

**MADISON PUBLIC LIBRARY JULY 31, 2024 YEAR TO DATE BUDGET REPORT AS OF AUGUST 28, 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>24,284,054</b>	<b>19,088,926</b>	-	<b>79%</b>	<b>5,195,248</b>	<b>18,498,743</b>	<b>590,184</b>	<b>3%</b>
<b>Expenses Totals:</b>	<b>(24,316,647)</b>	<b>(13,155,970)</b>	<b>(442,647)</b>	<b>56%</b>	<b>10,925,928</b>	<b>(12,155,663)</b>	<b>(1,000,306)</b>	<b>8%</b>
<b>Wages &amp; Benefits Totals</b>	(15,524,368)	(8,400,839)	-	54%	7,331,427	(7,559,750)	841,089	11%
<b>Supplies Totals</b>	(1,240,668)	(811,154)	(80,339)	72%	349,175	(800,756)	10,398	1%
<b>Purchased Services Totals</b>	(4,858,998)	(3,762,539)	(362,308)	85%	734,151	(3,590,247)	172,291	5%
<b>Debt and Inter-Dept Totals</b>	(2,692,613)	(181,438)	-	7%	2,511,175	(204,910)	(23,472)	-11%
<b>Net Gain/(Loss)</b>	<b>(32,593)</b>	<b>5,932,957</b>	<b>(442,647)</b>		<b>16,121,176</b>	<b>6,343,079</b>		
	<b>Levy/Earned Rev</b>	<b>Private Funds</b>						
<b>Fund Balance 1/1/2023</b>	<b>2,406,253</b>	<b>384,504</b>						
<b>Fund Balance 12/31/2023 - ESTIMATED</b>	<b>2,574,153</b>	<b>391,304</b>						
Account Description	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
<b>Revenues:</b>								
41110 - REAL ESTATE TAXES	20,748,477	16,862,802	-	81%	3,885,674	16,366,027	496,775	3%
42110 - FEDERAL REVENUES OPERATING	15,000	-	-	0%	15,000	-	-	0%
42210 - STATE REVENUES OPERATING	-	-	-	0%	-	2,500	(2,500)	-100%
42410 - OTHER UNIT OF GOV REVENUES OP	1,385,620	1,347,075	-	97%	38,545	1,281,290	65,786	5%
43110 - REPRODUCTION SERVICES	57,000	45,113	-	79%	11,887	36,032	9,080	25%
43520 - CATERING CONCESSIONS	7,000	1,568	-	22%	5,432	3,134	(1,565)	-50%
43522 - FACILITY RENTAL	24,000	11,269	-	47%	12,731	6,786	4,483	66%
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	14,715	-	38%	23,985	14,185	530	4%
46310 - CONTRIBUTIONS AND DONATIONS	737,351	469,158	-	64%	268,194	444,562	24,596	6%
47190 - MISCELLANEOUS REVENUE	100	110	-	110%	(10)	20	89	440%
48110 - SALE OF ASSETS	-	120	-	0%	-	-	-	-
48510 - FUND BALANCE APPLIED	513,060	-	-	0%	513,060	-	-	0%
49123 - TRANSFER IN FROM GRANTS	78,607	-	-	0%	78,607	4,500	(4,500)	-100%

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49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
<b>TOTAL REVENUE</b>	<b>24,284,054</b>	<b>19,088,926</b>	<b>-</b>	<b>79%</b>	<b>5,195,248</b>	<b>18,498,743</b>	<b>590,184</b>	<b>3%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(10,457,661)	(5,115,187)	-	49%	5,342,474	(4,705,241)	409,946	9%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(28,392)	-	53%	24,708	(28,269)	123	0%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(76,500)	(20,675)	-	27%	55,825	(1,634)	19,041	1165%
51210 - HOURLY WAGES	(1,642,650)	(844,672)	-	51%	797,978	(805,019)	39,653	5%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(38,455)	-	40%	56,545	(38,803)	(348)	-1%
51320 - OVERTIME WAGES HOURLY	-	(68)	-	0%	(68)	-	68	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	-	(32)	-	0%	(32)	(715)	(682)	-95%
52410 - HEALTH INSURANCE BENEFIT	(1,861,949)	(1,187,848)	-	64%	674,100	(1,103,721)	84,127	8%
52413 - WAGE INSURANCE BENEFIT	(23,999)	(12,968)	-	54%	11,031	(12,414)	555	4%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(776,270)	(377,358)	-	49%	398,913	(344,423)	32,934	10%
52610 - FICA MEDICARE BENEFITS	(907,533)	(443,687)	-	49%	463,846	(410,967)	32,720	8%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>(15,524,368)</b>	<b>(8,400,839)</b>	<b>-</b>	<b>54%</b>	<b>7,331,427</b>	<b>(7,559,750)</b>	<b>841,089</b>	<b>11%</b>
53110 - OFFICE SUPPLIES	(10,235)	(2,891)	-	28%	7,344	(4,257)	(1,366)	-32%
53120 - COPY PRINTING SUPPLIES	(59,951)	(29,585)	-	49%	30,366	(30,044)	(460)	-2%
53130 - FURNITURE	(19,029)	(11,534)	(4,628)	85%	2,867	(42,088)	(30,555)	-73%
53140 - HARDWARE SUPPLIES	(152,743)	(78,475)	-	51%	74,269	(101,506)	(23,031)	-23%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,460)	(10,135)	-	43%	13,325	(13,726)	(3,591)	-26%
53150 - POSTAGE	(32,344)	(21,636)	-	67%	10,708	(16,986)	4,650	27%
53155 - PROGRAM SUPPLIES	(233,397)	(139,890)	-	60%	93,507	(128,004)	11,886	9%
53210 - WORK SUPPLIES	(92,385)	(58,230)	-	63%	34,155	(42,082)	16,148	38%
53215 - JANITORIAL SUPPLIES	(48,790)	(24,546)	-	50%	24,244	(27,430)	(2,885)	-11%

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53225 - LIBRARY MATERIALS	(441,594)	(381,774)	-	86%	59,820	(357,383)	24,391	7%
53235 - SAFETY SUPPLIES	(13,730)	(3,543)	-	26%	10,187	(4,572)	(1,029)	-23%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(15,875)	(9,711)	-	61%	6,165	(2,482)	7,229	291%
53315 - BUILDING SUPPLIES	(19,773)	(17,983)	-	91%	1,790	(11,959)	6,024	50%
53320 - ELECTRICAL SUPPLIES	(20,385)	(7,001)	-	34%	13,384	(4,143)	2,858	69%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,418)	(1,318)	-93%
53330 - PLUMBING SUPPLIES	(5,825)	(5,137)	-	88%	688	(2,161)	2,976	138%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(5,882)	(66,751)	968%	(65,133)	(6,448)	(566)	-9%
53413 - EQUIPMENT SUPPLIES	(33,944)	(2,426)	(8,960)	34%	22,558	(3,833)	(1,407)	-37%
53450 - INVENTORY	(950)	(676)	-	71%	274	(233)	443	191%
<b>TOTAL SUPPLIES</b>	<b>(1,240,668)</b>	<b>(811,154)</b>	<b>(80,339)</b>	<b>72%</b>	<b>349,175</b>	<b>(800,756)</b>	<b>10,398</b>	<b>1%</b>
54110 - NATURAL GAS	(62,025)	(28,180)	-	45%	33,845	(39,708)	(11,528)	-29%
54112 - ELECTRICITY	(279,373)	(155,671)	-	56%	123,702	(154,334)	1,337	1%
54113 - WATER	(14,940)	(7,966)	-	53%	6,974	(7,666)	300	4%
54114 - SEWER	(11,000)	(6,909)	-	63%	4,091	(6,573)	336	5%
54115 - STORMWATER	(6,500)	(4,099)	-	63%	2,401	(4,004)	94	2%
54120 - TELEPHONE	(5,606)	(4,598)	-	82%	1,008	(3,397)	1,201	35%
54121 - CELLULAR TELEPHONE	(8,456)	(5,276)	-	62%	3,180	(5,551)	(274)	-5%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,078)	(608,484)	-	96%	22,593	(622,562)	(14,078)	-2%
54210 - BUILDING IMPROV REPAIR MAINT	(355,045)	(186,282)	(124,739)	88%	44,023	(178,554)	7,728	4%
54215 - WASTE DISPOSAL	(13,555)	(7,647)	-	56%	5,908	(7,061)	587	8%
54218 - FIRE PROTECTION	(11,180)	(16,374)	(2,101)	165%	(7,295)	(8,757)	7,617	87%
54220 - PEST CONTROL	(3,795)	(2,305)	-	61%	1,490	(1,880)	425	23%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(139,356)	(104,654)	97%	7,274	(134,377)	4,979	4%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(106,405)	(76,235)	101%	(2,051)	(91,493)	14,912	16%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(4,765)	-	43%	6,335	(5,043)	(278)	-6%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(25,124)	(18,540)	-	74%	6,584	(17,294)	1,246	7%
54330 - EQUIP IMPROV REPAIR MAINT	(122,553)	(119,562)	(27,775)	120%	(24,784)	(135,972)	(16,410)	-12%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%

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54350 - LEASE RENTAL OF EQUIPMENT	(525)	(305)	-	58%	220	(291)	15	5%
54510 - RECRUITMENT	(2,000)	(2,912)	-	146%	(912)	(413)	2,499	605%
54515 - MILEAGE	(7,154)	(3,798)	-	53%	3,356	(3,622)	177	5%
54520 - CONFERENCES AND TRAINING	(65,261)	(28,234)	-	43%	37,027	(38,491)	(10,256)	-27%
54535 - MEMBERSHIPS	(24,460)	(11,970)	(453)	51%	12,037	(10,486)	1,484	14%
54540 - UNIFORM LAUNDRY	(7,700)	(4,340)	-	56%	3,360	(4,035)	305	8%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	(2,000)	-	0%
54625 - CREDIT CARD SERVICES	(2,500)	(641)	-	26%	1,859	(479)	162	34%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(126,274)	(119,938)	(14,397)	106%	(8,062)	(56,400)	63,538	113%
54650 - ADVERTISING SERVICES	(34,371)	(10,634)	-	31%	23,738	(19,891)	(9,257)	-47%
54655 - PRINTING SERVICES	-	(24)	-	0%	(24)	-	24	0%
54680 - PARKING TOWING SERVICES	(500)	(40)	-	8%	460	-	40	0%
54685 - SECURITY SERVICES	(5,250)	(5,715)	(2,020)	147%	(2,485)	(5,242)	474	9%
54689 - TRANSPORTATION SERVICES	(28,327)	(4,212)	-	15%	24,115	(3,400)	812	24%
54695 - PROGRAM SERVICES	(548,084)	(179,872)	-	33%	368,212	(191,327)	(11,455)	-6%
54810 - OTHER SERVICES AND EXPENSES	(13,990)	(3,470)	(20)	25%	10,500	(3,358)	112	3%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	(1,805,294)	142,821	8%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(9,270)	(9,913)	44%	24,657	(16,162)	(6,891)	-43%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	(630)	(630)	-100%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,858,998)</b>	<b>(3,762,539)</b>	<b>(362,308)</b>	<b>85%</b>	<b>734,151</b>	<b>(3,590,247)</b>	<b>172,291</b>	<b>5%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(2,063)	-	58%	1,474	(2,063)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	(1,185)	-	6%	17,548	(3,396)	(2,212)	-65%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,860)	-	102%	(94)	(3,696)	164	4%
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>(181,438)</b>	<b>-</b>	<b>7%</b>	<b>2,511,175</b>	<b>(204,910)</b>	<b>(23,472)</b>	<b>-11%</b>
<b>TOTAL EXPENSES</b>	<b>(24,316,647)</b>	<b>(13,155,970)</b>	<b>(442,647)</b>	<b>56%</b>	<b>10,925,928</b>	<b>(12,155,663)</b>	<b>1,000,306</b>	<b>8%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>(32,593)</b>	<b>5,932,957</b>				<b>6,343,079</b>		