

**MADISON PUBLIC LIBRARY FEBRUARY 29, 2024 YEAR TO DATE BUDGET REPORT AS OF MARCH 26, 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>23,628,712</b>	<b>13,827,394</b>	-	59%	<b>9,801,318</b>	<b>12,458,704</b>	<b>1,368,690</b>	<b>11%</b>
<b>Expenses Totals:</b>	<b>(23,628,712)</b>	<b>(5,143,273)</b>	<b>(688,136)</b>	22%	<b>18,005,200</b>	<b>(2,881,719)</b>	<b>(2,261,554)</b>	<b>78%</b>
<b>Wages &amp; Benefits Totals</b>	(15,459,065)	(1,936,593)	-	13%	13,730,371	(1,689,810)	246,783	15%
<b>Supplies Totals</b>	(1,055,872)	(342,137)	(14,923)	34%	698,812	(308,818)	33,319	11%
<b>Purchased Services Totals</b>	(4,421,161)	(2,864,543)	(673,214)	80%	883,404	(881,903)	1,982,640	225%
<b>Debt and Inter-Dept Totals</b>	(2,692,613)	-	-	0%	2,692,613	(1,187)	(1,187)	-100%
<b>Net Gain/(Loss)</b>	-	<b>8,684,121</b>	<b>(688,136)</b>		<b>27,806,518</b>	<b>9,576,985</b>		

	Levy/Earned Rev	Private Funds
<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>2,406,253</b>	<b>384,504</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	12,416,689	-	60%	8,331,787	12,317,216	99,473	1%
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	1,322,284	-	96%	51,864	2,495	1,319,789	52905%
43110 - REPRODUCTION SERVICES	57,000	6,418	-	11%	50,582	4,260	2,158	51%
43520 - CATERING CONCESSIONS	7,000	150	-	2%	6,850	474	(324)	-68%
43522 - FACILITY RENTAL	24,000	5,205	-	22%	18,795	628	4,578	729%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	-	-	0%	266,184	-	-	0%
43568 - CATALOGING SERVICES	404,255	-	-	0%	404,255	-	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	-	-	0%	-	45	(45)	-100%
45210 - LIBRARY LOST AND DAMAGED FEES	38,700	2,647	-	7%	36,053	570	2,077	365%
46310 - CONTRIBUTIONS AND DONATIONS	558,800	73,999	-	13%	484,801	133,017	(59,018)	-44%
47190 - MISCELLANEOUS REVENUE	100	2	-	2%	98	-	2	0%
48510 - FUND BALANCE APPLIED	70,000	-	-	0%	70,000	-	-	0%
49123 - TRANSFER IN FROM GRANTS	56,348	-	-	0%	56,348	-	-	0%

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49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
<b>TOTAL REVENUE</b>	<b>23,628,712</b>	<b>13,827,394</b>	<b>-</b>	<b>59%</b>	<b>9,801,318</b>	<b>12,458,704</b>	<b>1,368,690</b>	<b>11%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(10,404,542)	(966,711)	-	9%	9,437,831	(866,016)	100,696	12%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(6,225)	-	12%	46,875	(5,952)	273	5%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(76,500)	(12,928)	-	17%	63,572	(544)	12,384	2277%
51210 - HOURLY WAGES	(1,640,266)	(146,933)	-	9%	1,493,333	(147,143)	(210)	0%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(8,224)	-	9%	86,776	(7,973)	252	3%
51320 - OVERTIME WAGES HOURLY	-	(4)	-	0%	(4)	-	4	0%
51510 - BUDGET EFFICIENCIES	207,898	-	-			-	-	
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	(75,523)	-	75%	25,815	-	75,523	0%
52310 - UNEMPLOYMENT BENEFITS	-	(84)	-	0%	(84)	(16)	68	412%
52410 - HEALTH INSURANCE BENEFIT	(1,855,254)	(449,557)	-	24%	1,405,697	(411,437)	38,120	9%
52413 - WAGE INSURANCE BENEFIT	(23,974)	(3,093)	-	13%	20,881	(2,862)	231	8%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(774,720)	(71,647)	-	9%	703,073	(63,618)	8,029	13%
52610 - FICA MEDICARE BENEFITS	(906,003)	(83,765)	-	9%	822,238	(75,706)	8,059	11%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>(15,459,065)</b>	<b>(1,936,593)</b>	<b>-</b>	<b>13%</b>	<b>13,730,371</b>	<b>(1,689,810)</b>	<b>246,783</b>	<b>15%</b>
53110 - OFFICE SUPPLIES	(10,235)	(871)	-	9%	9,364	(1,404)	(533)	-38%
53120 - COPY PRINTING SUPPLIES	(59,951)	(12,205)	-	20%	47,746	(5,191)	7,014	135%
53130 - FURNITURE	(5,756)	-	(3,067)	53%	2,689	(13,834)	(13,834)	-100%
53140 - HARDWARE SUPPLIES	(138,408)	(29,037)	(11,856)	30%	97,515	(56,876)	(27,840)	-49%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,055)	(6,874)	-	30%	16,181	(10,856)	(3,982)	-37%
53150 - POSTAGE	(32,344)	(1,318)	-	4%	31,026	(3,286)	(1,968)	-60%
53155 - PROGRAM SUPPLIES	(143,575)	(30,284)	-	21%	113,291	(31,267)	(983)	-3%
53210 - WORK SUPPLIES	(85,852)	(21,385)	-	25%	64,467	(10,973)	10,412	95%
53215 - JANITORIAL SUPPLIES	(48,790)	(8,684)	-	18%	40,106	(9,921)	(1,237)	-12%
53225 - LIBRARY MATERIALS	(392,143)	(207,854)	-	53%	184,289	(150,739)	57,115	38%

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53235 - SAFETY SUPPLIES	(13,730)	(2,182)	-	16%	11,548	(1,501)	682	45%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(1,095)	-	15%	5,985	-	1,095	0%
53315 - BUILDING SUPPLIES	(18,542)	(10,024)	-	54%	8,518	(8,103)	1,921	24%
53320 - ELECTRICAL SUPPLIES	(20,385)	(5,822)	-	29%	14,563	(897)	4,925	549%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,418)	(1,318)	-93%
53330 - PLUMBING SUPPLIES	(5,825)	(3,287)	-	56%	2,538	(1,575)	1,713	109%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(106)	-	1%	7,394	(105)	1	1%
53413 - EQUIPMENT SUPPLIES	(33,944)	(944)	-	3%	33,000	(828)	116	14%
53450 - INVENTORY	-	(65)	-	0%	(65)	(45)	20	44%
<b>TOTAL SUPPLIES</b>	<b>(1,055,872)</b>	<b>(342,137)</b>	<b>(14,923)</b>	<b>34%</b>	<b>698,812</b>	<b>(308,818)</b>	<b>33,319</b>	<b>11%</b>
54110 - NATURAL GAS	(62,025)	(15,429)	-	25%	46,596	(23,980)	(8,551)	-36%
54112 - ELECTRICITY	(279,373)	(42,667)	-	15%	236,706	(41,684)	983	2%
54113 - WATER	(14,940)	(1,853)	-	12%	13,087	(1,678)	176	10%
54114 - SEWER	(11,000)	(1,778)	-	16%	9,222	(1,528)	250	16%
54115 - STORMWATER	(6,500)	(1,199)	-	18%	5,301	(1,137)	62	5%
54120 - TELEPHONE	(5,606)	(1,213)	-	22%	4,393	(917)	296	32%
54121 - CELLULAR TELEPHONE	(8,456)	(734)	-	9%	7,722	(705)	29	4%
54130 - SYSTEMS COMMUNICATION INTERNET	(630,533)	(605,979)	-	96%	24,554	(602,847)	3,132	1%
54210 - BUILDING IMPROV REPAIR MAINT	(333,170)	(48,203)	(242,310)	87%	42,657	(48,247)	(44)	0%
54215 - WASTE DISPOSAL	(13,555)	(2,118)	-	16%	11,437	(2,018)	100	5%
54218 - FIRE PROTECTION	(10,835)	(5,889)	(12,231)	167%	(7,285)	(4,346)	1,543	36%
54220 - PEST CONTROL	(3,795)	(430)	-	11%	3,365	(320)	110	34%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(38,972)	(173,785)	85%	38,527	(38,393)	579	2%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(30,710)	(151,930)	101%	(2,051)	(26,392)	4,318	16%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(1,175)	-	11%	9,925	(1,510)	(335)	-22%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(23,710)	(1,414)	-	6%	22,296	-	1,414	0%
54330 - EQUIP IMPROV REPAIR MAINT	(114,670)	(34,351)	(73,131)	94%	7,188	(13,345)	21,005	157%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%
54350 - LEASE RENTAL OF EQUIPMENT	(525)	(87)	-	17%	438	(83)	4	5%

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54510 - RECRUITMENT	(2,000)	(56)	-	3%	1,944	(98)	(42)	-43%
54515 - MILEAGE	(6,944)	(206)	-	3%	6,738	(487)	(281)	-58%
54520 - CONFERENCES AND TRAINING	(65,900)	(7,600)	-	12%	58,300	(8,301)	(701)	-8%
54535 - MEMBERSHIPS	(13,960)	(11,390)	-	82%	2,570	(9,000)	2,390	27%
54540 - UNIFORM LAUNDRY	(7,700)	(767)	-	10%	6,933	(595)	173	29%
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	(4,000)	-	-	0%	4,000	-	-	0%
54650 - ADVERTISING SERVICES	(26,560)	(5,698)	-	21%	20,862	(618)	5,080	822%
54680 - PARKING TOWING SERVICES	(500)	-	-	0%	500	-	-	0%
54685 - SECURITY SERVICES	(5,250)	(5,018)	-	96%	232	(3,643)	1,375	38%
54689 - TRANSPORTATION SERVICES	(7,200)	(250)	-	3%	6,950	(800)	(550)	-69%
54695 - PROGRAM SERVICES	(309,641)	(42,648)	-	14%	266,994	(40,692)	1,956	5%
54810 - OTHER SERVICES AND EXPENSES	(7,940)	-	-	0%	7,940	(38)	(38)	-100%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	-	1,948,115	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(3,965)	(19,826)	54%	20,049	(4,468)	(502)	-11%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	-	-	0%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,421,161)</b>	<b>(2,864,543)</b>	<b>(673,214)</b>	<b>80%</b>	<b>883,404</b>	<b>(881,903)</b>	<b>1,982,640</b>	<b>225%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	-	-	0%	3,537	(590)	(590)	-100%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	-	-	0%	18,732	(598)	(598)	-100%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	-	-	0%	3,766	-	-	0%
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)	-	-	0%	2,539,627	-	-	0%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
<b>TOTAL DEBT/INTER-DEPT CHARGES</b>	<b>(2,692,613)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>2,692,613</b>	<b>(1,187)</b>	<b>(1,187)</b>	<b>-100%</b>
<b>TOTAL EXPENSES</b>	<b>(23,628,712)</b>	<b>(5,143,273)</b>	<b>(688,136)</b>	<b>22%</b>	<b>18,005,200</b>	<b>(2,881,719)</b>	<b>2,261,554</b>	<b>78%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>-</b>	<b>8,684,121</b>				<b>9,576,985</b>		