

CITY OF ESCANABA

2015-2016 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	2012-13	2013-14	2014-15	2014-15	2015-16	Col. 5-Col. 4	Col. 5-Col. 4
268-000-528-000	Grants	1,848	709	500	0	0	0	0.00%
268-000-566-000	State of Michigan Library Funding	13,756	15,224	15,500	15,866	15,500	(366)	-2.31%
268-000-600-100	County Contribution	0	0	0	0	0	0	0.00%
268-000-656-000	Penal Fines	133,158	99,090	98,200	100,000	100,000	0	0.00%
268-000-658-000	Fines and Fees	21,481	17,651	17,500	23,000	18,000	(5,000)	-21.74%
268-000-665-000	Interest Earnings	2,159	2,743	2,000	1,500	1,750	250	16.67%
268-000-675-000	Private Donations	10,553	9,406	12,000	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	(1,904)	24	0	0	0	0	0.00%
268-000-699-101	Transfer From General Fund	365,000	365,000	371,000	371,000	400,000	29,000	7.82%
268-000-699-701	Transfer From Health/Dental Insurance Fund	0	13,893	0	0	0	0	0.00%
TOTAL REVENUES		546,051	523,740	516,700	511,366	535,250	23,884	4.67%
TOTAL EXPENDITURES		528,492	520,783	537,600	531,274	559,076	27,802	5.23%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		17,559	2,957	(20,900)	(19,908)	(23,826)	(3,918)	19.68%
FUND BALANCE								
BEGINNING FUND BALANCE		95,096	112,655	115,612	115,612	95,704	(19,908)	-17.22%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES		17,559	2,957	(20,900)	(19,908)	(23,826)	(3,918)	19.68%
ENDING FUND BALANCE		112,655	115,612	94,712	95,704	71,878	(23,826)	-24.90%

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Activity Number

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	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Budget 2014-15	Request 2015-16	Recommended 2015-16	Final 2015-16	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
Description of Request									
Head Librarian				62,882	64,135	64,135	64,135	1,253	1.99%
Children's Librarian				37,967	38,719	38,719	38,719	752	1.98%
Reference Librarian				42,607	43,463	43,463	43,463	856	2.01%
2 Library Assistants				66,580	68,626	68,626	68,626	2,046	3.07%
2 Part-Time Library Assistants II				30,029	30,613	30,613	30,613	584	1.94%
2 Part-Time Library Assistants I				22,846	21,790	21,790	21,790	(1,056)	-4.62%
2 Pages/Co-ops				<u>7,192</u>	<u>7,325</u>	<u>7,325</u>	<u>7,325</u>	<u>133</u>	<u>1.85%</u>
702 Salaries and Wages	258,312	260,806	270,000	270,103	274,671	274,671	274,671	4,568	1.69%
711 Overtime Wages	0	92	0	0	0	0	0	0	0.00%
712 Pension, Social Security & W/C				<u>67,721</u>	<u>75,047</u>	<u>75,047</u>	<u>75,047</u>	<u>7,326</u>	<u>10.82%</u>
Overhead on Salaries and Wages	72,189	58,942	67,000	67,721	75,047	75,047	75,047	7,326	10.82%
713 Health/Rx/Dental/Vision/Life Co-Pay				85,866	89,077	89,077	89,077	3,211	3.74%
Life & Hospital Insurance	65,355	70,120	70,500	<u>(15,383)</u>	<u>(15,732)</u>	<u>(15,732)</u>	<u>(15,732)</u>	<u>(349)</u>	<u>2.27%</u>
726 Supplies(Misc)	342	105	600	600	600	600	600	0	0.00%
727 Book Processing Materials				5,500	6,000	6,000	6,000	500	9.09%
Postage				<u>1,000</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>(500)</u>	<u>-50.00%</u>
Office Supplies	8,149	7,054	6,025	6,500	6,500	6,500	6,500	0	0.00%
801 Delivery Service (Michigan Library Consortium)				2,166	2,208	2,208	2,208	42	1.94%
UPRLC (Dynix)				18,073	18,289	18,289	18,289	216	1.20%
Superiorland Co-op				7,608	7,668	7,668	7,668	60	0.79%
Collection Agency				1,300	1,000	1,000	1,000	(300)	-23.08%
Audit				<u>450</u>	<u>450</u>	<u>450</u>	<u>450</u>	<u>0</u>	<u>0.00%</u>
Professional Services	28,832	29,093	29,200	29,597	29,615	29,615	29,615	18	0.06%
850 Regular				1,300	1,300	1,300	1,300	0	0.00%
Internet Connection (U of M/Merit)				<u>2,420</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>(920)</u>	<u>-38.02%</u>
Telephones	3,016	2,614	2,700	3,720	2,800	2,800	2,800	(920)	-24.73%
860 Travel Expenses, Auto Allow	272	475	325	500	500	500	500	0	0.00%

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Activity Number

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	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Budget 2014-15	Request 2015-16	Recommended 2015-16	Final 2015-16	\$ Change Col. 7-Col. 4	% Change Col. 7-Col. 4
885	0	0	0	0	0	0	0	0	0.00%
900	0	0	0	0	0	0	0	0	0.00%
910	420	220	225	225	225	225	225	0	0.00%
931	0	0	0	0	0	0	0	0	0.00%
932	1,344	1,581	1,350	1,344	1,344	1,344	1,344	0	0.00%
942	40,866	34,819	52,000	51,996	51,996	51,996	51,996	0	0.00%
943	2,019	945	825	1,000	1,000	1,000	1,000	0	0.00%
958	185	190	250	225	233	233	233	8	3.56%
960	228	100	100	260	200	200	200	(60)	-23.08%
976	0	0	0	0	0	0	0	0	0.00%
977	2,460	928	4,500	1,000	1,000	1,000	1,000	0	0.00%
979	44,503	52,699	32,000	26,000	40,000	40,000	40,000	14,000	53.85%
TOTAL ACTIVITY REQUEST	528,492	520,783	537,600	531,274	559,076	559,076	559,076	27,802	5.23%

CITY OF ESCANABA

2015-2016 Bezold Trust Fund Budget Request Workpaper

Fund Number **703**

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2014-15	Budget 2015-16	\$ Change Col. 5-Col. 4	% Change Col. 5-Col. 4
REVENUES							
Interest Earnings	4,543	4,702	4,350	4,600	4,350	(250)	-5.43%
Private Donations	0	0	0	0	0	0	0.00%
Gain/(Loss) on Investments	(3,233)	58	0	0	0	0	0.00%
TOTAL REVENUES	1,310	4,760	4,350	4,600	4,350	(250)	-5.43%
EXPENDITURES							
Qualified Expenditures	8,487	5,659	8,000	10,000	10,000	0	0.00%
TOTAL EXPENDITURES	8,487	5,659	8,000	10,000	10,000	0	0.00%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(7,177)	(899)	(3,650)	(5,400)	(5,650)	(250)	4.63%

FUND BALANCE

BEGINNING FUND BALANCE	268,240	261,063	260,164	260,164	254,764	(5,400)	-2.08%
EXCESS(DEFICIT) OF REVENUES OVER EXPENDITURES	(7,177)	(899)	(3,650)	(5,400)	(5,650)	(250)	4.63%
ENDING FUND BALANCE	261,063	260,164	256,514	254,764	249,114	(5,650)	-2.22%