

02/16/2026

REVENUE AND EXPENDITURE REPORT FOR CITY OF ROYAL OAK  
 PERIOD ENDING 01/31/2026  
 % Fiscal Year Completed: 58.90

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE 01/30/26	ACTIVITY FOR MONTH 01/31/26	BUDGET VS ACTUAL - DIFFERENCE	% BDGT USED
<b>Fund 271 - LIBRARY FUND</b>						
<b>Revenues</b>						
Dept 000 - NON-DEPARTMENTAL						
271-000-40200	PROPERTY TAX REVENUES	3,977,000.00	3,913,104.28	18,152.34	(63,895.72)	98.39
271-000-57300	LOCAL COMMUNITY STABILIZATION	50,200.00	31,466.81	0.00	(18,733.19)	62.68
271-000-57403	STATE - AID TO LIBRARY	62,400.00	32,024.30	0.00	(30,375.70)	51.32
271-000-57405	STATE - LIBRARY PENAL FINES	75,000.00	86,758.27	0.00	11,758.27	115.68
271-000-64201	LIBRARY COPIER CHARGES	7,000.00	5,878.10	860.80	(1,121.90)	83.97
271-000-65701	LIBRARY SERVICE CHARGES & FINES	5,700.00	5,625.00	300.00	(75.00)	98.68
271-000-65702	LIBRARY REPL MATERIALS FEES	3,000.00	1,144.06	137.08	(1,855.94)	38.14
271-000-66500	INTEREST	126,120.00	77,837.47	0.00	(48,282.53)	61.72
271-000-67100	MISCELLANEOUS REVENUE	1,000.00	2,514.91	1,462.45	1,514.91	251.49
271-000-67501	DONATIONS	20,000.00	5,900.95	5.00	(14,099.05)	29.50
271-000-67503	MEMORIAL BOOK FUND	5,000.00	790.00	200.00	(4,210.00)	15.80
271-000-67570	DONATIONS - MISC LIBRARY	7,000.00	3,105.67	100.00	(3,894.33)	44.37
271-000-69946	TRANSFER FROM ARPA - 460	362,000.00	0.00	0.00	(362,000.00)	0.00
Total Dept 000 - NON-DEPARTMENTAL		4,701,420.00	4,166,149.82	21,217.67	(535,270.18)	88.61
<b>TOTAL REVENUES</b>		<b>4,701,420.00</b>	<b>4,166,149.82</b>	<b>21,217.67</b>	<b>(535,270.18)</b>	<b>88.61</b>
<b>Expenditures</b>						
Dept 790 - LIBRARY						
271-790-70203	WAGES - PERMANENT	1,335,817.00	729,194.47	102,477.34	606,622.53	54.59
271-790-70204	WAGES - TEMPORARY	273,900.00	125,956.69	16,615.79	147,943.31	45.99
271-790-70300	WAGES - OVERTIME	2,000.00	633.01	215.69	1,366.99	31.65
271-790-70401	LONGEVITY PAY	5,719.00	5,712.35	0.00	6.65	99.88
271-790-70402	SICK LEAVE PAY	1,200.00	3,124.60	705.13	(1,924.60)	260.38
271-790-70404	SHIFT DIFFERENTIAL PAY	350.00	257.92	26.25	92.08	73.69
271-790-70407	DUPLICATE HEALTH CARE BENEFITS PAY	4,800.00	2,542.83	400.00	2,257.17	52.98
271-790-70500	DEFERRED COMP - EMPLOYER CONTRIBUTION	4,091.00	4,004.66	688.57	86.34	97.89
271-790-70601	RETIREMENT CONTRIBUTIONS - GENERAL	16,172.00	3,276.08	499.54	12,895.92	20.26
271-790-70604	PENSION - UAL - GENERAL	5,619.00	10,598.99	1,616.15	(4,979.99)	188.63
271-790-70610	DEFINED CONTRIBUTION	115,077.00	62,601.26	8,836.47	52,475.74	54.40
271-790-70620	RETIREE HSA	51,146.00	27,657.53	3,904.29	23,488.47	54.08
271-790-71101	FICA	123,949.00	64,612.65	8,924.21	59,336.35	52.13
271-790-71102	UNEMPLOYMENT COMPENSATION TAX	940.00	245.60	71.16	694.40	26.13
271-790-71201	GROUP MEDICAL INSURANCE	197,851.00	108,802.17	15,640.27	89,048.83	54.99
271-790-71203	GROUP DENTAL INSURANCE	17,110.00	8,785.60	1,279.76	8,324.40	51.35
271-790-71204	GROUP LIFE INSURANCE	2,040.00	1,448.02	203.88	591.98	70.98
271-790-71205	VISION INSURANCE	1,621.00	855.10	133.34	765.90	52.75
271-790-71206	WORKERS COMPENSATION INSURANCE	1,420.00	620.06	78.79	799.94	43.67
271-790-71207	SHORT AND LONG TERM DISABILITY	7,956.00	4,717.03	681.33	3,238.97	59.29
271-790-72701	OFFICE SUPPLIES	7,000.00	1,579.75	147.30	5,420.25	22.57
271-790-72702	OFFICE EQUIP/FURNITURE (NON-CAPITALIZED)	15,000.00	8,178.60	0.00	6,821.40	54.52
271-790-72800	COMPUTER SUPPLIES & PARTS	49,500.00	34,949.89	243.11	14,550.11	70.61
271-790-73200	CLEANING & JANITORIAL SUPPLIES	10,000.00	3,769.18	96.28	6,230.82	37.69
271-790-73300	BUILDING REPAIR & MAINTENANCE SUPPLIES	1,000.00	33.31	0.00	966.69	3.33
271-790-73800	ELECTRICAL & LIGHTING SUPPLIES	1,000.00	239.00	0.00	761.00	23.90
271-790-74500	TREES, SHRUBS & PLANTS	500.00	0.00	0.00	500.00	0.00
271-790-78900	PROGRAM SUPPLIES AND RELATED EXP	56,000.00	27,335.63	1,846.10	28,664.37	48.81
271-790-79001	LIBRARY BOOKS	176,100.00	80,876.67	13,042.66	95,223.33	45.93
271-790-79002	LIBRARY VIDEO & AUDIO RESOURCES	40,000.00	20,036.53	2,759.85	19,963.47	50.09
271-790-79003	LIBRARY ELECTRONIC RESOURCES	35,800.00	22,995.94	0.00	12,804.06	64.23
271-790-79004	LIBRARY SUBSCRIPTIONS	14,450.00	9,241.71	120.79	5,208.29	63.96
271-790-79011	MEMORIAL BOOKS & RESOURCES	5,000.00	140.11	78.94	4,859.89	2.80
271-790-79012	REPLACEMENT BOOKS & RESOURCES	1,000.00	0.00	0.00	1,000.00	0.00
271-790-79102	DOWNLOADABLES - AUDIO, VIDEO, ETC.	211,000.00	92,682.65	8,623.17	118,317.35	43.93
271-790-79900	MISCELLANEOUS OPERATING SUPPLIES	21,000.00	5,108.69	2,265.60	15,891.31	24.33
271-790-80301	DATA PROCESSING SERVICES	55,000.00	39,525.58	13,825.58	15,474.42	71.86
271-790-80302	TELECOMMUNICATIONS SERVICES	10,450.00	4,629.65	602.70	5,820.35	44.30
271-790-80800	AUDIT SERVICES	1,610.00	1,328.40	90.00	281.60	82.51
271-790-81201	PROPERTY & CASUALTY INSURANCE SERVICES	55,600.00	47,309.55	0.00	8,290.45	85.09
271-790-82500	MISC CONTRACTED SERVICES	38,500.00	19,508.68	959.65	18,991.32	50.67
271-790-82801	COMPUTER EQUIP REPAIR & TECH SUPPORT SVC	500.00	0.00	0.00	500.00	0.00

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE 01/30/26	ACTIVITY FOR MONTH 01/31/26	BUDGET VS ACTUAL - DIFFERENCE	% BDGT USED
271-790-83200	CLEANING & JANITORIAL SERVICES	61,500.00	32,983.06	5,084.24	28,516.94	53.63
271-790-83301	HEATING/COOLING REPAIR & MAINT SERVICES	40,000.00	7,838.00	962.50	32,162.00	19.60
271-790-83302	PLUMBING REPAIR & MAINTENANCE SERVICES	8,000.00	0.00	0.00	8,000.00	0.00
271-790-83303	ELEVATOR REPAIR & MAINTENANCE SERVICES	26,000.00	0.00	0.00	26,000.00	0.00
271-790-83399	MISC BUILDING REPAIR & MAINT SERVICES	35,000.00	23,801.58	390.00	11,198.42	68.00
271-790-85101	ELECTRIC	70,000.00	38,088.53	4,636.21	31,911.47	54.41
271-790-85103	GAS	19,000.00	8,792.60	2,190.36	10,207.40	46.28
271-790-85105	WATER	7,000.00	3,492.30	0.00	3,507.70	49.89
271-790-85200	TAXES	10.00	4.76	0.00	5.24	47.60
271-790-85300	BUILDING SECURITY SERVICES	3,600.00	1,554.24	0.00	2,045.76	43.17
271-790-85600	PRINTING & DOCUMENT DUPLICATING	5,000.00	382.68	0.00	4,617.32	7.65
271-790-85800	POSTAGE & MAILING SERVICES	6,500.00	1,760.19	0.00	4,739.81	27.08
271-790-86101	TRAINING & EDUCATION	16,000.00	1,413.10	0.00	14,586.90	8.83
271-790-86300	TRAVEL COSTS	5,000.00	2,016.34	1,373.92	2,983.66	40.33
271-790-86500	DUES & MEMBERSHIPS	7,065.00	2,926.00	215.00	4,139.00	41.42
271-790-87501	ADVERTISING & LEGAL NOTICES	11,180.00	7,836.96	500.00	3,343.04	70.10
271-790-92200	MOTOR POOL VEHICLE RENTALS	3,639.00	1,819.50	0.00	1,819.50	50.00
271-790-92600	ADMINISTRATIVE CHARGES	113,410.00	56,704.98	0.00	56,705.02	50.00
271-790-92800	INFORMATION SYSTEMS SERVICE CHARGES	80,990.00	40,495.02	0.00	40,494.98	50.00
271-790-96400	BANK SERVICE CHARGES & FEES	2,500.00	3,492.10	186.97	(992.10)	139.68
271-790-96800	MISCELLANEOUS EXPENDITURES	12,000.00	4,238.41	267.18	7,761.59	35.32
271-790-96901	INCREASE IN FUND BALANCE	155,173.00	0.00	0.00	155,173.00	0.00
271-790-97000	CAPITAL OUTLAY	681,515.00	24,561.00	0.00	656,954.00	3.60
271-790-97001	CAPITAL OUTLAY-NON-QUALIFIED	0.00	54,149.38	0.00	(54,149.38)	100.00
271-790-99131	PENSION PRINCIPAL	56,230.00	56,224.49	0.00	5.51	99.99
271-790-99136	OPEB PRINCIPAL	156,080.00	156,071.43	0.00	8.57	99.99
271-790-99531	PENSION DEBT INTEREST	38,200.00	19,591.87	0.00	18,608.13	51.29
271-790-99536	OPEB DEBT INTEREST	106,040.00	54,383.76	0.00	51,656.24	51.29
Total Dept 790 - LIBRARY		4,701,420.00	2,189,738.42	223,506.07	2,511,681.58	46.58
<b>TOTAL EXPENDITURES</b>		<b>4,701,420.00</b>	<b>2,189,738.42</b>	<b>223,506.07</b>	<b>2,511,681.58</b>	<b>46.58</b>
Fund 271 - LIBRARY FUND:						
TOTAL REVENUES			4,166,149.82			
TOTAL EXPENDITURES			2,189,738.42			
NET OF REVENUES & EXPENDITURES			1,976,411.40			
BEG. FUND BALANCE			1,785,409.42			