

**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>608,445</b>	<b>19,920</b>	<b>3.38%</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>(57,245)</b>	<b>(5,470)</b>	<b>10.56%</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>(57,245)</b>	<b>(5,470)</b>	<b>10.56%</b>
<b>ENDING FUND BALANCE</b>		<b>217,303</b>	<b>215,413</b>	<b>126,756</b>	<b>163,638</b>	<b>106,393</b>	<b>(57,245)</b>	<b>-34.98%</b>

# CITY OF ESCANABA

## 2019-2020 Library Fund Budget Request Workpaper

Fund Number	268	Activity Number				000				
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.76-Col. 4	% Change Col. 7-Col. 4	
				67,929	69,811	69,811	69,790	1,861	2.74%	
				40,902	42,030	42,030	42,009	1,107	2.71%	
				45,918	47,192	47,192	47,192	1,274	2.78%	
				72,590	74,858	74,858	74,858	2,268	3.12%	
				32,649	31,486	31,486	31,717	-932	-2.86%	
				24,447	24,230	24,230	24,397	-50	-0.20%	
				<u>10,368</u>	<u>10,103</u>	<u>10,103</u>	<u>10,176</u>	<u>-192</u>	<u>-1.85%</u>	
702	Salaries and Wages	275,281	277,286	289,997	294,803	299,710	300,140	5,337	1.81%	
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	97,544	97,544	18,958	24.12%	
	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	<u>73,268</u>	<u>68,888</u>	<u>68,888</u>	<u>-4,380</u>	<u>-5.98%</u>	
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				<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>	
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 (Dynlx)				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				<u>350</u>	<u>375</u>	<u>375</u>	<u>25</u>	<u>7.14%</u>	
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)				<u>1,500</u>	<u>1,590</u>	<u>1,590</u>	<u>90</u>	<u>6.00%</u>	
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%	

# CITY OF ESCANABA

## 2019-2020 Library Fund Budget Request Workpaper

Fund Number	268	Activity Number			000					
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. 76-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	80	0	0	0	0	0	0	0.00%	
910 Insurance & Bonds	302	308	225	225	225	225	225	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	51,996	0	0.00%	
943 Rental of Equipment	2,110	1,176	1,176	1,176	672	672	672	-504	-42.86%	
958 ALA Membership Upper Peninsula Region of Library Cooperation Memberships & Dues	249	250	253	250	275	275	275	25	10.00%	
960 Regular Education & Training	130	35	343	200	500	500	500	300	150.00%	
977 Computer Upgrades/Replacements Capital Outlay-Equipment	0	1,504	4,967	5,000	1,000	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	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>608,015</b>	<b>607,954</b>	<b>608,445</b>	<b>19,920</b>	<b>3.38%</b>	

**CITY OF ESCANABA**

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

**Fund Number 703**

<u>REVENUES</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimate 2018-19</u>	<u>Budget 2018-19</u>	<u>Budget 2019-20</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
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>
<u>EXPENDITURES</u>							
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>
<u>FUND BALANCE</u>							
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>