

MADISON PUBLIC LIBRARY
Supplementary Notes to the 2025 Budget Reduction Transfers
As of January 30, 2026

The City of Madison implemented Budget Efficiencies in the 2025 Adopted Operating Budgets for all General Fund agencies. Historically, agencies have had 2% or more of available budget at year-end. The Budget Efficiencies is a unilateral 1% budget reduction to agency adopted budget. It was up to each agency to decide how to distribute the efficiencies within their operating budget.

The City of Madison uses Munis EERP financial software for all financial activity, including budget, revenue and expenditures. The budget is held to the major account categories. Within the major account categories budget is further defined by budget rollup codes. These rollup codes are the detail level that budget is held to, most major account categories have a singular budget rollup code, Salaries has three budget rollup codes. The Budget Efficiencies were included in the permanent salaries budget rollup code, with the thought that additional salary savings may be the way many agencies achieve the efficiencies.

Major Category		Budget rollup codes within Majors	
51	SALARIES	50H00	LIBRARY HOURLY WAGES
51	SALARIES	50000	LIBRARY OVERTIME WAGES
51	SALARIES	50P00	LIBRARY PERMANENT SALARIES
52	BENEFITS	50B00	LIBRARY BENEFITS
53	SUPPLIES	50S00	LIBRARY SUPPLIES
54	PURCHASED SERVICES	50U00	LIBRARY PURCHASED SERVICES
56	DEBT OTHR FINANCING	50D00	LIBRARY DEBT OTHR FINANCING
57	INTER DEPART CHARGES	50C00	LIBRARY INTER DEPART CHARGES
58	INTER DEPART BILLING	50C00	LIBRARY INTER DEPART CHARGES
59	TRANSFER OUT	50T00	LIBRARY TRANSFER OUT

Madison Public Library's (MPL) 2025 preliminary year-end budget for Levy and Earned Revenue Funds expenditures are under budget overall by \$321,899 but is over budget within some budget rollup codes. Each budget rollup code should have available budget, or \$0, at year-end.

Madison Public Library Board approval and authorization for appropriation of transfers between majors and budget rollup codes within the 2025 Adopted Budget is required. MPL is proposing net neutral budget transfers between budget rollup codes, meaning overall budget remains the same. Below is a chart showing the proposed budget transfers. It is important to note the budget transfers net to \$0 change in MPL's overall budget.

Budget Rollup	Revised Budget	Actual	Available	Transfer	Revised Available
50P00 - LIBRARY PERMANENT SALARIES Total	\$ 10,270,947.70	\$ 10,439,872.72	\$ (168,925.02)	\$ 200,000.00	\$ 31,074.98
50H00 - LIBRARY HOURLY WAGES Total	\$ 1,682,790.00	\$ 1,770,492.08	\$ (87,702.08)	\$ 90,000.00	\$ 2,297.92
50000 - LIBRARY OVERTIME WAGES Total	\$ 98,000.00	\$ 86,505.98	\$ 11,494.02	\$ -	\$ 11,494.02
TOTAL SALARIES AND WAGES	\$ 12,051,737.70	\$ 12,296,870.78	\$ (245,133.08)	\$ 290,000.00	\$ 44,866.92
50B00 - LIBRARY BENEFITS Total	\$ 3,964,990.96	\$ 3,748,630.97	\$ 216,359.99	\$ (140,000.00)	\$ 76,359.99
50S00 - LIBRARY SUPPLIES Total	\$ 967,122.00	\$ 873,197.03	\$ 93,924.97	\$ -	\$ 93,924.97
50U00 - LIBRARY PURCHASED SERVICES Total	\$ 4,620,073.17	\$ 4,373,455.98	\$ 246,617.19	\$ (150,001.00)	\$ 96,616.19
50C00 - LIBRARY INTER DEPART CHARGES Total	\$ 167,131.73	\$ 157,001.50	\$ 10,130.23	\$ -	\$ 10,130.23
50T00 - LIBRARY TRANSFER OUT Total	\$ 2,878,162.00	\$ 2,878,162.35	\$ (0.35)	\$ 1.00	\$ 0.65
GRANT TOTAL	\$ 24,649,217.56	\$ 24,327,318.61	\$ 321,898.95	\$ -	\$ 321,898.95