

**MADISON PUBLIC LIBRARY MAY 31, 2024 YEAR TO DATE BUDGET REPORT AS OF JULY 2, 2024**

	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
<b>Revenue Totals</b>	<b>24,129,998</b>	<b>17,086,351</b>	-	<b>71%</b>	<b>7,043,767</b>	<b>16,484,839</b>	<b>601,512</b>	<b>4%</b>
<b>Expenses Totals:</b>	<b>(24,162,591)</b>	<b>(10,329,077)</b>	<b>(526,311)</b>	<b>43%</b>	<b>13,515,101</b>	<b>(9,487,253)</b>	<b>(841,824)</b>	<b>9%</b>
<b>Wages &amp; Benefits Totals</b>	(15,510,988)	(6,071,617)	-	39%	9,647,269	(5,376,309)	695,308	13%
<b>Supplies Totals</b>	(1,167,043)	(679,774)	(11,948)	58%	475,320	(666,712)	13,062	2%
<b>Purchased Services Totals</b>	(4,791,948)	(3,401,131)	(514,363)	71%	876,454	(3,240,422)	160,708	5%
<b>Debt and Inter-Dept Totals</b>	(2,692,613)	(176,556)	-	7%	2,516,058	(203,810)	(27,254)	-13%
<b>Net Gain/(Loss)</b>	<b>(32,593)</b>	<b>6,757,274</b>	<b>(526,311)</b>		<b>20,558,868</b>	<b>6,997,586</b>		
	<b>Levy/Earned Rev</b>	<b>Private Funds</b>						
<b>Fund Balance 1/1/2023</b>	<b>2,161,282</b>	<b>721,563</b>						
<b>Fund Balance 12/31/2023 - ESTIMATED</b>								
<b>Account Description</b>	<b>2024 Revised Budget</b>	<b>2024 YTD Actuals</b>	<b>Encumbrances</b>	<b>% Budget Used</b>	<b>2023 Under/ (Over) Budget</b>	<b>2023 YTD Actuals</b>	<b>CYTD - LYTD Variance \$</b>	<b>CYTD - LYTD Variance %</b>
<b>Revenues:</b>								
41110 - REAL ESTATE TAXES	20,748,477	14,885,327	-	72%	5,863,150	14,659,178	226,149	2%
42110 - FEDERAL REVENUES OPERATING	15,000	-	-	0%	15,000	-	-	0%
42210 - STATE REVENUES OPERATING	-	-	-	0%	-	-	-	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,382,648	1,347,075	-	97%	35,573	1,281,290	65,786	5%
43110 - REPRODUCTION SERVICES	57,000	29,590	-	52%	27,410	27,128	2,462	9%
43520 - CATERING CONCESSIONS	7,000	394	-	6%	6,606	1,947	(1,553)	-80%
43522 - FACILITY RENTAL	24,000	6,285	-	26%	17,715	6,175	110	2%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	133,092	-	50%	133,092	138,092	(5,000)	-4%
43568 - CATALOGING SERVICES	404,255	202,128	-	50%	202,128	202,128	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	1,776	-	0%	(1,776)	(513)	2,289	-446%
45210 - LIBRARY LOST AND DAMAGED FEES	38,700	13,348	-	34%	25,352	10,547	2,801	27%
46310 - CONTRIBUTIONS AND DONATIONS	586,267	467,158	-	80%	119,110	154,368	312,790	203%
47190 - MISCELLANEOUS REVENUE	100	60	-	60%	40	-	60	0%
48110 - SALE OF ASSETS	-	120	-	0%	-	-	-	
48510 - FUND BALANCE APPLIED	513,060	-	-	0%	513,060	-	-	0%

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49123 - TRANSFER IN FROM GRANTS	78,607	-	-	0%	78,607	4,500	(4,500)	-100%
49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
<b>TOTAL REVENUE</b>	<b>24,129,998</b>	<b>17,086,351</b>	<b>-</b>	<b>71%</b>	<b>7,043,767</b>	<b>16,484,839</b>	<b>601,512</b>	<b>4%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(10,449,361)	(3,599,442)	-	34%	6,849,919	(3,294,014)	305,428	9%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(21,126)	-	40%	31,974	(20,228)	898	4%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(76,500)	(20,608)	-	27%	55,892	(544)	20,065	3690%
51210 - HOURLY WAGES	(1,642,525)	(585,535)	-	36%	1,056,990	(560,563)	24,972	4%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(31,932)	-	34%	63,068	(28,476)	3,456	12%
51320 - OVERTIME WAGES HOURLY	-	(4)	-	0%	(4)	-	4	0%
51410 - ELECTION OFFICIALS WAGES	-	(1,095)	-	0%	(1,095)	-	1,095	0%
51510 - BUDGET EFFICIENCIES	207,898	-	-	0%	-	-	-	0%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	(218,505)	-	216%	(117,167)	-	218,505	0%
52310 - UNEMPLOYMENT BENEFITS	-	(83)	-	0%	(83)	(323)	(241)	-74%
52410 - HEALTH INSURANCE BENEFIT	(1,858,204)	(893,249)	-	48%	964,955	(825,872)	67,376	8%
52413 - WAGE INSURANCE BENEFIT	(23,974)	(8,988)	-	37%	14,986	(8,582)	406	5%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(775,685)	(266,211)	-	34%	509,475	(241,294)	24,916	10%
52610 - FICA MEDICARE BENEFITS	(906,933)	(312,942)	-	35%	593,991	(287,867)	25,074	9%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>(15,510,988)</b>	<b>(6,071,617)</b>	<b>-</b>	<b>39%</b>	<b>9,647,269</b>	<b>(5,376,309)</b>	<b>695,308</b>	<b>13%</b>
53110 - OFFICE SUPPLIES	(10,235)	(2,472)	-	24%	7,763	(3,272)	(800)	-24%
53120 - COPY PRINTING SUPPLIES	(59,951)	(29,853)	-	50%	30,099	(21,007)	8,845	42%
53130 - FURNITURE	(16,029)	(6,408)	(2,988)	40%	6,632	(38,493)	(32,085)	-83%
53140 - HARDWARE SUPPLIES	(152,743)	(71,571)	-	47%	81,172	(95,317)	(23,746)	-25%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,460)	(9,329)	-	40%	14,131	(12,731)	(3,402)	-27%
53150 - POSTAGE	(32,344)	(8,324)	-	26%	24,020	(13,224)	(4,899)	-37%
53155 - PROGRAM SUPPLIES	(178,342)	(109,157)	-	61%	69,185	(103,052)	6,104	6%
53210 - WORK SUPPLIES	(92,385)	(46,025)	-	50%	46,361	(33,149)	12,876	39%

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53215 - JANITORIAL SUPPLIES	(48,790)	(15,539)	-	32%	33,251	(21,476)	(5,938)	-28%
53225 - LIBRARY MATERIALS	(427,399)	(338,237)	-	79%	89,163	(299,993)	38,244	13%
53235 - SAFETY SUPPLIES	(13,730)	(2,349)	-	17%	11,381	(2,201)	149	7%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(14,675)	(9,205)	-	63%	5,470	(603)	8,602	1427%
53315 - BUILDING SUPPLIES	(19,598)	(12,036)	-	61%	7,562	(10,825)	1,211	11%
53320 - ELECTRICAL SUPPLIES	(20,385)	(6,958)	-	34%	13,427	(3,907)	3,050	78%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,418)	(1,318)	-93%
53330 - PLUMBING SUPPLIES	(5,825)	(3,978)	-	68%	1,847	(2,136)	1,842	86%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(5,312)	(0)	71%	2,188	(1,937)	3,375	174%
53413 - EQUIPMENT SUPPLIES	(33,944)	(2,281)	(8,960)	7%	22,703	(1,880)	401	21%
53450 - INVENTORY	(950)	(640)	-	67%	310	(90)	551	613%
<b>TOTAL SUPPLIES</b>	<b>(1,167,043)</b>	<b>(679,774)</b>	<b>(11,948)</b>	<b>58%</b>	<b>475,320</b>	<b>(666,712)</b>	<b>13,062</b>	<b>2%</b>
54110 - NATURAL GAS	(62,025)	(26,004)	-	42%	36,021	(38,001)	(11,997)	-32%
54112 - ELECTRICITY	(279,373)	(105,071)	-	38%	174,302	(104,647)	424	0%
54113 - WATER	(14,940)	(5,043)	-	34%	9,897	(4,630)	413	9%
54114 - SEWER	(11,000)	(4,730)	-	43%	6,270	(4,459)	271	6%
54115 - STORMWATER	(6,500)	(2,859)	-	44%	3,641	(2,848)	11	0%
54120 - TELEPHONE	(5,606)	(3,294)	-	59%	2,312	(2,291)	1,003	44%
54121 - CELLULAR TELEPHONE	(8,456)	(3,381)	-	40%	5,075	(3,520)	(139)	-4%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,078)	(608,433)	-	96%	22,644	(604,541)	3,893	1%
54210 - BUILDING IMPROV REPAIR MAINT	(355,045)	(131,253)	(171,892)	37%	51,899	(120,666)	10,587	9%
54215 - WASTE DISPOSAL	(13,555)	(5,458)	-	40%	8,097	(5,020)	438	9%
54218 - FIRE PROTECTION	(11,180)	(12,786)	(5,679)	114%	(7,285)	(4,899)	7,887	161%
54220 - PEST CONTROL	(3,795)	(1,925)	-	51%	1,870	(1,665)	260	16%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(97,430)	(146,580)	39%	7,274	(95,984)	1,446	2%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(76,775)	(105,865)	43%	(2,051)	(65,981)	10,794	16%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(3,418)	-	31%	7,682	(3,596)	(178)	-5%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(25,124)	(18,395)	-	73%	6,729	(17,294)	1,101	6%
54330 - EQUIP IMPROV REPAIR MAINT	(122,053)	(82,121)	(48,923)	67%	(8,991)	(94,887)	(12,766)	-13%

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54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%
54350 - LEASE RENTAL OF EQUIPMENT	(525)	(218)	-	42%	307	(208)	10	5%
54510 - RECRUITMENT	(2,000)	(2,772)	-	139%	(772)	(217)	2,555	1177%
54515 - MILEAGE	(6,944)	(2,681)	-	39%	4,263	(2,359)	322	14%
54520 - CONFERENCES AND TRAINING	(62,289)	(20,017)	-	32%	42,272	(27,788)	(7,771)	-28%
54535 - MEMBERSHIPS	(24,460)	(11,970)	(453)	49%	12,037	(10,029)	1,941	19%
54540 - UNIFORM LAUNDRY	(7,700)	(2,906)	-	38%	4,794	(2,661)	245	9%
54615 - AUDIT SERVICES	(2,000)	-	-	0%	2,000	-	-	0%
54625 - CREDIT CARD SERVICES	(2,500)	(339)	-	14%	2,161	(35)	304	872%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(126,274)	(59,259)	(21,071)	47%	45,943	(54,750)	4,509	8%
54650 - ADVERTISING SERVICES	(33,371)	(7,845)	-	24%	25,526	(14,174)	(6,329)	-45%
54655 - PRINTING SERVICES	-	(12)	-	0%	(12)	-	12	0%
54680 - PARKING TOWING SERVICES	(500)	(40)	-	8%	460	-	40	0%
54685 - SECURITY SERVICES	(5,250)	(5,715)	-	109%	(465)	(4,681)	1,034	22%
54689 - TRANSPORTATION SERVICES	(12,562)	(2,400)	-	19%	10,162	(2,000)	400	20%
54695 - PROGRAM SERVICES	(501,480)	(135,081)	-	27%	366,399	(124,434)	10,648	9%
54810 - OTHER SERVICES AND EXPENSES	(13,990)	(3,450)	(20)	25%	10,520	(38)	3,412	8873%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	(1,805,294)	142,821	8%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(5,305)	(13,878)	12%	24,657	(11,694)	(6,389)	-55%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	(630)	(630)	-100%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,791,948)</b>	<b>(3,401,131)</b>	<b>(514,363)</b>	<b>71%</b>	<b>876,454</b>	<b>(3,240,422)</b>	<b>160,708</b>	<b>5%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(1,474)	-	42%	2,063	(1,474)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	(751)	-	4%	17,981	(2,885)	(2,134)	-74%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	-	-	0%	3,766	(3,696)	(3,696)	-100%
57175 - ID CHARGE FROM INSURANCE	(109,530)	-	-	0%	109,530	-	-	0%
57176 - ID CHARGE FROM WORKERS COMP	(17,421)	-	-	0%	17,421	-	-	0%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,539,627)	(174,330)	-	7%	2,365,297	(195,755)	(21,424)	-11%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
<b>TOTAL DEBT/INTER-DEPT CHARGES</b>	<b>(2,692,613)</b>	<b>(176,556)</b>	<b>-</b>	<b>7%</b>	<b>2,516,058</b>	<b>(203,810)</b>	<b>(27,254)</b>	<b>-13%</b>
<b>TOTAL EXPENSES</b>	<b>(24,162,591)</b>	<b>(10,329,077)</b>	<b>(526,311)</b>	<b>43%</b>	<b>13,515,101</b>	<b>(9,487,253)</b>	<b>841,824</b>	<b>9%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>(32,593)</b>	<b>6,757,274</b>				<b>6,997,586</b>		