

MADISON PUBLIC LIBRARY MARCH 31, 2024 YEAR TO DATE BUDGET REPORT AS OF APRIL 23, 2024

	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	24,071,772	14,022,858	-	58%	10,048,914	12,491,886	1,530,972	12%
Expenses Totals:	(24,071,772)	(7,222,994)	(663,199)	30%	16,185,578	(4,747,724)	(2,475,270)	52%
Wages & Benefits Totals	(15,492,163)	(3,713,592)	-	24%	11,778,571	(3,230,382)	483,210	15%
Supplies Totals	(1,141,039)	(475,118)	(8,960)	42%	656,961	(470,043)	5,075	1%
Purchased Services Totals	(4,745,956)	(3,033,400)	(654,239)	78%	1,058,317	(1,041,890)	1,991,510	191%
Debt and Inter-Dept Totals	(2,692,613)	(884)	-	0%	2,691,729	(5,410)	(4,525)	-84%
Net Gain/(Loss)	-	6,799,864	(663,199)		26,234,492	7,744,161		
	Levy/Earned Rev	Private Funds						
Fund Balance 1/1/2023	2,161,282	721,563						
Fund Balance 12/31/2023 - ESTIMATED								
Account Description	2024 Revised Budget	2024 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2023 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenues:								
41110 - REAL ESTATE TAXES	20,748,477	12,416,689	-	60%	8,331,787	12,317,216	99,473	1%
42110 - FEDERAL REVENUES OPERATING	15,000	-	-	0%	15,000	-	-	0%
42210 - STATE REVENUES OPERATING	-	-	-	0%	-	-	-	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,374,148	1,334,303	-	97%	39,845	3,794	1,330,510	35072%
43110 - REPRODUCTION SERVICES	57,000	13,638	-	24%	43,362	12,921	717	6%
43520 - CATERING CONCESSIONS	7,000	150	-	2%	6,850	1,389	(1,239)	-89%
43522 - FACILITY RENTAL	24,000	5,205	-	22%	18,795	1,188	4,018	338%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	-	-	0%	266,184	5,000	(5,000)	-100%
43568 - CATALOGING SERVICES	404,255	-	-	0%	404,255	-	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	-	-	0%	-	45	(45)	-100%
45210 - LIBRARY LOST AND DAMAGED FEES	38,700	2,772	-	7%	35,928	2,485	287	12%
46310 - CONTRIBUTIONS AND DONATIONS	558,800	250,045	-	45%	308,755	147,848	102,197	69%
47190 - MISCELLANEOUS REVENUE	100	55	-	55%	45	-	55	0%
48510 - FUND BALANCE APPLIED	513,060	-	-	0%	513,060	-	-	0%
49123 - TRANSFER IN FROM GRANTS	56,348	-	-	0%	56,348	-	-	0%

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49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
TOTAL REVENUE	24,071,772	14,022,858	-	58%	10,048,914	12,491,886	1,530,972	12%
Expenses:								
51110 - PERMANENT WAGES	(10,435,381)	(2,107,086)	-	20%	8,328,295	(1,905,859)	201,227	11%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(11,773)	-	22%	41,327	(11,182)	590	5%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(76,500)	(13,619)	-	18%	62,881	(544)	13,075	2404%
51210 - HOURLY WAGES	(1,642,525)	(335,236)	-	20%	1,307,289	(325,962)	9,275	3%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(18,019)	-	19%	76,981	(17,719)	300	2%
51320 - OVERTIME WAGES HOURLY	-	(4)	-	0%	(4)	-	4	0%
51410 - ELECTION OFFICIALS WAGES	-	(225)	-	0%	(225)	-	225	0%
51510 - BUDGET EFFICIENCIES	207,898	-	-	0%	(207,898)	-	-	0%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	(173,421)	-	171%	(72,083)	-	173,421	0%
52310 - UNEMPLOYMENT BENEFITS	-	(84)	-	0%	(84)	(16)	68	412%
52410 - HEALTH INSURANCE BENEFIT	(1,855,254)	(597,903)	-	32%	1,257,351	(548,891)	49,012	9%
52413 - WAGE INSURANCE BENEFIT	(23,974)	(5,156)	-	22%	18,818	(4,714)	443	9%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(774,720)	(155,831)	-	20%	618,889	(139,657)	16,174	12%
52610 - FICA MEDICARE BENEFITS	(906,003)	(183,337)	-	20%	722,665	(167,293)	16,044	10%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
TOTAL WAGES & BENEFITS	(15,492,163)	(3,713,592)	-	24%	11,778,571	(3,230,382)	483,210	15%
53110 - OFFICE SUPPLIES	(10,235)	(1,564)	-	15%	8,671	(1,978)	(414)	-21%
53120 - COPY PRINTING SUPPLIES	(59,951)	(14,383)	-	24%	45,568	(8,224)	6,160	75%
53130 - FURNITURE	(14,102)	(2,399)	-	17%	11,703	(20,831)	(18,433)	-88%
53140 - HARDWARE SUPPLIES	(159,978)	(44,272)	(0)	28%	115,706	(66,030)	(21,757)	-33%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,055)	(7,527)	-	33%	15,528	(11,039)	(3,512)	-32%
53150 - POSTAGE	(32,344)	(4,712)	-	15%	27,632	(6,144)	(1,432)	-23%
53155 - PROGRAM SUPPLIES	(175,292)	(49,868)	-	28%	125,424	(49,311)	556	1%
53210 - WORK SUPPLIES	(85,852)	(24,987)	-	29%	60,865	(21,838)	3,149	14%
53215 - JANITORIAL SUPPLIES	(48,790)	(9,817)	-	20%	38,973	(14,671)	(4,854)	-33%

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53225 - LIBRARY MATERIALS	(413,632)	(288,011)	-	70%	125,621	(254,360)	33,652	13%
53235 - SAFETY SUPPLIES	(13,730)	(2,182)	-	16%	11,548	(1,747)	436	25%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(8,175)	(1,095)	-	13%	7,080	-	1,095	0%
53315 - BUILDING SUPPLIES	(18,542)	(10,074)	-	54%	8,468	(8,717)	1,357	16%
53320 - ELECTRICAL SUPPLIES	(20,385)	(6,031)	-	30%	14,354	(897)	5,133	572%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,418)	(1,318)	-93%
53330 - PLUMBING SUPPLIES	(5,825)	(3,299)	-	57%	2,526	(1,703)	1,596	94%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(3,420)	-	46%	4,080	(105)	3,315	3151%
53413 - EQUIPMENT SUPPLIES	(33,944)	(1,313)	(8,960)	30%	23,671	(985)	328	33%
53450 - INVENTORY	(950)	(65)	-	7%	885	(45)	20	44%
TOTAL SUPPLIES	(1,141,039)	(475,118)	(8,960)	42%	656,961	(470,043)	5,075	1%
54110 - NATURAL GAS	(62,025)	(20,607)	-	33%	41,418	(31,729)	(11,121)	-35%
54112 - ELECTRICITY	(279,373)	(62,890)	-	23%	216,483	(62,388)	502	1%
54113 - WATER	(14,940)	(2,841)	-	19%	12,099	(2,772)	69	2%
54114 - SEWER	(11,000)	(2,713)	-	25%	8,287	(2,381)	333	14%
54115 - STORMWATER	(6,500)	(1,799)	-	28%	4,702	(1,703)	96	6%
54120 - TELEPHONE	(5,606)	(1,973)	-	35%	3,633	(1,370)	602	44%
54121 - CELLULAR TELEPHONE	(8,456)	(1,616)	-	19%	6,840	(1,630)	(14)	-1%
54130 - SYSTEMS COMMUNICATION INTERNET	(630,533)	(607,207)	(851)	96%	22,474	(604,541)	2,667	0%
54210 - BUILDING IMPROV REPAIR MAINT	(355,045)	(70,733)	(218,814)	82%	65,498	(68,696)	2,037	3%
54215 - WASTE DISPOSAL	(13,555)	(3,231)	-	24%	10,324	(3,010)	221	7%
54218 - FIRE PROTECTION	(10,835)	(12,639)	(5,481)	167%	(7,285)	(4,673)	7,966	170%
54220 - PEST CONTROL	(3,795)	(1,665)	-	44%	2,130	(420)	1,245	296%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(58,458)	(154,299)	85%	38,527	(57,590)	868	2%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(46,065)	(136,575)	101%	(2,051)	(39,589)	6,476	16%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(1,956)	-	18%	9,144	(2,182)	(225)	-10%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(23,710)	(18,251)	-	77%	5,459	(17,294)	957	6%
54330 - EQUIP IMPROV REPAIR MAINT	(114,670)	(45,869)	(62,422)	94%	6,379	(23,910)	21,959	92%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%

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54350 - LEASE RENTAL OF EQUIPMENT	(525)	(131)	-	25%	394	(125)	6	5%
54510 - RECRUITMENT	(2,000)	(2,506)	-	125%	(506)	(154)	2,352	1527%
54515 - MILEAGE	(6,944)	(1,122)	-	16%	5,822	(1,078)	45	4%
54520 - CONFERENCES AND TRAINING	(65,900)	(10,616)	-	16%	55,284	(11,326)	(710)	-6%
54535 - MEMBERSHIPS	(13,960)	(11,843)	(453)	88%	1,664	(9,789)	2,055	21%
54540 - UNIFORM LAUNDRY	(7,700)	(1,413)	-	18%	6,288	(1,164)	248	21%
54615 - AUDIT SERVICES	(2,000)	-	-	0%	2,000	-	-	0%
54625 - CREDIT CARD SERVICES	(2,500)	-	-	0%	2,500	473	473	-100%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(108,246)	(3,053)	(57,500)	56%	47,693	(750)	2,303	307%
54650 - ADVERTISING SERVICES	(28,121)	(6,996)	-	25%	21,125	(10,141)	(3,144)	-31%
54680 - PARKING TOWING SERVICES	(500)	-	-	0%	500	-	-	0%
54685 - SECURITY SERVICES	(5,250)	(5,018)	-	96%	232	(4,681)	337	7%
54689 - TRANSPORTATION SERVICES	(12,562)	(1,300)	-	10%	11,262	(1,200)	100	8%
54695 - PROGRAM SERVICES	(498,093)	(74,805)	-	15%	423,288	(64,311)	10,494	16%
54810 - OTHER SERVICES AND EXPENSES	(11,240)	-	-	0%	11,240	(38)	(38)	-100%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	-	1,948,115	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(1,340)	(17,844)	44%	24,657	(7,226)	(5,886)	-81%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	-	-	0%
TOTAL PURCHASED SERVICES	(4,745,956)	(3,033,400)	(654,239)	78%	1,058,317	(1,041,890)	1,991,510	191%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(884)	-	25%	2,653	(884)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	-	-	0%	18,732	(884)	(884)	-100%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	-	-	0%	3,766	(3,641)	(3,641)	-100%
57175 - ID CHARGE FROM INSURANCE	(109,530)	-	-	0%	109,530	-	-	0%
57176 - ID CHARGE FROM WORKERS COMP	(17,421)	-	-	0%	17,421	-	-	0%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,539,627)	-	-	0%	2,539,627	-	-	0%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
TOTAL DEBT/INTER-DEPT CHARGES	(2,692,613)	(884)	-	0%	2,691,729	(5,410)	(4,525)	-84%
TOTAL EXPENSES	(24,071,772)	(7,222,994)	(663,199)	30%	16,185,578	(4,747,724)	2,475,270	52%
Grand Total Revenue/(Loss)	-	6,799,864				7,744,161		