

MADISON PUBLIC LIBRARY SEPTEMBER 30, 2020 YEAR TO DATE BUDGET TRANSFER REPORT AS OF OCTOBER 23, 2020

	2020 Adopted Budget	2020 Budget Transfers	2020 Revised Budget	Notes
Revenue Totals	20,831,551	1,827,725	22,659,276	
Expenses Totals:	(20,831,551)	(1,846,749)	(22,678,300)	
Wages & Benefits Totals	(14,076,373)	(122,898)	(14,199,271)	
Supplies Totals	(801,106)	(486,281)	(1,287,387)	
Purchased Services Totals	(2,776,835)	(1,237,570)	(4,014,405)	
Debt and Inter-Dept Totals	(3,177,237)	0	(3,177,237)	
Account Description	2020 Adopted Budget	2020 Budget Transfers	2020 Revised Budget	Notes
Revenues:				
41110 - REAL ESTATE TAXES	19,163,603.00	-	19,163,603	
42110 - FEDERAL REVENUES OPERATING	2,826.00	-	2,826	
42410 - OTHER UNIT OF GOV REVENUES OP	73,400.00	1,188,090.00	1,261,490	Library Board approved the Dane County Contract budget amendment at the June 2020 meeting. There is a corresponding increase in Community Contract expense.
43110 - REPRODUCTION SERVICES	111,950.00	-	111,950	
43420 - APPLIANCE COLLECTION	9,700.00	-	9,700	
43520 - CATERING CONCESSIONS	15,000.00	-	15,000	
43522 - FACILITY RENTAL	38,900.00	(31,725.57)	7,174	Transfer of \$31,726 between Facility Rental and Fund Balance.
43562 - SOUTHCENTRAL LIBRARY SERVICES	270,284.00	-	270,284	
43565 - LIBRARY AV AND BOOK RENTAL	15,400.00	-	15,400	
43568 - CATALOGING SERVICES	404,255.00	-	404,255	
43710 - REIMBURSEMENT OF EXPENSE	3,244.00	-	3,244	
45210 - LIBRARY FINES	250,000.00	-	250,000	
46310 - CONTRIBUTIONS AND DONATIONS	461,989.00	281,194.51	743,184	Library Board approved acceptance of \$260,000 from the Foundation for the new Pinney branch at the November 2019 meeting. The Common Council approved an emergency proclamation to waive the requirement for accepting donations over \$10,000 if the donations were COVID related, the Foundation gave MPL \$50,000 for ebooks at the June 4, 2020, meeting. Removal of \$28,805 of anticipated donations which were revoked due to COVID.
47190 - MISCELLANEOUS REVENUE	5,000.00	-	5,000	
48510 - FUND BALANCE APPLIED	-	371,066.40	371,066	Transfer of \$31,726 between Facility Rental and Fund Balance. Library Board approved carry forward funds of \$339,341 at the September 2020 meeting.
49110 - TRANSFER IN FROM GENERAL	-	19,100.00	19,100	City Finance created this transfer to account for 2019 open Purchase Orders carried into 2020.
49150 - TRANSFER IN FROM PERMANENT	6,000.00	-	6,000	
TOTAL REVENUE	20,831,551	1,827,725	22,659,276	
Expenses:				
51110 - PERMANENT WAGES	(9,029,263.00)	(318,775.99)	(9,348,039)	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts. Separate from the Pending Personnel entry the Library Board approved \$127,648 of carry forward funds.
51111 - SALARY SAVINGS	249,852.00	-	249,852	
51113 - PENDING PERSONNEL	(574,000.00)	574,000.00	0	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts.
51120 - PREMIUM PAY	(48,589.00)	-	(48,589)	
51130 - WORKERS COMPENSATION WAGES	-	-	0	
51140 - COMPENSATED ABSENCE	(70,000.00)	-	(70,000)	
51210 - HOURLY WAGES	(1,627,332.00)	(66,950.00)	(1,694,282)	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts. Separate from the Pending Personnel entry, a budget transfer was made to remove the Stafford-Rosenbaum intern donation anticipated in the orginal budget planning later revoked due to COVID.
51310 - OVERTIME WAGES PERMANENT	(86,944.00)	-	(86,944)	
51320 - OVERTIME WAGES HOURLY	-	-	0	
51410 - ELECTION OFFICIALS WAGES	-	-	0	

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52110 - COMPENSATED ABSENCE ESCROW	(101,338.00)	-	(101,338)	
52310 - UNEMPLOYMENT BENEFITS	-	-	0	
52410 - HEALTH INSURANCE BENEFIT	(1,372,881.00)	(76,276.00)	(1,449,157)	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts.
52413 - WAGE INSURANCE BENEFIT	(20,982.00)	(2,670.00)	(23,652)	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts.
52420 - HEALTH INSURANCE RETIREE	(7,330.00)	-	(7,330)	
52510 - WI RETIREMENT SYSTEM	(607,356.00)	(75,813.00)	(683,169)	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts.
52610 - FICA MEDICARE BENEFITS	(679,889.00)	(156,413.00)	(836,302)	During the operating budget process if adjustments are made to payroll and benefits account they reside in 51113 - Pending Personnel. After the operating budget is posted an entry is made to reallocate Pending Personnel to the appropriate expense accounts.
52716 - POST EMPLOYMENT HEALTH PLANS	(100,321.00)	-	(100,321)	
TOTAL WAGES & BENEFITS	(14,076,373)	(122,898)	(14,199,271)	
53100 - PURCHASING CARD UNALLOCATED	-	-	0	
53110 - OFFICE SUPPLIES	(7,805.00)	-	(7,805)	
53120 - COPY PRINTING SUPPLIES	(42,600.00)	-	(42,600)	
53130 - FURNITURE	(40,000.00)	(27,208.68)	(67,209)	City Finance created a transfer of \$2,713 to account for 2019 open Purchase Orders carried into 2020. Library Board approved \$25,823 of 2019 carry forward funds.
53140 - HARDWARE SUPPLIES	(115,000.00)	(45,610.53)	(160,611)	City Finance created a transfer of \$10,311 to account for 2019 open Purchase Orders carried into 2020. Library Board approved \$25,000 of 2019 carry forward funds.
53145 - SOFTWARE LICENSES & SUPPLIES	(18,900.00)	(2,510.52)	(21,411)	Library Board approved \$2,511 of 2019 carry forward funds.
53150 - POSTAGE	(38,320.00)	-	(38,320)	
53155 - PROGRAM SUPPLIES	(115,500.00)	(231,546.26)	(347,046)	Library Board approved \$180,000 from the Foundation for new Pinney at the November 2019 meeting. Library Board approved \$55,612 of 2019 carry forward funds.
53210 - WORK SUPPLIES	(86,000.00)	-	(86,000)	
53215 - JANITORIAL SUPPLIES	(49,000.00)	-	(49,000)	
53225 - LIBRARY MATERIALS	(251,036.00)	(73,377.86)	(324,414)	The Common Council approved an emergency proclamation to waive the requirement for accepting donations over \$10,000 if the donations were COVID related, the Foundation gave MPL \$50,000 for ebooks at the June 4, 2020, meeting. Library Board approved \$24,612 of 2019 carry forward funds.
53235 - SAFETY SUPPLIES	(2,400.00)	-	(2,400)	
53245 - UNIFORM CLOTHING SUPPLIES	(120.00)	-	(120)	
53250 - FOOD AND BEVERAGE	(2,125.00)	-	(2,125)	
53310 - BUILDING	-	-	0	
53315 - BUILDING SUPPLIES	(6,600.00)	(106,027.26)	(112,627)	Library Board approved \$80,000 from the Foundation for new Pinney at the November 2019 meeting. Library Board approved \$40,655 of 2019 carry forward funds. Budget of \$13,000 was removed from the Foundation donation for new Pinney because the Foundation paid a bill directly prior to disbursing the donations.
53320 - ELECTRICAL SUPPLIES	(8,000.00)	-	(8,000)	
53325 - HVAC SUPPLIES	(3,500.00)	-	(3,500)	
53330 - PLUMBING SUPPLIES	(5,000.00)	-	(5,000)	
53410 - MACHINERY AND EQUIPMENT	(3,500.00)	-	(3,500)	
53413 - EQUIPMENT SUPPLIES	(5,700.00)	-	(5,700)	
53450 - INVENTORY	-	-	0	
TOTAL SUPPLIES	(801,106)	(486,281)	(1,287,387)	
54110 - NATURAL GAS	(48,100.00)	-	(48,100)	
54112 - ELECTRICITY	(301,000.00)	-	(301,000)	
54113 - WATER	(10,820.00)	-	(10,820)	
54114 - SEWER	(9,500.00)	-	(9,500)	
54115 - STORMWATER	(4,830.00)	-	(4,830)	
54120 - TELEPHONE	(18,750.00)	-	(18,750)	
54121 - CELLULAR TELEPHONE	(11,175.00)	-	(11,175)	

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54130 - SYSTEMS COMMUNICATION INTERNET	(611,005.00)	-	(611,005)	
54210 - BUILDING IMPROV REPAIR MAINT	(406,519.00)	-	(406,519)	
54215 - WASTE DISPOSAL	(8,620.00)	-	(8,620)	
54218 - FIRE PROTECTION	(7,820.00)	-	(7,820)	
54220 - PEST CONTROL	(2,870.00)	-	(2,870)	
54225 - ELEVATOR REPAIR	(4,000.00)	-	(4,000)	
54230 - FACILITY RENTAL	(252,749.00)	-	(252,749)	
54232 - CUSTODIAL BUILDING USE CHARGES	(136,488.00)	-	(136,488)	
54245 - PROCESS FEES RECYCLABLES	(9,800.00)	-	(9,800)	
54310 - OFFICE EQUIPMENT REPAIR	-	-	0	
54320 - COMMUNICATION DEVICE RPR MAIN	(1,400.00)	-	(1,400)	
54330 - EQUIP IMPROV REPAIR MAINT	(84,000.00)	-	(84,000)	
54335 - SYSTEM AND SOFTWARE MAINTENANC	(1,000.00)	-	(1,000)	
54350 - LEASE RENTAL OF EQUIPMENT	(400.00)	-	(400)	
54510 - RECRUITMENT	(500.00)	-	(500)	
54515 - MILEAGE	(11,755.00)	-	(11,755)	
54520 - CONFERENCES AND TRAINING	(57,933.00)	(1,016.19)	(58,949)	Library Board approved \$1,016 of 2019 carry forward funds.
54535 - MEMBERSHIPS	(13,600.00)	-	(13,600)	
54540 - UNIFORM LAUNDRY	(5,000.00)	-	(5,000)	
54545 - MEDICAL SERVICES	(1,800.00)	-	(1,800)	
54615 - AUDIT SERVICES	-	-	0	
54625 - CREDIT CARD SERVICES	(4,000.00)	-	(4,000)	
54628 - COLLECTION SERVICES	(9,000.00)	-	(9,000)	
54630 - ARMORED CAR SERVICES	(18,100.00)	-	(18,100)	
54640 - MANAGEMENT SERVICES	(800.00)	-	(800)	
54645 - CONSULTING SERVICES	-	(12,000.00)	(12,000)	City Finance created this transfer to account for 2019 open Purchase Orders carried into 2020. It appears to be duplicated, but at the time of this report it had not yet been reversed.
54650 - ADVERTISING SERVICES	(32,200.00)	(9,500.00)	(41,700)	Library Board approved \$9,500 of 2019 carry forward funds.
54655 - PRINTING SERVICES	-	-	0	
54680 - PARKING TOWING SERVICES	(3,450.00)	-	(3,450)	
54684 - INVESTIGATIVE SERVICES	-	-	0	
54685 - SECURITY SERVICES	(6,050.00)	-	(6,050)	
54686 - INTERPRETERS SIGNING SERVICES	-	-	0	
54695 - PROGRAM SERVICES	(135,450.00)	(25,963.86)	(161,414)	Library Board approved \$26,964 of 2019 carry forward funds. Budget of \$1,000 was removed in conjunction with Beyond the Page grant funds that DCLS paid directly on behalf of MPL.
54810 - OTHER SERVICES AND EXPENSES	(600.00)	-	(600)	
54815 - GRANTS	(10,000.00)	-	(10,000)	
54820 - COMMUNITY AGENCY CONTRACTS	(502,542.00)	(1,189,090.00)	(1,691,632)	Library Board approved the Dane County Contract budget amendment at the June 2020 meeting. There is a corresponding increase in Community Contract expense.
54860 - TAXES AND SPECIAL ASSESSMENTS	(32,009.00)	-	(32,009)	
54880 - PERMITS AND LICENSES	(1,200.00)	-	(1,200)	
TOTAL PURCHASED SERVICES	(2,776,835)	(1,237,570)	(4,014,405)	
57140 - ID CHARGE FROM ENGINEERING	(3,537.00)	-	(3,537)	
57141 - ID CHARGE FROM FLEET SERVICES	(4,201.00)	-	(4,201)	
57145 - ID CHARGE FROM TRAFFIC ENGINEER	(3,314.00)	-	(3,314)	
57175 - ID CHARGE FROM INSURANCE	(109,696.00)	-	(109,696)	
57176 - ID CHARGE FROM WORKERS COMP	(11,443.00)	-	(11,443)	
59130 - TRANSFER OUT TO DEBT SERVICE	(3,045,046.00)	-	(3,045,046)	
59140 - TRANSFER OUT TO CAPITAL PROJEC	-	-	0	
TOTAL DEBT/INTER-DEPT CHARGES	(3,177,237)	0	(3,177,237)	
TOTAL EXPENSES	(20,831,551)	(1,846,749)	(22,678,300)	