

CITY OF ESCANABA

2014-2015 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	2011-12	2012-13	2013-14	2013-14	2014-15	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	11,327	1,848	750	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	12,334	13,756	13,750	12,874	15,866	2,992	23.24%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	137,382	133,158	99,100	124,758	100,000	(24,758)	-19.84%
268-000-658-000	Fines and Fees	23,699	21,481	20,000	23,000	23,000	0	0.00%
268-000-665-000	Interest Earnings	2,592	2,159	2,500	2,200	1,500	(700)	-31.82%
268-000-675-000	Private Donations	9,980	10,553	10,000	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	902	(1,904)	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	365,000	365,000	365,000	365,000	371,000	6,000	1.64%
268-000-699-701	Transfer From Health/Dental Insurance Fund	0	0	13,900	13,893	0	(13,893)	-100.00%
TOTAL REVENUES		563,216	546,051	525,000	541,725	511,366	(30,359)	-5.60%
TOTAL EXPENDITURES		549,057	528,492	518,325	532,435	531,274	(1,161)	-0.22%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		14,159	17,559	6,675	9,290	(19,908)	(29,198)	-314.29%
FUND BALANCE								
BEGINNING FUND BALANCE		80,937	95,096	112,655	112,655	121,945	9,290	8.25%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		14,159	17,559	6,675	9,290	(19,908)	(29,198)	-314.29%
ENDING FUND BALANCE		95,096	112,655	119,330	121,945	102,037	(19,908)	-16.33%

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Activity Number

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Description of Request	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Head Librarian				61,415	62,882	62,882	62,882	1,467	2.39%
Children's Librarian				37,093	37,967	37,967	37,967	874	2.36%
Reference Librarian				41,416	42,607	42,607	42,607	1,191	2.88%
2 Library Assistants				65,039	66,580	66,580	66,580	1,541	2.37%
2 Part-Time Library Assistants II				29,333	30,029	30,029	30,029	696	2.37%
2 Part-Time Library Assistants I				22,323	22,846	22,846	22,846	523	2.34%
2 Pages/Co-ops				7,033	7,192	7,192	7,192	159	2.26%
702 Salaries and Wages	253,546	258,312	263,650	263,652	270,103	270,103	270,103	6,451	2.45%
711 Overtime Wages	0	0	0	0	0	0	0	0	0.00%
712 Pension, Social Security & W/C Overhead on Salaries and Wages	70,127	72,189	60,350	60,356	67,721	67,721	67,721	7,365	12.20%
713 Health/Rx/Dental/Vision/Life Co-Pay				84,939	85,866	85,866	85,866	927	1.09%
Life & Hospital Insurance	71,355	65,355	70,150	70,139	70,483	70,483	70,483	344	0.49%
726 Supplies(Misc)	243	342	600	600	600	600	600	0	0.00%
727 Book Processing Materials				6,500	6,500	5,500	5,500	(1,000)	-15.38%
Postage				1,000	1,000	1,000	1,000	0	0.00%
Office Supplies	9,052	8,149	7,500	7,500	7,500	6,500	6,500	(1,000)	-13.33%
801 Delivery Service (Michigan Library Consortium)				2,062	2,166	2,166	2,166	104	5.04%
UPRLC (Dynix)				17,547	18,073	18,073	18,073	526	3.00%
Superiorland Co-op				6,437	7,608	7,608	7,608	1,171	18.19%
Collection Agency				1,300	1,300	1,300	1,300	0	0.00%
Audit				450	450	450	450	0	0.00%
Professional Services	29,261	28,832	28,300	27,796	29,597	29,597	29,597	1,801	6.48%
850 Regular Internet Connection (U of M/Merit)				1,300	1,300	1,300	1,300	0	0.00%
Telephones	3,130	3,016	2,675	4,720	3,720	3,720	3,720	(1,000)	-21.19%
860 Travel Expenses, Auto Allow	1,196	272	500	500	500	500	500	0	0.00%

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Activity Number

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	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Budget 2013-14	Request 2014-15	Recommended 2014-15	Final 2014-15	\$ 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	359	0	0	0	0	0	0	0	0.00%
910 Insurance & Bonds	496	420	225	450	225	225	225	(225)	-50.00%
931 Repairs to Structures	0	0	0	0	0	0	0	0	0.00%
Miscellaneous Small Equipment				0	0	0	0	0	0.00%
932 Microfilm Maintenance Agreement				1,344	1,344	1,344	1,344	0	0.00%
Repair to Equipment	1,344	1,344	1,550	1,344	1,344	1,344	1,344	0	0.00%
942 Rental of Building/Offices	45,936	40,866	34,825	51,996	51,996	51,996	51,996	0	0.00%
943 Rental of Equipment	2,284	2,019	1,000	1,732	1,000	1,000	1,000	(732)	-42.26%
ALA Membership				185	190	190	190	5	2.70%
Michigan Library Association				170	0	0	0	(170)	-100.00%
Upper Peninsula Region of Library Cooperation				35	35	35	35	0	0.00%
958 Memberships & Dues	678	185	225	390	225	225	225	(165)	-42.31%
Regular Education & Training	0	228	250	260	260	260	260	0	0.00%
960	0	228	250	260	260	260	260	0	0.00%
976 Cap Outlay-Building Improve	0	0	0	0	0	0	0	0	0.00%
Computer Upgrades/Replacements				1,000	3,500	1,000	1,000	0	0.00%
977 Capital Outlay-Equipment	9,779	2,460	925	1,000	3,500	1,000	1,000	0	0.00%
Books/Subscriptions				40,000	40,000	20,000	26,000	(14,000)	-35.00%
979 Books, Magazines & Periodicals	50,271	44,503	45,600	40,000	40,000	20,000	26,000	(14,000)	-35.00%
TOTAL ACTIVITY REQUEST	549,057	528,492	518,325	532,435	548,774	525,274	531,274	(1,161)	-0.22%

CITY OF ESCANABA

2014-2015 Bezold Trust Fund Budget Request Workpaper

Fund Number 703

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2013-14	Budget 2014-15	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	4,378	4,543	4,600	4,200	4,600	400	9.52%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	1,443	(3,233)	0	0	0	0	0.00%
TOTAL REVENUES	5,821	1,310	4,600	4,200	4,600	400	9.52%
EXPENDITURES							
Qualified Expenditures	7,786	8,487	10,000	10,000	10,000	0	0.00%
TOTAL EXPENDITURES	7,786	8,487	10,000	10,000	10,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(1,965)	(7,177)	(5,400)	(5,800)	(5,400)	400	-6.90%

FUND BALANCE

BEGINNING FUND BALANCE	270,205	268,240	261,063	255,663	249,863	(5,800)	-2.27%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(1,965)	(7,177)	(5,400)	(5,800)	(5,400)	400	-6.90%
ENDING FUND BALANCE	268,240	261,063	255,663	249,863	244,463	(5,400)	-2.16%