

**Kalamazoo Public Library**  
**General Operating Fund**  
 Mid-Year Close Estimate Budget: Overview  
Fiscal Year Ending 6/30/2022

FISCAL YEAR 2021-2022					
	Preliminary Estimate Budget	Mid-Yr Close Estimate Budget	Variance to PEB	% of Total	
	(A)	(B)	C = [B - A]		
<b>Revenue</b>					
	\$ 12,454,482	\$ 12,454,482	\$ -	91%	
	\$ 607,991	\$ 628,358	\$ 20,367	5%	
	\$ 21,500	\$ 21,500	\$ -	0%	
	\$ 144,772	\$ 144,772	\$ -	1%	
	\$ 386,500	\$ 386,500	\$ -	3%	
<b>A</b>	<b>Sub Total: Revenue from Operations</b>	<b>\$ 13,615,245</b>	<b>\$ 13,635,612</b>	<b>\$ 20,367</b>	<b>100%</b>
	Other Financing Sources	\$ -	\$ -	\$ -	
<b>B</b>	<b>TOTAL REVENUE AND FINANCING SOURCES</b>	<b>\$ 13,615,245</b>	<b>\$ 13,635,612</b>	<b>\$ 20,367</b>	
<b>Expenditures</b>					
	\$ 5,710,281	\$ 5,803,148	\$ 92,867		
	\$ 2,431,357	\$ 2,625,483	\$ 194,126	67%	
	\$ 1,376,073	\$ 1,376,073	\$ -	11%	
	\$ 655,220	\$ 654,258	\$ (962)	5%	
	\$ 347,520	\$ 351,020	\$ 3,500	3%	
	\$ 725,137	\$ 732,579	\$ 7,442	6%	
	\$ 657,106	\$ 598,106	\$ (59,000)	5%	
	\$ 566,156	\$ 567,531	\$ 1,375	4%	
<b>C</b>	<b>Sub-Total Operating Expenditures</b>	<b>\$ 12,468,850</b>	<b>\$ 12,708,197</b>	<b>\$ 239,347</b>	<b>100%</b>
	Compensation Reserves, Salaried & Hourly	\$ 182,980	\$ 95,988	\$ (86,992)	
<b>D</b>	<b>Total Operating Expenditures</b>	<b>\$ 12,651,830</b>	<b>\$ 12,804,185</b>	<b>\$ 152,355</b>	
<b>E</b>	<b>NET OPERATING SURPLUS / (DEFICIT)</b>	<b>\$ 963,415</b>	<b>\$ 831,427</b>	<b>\$ (131,988)</b>	<b>6.1%</b>
<b>Transfers</b>					
<b>F</b>	Transfers to / (from) Other Funds	\$ (87,231)	\$ (87,231)	\$ -	
<b>G</b>	Transfers to Capital Improvement Plan	\$ 460,000	\$ 460,000	\$ -	
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 13,024,599</b>	<b>\$ 13,176,954</b>	<b>\$ 152,355</b>	
<b>H</b>	Excess (Deficiency) of Revenue and Financing Sources Over Expenditures and Transfers	\$ 590,646	\$ 458,658	\$ (131,988)	
<b>I</b>	<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,665,727</b>	<b>\$ 11,773,636</b>	<b>\$ 1,107,909</b>	
<b>J</b>	<b>NET INCREASE / (DECREASE) TO FUND BALANCE</b>	<b>\$ 590,646</b>	<b>\$ 458,658</b>	<b>\$ (131,988)</b>	
<b>K</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 11,256,373</b>	<b>\$ 12,232,294</b>	<b>\$ 975,921</b>	
<b>Composition of Fund Balance</b>					
	Non-spendable Prepaid Expenditures	\$ -	\$ -		
<b>L</b>	Restricted ONEplace Grants	\$ 123,049	\$ 173,412		
<b>M</b>	Assigned for Cash Flow	\$ 3,800,000	\$ 6,402,093		
<b>N</b>	Unassigned Fund Balance	\$ 7,333,324	\$ 5,656,790		
<b>O</b>	<b>Total Ending Fund Balance</b>	<b>\$ 11,256,373</b>	<b>\$ 12,232,294</b>		

Kalamazoo Public Library's Property Tax Revenue for FY 2021-2022 is based upon a maximum allowable 3.9117 mills levied during the 2021 tax year for operating purposes. The 3.9117 millage rate results from the effect of the Headlee rollback provision of MCL 211.34d upon the maximum authorized rate of 4.0 mills.

**Kalamazoo Public Library  
General Operating Fund**

Mid-Year Close Estimate Budget: Summary  
Fiscal Year Ending June 30, 2022

		FY 2020-2021		FY 2021-2022		
		PEB	Final CEB	Preliminary Estimate Budget	Close Estimate Budget	Variance to PEB
		W	X	Y	Z	Za = [Z - Y]
<b>REVENUE</b>						
1	Property Taxes	\$ 11,997,702	\$ 12,012,702	\$ 12,353,382	\$ 12,353,382	\$ -
2	Other Taxes	\$ 101,100	\$ 101,100	\$ 101,100	\$ 101,100	\$ -
3	Fines and Fees	\$ 40,000	\$ 21,500	\$ 21,500	\$ 21,500	\$ -
4	District Court Penal Fines	\$ 105,000	\$ 144,772	\$ 144,772	\$ 144,772	\$ -
5	Local Support	\$ 258,500	\$ 203,500	\$ 203,500	\$ 203,500	\$ -
6	Interest Income	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
7	State Aid and Reimbursements	\$ 491,088	\$ 607,991	\$ 607,991	\$ 628,358	\$ 20,367
8	Other	\$ 124,000	\$ 153,000	\$ 153,000	\$ 153,000	\$ -
8.a	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE AND FINANCING SOURCES</b>		<b>\$ 13,147,390</b>	<b>\$ 13,274,565</b>	<b>\$ 13,615,245</b>	<b>\$ 13,635,612</b>	<b>\$ 20,367</b>
<b>EXPENDITURES</b>						
<b>Salaries and Wages</b>						
9	Administrator Salaries	\$ 722,268	\$ 758,927	\$ 758,927	\$ 756,462	\$ (2,465)
10	Librarian Salaries	\$ 1,626,369	\$ 1,586,272	\$ 1,586,272	\$ 1,663,161	\$ 76,889
11	Supervisory Technical Salaries	\$ 885,566	\$ 893,532	\$ 952,229	\$ 954,463	\$ 2,234
12	Library Assistant Salaries	\$ 1,682,963	\$ 1,640,447	\$ 1,640,447	\$ 1,644,280	\$ 3,833
13	Hourly Wages	\$ 723,500	\$ 571,500	\$ 571,500	\$ 580,500	\$ 9,000
13.a	Intern Wages	\$ 167,015	\$ 128,600	\$ 128,600	\$ 131,975	\$ 3,375
14	Substitute Wages	\$ 89,737	\$ 72,306	\$ 72,306	\$ 72,306	\$ -
15	Subtotal Salaries & Wages	\$ 5,897,418	\$ 5,651,584	\$ 5,710,281	\$ 5,803,148	\$ 92,867
16	Vacancy Credit	\$ -	\$ -	\$ -	\$ -	\$ -
17	<b>Total Salaries &amp; Wages</b>	<b>\$ 5,897,418</b>	<b>\$ 5,651,584</b>	<b>\$ 5,710,281</b>	<b>\$ 5,803,148</b>	<b>\$ 92,867</b>
<b>Benefits</b>						
18	Employee Insurance	\$ 1,213,350	\$ 1,154,881	\$ 1,165,785	\$ 1,159,983	\$ (5,802)
19	Retirement	\$ 820,486	\$ 814,294	\$ 802,044	\$ 965,765	\$ 163,721
20	Employer FICA-Medicare	\$ 460,554	\$ 418,367	\$ 404,603	\$ 440,810	\$ 36,207
20.a	Federal ESL Credit -- Pandemic	\$ -	\$ (40,000)	\$ -	\$ -	\$ -
21	Other Benefits	\$ 58,225	\$ 161,870	\$ 58,925	\$ 58,925	\$ -
22	<b>Total Benefits</b>	<b>\$ 2,552,615</b>	<b>\$ 2,509,412</b>	<b>\$ 2,431,357</b>	<b>\$ 2,625,483</b>	<b>\$ 194,126</b>
22.a	<b>Compensation Reserves, Salaried &amp; Hourly</b>	<b>\$ 124,162</b>	<b>\$ -</b>	<b>\$ 182,980</b>	<b>\$ 95,988</b>	<b>\$ (86,992)</b>
22.b	<b>Total Salaries and Benefits</b>	<b>\$ 8,574,195</b>	<b>\$ 8,160,996</b>	<b>\$ 8,324,618</b>	<b>\$ 8,524,618</b>	<b>\$ 200,000</b>
<b>Materials</b>						
23	Adult Books	\$ 485,295	\$ 540,295	\$ 526,815	\$ 526,815	\$ -
24	Juvenile Books	\$ 117,000	\$ 112,000	\$ 98,500	\$ 98,500	\$ -
25	Periodicals	\$ 48,400	\$ 48,400	\$ 45,540	\$ 45,540	\$ -
26	Audio-Visual Material	\$ 456,300	\$ 445,300	\$ 469,218	\$ 469,218	\$ -
27	Digital Materials	\$ 172,207	\$ 190,212	\$ 191,000	\$ 191,000	\$ -
27.a	Library of Things	\$ 44,000	\$ 44,000	\$ 45,000	\$ 45,000	\$ -
28	<b>Total Materials</b>	<b>\$ 1,323,202</b>	<b>\$ 1,380,207</b>	<b>\$ 1,376,073</b>	<b>\$ 1,376,073</b>	<b>\$ -</b>
<b>Facilities</b>						
29	Fuel	\$ 70,328	\$ 65,200	\$ 60,700	\$ 64,200	\$ 3,500
30	Electricity	\$ 203,900	\$ 200,900	\$ 179,400	\$ 179,400	\$ -
31	Water	\$ 6,600	\$ 9,600	\$ 9,425	\$ 9,425	\$ -
32	Custodial Supplies	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
33	Grounds Maintenance	\$ 54,895	\$ 54,895	\$ 54,895	\$ 68,895	\$ 14,000
34	Vehicle Maintenance	\$ 19,200	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
35	Building Repair	\$ 122,100	\$ 122,100	\$ 121,800	\$ 121,800	\$ -
36	Building Operations	\$ 149,986	\$ 134,986	\$ 132,000	\$ 113,538	\$ (18,462)
37	<b>Total Facilities</b>	<b>\$ 717,009</b>	<b>\$ 684,681</b>	<b>\$ 655,220</b>	<b>\$ 654,258</b>	<b>\$ (962)</b>

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General Operating Fund**

Mid-Year Close Estimate Budget: Summary

Fiscal Year Ending June 30, 2022

		FY 2020-2021		FY 2021-2022		
		PEB	Final CEB	Preliminary Estimate Budget	Close Estimate Budget	Variance to PEB
		W	X	Y	Z	Za = [Z - Y]
<b>Operating Expenses</b>						
38	Supplies	\$ 140,520	\$ 210,970	\$ 129,600	\$ 129,600	\$ -
39	Misc. Operating Expenses	\$ 110,105	\$ 103,105	\$ 104,220	\$ 107,720	\$ 3,500
40	Postage & Freight	\$ 51,000	\$ 51,000	\$ 47,000	\$ 47,000	\$ -
41	Rent	\$ 36,100	\$ 37,900	\$ 36,200	\$ 36,200	\$ -
42	Processing Supplies	\$ 25,000	\$ 36,500	\$ 30,500	\$ 30,500	\$ -
43	<b>Total Operating Expenses</b>	<b>\$ 362,725</b>	<b>\$ 439,475</b>	<b>\$ 347,520</b>	<b>\$ 351,020</b>	<b>\$ 3,500</b>
<b>Technical Services</b>						
44	F&E Repair & Maintenance	\$ 18,700	\$ 18,700	\$ 21,000	\$ 21,000	\$ -
45	Telecommunications	\$ 348,849	\$ 132,127	\$ 148,471	\$ 148,471	\$ -
46	Software as Service	\$ 140,647	\$ 353,500	\$ 316,423	\$ 316,423	\$ -
47	Software Licensing & Maint.	\$ 128,127	\$ 138,269	\$ 153,443	\$ 160,885	\$ 7,442
48	Cataloging & Processing	\$ 85,800	\$ 85,800	\$ 85,800	\$ 85,800	\$ -
49	<b>Total Technical Services</b>	<b>\$ 722,123</b>	<b>\$ 728,396</b>	<b>\$ 725,137</b>	<b>\$ 732,579</b>	<b>\$ 7,442</b>
<b>Purchased Services</b>						
50	Security	\$ 282,483	\$ 188,414	\$ 188,414	\$ 129,414	\$ (59,000)
51	Insurance	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
52	Legal Services	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
53	Printing Services	\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000	\$ -
54	Advertising	\$ 40,000	\$ 40,000	\$ 38,000	\$ 38,000	\$ -
55	Contracted Services	\$ 128,699	\$ 122,864	\$ 166,692	\$ 166,692	\$ -
56	<b>Total Purchased Services</b>	<b>\$ 700,182</b>	<b>\$ 615,278</b>	<b>\$ 657,106</b>	<b>\$ 598,106</b>	<b>\$ (59,000)</b>
<b>Other Expenditures</b>						
57	Tax Charge Backs	\$ 70,000	\$ 30,000	\$ 150,000	\$ 150,000	\$ -
58	Staff Development	\$ 58,949	\$ 62,229	\$ 51,196	\$ 51,371	\$ 175
59	Travel & Conference	\$ 71,450	\$ 45,850	\$ 78,670	\$ 79,870	\$ 1,200
60	Board Expenses	\$ 5,400	\$ 5,400	\$ 10,050	\$ 10,050	\$ -
61	Programming	\$ 271,830	\$ 260,130	\$ 276,240	\$ 276,240	\$ -
62	<b>Total Other Expenditures</b>	<b>\$ 477,629</b>	<b>\$ 403,609</b>	<b>\$ 566,156</b>	<b>\$ 567,531</b>	<b>\$ 1,375</b>
63	<b>TOTAL EXPENDITURES</b>	<b>\$ 12,877,065</b>	<b>\$ 12,412,642</b>	<b>\$ 12,651,830</b>	<b>\$ 12,804,185</b>	<b>\$ 152,355</b>
64	<b>NET OPERATING SURPLUS / (DEFICIT)</b>	<b>\$ 270,325</b>	<b>\$ 861,923</b>	<b>\$ 963,415</b>	<b>\$ 831,427</b>	<b>\$ (131,988)</b>
<b>Transfers</b>						
65	Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
65.a	Transfers from Other Funds	\$ -	\$ (81,676)	\$ (87,231)	\$ (87,231)	\$ -
66	Transfers to Capital Improvement Plan	\$ 100,000	\$ 460,000	\$ 460,000	\$ 460,000	\$ -
67	<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 12,977,065</b>	<b>\$ 12,790,966</b>	<b>\$ 13,024,599</b>	<b>\$ 13,176,954</b>	<b>\$ 152,355</b>
68	<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,350,113</b>	<b>\$ 10,182,128</b>	<b>\$ 10,665,727</b>	<b>\$ 11,773,636</b>	<b>\$ 1,107,909</b>
69	<b>NET INCREASE/(DECREASE) TO FUND BALANCE</b>	<b>\$ 170,325</b>	<b>\$ 483,599</b>	<b>\$ 590,646</b>	<b>\$ 458,658</b>	<b>\$ (131,988)</b>
70	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 9,520,438</b>	<b>\$ 10,665,727</b>	<b>\$ 11,256,373</b>	<b>\$ 12,232,294</b>	<b>\$ 975,921</b>
<b>Composition of Fund Balance</b>						
72	Non-spendable Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
73	Restricted ONEplace Grants	\$ 123,049	\$ 114,193	\$ 123,049	\$ 173,412	\$ 50,363
74	Assigned for Cash Flow	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 6,402,093	\$ 2,602,093
75	Unassigned Fund Balance	\$ 5,597,389	\$ 6,751,534	\$ 7,333,324	\$ 5,656,790	\$ (1,676,535)
76	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 9,520,438</b>	<b>\$ 10,665,727</b>	<b>\$ 11,256,373</b>	<b>\$ 12,232,294</b>	<b>\$ 975,921</b>

**1.88**  
Cushion vs. Assigned for Cash Flow