



## **COMPONENT UNIT FUNDS**

*For the Fiscal Year Ending June 30, 2022*

### **DOWNTOWN DEVELOPMENT AUTHORITY**

**Captured property tax**

### **ALMA PUBLIC LIBRARY**

**General fund contribution, penal fines, property tax**



**COMPONENT UNIT FUNDS**

**DOWNTOWN DEVELOPMENT  
AUTHORITY**

**DOWNTOWN DEVELOPMENT AUTHORITY**

<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2018-19 ACTIVITY</b>	<b>2019-20 ACTIVITY</b>	<b>2020-21 ACTIVITY</b>	<b>2021-22 COMMISSION APPROVED</b>
<b>ECONOMIC DEVELOPMENT</b>					
<b>ESTIMATED REVENUES</b>					
248-728.000-402.000	REAL PROPERTY TAX	20,069	20,852	1,381	21,000
248-728.000-410.000	PERSONAL PROPERTY TAX	1,103	1,036		1,000
248-728.000-665.000	INTEREST	1,242	1,030	95	
248-728.000-671.000	OTHER REVENUE			4,582	
<b>TOTAL ESTIMATED REVENUES</b>		<b>22,414</b>	<b>22,918</b>	<b>6,058</b>	<b>22,000</b>
<b>APPROPRIATIONS</b>					
248-728.000-702.000	SALARIES/WAGES	6,202	7,371	4,538	7,000
248-728.000-714.000	FRINGE BENEFITS	513	2,147	1,431	2,100
248-728.000-715.000	EMPLOYEE TRAINING		120		
248-728.000-718.000	PUBLICATIONS/MEMBERSHIPS	60			
248-728.000-719.100	MEDICAL INSURANCE		180		
248-728.000-719.200	DENTAL INSURANCE		2		
248-728.000-719.400	LIFE INSURANCE		4		
248-728.000-730.000	MEDIA ADVERTISING				1,000
248-728.000-740.000	MATERIALS/SUPPLIES	240			
248-728.000-744.000	POSTAGE		43		
248-728.000-801.000	CONTRACT FEES				1,500
248-728.000-802.000	LEGAL FEES				1,000
248-728.000-810.000	ISF-ACCOUNTING SERVICES	2,797	1,000		
248-728.000-811.000	ISF-ENGINEERING SERVICES		1,284		
248-728.000-950.000	INSURANCE	14			
248-728.000-985.000	PROPERTY REHAB GRANT/LOAN	4,474			
<b>TOTAL APPROPRIATIONS</b>		<b>14,300</b>	<b>12,151</b>	<b>5,969</b>	<b>12,600</b>
<b>NET OF REVENUES/APPROPRIATIONS ECONOMIC DEVELOP</b>		<b>8,114</b>	<b>10,767</b>	<b>89</b>	<b>9,400</b>

<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2018-19 ACTIVITY</b>	<b>2019-20 ACTIVITY</b>	<b>2020-21 ACTIVITY</b>	<b>2021-22 COMMISSION APPROVED</b>
	ESTIMATED REVENUES - FUND 248	22,414	22,918	6,058	22,000
	APPROPRIATIONS - FUND 248	14,300	12,151	5,969	12,600
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 248</b>	<b>8,114</b>	<b>10,767</b>	<b>89</b>	<b>9,400</b>
	BEGINNING FUND BALANCE	80,997	89,111	99,877	99,966
	ENDING FUND BALANCE	89,111	99,878	99,966	109,366



**COMPONENT UNIT FUNDS**

**ALMA PUBLIC LIBRARY**

**ALMA PUBLIC LIBRARY REVENUES AND EXPENSES**

<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2018-19 ACTIVITY</b>	<b>2019-20 ACTIVITY</b>	<b>2020-21 ACTIVITY</b>	<b>2021-22 COMMISSION APPROVED</b>
<b>LIBRARY</b>					
<b>ESTIMATED REVENUES</b>					
510-790.000-402.000	REAL PROPERTY TAX	66,885	71,617	65,805	75,000
510-790.000-403.000	VOTED PROPERTY TAX DISTRIBUTIC	209,435	241,390		210,000
510-790.000-410.000	PERSONAL PROPERTY TAX	12,212	13,961	14,223	15,000
510-790.000-434.000	IFT - OPRA	1,654			1,500
510-790.000-437.000	INDUSTRIAL FACILITY TAXES				5,000
510-790.000-502.000	FEDERAL OPERATING GRANTS		1,686	3,500	
510-790.000-540.000	STATE OPERATING GRANTS	9,120	9,540	9,923	10,000
510-790.000-540.001	STATE TRAINING GRANT REVENUE		3,500		
510-790.000-580.000	LOCAL COMMUNITY STABILIZATION	8,261	9,536	11,511	5,000
510-790.000-581.000	LOCAL UNIT CONTRIBUTIONS	175,000	175,000		75,000
510-790.000-607.000	FEES	13,610	10,770	5,444	15,000
510-790.000-626.000	SERVICE CHARGES	2			
510-790.000-655.000	FINES AND FORFEITS	3,985	2,253	1,089	5,000
510-790.000-656.000	PENAL FINE DISTRIBUTION	98,074	77,155	77,155	77,000
510-790.000-665.000	INTEREST	2,350	2,560	345	2,000
510-790.000-671.000	OTHER REVENUE	761	533	767	1,000
510-790.000-674.000	CUNIT CONTRIBUTIONS	4,232	23,221	(5)	
510-790.000-675.000	PRIVATE CONTRIBUTIONS	4,426	2,865	4,554	3,000
510-790.000-676.000	REIMBURSEMENTS	385	2,025	331	
<b>TOTAL ESTIMATED REVENUES</b>		<b>610,392</b>	<b>647,612</b>	<b>194,642</b>	<b>499,500</b>

**APPROPRIATIONS**

510-790.000-702.000	SALARIES/WAGES	250,996	222,331	183,599	275,000
510-790.000-714.000	FRINGE BENEFITS	94,625	67,399	48,838	82,500
510-790.000-715.000	EMPLOYEE TRAINING	4,050	3,614	2,265	6,000
510-790.000-717.000	OTHER EMPLOYMENT EXPENSE	108	246	1,435	1,500
510-790.000-718.000	PUBLICATIONS/MEMBERSHIPS	1,512			
510-790.000-719.100	MEDICAL INSURANCE		471		
510-790.000-719.200	DENTAL INSURANCE		239		
510-790.000-719.400	LIFE INSURANCE		59		
510-790.000-719.800	HRA/FSA EMPLOYER EXPENSE		8,971	76	
510-790.000-719.900	EMPLOYEE ASSISTANCE PROGRAM		60		
510-790.000-727.000	OFFICE SUPPLIES - LIBRARY	9,073	15,892	6,673	
510-790.000-728.000	OFFICE EQUIPMENT	3,482	2,161	1,769	4,000
510-790.000-730.000	MEDIA ADVERTISING		2,042	1,241	1,500
510-790.000-740.000	MAINTENANCE SUPPLIES	7,695	9,779	5,511	18,000
510-790.000-744.000	POSTAGE	163	132	137	2,000
510-790.000-747.000	NEWSPAPERS	4,990	4,380	4,640	6,000

510-790.000-748.000	PERIODICALS	3,334	3,695	3,056	5,000
510-790.000-749.700	DVD/VIDEO COLLECTION DVD/VIDE	792	3,268	2,439	6,000
510-790.000-749.800	CD/AUDIO COLLECTION CD/AUDIO	795	1,411	1,146	4,000
510-790.000-749.900	ONLINE SUBSCRIPTIONS	7,214	6,591	3,915	13,000
510-790.000-801.000	CONTRACT FEES	36,643	39,004	35,705	55,000
510-790.000-804.000	PRINTING/COPYING	743	489	622	1,000
510-790.000-810.000	ISF-ACCOUNTING SERVICES	27,478	26,273		
510-790.000-811.000	ISF-ENGINEERING SERVICES	300			
510-790.000-816.000	EQUIPMENT RENTAL	882			
510-790.000-921.000	ELECTRICITY	33,723	31,711	27,940	38,500
510-790.000-922.000	COMMUNICATIONS	750	922	1,287	1,500
510-790.000-923.000	NATURAL GAS	8,291	6,355	7,793	10,000
510-790.000-927.000	WATER/SEWER	4,783	4,537	3,288	5,000
510-790.000-950.000	INSURANCE	7,481	7,728		10,000
510-790.000-970.000	CAPITAL OUTLAY		36,275	26,845	30,000
510-790.000-972.100	JUVENILE FICTIONAL BOOKS FICTIO	7,325	8,017	6,623	9,000
510-790.000-972.200	JUVENILE NONFICTIONAL NONFICTI	4,974	4,815	5,005	6,500
510-790.000-973.100	ADULT FICTIONAL BOOKS FICTION	5,808	4,868	6,431	9,000
510-790.000-973.200	ADULT NONFICTIONAL BOOKS NON	5,558	4,149	5,650	8,000
510-790.000-974.000	REFERENCE BOOKS	8,707	6,028	2,197	
<b>TOTAL APPROPRIATIONS</b>		<b>542,275</b>	<b>533,912</b>	<b>396,126</b>	<b>608,000</b>
<b>NET OF REVENUES/APPROPRIATIONS LIBRARY</b>		<b>68,117</b>	<b>113,700</b>	<b>(201,484)</b>	<b>(108,500)</b>

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 COMMISSION APPROVED
<b>LIBRARY MAINTENANCE</b>					
APPROPRIATIONS					
510-790.265-702.000	SALARIES/WAGES	14,051	16,369	14,066	18,000
510-790.265-714.000	FRINGE BENEFITS	1,415	1,537	1,221	5,400
510-790.265-719.400	LIFE INSURANCE		4		
510-790.265-740.000	MATERIALS/SUPPLIES	5,814	4,299	2,608	7,500
510-790.265-801.000	CONTRACT FEES	15,593	3,302	3,645	4,000
510-790.265-811.000	ISF-ENGINEERING SERVICES	93			
510-790.265-815.000	ISF-PUBLIC WORKS SERVICES	26,975	49,026		
510-790.265-816.000	EQUIPMENT RENTAL	4,635	4,000	222	
510-790.265-970.000	CAPITAL OUTLAY				30,000
<b>TOTAL APPROPRIATIONS</b>		<b>68,576</b>	<b>78,537</b>	<b>21,762</b>	<b>64,900</b>
NET OF REVENUES/APPROPRIATIONS LIBRARY MAINTENANCE		<b>(68,576)</b>	<b>(78,537)</b>	<b>(21,762)</b>	<b>(64,900)</b>



GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 COMMISSION APPROVED
<b>DEPRECIATION</b>					
APPROPRIATIONS					
510-904.000-968.000	DEPRECIATION	135,987	132,816		125,000
<b>TOTAL APPROPRIATIONS</b>		<b>135,987</b>	<b>132,816</b>		<b>125,000</b>
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPRECIATION		<b>(135,987)</b>	<b>(132,816)</b>		<b>(125,000)</b>

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 COMMISSION APPROVED
<b>DEBT SERVICE</b>					
ESTIMATED REVENUES					
510-905.000-402.000	REAL PROPERTY TAX	200,482	208,163	208,827	225,000
510-905.000-410.000	PERSONAL PROPERTY TAX	36,637	43,243	42,670	45,000
510-905.000-434.000	IFT - OPRA	4,962			
510-905.000-580.000	LOCAL COMMUNITY STABILIZATION	24,782	28,609	34,534	
510-905.000-665.000	INTEREST	1,045	754		
<b>TOTAL ESTIMATED REVENUES</b>		<b>267,908</b>	<b>280,769</b>	<b>286,031</b>	<b>270,000</b>
APPROPRIATIONS					
510-905.000-995.000	INTEREST	32,247	30,889	19,486	30,000
<b>TOTAL APPROPRIATIONS</b>		<b>32,247</b>	<b>30,889</b>	<b>19,486</b>	<b>30,000</b>
NET OF REVENUES/APPROPRIATIONS DEBT SERVICE		235,661	249,880	266,545	240,000

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 COMMISSION APPROVED
	ESTIMATED REVENUES - FUND 510	878,300	928,381	480,673	769,500
	APPROPRIATIONS - FUND 510	779,085	776,154	437,374	827,900
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 510</b>	<b>99,215</b>	<b>152,227</b>	<b>43,299</b>	<b>(58,400)</b>
	BEGINNING FUND BALANCE	1,543,222	1,642,437	1,795,361	1,838,660
	FUND BALANCE ADJUSTMENTS		699		
	ENDING FUND BALANCE	1,642,437	1,795,363	1,838,660	1,780,260