

MADISON PUBLIC LIBRARY PRELIMINARY DECEMBER 31, 2025 YEAR TO DATE BUDGET REPORT AS OF JANUARY 28, 2026

	2025 Revised Budget	2025 YTD Actuals	Encumbrances	% Budget Used	2025 Under/ (Over) Budget	2024 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	25,932,179	25,274,344	-	97%	(733,848)	23,996,799	1,277,544	5%
Expenses Totals:	(25,720,714)	(25,231,498)	(31,950)	98%	457,266	(24,004,359)	(1,227,140)	5%
Wages & Benefits Totals	(16,042,119)	(16,074,436)	-	100%	(32,316)	(15,565,504)	508,931	3%
Supplies Totals	(1,606,315)	(1,393,225)	(25,540)	88%	187,550	(1,154,140)	239,085	21%
Purchased Services Totals	(5,026,986)	(4,725,414)	(6,410)	94%	295,162	(4,594,467)	130,947	3%
Debt and Inter-Dept Totals	(3,045,294)	(3,038,424)	-	100%	6,870	(2,690,248)	348,176	13%
Net Gain/(Loss)	211,465	42,846	(31,950)		(276,583)	(7,559)		
	Levy/Earned Rev	Private Funds						
Fund Balance 1/1/2025	2,464,159	319,040						
Fund Balance 12/31/2025 - ESTIMATED	2,464,159	287,716						
Account Description	2025 Revised Budget	2025 YTD Actuals	Encumbrances	% Budget Used	2025 Under/ (Over) Budget	2024 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenues:								
41110 - REAL ESTATE TAXES	22,174,898	22,174,898	-	100%	0	20,748,477	1,426,421	7%
42110 - FEDERAL REVENUES OPERATING	17,000	27,578	-	162%	(10,578)	-	27,578	0%
42210 - STATE REVENUES OPERATING	-	-	-	0%	-	18,671	(18,671)	-100%
42410 - OTHER UNIT OF GOV REVENUES OP	1,310,545	1,306,520	-	100%	4,025	1,397,161	(90,641)	-6%
43110 - REPRODUCTION SERVICES	74,000	100,418	-	136%	(26,418)	93,620	6,798	7%
43520 - CATERING CONCESSIONS	5,000	8,779	-	176%	(3,779)	7,385	1,394	19%
43522 - FACILITY RENTAL	23,000	41,393	-	180%	(18,393)	19,939	21,454	108%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	266,184	-	100%	-	266,184	-	0%
43568 - CATALOGING SERVICES	404,255	404,255	-	100%	-	404,255	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	3,407	-	0%	(3,407)	2,459	949	39%
45210 - LIBRARY LOST AND DAMAGED FEES	40,000	45,531	-	114%	(5,531)	41,567	3,964	10%
46310 - CONTRIBUTIONS AND DONATIONS	843,573	879,751	-	104%	(36,178)	954,219	(74,468)	-8%
47190 - MISCELLANEOUS REVENUE	-	630	-	0%	(630)	136	494	363%
48110 - SALE OF ASSETS	-	-	-	0%	-	120	-	-
48510 - FUND BALANCE APPLIED	758,723	-	-	0%	(545,653)	-	-	0%
49123 - TRANSFER IN FROM GRANTS	-	-	-	0%	(78,607)	33,908	(33,908)	-100%

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49150 - TRANSFER IN FROM PERMANENT	15,000	15,000	-	100%	(8,700)	8,700	6,300	72%
TOTAL REVENUE	25,932,179	25,274,344	-	97%	(733,848)	23,996,799	1,277,544	5%
Expenses:								
51110 - PERMANENT WAGES	(10,698,090)	(10,337,298)	-	97%	360,792	(9,953,741)	383,557	4%
51111 - SALARY SAVINGS	336,031	-	-	0%	(336,031)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(55,000)	(60,213)	-	109%	(5,213)	(52,812)	7,401	14%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(79,000)	(55,159)	-	70%	23,841	(76,158)	(20,999)	-28%
51210 - HOURLY WAGES	(1,698,108)	(1,779,470)	-	105%	(81,362)	(1,673,040)	106,430	6%
51310 - OVERTIME WAGES PERMANENT	(98,000)	(87,457)	-	89%	10,543	(83,119)	4,338	5%
51320 - OVERTIME WAGES HOURLY	-	(96)	-	0%	(96)	(206)	(109)	-53%
51410 - ELECTION OFFICIALS WAGES	-	(1,034)	-	0%	(1,034)	(1,095)	(61)	-6%
51510 - BUDGET EFFICIENCIES	219,939	-	-	0%	(219,939)	-	-	0%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	(75,080)	-	74%	26,258	(224,731)	(149,651)	-67%
52310 - UNEMPLOYMENT BENEFITS	-	(2,427)	-	0%	(2,427)	(147)	2,280	1548%
52410 - HEALTH INSURANCE BENEFIT	(1,981,911)	(1,858,094)	-	94%	123,817	(1,759,047)	99,047	6%
52413 - WAGE INSURANCE BENEFIT	(21,622)	(22,028)	-	102%	(407)	(23,410)	(1,381)	-6%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(802,752)	(771,180)	-	96%	31,571	(736,708)	34,473	5%
52610 - FICA MEDICARE BENEFITS	(936,422)	(905,664)	-	97%	30,758	(869,392)	36,271	4%
52716 - POST EMPLOYMENT HEALTH PLANS	(118,517)	(119,234)	-	101%	(717)	(111,897)	7,337	7%
TOTAL WAGES & BENEFITS	(16,042,119)	(16,074,436)	-	100%	(32,316)	(15,565,504)	508,931	3%
53110 - OFFICE SUPPLIES	(8,800)	(4,054)	-	46%	4,746	(4,569)	(515)	-11%
53120 - COPY PRINTING SUPPLIES	(61,200)	(46,561)	-	76%	14,639	(52,192)	(5,631)	-11%
53130 - FURNITURE	(43,424)	(38,758)	(25,540)	148%	(20,874)	(19,753)	19,005	96%
53140 - HARDWARE SUPPLIES	(140,900)	(107,443)	-	76%	33,457	(92,820)	14,623	16%
53145 - SOFTWARE LICENSES & SUPPLIES	(31,694)	(24,576)	(0)	78%	7,118	(14,899)	9,677	65%
53150 - POSTAGE	(41,200)	(39,784)	-	97%	1,416	(38,688)	1,095	3%
53155 - PROGRAM SUPPLIES	(300,790)	(181,871)	-	60%	118,920	(245,119)	(63,248)	-26%
53210 - WORK SUPPLIES	(191,260)	(139,049)	-	73%	52,211	(84,235)	54,814	65%
53215 - JANITORIAL SUPPLIES	(45,900)	(51,494)	-	112%	(5,594)	(48,217)	3,276	7%

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53225 - LIBRARY MATERIALS	(625,667)	(551,925)	-	88%	73,742	(476,885)	75,041	16%
53235 - SAFETY SUPPLIES	(11,300)	(11,026)	-	98%	274	(4,582)	6,444	141%
53245 - UNIFORM CLOTHING SUPPLIES	-	(428)	-	0%	(428)	-	428	0%
53250 - FOOD AND BEVERAGE	(11,921)	(9,486)	-	80%	2,435	(10,531)	(1,045)	-10%
53315 - BUILDING SUPPLIES	(21,193)	(9,944)	-	47%	11,249	(19,603)	(9,658)	-49%
53320 - ELECTRICAL SUPPLIES	(16,400)	(12,285)	-	75%	4,115	(12,741)	(456)	-4%
53325 - HVAC SUPPLIES	(2,000)	(2,893)	-	145%	(893)	(100)	2,793	2795%
53330 - PLUMBING SUPPLIES	(5,305)	(6,646)	-	125%	(1,341)	(6,960)	(314)	-5%
53410 - MACHINERY AND EQUIPMENT	(37,900)	(131,471)	-	347%	(93,571)	(12,528)	118,943	949%
53413 - EQUIPMENT SUPPLIES	(7,055)	(21,988)	-	312%	(14,933)	(7,871)	14,117	179%
53450 - INVENTORY	(2,405)	(1,543)	-	64%	862	(1,846)	(303)	-16%
TOTAL SUPPLIES	(1,606,315)	(1,393,225)	(25,540)	88%	187,550	(1,154,140)	239,085	21%
54110 - NATURAL GAS	(71,329)	(51,677)	-	72%	19,652	(40,355)	11,322	28%
54112 - ELECTRICITY	(274,532)	(276,671)	-	101%	(2,139)	(266,310)	10,361	4%
54113 - WATER	(16,714)	(15,352)	-	92%	1,362	(15,319)	33	0%
54114 - SEWER	(11,690)	(14,010)	-	120%	(2,320)	(12,561)	1,449	12%
54115 - STORMWATER	(10,457)	(7,510)	-	72%	2,947	(7,358)	152	2%
54120 - TELEPHONE	(6,919)	(9,475)	-	137%	(2,556)	(8,263)	1,213	15%
54121 - CELLULAR TELEPHONE	(11,507)	(10,715)	-	93%	792	(11,349)	(633)	-6%
54130 - SYSTEMS COMMUNICATION INTERNET	(643,782)	(646,470)	-	100%	(2,688)	(628,377)	18,094	3%
54210 - BUILDING IMPROV REPAIR MAINT	(329,170)	(279,611)	0	85%	49,559	(304,674)	(25,063)	-8%
54215 - WASTE DISPOSAL	(14,370)	(14,756)	-	103%	(386)	(13,325)	1,430	11%
54218 - FIRE PROTECTION	(9,599)	(14,083)	-	147%	(4,484)	(18,465)	(4,382)	-24%
54220 - PEST CONTROL	(9,480)	(4,715)	-	50%	4,765	(4,105)	610	15%
54225 - ELEVATOR REPAIR	(4,400)	(4,937)	-	112%	(537)	(4,845)	92	2%
54230 - FACILITY RENTAL	(256,876)	(257,009)	-	100%	(133)	(244,010)	12,999	5%
54232 - CUSTODIAL BUILDING USE CHARGES	(188,640)	(190,713)	0	101%	(2,073)	(182,934)	7,779	4%
54245 - PROCESS FEES RECYCLABLES	(10,748)	(11,344)	-	106%	(596)	(10,140)	1,204	12%
54310 - OFFICE EQUIPMENT REPAIR	-	(18,446)	-	0%	(18,446)	-	18,446	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,356)	(25,774)	-	106%	(1,418)	(23,735)	2,039	9%
54330 - EQUIP IMPROV REPAIR MAINT	(162,889)	(184,586)	0	113%	(21,697)	(209,711)	(25,125)	-12%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(3,257)	-	0%	(3,257)	(360)	2,897	805%

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54350 - LEASE RENTAL OF EQUIPMENT	(550)	(916)	-	166%	(366)	(523)	393	75%
54510 - RECRUITMENT	(2,000)	(1,221)	-	61%	779	(3,276)	(2,055)	-63%
54515 - MILEAGE	(8,624)	(6,497)	-	75%	2,127	(6,976)	(479)	-7%
54520 - CONFERENCES AND TRAINING	(36,059)	(21,701)	(2,500)	67%	11,858	(32,691)	(10,989)	-34%
54535 - MEMBERSHIPS	(13,327)	(12,981)	-	97%	345	(13,474)	(492)	-4%
54540 - UNIFORM LAUNDRY	(8,600)	(1,374)	-	16%	7,226	(7,889)	(6,514)	-83%
54545 - MEDICAL SERVICES	-	(1,900)	-	0%	(1,900)	-	1,900	0%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	(2,000)	-	0%
54625 - CREDIT CARD SERVICES	(3,900)	(2,460)	-	63%	1,440	(1,297)	1,163	90%
54645 - CONSULTING SERVICES	-	(875)	-	0%	(875)	(141,168)	(140,293)	-99%
54650 - ADVERTISING SERVICES	(35,172)	(54,329)	-	154%	(19,157)	(41,195)	13,134	32%
54655 - PRINTING SERVICES	-	-	-	0%	-	(179)	(179)	-100%
54680 - PARKING TOWING SERVICES	(500)	(311)	-	62%	189	(106)	205	194%
54685 - SECURITY SERVICES	(5,635)	(6,895)	(3,910)	192%	(5,170)	(9,224)	(2,329)	-25%
54689 - TRANSPORTATION SERVICES	(10,653)	(5,300)	-	50%	5,353	(6,212)	(912)	-15%
54695 - PROGRAM SERVICES	(396,176)	(248,316)	-	63%	147,861	(337,140)	(88,824)	-26%
54810 - OTHER SERVICES AND EXPENSES	(3,500)	(5,132)	-	147%	(1,632)	(4,650)	481	10%
54820 - COMMUNITY AGENCY CONTRACTS	(2,404,962)	(2,270,950)	-	94%	134,012	(1,948,115)	322,835	17%
54860 - TAXES AND SPECIAL ASSESSMENTS	(37,240)	(40,359)	-	108%	(3,119)	(31,532)	8,828	28%
54880 - PERMITS AND LICENSES	(630)	(785)	-	125%	(155)	(625)	160	26%
TOTAL PURCHASED SERVICES	(5,026,986)	(4,725,414)	(6,410)	94%	295,162	(4,594,467)	130,947	3%
57140 - ID CHARGE FROM ENGINEERING	(3,891)	(3,891)	-	100%	(0)	(3,537)	354	10%
57141 - ID CHARGE FROM FLEET SERVICES	(18,310)	(11,346)	-	62%	6,964	(16,273)	(4,927)	-30%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,860)	-	102%	(94)	(3,860)	-	0%
57175 - ID CHARGE FROM INSURANCE	(125,238)	(125,238)	-	100%	-	(109,530)	15,708	14%
57176 - ID CHARGE FROM WORKERS COMP	(15,927)	(15,927)	-	100%	-	(17,421)	(1,494)	-9%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,328,162)	(2,328,162)	-	100%	(0)	(2,539,627)	(211,465)	-8%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	(550,000)	(550,000)	-	100%	-	-	550,000	0%
TOTAL DEBT/INTER-DEPT CHARGES	(3,045,294)	(3,038,424)	-	100%	6,870	(2,690,248)	348,176	13%
TOTAL EXPENSES	(25,720,714)	(25,231,498)	(31,950)	98%	457,266	(24,004,359)	1,227,140	5%
Grand Total Revenue/(Loss)	211,465	42,846				(7,559)		