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# **Library Board**

**Monday, August 15, 2016**

**Regular Meeting**

## **Item C2**

### **Approval of Financial Reports**

*The reports of revenues and expenditures are submitted as generated by the City Finance Department.*

**Staff Contact:**

FOR THE MONTH ENDING JUNE 2016

| FOR 2016 09                       |                    | JOURNAL DETAIL 2016 9 TO 2016 9 |              |              |              |                     |             |  |
|-----------------------------------|--------------------|---------------------------------|--------------|--------------|--------------|---------------------|-------------|--|
| ACCOUNTS FOR:<br>100 GENERAL FUND | ORIGINAL<br>APPROP | REVISED<br>BUDGET               | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |  |
| 10044301 LIBRARY                  |                    |                                 |              |              |              |                     |             |  |
| 74365 STATE GRANTS                | -8,482             | -8,482                          | -8,094.00    | -8,094.00    | .00          | -388.00             | 95.4%       |  |
| 74576 COPY MACHINE USE FEES       | -11,330            | -11,330                         | -8,353.24    | -901.46      | .00          | -2,976.76           | 73.7%       |  |
| 74703 FINES AND PENALTIES         | -36,565            | -36,565                         | -18,961.51   | -2,677.61    | .00          | -17,603.49          | 51.9%       |  |
| 74725 NONRESIDENT CARD FEE        | -13,390            | -13,390                         | -8,658.02    | -1,600.00    | .00          | -4,731.98           | 64.7%       |  |
| 74773 CO-PAY HEALTH INSURANCE     | -29,533            | -29,533                         | -18,578.76   | -2,110.84    | .00          | -10,954.24          | 62.9%       |  |
| 74795 OTHER REVENUE               | -3,500             | -3,500                          | -3,214.26    | -2.50        | .00          | -285.74             | 91.8%       |  |
| 74799 CREDIT CARD REBATE          | -3,000             | -3,000                          | .00          | .00          | .00          | -3,000.00           | .0%         |  |
| TOTAL LIBRARY                     | -105,800           | -105,800                        | -65,859.79   | -15,386.41   | .00          | -39,940.21          | 62.2%       |  |
| TOTAL GENERAL FUND                | -105,800           | -105,800                        | -65,859.79   | -15,386.41   | .00          | -39,940.21          | 62.2%       |  |

## FOR 2016 09

| ACCOUNTS<br>100          | FOR:<br>GENERAL FUND |                     | ORIGINAL<br>APPROP | REVISED<br>BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|--------------------------|----------------------|---------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 10044301 LIBRARY         |                      |                     |                    |                   |              |              |              |                     |             |
| 90 PERSONNEL SERVICES    |                      |                     |                    |                   |              |              |              |                     |             |
| 10044301                 | 85105                | SALARIES - REGULAR  | 1,012,492          | 1,012,492         | 744,093.84   | 115,734.52   | .00          | 268,398.16          | 73.5%       |
| 10044301                 | 85110                | SALARIES - OVERTIME | 0                  | 0                 | 439.64       | .00          | .00          | -439.64             | 100.0%*     |
| 10044301                 | 85115                | F.I.C.A. PAYROLL TA | 68,351             | 68,351            | 54,587.01    | 8,544.15     | .00          | 13,763.99           | 79.9%*      |
| 10044301                 | 85120                | HEALTH INSURANCE    | 220,652            | 220,652           | 134,419.14   | 15,418.00    | .00          | 86,232.86           | 60.9%       |
| 10044301                 | 85125                | LIFE INSURANCE      | 1,356              | 1,356             | 986.06       | 118.64       | .00          | 369.94              | 72.7%       |
| 10044301                 | 85130                | DISABILITY INSURANC | 1,370              | 1,370             | 976.98       | 115.45       | .00          | 393.02              | 71.3%       |
| 10044301                 | 85145                | PENSION CONTRIBUTIO | 42,765             | 42,765            | 34,831.97    | 5,171.72     | .00          | 7,933.03            | 81.4%*      |
| 10044301                 | 85150                | WORKERS COMPENSATIO | 2,055              | 2,055             | 2,055.00     | .00          | .00          | .00                 | 100.0%*     |
| 10044301                 | 85160                | OTHER EMPLOYEE BENE | 5,476              | 5,476             | 641.76       | 29.28        | .00          | 4,834.24            | 11.7%       |
| 10044301                 | 85161                | VEBA                | 11,310             | 11,310            | 9,030.00     | 1,455.00     | .00          | 2,280.00            | 79.8%*      |
| TOTAL PERSONNEL SERVICES |                      |                     | 1,365,827          | 1,365,827         | 982,061.40   | 146,586.76   | .00          | 383,765.60          | 71.9%       |
| 91 OPERATING EXPENSES    |                      |                     |                    |                   |              |              |              |                     |             |
| 10044301                 | 85213                | CONTRACT SERVICES   | 0                  | 0                 | 400.00       | .00          | 2,000.00     | -2,400.00           | 100.0%*     |
| 10044301                 | 85241                | COMPUTER SERVICES   | 26,857             | 26,857            | 2,630.66     | .00          | 7,249.00     | 16,977.34           | 36.8%       |
| 10044301                 | 85245                | PRINTING & BINDING  | 3,000              | 3,000             | 1,862.36     | 1,791.69     | .00          | 1,137.64            | 62.1%       |
| 10044301                 | 85305                | UTILITY SERVICES    | 54,500             | 54,500            | 39,338.44    | 9,503.95     | .00          | 15,161.56           | 72.2%       |
| 10044301                 | 85317                | NATURAL GAS         | 6,400              | 6,400             | 2,726.89     | 115.09       | .00          | 3,673.11            | 42.6%       |
| 10044301                 | 85319                | REPAIR & MAIN-LD IM | 1,000              | 1,000             | 961.30       | .00          | .00          | 38.70               | 96.1%*      |
| 10044301                 | 85324                | REPAIR & MAINT - BU | 35,000             | 35,000            | 15,359.60    | 1,230.59     | .00          | 19,640.40           | 43.9%       |
| 10044301                 | 85330                | REPAIR & MAINT - OF | 26,000             | 26,000            | 10,743.51    | 672.83       | .00          | 15,256.49           | 41.3%       |
| 10044301                 | 85335                | REPAIR & MAINT - VE | 480                | 480               | .00          | .00          | .00          | 480.00              | .0%         |
| 10044301                 | 85350                | SANITATION SERVICE  | 900                | 900               | 580.80       | 72.60        | .00          | 319.20              | 64.5%       |
| 10044301                 | 85410                | TELEPHONE           | 0                  | 0                 | 187.50       | .00          | .00          | -187.50             | 100.0%*     |
| 10044301                 | 85413                | POSTAGE             | 9,000              | 9,000             | 4,120.21     | 468.18       | .00          | 4,879.79            | 45.8%       |
| 10044301                 | 85416                | ADVERTISING         | 1,600              | 1,600             | 1,590.05     | 730.83       | .00          | 9.95                | 99.4%*      |
| 10044301                 | 85422                | DUES & SUBSCRIPTION | 26,000             | 26,000            | 16,073.60    | 1,887.40     | 2,000.00     | 7,926.40            | 69.5%       |
| 10044301                 | 85425                | BOOKS               | 120,000            | 120,000           | 106,171.09   | 12,861.05    | .00          | 13,828.91           | 88.5%*      |
| 10044301                 | 85426                | AV/ELECTRONIC MEDIA | 130,000            | 130,000           | 54,657.08    | 6,950.08     | 2,400.00     | 72,942.92           | 43.9%       |
| 10044301                 | 85427                | PERIODICALS         | 19,000             | 19,000            | 16,703.14    | .00          | .00          | 2,296.86            | 87.9%*      |
| 10044301                 | 85428                | TRAVEL & TRAINING   | 6,000              | 6,000             | 2,533.40     | 935.68       | .00          | 3,466.60            | 42.2%       |
| 10044301                 | 85453                | CASH OVER & SHORT   | 100                | 100               | -71.12       | 3.42         | .00          | 171.12              | -71.1%      |
| 10044301                 | 85490                | OTHER EXPENDITURES  | 450                | 450               | 906.59       | 112.85       | .00          | -456.59             | 201.5%*     |

CITY OF GRAND ISLAND  
LIBRARY EXPENSES  
FOR THE MONTH ENDING JUNE 2016

FOR 2016 09

| ACCOUNTS FOR:<br>100 GENERAL FUND  | ORIGINAL<br>APPROP | REVISED<br>BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 10044301 85505 OFFICE SUPPLIES     | 65,000             | 65,000            | 43,530.68    | 5,740.95     | 581.65       | 20,887.67           | 67.9%       |
| 10044301 85510 CLEANING SUPPLIES   | 5,600              | 5,600             | 920.89       | .00          | .00          | 4,679.11            | 16.4%       |
| 10044301 85515 GASOLINE            | 500                | 500               | 179.34       | .00          | .00          | 320.66              | 35.9%       |
| 10044301 85540 MISC OPERATING EQUI | 15,000             | 15,000            | .00          | .00          | .00          | 15,000.00           | .0%         |
| TOTAL OPERATING EXPENSES           | 552,387            | 552,387           | 322,106.01   | 43,077.19    | 14,230.65    | 216,050.34          | 60.9%       |
| 96 CAPITAL OUTLAY                  |                    |                   |              |              |              |                     |             |
| 10044301 85620 OFFICE FURNITURE &  | 45,000             | 45,000            | 14,774.00    | .00          | .00          | 30,226.00           | 32.8%       |
| TOTAL CAPITAL OUTLAY               | 45,000             | 45,000            | 14,774.00    | .00          | .00          | 30,226.00           | 32.8%       |
| TOTAL LIBRARY                      | 1,963,214          | 1,963,214         | 1,318,941.41 | 189,663.95   | 14,230.65    | 630,041.94          | 67.9%       |
| TOTAL GENERAL FUND                 | 1,963,214          | 1,963,214         | 1,318,941.41 | 189,663.95   | 14,230.65    | 630,041.94          | 67.9%       |
| TOTAL EXPENSES                     | 1,963,214          | 1,963,214         | 1,318,941.41 | 189,663.95   | 14,230.65    | 630,041.94          |             |

FOR THE MONTH ENDING JULY 2016

| FOR 2016 10                       |                    | JOURNAL DETAIL 2016 10 TO 2016 10 |              |              |              |                     |             |  |
|-----------------------------------|--------------------|-----------------------------------|--------------|--------------|--------------|---------------------|-------------|--|
| ACCOUNTS FOR:<br>100 GENERAL FUND | ORIGINAL<br>APPROP | REVISED<br>BUDGET                 | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |  |
| <hr/>                             |                    |                                   |              |              |              |                     |             |  |
| 10044301 LIBRARY                  |                    |                                   |              |              |              |                     |             |  |
| <hr/>                             |                    |                                   |              |              |              |                     |             |  |
| 74365 STATE GRANTS                | -8,482             | -8,482                            | -8,094.00    | .00          | .00          | -388.00             | 95.4%       |  |
| 74576 COPY MACHINE USE FEES       | -11,330            | -11,330                           | -9,298.19    | -944.95      | .00          | -2,031.81           | 82.1%       |  |
| 74703 FINES AND PENALTIES         | -36,565            | -36,565                           | -20,968.91   | -2,007.40    | .00          | -15,596.09          | 57.3%       |  |
| 74725 NONRESIDENT CARD FEE        | -13,390            | -13,390                           | -11,688.02   | -3,030.00    | .00          | -1,701.98           | 87.3%       |  |
| 74773 CO-PAY HEALTH INSURANCE     | -29,533            | -29,533                           | -18,578.76   | .00          | .00          | -10,954.24          | 62.9%       |  |
| 74795 OTHER REVENUE               | -3,500             | -3,500                            | -3,648.96    | -434.70      | .00          | 148.96              | 104.3%      |  |
| 74799 CREDIT CARD REBATE          | -3,000             | -3,000                            | .00          | .00          | .00          | -3,000.00           | .0%         |  |
| TOTAL LIBRARY                     | -105,800           | -105,800                          | -72,276.84   | -6,417.05    | .00          | -33,523.16          | 68.3%       |  |
| TOTAL GENERAL FUND                | -105,800           | -105,800                          | -72,276.84   | -6,417.05    | .00          | -33,523.16          | 68.3%       |  |

## FOR 2016 10

| ACCOUNTS FOR:<br>100 GENERAL FUND  | ORIGINAL<br>APPROP | REVISED<br>BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 10044301 LIBRARY                   |                    |                   |              |              |              |                     |             |
| 90 PERSONNEL SERVICES              |                    |                   |              |              |              |                     |             |
| 10044301 85105 SALARIES - REGULAR  | 1,012,492          | 1,012,492         | 822,950.75   | 78,856.91    | .00          | 189,541.25          | 81.3%       |
| 10044301 85110 SALARIES - OVERTIME | 0                  | 0                 | 439.64       | .00          | .00          | -439.64             | 100.0%*     |
| 10044301 85115 F.I.C.A. PAYROLL TA | 68,351             | 68,351            | 60,355.92    | 5,768.91     | .00          | 7,995.08            | 88.3%*      |
| 10044301 85120 HEALTH INSURANCE    | 220,652            | 220,652           | 149,837.14   | 15,418.00    | .00          | 70,814.86           | 67.9%       |
| 10044301 85125 LIFE INSURANCE      | 1,356              | 1,356             | 1,104.70     | 118.64       | .00          | 251.30              | 81.5%       |
| 10044301 85130 DISABILITY INSURANC | 1,370              | 1,370             | 1,090.69     | 113.71       | .00          | 279.31              | 79.6%       |
| 10044301 85145 PENSION CONTRIBUTIO | 42,765             | 42,765            | 38,243.86    | 3,411.89     | .00          | 4,521.14            | 89.4%*      |
| 10044301 85150 WORKERS COMPENSATIO | 2,055              | 2,055             | 2,055.00     | .00          | .00          | .00                 | 100.0%*     |
| 10044301 85160 OTHER EMPLOYEE BENE | 5,476              | 5,476             | 667.38       | 25.62        | .00          | 4,808.62            | 12.2%       |
| 10044301 85161 VEBA                | 11,310             | 11,310            | 9,990.00     | 960.00       | .00          | 1,320.00            | 88.3%*      |
| TOTAL PERSONNEL SERVICES           | 1,365,827          | 1,365,827         | 1,086,735.08 | 104,673.68   | .00          | 279,091.92          | 79.6%       |
| 91 OPERATING EXPENSES              |                    |                   |              |              |              |                     |             |
| 10044301 85213 CONTRACT SERVICES   | 0                  | 0                 | 400.00       | .00          | 2,000.00     | -2,400.00           | 100.0%*     |
| 10044301 85241 COMPUTER SERVICES   | 26,857             | 26,857            | 10,912.33    | 8,281.67     | 7,249.00     | 8,695.67            | 67.6%       |
| 10044301 85245 PRINTING & BINDING  | 3,000              | 3,000             | 1,862.36     | .00          | .00          | 1,137.64            | 62.1%       |
| 10044301 85305 UTILITY SERVICES    | 54,500             | 54,500            | 39,338.44    | .00          | .00          | 15,161.56           | 72.2%       |
| 10044301 85317 NATURAL GAS         | 6,400              | 6,400             | 2,793.83     | 66.94        | .00          | 3,606.17            | 43.7%       |
| 10044301 85319 REPAIR & MAIN-LD IM | 1,000              | 1,000             | 961.30       | .00          | .00          | 38.70               | 96.1%*      |
| 10044301 85324 REPAIR & MAINT - BU | 35,000             | 35,000            | 16,346.83    | 987.23       | .00          | 18,653.17           | 46.7%       |
| 10044301 85330 REPAIR & MAINT - OF | 26,000             | 26,000            | 11,462.21    | 718.70       | 12,300.00    | 2,237.79            | 91.4%*      |
| 10044301 85335 REPAIR & MAINT - VE | 480                | 480               | .00          | .00          | .00          | 480.00              | .0%         |
| 10044301 85350 SANITATION SERVICE  | 900                | 900               | 653.40       | 72.60        | .00          | 246.60              | 72.6%       |
| 10044301 85410 TELEPHONE           | 0                  | 0                 | 187.50       | .00          | .00          | -187.50             | 100.0%*     |
| 10044301 85413 POSTAGE             | 9,000              | 9,000             | 4,568.26     | 448.05       | .00          | 4,431.74            | 50.8%       |
| 10044301 85416 ADVERTISING         | 1,600              | 1,600             | 1,783.21     | 193.16       | .00          | -183.21             | 111.5%*     |
| 10044301 85422 DUES & SUBSCRIPTION | 26,000             | 26,000            | 17,961.00    | 1,887.40     | 2,000.00     | 6,039.00            | 76.8%       |
| 10044301 85425 BOOKS               | 120,000            | 120,000           | 116,737.06   | 10,565.97    | .00          | 3,262.94            | 97.3%*      |
| 10044301 85426 AV/ELECTRONIC MEDIA | 130,000            | 130,000           | 66,673.06    | 12,015.98    | 4,800.00     | 58,526.94           | 55.0%       |
| 10044301 85427 PERIODICALS         | 19,000             | 19,000            | 16,776.14    | 73.00        | .00          | 2,223.86            | 88.3%*      |
| 10044301 85428 TRAVEL & TRAINING   | 6,000              | 6,000             | 3,426.84     | 893.44       | .00          | 2,573.16            | 57.1%       |
| 10044301 85453 CASH OVER & SHORT   | 100                | 100               | -72.43       | -1.31        | .00          | 172.43              | -72.4%      |
| 10044301 85490 OTHER EXPENDITURES  | 450                | 450               | 1,034.29     | 127.70       | .00          | -584.29             | 229.8%*     |

CITY OF GRAND ISLAND  
LIBRARY EXPENSES  
FOR THE MONTH ENDING JULY 2016

FOR 2016 10

| ACCOUNTS FOR:<br>100 GENERAL FUND  | ORIGINAL<br>APPROP | REVISED<br>BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 10044301 85505 OFFICE SUPPLIES     | 65,000             | 65,000            | 49,547.36    | 6,016.68     | 581.65       | 14,870.99           | 77.1%       |
| 10044301 85510 CLEANING SUPPLIES   | 5,600              | 5,600             | 1,121.47     | 200.58       | .00          | 4,478.53            | 20.0%       |
| 10044301 85515 GASOLINE            | 500                | 500               | 232.38       | 53.04        | .00          | 267.62              | 46.5%       |
| 10044301 85540 MISC OPERATING EQUI | 15,000             | 15,000            | .00          | .00          | .00          | 15,000.00           | .0%         |
| TOTAL OPERATING EXPENSES           | 552,387            | 552,387           | 364,706.84   | 42,600.83    | 28,930.65    | 158,749.51          | 71.3%       |
| 96 CAPITAL OUTLAY                  |                    |                   |              |              |              |                     |             |
| 10044301 85620 OFFICE FURNITURE &  | 45,000             | 45,000            | 14,774.00    | .00          | .00          | 30,226.00           | 32.8%       |
| TOTAL CAPITAL OUTLAY               | 45,000             | 45,000            | 14,774.00    | .00          | .00          | 30,226.00           | 32.8%       |
| TOTAL LIBRARY                      | 1,963,214          | 1,963,214         | 1,466,215.92 | 147,274.51   | 28,930.65    | 468,067.43          | 76.2%       |
| TOTAL GENERAL FUND                 | 1,963,214          | 1,963,214         | 1,466,215.92 | 147,274.51   | 28,930.65    | 468,067.43          | 76.2%       |
| TOTAL EXPENSES                     | 1,963,214          | 1,963,214         | 1,466,215.92 | 147,274.51   | 28,930.65    | 468,067.43          |             |

295 Fund Revenues and Expenses

|             |                         | Beginning Balance<br>9/30/2015 | May 2016<br>Revenue Expense | YTD<br>Revenues Expenses | End of Year<br>9/30/2016 |
|-------------|-------------------------|--------------------------------|-----------------------------|--------------------------|--------------------------|
| 29555001    | Non Departmental        |                                |                             |                          |                          |
| 74701/85042 | Edith Abbot Mem Library | 744,901.53                     | 2,224.89                    | 1,250.00 5,047.41        | 741,104.12               |

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CITY OF GRAND ISLAND  
ALL EXPENSES

FOR THE MONTH ENDING JUNE 2016

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| FOR 2016 09                           |                    |                   | JOURNAL DETAIL 2016 9 TO 2016 9 |              |              |                     |             |  |
|---------------------------------------|--------------------|-------------------|---------------------------------|--------------|--------------|---------------------|-------------|--|
| ACCOUNTS FOR:<br>295 LOCAL ASSISTANCE | ORIGINAL<br>APPROP | REVISED<br>BUDGET | YTD EXPENDED                    | MTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |  |
| 29555001 OTHER DEPARTMENT PROJECTS    |                    |                   |                                 |              |              |                     |             |  |
| 91 OPERATING EXPENSES                 |                    |                   |                                 |              |              |                     |             |  |
| 29555001 85041 PLANNING COMMISSION    | 120                | 120               | 111.20                          | .00          | .00          | 8.80                | 92.7%*      |  |
| 29555001 85042 EDITH ABBOTT MEMORI    | 200,000            | 200,000           | 5,047.41                        | .00          | 8,000.00     | 186,952.59          | 6.5%        |  |
| 29555001 85490 OTHER EXPENDITURES     | 0                  | 0                 | 10,000.00                       | .00          | .00          | -10,000.00          | 100.0%*     |  |
| 29555001 85749 GRANDER VISION PLAN    | 50,000             | 50,000            | .00                             | .00          | 5,519.98     | 44,480.02           | 11.0%       |  |
| TOTAL OPERATING EXPENSES              | 250,120            | 250,120           | 15,158.61                       | .00          | 13,519.98    | 221,441.41          | 11.5%       |  |
| 96 CAPITAL OUTLAY                     |                    |                   |                                 |              |              |                     |             |  |
| 29555001 85010 CONTINGENCY PROJECT    | 250,000            | 250,000           | .00                             | .00          | .00          | 250,000.00          | .0%         |  |
| TOTAL CAPITAL OUTLAY                  | 250,000            | 250,000           | .00                             | .00          | .00          | 250,000.00          | .0%         |  |
| TOTAL OTHER DEPARTMENT PROJECTS       | 500,120            | 500,120           | 15,158.61                       | .00          | 13,519.98    | 471,441.41          | 5.7%        |  |
| TOTAL LOCAL ASSISTANCE                | 538,448            | 538,448           | 27,487.55                       | 107.93       | 13,519.98    | 497,440.47          | 7.6%        |  |
| TOTAL EXPENSES                        | 538,448            | 538,448           | 27,487.55                       | 107.93       | 13,519.98    | 497,440.47          |             |  |