

**MADISON PUBLIC LIBRARY PRELIMINARY DECEMBER 31, 2023 YEAR TO DATE BUDGET REPORT AS OF FEBRUARY 15, 2024**

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
<b>Revenue Totals</b>	<b>23,510,420</b>	<b>22,573,644</b>	-	96%	<b>936,776</b>	<b>22,174,438</b>	<b>399,205</b>	<b>2%</b>
<b>Expenses Totals:</b>	<b>(23,510,420)</b>	<b>(22,755,059)</b>	<b>(40,002)</b>	<b>97%</b>	<b>715,359</b>	<b>(13,933,978)</b>	<b>(8,821,081)</b>	<b>63%</b>
<b>Wages &amp; Benefits Totals</b>	(14,573,813)	(14,215,213)	-	98%	358,600	(13,949,654)	265,559	2%
<b>Supplies Totals</b>	(1,483,459)	(1,234,011)	(3,219)	83%	246,229	(1,084,507)	149,503	14%
<b>Purchased Services Totals</b>	(4,650,198)	(4,514,992)	(36,783)	98%	98,423	4,038,672	8,553,664	-212%
<b>Debt and Inter-Dept Totals</b>	(2,802,950)	(2,790,843)	-	100%	12,107	(2,938,488)	(147,645)	-5%
<b>Net Gain/(Loss)</b>	<b>0</b>	<b>(181,415)</b>	<b>(40,002)</b>		<b>1,652,135</b>	<b>8,240,461</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>2023 Revised Budget</b>	<b>2023 YTD Actuals</b>	<b>Encumbrances</b>	<b>% Budget Used</b>	<b>2023 Under/ (Over) Budget</b>	<b>2022 YTD Actuals</b>	<b>CYTD - LYTD Variance \$</b>	<b>CYTD - LYTD Variance %</b>
<b>Revenues:</b>								
41110 - REAL ESTATE TAXES	19,770,825	19,770,825	-	100%	-	19,066,904	703,921	4%
42110 - FEDERAL REVENUES OPERATING	-	46,493	-	0%	(46,493)	18,614	27,879	150%
42210 - STATE REVENUES OPERATING	-	2,500	-	0%	(2,500)	-	2,500	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,328,260	1,289,390	-	97%	38,870	1,330,382	(40,992)	-3%
43110 - REPRODUCTION SERVICES	58,000	74,822	-	129%	(16,822)	67,705	7,116	11%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	8	(8)	-100%
43520 - CATERING CONCESSIONS	5,500	4,090	-	74%	1,410	7,543	(3,453)	-46%
43522 - FACILITY RENTAL	15,000	23,191	-	155%	(8,191)	31,930	(8,739)	-27%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	271,184	-	102%	(5,000)	266,184	5,000	2%
43568 - CATALOGING SERVICES	404,255	404,255	-	100%	-	404,255	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	1,457	-	0%	(1,457)	4,175	(2,717)	-65%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	34,423	-	115%	(4,423)	38,528	(4,105)	-11%
46310 - CONTRIBUTIONS AND DONATIONS	651,739	617,341	-	95%	34,398	922,044	(304,703)	-33%
47190 - MISCELLANEOUS REVENUE	250	139	-	56%	111	167	(27)	-16%
48510 - FUND BALANCE APPLIED	766,880	-	-	0%	766,880	-	-	0%

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49123 - TRANSFER IN FROM GRANTS	204,828	24,834	-	12%	179,994	-	24,834	0%
49150 - TRANSFER IN FROM PERMANENT	8,700	8,700	-	100%	-	16,000	(7,300)	-46%
<b>TOTAL REVENUE</b>	<b>23,510,420</b>	<b>22,573,644</b>	<b>-</b>	<b>96%</b>	<b>936,776</b>	<b>22,174,438</b>	<b>399,205</b>	<b>2%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(9,521,555)	(9,188,614)	-	97%	332,942	(8,864,105)	324,508	4%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(53,043)	-	109%	(4,454)	(48,667)	4,375	9%
51130 - WORKERS COMPENSATION WAGES	-	(4,483)	-	0%	(4,483)	-	4,483	0%
51140 - COMPENSATED ABSENCE	(70,000)	(72,502)	-	104%	(2,502)	(86,056)	(13,554)	-16%
51210 - HOURLY WAGES	(1,587,766)	(1,531,816)	-	96%	55,950	(1,486,050)	45,766	3%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(89,994)	-	104%	(3,050)	(97,137)	(7,143)	-7%
51320 - OVERTIME WAGES HOURLY	-	(187)	-	0%	(187)	(1,837)	(1,650)	-90%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(227,884)	(227,884)	-100%
52310 - UNEMPLOYMENT BENEFITS	-	(1,624)	-	0%	(1,624)	1,027	2,652	-258%
52410 - HEALTH INSURANCE BENEFIT	(1,709,653)	(1,657,328)	-	97%	52,325	(1,600,012)	57,316	4%
52413 - WAGE INSURANCE BENEFIT	(28,600)	(23,333)	-	82%	5,267	(27,373)	(4,039)	-15%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(690,339)	(678,382)	-	98%	11,958	(625,877)	52,505	8%
52610 - FICA MEDICARE BENEFITS	(840,815)	(805,363)	-	96%	35,451	(781,380)	23,984	3%
52716 - POST EMPLOYMENT HEALTH PLANS	(105,828)	(108,544)	-	103%	(2,716)	(104,304)	4,240	4%
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>(14,573,813)</b>	<b>(14,215,213)</b>	<b>-</b>	<b>98%</b>	<b>358,600</b>	<b>(13,949,654)</b>	<b>265,559</b>	<b>2%</b>
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(13,275)	(7,090)	-	53%	6,185	(8,582)	(1,492)	-17%
53120 - COPY PRINTING SUPPLIES	(44,330)	(48,523)	-	109%	(4,193)	(31,869)	16,654	52%
53130 - FURNITURE	(62,237)	(65,964)	(1,926)	109%	(5,653)	(55,437)	10,527	19%
53140 - HARDWARE SUPPLIES	(239,722)	(99,259)	-	41%	140,463	(121,327)	(22,067)	-18%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(18,723)	(405)	118%	(2,923)	(16,337)	2,386	15%
53150 - POSTAGE	(31,605)	(38,748)	-	123%	(7,143)	(34,233)	4,515	13%
53155 - PROGRAM SUPPLIES	(281,420)	(228,395)	-	81%	53,025	(229,043)	(648)	0%
53210 - WORK SUPPLIES	(89,306)	(77,426)	(2,842)	90%	9,039	(64,931)	12,495	19%
53215 - JANITORIAL SUPPLIES	(49,070)	(49,818)	-	102%	(748)	(37,798)	12,020	32%

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53225 - LIBRARY MATERIALS	(548,459)	(538,059)	-	98%	10,399	(303,507)	234,553	77%
53235 - SAFETY SUPPLIES	(26,905)	(8,475)	-	32%	18,430	(5,150)	3,325	65%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(10,837)	-	153%	(3,757)	(8,326)	2,511	30%
53315 - BUILDING SUPPLIES	(13,188)	(14,723)	1,954	97%	418	(11,695)	3,028	26%
53320 - ELECTRICAL SUPPLIES	(20,385)	(7,800)	-	38%	12,585	(15,978)	(8,178)	-51%
53325 - HVAC SUPPLIES	(13,810)	(1,638)	-	12%	12,172	(2,094)	(456)	-22%
53330 - PLUMBING SUPPLIES	(4,825)	(2,181)	-	45%	2,644	(9,575)	(7,395)	-77%
53410 - MACHINERY AND EQUIPMENT	(14,619)	(8,170)	-	56%	6,449	(120,061)	(111,891)	-93%
53413 - EQUIPMENT SUPPLIES	(6,700)	(7,448)	-	111%	(748)	(8,563)	(1,115)	-13%
53450 - INVENTORY	-	(733)	-	0%	(733)	-	733	0%
<b>TOTAL SUPPLIES</b>	<b>(1,483,459)</b>	<b>(1,234,011)</b>	<b>(3,219)</b>	<b>83%</b>	<b>246,229</b>	<b>(1,084,507)</b>	<b>149,503</b>	<b>14%</b>
54110 - NATURAL GAS	(63,685)	(50,812)	-	80%	12,873	63,525	114,337	-180%
54112 - ELECTRICITY	(285,675)	(271,833)	-	95%	13,842	263,570	535,403	-203%
54113 - WATER	(14,760)	(14,647)	-	99%	113	10,518	25,166	-239%
54114 - SEWER	(10,690)	(11,704)	-	109%	(1,014)	9,818	21,522	-219%
54115 - STORMWATER	(5,470)	(6,896)	-	126%	(1,426)	6,119	13,015	-213%
54120 - TELEPHONE	(9,894)	(6,157)	-	62%	3,737	6,265	12,422	-198%
54121 - CELLULAR TELEPHONE	(11,862)	(10,795)	-	91%	1,067	13,247	24,042	-181%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,730)	(624,172)	-	99%	7,558	620,654	1,244,826	-201%
54210 - BUILDING IMPROV REPAIR MAINT	(317,655)	(329,202)	0	104%	(11,547)	265,881	595,083	-224%
54215 - WASTE DISPOSAL	(13,670)	(12,445)	-	91%	1,225	10,838	23,284	-215%
54218 - FIRE PROTECTION	(11,410)	(11,281)	(7,512)	165%	(7,383)	12,569	23,850	-190%
54220 - PEST CONTROL	(3,807)	(3,070)	-	81%	737	2,530	5,600	-221%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	4,686	8,831	-188%
54230 - FACILITY RENTAL	(230,792)	(230,361)	0	100%	431	223,481	453,841	-203%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(157,034)	-	100%	0	154,293	311,327	-202%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(9,435)	-	83%	1,955	9,229	18,664	-202%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,850)	(22,514)	(1,560)	97%	776	31,846	54,360	-171%
54330 - EQUIP IMPROV REPAIR MAINT	(207,738)	(226,956)	(8,663)	113%	(27,881)	123,643	350,599	-284%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(2,760)	-	0%	(2,760)	400	3,160	-790%

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54350 - LEASE RENTAL OF EQUIPMENT	(510)	(498)	-	98%	12	474	972	-205%
54510 - RECRUITMENT	(2,000)	(5,749)	-	287%	(3,749)	1,603	7,352	-459%
54515 - MILEAGE	(6,914)	(7,437)	-	108%	(523)	6,094	13,531	-222%
54520 - CONFERENCES AND TRAINING	(63,586)	(58,605)	-	92%	4,981	37,635	96,240	-256%
54535 - MEMBERSHIPS	(14,498)	(12,586)	-	87%	1,912	14,994	27,580	-184%
54540 - UNIFORM LAUNDRY	(7,700)	(7,194)	-	93%	506	7,801	14,995	-192%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	2,000	4,000	-200%
54625 - CREDIT CARD SERVICES	(3,000)	(1,352)	-	45%	1,648	2,541	3,893	-153%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	660	660	-100%
54645 - CONSULTING SERVICES	(135,308)	(131,926)	(19,048)	112%	(15,666)	21,511	153,437	-713%
54650 - ADVERTISING SERVICES	(18,423)	(41,270)	-	224%	(22,847)	17,265	58,535	-339%
54680 - PARKING TOWING SERVICES	(500)	(68)	-	14%	432	-	68	0%
54685 - SECURITY SERVICES	(6,595)	(7,756)	-	118%	(1,161)	7,701	15,457	-201%
54689 - TRANSPORTATION SERVICES	(34,640)	(5,800)	-	17%	28,840	4,000	9,800	-245%
54695 - PROGRAM SERVICES	(497,448)	(377,588)	-	76%	119,860	214,100	591,688	-276%
54810 - OTHER SERVICES AND EXPENSES	(8,000)	(3,358)	-	42%	4,642	6,371	9,730	-153%
54820 - COMMUNITY AGENCY CONTRACTS	(1,805,295)	(1,805,294)	-	100%	1	1,803,076	3,608,370	-200%
54860 - TAXES AND SPECIAL ASSESSMENTS	(26,400)	(39,661)	0	150%	(13,261)	57,153	96,814	-169%
54880 - PERMITS AND LICENSES	(600)	(630)	-	105%	(30)	580	1,210	-209%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,650,198)</b>	<b>(4,514,992)</b>	<b>(36,783)</b>	<b>98%</b>	<b>98,423</b>	<b>4,038,672</b>	<b>8,553,664</b>	<b>-212%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(3,537)	-	100%	-	(3,537)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	(9,069)	-	52%	8,262	(10,422)	(1,353)	-13%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,696)	-	98%	70	(3,641)	55	2%
57175 - ID CHARGE FROM INSURANCE	(95,900)	(95,900)	-	100%	-	(100,082)	(4,182)	-4%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	(11,327)	-	75%	3,776	(16,386)	(5,060)	-31%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,667,314)	(2,667,314)	-	100%	(0)	(2,804,419)	(137,105)	-5%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
<b>TOTAL DEBT/INTER-DEPT CHARGES</b>	<b>(2,802,950)</b>	<b>(2,790,843)</b>	<b>-</b>	<b>100%</b>	<b>12,107</b>	<b>(2,938,488)</b>	<b>(147,645)</b>	<b>-5%</b>
<b>TOTAL EXPENSES</b>	<b>(23,510,420)</b>	<b>(22,755,059)</b>	<b>(40,002)</b>	<b>97%</b>	<b>715,359</b>	<b>(13,933,978)</b>	<b>8,821,081</b>	<b>63%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>0</b>	<b>(181,415)</b>				<b>8,240,461</b>		