

**CITY OF ESCANABA**

**2012-2013 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 2009-10</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
268-000-528-000	Grants	1,367	1,274	11,500	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	11,317	13,782	13,000	10,890	12,000	1,110	10.19%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	151,061	131,015	137,100	130,000	135,000	5,000	3.85%
268-000-658-000	Fines and Fees	21,391	21,238	21,250	21,500	21,250	(250)	-1.16%
268-000-665-000	Interest Earnings	3,153	2,424	2,000	2,400	1,800	(600)	-25.00%
268-000-675-000	Private Donations	8,925	7,208	6,000	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	479	490	0	0	0	0	0.00%
268-000-699-101	Contribution From General Fund	312,000	365,000	365,000	365,000	365,000	0	0.00%
<b>TOTAL REVENUES</b>		<b>509,693</b>	<b>542,431</b>	<b>555,850</b>	<b>529,790</b>	<b>535,050</b>	<b>5,260</b>	<b>0.99%</b>
<b>TOTAL EXPENDITURES</b>		<b>521,991</b>	<b>556,885</b>	<b>543,836</b>	<b>537,837</b>	<b>523,232</b>	<b>(14,605)</b>	<b>-2.72%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>(12,298)</b>	<b>(14,454)</b>	<b>12,014</b>	<b>(8,047)</b>	<b>11,818</b>	<b>19,865</b>	<b>-246.86%</b>
<u>FUND BALANCE</u>								
<b>BEGINNING FUND BALANCE</b>		<b>107,686</b>	<b>95,388</b>	<b>80,934</b>	<b>80,934</b>	<b>72,887</b>	<b>(8,047)</b>	<b>-9.94%</b>
<b>EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>(12,298)</b>	<b>(14,454)</b>	<b>12,014</b>	<b>(8,047)</b>	<b>11,818</b>	<b>19,865</b>	<b>-246.86%</b>
<b>ENDING FUND BALANCE</b>		<b>95,388</b>	<b>80,934</b>	<b>92,948</b>	<b>72,887</b>	<b>84,705</b>	<b>11,818</b>	<b>16.21%</b>

# CITY OF ESCANABA

## 2012-2013 Library Fund Budget Request Workpaper

Fund Number

268

Activity Number

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Description of Request	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
Head Librarian				59,913	59,913	59,913		0	0.00%
Children's Librarian				36,197	36,197	36,197		0	0.00%
Reference Librarian				40,400	40,400	40,400		0	0.00%
2 Library Assistants				64,659	64,415	64,415		(244)	-0.38%
2 Part-Time Library Assistants II				28,158	28,405	28,405		247	0.88%
2 Part-Time Library Assistants I				21,057	21,582	21,582		525	2.49%
2 Pages/Co-ops				<u>6,902</u>	<u>6,877</u>	<u>6,877</u>		(25)	-0.36%
702 Salaries and Wages	251,978	255,919	260,010	257,286	257,789	257,789		503	0.20%
711 Overtime Wages	132	243	0	0	0	0		0	0.00%
712 Pension and Social Security				<u>68,119</u>	<u>72,066</u>	<u>72,066</u>		3,947	5.79%
Overhead on Salaries and Wages	57,790	67,182	68,000	68,119	72,066	72,066		3,947	5.79%
713 Health/Rx/Dental/Vision/Life Co-Pay				79,661	79,095	79,095		(566)	-0.71%
Life & Hospital Insurance	58,275	72,520	72,000	79,661	<u>(13,715)</u>	<u>(13,715)</u>		(13,715)	NEW
726 Supplies(Misc)	522	441	600	600	600	600		0	0.00%
727 Book Processing Materials				6,864	8,250	8,250		1,386	20.19%
Postage				<u>2,500</u>	<u>1,000</u>	<u>1,000</u>		(1,500)	-60.00%
Office Supplies	9,475	9,002	9,400	9,364	9,250	9,250		(114)	-1.22%
801 Delivery Service (Michigan Library Consortium)				1,800	2,062	2,062		262	14.56%
UPRLC (Dynix)				16,987	17,406	17,406		419	2.47%
Superiorland Co-op				5,445	6,064	6,064		619	11.37%
Collection Agency				1,200	1,200	1,200		0	0.00%
Audit				<u>450</u>	<u>450</u>	<u>450</u>		0	0.00%
Professional Services	22,105	30,251	27,929	25,882	27,182	27,182		1,300	5.02%
850 Regular			1,350	1,650	1,377	1,377		(273)	-16.55%
Internet Connection (U of M/Merit)			<u>1,710</u>	<u>1,710</u>	<u>1,710</u>	<u>1,710</u>		0	0.00%
Telephones	4,241	3,066	3,060	3,360	3,087	3,087		(273)	-8.13%
860 Travel Expenses, Auto Allow	268	645	500	500	500	500		0	0.00%

**CITY OF ESCANABA**

**2012-2013 Library Fund Budget Request Workpaper**

Fund Number **268** Activity Number **000**

	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Budget 2011-12	Request 2012-13	Recommended 2012-13	Final 2012-13	\$ Change Col. 6-Col. 4	% Change Col. 6-Col. 4
885 Public Relations-NEA Reading Grant	400	0	0	0	0	0		0	0.00%
900 Printing and Publishing	0	0	650	0	0	0		0	0.00%
910 Insurance & Bonds	748	735	500	750	450	450	(300)	-40.00%	
931 Repairs to Structures	0	0	0	0	0	0	0	0.00%	
Miscellaneous Small Equipment			150	150	150	150	0	0.00%	
Microfilm Maintenance Agreement			1,344	2,209	1,824	1,824	(385)	-17.43%	
932 Repair to Equipment	2,209	2,519	1,494	2,359	1,974	1,974	(385)	-16.32%	
942 Rental of Building/Offices	61,200	61,200	45,936	45,936	40,866	40,866	(5,070)	-11.04%	
943 Rental of Equipment	1,965	2,054	2,094	2,200	2,150	2,150	(50)	-2.27%	
ALA Membership			180	180	180	180	0	0.00%	
Michigan Library Association			463	340	463	463	123	36.18%	
Upper Peninsula Region of Library Cooperation			35	35	35	35	0	0.00%	
958 Memberships & Dues	555	555	678	555	678	678	123	22.16%	
Regular				265	260	260	(5)	-1.89%	
960 Education & Training	180	190	260	265	260	260	(5)	-1.89%	
976 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0.00%	
Computer Upgrades/Replacements				1,000	1,000	1,000	0	0.00%	
977 Capital Outlay-Equipment	2,661	868	975	1,000	1,000	1,000	0	0.00%	
Books/Subscriptions				40,000	40,000	40,000	0	0.00%	
979 Books, Magazines & Periodicals	47,287	49,495	49,750	40,000	40,000	40,000	0	0.00%	
<b>TOTAL ACTIVITY REQUEST</b>	<b>521,991</b>	<b>556,885</b>	<b>543,836</b>	<b>537,837</b>	<b>523,232</b>	<b>523,232</b>	<b>(14,605)</b>	<b>-2.72%</b>	

**CITY OF ESCANABA**

**2012-2013 Bezold Trust Fund Budget Request Workpaper**

Fund Number **703**

<u>REVENUES</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	5,275	4,294	4,200	3,500	4,000	500	14.29%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	798	915	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>6,073</b>	<b>5,209</b>	<b>4,200</b>	<b>3,500</b>	<b>4,000</b>	<b>500</b>	<b>14.29%</b>
<u>EXPENDITURES</u>							
Qualified Expenditures	8,665	9,836	10,000	10,000	10,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>8,665</b>	<b>9,836</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>(2,592)</b>	<b>(4,627)</b>	<b>(5,800)</b>	<b>(6,500)</b>	<b>(6,000)</b>	<b>500</b>	<b>-7.69%</b>

**FUND BALANCE**

BEGINNING FUND BALANCE	277,424	274,832	270,205	270,205	263,705	(6,500)	-2.41%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(2,592)	(4,627)	(5,800)	(6,500)	(6,000)	500	-7.69%
<b>ENDING FUND BALANCE</b>	<b>274,832</b>	<b>270,205</b>	<b>264,405</b>	<b>263,705</b>	<b>257,705</b>	<b>(6,000)</b>	<b>-2.28%</b>