

04/16/2025

REVENUE AND EXPENDITURE REPORT FOR CITY OF ROYAL OAK

PERIOD ENDING 04/30/2025

% Fiscal Year Completed: 83.29

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

| GL NUMBER                         | DESCRIPTION                              | 2024-25             | ACTIVITY FOR         |                | BUDGET VS           | % BDGT USED  |
|-----------------------------------|--|---------------------|----------------------|----------------|---------------------|--------------|
|                                   |  | AMENDED BUDGET      | YTD BALANCE 04/30/25 | MONTH 04/30/25 | ACTUAL - DIFFERENCE |              |
| Fund 271 - LIBRARY FUND           |  |                     |                      |                |                     |              |
| <b>Revenues</b>                   |  |                     |                      |                |                     |              |
| Dept 000 - NON-DEPARTMENTAL       |  |                     |                      |                |                     |              |
| 271-000-40200                     | PROPERTY TAX REVENUES                    | 3,842,000.00        | 3,787,587.33         | 0.00           | (54,412.67)         | 98.58        |
| 271-000-57300                     | LOCAL COMMUNITY STABILIZATION            | 84,000.00           | 30,922.06            | 0.00           | (53,077.94)         | 36.81        |
| 271-000-57403                     | STATE - AID TO LIBRARY                   | 59,450.00           | 61,317.82            | 0.00           | 1,867.82            | 103.14       |
| 271-000-57405                     | STATE - LIBRARY PENAL FINES              | 69,900.00           | 79,960.72            | 0.00           | 10,060.72           | 114.39       |
| 271-000-64201                     | LIBRARY COPIER CHARGES                   | 4,700.00            | 6,897.25             | 0.00           | 2,197.25            | 146.75       |
| 271-000-65701                     | LIBRARY SERVICE CHARGES & FINES          | 3,000.00            | 3,820.66             | 0.00           | 820.66              | 127.36       |
| 271-000-65702                     | LIBRARY REPL MATERIALS FEES              | 2,400.00            | 2,000.33             | 0.00           | (399.67)            | 83.35        |
| 271-000-66500                     | INTEREST                                 | 126,120.00          | 88,196.04            | 0.00           | (37,923.96)         | 69.93        |
| 271-000-67100                     | MISCELLANEOUS REVENUE                    | 71,000.00           | 71,534.99            | 222.81         | 534.99              | 100.75       |
| 271-000-67501                     | DONATIONS                                | 20,000.00           | 2,724.00             | 0.00           | (17,276.00)         | 13.62        |
| 271-000-67503                     | MEMORIAL BOOK FUND                       | 1,000.00            | 1,625.00             | 0.00           | 625.00              | 162.50       |
| 271-000-67570                     | DONATIONS - MISC LIBRARY                 | 4,000.00            | 14,855.31            | 205.00         | 10,855.31           | 371.38       |
| 271-000-69700                     | USE OF FUND BALANCE                      | 47,875.00           | 0.00                 | 0.00           | (47,875.00)         | 0.00         |
| 271-000-69946                     | TRANSFER FROM ARPA - 460                 | 362,000.00          | 0.00                 | 0.00           | (362,000.00)        | 0.00         |
| Total Dept 000 - NON-DEPARTMENTAL |  | 4,697,445.00        | 4,151,441.51         | 427.81         | (546,003.49)        | 88.38        |
| <b>TOTAL REVENUES</b>             |  | <b>4,697,445.00</b> | <b>4,151,441.51</b>  | <b>427.81</b>  | <b>(546,003.49)</b> | <b>88.38</b> |
| <b>Expenditures</b>               |  |                     |                      |                |                     |              |
| Dept 790 - LIBRARY                |  |                     |                      |                |                     |              |
| 271-790-70203                     | WAGES - PERMANENT                        | 1,143,026.00        | 821,594.15           | 39,709.12      | 321,431.85          | 71.88        |
| 271-790-70204                     | WAGES - TEMPORARY                        | 355,000.00          | 227,903.33           | 12,742.96      | 127,096.67          | 64.20        |
| 271-790-70300                     | WAGES - OVERTIME                         | 2,000.00            | 1,064.10             | 0.00           | 935.90              | 53.21        |
| 271-790-70401                     | LONGEVITY PAY                            | 17,456.00           | 15,274.42            | 0.00           | 2,181.58            | 87.50        |
| 271-790-70402                     | SICK LEAVE PAY                           | 2,640.00            | 449.01               | 0.00           | 2,190.99            | 17.01        |
| 271-790-70404                     | SHIFT DIFFERENTIAL PAY                   | 220.00              | 217.77               | 9.00           | 2.23                | 98.99        |
| 271-790-70407                     | DUPLICATE HEALTH CARE BENEFITS PAY       | 3,760.00            | 2,960.17             | 400.00         | 799.83              | 78.73        |
| 271-790-70500                     | DEFERRED COMP - EMPLOYER CONTRIBUTION    | 3,904.00            | 2,873.21             | 147.94         | 1,030.79            | 73.60        |
| 271-790-70601                     | RETIREMENT CONTRIBUTIONS - GENERAL       | 15,079.00           | 11,968.12            | 0.00           | 3,110.88            | 79.37        |
| 271-790-70603                     | OPEB CONTRIBUTIONS                       | 24,127.00           | 5,776.78             | 316.93         | 18,350.22           | 23.94        |
| 271-790-70604                     | PENSION - UAL - GENERAL                  | 38,201.00           | 26,993.29            | 0.00           | 11,207.71           | 70.66        |
| 271-790-70606                     | OPEB - UAL                               | 34,180.00           | 6,686.28             | 428.50         | 27,493.72           | 19.56        |
| 271-790-70610                     | DEFINED CONTRIBUTION                     | 86,348.00           | 64,800.05            | 3,320.92       | 21,547.95           | 75.05        |
| 271-790-70620                     | RETIREE HSA                              | 36,092.00           | 28,799.68            | 1,475.95       | 7,292.32            | 79.80        |
| 271-790-71101                     | FICA                                     | 98,777.00           | 79,813.01            | 3,922.88       | 18,963.99           | 80.80        |
| 271-790-71102                     | UNEMPLOYMENT COMPENSATION TAX            | 1,077.00            | 978.95               | 37.25          | 98.05               | 90.90        |
| 271-790-71201                     | GROUP MEDICAL INSURANCE                  | 151,097.00          | 113,954.79           | 7,077.19       | 37,142.21           | 75.42        |
| 271-790-71203                     | GROUP DENTAL INSURANCE                   | 12,154.00           | 9,742.65             | 1,066.79       | 2,411.35            | 80.16        |
| 271-790-71204                     | GROUP LIFE INSURANCE                     | 3,499.00            | 2,605.44             | 0.00           | 893.56              | 74.46        |
| 271-790-71205                     | VISION INSURANCE                         | 1,475.00            | 1,009.42             | 116.22         | 465.58              | 68.44        |
| 271-790-71206                     | WORKERS COMPENSATION INSURANCE           | 1,364.00            | 966.15               | 48.32          | 397.85              | 70.83        |
| 271-790-71207                     | SHORT AND LONG TERM DISABILITY           | 5,416.00            | 5,137.34             | 136.84         | 278.66              | 94.85        |
| 271-790-72701                     | OFFICE SUPPLIES                          | 5,500.00            | 3,375.30             | 622.19         | 2,124.70            | 61.37        |
| 271-790-72702                     | OFFICE EQUIP/FURNITURE (NON-CAPITALIZED) | 15,000.00           | 12,479.47            | 94.04          | 2,520.53            | 83.20        |
| 271-790-72800                     | COMPUTER SUPPLIES & PARTS                | 18,000.00           | 4,143.85             | 0.00           | 13,856.15           | 23.02        |
| 271-790-73200                     | CLEANING & JANITORIAL SUPPLIES           | 8,000.00            | 6,259.60             | 680.65         | 1,740.40            | 78.25        |
| 271-790-73300                     | BUILDING REPAIR & MAINTENANCE SUPPLIES   | 1,000.00            | 338.00               | 338.00         | 662.00              | 33.80        |
| 271-790-73800                     | ELECTRICAL & LIGHTING SUPPLIES           | 2,360.00            | 143.28               | 0.00           | 2,216.72            | 6.07         |
| 271-790-74500                     | TREES, SHRUBS & PLANTS                   | 500.00              | 0.00                 | 0.00           | 500.00              | 0.00         |
| 271-790-78900                     | PROGRAM SUPPLIES AND RELATED EXP         | 49,750.00           | 28,740.75            | 4,244.84       | 21,009.25           | 57.77        |
| 271-790-79001                     | LIBRARY BOOKS                            | 167,595.00          | 116,283.58           | 8,163.50       | 51,311.42           | 69.38        |
| 271-790-79002                     | LIBRARY VIDEO & AUDIO RESOURCES          | 37,000.00           | 20,948.08            | 3,061.74       | 16,051.92           | 56.62        |
| 271-790-79003                     | LIBRARY ELECTRONIC RESOURCES             | 30,840.00           | 17,089.20            | 0.00           | 13,750.80           | 55.41        |
| 271-790-79004                     | LIBRARY SUBSCRIPTIONS                    | 21,440.00           | 17,075.56            | 2,002.00       | 4,364.44            | 79.64        |

| GL NUMBER                                 | DESCRIPTION                              | 2024-25             |                      | ACTIVITY FOR      | BUDGET VS           |              |
|---|--|---------------------|----------------------|-------------------|---------------------|--------------|
|   |  | AMENDED BUDGET      | YTD BALANCE 04/30/25 | MONTH 04/30/25    | ACTUAL - DIFFERENCE | % BDGT USED  |
| 271-790-79011                             | MEMORIAL BOOKS & RESOURCES               | 1,000.00            | 727.49               | 155.19            | 272.51              | 72.75        |
| 271-790-79012                             | REPLACEMENT BOOKS & RESOURCES            | 600.00              | 50.00                | 0.00              | 550.00              | 8.33         |
| 271-790-79102                             | DOWNLOADABLES - AUDIO, VIDEO, ETC.       | 211,500.00          | 147,553.21           | 7,082.19          | 63,946.79           | 69.77        |
| 271-790-79900                             | MISCELLANEOUS OPERATING SUPPLIES         | 16,800.00           | 10,001.01            | 897.49            | 6,798.99            | 59.53        |
| 271-790-80301                             | DATA PROCESSING SERVICES                 | 51,935.00           | 14,683.44            | 0.00              | 37,251.56           | 28.27        |
| 271-790-80302                             | TELECOMMUNICATIONS SERVICES              | 1,200.00            | 0.00                 | 0.00              | 1,200.00            | 0.00         |
| 271-790-80302.ARPA0                       | TELECOMMUNICATIONS SERVICES              | 0.00                | 5,387.86             | 574.00            | (5,387.86)          | 100.00       |
| 271-790-80800                             | AUDIT SERVICES                           | 1,640.00            | 1,631.70             | 0.00              | 8.30                | 99.49        |
| 271-790-80999                             | MISC FINANCIAL SERVICES                  | 1,080.00            | 450.00               | 0.00              | 630.00              | 41.67        |
| 271-790-81201                             | PROPERTY & CASUALTY INSURANCE SERVICES   | 55,500.00           | 49,852.23            | 0.00              | 5,647.77            | 89.82        |
| 271-790-82500                             | MISC CONTRACTED SERVICES                 | 28,850.00           | 20,402.90            | 1,584.17          | 8,447.10            | 70.72        |
| 271-790-82801                             | COMPUTER EQUIP REPAIR & TECH SUPPORT SVC | 500.00              | 0.00                 | 0.00              | 500.00              | 0.00         |
| 271-790-83200                             | CLEANING & JANITORIAL SERVICES           | 53,710.00           | 41,475.64            | 3,795.47          | 12,234.36           | 77.22        |
| 271-790-83301                             | HEATING/COOLING REPAIR & MAINT SERVICES  | 34,210.00           | 32,341.90            | 4,883.37          | 1,868.10            | 94.54        |
| 271-790-83302                             | PLUMBING REPAIR & MAINTENANCE SERVICES   | 7,000.00            | 1,575.32             | 0.00              | 5,424.68            | 22.50        |
| 271-790-83303                             | ELEVATOR REPAIR & MAINTENANCE SERVICES   | 25,800.00           | 16,000.00            | 16,000.00         | 9,800.00            | 62.02        |
| 271-790-83399                             | MISC BUILDING REPAIR & MAINT SERVICES    | 32,990.00           | 14,912.44            | 8,600.50          | 18,077.56           | 45.20        |
| 271-790-85101                             | ELECTRIC                                 | 70,000.00           | 48,507.23            | 3,671.05          | 21,492.77           | 69.30        |
| 271-790-85103                             | GAS                                      | 19,000.00           | 12,640.60            | 1,800.76          | 6,359.40            | 66.53        |
| 271-790-85105                             | WATER                                    | 6,000.00            | 5,621.80             | 0.00              | 378.20              | 93.70        |
| 271-790-85200                             | TAXES                                    | 20.00               | 19.07                | 13.72             | 0.93                | 95.35        |
| 271-790-85300                             | BUILDING SECURITY SERVICES               | 3,600.00            | 2,327.55             | 0.00              | 1,272.45            | 64.65        |
| 271-790-85600                             | PRINTING & DOCUMENT DUPLICATING          | 2,000.00            | 846.96               | 165.30            | 1,153.04            | 42.35        |
| 271-790-85800                             | POSTAGE & MAILING SERVICES               | 6,500.00            | 1,600.00             | 0.00              | 4,900.00            | 24.62        |
| 271-790-86101                             | TRAINING & EDUCATION                     | 11,000.00           | 5,354.00             | 0.00              | 5,646.00            | 48.67        |
| 271-790-86300                             | TRAVEL COSTS                             | 3,990.00            | 119.57               | 0.00              | 3,870.43            | 3.00         |
| 271-790-86500                             | DUES & MEMBERSHIPS                       | 4,475.00            | 4,248.00             | 1,638.00          | 227.00              | 94.93        |
| 271-790-87501                             | ADVERTISING & LEGAL NOTICES              | 4,500.00            | 4,179.64             | 646.89            | 320.36              | 92.88        |
| 271-790-92200                             | MOTOR POOL VEHICLE RENTALS               | 3,640.00            | 2,729.97             | 0.00              | 910.03              | 75.00        |
| 271-790-92600                             | ADMINISTRATIVE CHARGES                   | 104,200.00          | 78,149.97            | 0.00              | 26,050.03           | 75.00        |
| 271-790-92800                             | INFORMATION SYSTEMS SERVICE CHARGES      | 75,980.00           | 56,985.03            | 0.00              | 18,994.97           | 75.00        |
| 271-790-96400                             | BANK SERVICE CHARGES & FEES              | 2,500.00            | 2,386.48             | 0.00              | 113.52              | 95.46        |
| 271-790-96800                             | MISCELLANEOUS EXPENDITURES               | 10,000.00           | 3,322.24             | 658.73            | 6,677.76            | 33.22        |
| 271-790-97000                             | CAPITAL OUTLAY                           | 1,057,848.00        | 328,589.65           | 0.00              | 729,258.35          | 31.06        |
| 271-790-97001                             | CAPITAL OUTLAY-NON-QUALIFIED             | 35,000.00           | 9,400.00             | 0.00              | 25,600.00           | 26.86        |
| 271-790-99131                             | PENSION PRINCIPAL                        | 55,000.00           | 54,285.71            | 0.00              | 714.29              | 98.70        |
| 271-790-99136                             | OPEB PRINCIPAL                           | 151,000.00          | 150,851.65           | 0.00              | 148.35              | 99.90        |
| 271-790-99531                             | PENSION DEBT INTEREST                    | 41,000.00           | 40,080.00            | 19,591.87         | 920.00              | 97.76        |
| 271-790-99536                             | OPEB DEBT INTEREST                       | 112,000.00          | 111,258.08           | 54,383.76         | 741.92              | 99.34        |
| Total Dept 790 - LIBRARY                  |  | 4,697,445.00        | 2,938,993.12         | 216,306.23        | 1,758,451.88        | 62.57        |
| <b>TOTAL EXPENDITURES</b>                 |  | <b>4,697,445.00</b> | <b>2,938,993.12</b>  | <b>216,306.23</b> | <b>1,758,451.88</b> | <b>62.57</b> |
| Fund 271 - LIBRARY FUND:                  |  |                     |                      |                   |                     |              |
| <b>TOTAL REVENUES</b>                     |  | <b>4,697,445.00</b> | <b>4,151,441.51</b>  |                   |                     |              |
| <b>TOTAL EXPENDITURES</b>                 |  | <b>4,697,445.00</b> | <b>2,938,993.12</b>  |                   |                     |              |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> |  | <b>0.00</b>         | <b>1,212,448.39</b>  |                   |                     |              |
| <b>BEG. FUND BALANCE</b>                  |  | <b>1,509,480.20</b> |                      |                   |                     |              |
| <b>END FUND BALANCE</b>                   |  | <b>1,509,480.20</b> |                      |                   |                     |              |