

**MADISON PUBLIC LIBRARY NOVEMBER 30, 2023 YEAR TO DATE BUDGET REPORT AS OF DECEMBER 26, 2023**

	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>23,520,462</b>	<b>22,508,428</b>	<b>-</b>	<b>96%</b>	<b>1,012,034</b>	<b>21,836,442</b>	<b>671,987</b>	<b>3%</b>
<b>Expenses Totals:</b>	<b>(23,520,462)</b>	<b>(20,690,163)</b>	<b>(119,177)</b>	<b>88%</b>	<b>2,711,122</b>	<b>(20,201,197)</b>	<b>(488,966)</b>	<b>2%</b>
<b>Wages &amp; Benefits Totals</b>	(14,573,813)	(12,416,090)	-	85%	2,157,723	(12,273,809)	142,281	1%
<b>Supplies Totals</b>	(1,483,459)	(1,178,420)	(12,902)	80%	292,136	(1,203,319)	(24,898)	-2%
<b>Purchased Services Totals</b>	(4,660,240)	(4,331,566)	(106,275)	95%	222,400	(3,830,740)	500,826	13%
<b>Debt and Inter-Dept Totals</b>	(2,802,950)	(2,764,087)	-	99%	38,863	(2,893,329)	(129,242)	-4%
<b>Net Gain/(Loss)</b>	<b>0</b>	<b>1,818,265</b>	<b>(119,177)</b>		<b>3,723,156</b>	<b>1,635,245</b>		
<b>Fund Balance 1/1/2023</b>		<b>2,882,844</b>						
<b>Fund Balance 12/31/2023 - ESTIMATED</b>								
Account Description	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
<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)	2,947	43,547	1478%
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	1,293,632	(4,243)	0%
43110 - REPRODUCTION SERVICES	58,000	67,811	-	117%	(9,811)	55,685	12,126	22%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	8	(8)	-100%
43520 - CATERING CONCESSIONS	5,500	3,938	-	72%	1,562	6,994	(3,056)	-44%
43522 - FACILITY RENTAL	15,000	23,191	-	155%	(8,191)	31,165	(7,974)	-26%
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)	4,139	(2,682)	-65%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	33,781	-	113%	(3,781)	22,860	10,921	48%
46310 - CONTRIBUTIONS AND DONATIONS	661,781	580,265	-	88%	81,516	665,505	(85,241)	-13%
47190 - MISCELLANEOUS REVENUE	250	139	-	56%	111	164	(24)	-15%
48510 - FUND BALANCE APPLIED	766,880	-	-	0%	766,880	-	-	0%
49123 - TRANSFER IN FROM GRANTS	204,828	4,500	-	2%	200,328	-	4,500	0%

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49150 - TRANSFER IN FROM PERMANENT	8,700	8,700	-	100%	-	16,000	(7,300)	-46%
<b>TOTAL REVENUE</b>	<b>23,520,462</b>	<b>22,508,428</b>	<b>-</b>	<b>96%</b>	<b>1,012,034</b>	<b>21,836,442</b>	<b>671,987</b>	<b>3%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(9,521,555)	(7,904,668)	-	83%	1,616,887	(7,660,638)	244,030	3%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(46,433)	-	96%	2,156	(42,840)	3,594	8%
51130 - WORKERS COMPENSATION WAGES	-	(4,483)	-	0%	(4,483)	-	4,483	0%
51140 - COMPENSATED ABSENCE	(70,000)	(6,573)	-	9%	63,427	(28,225)	(21,652)	-77%
51210 - HOURLY WAGES	(1,587,766)	(1,327,230)	-	84%	260,536	(1,294,674)	32,556	3%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(71,431)	-	82%	15,513	(79,936)	(8,505)	-11%
51320 - OVERTIME WAGES HOURLY	-	(183)	-	0%	(183)	(1,837)	(1,654)	-90%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(227,884)	(227,884)	-100%
52310 - UNEMPLOYMENT BENEFITS	-	(1,591)	-	0%	(1,591)	1,039	2,631	-253%
52410 - HEALTH INSURANCE BENEFIT	(1,709,653)	(1,654,837)	-	97%	54,816	(1,600,012)	54,825	3%
52413 - WAGE INSURANCE BENEFIT	(28,600)	(20,306)	-	71%	8,294	(24,502)	(4,196)	-17%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(690,339)	(580,066)	-	84%	110,273	(536,934)	43,132	8%
52610 - FICA MEDICARE BENEFITS	(840,815)	(689,743)	-	82%	151,072	(673,103)	16,640	2%
52716 - POST EMPLOYMENT HEALTH PLANS	(105,828)	(108,544)	-	103%	(2,716)	(104,262)	4,282	4%
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>(14,573,813)</b>	<b>(12,416,090)</b>	<b>-</b>	<b>85%</b>	<b>2,157,723</b>	<b>(12,273,809)</b>	<b>142,281</b>	<b>1%</b>
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(13,275)	(5,826)	-	44%	7,449	(7,806)	(1,979)	-25%
53120 - COPY PRINTING SUPPLIES	(44,330)	(45,755)	-	103%	(1,425)	(30,144)	15,611	52%
53130 - FURNITURE	(62,237)	(56,535)	(11,344)	109%	(5,641)	(55,437)	1,097	2%
53140 - HARDWARE SUPPLIES	(239,722)	(96,285)	-	40%	143,437	(117,385)	(21,100)	-18%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(18,473)	(405)	116%	(2,673)	(13,818)	4,654	34%
53150 - POSTAGE	(31,605)	(35,294)	-	112%	(3,689)	(28,805)	6,489	23%
53155 - PROGRAM SUPPLIES	(281,420)	(212,641)	-	76%	68,779	(212,063)	578	0%
53210 - WORK SUPPLIES	(89,306)	(74,341)	-	83%	14,965	(63,020)	11,322	18%
53215 - JANITORIAL SUPPLIES	(49,070)	(43,230)	-	88%	5,840	(35,255)	7,975	23%
53225 - LIBRARY MATERIALS	(548,459)	(535,412)	-	98%	13,047	(477,826)	57,587	12%

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53235 - SAFETY SUPPLIES	(26,905)	(5,331)	-	20%	21,574	(3,896)	1,435	37%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(8,639)	-	122%	(1,559)	(8,326)	313	4%
53315 - BUILDING SUPPLIES	(13,188)	(13,505)	(1,153)	111%	(1,471)	(10,821)	2,684	25%
53320 - ELECTRICAL SUPPLIES	(20,385)	(7,698)	-	38%	12,687	(15,832)	(8,134)	-51%
53325 - HVAC SUPPLIES	(13,810)	(1,638)	-	12%	12,172	(2,094)	(456)	-22%
53330 - PLUMBING SUPPLIES	(4,825)	(2,169)	-	45%	2,656	(9,575)	(7,407)	-77%
53410 - MACHINERY AND EQUIPMENT	(14,619)	(7,858)	-	54%	6,761	(102,871)	(95,012)	-92%
53413 - EQUIPMENT SUPPLIES	(6,700)	(7,057)	-	105%	(357)	(8,345)	(1,289)	-15%
53450 - INVENTORY	-	(733)	-	0%	(733)	-	733	0%
<b>TOTAL SUPPLIES</b>	<b>(1,483,459)</b>	<b>(1,178,420)</b>	<b>(12,902)</b>	<b>80%</b>	<b>292,136</b>	<b>(1,203,319)</b>	<b>(24,898)</b>	<b>-2%</b>
54110 - NATURAL GAS	(63,685)	(45,554)	-	72%	18,131	(53,994)	(8,440)	-16%
54112 - ELECTRICITY	(285,675)	(249,913)	-	87%	35,762	(244,057)	5,856	2%
54113 - WATER	(14,760)	(13,672)	-	93%	1,088	(9,666)	4,006	41%
54114 - SEWER	(10,690)	(10,802)	-	101%	(112)	(8,911)	1,891	21%
54115 - STORMWATER	(5,470)	(6,318)	-	116%	(848)	(5,562)	756	14%
54120 - TELEPHONE	(9,894)	(4,197)	-	42%	5,697	(5,762)	(1,565)	-27%
54121 - CELLULAR TELEPHONE	(11,862)	(9,601)	-	81%	2,261	(11,141)	(1,540)	-14%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,730)	(624,147)	-	99%	7,583	(620,654)	3,493	1%
54210 - BUILDING IMPROV REPAIR MAINT	(317,655)	(300,218)	(21,168)	101%	(3,731)	(236,889)	63,329	27%
54215 - WASTE DISPOSAL	(13,670)	(11,388)	-	83%	2,282	(9,838)	1,551	16%
54218 - FIRE PROTECTION	(11,410)	(10,648)	(7,839)	162%	(7,077)	(12,242)	(1,594)	-13%
54220 - PEST CONTROL	(3,807)	(2,790)	-	73%	1,017	(2,060)	730	35%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	(4,686)	(541)	-12%
54230 - FACILITY RENTAL	(230,792)	(211,164)	(19,197)	100%	431	(204,054)	7,110	3%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(143,837)	(13,196)	100%	0	(141,327)	2,510	2%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(8,605)	-	76%	2,785	(8,093)	512	6%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,850)	(22,360)	(1,560)	96%	930	(31,846)	(9,486)	-30%
54330 - EQUIP IMPROV REPAIR MAINT	(207,738)	(221,901)	(19,748)	116%	(33,911)	(107,302)	114,599	107%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(400)	(40)	-10%
54350 - LEASE RENTAL OF EQUIPMENT	(510)	(457)	-	90%	54	(435)	22	5%

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54510 - RECRUITMENT	(2,000)	(735)	-	37%	1,265	(1,568)	(833)	-53%
54515 - MILEAGE	(6,914)	(6,254)	-	90%	660	(5,500)	753	14%
54520 - CONFERENCES AND TRAINING	(63,586)	(57,558)	-	91%	6,028	(35,072)	22,485	64%
54535 - MEMBERSHIPS	(14,498)	(12,201)	-	84%	2,297	(14,369)	(2,167)	-15%
54540 - UNIFORM LAUNDRY	(7,700)	(6,551)	-	85%	1,149	(6,440)	111	2%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	(2,000)	-	0%
54625 - CREDIT CARD SERVICES	(3,000)	(954)	-	32%	2,046	(1,594)	(640)	-40%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	(660)	(660)	-100%
54645 - CONSULTING SERVICES	(145,308)	(127,871)	(21,333)	103%	(3,895)	(7,299)	120,572	1652%
54650 - ADVERTISING SERVICES	(18,423)	(32,829)	-	178%	(14,406)	(16,289)	16,540	102%
54680 - PARKING TOWING SERVICES	(500)	(68)	-	14%	432	-	68	0%
54685 - SECURITY SERVICES	(6,595)	(7,756)	-	118%	(1,161)	(6,451)	1,305	20%
54689 - TRANSPORTATION SERVICES	(34,640)	(5,200)	-	15%	29,440	(3,200)	2,000	63%
54695 - PROGRAM SERVICES	(497,490)	(334,726)	-	67%	162,764	(178,690)	156,036	87%
54810 - OTHER SERVICES AND EXPENSES	(8,000)	(3,358)	-	42%	4,642	(6,331)	(2,973)	-47%
54820 - COMMUNITY AGENCY CONTRACTS	(1,805,295)	(1,805,294)	-	100%	1	(1,803,076)	2,218	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(26,400)	(25,504)	(2,234)	105%	(1,338)	(22,702)	2,801	12%
54880 - PERMITS AND LICENSES	(600)	(630)	-	105%	(30)	(580)	50	9%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,660,240)</b>	<b>(4,331,566)</b>	<b>(106,275)</b>	<b>95%</b>	<b>222,400</b>	<b>(3,830,740)</b>	<b>500,826</b>	<b>13%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(3,242)	-	92%	295	(3,242)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	(6,583)	-	38%	10,748	(6,830)	(247)	-4%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,696)	-	98%	70	(3,641)	55	2%
57175 - ID CHARGE FROM INSURANCE	(95,900)	(71,925)	-	75%	23,975	(65,288)	6,637	10%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	(11,327)	-	75%	3,776	(9,559)	1,768	18%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,667,314)	(2,667,314)	-	100%	(0)	(2,804,769)	(137,455)	-5%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
<b>TOTAL DEBT/INTER-DEPT CHARGES</b>	<b>(2,802,950)</b>	<b>(2,764,087)</b>	<b>-</b>	<b>99%</b>	<b>38,863</b>	<b>(2,893,329)</b>	<b>(129,242)</b>	<b>-4%</b>
<b>TOTAL EXPENSES</b>	<b>(23,520,462)</b>	<b>(20,690,163)</b>	<b>(119,177)</b>	<b>88%</b>	<b>2,711,122</b>	<b>(20,201,197)</b>	<b>488,966</b>	<b>2%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>0</b>	<b>1,818,265</b>				<b>1,635,245</b>		