

**Superiorland Library Cooperative
Budget Revision for December 13, 2023**

	<u>10/1/23 - 11/30/23</u>	<u>Whole Year Budget FY24</u>	<u>2/12 Budget FY 2024</u>	<u>\$ Over 2/12 Budget</u>	<u>Budget Adjustment</u>	<u>Revised Budget FY 24</u>
Income						
2-601 · State Funds--GLTB Revenue	0.00	41,072.73	6,845.43	-6,845.43		41,072.73
2-602 · GLTB-Gift/Other Revenue	1,700.00	0.00	0.00	1,700.00	1,700.00	1,700.00
3-600 · Direct State Aid	0.00	345,300.43	57,550.07	-57,550.07		345,300.43
3-601 · Indirect State Aid-Libraries	0.00	164,531.07	27,421.85	-27,421.85		164,531.07
3-602 · Contributions--Private Sources						
3-602.1 · Contrib. Private-V. Wolf Donation	480.59	8,765.50	1,460.90	-980.31		8,765.50
Total 3-602 · Contributions--Private Sources	480.59	8,765.50	1,460.90	-980.31		8,765.50
3-604 · Interest on Investments	2,249.70	6,300.00	1,050.00	1,199.70	800.00	7,100.00
3-604.1 · Interest on Lilja CD Investment	0.00	180.00	30.00	-30.00		180.00
3-604.2 · Interest-V. Wolf Investment	265.70	700.00	116.67	149.03		700.00
3-605.1 · Contractual Serv.-UPRLC ALS	24,896.18	180,477.24	30,079.54	-5,183.36		180,477.24
3-606 · TV Whitespace Project Grant	2,861.52	2,861.52	476.92	2,384.60		2,861.52
4-610 · Rev-VOIP Systems Members-Rebill	1,403.20	9,000.00	1,500.00	-96.80	500.00	9,500.00
4-613 · Rev--Rebilled Group Purchases						
4-613.1 · Rebilled Group Purch.-Overdrive	0.00	34,756.25	5,792.71	-5,792.71		34,756.25
4-613 · Rev--Rebilled Group Purchases - Other	9,905.18	42,558.75	7,093.13	2,812.06		42,558.75
Total 4-613 · Rev--Rebilled Group Purchases	9,905.18	77,315.00	12,885.83	-2,980.65		77,315.00
4-614 · Rebilled Supplies/Equipment	21,848.55	81,000.00	13,500.00	8,348.55	6,000.00	87,000.00
4-615 · Internet Consortium-Rebilled	0.00	25,000.00	4,166.70	-4,166.70		25,000.00
Total Income	65,610.62	942,503.49	157,083.91	-91,473.29	9,000.00	951,503.49
Expense						
4-740 · Supplies/Equipment-Rebilled	26,627.01	81,000.00	13,500.00	13,127.01	6,000.00	87,000.00
4-801 · Professional & Cont.-Rebilled						
4-801.4 · Prof. & Contractual-Internet	592.28	25,000.00	4,166.70	-3,574.42		25,000.00
Total 4-801 · Professional & Cont.-Rebilled	592.28	25,000.00	4,166.70	-3,574.42		25,000.00
4-850 · VOIP Monthly Charges--Rebilled	1,403.91	9,000.00	1,500.00	-96.09	500.00	9,500.00
4-959 · Rebilled Group Purchases/Subscr						
4-959.4 · Elec.Subscriptions--Mango	0.00	2,036.12	339.35	-339.35		2,036.12
4-959.5 · Elec. Subscriptions-Sanborn Map	3,083.65	3,087.00	514.50	2,569.15		3,087.00
4-959.6 · Group Purchases--AppAssure Exp	4,318.08	4,370.00	728.30	3,589.78		4,370.00

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4-959.7 · Group Purchases-Deep Freeze	2,779.00	2,779.00	463.17	2,315.83		2,779.00
4-959.8 · Group Purchases-Movie Licenses	0.00	6,711.00	1,118.50	-1,118.50		6,711.00
4-959 · Rebilled Group Purchases/Subscr-Other	3,975.40	11,575.63	1,929.23	2,046.17		11,575.63
Total 4-959 · Rebilled Group Purchases/Subscr	14,156.13	30,558.75	5,093.05	9,063.08		30,558.75
713 · Salaries						
3-713 · Salaries-General						
3-713.8 · Salaries--Victoria Wolf Fund	412.00	7,000.00	1,166.70	-754.70		7,000.00
3-713 · Salaries-General - Other	49,476.28	368,206.69	61,367.79	-11,891.51		368,206.69
Total 3-713 · Salaries-General	49,888.28	375,206.69	62,534.49	-12,646.21		375,206.69
Total 713 · Salaries	49,888.28	375,206.69	62,534.49	-12,646.21		375,206.69
715 · Social Security Expense						
3-715 · Employer Social Security-Gen.						
3-715.8 · Social Sec./MCR-Victoria Wolf	31.51	536.00	89.30	-57.79		536.00
3-715 · Employer Social Security-Gen-Other	3,623.01	28,167.31	4,694.51	-1,071.50		28,167.31
Total 3-715 · Employer Social Security-Gen.	3,654.52	28,703.31	4,783.81	-1,129.29		28,703.31
Total 715 · Social Security Expense	3,654.52	28,703.31	4,783.81	-1,129.29		28,703.31
716 · Health Insurance						
3-716 · Employee Health Insurance-Gen.	6,338.48	46,723.94	7,787.34	-1,448.86		46,723.94
3-716.1 · Empl.Health Ins-UPRLC	2,261.42	16,299.57	2,716.57	-455.15		16,299.57
Total 716 · Health Insurance	8,599.90	63,023.51	10,503.91	-1,904.01		63,023.51
717 · Employee Life Insurance						
3-717 · Employee's Life Insurance-Gen.	35.40	212.40	35.40	0.00		212.40
3-717.1 · Employee Life-UPRLC	35.40	212.40	35.40	0.00		212.40
Total 717 · Employee Life Insurance	70.80	424.80	70.80	0.00		424.80
718 · Employee Retirement						
263-718 · Retirement Plan--GLTB	347.18	2,470.68	411.78	-64.60		2,470.68
3-718 · Retirement Plan MERS-DB Acct.	6,644.00	59,984.00	6,664.00	-20.00		59,984.00
3-718.1 · Retirement Plan-MERS DC Account						
3-718.8 · MERS DC SLC-Victoria Wolf Fund	24.48	630.00	105.00	-80.52		630.00
3-718.1 · Retirement Plan-MERS DC - Other	3,020.75	18,816.80	3,136.10	-115.35		18,816.80
Total 3-718.1 · Retirement Plan-MERS DC	3,045.23	19,446.80	3,241.10	-195.87		19,446.80
3-718.2 · Retirement Plan-UPRLC MERS DC	1,693.01	11,685.13	1,947.53	-254.52		11,685.13
Total 718 · Employee Retirement	11,729.42	93,586.61	12,264.41	-534.99		93,586.61
719 · Flexible Benefits Expense						

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3-719 · 125K Flex.Benefits-Gen.	0.00	250.00	0.00	0.00		250.00
Total 719 · Flexible Benefits Expense	0.00	250.00	0.00	0.00		250.00
722 · State Unemployment Tax Expense						
3-722 · State Unemployment Tax-Gen	2.46	383.22	63.92	-61.46		383.22
66000 · Payroll Expenses-SUI Obligation	0.00	0.00	0.00	0.00		0.00
Total 722 · State Unemployment Tax Expense	2.46	383.22	63.92	-61.46		383.22
730 · Computer Supplies						
263-730 · Computer Supplies-GLTB	80.96	766.66	127.76	-46.80		766.66
3-730 · Computer Supplies-General	8,777.23	19,659.19	3,276.49	5,500.74		19,659.19
3-730.1 · Computer Supplies--UPRLC	226.70	1,426.40	237.70	-11.00		1,426.40
Total 730 · Computer Supplies	9,084.89	21,852.25	3,641.95	5,442.94		21,852.25
740 · Operating Supplies						
263-740 · Supplies-GLTB	252.13	817.25	136.25	115.88		817.25
3-740 · Operating Supplies-Gen.	529.43	2,158.05	359.65	169.78		2,158.05
3-740.1 · Operating Supplies-UPRLC	490.16	1,106.70	184.40	305.76		1,106.70
3-740.8 · Supplies Victoria Wolf Fund	0.00	600.00	100.00	-100.00		600.00
Total 740 · Operating Supplies	1,271.72	4,682.00	780.30	491.42		4,682.00
741 · Interest Expense						
3-742 · Lilja Estate Int. Expense	0.00	0.00	0.00	0.00		0.00
Total 741 · Interest Expense	0.00	0.00	0.00	0.00		0.00
801 · Professional and Contractual						
263-801 · Professional and Contract.-GLTB	130.58	1,977.83	329.63	-199.05	-100.00	1,877.83
3-801 · Professional & Contractual-Gen.						
3-801.7 · Prof.&Contr.-Delivery Subsidies	18,858.75	29,545.00	4,924.20	13,934.55		29,545.00
3-801 · Professional & Contract.-Gen.-Other	19,841.79	49,067.10	8,177.80	11,663.99	2,500.00	51,567.10
Total 3-801 · Professional & Contractual-Gen.	38,700.54	78,612.10	13,102.00	25,598.54		81,112.10
3-801.1 · Prof.& Contr.-UPRLC, Inc.	395.62	2,746.80	457.80	-62.18		2,746.80
Total 801 · Professional and Contractual	39,226.74	83,336.73	13,889.43	25,337.31		85,736.73
802 · Accounting Expenses						
3-802 · Accounting Services	0.00	5,620.00	0.00	0.00		5,620.00
Total 802 · Accounting Expenses	0.00	5,620.00	0.00	0.00		5,620.00
850 · Communications						
263-850 · Communications	89.40	850.00	141.70	-52.30		850.00
3-850 · Communications-General	256.31	1,085.00	180.80	75.51	100.00	1,185.00

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3-850.1 · Communications--UPRLC	250.33	1,465.00	244.20	6.13		1,465.00
Total 850 · Communications	596.04	3,400.00	566.70	29.34		3,500.00
860 · Travel						
263-860 · Travel-GLTB	0.00	125.00	20.80	-20.80	100.00	225.00
3-860 · Travel-General	2,663.66	11,026.69	1,837.79	825.87		11,026.69
Total 860 · Travel	2,663.66	11,151.69	1,858.59	805.07		11,251.69
865 · Conferences and Workshops						
3-865 · Conferences/Workshop-Gen.						
3-865.2 · CE and Travel Scholarship	0.00	3,300.00	550.00	-550.00		3,300.00
3-865 · Conferences/Workshop-Gen.-Other	530.01	3,085.86	514.26	15.75		3,085.86
Total 3-865 · Conferences/Workshop-Gen.	530.01	6,385.86	1,064.26	-534.25		6,385.86
Total 865 · Conferences and Workshops	530.01	6,385.86	1,064.26	-534.25		6,385.86
900 · Printing and Publishing						
263-900 · Printing and Publishing-GLTB	73.50	1,200.00	200.00	-126.50		1,200.00
3-900 · Printing & Publishing-General	0.00	900.00	150.00	-150.00		900.00
Total 900 · Printing and Publishing	73.50	2,100.00	350.00	-276.50		2,100.00
910 · Insurance Expense						
263-910 · Insurance-GLTB	0.00	645.15	107.55	-107.55		645.15
3-910 · Insurance & Bonds-General	0.00	4,519.43	753.23	-753.23		4,519.43
3-910.1 · Insurance-UPRLC, Inc.	0.00	336.42	56.02	-56.02		336.42
Total 910 · Insurance Expense	0.00	5,501.00	916.80	-916.80		5,501.00
920 · Utilities						
263-920 · Utilities-GLTB	76.79	925.68	154.28	-77.49		925.68
3-920 · Utilities-General	220.10	2,654.05	442.35	-222.25		2,654.05
3-920.1 · Utilities-UPRLC, Inc.	214.99	2,591.91	432.01	-217.02		2,591.91
Total 920 · Utilities	511.88	6,171.64	1,028.64	-516.76		6,171.64
931 · Building Maintenance Expense						
3-931 · Building Maintenance-General	0.00	6,000.00	1,000.00	-1,000.00		6,000.00
3-931.1 · Building Maintenance-UPRLC	0.00	0.00	0.00	0.00		0.00
Total 931 · Building Maintenance Expense	0.00	6,000.00	1,000.00	-1,000.00		6,000.00
933 · Building Equipment Maintenance						
263-933 · Bldg. Equip. Maint.--GLTB	0.00	93.75	15.65	-15.65		93.75
3-933 · Building Equipment Maint.-Gen.	0.00	481.25	80.25	-80.25		481.25
3-933.1 · Building Equip Maint-UPRLC	0.00	250.00	41.70	-41.70		250.00

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933 · Building Equipment Maintenance - Other	0.00	0.00	0.00	0.00		0.00
Total 933 · Building Equipment Maintenance	0.00	825.00	137.60	-137.60		825.00
934 · Office Equipment Maintenance						
263-934 · Office Equip. Maintenance-GLTB	35.94	110.31	18.41	17.53		110.31
3-934 · Office Equipment Maint.-Gen.	103.03	577.13	96.23	6.80		577.13
3-934.1 · Office Equip.Maint-UPRLC	100.64	471.00	78.50	22.14		471.00
Total 934 · Office Equipment Maintenance	239.61	1,158.44	193.14	46.47		1,158.44
958 · Membership Fees						
3-958 · Membership Fees-General	300.00	1,556.00	259.30	40.70		1,556.00
Total 958 · Membership Fees	300.00	1,556.00	259.30	40.70		1,556.00
959 · Electronic Subscrip.-Subsidized						
3-959 · Electronic Subscriptions-General						
3-959.1 · Elec.Subsc.General-Kanopy	368.31	4,949.75	824.75	-456.44		4,949.75
3-959.2 · Elec.Subsc. General-Overdrive	13,795.53	45,282.00	7,547.00	6,248.53		45,282.00
3-959.4 · Elec.Subsc.General - Hoopla	453.13	4,700.00	783.30	-330.17		4,700.00
3-959 · Elec. Subscriptions-Genera - Other	0.00	0.00	0.00	0.00		0.00
Total 3-959 · Electronic Subscriptions-General	14,616.97	54,931.75	9,155.05	5,461.92		54,931.75
4-959.1 · Rebilled Elec. Subscr. - Kanopy	859.49	12,000.00	2,000.00	-1,140.51		12,000.00
4-959.2 · Rebilled Elec. Subscr-Overdrive	0.00	34,756.25	5,792.75	-5,792.75		34,756.25
Total 959 · Electronic Subscrip.-Subsidized	15,476.46	101,688.00	16,947.80	-1,471.34		101,688.00
Total Expense	186,699.22	968,565.50	157,115.60	29,583.62	9,100.00	977,665.50
NET INCOME	-121,088.60	-26,062.01	-31.69	-121,056.91	-100.00	-26,162.01
Transfer from Assisgned FB for Capital Improvements		5,500.00				5,500.00
Transfer from Assigned Fund Balance for MERS DB Pmt		20,000.00				20,000.00
Net Income (Deficit) After Fund Balance Transfers:		(562.01)				(662.01)