Peninsula Region of Library Cooperation Memberships & Dues	249	250	253	250	275	275	25	10.00%	
960 Regular Education & Training	130	35	343	200	500	500	300	150.00%	
977 Computer Upgrades/Replacements Capital Outlay-Equipment	0	1,504	4,967	5,000	1,000	1,000	-4,000	-80.00%	
979 Books/Subscriptions Books, Magazines & Periodicals	37,073	42,431	40,000	40,000	40,000	40,000	0	0.00%	
<b>TOTAL ACTIVITY REQUEST</b>	<b>571,690</b>	<b>572,088</b>	<b>650,507</b>	<b>588,525</b>	<b>607,954</b>	<b>607,954</b>	<b>19,429</b>	<b>3.30%</b>	

**CITY OF ESCANABA**

**2019-2020 Bezold Trust Fund Budget Request Workpaper**

**Fund Number 703**

	Actual 2016-17	Actual 2017-18	Estimate 2018-19	Budget 2018-19	Budget 2019-20	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	5,264	3,058	4,500	4,500	4,500	0	0.00%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(7,180)	(2,047)	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>(1,916)</b>	<b>1,011</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Qualified Expenditures	2,753	3,106	5,000	10,000	10,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>2,753</b>	<b>3,106</b>	<b>5,000</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>(4,669)</b>	<b>(2,095)</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	266,779	262,110	260,015	260,015	254,515	(5,500)	-2.12%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(4,669)	(2,095)	(500)	(5,500)	(5,500)	0	0.00%
<b>ENDING FUND BALANCE</b>	<b>262,110</b>	<b>260,015</b>	<b>259,515</b>	<b>254,515</b>	<b>249,015</b>	<b>(5,500)</b>	<b>-2.16%</b>