

## MADISON PUBLIC LIBRARY APRIL 30, 2023 YEAR TO DATE BUDGET REPORT AS OF MAY 22, 2023

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	23,015,392	12,497,998	-	54%	10,517,394	16,149,092	(3,651,094)	-23%
Expenses Totals:	(23,072,591)	(6,301,340)	(711,408)	27%	16,059,844	(8,009,334)	1,707,994	-21%
Wages & Benefits Totals	(14,557,532)	(4,297,006)	-	30%	10,260,526	(4,335,023)	(38,018)	-1%
Supplies Totals	(1,302,406)	(567,257)	(21,070)	45%	714,079	(408,307)	158,950	39%
Purchased Services Totals	(4,409,703)	(1,236,199)	(690,338)	44%	2,483,166	(2,948,409)	(1,712,210)	-58%
Debt and Inter-Dept Totals	(2,802,950)	(200,878)	-	7%	2,602,072	(317,594)	(116,717)	-37%
Net Gain/(Loss)	(57,200)	6,196,658	(711,408)		26,577,238	8,139,759		
Fund Balance 1/1/2023		2,882,844						
Fund Balance 12/31/2023 - ESTIMATED								
Account Description	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenues:								
41110 - REAL ESTATE TAXES	19,770,825	12,317,216	-	62%	7,453,609	14,291,992	(1,974,776)	-14%
42110 - FEDERAL REVENUES OPERATING	-	-	-	0%	-	2,947	(2,947)	-100%
42410 - OTHER UNIT OF GOV REVENUES OP	1,331,460	3,794	-	0%	1,327,666	1,289,232	(1,285,439)	-100%
43110 - REPRODUCTION SERVICES	58,000	16,505	-	28%	41,495	16,599	(94)	-1%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	2	(2)	-100%
43520 - CATERING CONCESSIONS	500	1,816	-	363%	(1,316)	-	1,816	0%
43522 - FACILITY RENTAL	15,000	1,488	-	10%	13,513	10,827	(9,339)	-86%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	5,000	-	2%	261,184	133,092	(128,092)	-96%
43568 - CATALOGING SERVICES	404,255	-	-	0%	404,255	202,128	(202,128)	-100%
43710 - REIMBURSEMENT OF EXPENSE	-	(597)	-	0%	597	912	(1,509)	-165%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	3,228	-	11%	26,772	3,350	(122)	-4%
46310 - CONTRIBUTIONS AND DONATIONS	387,703	149,548	-	39%	238,155	197,935	(48,387)	-24%
47190 - MISCELLANEOUS REVENUE	250	-	-	0%	250	77	(77)	-100%
48510 - FUND BALANCE APPLIED	722,180	-	-	0%	722,180	-	-	0%
49123 - TRANSFER IN FROM GRANTS	20,334	-	-	0%	20,334	-	-	0%
49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%

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	<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>TOTAL REVENUE</b>	<b>23,015,392</b>	<b>12,497,998</b>	-	54%	<b>10,517,394</b>	<b>16,149,092</b>	<b>(3,651,094)</b>	<b>-23%</b>
<b>Expenses:</b>								
51110 - PERMANENT WAGES	(9,529,800)	(2,594,548)	-	27%	6,935,253	(2,539,946)	54,601	2%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51119 - FURLough SAVINGS	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(16,387)	-	34%	32,202	(14,659)	1,728	12%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(70,000)	(544)	-	1%	69,456	(8,992)	(8,448)	-94%
51210 - HOURLY WAGES	(1,578,266)	(444,962)	-	28%	1,133,304	(423,659)	21,303	5%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(21,569)	-	25%	65,375	(36,015)	(14,445)	-40%
51320 - OVERTIME WAGES HOURLY	-	-	-	0%	-	-	-	0%
51410 - ELECTION OFFICIALS WAGES	-	-	-	0%	-	(170)	(170)	0%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(135,728)	(135,728)	0%
52310 - UNEMPLOYMENT BENEFITS	-	(90)	-	0%	(90)	(1,576)	(1,486)	-94%
52410 - HEALTH INSURANCE BENEFIT	(1,701,698)	(686,383)	-	40%	1,015,315	(659,473)	26,909	4%
52413 - WAGE INSURANCE BENEFIT	(26,912)	(6,617)	-	25%	20,295	(8,501)	(1,885)	-22%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(687,806)	(190,121)	-	28%	497,685	(178,173)	11,948	7%
52610 - FICA MEDICARE BENEFITS	(837,965)	(227,241)	-	27%	610,723	(223,869)	3,372	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>(14,557,532)</b>	<b>(4,297,006)</b>	-	<b>30%</b>	<b>10,260,526</b>	<b>(4,335,023)</b>	<b>(38,018)</b>	<b>-1%</b>
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(13,275)	(2,480)	-	19%	10,795	(1,998)	482	24%
53120 - COPY PRINTING SUPPLIES	(44,330)	(17,965)	-	41%	26,365	(7,097)	10,867	153%
53130 - FURNITURE	(40,737)	(20,831)	(21,070)	103%	(1,164)	(27,192)	(6,361)	-23%
53140 - HARDWARE SUPPLIES	(224,947)	(87,952)	-	39%	136,995	(12,870)	75,082	583%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(11,039)	-	68%	5,166	(2,072)	8,967	433%
53150 - POSTAGE	(31,605)	(9,873)	-	31%	21,732	(8,556)	1,317	15%
53155 - PROGRAM SUPPLIES	(265,122)	(76,334)	-	29%	188,788	(54,342)	21,992	40%
53210 - WORK SUPPLIES	(88,306)	(24,848)	-	28%	63,459	(16,797)	8,050	48%
53215 - JANITORIAL SUPPLIES	(39,720)	(17,472)	-	44%	22,248	(9,636)	7,837	81%

								4/30/2023
							Year remaining	67%
<b>MADISON PUBLIC LIBRARY APRIL 30, 2023 YEAR TO DATE BUDGET REPORT AS OF MAY 22, 2023</b>								
							Year lapsed	33%
	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
53225 - LIBRARY MATERIALS	(429,739)	(277,635)	-	65%	152,104	(199,858)	77,777	39%
53235 - SAFETY SUPPLIES	(36,255)	(2,051)	-	6%	34,204	(1,592)	459	29%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(239)	-	3%	6,841	(187)	52	28%
53315 - BUILDING SUPPLIES	(17,547)	(10,538)	-	60%	7,010	(2,820)	7,718	274%
53320 - ELECTRICAL SUPPLIES	(20,385)	(3,574)	-	18%	16,811	(7,481)	(3,907)	-52%
53325 - HVAC SUPPLIES	(13,810)	(1,418)	-	10%	12,392	(1,161)	257	22%
53330 - PLUMBING SUPPLIES	(4,825)	(1,858)	-	39%	2,967	(5,129)	(3,271)	-64%
53410 - MACHINERY AND EQUIPMENT	(3,500)	(105)	-	3%	3,395	(46,731)	(46,626)	-100%
53413 - EQUIPMENT SUPPLIES	(4,700)	(1,000)	-	21%	3,700	(2,789)	(1,788)	-64%
53450 - INVENTORY	-	(45)	-	0%	(45)	-	45	0%
<b>TOTAL SUPPLIES</b>	<b>(1,302,406)</b>	<b>(567,257)</b>	<b>(21,070)</b>	<b>45%</b>	<b>714,079</b>	<b>(408,307)</b>	<b>158,950</b>	<b>39%</b>
54110 - NATURAL GAS	(53,935)	(36,122)	-	67%	17,813	(38,627)	(2,505)	-6%
54112 - ELECTRICITY	(295,425)	(82,928)	-	28%	212,497	(88,570)	(5,642)	-6%
54113 - WATER	(14,760)	(3,511)	-	24%	11,249	(2,399)	1,112	46%
54114 - SEWER	(10,690)	(3,524)	-	33%	7,167	(2,563)	961	37%
54115 - STORMWATER	(5,470)	(2,269)	-	41%	3,201	(1,907)	362	19%
54120 - TELEPHONE	(17,294)	(1,831)	-	11%	15,463	(2,136)	(305)	-14%
54121 - CELLULAR TELEPHONE	(14,862)	(2,575)	-	17%	12,287	(4,042)	(1,467)	-36%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,222)	(604,541)	-	96%	26,681	(602,571)	1,969	0%
54210 - BUILDING IMPROV REPAIR MAINT	(263,680)	(92,638)	(199,831)	111%	(28,789)	(102,374)	(9,736)	-10%
54215 - WASTE DISPOSAL	(13,670)	(3,990)	-	29%	9,680	(2,804)	1,186	42%
54218 - FIRE PROTECTION	(11,410)	(4,673)	(6,156)	95%	581	(5,223)	(550)	-11%
54220 - PEST CONTROL	(2,576)	(420)	-	16%	2,156	(860)	(440)	-51%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	(4,066)	79	2%
54230 - FACILITY RENTAL	(244,792)	(76,787)	(132,499)	85%	35,507	(74,045)	2,742	4%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(52,785)	(104,249)	100%	0	(51,863)	922	2%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(2,841)	-	25%	8,549	(1,604)	1,236	77%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(22,805)	(17,294)	-	76%	5,511	(28,046)	(10,752)	-38%
54330 - EQUIP IMPROV REPAIR MAINT	(102,044)	(76,507)	(119,442)	192%	(93,905)	(45,943)	30,564	67%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(400)	(40)	-10%

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	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/(Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
54350 - LEASE RENTAL OF EQUIPMENT	(510)	(166)	-	33%	344	(158)	8	5%
54510 - RECRUITMENT	(2,000)	(168)	-	8%	1,832	(288)	(120)	-42%
54515 - MILEAGE	(3,000)	(1,700)	-	57%	1,300	(1,292)	408	32%
54520 - CONFERENCES AND TRAINING	(57,556)	(27,195)	-	47%	30,361	(10,042)	17,153	171%
54535 - MEMBERSHIPS	(14,498)	(10,029)	(458)	72%	4,012	(11,920)	(1,891)	-16%
54540 - UNIFORM LAUNDRY	(7,700)	(1,808)	-	23%	5,892	(1,772)	36	2%
54615 - AUDIT SERVICES	(2,000)	-	-	0%	2,000	-	-	0%
54625 - CREDIT CARD SERVICES	(3,000)	473	-	-16%	3,473	-	(473)	0%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(16,733)	(750)	(109,833)	661%	(93,850)	(875)	(125)	-14%
54650 - ADVERTISING SERVICES	(18,203)	(12,119)	-	67%	6,084	(4,884)	7,235	148%
54680 - PARKING TOWING SERVICES	(500)	-	-	0%	500	-	-	0%
54685 - SECURITY SERVICES	(6,595)	(4,681)	-	71%	1,914	(2,977)	1,704	57%
54689 - TRANSPORTATION SERVICES	(20,140)	(1,600)	-	8%	18,540	(1,600)	-	0%
54695 - PROGRAM SERVICES	(407,016)	(97,218)	-	24%	309,798	(40,245)	56,973	142%
54810 - OTHER SERVICES AND EXPENSES	(8,000)	(38)	-	0%	7,962	(41)	(3)	-6%
54820 - COMMUNITY AGENCY CONTRACTS	(1,937,523)	-	-	0%	1,937,523	(1,803,076)	(1,803,076)	-100%
54860 - TAXES AND SPECIAL ASSESSMENTS	(26,400)	(9,460)	(17,871)	104%	(931)	(8,616)	844	10%
54880 - PERMITS AND LICENSES	(600)	-	-	0%	600	(580)	(580)	-100%
<b>TOTAL PURCHASED SERVICES</b>	<b>(4,409,703)</b>	<b>(1,236,199)</b>	<b>(690,338)</b>	<b>44%</b>	<b>2,483,166</b>	<b>(2,948,409)</b>	<b>(1,712,210)</b>	<b>-58%</b>
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(884)	-	25%	2,653	(1,179)	(295)	-25%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	(598)	-	3%	16,733	(2,290)	(1,693)	-74%
57145 - ID CHARGE FROM TRAFFIC ENGINEER	(3,766)	(3,641)	-	97%	125	(3,641)	-	0%
57175 - ID CHARGE FROM INSURANCE	(95,900)	-	-	0%	95,900	-	-	0%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	-	-	0%	15,102	-	-	0%
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>(200,878)</b>	<b>-</b>	<b>7%</b>	<b>2,602,072</b>	<b>(317,594)</b>	<b>(116,717)</b>	<b>-37%</b>
<b>TOTAL EXPENSES</b>	<b>(23,072,591)</b>	<b>(6,301,340)</b>	<b>(711,408)</b>	<b>27%</b>	<b>16,059,844</b>	<b>(8,009,334)</b>	<b>(1,707,994)</b>	<b>-21%</b>
<b>Grand Total Revenue/(Loss)</b>	<b>(57,200)</b>	<b>6,196,658</b>				<b>8,139,759</b>		