

MADISON PUBLIC LIBRARY DECEMBER 31, 2023 YEAR TO DATE BUDGET REPORT AS OF FEBRUARY 15, 2024

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	23,510,420	22,830,166	-	97%	680,254	22,174,438	655,728	3%
Expenses Totals:	(23,510,420)	(22,922,253)	(31,409)	97%	556,758	(22,011,321)	(910,931)	4%
Wages & Benefits Totals	(14,548,813)	(14,371,380)	-	99%	177,433	(13,949,654)	421,726	3%
Supplies Totals	(1,433,459)	(1,237,409)	(3,219)	87%	192,831	(1,084,507)	152,901	14%
Purchased Services Totals	(4,725,198)	(4,518,556)	(28,190)	96%	178,452	(4,038,672)	479,884	12%
Debt and Inter-Dept Totals	(2,802,950)	(2,794,908)	-	100%	8,042	(2,938,488)	(143,580)	-5%
Net Gain/(Loss)	0	(92,087)	(31,409)		1,237,013	163,117		
	Levy/Earned Rev	Private Funds						
Fund Balance 1/1/2023	2,161,282	721,563						
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	19,770,825	-	100%	-	19,066,904	703,921	4%
42110 - FEDERAL REVENUES OPERATING	-	26,457	-	0%	(26,457)	18,614	7,843	42%
42210 - STATE REVENUES OPERATING	-	2,500	-	0%	(2,500)	-	2,500	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,328,260	1,325,023	-	100%	3,237	1,330,382	(5,359)	0%
43110 - REPRODUCTION SERVICES	58,000	80,274	-	138%	(22,274)	67,705	12,568	19%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	8	(8)	-100%
43520 - CATERING CONCESSIONS	5,500	4,090	-	74%	1,410	7,543	(3,453)	-46%
43522 - FACILITY RENTAL	15,000	23,191	-	155%	(8,191)	31,930	(8,739)	-27%
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	-	1,772	-	0%	(1,772)	4,175	(2,402)	-58%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	42,417	-	141%	(12,417)	38,528	3,890	10%
46310 - CONTRIBUTIONS AND DONATIONS	651,739	617,341	-	95%	34,398	922,044	(304,703)	-33%
47190 - MISCELLANEOUS REVENUE	250	139	-	56%	111	167	(27)	-16%
48510 - FUND BALANCE APPLIED	766,880	-	-	0%	766,880	-	-	0%

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49110 - TRANSFER IN FROM GENERAL	-	156,167	-	0%	(156,167)	-	156,167	0%
49123 - TRANSFER IN FROM GRANTS	204,828	95,831	-	47%	108,997	-	95,831	0%
49150 - TRANSFER IN FROM PERMANENT	8,700	8,700	-	100%	-	16,000	(7,300)	-46%
TOTAL REVENUE	23,510,420	22,830,166	-	97%	680,254	22,174,438	655,728	3%
Expenses:								
51110 - PERMANENT WAGES	(9,521,555)	(9,325,064)	-	98%	196,492	(8,864,105)	460,958	5%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(53,043)	-	109%	(4,454)	(48,667)	4,375	9%
51130 - WORKERS COMPENSATION WAGES	-	(4,483)	-	0%	(4,483)	-	4,483	0%
51140 - COMPENSATED ABSENCE	(70,000)	(72,502)	-	104%	(2,502)	(86,056)	(13,554)	-16%
51210 - HOURLY WAGES	(1,562,766)	(1,531,816)	-	98%	30,950	(1,486,050)	45,766	3%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(89,994)	-	104%	(3,050)	(97,137)	(7,143)	-7%
51320 - OVERTIME WAGES HOURLY	-	(187)	-	0%	(187)	(1,837)	(1,650)	-90%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(227,884)	(227,884)	-100%
52310 - UNEMPLOYMENT BENEFITS	-	(1,624)	-	0%	(1,624)	1,027	2,652	-258%
52410 - HEALTH INSURANCE BENEFIT	(1,709,653)	(1,657,328)	-	97%	52,325	(1,600,012)	57,316	4%
52413 - WAGE INSURANCE BENEFIT	(28,600)	(23,333)	-	82%	5,267	(27,373)	(4,039)	-15%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(690,339)	(688,820)	-	100%	1,519	(625,877)	62,944	10%
52610 - FICA MEDICARE BENEFITS	(840,815)	(814,642)	-	97%	26,173	(781,380)	33,262	4%
52716 - POST EMPLOYMENT HEALTH PLANS	(105,828)	(108,544)	-	103%	(2,716)	(104,304)	4,240	4%
TOTAL WAGES & BENEFITS	(14,548,813)	(14,371,380)	-	99%	177,433	(13,949,654)	421,726	3%
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(13,275)	(7,115)	-	54%	6,160	(8,582)	(1,467)	-17%
53120 - COPY PRINTING SUPPLIES	(44,330)	(48,523)	-	109%	(4,193)	(31,869)	16,654	52%
53130 - FURNITURE	(62,237)	(65,964)	(1,926)	109%	(5,653)	(55,437)	10,527	19%
53140 - HARDWARE SUPPLIES	(189,722)	(99,259)	-	52%	90,463	(121,327)	(22,067)	-18%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(18,723)	(405)	118%	(2,923)	(16,337)	2,386	15%
53150 - POSTAGE	(31,605)	(41,456)	-	131%	(9,851)	(34,233)	7,222	21%
53155 - PROGRAM SUPPLIES	(281,420)	(228,989)	-	81%	52,431	(229,043)	(54)	0%
53210 - WORK SUPPLIES	(89,306)	(77,448)	(2,842)	90%	9,017	(64,931)	12,517	19%

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53215 - JANITORIAL SUPPLIES	(49,070)	(49,818)	-	102%	(748)	(37,798)	12,020	32%
53225 - LIBRARY MATERIALS	(548,459)	(538,059)	-	98%	10,399	(303,507)	234,553	77%
53235 - SAFETY SUPPLIES	(26,905)	(8,475)	-	32%	18,430	(5,150)	3,325	65%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(10,837)	-	153%	(3,757)	(8,326)	2,511	30%
53315 - BUILDING SUPPLIES	(13,188)	(14,723)	1,954	97%	418	(11,695)	3,028	26%
53320 - ELECTRICAL SUPPLIES	(20,385)	(7,850)	-	39%	12,535	(15,978)	(8,129)	-51%
53325 - HVAC SUPPLIES	(13,810)	(1,638)	-	12%	12,172	(2,094)	(456)	-22%
53330 - PLUMBING SUPPLIES	(4,825)	(2,181)	-	45%	2,644	(9,575)	(7,395)	-77%
53410 - MACHINERY AND EQUIPMENT	(14,619)	(8,170)	-	56%	6,449	(120,061)	(111,891)	-93%
53413 - EQUIPMENT SUPPLIES	(6,700)	(7,448)	-	111%	(748)	(8,563)	(1,115)	-13%
53450 - INVENTORY	-	(733)	-	0%	(733)	-	733	0%
TOTAL SUPPLIES	(1,433,459)	(1,237,409)	(3,219)	87%	192,831	(1,084,507)	152,901	14%
54110 - NATURAL GAS	(63,685)	(50,812)	-	80%	12,873	(63,525)	(12,714)	-20%
54112 - ELECTRICITY	(285,675)	(271,833)	-	95%	13,842	(263,570)	8,264	3%
54113 - WATER	(14,760)	(14,647)	-	99%	113	(10,518)	4,129	39%
54114 - SEWER	(10,690)	(11,704)	-	109%	(1,014)	(9,818)	1,885	19%
54115 - STORMWATER	(5,470)	(6,896)	-	126%	(1,426)	(6,119)	778	13%
54120 - TELEPHONE	(9,894)	(6,185)	-	63%	3,709	(6,265)	(80)	-1%
54121 - CELLULAR TELEPHONE	(11,862)	(11,692)	-	99%	171	(13,247)	(1,555)	-12%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,730)	(624,172)	-	99%	7,558	(620,654)	3,518	1%
54210 - BUILDING IMPROV REPAIR MAINT	(317,655)	(330,544)	0	104%	(12,889)	(265,881)	64,663	24%
54215 - WASTE DISPOSAL	(13,670)	(12,445)	-	91%	1,225	(10,838)	1,607	15%
54218 - FIRE PROTECTION	(11,410)	(11,281)	(345)	102%	(216)	(12,569)	(1,288)	-10%
54220 - PEST CONTROL	(3,807)	(3,070)	-	81%	737	(2,530)	540	21%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	(4,686)	(541)	-12%
54230 - FACILITY RENTAL	(230,792)	(230,361)	(0)	100%	431	(223,481)	6,880	3%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(157,034)	(0)	100%	0	(154,293)	2,740	2%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(9,658)	-	85%	1,732	(9,229)	430	5%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,850)	(22,668)	(1,414)	97%	768	(31,846)	(9,178)	-29%
54330 - EQUIP IMPROV REPAIR MAINT	(237,738)	(226,956)	(7,383)	99%	3,399	(123,643)	103,313	84%

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54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(2,760)	-	0%	(2,760)	(400)	2,360	590%
54350 - LEASE RENTAL OF EQUIPMENT	(510)	(498)	-	98%	12	(474)	24	5%
54510 - RECRUITMENT	(2,000)	(5,763)	-	288%	(3,763)	(1,603)	4,160	260%
54515 - MILEAGE	(6,914)	(7,437)	-	108%	(523)	(6,094)	1,344	22%
54520 - CONFERENCES AND TRAINING	(63,586)	(58,605)	-	92%	4,981	(37,635)	20,970	56%
54535 - MEMBERSHIPS	(14,498)	(12,586)	-	87%	1,912	(14,994)	(2,407)	-16%
54540 - UNIFORM LAUNDRY	(7,700)	(7,908)	-	103%	(208)	(7,801)	107	1%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	(2,000)	-	0%
54625 - CREDIT CARD SERVICES	(3,000)	(1,749)	-	58%	1,251	(2,541)	(792)	-31%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	(660)	(660)	-100%
54645 - CONSULTING SERVICES	(135,308)	(131,926)	(19,048)	112%	(15,666)	(21,511)	110,415	513%
54650 - ADVERTISING SERVICES	(58,423)	(41,390)	-	71%	17,034	(17,265)	24,125	140%
54680 - PARKING TOWING SERVICES	(500)	32	-	-6%	532	-	(32)	0%
54685 - SECURITY SERVICES	(6,595)	(7,756)	-	118%	(1,161)	(7,701)	55	1%
54689 - TRANSPORTATION SERVICES	(34,640)	(5,400)	-	16%	29,240	(4,000)	1,400	35%
54695 - PROGRAM SERVICES	(497,448)	(377,763)	-	76%	119,685	(214,100)	163,663	76%
54810 - OTHER SERVICES AND EXPENSES	(13,000)	(3,358)	-	26%	9,642	(6,371)	(3,013)	-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)	(39,661)	(0)	150%	(13,261)	(57,153)	(17,491)	-31%
54880 - PERMITS AND LICENSES	(600)	(630)	-	105%	(30)	(580)	50	9%
TOTAL PURCHASED SERVICES	(4,725,198)	(4,518,556)	(28,190)	96%	178,452	(4,038,672)	479,884	12%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(3,537)	-	100%	-	(3,537)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	(9,358)	-	54%	7,973	(10,422)	(1,064)	-10%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,696)	-	98%	70	(3,641)	55	2%
57175 - ID CHARGE FROM INSURANCE	(95,900)	(95,900)	-	100%	-	(100,082)	(4,182)	-4%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	(15,102)	-	100%	-	(16,386)	(1,284)	-8%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,667,314)	(2,667,314)	-	100%	(0)	(2,804,419)	(137,105)	-5%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
TOTAL DEBT/INTER-DEPT CHARGES	(2,802,950)	(2,794,908)	-	100%	8,042	(2,938,488)	(143,580)	-5%
TOTAL EXPENSES	(23,510,420)	(22,922,253)	(31,409)	97%	556,758	(22,011,321)	910,931	4%
Grand Total Revenue/(Loss)	0	(92,087)				163,117		