06/16/2025 REVENUE AND EXPENDITURE REPORT FOR CITY OF ROYAL OAK

PERIOD ENDING 05/31/2025

% Fiscal Year Completed: 91.78

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

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE 05/31/25	ACTIVITY FOR MONTH 05/31/25	BUDGET VS ACTUAL - DIFFERENCE	% BDGT USED
Fund 271 - LIBRARY FUND						
Revenues						
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	82,812.18	51,890.12	(1,187.82)	98.59
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	8,444.55	702.95	3,744.55	179.67
271-000-65701	LIBRARY SERVICE CHARGES & FINES	3,000.00	4,899.07	928.41	1,899.07	163.30
271-000-65702	LIBRARY REPL MATERIALS FEES	2,400.00	2,236.38	57.62	(163.62)	93.18
271-000-66500	INTEREST	126,120.00	107,701.82	0.00	(18,418.18)	85.40
271-000-67100	MISCELLANEOUS REVENUE	71,000.00	71,644.95	79.86	644.95	100.91
271-000-67501	DONATIONS	20,000.00	2,814.00	0.00	(17,186.00)	14.07
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	16,321.81	456.00	12,321.81	408.05
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	4,227,365.63	54,114.96	(470,079.37)	89.99
TOTAL REVENUES		**4,697,445.00**	**4,227,365.63**	**54,114.96**	**(470,079.37)**	**89.99**
Expenditures						
Dept 790 - LIBRARY						
271-790-70203	WAGES - PERMANENT	1,143,026.00	987,662.43	126,639.14	155,363.57	86.41
271-790-70204	WAGES - TEMPORARY	355,000.00	277,631.52	37,081.52	77,368.48	78.21
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	553.39	104.38	2,086.61	20.96
271-790-70404	SHIFT DIFFERENTIAL PAY	220.00	268.02	41.25	(48.02)	121.83
271-790-70407	DUPLICATE HEALTH CARE BENEFITS PAY	3,760.00	3,360.17	400.00	399.83	89.37
271-790-70500	DEFERRED COMP - EMPLOYER CONTRIBUTION	3,904.00	3,464.97	443.82	439.03	88.75
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	7,042.95	1,001.80	17,084.05	29.19
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	8,398.16	1,354.44	25,781.84	24.57
271-790-70610	DEFINED CONTRIBUTION	86,348.00	78,737.23	10,599.44	7,610.77	91.19
271-790-70620	RETIREE HSA	36,092.00	34,993.91	4,710.80	1,098.09	96.96
271-790-71101	FICA	98,777.00	95,924.09	12,245.97	2,852.91	97.11
271-790-71102	UNEMPLOYMENT COMPENSATION TAX	1,077.00	1,067.52	60.84	9.48	99.12
271-790-71201	GROUP MEDICAL INSURANCE	151,097.00	136,420.18	15,519.72	14,676.82	90.29
271-790-71203	GROUP DENTAL INSURANCE	12,154.00	10,944.40	1,133.12	1,209.60	90.05
271-790-71204	GROUP LIFE INSURANCE	3,499.00	2,951.19	175.00	547.81	84.34
271-790-71205	VISION INSURANCE	1,475.00	1,134.94	125.52	340.06	76.95
271-790-71206	WORKERS COMPENSATION INSURANCE	1,364.00	1,167.78	161.61	196.22	85.61
271-790-71207	SHORT AND LONG TERM DISABILITY	5,416.00	6,171.30	648.74	(755.30)	113.95
271-790-72701	OFFICE SUPPLIES	5,500.00	3,665.90	174.17	1,834.10	66.65
271-790-72702	OFFICE EQUIP/FURNITURE (NON-CAPITALIZED)	15,000.00	12,479.47	0.00	2,520.53	83.20
271-790-72800	COMPUTER SUPPLIES & PARTS	18,000.00	15,110.86	10,967.01	2,889.14	83.95
271-790-73200	CLEANING & JANITORIAL SUPPLIES	8,000.00	6,642.50	342.40	1,357.50	83.03
271-790-73300	BUILDING REPAIR & MAINTENANCE SUPPLIES	1,000.00	338.00	0.00	662.00	33.80
271-790-73800	ELECTRICAL & LIGHTING SUPPLIES	2,360.00	160.64	0.00	2,199.36	6.81
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	33,559.93	3,925.83	16,190.07	67.46
271-790-79001	LIBRARY BOOKS	167,595.00	136,943.54	15,712.47	30,651.46	81.71
271-790-79002	LIBRARY VIDEO & AUDIO RESOURCES	37,000.00	25,544.19	3,453.69	11,455.81	69.04
271-790-79003	LIBRARY ELECTRONIC RESOURCES	30,840.00	24,067.20	6,978.00	6,772.80	78.04
271-790-79004	LIBRARY SUBSCRIPTIONS	21,440.00	17,075.56	0.00	4,364.44	79.64
271-790-79011	MEMORIAL BOOKS & RESOURCES	1,000.00	763.68	23.41	236.32	76.37
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	164,491.24	16,091.80	47,008.76	77.77
271-790-79900	MISCELLANEOUS OPERATING SUPPLIES	16,800.00	13,358.42	3,121.57	3,441.58	79.51
271-790-80301	DATA PROCESSING SERVICES	51,935.00	27,090.26	12,406.82	24,844.74	52.16

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE 05/31/25	ACTIVITY FOR MONTH 05/31/25	BUDGET VS ACTUAL - DIFFERENCE	% BDGT USED
271-790-80302	TELECOMMUNICATIONS SERVICES	1,200.00	0.00	0.00	1,200.00	0.00
271-790-80302.AR	TELECOMMUNICATIONS SERVICES	0.00	6,057.26	669.40	(6,057.26)	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	20,406.40	3.50	8,443.60	70.73
271-790-82801	COMPUTER EQUIP REPAIR & TECH SUPPORT SVC	500.00	103.95	103.95	396.05	20.79
271-790-83200	CLEANING & JANITORIAL SERVICES	53,710.00	45,309.86	3,737.75	8,400.14	84.36
271-790-83301	HEATING/COOLING REPAIR & MAINT SERVICES	34,210.00	33,304.40	962.50	905.60	97.35
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	29,220.00	29,212.32	13,212.32	7.68	99.97
271-790-83399	MISC BUILDING REPAIR & MAINT SERVICES	29,570.00	16,856.44	1,879.00	12,713.56	57.01
271-790-85101	ELECTRIC	70,000.00	53,604.80	5,097.57	16,395.20	76.58
271-790-85103	GAS	19,000.00	14,925.48	2,284.88	4,074.52	78.56
271-790-85105	WATER	6,000.00	5,621.80	0.00	378.20	93.70
271-790-85200	TAXES	20.00	19.07	0.00	0.93	95.35
271-790-85300	BUILDING SECURITY SERVICES	3,600.00	3,104.67	777.12	495.33	86.24
271-790-85600	PRINTING & DOCUMENT DUPLICATING	2,000.00	1,456.64	609.68	543.36	72.83
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	267.50	147.93	3,722.50	6.70
271-790-86500	DUES & MEMBERSHIPS	4,475.00	4,248.00	0.00	227.00	94.93
271-790-87501	ADVERTISING & LEGAL NOTICES	4,500.00	4,179.64	0.00	320.36	92.88
271-790-92200	MOTOR POOL VEHICLE RENTALS	3,640.00	3,033.30	0.00	606.70	83.33
271-790-92600	ADMINISTRATIVE CHARGES	104,200.00	86,833.30	0.00	17,366.70	83.33
271-790-92800	INFORMATION SYSTEMS SERVICE CHARGES	75,980.00	63,316.70	0.00	12,663.30	83.33
271-790-96400	BANK SERVICE CHARGES & FEES	2,500.00	3,032.19	86.77	(532.19)	121.29
271-790-96800	MISCELLANEOUS EXPENDITURES	10,000.00	6,059.02	2,307.04	3,940.98	60.59
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	80,829.00	71,429.00	(45,829.00)	230.94
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	0.00	920.00	97.76
271-790-99536	OPEB DEBT INTEREST	112,000.00	111,258.08	0.00	741.92	99.34
Total Dept 790 - LIBRARY		4,697,445.00	3,421,845.55	388,952.69	1,275,599.45	72.84
TOTAL EXPENDITURES		4,697,445.00	3,421,845.55	388,952.69	1,275,599.45	72.84

Fund 271 - LIBRARY FUND:			
TOTAL REVENUES		**4,697,445.00**	**4,227,365.63**
TOTAL EXPENDITURES		**4,697,445.00**	**3,421,845.55**
NET OF REVENUES & EXPENDITURES		**0.00**	**805,520.08**
BEG. FUND BALANCE		**1,509,480.20**	
END FUND BALANCE		**1,509,480.20**	