

CITY OF ESCANABA

2013-2014 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	2010-11	2011-12	2012-13	2012-13	2013-14	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	1,274	11,327	1,500	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	13,782	12,334	12,875	12,000	12,874	874	7.28%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	131,015	137,382	133,150	135,000	124,758	(10,242)	-7.59%
268-000-658-000	Fines and Fees	21,238	23,699	25,000	21,250	23,000	1,750	8.24%
268-000-665-000	Interest Earnings	2,427	2,592	2,200	1,800	2,200	400	22.22%
268-000-675-000	Private Donations	7,208	9,980	9,900	0	0	0	0.00%
268-000-694-000	Miscellaneous Income	0	0	0	0	0	0	0.00%
268-000-698-000	Gain/(Loss) on Sale of Investments	490	902	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	365,000	365,000	365,000	365,000	365,000	0	0.00%
268-000-699-701	Transfer From Health/Dental Insurance Fund	0	0	0	0	13,893	13,893	NEW
TOTAL REVENUES		542,434	563,216	549,625	535,050	541,725	6,675	1.25%
TOTAL EXPENDITURES		556,885	549,057	531,475	523,232	515,258	(7,974)	-1.52%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		(14,451)	14,159	18,150	11,818	26,467	14,649	123.95%
FUND BALANCE								
BEGINNING FUND BALANCE		95,388	80,937	95,096	95,096	106,914	11,818	12.43%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		(14,451)	14,159	18,150	11,818	26,467	14,649	123.95%
ENDING FUND BALANCE		80,937	95,096	113,246	106,914	133,381	26,467	24.76%

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2013-2014 Library Fund Budget Request Workpaper

Fund Number

268

Activity Number

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Description of Request	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Head Librarian				59,913	61,415	61,415	61,415	1,502	2.51%
Children's Librarian				36,197	37,093	37,093	37,093	896	2.48%
Reference Librarian				40,400	41,416	41,416	41,416	1,016	2.51%
2 Library Assistants				64,415	65,039	65,039	65,039	624	0.97%
2 Part-Time Library Assistants II				28,405	29,333	29,333	29,333	928	3.27%
2 Part-Time Library Assistants I				21,582	22,323	22,323	22,323	741	3.43%
2 Pages/Co-ops				<u>6,877</u>	<u>7,033</u>	<u>7,033</u>	<u>7,033</u>	<u>156</u>	<u>2.27%</u>
702 Salaries and Wages	255,919	253,546	259,000	257,789	263,652	263,652	263,652	5,863	2.27%
711 Overtime Wages	243	0	0	0	0	0	0	0	0.00%
712 Pension, Social Security & W/C				<u>72,066</u>	<u>60,356</u>	<u>60,356</u>	<u>60,356</u>	<u>(11,710)</u>	<u>-16.25%</u>
Overhead on Salaries and Wages	67,182	70,127	72,250	72,066	60,356	60,356	60,356	(11,710)	-16.25%
713 Health/Rx/Dental/Vision/Life Co-Pay				79,095	84,939	84,939	84,939	5,844	7.39%
Life & Hospital Insurance	72,520	71,355	65,375	<u>(13,715)</u>	<u>(14,800)</u>	<u>(14,800)</u>	<u>(14,800)</u>	<u>(1,085)</u>	<u>7.91%</u>
726 Supplies(Misc)	441	243	600	65,380	70,139	70,139	70,139	4,759	7.28%
727 Book Processing Materials				8,250	6,500	6,500	6,500	(1,750)	-21.21%
Postage				<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>
Office Supplies	9,002	9,052	9,000	9,250	7,500	7,500	7,500	(1,750)	-18.92%
801 Delivery Service (Michigan Library Consortium)				2,062	2,062	2,062	2,062	0	0.00%
UPRLC (Dynix)				17,406	17,547	17,547	17,547	141	0.81%
Superiorland Co-op				6,064	6,437	6,437	6,437	373	6.15%
Collection Agency				1,200	1,300	1,300	1,300	100	8.33%
Audit				<u>450</u>	<u>450</u>	<u>450</u>	<u>450</u>	<u>0</u>	<u>0.00%</u>
Professional Services	30,251	29,261	28,450	27,182	27,796	27,796	27,796	614	2.26%
850 Regular				1,377	1,300	1,300	1,300	(77)	-5.59%
Internet Connection (U of M/Merit)				<u>1,710</u>	<u>3,420</u>	<u>3,420</u>	<u>3,420</u>	<u>1,710</u>	<u>100.00%</u>
Telephones	3,066	3,130	3,000	3,087	4,720	4,720	4,720	1,633	52.90%
860 Travel Expenses, Auto Allow	645	1,196	550	500	500	500	500	0	0.00%

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2013-2014 Library Fund Budget Request Workpaper

Fund Number		268		Activity Number		000				
Description of Request	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Budget 2012-13	Request 2013-14	Recommended 2013-14	Final 2013-14	\$ Change Col. 7-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	359	0	0	0	0	0	0	0.00%	
910 Insurance & Bonds	735	496	450	450	450	450	450	0	0.00%	
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%	
Miscellaneous Small Equipment				150	0	0	0	(150)	-100.00%	
Microfilm Maintenance Agreement				1,824	1,344	1,344	1,344	(480)	-26.32%	
932 Repair to Equipment	2,519	1,344	1,350	1,974	1,344	1,344	1,344	(630)	-31.91%	
942 Rental of Building/Offices	61,200	45,936	40,875	40,866	34,819	34,819	34,819	(6,047)	-14.80%	
943 Rental of Equipment	2,054	2,284	1,950	2,150	1,732	1,732	1,732	(418)	-19.44%	
ALA Membership				180	185	185	185	5	2.78%	
Michigan Library Association				463	170	170	170	(293)	-63.28%	
Upper Peninsula Region of Library Cooperation				35	35	35	35	0	0.00%	
958 Memberships & Dues	555	678	400	678	390	390	390	(288)	-42.48%	
Regular Education & Training	190	0	300	260	260	260	260	0	0.00%	
960 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0	0.00%	
Computer Upgrades/Replacements				1,000	1,000	1,000	1,000	0	0.00%	
977 Capital Outlay-Equipment	868	9,779	1,725	1,000	1,000	1,000	1,000	0	0.00%	
Books/Subscriptions				40,000	40,000	40,000	40,000	0	0.00%	
979 Books, Magazines & Periodicals	49,495	50,271	46,200	40,000	40,000	40,000	40,000	0	0.00%	
TOTAL ACTIVITY REQUEST	556,885	549,057	531,475	523,232	515,258	515,258	515,258	(7,974)	-1.52%	

CITY OF ESCANABA

2013-2014 Bezold Trust Fund Budget Request Workpaper

Fund Number **703**

<u>REVENUES</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Estimate 2012-13</u>	<u>Budget 2012-13</u>	<u>Budget 2013-14</u>	<u>\$ Change Col. 5-Col. 4</u>	<u>% Change Col. 5-Col. 4</u>
Interest Earnings	4,294	4,378	4,400	4,000	4,200	200	5.00%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	915	1,443	0	0	0	0	0.00%
TOTAL REVENUES	5,209	5,821	4,400	4,000	4,200	200	5.00%
<u>EXPENDITURES</u>							
Qualified Expenditures	9,836	7,786	10,000	10,000	10,000	0	0.00%
TOTAL EXPENDITURES	9,836	7,786	10,000	10,000	10,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(4,627)	(1,965)	(5,600)	(6,000)	(5,800)	200	-3.33%

FUND BALANCE

BEGINNING FUND BALANCE	274,832	270,205	268,240	268,240	262,240	(6,000)	-2.24%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(4,627)	(1,965)	(5,600)	(6,000)	(5,800)	200	-3.33%
ENDING FUND BALANCE	270,205	268,240	262,640	262,240	256,440	(5,800)	-2.21%