

**MADISON PUBLIC LIBRARY JULY 31, 2023 YEAR TO DATE BUDGET REPORT AS OF AUGUST 28, 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>23,117,550</b>	<b>18,498,743</b>	-	80%	<b>4,618,808</b>	<b>18,029,068</b>	<b>469,675</b>	<b>3%</b>
<b>Expenses Totals:</b>	<b>(23,174,750)</b>	<b>(12,154,222)</b>	<b>(437,833)</b>	<b>52%</b>	<b>10,582,695</b>	<b>(11,964,295)</b>	<b>(189,927)</b>	<b>2%</b>
<b>Wages &amp; Benefits Totals</b>	(14,567,032)	(7,559,750)	-	52%	7,007,282	(7,600,617)	(40,867)	-1%
<b>Supplies Totals</b>	(1,210,918)	(800,756)	180	66%	410,342	(674,398)	126,357	19%
<b>Purchased Services Totals</b>	(4,593,850)	(3,590,247)	(438,013)	88%	565,590	(3,319,188)	271,059	8%
<b>Debt and Inter-Dept Totals</b>	(2,802,950)	(203,469)	-	7%	2,599,481	(370,092)	(166,623)	-45%
<b>Net Gain/(Loss)</b>	<b>(57,200)</b>	<b>6,344,521</b>	<b>(437,833)</b>		<b>15,201,503</b>	<b>6,064,773</b>		
<b>Fund Balance 1/1/2023</b>		<b>2,882,844</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	16,366,027	-	83%	3,404,798	15,744,047	621,980	4%
42110 - FEDERAL REVENUES OPERATING	-	-	-	0%	-	2,947	(2,947)	-100%
42210 - STATE REVENUES OPERATING	-	2,500	-	0%	(2,500)	-	2,500	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,328,760	1,281,290	-	96%	47,470	1,289,232	(7,943)	-1%
43110 - REPRODUCTION SERVICES	58,000	36,032	-	62%	21,968	30,861	5,171	17%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	8	(8)	-100%
43520 - CATERING CONCESSIONS	5,500	3,134	-	57%	2,366	1,429	1,704	119%
43522 - FACILITY RENTAL	15,000	6,786	-	45%	8,214	17,350	(10,564)	-61%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	138,092	-	52%	128,092	133,092	5,000	4%
43568 - CATALOGING SERVICES	404,255	202,128	-	50%	202,128	202,128	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	(513)	-	0%	513	4,062	(4,575)	-113%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	14,185	-	47%	15,815	12,036	2,149	18%
46310 - CONTRIBUTIONS AND DONATIONS	487,562	444,562	-	91%	43,000	591,726	(147,164)	-25%
47190 - MISCELLANEOUS REVENUE	250	20	-	8%	230	150	(129)	-86%
48510 - FUND BALANCE APPLIED	722,180	-	-	0%	722,180	-	-	0%
49123 - TRANSFER IN FROM GRANTS	20,334	4,500	-	22%	15,834	-	4,500	0%

**MADISON PUBLIC LIBRARY JULY 31, 2023 YEAR TO DATE BUDGET REPORT AS OF AUGUST 28, 2023**

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
<b>TOTAL REVENUE</b>	<b>23,117,550</b>	<b>18,498,743</b>	<b>-</b>	<b>80%</b>	<b>4,618,808</b>	<b>18,029,068</b>	<b>469,675</b>	<b>3%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(9,529,800)	(4,705,241)	-	49%	4,824,559	(4,606,987)	98,254	2%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(28,269)	-	58%	20,320	(26,475)	1,794	7%
51140 - COMPENSATED ABSENCE	(70,000)	(1,634)	-	2%	68,366	(27,974)	(26,340)	-94%
51210 - HOURLY WAGES	(1,587,766)	(805,019)	-	51%	782,748	(774,549)	30,469	4%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(38,803)	-	45%	48,141	(55,253)	(16,450)	-30%
51320 - OVERTIME WAGES HOURLY	-	-	-	0%	-	(170)	(170)	-100%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(190,555)	(190,555)	0%
52310 - UNEMPLOYMENT BENEFITS	-	(715)	-	0%	(715)	(2,673)	(1,958)	-73%
52410 - HEALTH INSURANCE BENEFIT	(1,701,698)	(1,103,721)	-	65%	597,976	(1,067,306)	36,416	3%
52413 - WAGE INSURANCE BENEFIT	(26,912)	(12,414)	-	46%	14,498	(15,705)	(3,291)	-21%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(687,806)	(344,423)	-	50%	343,383	(322,890)	21,534	7%
52610 - FICA MEDICARE BENEFITS	(837,965)	(410,967)	-	49%	426,997	(405,817)	5,150	1%
52716 - POST EMPLOYMENT HEALTH PLANS	(105,828)	(108,544)	-	103%	(2,716)	(104,262)	4,282	4%
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>(14,567,032)</b>	<b>(7,559,750)</b>	<b>-</b>	<b>52%</b>	<b>7,007,282</b>	<b>(7,600,617)</b>	<b>(40,867)</b>	<b>-1%</b>
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(13,275)	(4,257)	-	32%	9,018	(4,092)	165	4%
53120 - COPY PRINTING SUPPLIES	(44,330)	(30,044)	-	68%	14,286	(19,636)	10,408	53%
53130 - FURNITURE	(49,537)	(42,088)	(1,559)	88%	5,890	(30,087)	12,001	40%
53140 - HARDWARE SUPPLIES	(224,947)	(101,506)	(0)	45%	123,442	(92,044)	9,462	10%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(13,726)	(215)	86%	2,264	(9,385)	4,341	46%
53150 - POSTAGE	(31,605)	(16,986)	-	54%	14,619	(16,578)	409	2%
53155 - PROGRAM SUPPLIES	(235,024)	(128,004)	-	54%	107,020	(115,317)	12,687	11%
53210 - WORK SUPPLIES	(89,306)	(42,082)	-	47%	47,225	(25,212)	16,870	67%
53215 - JANITORIAL SUPPLIES	(49,070)	(27,430)	-	56%	21,640	(22,240)	5,190	23%
53225 - LIBRARY MATERIALS	(441,289)	(357,383)	-	81%	83,906	(247,087)	110,296	45%
53235 - SAFETY SUPPLIES	(26,905)	(4,572)	-	17%	22,333	(2,460)	2,112	86%

## MADISON PUBLIC LIBRARY JULY 31, 2023 YEAR TO DATE BUDGET REPORT AS OF AUGUST 28, 2023

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(2,482)	-	35%	4,598	(1,882)	600	32%
53315 - BUILDING SUPPLIES	(18,188)	(11,959)	1,954	55%	8,183	(7,667)	4,292	56%
53320 - ELECTRICAL SUPPLIES	(20,385)	(4,143)	-	20%	16,242	(8,581)	(4,438)	-52%
53325 - HVAC SUPPLIES	(13,810)	(1,418)	-	10%	12,392	(1,434)	(16)	-1%
53330 - PLUMBING SUPPLIES	(4,825)	(2,161)	-	45%	2,664	(6,793)	(4,632)	-68%
53410 - MACHINERY AND EQUIPMENT	79,881	(6,448)	-	-8%	(86,329)	(56,756)	(50,308)	-89%
53413 - EQUIPMENT SUPPLIES	(4,700)	(3,833)	-	82%	867	(7,148)	(3,315)	-46%
53450 - INVENTORY	-	(233)	-	0%	(233)	-	233	0%
<b>TOTAL SUPPLIES</b>	<b>(1,210,918)</b>	<b>(800,756)</b>	<b>180</b>	<b>66%</b>	<b>410,342</b>	<b>(674,398)</b>	<b>126,357</b>	<b>19%</b>
54110 - NATURAL GAS	(63,685)	(39,708)	-	62%	23,977	(44,622)	(4,914)	-11%
54112 - ELECTRICITY	(285,675)	(154,334)	-	54%	131,341	(158,447)	(4,113)	-3%
54113 - WATER	(14,760)	(7,666)	-	52%	7,094	(4,611)	3,054	66%
54114 - SEWER	(10,690)	(6,573)	-	61%	4,117	(4,894)	1,679	34%
54115 - STORMWATER	(5,470)	(4,004)	-	73%	1,466	(3,267)	737	23%
54120 - TELEPHONE	(17,294)	(3,397)	-	20%	13,898	(4,071)	(674)	-17%
54121 - CELLULAR TELEPHONE	(14,862)	(5,551)	-	37%	9,312	(7,094)	(1,543)	-22%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,222)	(622,562)	-	99%	8,660	(618,761)	3,802	1%
54210 - BUILDING IMPROV REPAIR MAINT	(329,655)	(178,554)	(119,754)	90%	31,347	(158,115)	20,439	13%
54215 - WASTE DISPOSAL	(13,670)	(7,061)	-	52%	6,609	(5,884)	1,177	20%
54218 - FIRE PROTECTION	(11,410)	(8,757)	(2,401)	98%	252	(9,488)	(731)	-8%
54220 - PEST CONTROL	(3,807)	(1,880)	-	49%	1,927	(1,200)	680	57%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	(4,066)	79	2%
54230 - FACILITY RENTAL	(244,792)	(134,377)	(74,909)	85%	35,507	(129,612)	4,765	4%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(91,493)	(65,541)	100%	0	(89,896)	1,596	2%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(5,043)	-	44%	6,347	(4,218)	825	20%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,850)	(17,294)	-	70%	7,556	(28,346)	(11,052)	-39%
54330 - EQUIP IMPROV REPAIR MAINT	(207,738)	(135,972)	(71,006)	100%	760	(63,844)	72,128	113%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(400)	(40)	-10%
54350 - LEASE RENTAL OF EQUIPMENT	(510)	(291)	-	57%	220	(277)	14	5%
54510 - RECRUITMENT	(2,000)	(413)	-	21%	1,587	(841)	(428)	-51%

## MADISON PUBLIC LIBRARY JULY 31, 2023 YEAR TO DATE BUDGET REPORT AS OF AUGUST 28, 2023

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
54515 - MILEAGE	(6,914)	(3,622)	-	52%	3,292	(2,634)	987	37%
54520 - CONFERENCES AND TRAINING	(57,556)	(38,491)	-	67%	19,065	(20,737)	17,754	86%
54535 - MEMBERSHIPS	(14,498)	(10,486)	-	72%	4,012	(12,584)	(2,098)	-17%
54540 - UNIFORM LAUNDRY	(7,700)	(4,035)	-	52%	3,665	(3,652)	383	10%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	-	2,000	0%
54625 - CREDIT CARD SERVICES	(3,000)	(479)	-	16%	2,521	(1,009)	(531)	-53%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(51,733)	(56,400)	(91,333)	286%	(96,000)	(1,086)	55,314	5093%
54650 - ADVERTISING SERVICES	(18,203)	(19,891)	-	109%	(1,688)	(9,467)	10,423	110%
54680 - PARKING TOWING SERVICES	(500)	-	-	0%	500	-	-	0%
54685 - SECURITY SERVICES	(6,595)	(5,242)	(1,900)	108%	(547)	(3,854)	1,387	36%
54689 - TRANSPORTATION SERVICES	(20,140)	(3,400)	-	17%	16,740	(2,400)	1,000	42%
54695 - PROGRAM SERVICES	(470,782)	(191,327)	-	41%	279,456	(97,869)	93,458	95%
54810 - OTHER SERVICES AND EXPENSES	(8,000)	(3,358)	-	42%	4,642	(4,281)	(923)	-22%
54820 - COMMUNITY AGENCY CONTRACTS	(1,844,045)	(1,805,294)	-	98%	38,751	(1,803,076)	2,218	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(26,400)	(16,162)	(11,169)	104%	(931)	(14,006)	2,156	15%
54880 - PERMITS AND LICENSES	(600)	(630)	-	105%	(30)	(580)	50	9%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,593,850)</b>	<b>(3,590,247)</b>	<b>(438,013)</b>	<b>88%</b>	<b>565,590</b>	<b>(3,319,188)</b>	<b>271,059</b>	<b>8%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(2,063)	-	58%	1,474	(2,063)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	(1,955)	-	11%	15,376	(3,540)	(1,585)	-45%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,696)	-	98%	70	(3,641)	55	2%
57175 - ID CHARGE FROM INSURANCE	(95,900)	-	-	0%	95,900	(40,805)	(40,805)	-100%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	-	-	0%	15,102	(9,559)	(9,559)	-100%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,667,314)	(195,755)	-	7%	2,471,560	(310,484)	(114,729)	-37%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
<b>TOTAL DEBT/INTER-DEPT CHARGES</b>	<b>(2,802,950)</b>	<b>(203,469)</b>	<b>-</b>	<b>7%</b>	<b>2,599,481</b>	<b>(370,092)</b>	<b>(166,623)</b>	<b>-45%</b>
<b>TOTAL EXPENSES</b>	<b>(23,174,750)</b>	<b>(12,154,222)</b>	<b>(437,833)</b>	<b>52%</b>	<b>10,582,695</b>	<b>(11,964,295)</b>	<b>189,927</b>	<b>2%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>(57,200)</b>	<b>6,344,521</b>				<b>6,064,773</b>		