

MADISON PUBLIC LIBRARY APRIL 30, 2024 YEAR TO DATE BUDGET REPORT AS OF MAY 29, 2024

	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	24,071,772	16,958,298	-	70%	7,113,473	14,840,010	2,118,289	14%
Expenses Totals:	(24,104,365)	(8,845,037)	(621,425)	37%	14,845,801	(6,307,263)	(2,537,775)	40%
Wages & Benefits Totals	(15,492,163)	(4,915,164)	-	32%	10,784,897	(4,297,006)	618,158	14%
Supplies Totals	(1,152,713)	(560,123)	(8,960)	49%	583,630	(571,529)	(11,406)	-2%
Purchased Services Totals	(4,766,876)	(3,194,536)	(612,465)	80%	959,875	(1,236,199)	1,958,338	158%
Debt and Inter-Dept Totals	(2,692,613)	(175,215)	-	7%	2,517,399	(202,530)	(27,315)	-13%
Net Gain/(Loss)	(32,593)	8,113,261	(621,425)		21,959,274	8,532,747		
	Levy/Earned Rev	Private Funds						
Fund Balance 1/1/2023	2,161,282	721,563						
Fund Balance 12/31/2023 - ESTIMATED								
Account Description	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenues:								
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	1,374,148	1,336,803	-	97%	37,345	3,794	1,333,010	35138%
43110 - REPRODUCTION SERVICES	57,000	19,924	-	35%	37,076	16,555	3,368	20%
43520 - CATERING CONCESSIONS	7,000	311	-	4%	6,689	1,816	(1,505)	-83%
43522 - FACILITY RENTAL	24,000	5,765	-	24%	18,235	1,488	4,278	288%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	133,092	-	50%	133,092	5,000	128,092	2562%
43568 - CATALOGING SERVICES	404,255	202,128	-	50%	202,128	-	202,128	0%
43710 - REIMBURSEMENT OF EXPENSE	-	-	-	0%	-	(597)	597	-100%
45210 - LIBRARY LOST AND DAMAGED FEES	38,700	4,044	-	10%	34,656	3,228	816	25%
46310 - CONTRIBUTIONS AND DONATIONS	558,800	370,850	-	66%	187,950	149,548	221,302	148%
47190 - MISCELLANEOUS REVENUE	100	55	-	55%	45	-	55	0%
48510 - FUND BALANCE APPLIED	513,060	-	-	0%	513,060	-	-	0%
49123 - TRANSFER IN FROM GRANTS	56,348	-	-	0%	56,348	-	-	0%

MADISON PUBLIC LIBRARY APRIL 30, 2024 YEAR TO DATE BUDGET REPORT AS OF MAY 29, 2024

	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
TOTAL REVENUE	24,071,772	16,958,298	-	70%	7,113,473	14,840,010	2,118,289	14%
Expenses:								
51110 - PERMANENT WAGES	(10,435,381)	(2,850,097)	-	27%	7,585,284	(2,594,548)	255,549	10%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(17,188)	-	32%	35,912	(16,387)	801	5%
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)	(458,925)	-	28%	1,183,600	(444,962)	13,963	3%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(25,833)	-	27%	69,167	(21,569)	4,263	20%
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%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	(218,505)	-	216%	(117,167)	-	218,505	0%
52310 - UNEMPLOYMENT BENEFITS	-	(84)	-	0%	(84)	(90)	(6)	-7%
52410 - HEALTH INSURANCE BENEFIT	(1,855,254)	(744,701)	-	40%	1,110,553	(686,383)	58,318	8%
52413 - WAGE INSURANCE BENEFIT	(23,974)	(6,998)	-	29%	16,975	(6,617)	382	6%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(774,720)	(210,986)	-	27%	563,734	(190,121)	20,865	11%
52610 - FICA MEDICARE BENEFITS	(906,003)	(248,242)	-	27%	657,761	(227,241)	21,001	9%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
TOTAL WAGES & BENEFITS	(15,492,163)	(4,915,164)	-	32%	10,784,897	(4,297,006)	618,158	14%
53110 - OFFICE SUPPLIES	(10,235)	(1,967)	-	19%	8,268	(2,480)	(513)	-21%
53120 - COPY PRINTING SUPPLIES	(59,951)	(22,142)	-	37%	37,809	(17,965)	4,177	23%
53130 - FURNITURE	(16,029)	(6,340)	-	40%	9,689	(20,831)	(14,492)	-70%
53140 - HARDWARE SUPPLIES	(158,922)	(48,230)	-	30%	110,692	(88,432)	(40,202)	-45%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,460)	(9,045)	-	39%	14,415	(11,039)	(1,994)	-18%
53150 - POSTAGE	(32,344)	(8,301)	-	26%	24,043	(9,873)	(1,571)	-16%
53155 - PROGRAM SUPPLIES	(175,292)	(61,966)	-	35%	113,325	(78,654)	(16,687)	-21%
53210 - WORK SUPPLIES	(88,694)	(37,195)	-	42%	51,499	(26,251)	10,944	42%
53215 - JANITORIAL SUPPLIES	(48,790)	(12,179)	-	25%	36,611	(17,472)	(5,294)	-30%

MADISON PUBLIC LIBRARY APRIL 30, 2024 YEAR TO DATE BUDGET REPORT AS OF MAY 29, 2024

	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
53225 - LIBRARY MATERIALS	(413,632)	(322,190)	-	78%	91,442	(277,652)	44,538	16%
53235 - SAFETY SUPPLIES	(13,730)	(2,263)	-	16%	11,467	(2,051)	212	10%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(14,675)	(2,226)	-	15%	12,449	(239)	1,986	830%
53315 - BUILDING SUPPLIES	(19,598)	(10,195)	-	52%	9,403	(10,589)	(394)	-4%
53320 - ELECTRICAL SUPPLIES	(20,385)	(6,110)	-	30%	14,275	(3,574)	2,536	71%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,418)	(1,318)	-93%
53330 - PLUMBING SUPPLIES	(5,825)	(3,891)	-	67%	1,934	(1,858)	2,033	109%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(3,420)	-	46%	4,080	(105)	3,315	3151%
53413 - EQUIPMENT SUPPLIES	(33,944)	(1,741)	(8,960)	32%	23,243	(1,000)	741	74%
53450 - INVENTORY	(950)	(623)	-	66%	327	(45)	578	1284%
TOTAL SUPPLIES	(1,152,713)	(560,123)	(8,960)	49%	583,630	(571,529)	(11,406)	-2%
54110 - NATURAL GAS	(62,025)	(24,586)	-	40%	37,439	(36,122)	(11,536)	-32%
54112 - ELECTRICITY	(279,373)	(83,439)	-	30%	195,934	(82,928)	512	1%
54113 - WATER	(14,940)	(3,815)	-	26%	11,125	(3,511)	304	9%
54114 - SEWER	(11,000)	(3,678)	-	33%	7,322	(3,524)	155	4%
54115 - STORMWATER	(6,500)	(2,398)	-	37%	4,102	(2,269)	129	6%
54120 - TELEPHONE	(5,606)	(2,632)	-	47%	2,974	(1,831)	802	44%
54121 - CELLULAR TELEPHONE	(8,456)	(2,479)	-	29%	5,977	(2,575)	(97)	-4%
54130 - SYSTEMS COMMUNICATION INTERNET	(630,533)	(607,582)	(851)	96%	22,099	(604,541)	3,042	1%
54210 - BUILDING IMPROV REPAIR MAINT	(355,045)	(105,007)	(193,178)	84%	56,859	(92,638)	12,369	13%
54215 - WASTE DISPOSAL	(13,555)	(4,348)	-	32%	9,207	(3,990)	358	9%
54218 - FIRE PROTECTION	(11,180)	(12,786)	(5,679)	165%	(7,285)	(4,673)	8,113	174%
54220 - PEST CONTROL	(3,795)	(1,665)	-	44%	2,130	(420)	1,245	296%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(77,944)	(134,813)	85%	38,527	(76,787)	1,157	2%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(61,420)	(121,220)	101%	(2,051)	(52,785)	8,635	16%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(2,639)	-	24%	8,461	(2,841)	(202)	-7%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(25,124)	(18,251)	-	73%	6,873	(17,294)	957	6%
54330 - EQUIP IMPROV REPAIR MAINT	(122,053)	(58,890)	(64,631)	101%	(1,469)	(76,232)	(17,342)	-23%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%

MADISON PUBLIC LIBRARY APRIL 30, 2024 YEAR TO DATE BUDGET REPORT AS OF MAY 29, 2024

	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
54350 - LEASE RENTAL OF EQUIPMENT	(525)	(131)	-	25%	394	(166)	(35)	-21%
54510 - RECRUITMENT	(2,000)	(2,716)	-	136%	(716)	(168)	2,548	1517%
54515 - MILEAGE	(6,944)	(1,818)	-	26%	5,126	(1,700)	118	7%
54520 - CONFERENCES AND TRAINING	(59,400)	(16,963)	-	29%	42,437	(27,195)	(10,232)	-38%
54535 - MEMBERSHIPS	(13,960)	(11,970)	(453)	89%	1,537	(10,029)	1,941	19%
54540 - UNIFORM LAUNDRY	(7,700)	(2,143)	-	28%	5,557	(1,808)	335	19%
54615 - AUDIT SERVICES	(2,000)	-	-	0%	2,000	-	-	0%
54625 - CREDIT CARD SERVICES	(2,500)	-	-	0%	2,500	473	473	-100%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(126,524)	(4,053)	(75,778)	63%	46,693	(750)	3,303	440%
54650 - ADVERTISING SERVICES	(28,121)	(7,275)	-	26%	20,846	(12,119)	(4,844)	-40%
54655 - PRINTING SERVICES	-	(12)	-	0%	(12)	-	12	0%
54680 - PARKING TOWING SERVICES	(500)	(40)	-	8%	460	-	40	0%
54685 - SECURITY SERVICES	(5,250)	(5,018)	-	96%	232	(4,681)	337	7%
54689 - TRANSPORTATION SERVICES	(12,562)	(1,750)	-	14%	10,812	(1,600)	150	9%
54695 - PROGRAM SERVICES	(495,343)	(107,720)	-	22%	387,623	(97,493)	10,227	10%
54810 - OTHER SERVICES AND EXPENSES	(13,990)	(3,300)	-	24%	10,690	(38)	3,262	8483%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	-	1,948,115	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(3,322)	(15,861)	44%	24,657	(9,460)	(6,138)	-65%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	-	-	0%
TOTAL PURCHASED SERVICES	(4,766,876)	(3,194,536)	(612,465)	80%	959,875	(1,236,199)	1,958,338	158%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(884)	-	25%	2,653	(1,179)	(295)	-25%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	-	-	0%	18,732	(1,955)	(1,955)	-100%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	-	-	0%	3,766	(3,641)	(3,641)	-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%
TOTAL DEBT/INTER-DEPT CHARGES	(2,692,613)	(175,215)	-	7%	2,517,399	(202,530)	(27,315)	-13%
TOTAL EXPENSES	(24,104,365)	(8,845,037)	(621,425)	37%	14,845,801	(6,307,263)	2,537,775	40%
Grand Total Revenue/(Loss)	(32,593)	8,113,261				8,532,747		