

**CITY OF ESCANABA**

**2011-2012 Library Fund Budget Request Workpaper**

Fund Number **268**

**LIBRARY FUND-ESTIMATED REVENUES AND FUND BALANCE**

<u>REVENUES</u>								
<u>Account Number</u>	<u>Revenue Source</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Budget 2010-11</u>	<u>Budget 2011-12</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
268-000-528-000	Grants	962	1,367	0	1,000	0	(1,000)	-100.00%
268-000-566-000	State of Michigan Library Funding	18,098	11,317	14,000	11,000	10,890	(110)	-1.00%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	183,380	151,061	131,000	116,500	130,000	13,500	11.59%
268-000-658-000	Fines and Fees	20,272	21,391	21,375	20,000	21,500	1,500	7.50%
268-000-665-000	Interest Earnings	7,940	3,153	2,400	2,400	2,400	0	0.00%
268-000-675-000	Private Donations	11,122	8,925	9,000	3,275	0	(3,275)	-100.00%
268-000-694-000	Miscellaneous Income	500	0	0	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	(819)	479	0	0	0	0	0.00%
268-000-699-101	Contribution From General Fund	312,000	312,000	365,000	365,000	365,000	0	0.00%
<b>TOTAL REVENUES</b>		<b>553,455</b>	<b>509,693</b>	<b>542,775</b>	<b>519,175</b>	<b>529,790</b>	<b>10,615</b>	<b>2.04%</b>
<b>TOTAL EXPENDITURES</b>		<b>522,456</b>	<b>521,991</b>	<b>553,975</b>	<b>543,233</b>	<b>537,837</b>	<b>(5,396)</b>	<b>-0.99%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>30,999</b>	<b>(12,298)</b>	<b>(11,200)</b>	<b>(24,058)</b>	<b>(8,047)</b>	<b>16,011</b>	<b>-66.55%</b>
<u>FUND BALANCE</u>								
<b>BEGINNING FUND BALANCE</b>		<b>76,687</b>	<b>107,686</b>	<b>95,388</b>	<b>95,388</b>	<b>71,330</b>	<b>(24,058)</b>	<b>-25.22%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>30,999</b>	<b>(12,298)</b>	<b>(11,200)</b>	<b>(24,058)</b>	<b>(8,047)</b>	<b>16,011</b>	<b>-66.55%</b>
<b>ENDING FUND BALANCE</b>		<b>107,686</b>	<b>95,388</b>	<b>84,188</b>	<b>71,330</b>	<b>63,283</b>	<b>(8,047)</b>	<b>-11.28%</b>

# CITY OF ESCANABA

## 2011-2012 Library Fund Budget Request Workpaper

Fund Number	268	Activity Number				000				
Description of Request	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Budget 2010-11	Request 2011-12	Recommended 2011-12	Final 2011-12	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4	
Head Librarian				59,713	59,913	59,913	59,913	200	0.33%	
Children's Librarian				36,197	36,197	36,197	36,197	0	0.00%	
Reference Librarian				40,400	40,400	40,400	40,400	0	0.00%	
2 Library Assistants				63,114	64,659	64,659	64,659	1,545	2.45%	
2 Part-Time Library Assistants II				27,238	28,158	28,158	28,158	920	3.38%	
2 Part-Time Library Assistants I				20,243	21,057	21,057	21,057	814	4.02%	
2 Pages/Co-ops				<u>13,105</u>	<u>13,354</u>	<u>6,902</u>	<u>6,902</u>	<u>(6,203)</u>	<u>-47.33%</u>	
702 Salaries and Wages	237,328	251,978	258,000	260,010	263,738	257,286	257,286	(2,724)	-1.05%	
711 Overtime Wages	44	132	0	0	0	0	0	0	0.00%	
712 Pension and Social Security				<u>64,191</u>	<u>68,870</u>	<u>68,119</u>	<u>68,119</u>	<u>3,928</u>	<u>6.12%</u>	
Overhead on Salaries and Wages	63,165	57,790	67,000	64,191	68,870	68,119	68,119	3,928	6.12%	
Dental				4,114	4,510	4,510	4,510	396	9.63%	
Disability				536	536	536	536	0	0.00%	
Medical				<u>60,544</u>	<u>74,615</u>	<u>74,615</u>	<u>74,615</u>	<u>14,071</u>	<u>23.24%</u>	
713 Life & Hospital Insurance	50,871	58,275	72,500	65,194	79,661	79,661	79,661	14,467	22.19%	
726 Supplies(Misc)	421	522	600	600	600	600	600	0	0.00%	
Book Processing Materials				6,600	6,864	6,864	6,864	264	4.00%	
Postage				<u>2,400</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>100</u>	<u>4.17%</u>	
727 Office Supplies	9,728	9,475	9,000	9,000	9,364	9,364	9,364	364	4.04%	
Delivery Service (Michigan Library Consortium)				1,650	1,800	1,800	1,800	150	9.09%	
UPRLC (Dynix)				16,699	16,987	16,987	16,987	288	1.72%	
Superiorland Co-op				5,500	5,445	5,445	5,445	(55)	-1.00%	
Collection Agency				1,200	1,200	1,200	1,200	0	0.00%	
Audit				450	450	450	450	0	0.00%	
801 Professional Services	29,045	22,105	29,750	25,499	25,882	25,882	25,882	383	1.50%	
Regular				3,000	1,650	1,650	1,650	(1,350)	-45.00%	
Internet Connection (U of M/Merit)				<u>1,710</u>	<u>1,710</u>	<u>1,710</u>	<u>1,710</u>	<u>0</u>	<u>0.00%</u>	
850 Telephones	4,262	4,241	3,200	4,710	3,360	3,360	3,360	(1,350)	-28.66%	
860 Travel Expenses, Auto Allow	2,196	268	650	500	500	500	500	0	0.00%	

**CITY OF ESCANABA**

**2011-2012 Library Fund Budget Request Workpaper**

Fund Number

268

Activity Number

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	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Budget 2010-11	Request 2011-12	Recommended 2011-12	Final 2011-12	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
885 Public Relations-NEA Reading Grant	0	400	0	0	0	0	0	0	0.00%
900 Printing and Publishing	170	0	0	0	0	0	0	0	0.00%
910 Insurance & Bonds	704	748	850	850	750	750	750	(100)	-11.76%
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%
Miscellaneous Small Equipment				0	150	150	150	150	NEW
Microfilm Maintenance Agreement				<u>2,274</u>	<u>2,209</u>	<u>2,209</u>	<u>2,209</u>	(65)	-2.86%
932 Repair to Equipment	2,308	2,209	2,200	2,274	2,359	2,359	2,359	85	3.74%
942 Rental of Building/Offices	61,200	61,200	61,200	61,200	45,936	45,936	45,936	(15,264)	-24.94%
943 Rental of Equipment	2,214	1,965	2,025	2,200	2,200	2,200	2,200	0	0.00%
ALA Membership				180	180	180	180	0	0.00%
Michigan Library Association				340	340	340	340	0	0.00%
Upper Peninsula Region of Library Cooperation				<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>	<u>0</u>	<u>0.00%</u>
958 Memberships & Dues	545	555	550	555	555	555	555	0	0.00%
Regular Education & Training				<u>250</u>	<u>265</u>	<u>265</u>	<u>265</u>	<u>15</u>	<u>6.00%</u>
960	366	180	250	250	265	265	265	15	6.00%
976 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0	0.00%
Computer Upgrades/Replacements				<u>1,200</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>(200)</u>	<u>-16.67%</u>
977 Capital Outlay-Equipment	3,268	2,661	1,200	1,200	1,000	1,000	1,000	(200)	-16.67%
Books/Subscriptions				<u>45,000</u>	<u>45,000</u>	<u>40,000</u>	<u>40,000</u>	<u>(5,000)</u>	<u>-11.11%</u>
979 Books, Magazines & Periodicals	54,621	47,287	45,000	45,000	45,000	40,000	40,000	(5,000)	-11.11%
<b>TOTAL ACTIVITY REQUEST</b>	<b>522,456</b>	<b>521,991</b>	<b>553,975</b>	<b>543,233</b>	<b>550,040</b>	<b>537,837</b>	<b>537,837</b>	<b>(5,396)</b>	<b>-0.99%</b>

**CITY OF ESCANABA**

**2011-2012 Bezold Trust Fund Budget Request Workpaper**

Fund Number **703**

	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Budget 2010-11	Budget 2011-12	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
<b>REVENUES</b>							
Interest Earnings	11,064	5,275	3,500	4,700	3,500	(1,200)	-25.53%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(458)	798	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>10,606</b>	<b>6,073</b>	<b>3,500</b>	<b>4,700</b>	<b>3,500</b>	<b>(1,200)</b>	<b>-25.53%</b>
<b>EXPENDITURES</b>							
Qualified Expenditures	9,324	8,665	10,000	10,000	10,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>9,324</b>	<b>8,665</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>1,282</b>	<b>(2,592)</b>	<b>(6,500)</b>	<b>(5,300)</b>	<b>(6,500)</b>	<b>(1,200)</b>	<b>22.64%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	276,142	277,424	274,832	274,832	269,532	(5,300)	-1.93%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	1,282	(2,592)	(6,500)	(5,300)	(6,500)	(1,200)	22.64%
ENDING FUND BALANCE	277,424	274,832	268,332	269,532	263,032	(6,500)	-2.41%